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|---------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|
| <br>सत्यमेव जयते | भारत सरकार/ Government of India<br>वित्तमंत्रालय / Ministry of Finance<br>आयुक्त सीमाशुल्क एन.एस.-II कार्यालय<br>Office of Commissioner of Customs NS-II<br>जवाहरलाल नेहरू कस्टम हाउस, न्हावा शेवा,<br>जिला- रायगढ़, महाराष्ट्र - 400 707<br>Jawaharlal Nehru Custom House, Nhava Sheva,<br>Dist- Raigad, Maharashtra - 400 707. |  |
|---------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|

F.No. CUS/SIIB/ALT/361/2024-SIIB(E)-JNCH  
DIN: 20260178NT0000914439  
SCN No.- 1890/2025-26/ADC/CEAC/NS-II/CAC/JNCH

Date- 21/01/2026

**SHOW CAUSE NOTICE u/s 124 of Customs Act ,1962**

**BRIEF FACTS OF THE CASE**

1. M/s Aman Enterprises (IEC-QFDPS4521E) having its office at Office No 36, Ground Floor, M N D Souza Compound, Kherani Road, Sakinaka, Mumbai, Maharashtra-400072 has filed the following Shipping Bill nos. 1761707, 1762188 and 1762605 all dated 18.06.2024 for Export of following items destined to UAE. The details are as under:

**TABLE-I**

| SB No./<br>Date                | Description                                           | Quantity<br>(NOS) | FOB (INR)           | DBK<br>(INR)     | RoSCTL<br>(INR) | IGST (INR) |
|--------------------------------|-------------------------------------------------------|-------------------|---------------------|------------------|-----------------|------------|
| 1761707<br>dated<br>18.06.2024 | Readymade<br>garments<br>Mens<br>Trouser of<br>Cotton | 3126              | 9,54,129.12         | 31,486.26        | 57,725          | LUT        |
| 1762188<br>dated<br>18.06.2024 | Readymade<br>garments<br>Mens<br>Trouser of<br>Cotton | 2952              | 9,00,951.24         | 29,731.39        | 54,508          | LUT        |
| 1762605<br>dated<br>18.06.2024 | Readymade<br>garments<br>Mens<br>Trouser of<br>Cotton | 2376              | 7,24,914.12         | 23,922.17        | 43,857          | LUT        |
| <b>Total</b>                   |                                                       |                   | <b>25,79,994.48</b> | <b>85,139.82</b> | <b>1,56,090</b> | <b>LUT</b> |

2. On the basis of Specific Intelligence, regarding Export of suspicious consignment of M/s Aman Enterprises (IEC-QFDPS4521E) covered under Shipping Bill Nos. 1761707, 1762188 and 1762605 all dated 18.06.2024 (hereinafter referred to as “Shipping Bills”) **(RUD-I)** filed through their Customs Broker M/s. Jit Shipping Services (License No. AFLPP4301FCH003) at JWR CFS. The goods covered in the Shipping Bill Nos. 1761707, 1762188 and 1762605 all dated 18.06.2024 were put on hold vide Hold No. 40/2024-25 SIIB(X) dated 20.06.2024 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. 1761707, 1762188 and 1762605 all dated 18.06.2024 were examined 100% vide Panchanama dated 24.06.2024 **(RUD-II)** in the presence of two independent Panchas, Representatives of Customs Brokers 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 Bill was drawn for the purpose of further investigation.
4. Further, letters dated 03.07.2024 were forwarded to DYCC, JNCH along with RSS for testing in order to determine exact characteristics, nature and composition of

the subject goods. DYCC tested the RSS and forwarded the test Reports vide DYCC Reports No. 512/SIIB(X) dated 01.08.2024 (**RUD-III**). The details of test report are as under:

**TABLE-II**

| Sr. No | Lab Report No.               | Item Description                          | Declared CTH, Drawback Sr. No               | DYCC Test Report                                                                                                                                                                                                                                                                                                    |
|--------|------------------------------|-------------------------------------------|---------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1      | 512/SIIB(X) dated 01.08.2024 | Readymade garments Mens Trouser of Cotton | CTH - 62031990 Drawback Sr. No. - 62030301B | The sample as received is in the form of readymade textile garment fitted with buttons, zipper having side and back pockets. The base fabric is made of dyed knitted fabric and inner pockets are made of yarn dyed woven fabric wholly composed of filament yarns of polyester. Total weight of sample = 395.1 gms |

There were some discrepancies in the declared CTH and that found in DYCC reports. Accordingly, the CTH and Drawback Sr. No. for the goods for which discrepancy is observed need to be changed.

Hence, the eligible drawback, RoSCTL rates is as below;

| Item No | Item Description                           | DECLARED |           |      |           |       |        | REDETERMINED |           |      |           |       |        |
|---------|--------------------------------------------|----------|-----------|------|-----------|-------|--------|--------------|-----------|------|-----------|-------|--------|
|         |                                            | RITC     | Drawback  | Rate | RoSCTL    | RATE  |        | RITC         | Drawback  | Rate | RoSCTL    | RATE  |        |
|         |                                            |          |           |      |           | State | Centre |              |           |      |           | State | Centre |
| 1       | READYMADE GARMENTS MENS TROUSERS OF COTTON | 62031990 | 62030301B | 3.3  | 62030301B | 3.6   | 2.45   | 61034300     | 61030303B | 2.7  | 61030303B | 2.65  | 2.1    |
| 2       | READYMADE GARMENTS MENS TROUSERS OF COTTON | 62031990 | 62030301B | 3.3  | 62030301B | 3.6   | 2.45   | 61034300     | 61030303B | 2.7  | 61030303B | 2.65  | 2.1    |
| 3       | READYMADE GARMENTS MENS TROUSERS OF COTTON | 62031990 | 62030301B | 3.3  | 62030301B | 3.6   | 2.45   | 61034300     | 61030303B | 2.7  | 61030303B | 2.65  | 2.1    |

**5. Re-determination of Valuation**

**5.1** 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.

**5.2** 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.

**5.3** 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

value of the goods. In absence of complete cost data details, value cannot be determined as per Rule 5 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.

**5.4** 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 08.07.2024. Value of the goods was taken from 3 different shops/dealers and average of their prices was taken as Market value of the same. The details of the determination of the value is summarized in the Market Survey Report dated 08.07.2024.

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 08.07.2024 (**RUD-IV**) along with Authorized Representative of the Exporter. As per the Market Enquiry, the value of the goods has been re-determined and accordingly the Export incentives have been re-determined. On the basis of Test Reports, Panchanama dated 24.06.2024 and Market Enquiry Report dated 08.07.2024, it is observed that the subject goods have been mis-declared in terms of Description, classification and valuation. The re-determined FOB value of the goods and corresponding Export incentives under the Shipping Bills 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 RoSC TL Rate | Redetermined State RoSCTL | Central RoSC TL Rate | Redetermined Central RoSCTL | Total Redetermined RoSCTL |
|--------|--------------------------|--------------------------------------------|----------------------|-------|----------------|---------------------------------------------------------------------------|---------------|-----------------------|--------------------|---------------------------|----------------------|-----------------------------|---------------------------|
| 1      | 1762605 DATED 18.06.2024 | READYMADE GARMENTS MENS TROUSERS OF COTTON | 280.00               | 335.6 | ₹ 7,24,914.12  | ₹ 6,04,815.12                                                             | 2.7           | ₹ 16,330.01           | 2.65               | ₹ 16,027.60               | 2.1                  | ₹ 12,701.12                 | ₹ 28,728.72               |
| 2      | 1762188 DATED 18.06.2024 | READYMADE GARMENTS MENS TROUSERS OF COTTON | 280.00               | 335.7 | ₹ 9,00,951.24  | ₹ 7,51,418.88                                                             | 2.7           | ₹ 20,288.31           | 2.65               | ₹ 19,912.60               | 2.1                  | ₹ 15,779.80                 | ₹ 35,692.40               |
| 3      | 1761707 DATED 18.06.2024 | READYMADE GARMENTS MENS TROUSERS OF COTTON | 280.00               | 335.7 | ₹ 9,54,129.12  | ₹ 7,95,723.34                                                             | 2.7           | ₹ 21,484.53           | 2.65               | ₹ 21,086.67               | 2.1                  | ₹ 16,710.19                 | ₹ 37,796.86               |
| TOTAL  |                          |                                            |                      |       | ₹ 25,79,994.48 | ₹ 21,51,957.34                                                            |               | ₹ 58,102.85           |                    | ₹ 57,026.87               |                      | ₹ 45,191.10                 | ₹ 1,02,217.97             |

**Table-IV**

| Sl No. | Shipping Bill No. & Date | Description of goods                       | Quantity | Declared      |                |              | Re-determined |             |             |
|--------|--------------------------|--------------------------------------------|----------|---------------|----------------|--------------|---------------|-------------|-------------|
|        |                          |                                            | (NOS)    | FOB (INR)     | Drawback (INR) | ROSCTL (INR) | FOB           | Drawback    | ROSCTL      |
| 1      | 1762605 DATED 18.06.2024 | READYMADE GARMENTS MENS TROUSERS OF COTTON | 2376     | ₹ 7,24,914.12 | ₹ 23,922.17    | ₹ 43,857     | ₹ 6,04,815.12 | ₹ 16,330.01 | ₹ 28,728.72 |
| 2      | 1762188 DATED 18.06.2024 | READYMADE GARMENTS MENS                    | 2952     | ₹ 9,00,951.24 | ₹ 29,731.39    | ₹ 54,508     | ₹ 7,51,418.88 | ₹ 20,288.31 | ₹ 35,692.40 |

|       |                                |                                                     |      |                   |                |               |                   |                |                  |
|-------|--------------------------------|-----------------------------------------------------|------|-------------------|----------------|---------------|-------------------|----------------|------------------|
|       |                                | TROUSERS OF COTTON                                  |      |                   |                |               |                   |                |                  |
| 3     | 1761707<br>DATED<br>18.06.2024 | READYMADE<br>GARMENTS MENS<br>TROUSERS OF<br>COTTON | 3126 | ₹<br>9,54,129.12  | ₹<br>31,486.26 | ₹ 57,725      | ₹<br>7,95,723.34  | ₹<br>21,484.53 | ₹ 37,796.86      |
| TOTAL |                                |                                                     | 8454 | ₹<br>25,79,994.48 | ₹<br>85,139.82 | ₹<br>1,56,090 | ₹<br>21,51,957.34 | ₹<br>58,102.85 | ₹<br>1,02,217.97 |

**Table-V**

| Re-determined FOB (in Rs.) | Differential Drawback (in Rs.) | Differential ROSCTL (in Rs.) | Total excess Export benefits (in Rs.) |
|----------------------------|--------------------------------|------------------------------|---------------------------------------|
| ₹ 21,51,957.34             | ₹ 27,036.97                    | ₹ 53,871.69                  | ₹ 80,908.66                           |

6. As can be seen from the Table above, based on the Report received by the DYCC, JNCH and Market Enquiry conducted on 08.07.2024, it appears that the goods declared by the Exporter in the Shipping Bill Nos. 1761707, 1762188 and 1762605 all dated 18.06.2024 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 08.07.2024 and Test Reports by DYCC Lab. The Export incentives 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. 25,79,994.48 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. Past Exports:

In order to investigate past consignments, the data was retrieved from the date of issuance of IEC i.e. 13.02.2023 till 31.01.2025 for Exporter M/s Aman Enterprises (IEC-QFDPS4521E). However, the Exporter had exported goods under a total of 02 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 Date | FOB (INR)    | Drawback Amount (in INR) | RoSCTL (in INR) | RoDTEP (in INR) | FOB to be realised (In FC) | FOB actually realised (In FC) |
|---------|---------|------------|------------|---------------------------|--------------|--------------------------|-----------------|-----------------|----------------------------|-------------------------------|
| 1       | 1618885 | 12.06.2024 | 13.06.2024 | 31.03.2025                | 12,82,365    | 42,318                   | 77,583          | 0               | 15,540                     | 0                             |
| 2       | 1618934 | 12.06.2024 | 13.06.2024 | 31.03.2025                | 11,50,337.16 | 37,961                   | 69,595          | 0               | 13,941.6                   | 0                             |
| Total   |         |            |            |                           | 24,32,702.16 | 80,279                   | 1,47,178        | 0               | 29,481.6                   | 0                             |

As per Table-VI, there are 02 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.

Accordingly, the Drawback is liable to be demanded Back from the Exporter on account of non-receipt of foreign remittance for 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 for 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 Shipping Bills mentioned in Table-VI in which FOB not realized despite completion of time period is Rs. 80,279/- and RoSCTL claimed is Rs. 1,47,178/- which is liable to be demanded back from the Exporter.

8. Further, an alert to withhold the Export incentives against the Exporter M/s Aman Enterprises (IEC-QFDPS4521E) was inserted during the investigation.

9. The Exporter vide their letter dated 05.07.2024 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.

10. Further, letters dated 03.07.2024, 25.10.2024, 11.11.2024 and 05.12.2024 (**RUD-VI**) were also sent to jurisdictional CGST Commissionerate i.e. Division VII, Range-I, Mumbai East Commissionerate to verify genuineness of the Exporter M/s. Aman Enterprises (GSTIN- 27QFDPS4521E1Z6). 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 exporter M/s. Aman Enterprises (GSTIN- 27QFDPS4521E1Z6) has been "Cancelled suo-moto (Effective from 01/06/2024)". Also, the above said Exporter has filed GSTR-1 and GSTR-3B up to May-2024 only.

## **SUMMONS & STATEMENT**

11. Further, in order to record the statement of exporter M/s Aman Enterprises (IEC-QFDPS4521E), under section 108 of Customs Act, 1962 04 Summonses 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 Aman Enterprises (IEC-QFDPS4521E) 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. In response to summons CBIC-DIN- 20250178NT0000222DBD dated 14.01.2025, Shri. Aman Ansar Sheikh, Proprietor of M/s Aman Enterprises (IEC-QFDPS4521E) appeared in this office and his statement was recorded under section 108 of the Customs Act, 1962 on 05.02.2025 (**RUD-VII**) wherein he inter-alia stated that:

- On being asked about the firm and whether he is authorised to record statement on behalf of the exporter he stated that M/s Aman Enterprises (IEC-QFDPS4521E) is located at Office No. 36, Ground Floor, M.N. D'souza Compound, Kherani Road, Saki Naka, Mumbai, Maharashtra - 400072; that they are a merchant exporter engaged in the trading of Ready-Made Garments (RMGs); that he is the Proprietor of the company and is fully authorized to provide a statement in this regard.
- On being asked whether they file GSTR he stated that they file GSTR regularly.
- On being asked to submit copies of GSTR1, 2A and 3B, he said to provide the same in 03 days.

- On being asked whether the exporter filed the shipping bill nos. 1761707, 1762188 and 1762605 all dated 18.06.2024 he stated that the above mentioned shipping bills were filed through the CHA M/s Jit Shipping Services.
- On being asked how they contacted CHA he stated that Mr. Sanjay Sawant from CHA is known to him.
- On being asked if anyone from CHA visited their place of business for verification he stated that Mr. Sanjay Babaji Sawant visited for verification of address.
- On being asked about examination of the goods under Panchnama dated 24.06.2024 and was he present during examination, he stated that he agrees with the examination of the goods; on their behalf, their authorized representative Mr. Sanjay Babaji Sawant, G-card holder of CHA was present during the examination.
- On being asked about the mis-declaration of the goods, he acknowledged the findings in the DYCC report; however, he clarified that the mis-declaration was an unintentional error; that the goods were declared without proper verification after receiving them from their supplier.
- On being asked about the supplier of the goods and tax invoice he stated that they have procured the goods from different shops in local market and said to provide tax invoices in 3-4 days.
- On being asked whether he is actual owner of the goods he stated that being proprietor of the firm, he is the actual owner of the goods and said to provide financial statements within 3 days.
- On being asked about payment to supplier he stated that the goods were purchased on credit basis and no payment was made to suppliers because the goods were Back To Town.
- On being asked about destination countries he stated that they have many foreign buyers which contact them through online marketing; these buyers are located in different countries and they send goods to the buyer as per their demand.
- On being asked about improper supply chain he stated that they have procured the goods from the different shops in local market; so, he doesn't have any invoices as no payment was made to the suppliers.
- On being asked about over-valuation of the goods he acknowledged the findings of the market enquiry dated 08.07.2024, and the exporter takes full responsibility for declaring the valuation of the goods; However, he clarified that this was an unintentional error on their part; additionally, the goods supplied by their suppliers were of lower quality, which contributed to the overvaluation.
- On being asked about past exports and foreign remittance he stated that they had exported goods under 02 shipping bills in past and haven't received any foreign remittance till date.
- On being asked about RBI guidelines for receiving of foreign remittance he stated that he knows about this; that they are assured by their foreign buyer that he will make the payment before completion of 09 months; he further assured that he will return the Export incentives to the department, if the payment is not made by the buyer in prescribed time.
- On being asked about return of summons he stated that they are operating from their declared place of business; however, their address mentioned is not proper and this can be the reason that they have not received any summons and the summons may have returned to our office for the same reason.
- On being asked about how he came to know about the summons he stated that he became aware of the summons through the CB firm.
- On being asked about whether they are penalized by Customs, GST or any other government agencies he stated that replied that they are not penalized by any agencies in past.

12. Further, on receipt of Summons CBIC-DIN-20250378NT000000E2A6 dated 11.03.2025, Mr. Sanjay Babaji Sawant, G-card holder of M/s. Jit Shipping Services presented himself for the recording of the Statement under section 108 of the Customs Act, 1962 on 11.03.2025 (**RUD-VIII**) wherein he inter-alia stated that:

- a) On being asked whether he knew the reason for his summons and if he was the authorized person on behalf of CB M/s Jit Shipping Services Company, he stated that he had appeared in response to the spot summons dated 11.03.2025 concerning the export through JNPT by M/s Aman Enterprises (IEC-QFDPS4521E). It was acknowledged that an investigation was being conducted

by Customs against the said exporter. He said that he was the Power of Attorney/G-Card Holder of CB M/s Jit Shipping Services Company and was fully authorized to record a statement in this case.

- b) On being asked about the duration of his association with M/s Jit Shipping Services Company and its involvement in the Customs Broker business, it was stated that he had been employed with the firm for the past two years, and the firm itself had been operating in the Customs Broker business for approximately two years.
- c) On being asked to explain the procedure followed by the firm for filing a Shipping Bill, it was stated that exporters were advised to submit all necessary documents relevant to the exporting commodity via email. It was also confirmed whether export benefits were being claimed. Based on the submitted documents, a checklist is prepared and shared with the exporter for verification and approval. Upon receiving confirmation, the Shipping Bill is filed on behalf of the exporter through ICEGATE.
- d) On being asked who handled the documentation work in the firm for the exporter M/s Aman Enterprises (IEC-QFDPS4521E), it was stated that the documentation work was handled by him along with his subordinate staff, and in this case, the documents were filed by him personally.
- e) On being asked whether he had filed Shipping Bill Nos. 1762188, 1762605, and 1761707, all dated 18.06.2024, for the exporter M/s Aman Enterprises (IEC-QFDPS4521E), it was said that the aforementioned shipping bills had been filed for the said exporter.
- f) On being asked how the exporter contacted him for filing the shipping bills, it was stated that the proprietor of M/s Aman Enterprises (IEC-QFDPS4521E), Mr. Aman Ansar Sheikh, was known to him and had contacted him over the phone for the filing of shipping bills.
- g) On being asked about the payment received for filing the shipping bills and the mode of payment, it was stated that an amount of Rs. 2,500 per shipping bill as agency charges, and the payment had been made in cash.
- h) On being asked whether the KYC and other related documents of the shipping bills and goods had been verified before filing the shipping bills for M/s Aman Enterprises (IEC-QFDPS4521E), it was stated that the exporter had submitted the KYC documents of the firm, including the PAN card, Aadhaar card, and IEC copy, which were submitted for reference. The IEC and GST registration of the exporter had also been verified on the online portals of DGFT and GST.
- i) On being asked whether the address of M/s Aman Enterprises (IEC-QFDPS4521E) had been physically verified or if any verifiable documentation such as geotagged photographs or inspection reports were available to confirm the address, it was stated that the address had been verified at the time of KYC before filing the shipping bills, but no photographs were available as evidence.
- j) On being asked whether there was any present contact with the exporter, it was stated that the exporter was in contact.
- k) On being asked about the market survey conducted on 08.07.2024, which found that the goods were overvalued, and why no suggestion had been made to the exporter to declare the fair value, it was stated that the Shipping bills were filed as documents provided by the exporter. Primarily, the export policy, CTH, and GATT declaration were checked, which were found to be correct during examination. The valuation was based on the documents provided by the exporter, such as the checklist and export invoices, and the responsibility for valuation is only with the exporter.
- l) On being asked about the DYCC report, which observed that the goods had been misclassified to avail undue export benefits, and the responsibility of the Customs Broker under CBLR 2018 to ensure correct classification, it was stated that the classification was done based on the documents provided by the exporter. Furthermore, the checklist was prepared and sent to the exporter for confirmation before the shipping bills were filed.

- m) On being asked whether any shipping bills had been filed in the past for the same exporter, it was stated that two shipping bills had been filed previously.
- n) On being asked whether the first Shipping Bill for the exporter had been filed by his firm, and if the KYC procedure for first-time exporters had been conducted, it was stated that the KYC procedure for first-time exporters had been completed at CEAC. The verification was conducted and finalized in accordance with the prescribed guidelines.
- o) On being asked whether any documentary evidence of the first-time exporter KYC conducted on behalf of M/s Aman Enterprises (IEC-QFDPS4521E) was available, it was stated that all documents related to the KYC procedure were retained by CEAC, and only an acknowledgment slip was issued, which was not readily available.
- p) On being asked whether the exporter had received any remittance for past shipping bills, it was stated that no remittance had been received by the exporter. However, it was said that the role of the Customs Broker is limited to customs clearance of the goods.
- q) On being asked about the summons issued to the exporter, which had been returned by India Post with the remark "Insufficient Address," it was stated that the exporter had provided an incomplete address, which might have led to the return of the summons by India Post.
- r) On being asked about Regulation 10 of the CBLR, 2018, which mandates that the Customs Broker shall advise clients to comply with legal provisions and report non-compliance to the Deputy Commissioner or Assistant Commissioner, and whether this regulation was followed concerning the shipment under Shipping Bill Nos. 1762188, 1762605, and 1761707, all dated 18.06.2024, it was stated that all documents provided at the time of KYC had been verified. The premises of the exporter had also been visited, and the shipping bills had been filed based on the documents provided. It was said that all provisions of the Act had been duly complied with.
- s) On being asked whether the CB firm or the exporter had ever been penalized by any government agency, it was stated that to his knowledge, neither the CB firm, M/s Jit Shipping Services Company (License No. AFLPP4301FCH003), nor the exporter had been penalized by any government agency as of that date.
- t) On being asked whether there was anything further to be stated, it was stated that there was nothing further to add.

### **13. 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;

**Section 114AA: Penalty for use of false and incorrect material. -**

If a person knowingly or intentionally makes, signs or uses, or causes to be made, signed or used, any declaration, statement or document which is false or incorrect in any material particular, in the transaction of any business for the purposes of this Act, shall be liable to a penalty not exceeding five times the value of goods.

**Section 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).

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

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

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

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

for the purposes of this Act or the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992), or any other law, or any scheme of the Central Government, for the time being in force, by such person] or his agent or employee and such instrument is utilized under the Provisions of this Act or the Rules or regulations made or notifications issued there under, by a person other than the person to whom the instrument was issued, the duty 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 per cent. per annum, as the Central Government may, by notification in the Official Gazette, fix, shall be paid by the person liable to pay duty in terms of section 28 and such interest shall be calculated from the first day of the month succeeding the month in which the duty ought to have been paid or from the date of such erroneous refund, as the case may be, up to the date of payment of such duty.

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

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

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

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

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

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

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

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

#### **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.

#### **14 Whereas, from the investigation, the following facts emerge that:**

**14.1** M/s Aman Enterprises (IEC-QFDPS4521E) having its office at Office No 36, Ground Floor, M N D Souza Compound, Kherani Road, Sakinaka, Mumbai, Maharashtra-400072 had filed Shipping Bill Nos. 1761707, 1762188 and 1762605 all dated 18.06.2024 through their Customs Broker M/s. Jit Shipping Services (License No. AFLPP4301FCH003) at JWR CFS. The re-determined FOB value of the said goods covered under the above-mentioned Shipping Bills comes to Rs. 21,51,957.34/- as against the declared FOB value of Rs. 25,79,994.48/-. By inflating

the FOB value, the Exporter was attempting to claim Drawback of Rs. 85,139.82/- and RoSCTL of Rs. 1,56,090/- whereas they were eligible for Drawback of Rs. 58,102.85/- and RoSCTL of Rs. 1,02,217.97/- respectively. (as tabulated in Table-IV above).

**14.2** As can be seen from the Table-IV above, based on the Market Enquiry conducted on 08.07.2024, it appears that the goods declared by the Exporter in the Shipping Bill Nos. 1761707, 1762188 and 1762605 all dated 18.06.2024 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 re-determined FOB as mentioned in the Table-IV above. It is thus cogent and clear that the Exporter M/s Aman Enterprises (IEC-QFDPS4521E) 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(ia) and 113 (ja) of the Customs Act, 1962 respectively.

**14.3** 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.

**14.4** 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, mis-statement and suppression of facts regarding the actual value of the impugned goods, on the part of the Exporter with mala-fide intention to claim undue Export benefits not legitimately payable to them. The Exporter had declared the FOB value in the Shipping Bills as Rs. 25,79,994.48/- whereas the re-determined FOB value after conducting the Market Survey was Rs. 21,51,957.34/- 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.

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

**14.6** 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.

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

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

**14.9** The Exporter has neither produced any cost of production details, manufacturing or processing of Export details and correct transport details nor produced cost design or brand or an amount towards profit etc, to derive computed value of the goods. In absence of complete cost data details, value could not be

determined as per Rule 5 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.

**14.10** The value of the impugned goods is, therefore, proposed to be re-determined under the residual Rule 6 of CVR (Export) Rules, 2007. This Rule stipulates that subject to the Provisions of Rule 3, where the value of the Export goods cannot be determined under the Provisions of Rules 4 and 5, the value shall be determined using reasonable means consistent with the principles and general Provisions of these Rules. Therefore, in order to arrive at the correct value of the impugned goods the same was required to be done on the basis of Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007. Accordingly, the total value of the goods has been re-determined from Rs. 25,79,994.48/- to Rs. 21,51,957.34/- as per the Market Enquiry and DYCC Reports of the subject goods.

**14.11** With respect to the Exporter M/s Aman Enterprises (IEC-QFDPS4521E), this office sent 04 letters dated 03.07.2024, 25.10.2024, 11.11.2024 and 05.12.2024 for the verification of the genuineness of the Exporter to jurisdictional CGST Commissionerate i.e. Division VII, Range-I, Mumbai East Commissionerate. However, no reply in this regard is received in this office till date. As per GST BO portal, the GSTIN of the Exporter has been "Cancelled suo-moto (Effective from 01/06/2024)". Also, the above said Exporter has filed GSTR-1 and GSTR-3B up to May-2024 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**. 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 remarks "Insufficient address and no such person". Also, Exporter in his statement dated 05.02.2025 stated that he will provide GSTRs, Purchase Tax Invoices, Financial Statement in 3-4 working days. But, till date none of the above was submitted nor mailed by the Exporter. Also, Exporter in his Statement stated that no foreign remittance has been received for the Past Shipping bills till date. Hence, the Exporter appears to be non-genuine. Also, the Exporter M/s. Aman Enterprises (IEC-QFDPS4521E) have rendered themselves liable to penalty in terms of Section 114(iii) of the Customs Act, 1962 on account of mis-declaration of value, description and classification of the impugned goods in case of live Shipping Bills. From the above facts, it is clear that the Exporter is a fly by night operator and was established only to Export inferior goods to claim higher export incentives. Therefore, it appears that the Exporter connived with their supplier to obtain invoice by fraud and collusion to utilize input tax credit on the basis of such invoice for discharging tax on goods which have been entered for exportation under the Shipping Bill filed by them. The Exporter has knowingly & intentionally caused to sign & used the documents to provide the undue advantage to the exporter with malafide intent to avail undue/excess export benefits in form of Drawback, Rosctl and other export benefits. Therefore, the Exporter also liable for penalty u/s 114 AA of Customs Act, 1962 for this intentional mis-declaration.

Thus, the ITC claimed appears wrongly claimed and claimed by fraud etc. since the FOB value of the said goods which were provisionally exported have been re-determined and also export incentives are redetermined, the IGST payable/the refund or ITC available to the exporter also gets re-determined. Further, the Exporter is non-existent and non-genuine. The ITC/IGST claimed is in question since there is no supply chain existing. Hence, the Exporter M/s. Aman Enterprises (IEC-QFDPS4521E) have rendered themselves liable to penalty in terms of Section 114AC of the Customs Act, 1962.

**14.12** It further appears that the Exporter M/s Aman Enterprises (IEC-QFDPS4521E) 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 Aman Enterprises (IEC-QFDPS4521E) also liable for penalty in terms of Section 114 AA of Customs Act, 1962 for this intentional mis-declaration.

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

**14.14** As above discussed, the Exporter has obtained Drawback & RoSCTL/RoDTEP by fraud, collusion, willful misstatement or suppression of facts without realizing the BRC for the Past Shipping Bills mentioned in Table-VI. Hence, it appears that the M/s Aman Enterprises (IEC-QFDPS4521E) 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.

**14.15** The Custom Broker M/s Jit Shipping Services (License No. AFLPP4301FCH003) failed to ascertain the veracity and genuineness of the Exporter firm M/s Aman Enterprises (IEC-QFDPS4521E) The regulation 10 (n) of the CBLR, 2018 has mandated that the CIB 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.

**15.** Now, M/s Aman Enterprises (IEC-QFDPS4521E) having its registered office at at Office No 36, Ground Floor, M N D Souza Compound, Kherani Road, Sakinaka, Mumbai, Maharashtra-400072 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. 25,79,994.48/- covered under the Shipping Bill Nos. 1761707, 1762188 and 1762605 all dated 18.06.2024 should not be rejected and re-determined to Rs. 21,51,957.34/- under Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.
- ii. The drawback of Rs. 85,139.82/- and RoSCTL of Rs. 1,56,090/- claimed in the Shipping Bill Nos. 1761707, 1762188 and 1762605 all dated 18.06.2024 should not be rejected since the goods were cleared for Provisional Back To Town.
- iii. The said impugned Export goods covered under the Shipping Bill Nos. 1761707, 1762188 and 1762605 all dated 18.06.2024 having total declared

- FOB value of Rs. 25,79,994.48/- 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 Aman Enterprises (IEC-QFDPS4521E) under Section 114(iii) of the Customs Act, 1962 for the above violation.
  - v. Penalty should not be imposed on M/s Aman Enterprises (IEC-QFDPS4521E) under Section 114AA of the Customs Act, 1962 for the above violation.
  - vi. Penalty should not be imposed on M/s Aman Enterprises (IEC-QFDPS4521E) under Section 114AC of the Customs Act, 1962 for the above violation.
  - vii. The goods pertaining to Shipping Bills mentioned in Table-VI totally valued at Rs. 24,32,702.16 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 80,279/- claimed in Shipping Bill mentioned 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. 1,47,178/- claimed in Shipping Bills mentioned 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 Aman Enterprises (IEC-QFDPS4521E) 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 Aman Enterprises (IEC-QFDPS4521E) 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.

**16.** M/s. JIT Shipping Services (AFLPP4301FCH003), 504, Plot No-8, Durga Chamber, Veera Desai Road, Andheri (West), Mumbai-400058 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.

**17.** The noticees are further informed that they should clearly state in their written reply whether they wish to be heard in person before the case 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.

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

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

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

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

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

*Raghu Kiran B.* 21/01/26

**RAGHU KIRAN B.**  
**COMMISSIONER OF CUSTOMS(in-situ)**  
**CEAC, NS-II, JNCH**

To,  
Notices,

1. M/s Aman Enterprises (IEC-QFDPS4521E)  
Office No 36, Ground Floor, M N D Souza Compound,  
Kherani Road, Sakinaka, Mumbai, Maharashtra-4000722.
2. M/s. JIT Shipping Services (AFLPP4301F {11/CUS/BLR/CHA/02/2013})  
504, Plot No-8, Durga Chamber, Veera Desai Road, Andheri (West), Mumbai-  
400058

Copy to:

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

**Annexure - A**

| <b>Sr. No.</b>  | <b>List of Relied Upon Documents</b>                                                                                      |
|-----------------|---------------------------------------------------------------------------------------------------------------------------|
| <b>RUD-I</b>    | Shipping Bill Nos. 1761707, 1762188 and 1762605 all dated 18.06.2024                                                      |
| <b>RUD-II</b>   | Panchanama dated 24.06.2024                                                                                               |
| <b>RUD-III</b>  | Test Reports from DYCC                                                                                                    |
| <b>RUD-IV</b>   | Copy of Market Enquiry dated 08.07.2024                                                                                   |
| <b>RUD-V</b>    | Provisional Release for Back To Town Letter dated 06.10.2023                                                              |
| <b>RUD-VI</b>   | Letters sent to concerned GST authorities for verification of Exporter                                                    |
| <b>RUD-VII</b>  | Copy of statement of Shri. Aman Ansar Sheikh, Proprietor of firm M/s Aman Enterprises (IEC-QFDPS4521E) dated 05 .02.2025. |
| <b>RUD-VIII</b> | Copy of statement of Mr. Sanjay Babaji Sawant of CB firm M/s. Jit Shipping Services dated 11.03.2025.                     |

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 – A**

| <b><i>Sr. No.</i></b>  | <b><i>List of Relied Upon Documents</i></b>                                                                              |
|------------------------|--------------------------------------------------------------------------------------------------------------------------|
| <b><i>RUD-I</i></b>    | Shipping Bill Nos. 1761707, 1762188 and 1762605 all dated 18.06.2024                                                     |
| <b><i>RUD-II</i></b>   | Panchanama dated 24.06.2024                                                                                              |
| <b><i>RUD-III</i></b>  | Test Reports from DYCC                                                                                                   |
| <b><i>RUD-IV</i></b>   | Copy of Market Enquiry dated 08.07.2024                                                                                  |
| <b><i>RUD-V</i></b>    | Provisional Release for Back To Town Letter dated 09.07.2024                                                             |
| <b><i>RUD-VI</i></b>   | Letters sent to concerned GST authorities for verification of Exporter                                                   |
| <b><i>RUD-VII</i></b>  | Copy of statement of Shri. Aman Ansar Sheikh, Proprietor of firm M/s Aman Enterprises (IEC-QFDPS4521E) dated 05.02.2025. |
| <b><i>RUD-VIII</i></b> | Copy of statement of Mr. Sanjay Babaji Sawant of CB firm M/s. JIT Shipping Services dated 11.03.2025.                    |

**PANCHANAMA dated 24.06.2024 drawn at CFS - JWR Logistics Pvt. Ltd.,  
Village- Padeghar, Panvel, Navi Mumbai - 410206**

**Pancha No. 1**

Name : Suresh Dnyanadev Patil  
Age : 43  
Address : New Omkar Society, D-21,  
Room No 13, Near Navratn  
Hotel, Sector 48, seawood,  
Nerul, Navi Mumbai  
400706  
Occupation : Service  
ID Card : AADHAAR (  
595957072906)  
Mobile No. : 7045838287

**Pancha No. 2**

Name : Nilesh Yashwant Patil  
Age : 30  
Address : At Varilgaon Post  
kadave, Kadave,  
Shahuwadi, Kolhapur,  
Maharashtra 415101  
Occupation : Service  
ID Card : AADHAAR  
(566971765824)  
Mobile No. : 8291003697

We the above mentioned Panchas were called upon by a person who introduced himself as Shri Paramveer S. Nain, an Intelligence Officer, SIIB(X), JNCH on 24.06.2024 at 18:30 hrs at JWR CFS, 15-23, National Highway 4B, Panvel-JNPT Highway, Village- Padeghar, Ulwe, Panvel, Navi Mumbai, Maharashtra-410206 to witness the examination of goods of exporter M/s. Aman Enterprises (IEC: QFDPS4521E) covered under 03 Shipping Bills No. 1762188, 1762605 and 1761707 all dated 18.06.2024 for confirmation of declaration in respect of description of goods, quantity and any other declaration thereof.

Here we were introduced to Shri Sanjay Babaji Sawant, G-card holder of CB M/s. JIT Shipping (License No. AFLPP4301F{11/CUS/BLR/CHA/02/2013) having Kardex No. 6578/2023. Then the officer explained to us that the exporter M/s. Aman Enterprises (IEC: QFDPS4521E) having address at Ground Floor, Office No 36 M N D Souza Compound Kherani Road, Road Sakinaka, Mumai - 512032 Maharashtra has filed 03 Shipping Bills No. 1762188, 1762605 and 1761707 all dated 18.06.2024 through their Customs Broker M/s JIT Shipping (CHA License No: AFLPP4301F{11/CUS/BLR/CHA/02/2013) for export of their consignment.

We were shown copy of Hold letter No. 40/2024-25-SIIB(X) issued vide F.No. CUS/SIIB/ALT/361/2024-SIIB(E) dated 20.06.2024 regarding hold of the above-mentioned Shipping Bills along with their respective export invoice & packing list of the goods attempted to be exported.

Further, the above-mentioned officer requested us to bear witness to the examination proceedings of the goods covered under 03 shipping bills No. 1762188, 1762605 and 1761707 all dated 18.06.2024 to which we both voluntarily agreed.

Thereafter, all of us proceeded to the location H-7 in Shed D inside JWR CFS where the goods covered under the aforementioned Shipping Bill No. 1762188,

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All the goods pertaining to Shipping Bills No. 1762188, 1762605 and 1761707 all dated 18.06.2024 were re-packed in the same packages and kept back at the same location H-7 in Shed D inside JWR CFS in our presence and in the presence of the authorized representative of CB and the same were handed over to the Manager, JWR CFS for safe custody.

We have put our dated signatures on the Shipping Bills No. 1762188, 1762605 and 1761707 all dated 18.06.2024, their respective Export Invoice and Packing List and other relevant documents as a token of having seen the same and being present during the examination.

The Panchanama running into 03 pages ended in the same place and same date i.e. 24.06.2024 at 22:30 hrs. The Panchanama was carried out in our presence as per our say and in the presence of the authorized Customs Broker representative. The 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 goods.

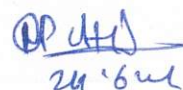
Drawn by me, on the 24<sup>th</sup> day of June 2024.

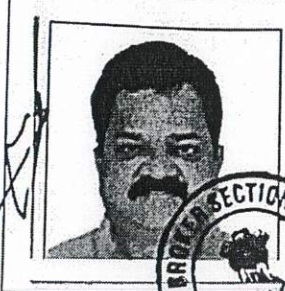
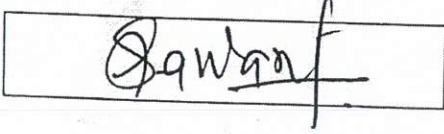
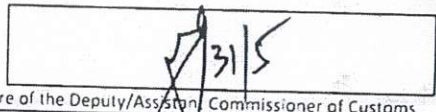
  
(Paramveer S. Nain)  
I.O./SIIB(X), JNCH

In presence of:

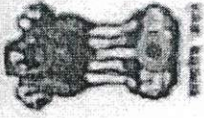
  
(Representative of CB)

  
Pancha-I

  
Pancha-II

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                       |                                                                                       |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------|
|  <p>कार्यालय परधान आयुक्त, सीमाशुल्क (सामान्य), नवीन सीमाशुल्क भवन, बलाड एस्टेट, मुम्बई-400001</p> <p>OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS (GENERAL), NEW CUSTOM HOUSE, BALLARD ESTATE, MUMBAI-400001</p> <p>e-mail: cbsec.nch@gov.in</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                       |    |
| <p>FORM-G -PA</p> <p>[see sub-regulation (7) of regulation 13]</p> <p>Identity Card</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                       | <p>Phone no: 022-22757891</p> <p>CARD NO. 6578/2023</p>                               |
| <p>M/s./Shri/Ms. SANJAY BABAJI SAWANT</p> <p>Designation. EMPLOYEE</p> <p>Permanent Account No. (PAN): DGSP57968L</p> <p>Aadhaar Number: 608375104563</p> <p>Issued at: MUMBAI</p> <p>Valid up to: LIFETIME</p> <p>Name of the Customs Broker: JIT SHIPPING SERVICES</p> <p>Type of Customs Broker: COMPANY</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <p>Customs Broker Licence No.: AFLPP4301F [11/CUS/BLR/CHA/02/2013]</p>                                                                                |   |
| <p>Specimen signature of the Customs Broker</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |  <p>Signature of the Deputy/Assistant Commissioner of Customs</p> |  |
| <p>1. यह कार्ड अंतरणीय नहीं है और इसे मुंबई सीमा शुल्क के किसी भी कर्मचारी द्वारा मांगे जाने पर प्रस्तुत किया जाना चाहिए।</p> <p>2. यह कार्ड सीबीएलआर 2018 के विनियमन 13(2) के तहत सीमाशुल्क ब्रोकर के मालिक/भागीदार/निदेशक/कर्मचारी को जारी किया गया है जिसका नाम कार्ड के मुखपृष्ठ पर उल्लिखित है।</p> <p>3. यह कार्ड मुंबई सीमा शुल्क क्षेत्र में सीमा शुल्क निकासी कार्य करने के लिए मान्य है।</p> <p>4. इस कार्ड का उपयोग किसी अन्य उद्देश्य के लिए नहीं किया जाना चाहिए।</p> <p>5. इस कार्ड को सीमा शुल्क क्षेत्र के अंदर हर समय पहना और प्रदर्शित किया जाना चाहिए।</p> <p>6. जब यह कार्ड किसी भी कारण से अमान्य हो जाता है, तो इसे जारी करने वाले प्राधिकारी को तत्काल वापस किया जाना चाहिए।</p> <p>7. इस कार्ड के खो जाने/मिलने की सूचना नियंत्रण कक्ष, नवीन सीमाशुल्क भवन, बलाड एस्टेट, मुंबई [फोन: 022-22757575 (24 घंटे)] या निकटतम पुलिस स्टेशन में तुरंत दें।</p>                  |                                                                                                                                                       |                                                                                       |
| <p>1. This card is non-transferrable and should be produced on demand by any employee of Mumbai Customs.</p> <p>2. This card has been issued under Regulation 13(2) of CBLR 2018 to the Proprietor/Partner/Director/Employee of Custom Broker whose name is mentioned on the face of the card.</p> <p>3. This card is only valid for transacting Customs clearance work in Mumbai Customs Zones.</p> <p>4. This card should not be used for any other purpose.</p> <p>5. This card should be worn and displayed at all times inside Customs Area.</p> <p>6. When this card ceases to be valid for any reason, it should be returned to the issuing authority.</p> <p>7. If this card is lost/found by anyone, it should be immediately be informed/returned to the Control room, New Custom House, Ballard Estate, Mumbai. Phone - 022-22757575 (24 hrs.) or to the nearest Police Station.</p> |                                                                                                                                                       |                                                                                       |

CHA  
Sawant  
27/01/24



भारत सरकार

GOVERNMENT OF INDIA



सुरेश ज्ञानदेव पाटील

Suresh Dnyanadev Patil

जन्म वर्ष / Year of Birth : 1981

पुरुष / Male

*Suresh Patil*



5959 5707 2906

आधार — सामान्य माणसाचा अधिकार



# भारतीय विशिष्ट ओळख प्राधिकरण UNIQUE IDENTIFICATION AUTHORITY OF INDIA

पत्ता W/O सुरेश पाटील, न्यू ओमकार  
सोसायटी, डी-२१, रूम नं- १३, नवरत्न  
हॉटेल जवळ, सेक्टर-४८, सीवूड्स, नेरुळ,  
पिनकोड- ४००७०६, नवी मुंबई, ठाणे,  
महाराष्ट्र, 400615

Address: W/O Suresh Patil, New  
Omkar Society, D-21, Room No-  
13, Near Navratn Hotel,  
Sector-48, Seawood, Nerul, Pin  
Code- 400706, NAVI MUMBAI,  
Thane, Maharashtra, 400615

*File No. 123456789*



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1800 180 1947

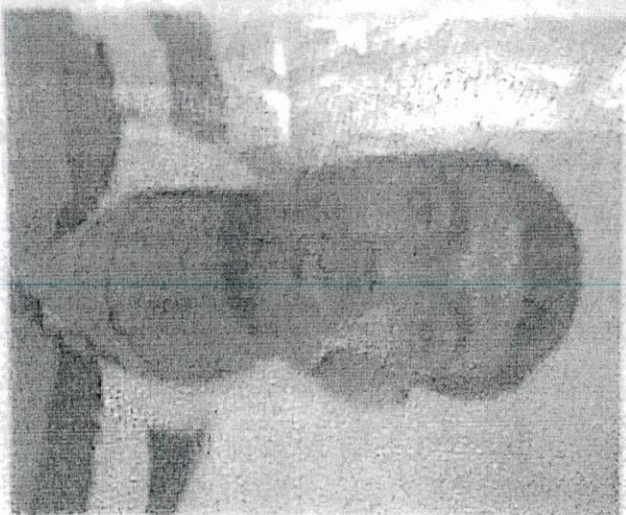


help@uidai.gov.in



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



भारत सरकार

Government of India

निलेश यशवंत पाटील

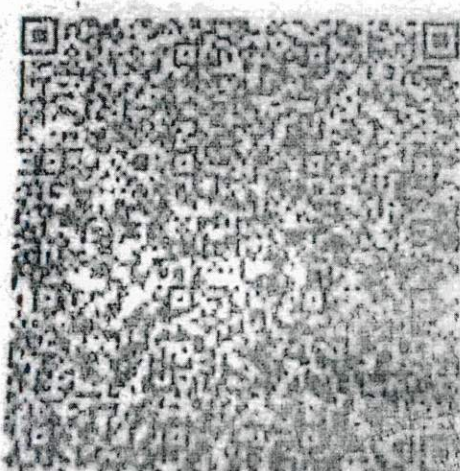
Nilesh Yashwant Patil

जन्म तारीख / DOB 05/03/1994

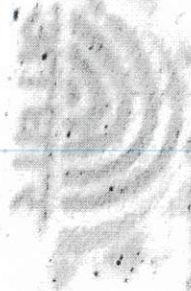
पुरुष / MALE

पाटील  
24-6-24

5669 7176 5824



माझे आधार, माझी ओळख

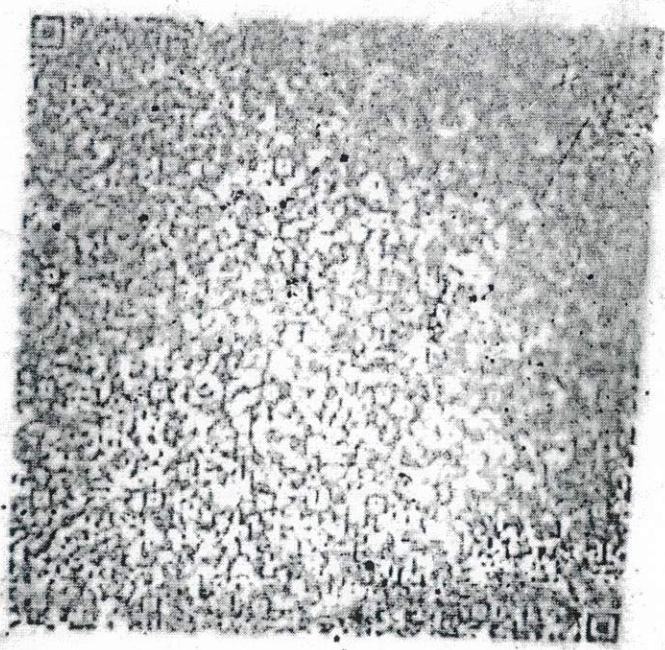


Unique Identification Authority of India

पत्ता: मु. वरीगाव पो. कडे, कडे, महाराष्ट्र, कोल्हापूर, महाराष्ट्र, 415101  
शाहूवाडी, कोल्हापूर, महाराष्ट्र, 415101

Post  
24.6.24

Address: at varilgaon post kadave, Kadave,  
Kadave, Shahuwadi, Kolhapur,  
Maharashtra, 415101



5669 7176 5824



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**INDIAN CUSTOMS EDI SYSTEM**  
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS  
DEPARTMENT OF REVENUE - MINISTRY OF FINANCE  
GOVERNMENT OF INDIA

Port Code  
INNSA1

SB No

1762605

SB Date

18-JUN-24

IEC/Br

QFDPS4521E

GSTIN/TYPE

27QFDPS4521E1Z6 GSN

CB CODE

AFLPP4301FCH003

TYPE

INV

ITEM

CONT

Nos

1

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0

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31

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\*SB22190620241419

JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707

**PART - I - SHIPPING BILL SUMMARY**

|                                                                                                                                         |                   |                                              |                               |        |           |                   |                                 |         |           |        |           |        |
|-----------------------------------------------------------------------------------------------------------------------------------------|-------------------|----------------------------------------------|-------------------------------|--------|-----------|-------------------|---------------------------------|---------|-----------|--------|-----------|--------|
| A                                                                                                                                       | STATUS            | 1.MODE                                       | 2.ASSESS                      | 3.EXMN | 4.JOBGING | 5.MEIS            | 6.DBK                           | 7.RODTP | 8.LICENCE | 9.DFRC | 10.RE-EXP | 11.LUT |
|                                                                                                                                         |                   | SEA                                          | N                             | Y      | N         | Y                 | Y                               | N       | N         | N      |           | Y      |
| B                                                                                                                                       | DECLARANT DETAILS | 12.PORT OF LOADING                           | INNSA1 (Jawaharlal Nehru (Nh) |        |           |                   | 13.COUNTRY OF FINAL DESTINATION |         |           |        |           |        |
|                                                                                                                                         |                   | 14.STATE OF ORIGIN                           | Maharashtra                   |        |           |                   | UNITED ARAB EMIRATES            |         |           |        |           |        |
| C                                                                                                                                       | VALU SUMMARY      | 16.PORT OF DISCHARGE                         | AEJEA (Jebel Ali)             |        |           |                   | 15.PORT OF FINAL DESTINATION    |         |           |        |           |        |
|                                                                                                                                         |                   | AEJEA (Jebel Ali)                            |                               |        |           | AEJEA (Jebel Ali) |                                 |         |           |        |           |        |
| D                                                                                                                                       | EX.PR.            | 17.COUNTRY OF DISCHARGE                      |                               |        |           |                   |                                 |         |           |        |           |        |
|                                                                                                                                         |                   | UNITED ARAB EMIRATES                         |                               |        |           |                   |                                 |         |           |        |           |        |
| E                                                                                                                                       | MANIFEST DETAILS  | 7.CONSIGNEE NAME & ADDRESS                   |                               |        |           |                   |                                 |         |           |        |           |        |
|                                                                                                                                         |                   | SUN PROSPEROUS GOODS WHOLESALERS CO          |                               |        |           |                   |                                 |         |           |        |           |        |
| F                                                                                                                                       | INVOICE SUMMARY   | LLC OFF 2F111, NAEMA HAMAD ABDULLA-          |                               |        |           |                   |                                 |         |           |        |           |        |
|                                                                                                                                         |                   | -BUILDING, NAIF, DUBAI, UNITED ARAB EMIRATES |                               |        |           |                   |                                 |         |           |        |           |        |
| G                                                                                                                                       | EQUIPMENT DETAILS | AE                                           |                               |        |           |                   |                                 |         |           |        |           |        |
|                                                                                                                                         |                   | 8.GSTIN / TYPE                               |                               |        |           |                   |                                 |         |           |        |           |        |
| H                                                                                                                                       | CHALLAN DETAILS   | 27QFDPS4521E1Z6 GSN                          |                               |        |           |                   |                                 |         |           |        |           |        |
|                                                                                                                                         |                   | 9.FOREX BANK A/C NO.                         |                               |        |           |                   |                                 |         |           |        |           |        |
| I                                                                                                                                       | ANNEX DETAILS     | 74XXXXX254                                   |                               |        |           |                   |                                 |         |           |        |           |        |
|                                                                                                                                         |                   | 10.DBK BANK A/C NO.                          |                               |        |           |                   |                                 |         |           |        |           |        |
| J                                                                                                                                       | PROCESS DETAILS   | 74XXXXX254                                   |                               |        |           |                   |                                 |         |           |        |           |        |
|                                                                                                                                         |                   | 11. IFSC NO.                                 |                               |        |           |                   |                                 |         |           |        |           |        |
| IDIB000C161                                                                                                                             |                   |                                              |                               |        |           |                   |                                 |         |           |        |           |        |
| 1.FOB VALUE 2.FREIGHT 3.INSURANCE 4.DISCOU 5.COM                                                                                        |                   |                                              |                               |        |           |                   |                                 |         |           |        |           |        |
| 724914.12 1239 0 0 0                                                                                                                    |                   |                                              |                               |        |           |                   |                                 |         |           |        |           |        |
| 6.DEDUCTIONS 7.P/C 8.DUTY 9.CESS                                                                                                        |                   |                                              |                               |        |           |                   |                                 |         |           |        |           |        |
| 0 0                                                                                                                                     |                   |                                              |                               |        |           |                   |                                 |         |           |        |           |        |
| 1.MAWB NO. 2.MAWB DT 3.HAWB NO. 4.HAWB DT N.O.C.                                                                                        |                   |                                              |                               |        |           |                   |                                 |         |           |        |           |        |
| 4.CIN NO. 5.CIN DT. 6.CIN SITE ID                                                                                                       |                   |                                              |                               |        |           |                   |                                 |         |           |        |           |        |
| 24PCEG06191293932800 19-JUN-24 INNSA1                                                                                                   |                   |                                              |                               |        |           |                   |                                 |         |           |        |           |        |
| 1.CONTAINER 2.SEAL 3.DATE 4.S No                                                                                                        |                   |                                              |                               |        |           |                   |                                 |         |           |        |           |        |
| 1SR.NO 2.CHALLAN NO 3.PAYMT DT 4.AMOUNT                                                                                                 |                   |                                              |                               |        |           |                   |                                 |         |           |        |           |        |
| 1.SNO 2.INV NO. 3. INV AMT. 4.CURRENC                                                                                                   |                   |                                              |                               |        |           |                   |                                 |         |           |        |           |        |
| 1 AE/005/2024-25 8791.2 USD                                                                                                             |                   |                                              |                               |        |           |                   |                                 |         |           |        |           |        |
| 1.SEAL TYPE 2.NATURE OF CARGO 3.NO. OF PACKETS 4.NO. OF CONTAINERS 5.LOOSE PACKETS                                                      |                   |                                              |                               |        |           |                   |                                 |         |           |        |           |        |
| WAREHOUSE SEALED CONTAINERISED 31 0 0                                                                                                   |                   |                                              |                               |        |           |                   |                                 |         |           |        |           |        |
| 6.MARKS & NUMBERS AS PER INVOICE, WE INTENT TO CLAIM REWARDS UNDER REMISSION OF DUTIES AND TAXES ON EXPORTED PRODUCTS (ROSC TL ) SCHEME |                   |                                              |                               |        |           |                   |                                 |         |           |        |           |        |
| 1.EVENT 2.DATE 3.TIME 4.LEO NO.                                                                                                         |                   |                                              |                               |        |           |                   |                                 |         |           |        |           |        |
| 5.Submission 18-JUN-24 18:02 6.LEO Date.                                                                                                |                   |                                              |                               |        |           |                   |                                 |         |           |        |           |        |
| 5.Assessment 19-JUN-24 12:30 8.BRC Realisation Date                                                                                     |                   |                                              |                               |        |           |                   |                                 |         |           |        |           |        |
| 7.Examination 19-JUN-24 14:02                                                                                                           |                   |                                              |                               |        |           |                   |                                 |         |           |        |           |        |
| 9.LEO 19-JUN-24 14:19                                                                                                                   |                   |                                              |                               |        |           |                   |                                 |         |           |        |           |        |

Signature Not Verified

Digitally signed by US DIRECTORATE GENERAL  
OF SYSTEMS AND DATA MANAGEMENT 01  
Date: 2024.06.19 14:20:51 IST  
Reason: CUSTOMS  
Location: INDIA

**Glossary**

A: ASSESS - Assessed, EXMN - Examined, MEIS - Merchandise Export Incentive Scheme, DBK - Drawback, ROSL - Rebate of State Levies, DEEC - Duty Exemption Entitlement Certificate, DFRC - Duty Free Replenishment Certificate, LUT - Letter of Under Taking. B: CB - Customs Broker AD Authorized Dealer, AEO - Authorized Economic Operator, UCR - Unique Customs Reference C: DISCOU - Discount, COM - Commission, P/C Packing Charges, D: EX. PR. - Export Promotions E: MAWB / HAWB - Master / House Airway Bill Number J: BRC- Bank Realisation Certificate

Scan QR Code using ICETRAK Mobile App for authentication.  
Visit ICEGATE portal to verify latest version\*.

PL  
24-6-24

CNA  
24/06/24



**INDIAN CUSTOMS EDI SYSTEM**  
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS  
DEPARTMENT OF REVENUE - MINISTRY OF FINANCE  
GOVERNMENT OF INDIA

JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707

Port Code  
INNSA1

IEC/Br

GSTIN/TYPE

CB CODE

TYPE

Nos

PKG

SB No

1762605

QFDPS4521E

27QFDPS4521E1Z6 GSN

AFLPP4301FCH003

SB Date

18-JUN-24

0

| INV | ITEM     | CONT  |
|-----|----------|-------|
| 1   | 1        | 0     |
| 31  | G.WT KGS | 774.8 |



\*SB22190620241419

**PART - II - INVOICE DETAILS**

| A. REF                 | 1.S.No                                                            | 2.INVOICE No. & Dt.       | 3.P.O.No. & Dt.                                | 4.LoC No. & Dt                                                                                                                | 5.Contract No.&Dt | 6.AD code  | 7.INVTERM  |          |              |                 |
|------------------------|-------------------------------------------------------------------|---------------------------|------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------|-------------------|------------|------------|----------|--------------|-----------------|
|                        | 1                                                                 | AE/005/2024-25 10/06/2024 |                                                |                                                                                                                               |                   | 0260020    | CF         |          |              |                 |
| B. TRANSACTION PARTIES | 1.EXPORTER'S NAME & ADDRESS                                       |                           |                                                | 2.BUYER'S NAME & ADDRESS                                                                                                      |                   |            |            |          |              |                 |
|                        | AMAN ENTERPRISES<br>OFFICE NO 36, GROUND FLOOR, M N D S<br>400072 |                           |                                                | SUN PROSPEROUS GOODS WHOLESALERS CO<br>LLC,OFF 2F111, NAEMA HAMAD ABDULLA-<br>-BUILDING, NAIF, DUBAI,<br>UNITED ARAB EMIRATES |                   |            |            |          |              |                 |
|                        | 3.THIRD PARTY NAME & ADDRESS                                      |                           |                                                | 4.BUYER AEO STATUS                                                                                                            |                   |            |            |          |              |                 |
|                        |                                                                   |                           |                                                |                                                                                                                               |                   |            |            |          |              |                 |
| C.VAL DTLS             | 1.INVOICE VALUE                                                   |                           | 2.FOB VALUE                                    | 3.FREIGHT                                                                                                                     | 4.INSURANCE       | 5.DISCOUN  | 6.COMMISON | 7.DEDUCT | 8.P/C        | 9.EXCHANGE RATE |
|                        | 8791.2<br>USD                                                     |                           | 8776.2<br>USD                                  | 15<br>USD                                                                                                                     | 0                 | 0          | 0          | 0        |              | 1 USD INR 82.6  |
|                        | 1.ItemSNo                                                         | 2.HS CD                   | 3.DESCRPTION                                   |                                                                                                                               |                   | 4.QUANTITY | 5.UQC      | 6.RATE   | 7.VALUE(F/C) |                 |
|                        | 1                                                                 | 62031990                  | READYMADE GARMENTS MENS TROUSERS OF<br>COTT ON |                                                                                                                               |                   | 2376       | PCS        | 3.7      | 8791.2       |                 |

**Glossary**

A: Ref - Reference P.O. - Purchase Order, LoC - Letter of Credit, AD - Authorised Dealer C: VAL DTLS - Valuation Details  
FOB - Freight On Board, DEDUCT - Deduction, P/C - Packing Charge D: HS CD - Harmonized System Code, UQC - Unit Quantity Code

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**INDIAN CUSTOMS EDI SYSTEM**  
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS  
DEPARTMENT OF REVENUE - MINISTRY OF FINANCE  
GOVERNMENT OF INDIA

JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707

Port Code  
INNSA1

IEC/Br

GSTIN/TYPE

CB CODE

TYPE

Nos

PKG

SB No

1762605

SB Date

18-JUN-24

QFDPS4521E

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**PART - III - ITEM DETAILS**

| 1.INVSN                | 2.ITEMSN     | 3.HS CD    | 4.DESCRPTION                                   | 5.QUANTITY             | 6.UQC               | 7.RATE             | 8.VALUE(F/C) | 9.FOB (INR)            | 10.PMV   |
|------------------------|--------------|------------|------------------------------------------------|------------------------|---------------------|--------------------|--------------|------------------------|----------|
| 1                      | 1            | 62031990   | READYMADE GARMENTS<br>MENS TROUSERS OF COTT ON | 2376                   | PCS                 | 3.7                | 8791.2       | 724914.12              | 335.6    |
| 11.DUTYAMT             |              | 12.CESS RT | 13.CESAMT                                      | 14.DBKCLMD             | 15.IGSTSTAT         | 16. IGST VALUE     |              | 17. IGST AMOUNT        | 18SCHCOD |
|                        |              |            |                                                | Y                      | LUT                 |                    |              |                        |          |
| 19. SCHEME DESCRIPTION |              |            | 20. SQC MSR                                    | 21. SQC UQC            | 22. STATE OF ORIGIN |                    |              | 23. DISTRICT OF ORIGIN |          |
| Drawback, and ROSCTL   |              |            | 2376                                           | NOS                    | Maharashtra         |                    |              | MUMBAI                 |          |
| 24. PT Abroad          | 25.COMP CESS |            | 26.END USE                                     | 27.FTA BENEFIT AVAILED |                     | 28. REWARD BENEFIT |              | 29. THIRD PARTY ITEM   |          |
| NCPTI                  | 0 INR        |            | GNX100                                         | Y                      |                     | Yes                |              | N                      |          |

INVOICE (1/1)

LET EXPORT CO

**GLOSSARY**

FOB - Freight On Board, HS CD Harmonized System Code, UQC - Unit Quantity Code, PMV - Present Market Value, CESAM - Cess Amount  
IGSTSTA - IGST Payment Status, VAL - IGST Value, PAID - IGST Amount Paid, SCHCOD - Scheme Code, SQC MSR - Standard Quantity  
Measurement, comp - compensatory, PT Abroad - Preferential treatment Availed Abroad

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**INDIAN CUSTOMS EDI SYSTEM**  
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS  
DEPARTMENT OF REVENUE - MINISTRY OF FINANCE  
GOVERNMENT OF INDIA

JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707

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\* SB22190620241419

**PART - IV - EXPORT SCHEME DETAILS**

**A. DRAWBACK & ROSL CLAIM**

| 1.INV SNO | 2.ITEM SNO | 3.DBK SNO. | 4.QTY/WT | 5.VALUE   | 6.RATE | 7.DBK AMT | 8.STALEV | 9.CENLEV | 10.ROSC TL AMT |
|-----------|------------|------------|----------|-----------|--------|-----------|----------|----------|----------------|
| 1         | 1          | 62030301B  | 2376     | 724914.12 | 3.3    | 23922.17  | 26097    | 17760    | 43857          |

**B. AA / DFIA LICENCE DETAILS**

| 1.INV SNO | 2.ITEM SNO | 3.LICENCE NO | 4.DESCN OF EXPORT ITEM  | 5.EXP SNO | 6.EXPQTY | 7.UQC  | 8.FOB VALUE    |
|-----------|------------|--------------|-------------------------|-----------|----------|--------|----------------|
|           |            | 9.SION       | 10.DESCN OF IMPORT ITEM | 11IMP SNO | 12IMPQT  | 13.UQC | 14.INDIG / IMP |

**C. JOBBING DETAILS**

| 1.BE NO | 2.BE DATE | 3.PORT CODE | 4.DESCN OF IMPORTED GOODS | 5.QTY IMP | 6.QTY USED |
|---------|-----------|-------------|---------------------------|-----------|------------|
|---------|-----------|-------------|---------------------------|-----------|------------|

**D. SINGLE WINDOW DECLARATION**

| 1.INVSN | 2.ITMSN | 3.INFO | 4.QUALIFIER | 5.INFO CD | 6.INFO TEXT | 7.INFO MSR | 8.UQC |
|---------|---------|--------|-------------|-----------|-------------|------------|-------|
| 1       | 1       | ORC    | STO         | 27        |             |            |       |
| 1       | 1       | ORC    | DOO         | 482       |             |            |       |
| 1       | 1       | CHR    | SQC         |           |             | 2376       | NOS   |
| 1       | 1       | ORC    | EPT         | NCPTI     |             |            |       |
| 1       | 1       | DTY    | GCESS       |           |             | 0          | INR   |

**E. SINGLE WINDOW DECLARATION - CONSTITUENTS**

| 1.INVSN | 2.ITMSN | 3.C SNO | 4.NAME | 5.CODE | 6.PERCENTAGE | 7.YIELD PCT | 8.ING |
|---------|---------|---------|--------|--------|--------------|-------------|-------|
|---------|---------|---------|--------|--------|--------------|-------------|-------|

**F. SINGLE WINDOW DECLARATION - CONTROL**

| 1.INVSN | 2.ITMSN | 3.CONTROL TYPE | 4.LOCATION | 5.ST DT | 6.END DT | 7.RES CD | 8.RES TEXT |
|---------|---------|----------------|------------|---------|----------|----------|------------|
|---------|---------|----------------|------------|---------|----------|----------|------------|

**G.SUPPORTING DOCUMENTS**

| 1.INVSN | 2.ITMSN | 3.DOCTYPCD | 4.ICEGATE ID | 5. IRN           | 6.PARTY CD | 7.ISSUE PLA | 8.ISS DT  | 9.EXP DT |
|---------|---------|------------|--------------|------------------|------------|-------------|-----------|----------|
| 1       | 0       | 934000     | JITSHIPPING  | 2024061800127260 |            | INDIA       | 10-JUN-24 |          |
| 1       | 0       | 331000     | JITSHIPPING  | 2024061800127261 |            | INDIA       | 10-JUN-24 |          |

**H.INVOICE DETAILS**

| 1.SNO | 2.INVOICE NO   | 3.INVOICE AMOUNT | 4.CURRENCY |
|-------|----------------|------------------|------------|
| 1     | AE/005/2024-25 | 8791.2           | USD        |

**I.CONTAINER DETAILS**

| 1.SNO | 2.CONTAINER | 3.SEAL | 4.DATE |
|-------|-------------|--------|--------|
|-------|-------------|--------|--------|

**J.AR4 DETAILS**

| 1.INVSN | 2.ITMSN | 3.AR4 NUMBER | 4.AR4 DATE | 5.COMMISSIONERATE | 6.DIVISION | 7.RANGE |
|---------|---------|--------------|------------|-------------------|------------|---------|
|---------|---------|--------------|------------|-------------------|------------|---------|

**K. THIRD PARTY DETAILS**

| 1.INVSN | 2.ITMSN | 3.IEC | 4. EXPORTER NAME | 5. ADDRESS | 6.GSTN ID AND TYPE |
|---------|---------|-------|------------------|------------|--------------------|
|---------|---------|-------|------------------|------------|--------------------|

**L. ITEM MANUFACTURER/PRODUCER/GROWER DETAILS**

| 1.INVSN | 2.ITMSN | 3.TYPE | 4.MANUFACT CD | 5.SOURCE STATE | 6.TRANS CY | 7.ADDRESS |
|---------|---------|--------|---------------|----------------|------------|-----------|
|---------|---------|--------|---------------|----------------|------------|-----------|

**M. RODTEP DETAILS**

| 1.INVSN | 2.ITMSN | 3. QUANTITY | 4. UQC | 5. NO. OF UNITS | 6. VALUE |
|---------|---------|-------------|--------|-----------------|----------|
|---------|---------|-------------|--------|-----------------|----------|

**Glossary**

INVSN - Invoice Serial Number ITMSN - Item Serial Number A: DBK - Drawback, ROSL - Rebate of State Levies, B: DFIA - Duty Free Import Authorization, EXP - Export, IMP - Import, UQC-Unit Quantity CodeFOB - Freight On Board D: INFO - Information CD - Code MSR - Measurement E: ING - Ingredient F: RES CD - Result Code, RES TXT - Result Text ST DT -Start Date G: IRN - Image Reference Number CD - Code PLA - Pla

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Page 4 Of 6

P1  
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**INDIAN CUSTOMS EDI SYSTEM**  
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS  
DEPARTMENT OF REVENUE - MINISTRY OF FINANCE  
GOVERNMENT OF INDIA

JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707

Port Code

INNSA1

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Nos

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1762605

SB Date

18-JUN-24

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**PART - IV - EXPORT SCHEME DETAILS**

**N. REEXPORT DETAILS**

1.INVS 2.ITMSN 3.BE SITE ID 4.BE NUMBER5.BE DATE6.BE INV SNO 7.BE ITEM S 8. BE QTY 9. BE UQC

OTHER ADDITIONAL INFORMATION

LET EXPORT COPY

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24/06/24

**Glossary**

INVSN - Invoice Serial Number ITMSN - Item Serial Number A: DBK - Drawback, ROSL - Rebate of State Levies, B: DFIA - Duty Free Import Authorization, EXP - Export, IMP - Import, UQC-Unit Quantity CodeFOB - Freight On Board D: INFO - Information CD - Code MSR - Measurement E: ING - Ingredient F: RES CD - Result Code, RES TXT - Result Text ST DT -Start Date G: IRN - Image Reference Number CD - Code PLA - Pla

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**INDIAN CUSTOMS EDI SYSTEM**  
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS  
DEPARTMENT OF REVENUE - MINISTRY OF FINANCE  
GOVERNMENT OF INDIA

Port Code

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SB No

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SB Date

18-JUN-24

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JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707

**PART - V - DECLARATIONS**

A. DECLARATION STATEMENT

LET EXPORT COPY

B. AUTHORIZED  
SIGNATORY

DATE

PLACE

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AUTHORIZED SIGNATORY

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**INDIAN CUSTOMS EDI SYSTEM**  
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS  
DEPARTMENT OF REVENUE - MINISTRY OF FINANCE  
GOVERNMENT OF INDIA

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JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707

**PART - I - SHIPPING BILL SUMMARY**

|                           |                             |                                                                                                                      |                |                        |                     |                 |         |           |        |           |        |
|---------------------------|-----------------------------|----------------------------------------------------------------------------------------------------------------------|----------------|------------------------|---------------------|-----------------|---------|-----------|--------|-----------|--------|
| A<br>STATUS               | 1.MODE                      | 2.ASSESS                                                                                                             | 3.EXMN         | 4.JOBGING              | 5.MEIS              | 6.DBK           | 7.RODTP | 8.LICENCE | 9.DFRC | 10.RE-EXP | 11.LUT |
|                           | SEA                         | N                                                                                                                    | Y              | N                      | Y                   | Y               | N       | N         | N      |           | Y      |
| B<br>DECLARANT<br>DETAILS | 12.PORT OF LOADING          | INNSA1 (Jawaharlal Nehru (Nh))                                                                                       |                |                        |                     |                 |         |           |        |           |        |
|                           | 14.STATE OF ORIGIN          | Maharashtra                                                                                                          |                |                        |                     |                 |         |           |        |           |        |
|                           | 16.PORT OF DISCHARGE        | AEJEA (Jebel Ali)                                                                                                    |                |                        |                     |                 |         |           |        |           |        |
|                           | 1.EXPORTER'S NAME & ADDRESS | AMAN ENTERPRISES<br>OFFICE NO 36, GROUND FLOOR, M N D S                                                              |                |                        |                     |                 |         |           |        |           |        |
| C<br>VALU<br>SUMMA        | MUMBAI                      | 2.Type Private                                                                                                       |                |                        |                     |                 |         |           |        |           |        |
|                           | 3. AD CODE:                 | 0260020                                                                                                              |                |                        |                     |                 |         |           |        |           |        |
|                           | 4.RBI WAIVER NO.& DT        |                                                                                                                      |                |                        |                     |                 |         |           |        |           |        |
|                           | 5.CB NAME                   | JIT SHIPPING SERVICES                                                                                                |                |                        |                     |                 |         |           |        |           |        |
| E<br>MANIFEST<br>DETAILS  | 6.AEO                       |                                                                                                                      |                |                        |                     |                 |         |           |        |           |        |
|                           | 1.FOB VALUE                 | 2.FREIGHT                                                                                                            | 3.INSURANC     | 4.DISCOU               | 5.COM               |                 |         |           |        |           |        |
|                           | 900951.24                   | 1239                                                                                                                 | 0              | 0                      | 0                   |                 |         |           |        |           |        |
|                           | 6.DEDUCTIONS                | 7.P/C                                                                                                                | 8.DUTY         |                        | 9.CESS              |                 |         |           |        |           |        |
| F<br>INVOICE<br>SUMMARY   | 0                           | 0                                                                                                                    |                |                        |                     |                 |         |           |        |           |        |
|                           | 1.MAWB NO.                  | 2.MAWB DT                                                                                                            | 3.HAWB NO.     | 4.HAWB DT              | N.O.C.              |                 |         |           |        |           |        |
|                           |                             |                                                                                                                      |                |                        |                     |                 |         |           |        |           |        |
|                           | 4. CIN NO.                  | 5. CIN DT.                                                                                                           | 6. CIN SITE ID |                        |                     |                 |         |           |        |           |        |
| G<br>EQUIPMENT<br>DETAILS | 24PCEG06191293935500        | 19-JUN-24                                                                                                            | INNSA1         |                        |                     |                 |         |           |        |           |        |
|                           | 1.CONTAINER                 | 2.SEAL                                                                                                               | 3.DATE         | 4.S No                 |                     |                 |         |           |        |           |        |
|                           |                             |                                                                                                                      |                |                        |                     |                 |         |           |        |           |        |
|                           |                             |                                                                                                                      |                |                        |                     |                 |         |           |        |           |        |
| H<br>CHALLAN<br>DETAILS   | 1SR.NO                      | 2.CHALLAN NO                                                                                                         | 3.PAYMT DT     | 4.AMOUNT               |                     |                 |         |           |        |           |        |
|                           |                             |                                                                                                                      |                |                        |                     |                 |         |           |        |           |        |
|                           |                             |                                                                                                                      |                |                        |                     |                 |         |           |        |           |        |
|                           |                             |                                                                                                                      |                |                        |                     |                 |         |           |        |           |        |
| I<br>ANNEX<br>DETAILS     | 1.SEAL TYPE                 | 2.NATURE OF CARGO                                                                                                    |                | 3.NO. OF PACKETS       | 4.NO. OF CONTAINERS | 5.LOOSE PACKETS |         |           |        |           |        |
|                           | WAREHOUSE SEALED            | CONTAINERISED                                                                                                        |                | 34                     | 0                   | 0               |         |           |        |           |        |
| J<br>PROCESS<br>DETAILS   | 6.MARKS & NUMBERS           | AS PER INVOICE, WE INTENT TO CLAIM REWARDS UNDER REMISSION OF DUTIES AND TAXES ON EXPORTED PRODUCTS (ROSCTL ) SCHEME |                |                        |                     |                 |         |           |        |           |        |
|                           | 1.EVENT                     | 2.DATE                                                                                                               | 3.TIME         | 4.LEO NO.              |                     |                 |         |           |        |           |        |
|                           | 5.Submission                | 18-JUN-24                                                                                                            | 17:53          | 6.LEO Date.            | 39/416              |                 |         |           |        |           |        |
|                           | 5.Assessment                | 19-JUN-24                                                                                                            | 12:27          | 8.BRC Realisation Date | 19-JUN-24           |                 |         |           |        |           |        |
|                           | 7.Examination               | 19-JUN-24                                                                                                            | 14:02          | 31-MAR-25              |                     |                 |         |           |        |           |        |
|                           | 9.LEO                       | 19-JUN-24                                                                                                            | 14:18          |                        |                     |                 |         |           |        |           |        |

Signature Not Verified

Digitally signed by **CS DIRECTORATE GENERAL OF SYSTEMS AND DATA MANAGEMENT 01**  
Date: 2024.06.19 14:19:55 IST  
Reason: CUSTOMS  
Location: INDIA

**Glossary**

A: ASSESS - Assessed, EXMN - Examined, MEIS - Merchandise Export Incentive Scheme, DBK - Drawback, ROSL - Rebate of State Levies, DEEC - Duty Exemption Entitlement Certificate, DFRC - Duty Free Replenishment Certificate, LUT - Letter of Under Taking. B: CB - Customs Broker AD Authozied Dealer, AEO - Authorized Economic Operator, UCR - Unique Customs Reference C: DISCOU - Discount, COM - Commission, P/C Packing Charges, D: EX. PR.- Export Promotions E: MAWB / HAWB - Master / House Airway Bill Number J: BRC- Bank Realisation Certificate

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Pratik  
24.6.24

Chir  
Jail  
21/6/24



**INDIAN CUSTOMS EDI SYSTEM**  
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS  
DEPARTMENT OF REVENUE - MINISTRY OF FINANCE  
GOVERNMENT OF INDIA

JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707

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**PART - II - INVOICE DETAILS**

| A. REF                 | 1.S.No                                                            | 2.INVOICE No. & Dt.       | 3.P.O.No. & Dt.                                | 4.LoC No. & Dt                                                                                                                | 5.Contract No.&Dt | 6.AD code  | 7.INVTERM   |          |              |                 |
|------------------------|-------------------------------------------------------------------|---------------------------|------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------|-------------------|------------|-------------|----------|--------------|-----------------|
|                        | 1                                                                 | AE/004/2024-25 10/06/2024 |                                                |                                                                                                                               |                   |            | 0260020     | CF       |              |                 |
| B. TRANSACTION PARTIES | 1.EXPORTER'S NAME & ADDRESS                                       |                           |                                                | 2.BUYER'S NAME & ADDRESS                                                                                                      |                   |            |             |          |              |                 |
|                        | AMAN ENTERPRISES<br>OFFICE NO 36, GROUND FLOOR, M N D S<br>400072 |                           |                                                | SUN PROSPEROUS GOODS WHOLESALERS CO<br>LLC,OFF 2F111, NAEMA HAMAD ABDULLA-<br>-BUILDING, NAIF, DUBAI,<br>UNITED ARAB EMIRATES |                   |            |             |          |              |                 |
|                        | 3.THIRD PARTY NAME & ADDRESS                                      |                           |                                                | 4.BUYER AEO STATUS                                                                                                            |                   |            |             |          |              |                 |
|                        |                                                                   |                           |                                                |                                                                                                                               |                   |            |             |          |              |                 |
| C. VAL DTLS            | 1.INVOICE VALUE                                                   |                           | 2.FOB VALUE                                    | 3FREIGHT                                                                                                                      | 4.INSURANCE       | 5DISCOUN   | 16.COMMISON | 7.DEDUCT | 8.P/C        | 9.EXCHANGE RATE |
|                        | 10922.4<br>USD                                                    |                           | 10907.4<br>USD                                 | 15<br>USD                                                                                                                     | 0                 | 0          | 0           | 0        |              | 1 USD INR 82.6  |
|                        | 1.ItemSNo                                                         | 2.HS CD                   | 3.DESCRPTION                                   |                                                                                                                               |                   | 4.QUANTITY | 5.UQC       | 6.RATE   | 7.VALUE(F/C) |                 |
|                        | 1                                                                 | 62031990                  | READYMADE GARMENTS MENS TROUSERS OF<br>COTT ON |                                                                                                                               |                   | 2952       | PCS         | 3.7      | 10922.4      |                 |

**Glossary**

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FOB - Freight On Board, DEDUCT - Deduction, P/C - Packing Charge D: HS CD - Harmonized System Code, UQC - Unit Quantity Code

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GOVERNMENT OF INDIA

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Nos

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SB No

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\* SB22190620241418

**PART - III - ITEM DETAILS**

| 1.INVSN                | 2.ITEMSN     | 3.HS CD     | 4.DESCRPTION                                   | 5.QUANTITY         | 6.UQC                | 7.RATE | 8.VALUE(F/C)           | 9.FOB (INR) | 10.PMV    |
|------------------------|--------------|-------------|------------------------------------------------|--------------------|----------------------|--------|------------------------|-------------|-----------|
| 1                      | 1            | 62031990    | READYMADE GARMENTS<br>MENS TROUSERS OF COTT ON | 2952               | PCS                  | 3.7    | 10922.4                | 900951.24   | 335.72    |
| 11.DUTYAMT             | 12.CESS RT   | 13.CESAMT   | 14.DBKCLMD                                     | 15.IGSTSTAT        | 16. IGST VALUE       |        | 17. IGST AMOUNT        |             | 18.SCHCOD |
|                        |              |             | Y                                              | LUT                |                      |        |                        |             | 60        |
| 19. SCHEME DESCRIPTION | 20. SQC MSR  | 21. SQC UQC | 22. STATE OF ORIGIN                            |                    |                      |        | 23. DISTRICT OF ORIGIN |             |           |
| Drawback and ROSCTL    | 2952         | NOS         | Maharashtra                                    |                    |                      |        | MUMBAI                 |             |           |
| 24. PT Abroad          | 25.COMP CESS | 26.END USE  | 27.FTA BENEFIT AVAILED                         | 28. REWARD BENEFIT | 29. THIRD PARTY ITEM |        |                        |             |           |
| NCPTI                  | 0 INR        | GNX100      | Y                                              | Yes                | N                    |        |                        |             |           |

INVOICE (1/1)

LET EXPORT CO

**GLOSSARY**

FOB - Freight On Board, HS CD Harmonized System Code, UQC - Unit Quantity Code, PMV - Present Market Value, CESAM - Cess Amount  
IGSTSTA - IGST Payment Status, VAL - IGST Value, PAID - IGST Amount Paid, SCHCOD - Scheme Code, SQC MSR - Standard Quantity  
Measurement, comp - compensatory, PT Abroad - Preferential treatment Availed Abroad

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**INDIAN CUSTOMS EDI SYSTEM**  
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS  
DEPARTMENT OF REVENUE - MINISTRY OF FINANCE  
GOVERNMENT OF INDIA

JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707

|            |                     |           |
|------------|---------------------|-----------|
| Port Code  | SB No               | SB Date   |
| INNSA1     | 1762188             | 18-JUN-24 |
| IEC/Br     | QFDPS4521E          | 0         |
| GSTIN/TYPE | 27QFDPS4521E1Z6 GSN |           |
| CB CODE    | AFLPP4301FCH003     |           |
| TYPE       | INV                 | ITEM      |
| Nos        | 1                   | 1         |
| PKG        | 34                  | G.WT KGS  |
|            |                     | 953.6     |
|            |                     | CONT      |
|            |                     | 0         |



\*SB22190620241418

**PART - IV - EXPORT SCHEME DETAILS**

|                                              |                |                  |                           |                   |                    |             |                |          |                |
|----------------------------------------------|----------------|------------------|---------------------------|-------------------|--------------------|-------------|----------------|----------|----------------|
| A. DRAWBACK & ROSL CLAIM                     |                |                  |                           |                   |                    |             |                |          |                |
| 1.INV SNO                                    | 2.ITEM SNO     | 3.DBK SNO.       | 4.QTY/WT                  | 5.VALUE           | 6.RATE             | 7.DBK AMT   | 8.STALEV       | 9.CENLEV | 10.ROSC TL AMT |
| 1                                            | 1              | 62030301B        | 2952                      | 900951.24         | 3.3                | 29731.39    | 32434          | 22073    | 54507          |
| B. AA / DFIA LICENCE DETAILS                 |                |                  |                           |                   |                    |             |                |          |                |
| 1.INV SNO                                    | 2.ITEM SNO     | 3.LICENCE NO     | 4.DESCN OF EXPORT ITEM    | 5.EXP SNO         | 6.EXPQTY           | 7.UQC       | 8.FOB VALUE    |          |                |
|                                              |                | 9.SION           | 10.DESCN OF IMPORT ITEM   | 11IMP SNO         | 12IMPQT            | 13.UQC      | 14.INDIG / IMP |          |                |
| C. JOBBING DETAILS                           |                |                  |                           |                   |                    |             |                |          |                |
| 1.BE NO                                      | 2.BE DATE      | 3.PORT CODE      | 4.DESCN OF IMPORTED GOODS | 5.QTY IMP         | 6.QTY USED         |             |                |          |                |
| D. SINGLE WINDOW DECLARATION                 |                |                  |                           |                   |                    |             |                |          |                |
| 1.INVSN                                      | 2.ITMSN        | 3.INFO           | 4.QUALIFIER               | 5.INFO CD         | 6.INFO TEXT        | 7.INFO MSR  | 8.UQC          |          |                |
| 1                                            | 1              | ORC              | DOO                       | 482               |                    |             |                |          |                |
| 1                                            | 1              | DTY              | GCESS                     |                   |                    | 0           | INR            |          |                |
| 1                                            | 1              | ORC              | STO                       | 27                |                    |             |                |          |                |
| 1                                            | 1              | CHR              | SQC                       |                   |                    | 2952        | NOS            |          |                |
| 1                                            | 1              | ORC              | EPT                       | NCPTI             |                    |             |                |          |                |
| E. SINGLE WINDOW DECLARATION - CONSTITUENTS  |                |                  |                           |                   |                    |             |                |          |                |
| 1.INVSN                                      | 2.ITMSN        | 3.C SNO          | 4.NAME                    | 5.CODE            | 6.PERCENTAGE       | 7.YIELD PCT | 8.ING          |          |                |
| F. SINGLE WINDOW DECLARATION - CONTROL       |                |                  |                           |                   |                    |             |                |          |                |
| 1.INVSN                                      | 2.ITMSN        | 3.CONTROL TYPE   | 4.LOCATION                | 5.ST DT           | 6.END DT           | 7.RES CD    | 8.RES TEXT     |          |                |
| G.SUPPORTING DOCUMENTS                       |                |                  |                           |                   |                    |             |                |          |                |
| 1.INVSN                                      | 2.ITMSN        | 3 DOCTYPCD       | 4. ICEGATE ID             | 5. IRN            | 6.PARTY CD         | 7.ISSUE PLA | 8.ISS DT       | 9.EXP DT |                |
| 1                                            | 0              | 331000           | JITSHIPPING               | 2024061800124156  |                    | INDIA       | 10-JUN-24      |          |                |
| 1                                            | 0              | 934000           | JITSHIPPING               | 2024061800124155  |                    | INDIA       | 10-JUN-24      |          |                |
| H.INVOICE DETAILS                            |                |                  |                           |                   |                    |             |                |          |                |
| 1.SNO                                        | 2.INVOICE NO   | 3.INVOICE AMOUNT | 4.CURRENCY                |                   |                    |             |                |          |                |
| 1                                            | AE/004/2024-25 | 10922.4          | USD                       |                   |                    |             |                |          |                |
| I.CONTAINER DETAILS                          |                |                  |                           |                   |                    |             |                |          |                |
| 1.SNO                                        | 2.CONTAINER    | 3.SEAL           | 4.DATE                    |                   |                    |             |                |          |                |
| J.AR4 DETAILS                                |                |                  |                           |                   |                    |             |                |          |                |
| 1.INVSN                                      | 2.ITMSN        | 3.AR4 NUMBER     | 4.AR4 DATE                | 5.COMMISSIONERATE | 6.DIVISION         | 7.RANGE     |                |          |                |
| K. THIRD PARTY DETAILS                       |                |                  |                           |                   |                    |             |                |          |                |
| 1.INVSN                                      | 2.ITMSN        | 3.IEC            | 4. EXPORTER NAME          | 5. ADDRESS        | 6.GSTN ID AND TYPE |             |                |          |                |
| L. ITEM MANUFACTURER/PRODUCER/GROWER DETAILS |                |                  |                           |                   |                    |             |                |          |                |
| 1.INVSN                                      | 2.ITMSN        | 3.TYPE           | 4.MANUFACT CD             | 5.SOURCE STATE    | 6.TRANS CY         | 7.ADDRESS   |                |          |                |
| M. RODTEP DETAILS                            |                |                  |                           |                   |                    |             |                |          |                |
| 1.INVSN                                      | 2.ITMSN        | 3. QUANTITY      | 4. UQC                    | 5. NO. OF UNITS   | 6. VALUE           |             |                |          |                |

**Glossary**

INVSN - Invoice Serial Number ITMSN - Item Serial Number A: DBK - Drawback, ROSL - Rebate of State Levies, B: DFIA - Duty Free Import Authorization, EXP - Export, IMP - Import, UQC-Unit Quantity Code FOB - Freight On Board D: INFO - Information CD - Code MSR - Measurement E: ING - Ingredient F: RES CD - Result Code, RES TXT - Result Text ST DT - Start Date G: IRN - Image Reference Number CD - Code PLA - Pla

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**INDIAN CUSTOMS EDI SYSTEM**  
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS  
DEPARTMENT OF REVENUE - MINISTRY OF FINANCE  
GOVERNMENT OF INDIA

JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707

Port Code  
INNSA1

IEC/Br

GSTIN/TYPE

CB CODE

TYPE

Nos

PKG

SB No

1762188

SB Date

18-JUN-24

QFDPS4521E

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27QFDPS4521E1Z6 GSN

AFLPP4301FCH003

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\*SB22190620241418

**PART - IV - EXPORT SCHEME DETAILS**

**N. REEXPORT DETAILS**

1.INVS 2.ITMSN 3.BE SITE ID 4.BE NUMBER5.BE DATE6.BE INV SNO 7.BE ITEM S 8. BE QTY 9. BE UQC

OTHER ADDITIONAL INFORMATION

LET EXPORT COPY

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**Glossary**

INVSN - Invoice Serial Number ITMSN - Item Serial Number A: DBK - Drawback, ROSL - Rebate of State Levies, B: DFIA - Duty Free Import Authorization, EXP - Export, IMP - Import, UQC-Unit Quantity CodeFOB - Freight On Board D: INFO - Information CD - Code MSR - Measurement E: ING - Ingredient F: RES CD - Result Code, RES TXT - Result Text ST DT -Start Date G: IRN - Image Reference Number CD - Code PLA - Pla

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**INDIAN CUSTOMS EDI SYSTEM**  
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS  
DEPARTMENT OF REVENUE - MINISTRY OF FINANCE  
GOVERNMENT OF INDIA

JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707

Port Code  
INNSA1

IEC/Br  
GSTIN/TYPE  
CB CODE  
TYPE  
Nos  
PKG

SB No

1762188  
QFDPS4521E  
27QFDPS4521E1Z6 GSN  
AFLPP4301FCH003

SB Date

18-JUN-24  
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| INV | ITEM     | CONT  |
|-----|----------|-------|
| 1   | 1        | 0     |
| 34  | G.WT KGS | 953.6 |

\*SB22190620241418

**PART - V - DECLARATIONS**

A. DECLARATION STATEMENT

B. AUTHORIZED  
SIGNATORY

DATE

PLACE

AUTHORIZED SIGNATORY

CHA NAME :AFLPP4301FCH003

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Page 6 Of 6

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**INDIAN CUSTOMS EDI SYSTEM**  
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS  
DEPARTMENT OF REVENUE - MINISTRY OF FINANCE  
GOVERNMENT OF INDIA

Port Code INNSA1  
IEC/Br QFDPS4521E  
GSTIN/TYPE 27QFDPS4521E1Z6 GSN  
CB CODE AFLPP4301FCH003  
TYPE INV  
Nos 1  
PKG 32  
SB No 1761707  
SB Date 18-JUN-24  
ITEM 1  
CONT 0  
G.WT KGS 1001.8



\* SB22190620241419

JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707

**PART - I - SHIPPING BILL SUMMARY**

|                           |                             |                                                                                                                         |                |                        |                  |                     |                                 |           |              |              |                |                                                                                                                             |           |
|---------------------------|-----------------------------|-------------------------------------------------------------------------------------------------------------------------|----------------|------------------------|------------------|---------------------|---------------------------------|-----------|--------------|--------------|----------------|-----------------------------------------------------------------------------------------------------------------------------|-----------|
| A<br>STATUS               | 1.MODE                      | 2.ASSESS                                                                                                                | 3.EXMN         | 4.JOBGING              | 5.MEIS           | 6.DBK               | 7.RODTP                         | 8.LICENCE | 9.DFRC       | 10.RE-EXP    | 11.LUT         |                                                                                                                             |           |
|                           | SEA                         | N                                                                                                                       | Y              | N                      | Y                | Y                   | N                               | N         | N            |              | Y              |                                                                                                                             |           |
| B<br>DECLARANT<br>DETAILS | 12.PORT OF LOADING          | INNSA1 (Jawaharlal Nehru (Nh)                                                                                           |                |                        |                  |                     | 13.COUNTRY OF FINAL DESTINATION |           |              |              |                | UNITED ARAB EMIRATES                                                                                                        |           |
|                           | 14.STATE OF ORIGIN          | Maharashtra                                                                                                             |                |                        |                  |                     | 15.PORT OF FINAL DESTINATION    |           |              |              |                | AEJEA (Jebel Ali)                                                                                                           |           |
| C<br>VALU<br>SUMMA        | 16.PORT OF DISCHARGE        | AEJEA (Jebel Ali)                                                                                                       |                |                        |                  |                     | 17.COUNTRY OF DISCHARGE         |           |              |              |                | UNITED ARAB EMIRATES                                                                                                        |           |
|                           | 1.EXPORTER'S NAME & ADDRESS | AMAN ENTERPRISES<br>OFFICE NO 36, GROUND FLOOR, M N D S                                                                 |                |                        |                  |                     | 7.CONSIGNEE NAME & ADDRESS      |           |              |              |                | SUN PROSPEROUS GOODS WHOLESALERS CO<br>LLC, OFF 2F111, NAEMA HAMAD ABDULLA-<br>-BUILDING, NAIF, DUBAI, UNITED ARAB EMIRATES |           |
| E<br>MANIFEST<br>DETAILS  | 3. AD CODE:                 | 0260020                                                                                                                 |                |                        |                  |                     | 8. GSTIN / TYPE                 |           |              |              |                | 27QFDPS4521E1Z6 GSN                                                                                                         |           |
|                           | 4.RBI WAIVER NO.& DT        |                                                                                                                         |                |                        |                  |                     | 9.FOREX BANK A/C NO.            |           |              |              |                | 74XXXXX254                                                                                                                  |           |
| F<br>INVOICE<br>SUMMARY   | 5.CB NAME                   | JIT SHIPPING SERVICES                                                                                                   |                |                        |                  |                     | 10.DBK BANK A/C NO.             |           |              |              |                | 74XXXXX254                                                                                                                  |           |
|                           | 6.AEO                       |                                                                                                                         |                |                        |                  |                     | 11. IFSC NO.                    |           |              |              |                | IDIB000C161                                                                                                                 |           |
| G<br>EQUIPMENT<br>DETAILS | 1.FOB VALUE                 | 2.FREIGHT                                                                                                               | 3.INSURANC     | 4.DISCOU               | 5.COM            | 1.DBK CLAIM         |                                 |           |              |              | 2. IGST AMT    | 3.CESS AMT                                                                                                                  |           |
|                           | 954129.12                   | 1239                                                                                                                    | 0              | 0                      | 0                | 31486               |                                 |           |              |              |                |                                                                                                                             |           |
| H<br>CHALLAN<br>DETAILS   | 6.DEDUCTIONS                | 7.P/C                                                                                                                   | 8.DUTY         | 9.CESS                 | 4.IGST VALUE     |                     |                                 |           |              | 5.RODTEP AMT | 6.ROSCTL AMT   |                                                                                                                             |           |
|                           | 0                           | 0                                                                                                                       |                |                        | 0                |                     |                                 |           |              | 0            | 57725          |                                                                                                                             |           |
| I<br>ANNEX<br>DETAILS     | 1.MAWB NO.                  | 2.MAWB DT                                                                                                               | 3.HAWB NO.     | 4.HAWB DT              | N.O.C.           | 1.SNO               |                                 |           |              |              | 2.INV NO.      | 3. INV AMT.                                                                                                                 | 4.CURRENC |
|                           | 24PCEG06191293931400        |                                                                                                                         |                |                        |                  | 1                   |                                 |           |              |              | AE/003/2024-25 | 11566.2                                                                                                                     | USD       |
| J<br>PROCESS<br>DETAILS   | 4. CIN NO.                  | 5. CIN DT.                                                                                                              | 6. CIN SITE ID | 1SR.NO                 |                  |                     |                                 |           | 2.CHALLAN NO | 3.PAYMT DT   | 4.AMOUNT       |                                                                                                                             |           |
|                           |                             |                                                                                                                         |                |                        |                  |                     |                                 |           |              |              |                |                                                                                                                             |           |
| J<br>PROCESS<br>DETAILS   | 1.SEAL TYPE                 | 2.NATURE OF CARGO                                                                                                       |                |                        | 3.NO. OF PACKETS | 4.NO. OF CONTAINERS | 5.LOOSE PACKETS                 |           |              |              |                |                                                                                                                             |           |
|                           | WAREHOUSE SEALED            | CONTAINERISED                                                                                                           |                |                        | 32               | 0                   | 0                               |           |              |              |                |                                                                                                                             |           |
| J<br>PROCESS<br>DETAILS   | 6.MARKS & NUMBERS           | AS PER INVOICE, WE INTENT TO CLAIM REWARDS UNDER REMISSION OF DUTIES AND TAXES ON<br>EXPORTED PRODUCTS (ROSCTL ) SCHEME |                |                        |                  |                     |                                 |           |              |              |                |                                                                                                                             |           |
|                           |                             |                                                                                                                         |                |                        |                  |                     |                                 |           |              |              |                |                                                                                                                             |           |
| J<br>PROCESS<br>DETAILS   | 1.EVENT                     | 2.DATE                                                                                                                  | 3.TIME         | 4.LEO NO.              | 39/418           |                     |                                 |           |              |              |                |                                                                                                                             |           |
|                           | 5.Submission                | 18-JUN-24                                                                                                               | 17:43          | 6.LEO Date.            | 19-JUN-24        |                     |                                 |           |              |              |                |                                                                                                                             |           |
| J<br>PROCESS<br>DETAILS   | 5.Assessment                | 18-JUN-24                                                                                                               | 18:15          | 8.BRC Realisation Date | 31-MAR-25        |                     |                                 |           |              |              |                |                                                                                                                             |           |
|                           | 7.Examination               | 19-JUN-24                                                                                                               | 14:03          |                        |                  |                     |                                 |           |              |              |                |                                                                                                                             |           |
| J<br>PROCESS<br>DETAILS   | 9.LEO                       | 19-JUN-24                                                                                                               | 14:19          |                        |                  |                     |                                 |           |              |              |                |                                                                                                                             |           |
|                           |                             |                                                                                                                         |                |                        |                  |                     |                                 |           |              |              |                |                                                                                                                             |           |

Signature Not Verified

Digitally signed by DS DIRECTORATE GENERAL  
OF SYSTEMS AND DATA MANAGEMENT 01  
Date: 2024.06.19 14:22:31 IST  
Reason: CUSTOMS  
Location: INDIA

**Glossary**

A: ASSESS - Assessed, EXMN - Examined, MEIS - Merchandise Export Incentive Scheme, DBK - Drawback, ROSL - Rebate of State Levies,  
DEEC - Duty Exemption Entitlement Certificate, DFRC - Duty Free Replenishment Certificate, LUT - Letter of Under Taking. B: CB - Customs Broker  
AD Authoized Dealer, AEO - Authorized Economic Operator, UCR - Unique Customs Reference C: DISCOU - Discount, COM - Commission,  
P/C Packing Charges, D: EX. PR. - Export Promotions E: MAWB / HAWB - Master / House Airway Bill Number J: BRC - Bank Realisation Certificate

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P3 24/06/24



**INDIAN CUSTOMS EDI SYSTEM**  
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS  
DEPARTMENT OF REVENUE - MINISTRY OF FINANCE  
GOVERNMENT OF INDIA

Port Code  
INNSA1

IEC/Br  
GSTIN/TYPER  
CB CODE

TYPE  
Nos  
PKG

SB No

1761707

SB Date

18-JUN-24

QFDPS4521E

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27QFDPS4521E1Z6 GSN

AFLPP4301FCH003

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JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707

**PART - II - INVOICE DETAILS**

| A. REF                 | 1.S.No                                                            | 2.INVOICE No. & Dt.       | 3.P.O.No. & Dt.                                | 4.LoC No. & Dt                                                                                                                | 5.Contract No.&Dt | 6.AD code  | 7.INVTERM   |          |              |                 |
|------------------------|-------------------------------------------------------------------|---------------------------|------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------|-------------------|------------|-------------|----------|--------------|-----------------|
|                        | 1                                                                 | AE/003/2024-25 10/06/2024 |                                                |                                                                                                                               |                   |            | 0260020     | CF       |              |                 |
| B. TRANSACTION PARTIES | 1.EXPORTER'S NAME & ADDRESS                                       |                           |                                                | 2.BUYER'S NAME & ADDRESS                                                                                                      |                   |            |             |          |              |                 |
|                        | AMAN ENTERPRISES<br>OFFICE NO 36, GROUND FLOOR, M N D S<br>400072 |                           |                                                | SUN PROSPEROUS GOODS WHOLESALERS CO<br>LLC,OFF 2F111, NAEMA HAMAD ABDULLA-<br>-BUILDING, NAIF, DUBAI,<br>UNITED ARAB EMIRATES |                   |            |             |          |              |                 |
|                        | 3.THIRD PARTY NAME & ADDRESS                                      |                           |                                                | 4.BUYER AEO STATUS                                                                                                            |                   |            |             |          |              |                 |
|                        |                                                                   |                           |                                                |                                                                                                                               |                   |            |             |          |              |                 |
| C.VAL DTLS             | 1.INVOICE VALUE                                                   |                           | 2.FOB VALUE                                    | 3FREIGHT                                                                                                                      | 4.INSURANCE       | 5DISCOUN   | 16.COMMISON | 7.DEDUCT | 8.P/C        | 9.EXCHANGE RATE |
|                        | 11566.2<br>USD                                                    |                           | 11551.2<br>USD                                 | 15<br>USD                                                                                                                     | 0                 | 0          | 0           | 0        |              | 1 USD INR 82.6  |
|                        | 1.ItemSNo                                                         | 2.HS CD                   | 3.DESCRPTION                                   |                                                                                                                               |                   | 4.QUANTITY | 5.UQC       | 6.RATE   | 7.VALUE(F/C) |                 |
|                        | 1                                                                 | 62031990                  | READYMADE GARMENTS MENS TROUSERS OF<br>COTT ON |                                                                                                                               |                   | 3126       | PCS         | 3.7      | 11566.2      |                 |

**Glossary**

A: Ref - Reference P.O. - Purchase Order, LoC - Letter of Credit, AD - Authorised Dealer C: VAL DTLS - Valuation Details  
FOB - Freight On Board, DEDUCT - Deduction, P/C - Packing Charge D: HS CD - Harmonized System Code, UQC - Unit Quantity Code

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**INDIAN CUSTOMS EDI SYSTEM**  
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS  
DEPARTMENT OF REVENUE - MINISTRY OF FINANCE  
GOVERNMENT OF INDIA

JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707

Port Code

INNSA1

IEC/Br

GSTIN/TYPE

CB CODE

TYPE

Nos

PKG

SB No

1761707

QFDPS4521E

27QFDPS4521E1Z6 GSN

AFLPP4301FCH003

SB Date

18-JUN-24

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**PART - III - ITEM DETAILS**

|                        |              |             |                                                |                     |                    |     |                        |           |                 |          |
|------------------------|--------------|-------------|------------------------------------------------|---------------------|--------------------|-----|------------------------|-----------|-----------------|----------|
| 1                      | 1            | 62031990    | READYMADE GARMENTS<br>MENS TROUSERS OF COTT ON | 3126                | PCS                | 3.7 | 11566.2                | 954129.12 | 335.74          |          |
|                        |              |             |                                                |                     |                    |     |                        |           |                 |          |
| 11.DUTYAMT             |              | 12.CESS RT  | 13.CESAMT                                      | 14.DBKCLMD          | 15.IGSTSTAT        |     | 16. IGST VALUE         |           | 17. IGST AMOUNT | 18SCHCOD |
|                        |              |             |                                                | Y                   |                    | LUT |                        | 60        |                 |          |
| 19. SCHEME DESCRIPTION |              | 20. SQC MSR | 21. SQC UQC                                    | 22. STATE OF ORIGIN |                    |     | 23. DISTRICT OF ORIGIN |           |                 |          |
| Drawback, and ROSCTL   |              | 3126        | NOS                                            | Maharashtra         |                    |     | MUMBAI                 |           |                 |          |
| 24. PT Abroad          | 25.COMP CESS | 26.END USE  | 27.FTA BENEFIT AVAILED                         |                     | 28. REWARD BENEFIT |     | 29. THIRD PARTY ITEM   |           |                 |          |
| NCPTI                  | 0 INR        | GNX100      | Y                                              |                     | Yes                |     | N                      |           |                 |          |

INVOICE (1/1)

LET EXPORT CO

*PR*  
*m/06/24*

*P II*  
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*m/06/24*

**GLOSSARY**

FOB - Freight On Board, HS CD Harmonized System Code, UQC - Unit Quantity Code, PMV - Present Market Value, CESAM - Cess Amount  
IGSTSTA - IGST Payment Status, VAL - IGST Value, PAID - IGST Amount Paid, SCHCOD - Scheme Code, SQC MSR - Standard Quantity  
Measurement, comp - compensatory, PT Abroad - Preferential treatment Availed Abroad

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**INDIAN CUSTOMS EDI SYSTEM**  
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS  
DEPARTMENT OF REVENUE - MINISTRY OF FINANCE  
GOVERNMENT OF INDIA

Port Code  
INNSA1  
IEC/Br  
GSTIN/TYPE  
CB CODE  
TYPE  
Nos  
PKG

SB No  
1761707  
QFDPS4521E  
27QFDPS4521E1Z6 GSN  
AFLPP4301FCH003

SB Date  
18-JUN-24  
0

INV  
1  
32

ITEM  
1  
G.WT

CONT  
0  
KGS  
1001.8



\*SB22190620241419

JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707

**PART - IV - EXPORT SCHEME DETAILS**

| A. DRAWBACK & ROSL CLAIM                     |                |                  |                           |                   |                    |             |                |          |              |
|----------------------------------------------|----------------|------------------|---------------------------|-------------------|--------------------|-------------|----------------|----------|--------------|
| 1.INV SNO                                    | 2.ITEM SNO     | 3.DBK SNO.       | 4.QTY/WT                  | 5.VALUE           | 6.RATE             | 7.DBK AMT   | 8.STALEV       | 9.CENLEV | 10.ROSTL AMT |
| 1                                            | 1              | 62030301B        | 3126                      | 954129.12         | 3.3                | 31486.26    | 34349          | 23376    | 57725        |
| B. AA / DFIA LICENCE DETAILS                 |                |                  |                           |                   |                    |             |                |          |              |
| 1.INV SNO                                    | 2.ITEM SNO     | 3.LICENCE NO     | 4.DESCN OF EXPORT ITEM    | 5.EXP SNO         | 6.EXPQTY           | 7.UQC       | 8.FOB VALUE    |          |              |
|                                              |                | 9.SION           | 10.DESCN OF IMPORT ITEM   | 11IMP SNO         | 12IMPQT            | 13.UQC      | 14.INDIG / IMP |          |              |
|                                              |                |                  |                           |                   |                    |             |                |          |              |
| C. JOBBING DETAILS                           |                |                  |                           |                   |                    |             |                |          |              |
| 1.BE NO                                      | 2.BE DATE      | 3.PORT CODE      | 4.DESCN OF IMPORTED GOODS | 5.QTY IMP         | 6.QTY USED         |             |                |          |              |
|                                              |                |                  |                           |                   |                    |             |                |          |              |
| D. SINGLE WINDOW DECLARATION                 |                |                  |                           |                   |                    |             |                |          |              |
| 1.INVSN                                      | 2.ITMSN        | 3.INFO           | 4.QUALIFIER               | 5.INFO CD         | 6.INFO TEXT        | 7.INFO MSR  | 8.UQC          |          |              |
| 1                                            | 1              | ORC              | STO                       | 27                |                    |             |                |          |              |
| 1                                            | 1              | ORC              | DOO                       | 482               |                    |             |                |          |              |
| 1                                            | 1              | CHR              | SQC                       |                   |                    | 3126        | NOS            |          |              |
| 1                                            | 1              | ORC              | EPT                       | NCPTI             |                    |             |                |          |              |
| 1                                            | 1              | DTY              | GCESS                     |                   |                    | 0           | INR            |          |              |
| E. SINGLE WINDOW DECLARATION - CONSTITUENTS  |                |                  |                           |                   |                    |             |                |          |              |
| 1.INVSN                                      | 2.ITMSNO       | 3.C SNO          | 4.NAME                    | 5.CODE            | 6.PERCENTAGE       | 7.YIELD PCT | 8.ING          |          |              |
|                                              |                |                  |                           |                   |                    |             |                |          |              |
| F. SINGLE WINDOW DECLARATION - CONTROL       |                |                  |                           |                   |                    |             |                |          |              |
| 1.INVSN                                      | 2.ITMSNO       | 3.CONTROL TYPE   | 4.LOCATION                | 5.ST DT           | 6.END DT           | 7.RES CD    | 8.RES TEXT     |          |              |
|                                              |                |                  |                           |                   |                    |             |                |          |              |
| G.SUPPORTING DOCUMENTS                       |                |                  |                           |                   |                    |             |                |          |              |
| 1.INVSN                                      | 2.ITMSNO       | 3 DOCTYPCD       | 4. ICEGATE ID             | 5. IRN            | 6.PARTY CD         | 7.ISSUE PLA | 8.ISS DT       | 9.EXP DT |              |
| 1                                            | 0              | 331000           | JITSHIPPING               | 2024061800121101  |                    | INDIA       | 10-JUN-24      |          |              |
| 1                                            | 0              | 934000           | JITSHIPPING               | 2024061800121100  |                    | INDIA       | 10-JUN-24      |          |              |
| H.INVOICE DETAILS                            |                |                  |                           |                   |                    |             |                |          |              |
| 1.SNO                                        | 2.INVOICE NO   | 3.INVOICE AMOUNT | 4.CURRENCY                |                   |                    |             |                |          |              |
| 1                                            | AE/003/2024-25 | 11566.2          | USD                       |                   |                    |             |                |          |              |
| I.CONTAINER DETAILS                          |                |                  |                           |                   |                    |             |                |          |              |
| 1.SNO                                        | 2.CONTAINER    | 3.SEAL           | 4.DATE                    |                   |                    |             |                |          |              |
|                                              |                |                  |                           |                   |                    |             |                |          |              |
| J.AR4 DETAILS                                |                |                  |                           |                   |                    |             |                |          |              |
| 1.INVSN                                      | 2.ITMSN        | 3.AR4 NUMBER     | 4.AR4 DATE                | 5.COMMISSIONERATE | 6.DIVISION         | 7.RANGE     |                |          |              |
|                                              |                |                  |                           |                   |                    |             |                |          |              |
| K. THIRD PARTY DETAILS                       |                |                  |                           |                   |                    |             |                |          |              |
| 1.INVSN                                      | 2.ITMSN        | 3.IEC            | 4. EXPORTER NAME          | 5. ADDRESS        | 6.GSTN ID AND TYPE |             |                |          |              |
|                                              |                |                  |                           |                   |                    |             |                |          |              |
| L. ITEM MANUFACTURER/PRODUCER/GROWER DETAILS |                |                  |                           |                   |                    |             |                |          |              |
| 1.INVSN                                      | 2.ITMSN        | 3.TYPE           | 4.MANUFACT CD             | 5.SOURCE STATE    | 6.TRANS CY         | 7.ADDRESS   |                |          |              |
|                                              |                |                  |                           |                   |                    |             |                |          |              |
| M. RODTEP DETAILS                            |                |                  |                           |                   |                    |             |                |          |              |
| 1.INVSN                                      | 2.ITMSN        | 3. QUANTITY      | 4. UQC                    | 5. NO. OF UNITS   | 6. VALUE           |             |                |          |              |
|                                              |                |                  |                           |                   |                    |             |                |          |              |

**Glossary**

INVSN - Invoice Serial Number ITMSN - Item Serial Number A: DBK - Drawback, ROSL - Rebate of State Levies, B: DFIA - Duty Free Import Authorization, EXP - Export, IMP - Import, UQC-Unit Quantity CodeFOB - Freight On Board D: INFO - Information CD - Code MSR - Measurement E: ING - Ingredient F: RES CD - Result Code, RES TXT - Result Text ST DT -Start Date G: IRN - Image Reference Number CD - Code PLA - Pla

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Tera

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24.6.24

CHA  
24/06/24



**INDIAN CUSTOMS EDI SYSTEM**  
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS  
DEPARTMENT OF REVENUE - MINISTRY OF FINANCE  
GOVERNMENT OF INDIA

JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707

|            |        |       |                     |         |           |
|------------|--------|-------|---------------------|---------|-----------|
| Port Code  | INNSA1 | SB No | 1761707             | SB Date | 18-JUN-24 |
| IEC/Br     |        |       | QFDPS4521E          |         | 0         |
| GSTIN/TYPE |        |       | 27QFDPS4521E1Z6 GSN |         |           |
| CB CODE    |        |       | AFLPP4301FCH003     |         |           |
| TYPE       |        | INV   | ITEM                | CONT    |           |
| Nos        |        | 1     | 1                   | 0       |           |
| PKG        |        | 32    | G.WT KGS            | 1001.8  |           |



\*SB22190620241419

**PART - IV - EXPORT SCHEME DETAILS**

**N. REEXPORT DETAILS**

1.INVS 2.ITMSN 3.BE SITE ID 4.BE NUMBER5.BE DATE6.BE INV SNO 7.BE ITEM S 8. BE QTY 9. BE UQC

OTHER ADDITIONAL INFORMATION

LET EXPORT COPY

**Glossary**

INVS - Invoice Serial Number ITMSN - Item Serial Number **A**: DBK - Drawback, ROSL - Rebate of State Levies, **B**: DFIA - Duty Free Import Authorization, EXP - Export, IMP - Import, UQC-Unit Quantity CodeFOB - Freight On Board **D**: INFO - Information CD - Code MSR - Measurement E: ING - Ingredient **F**: RES CD - Result Code, RES TXT - Result Text ST DT -Start Date **G**: IRN - Image Reference Number CD - Code PLA - Pla

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24/06/24

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24-6-24

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24/06/24



**INDIAN CUSTOMS EDI SYSTEM**  
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS  
DEPARTMENT OF REVENUE - MINISTRY OF FINANCE  
GOVERNMENT OF INDIA

JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707

Port Code

INNSA1

IEC/Br

GSTIN/TYPE

CB CODE

TYPE

Nos

PKG

SB No

1761707

SB Date

18-JUN-24

QFDPS4521E

0

27QFDPS4521E1Z6 GSN

AFLPP4301FCH003

INV

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ITEM

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CONT

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32

G.WT

KGS

1001.8



\* SB22190620241419

**PART - V - DECLARATIONS**

A. DECLARATION STATEMENT

LET EXPORT COPY

B. AUTHORIZED  
SIGNATORY

DATE

AUTHORIZED SIGNATORY

CHA NAME :AFLPP4301FCH003

PLACE

Scan QR Code using ICETRAK Mobile App for authentication.  
Visit ICEGATE portal to verify latest version\*.

Page 6 Of 6

P1  
24/06/24

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24/06/24



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



CUS/SIIB/ALT/361/2024-SIIB(E)

Date: .07.2024

To,

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

Sub: Testing of sample pertaining to Shipping Bill No. 1762605 dtd  
18.06.2024 by M/s. Aman Enterprises (QFDPS4521E)-reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to 1762605 dtd 18.06.2024 testing purpose.

| Sr.No. | S/B No. & Date         | Declared Description         | No. of RSS |
|--------|------------------------|------------------------------|------------|
| 1.     | 1762605 dtd 18.06.2024 | RMG Men's Trousers of Cotton | 1          |

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

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

Thanking you.

Yours sincerely,

( Kapil )

Appraiser of Customs  
SIIB(X), JNCH

Encl: as above

Lab No 512 / SIIB CX dt. 04/07/24

S.B no- 1762605 Dt- 18/6/24.

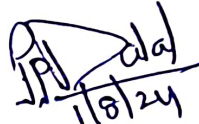
Report-

The sample as received is in the form of readymade textile garment fitted with buttons, zipper having side and back pockets. The base fabric is made of dyed knitted fabric and inner pockets are made of yarn dyed woven fabric wholly composed of filament yarns of polyester.

Total weight of sample - 395.1 gm

Sealed Remnant returned.

Piyush  
Sinha.  
01/8/24

  
प्रफुल दलाल / Praful Dalal  
रसायन परीक्षक ग्रेड-II  
Chemical Examiner Gr. II

**Market Enquiry Report of M/s. Aman Enterprises (IE Code QFDPS4521E) conducted on 08.07.2024.**

As approved by the competent authority, the undersigned officer from SIIB (X) along with Shri **Suresh Patil**, authorized representative of exporter, conducted a market survey of goods covered under Shipping Bills No. 1761707,1762188,1762605 all dtd 18.06.2024 presented for export by M/s. Aman Enterprises (IE Code QFDPS4521E). 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 08.07.2024 in wholesale market near Masjid Bunder, Mumbai.

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

| S/B No.                      | Item No | Item Description                              | Shop 1                                                                                     | Shop 2                                                   | Shop 3                                                                                                            | Average wholesale price | Declared PMV |
|------------------------------|---------|-----------------------------------------------|--------------------------------------------------------------------------------------------|----------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------|-------------------------|--------------|
|                              |         |                                               | A. K Enterprises<br>19/21, Shop No. 3,<br>Vishwamanga i House,<br>Chakla, Mumbai<br>400003 | Garment s Zone<br>12,<br>Bhajipala lane,<br>Mumbai<br>03 | King's Fashion<br>4-B,<br>Floor grd,<br>Bldg No. 129,<br>Opp Main Guest House ,<br>Masjid Bunder,<br>Mumbai<br>03 |                         |              |
| 1762188<br>dtd<br>18.06.2024 | 1       | ReadyMade Garments<br>Mens Trousers of cotton | 280                                                                                        | 275                                                      | 285                                                                                                               | 280                     | 335.00       |
| 1762605<br>dtd<br>18.06.2024 | 1       | ReadyMade Garments<br>Mens Trousers of cotton | 280                                                                                        | 275                                                      | 285                                                                                                               | 280                     | 335.00       |
| 1761707<br>dtd<br>18.06.2024 | 1       | ReadyMade Garments<br>Mens Trousers of cotton | 280                                                                                        | 275                                                      | 285                                                                                                               | 280                     | 335.00       |

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

*Suresh Patil*  
08/07/2024

**(Suresh Patil)**

**Authorized representative of exporter**

*Paramveer*  
08/07/24  
**(Paramveer Singh Nain)**  
**IO/SIIB(X)**



सत्यमेव जयते

भारत सरकार / GOVERNMENT OF INDIA

प्रधान आयुक्त का कार्यालय, केंद्रीय वस्तु एवं सेवाकर और केंद्रीय उत्पाद शुल्क, मुंबई पूर्व आयुक्तालय  
OFFICE OF THE PRINCIPAL COMMISSIONER OF CGST & CX, MUMBAI-EAST  
9वीं मंजील लोटस इन्फो सेंटर, परेल रेलवे स्टेशन के पास, परेल (पूर्व), मुंबई-400012  
9<sup>th</sup> Floor, Lotus Info Centre, Near Parel Station, Parel (East), Mumbai-400012.  
Email: [groupcaeme@gmail.com](mailto:groupcaeme@gmail.com); [ram.1992@gov.in](mailto:ram.1992@gov.in)

F.No. CGST/ME/AE/Gr-C/Misc. Reference-17/207/2024-25

Mumbai, the 2<sup>nd</sup> <sup>December</sup> November, 2024

7708

To,  
The Deputy / Assistant Commissioner,  
Division-VIII,  
CGST & C.Ex., Mumbai East

Reference: Letter dated 11.11.2024 issued vide F.No. CUS/SIB/ALT/361/2024/SIIB(E)-JNCH by the Joint  
Commissioner of Customs, SIIB(X), NS-II

Subject : Verification of genuine-ness of M/s Aman Enterprises (GSTIN : 27QFDPS4521E1Z6) – reg.

This office has received reference from SIIB(X), Nhava Sheva Customs wherein it has been intimated that SIIB is investigating a case against the exporter M/s Aman Enterprises having GSTIN : 27QFDPS4521E1Z6 (copy enclosed).

2. Since, the issue involves inquiry into a risky exporter and verification of refund availed by it, the same is being forwarded for further necessary action at your end. You may communicate the findings directly to the office of SIIB (X), Nhava Sheva-II.

This issues with the approval of Joint Commissioner, Anti Evasion, CGST & C.Ex., Mumbai East.

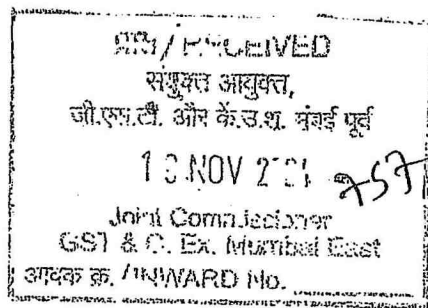
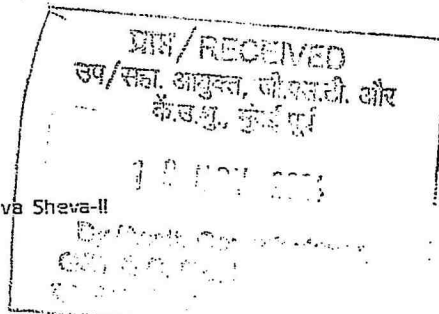
Enclosed : As above.

(RAHUL DHINGRA)

DEPUTY COMMISSIONER (ANTI-EVASION)

Copy to –

- (i) The Additional / Joint Commissioner, SIIB(X), NS-II, Jawaharlal Nehru Custom House, Nhava Sheva, Raigad, Maharashtra – 400707 for information please.
- (ii) The Additional / Joint Director NCTC, 13, Vithaldas Thackrey Marg, Opposite Patkar Hall, New Marine Lines, Mumbai – 400020 for information please.



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

F.No. CUS/SIIB/ALT/361/2024-SIIB(E)JNCH

11-11-2024

**Reminder-II**

To,

The Additional Commissioner of CGST,

Lotus Infoecentre, 9<sup>th</sup> Floor,  
Parel East, Mumbai-400012.

Mail Id: east\_gstmum@gov.in, deepika.t@gov.in and varun.rangaswamy@gov.in

Sir/ Madam,

**Sub:-** Verification of genuineness of M/s. AMAN ENTERPRISES (GSTIN: 27QFDPS4521E1Z6)- reg.

(GSTIN:

Please refer to this office letter dated 03.07.2024 and 25.10.2024 of even No. on the above-mentioned subject. It is to inform that this office is investigating a case against the exporter M/s. AMAN ENTERPRISES (GSTIN: 27QFDPS4521E1Z6). Therefore, it is once again requested to get the following verified and report at the earliest: -

1. Whether the GSTIN holder is existent at the declared premises. Physical verification of the premises may please be got done.
2. Verify the genuineness of the Exporter M/s. AMAN ENTERPRISES (GSTIN: 27QFDPS4521E1Z6).
3. Whether the M/s. AMAN ENTERPRISES (GSTIN: 27QFDPS4521E1Z6) has filed the GST returns regularly or otherwise.
4. Verify the genuineness of Input Tax Credit/IGST Refund availed by M/s. AMAN ENTERPRISES (GSTIN: 27QFDPS4521E1Z6). The copies of GSTR-1 & GSTR-2A during the last one year may please be provided for further necessary action at this end.

The outcome of verification may please be communicated to this office at the earliest. Also, if any adversity is found, you may initiate appropriate action at your end under the provisions of GST Act.

This issues with the approval of Competent Authority.

Yours faithfully,

Signed by Wagh

Chittaranjan Prakash

Date: 11-11-2024 15:31:56

(Dr. Chittaranjan Wagh)  
Joint Commissioner of Customs,  
SIIB(X), NS-II.

Copy to:

The Additional Director, National Customs Targeting Centre, 13, Sir Vithaldas Thakerey Marg, Opp. Patkar Hall, New Marine Lines, Mumbai- 400020.  
w.r.t. NCTC Alert No. 200/EXP/2024-25

*Handwritten notes:*  
19/11  
Suggest (Mokum)  
for info file  
at the  
earliest  
11/11/24

|                                                                                   |                                                                                                                                                                                                                                                                                                                                               |                                                                                     |
|-----------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|
|  | <p align="center"><b>OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II<br/>SPECIAL INVESTIGATION AND INTELLIGENCE BRANCH<br/>(X),</b><br/> <b>Jawaharlal Nehru Custom House, Nhava Sheva,</b><br/> <b>Dist- Raigad, Maharashtra - 400 707.</b><br/> <b>Tel No: 27244983: Fax: 27241828, 27241825.</b><br/> <b>Email Id - siibx.jnch@gov.in</b></p> |  |
|-----------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|

F.No. CUS/SIIB/ALT/361/2024-SIIB(E)JNCH

Dated: 24.10.2024

**Reminder-I**

To,

The Asstt./Deputy Commissioner of CGST,  
 Division-VII,(Range-I),  
 (Mumbai CGST East Commissionerate)  
 9<sup>th</sup> Floor, Lotus Infoecentre, Parel East, Mumbai-400012.  
 Mail Id: east\_gstmum@gov.in

Sir/ Madam,

Sub:- Verification of genuineness of M / s . AMAN ENTERPRISES (GSTIN: 27QFDPS4521E1Z6)- reg.

Please refer to this office letter dated 03.07.2024 vide even No. on the above-mentioned subject. It is to inform that this office is investigating a case against the exporter M/s. AMAN ENTERPRISES (GSTIN: 27QFDPS4521E1Z6). Therefore, it is once again requested to get the following verified and report at the earliest: -

1. Whether the GSTIN holder is existent at the declared premises. Physical verification of the premises may please be got done.
2. Verify the genuineness of the Exporter M/s. AMAN ENTERPRISES (GSTIN: 27QFDPS4521E1Z6).
3. Whether the M/s. AMAN ENTERPRISES (GSTIN: 27QFDPS4521E1Z6) has filed the GST returns regularly or otherwise.
4. Verify the genuineness of Input Tax Credit/IGST Refund availed by M/s. AMAN ENTERPRISES (GSTIN: 27QFDPS4521E1Z6). The copies of GSTR-2A during July 2023 to June 2024 may please be provided for further necessary action at this end.

The outcome of verification may please be communicated to this office at the earliest. Also, if any adversity is found, you may initiate appropriate action at your end under the provisions of GST Act.

This issues with the approval of Competent Authority.

Yours faithfully,

Signed by Itha

Ramalingeswara Rao

(Date 25-10-2024 at 07:03:26)

Asstt. Commissioner of Customs,  
 SIIB(X), NS-II, JNCH

Copy to:

The Additional Director, National Customs Targeting Centre, 13, Sir Vithaldas Thakersey Marg, Opp. Patkar Hall, New Marine Lines, Mumbai- 400020 w.r.t. Alert No. 200/EXP/2024-25.



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



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**F.No.** CUS/SIIB/ALT/361/2024-SIIB(E)

03-07-2024

To,  
The Dy./Asstt. Commissioner of CGST,  
Division VIII: 10th Floor, Lotus Infocentre,  
LBS Marg, Parel-400012

Sir/Madam,

**Sub: Verification of the genuineness of M/s. AMAN ENTERPRISES (GSTIN: 27QFDPS4521E1Z6) – reg.**

This unit is investigating a case against the exporter M/s AMAN ENTERPRISES (GSTIN: 27QFDPS4521E1Z6) and its suppliers wherein, apparently, Govt. revenue implications are there. The goods appeared to be overvalued to avail undue export incentives.

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

- I. Verify the genuineness of the M/s. AMAN ENTERPRISES (GSTIN: 27QFDPS4521E1Z6) and its supply chain
  - II. Whether its suppliers have filed the GST returns regularly or otherwise.
  - III. Verify the genuineness of Input Tax Credit (ITC) availed by M/s. AMAN ENTERPRISES (GSTIN: 27QFDPS4521E1Z6)
- The outcome of the verification may please be communicated to this office at the earliest.

This issues with the approval of the competent authority.

Yours sincerely,

KAPIL  
APPRAISER  
SIIB(X), JNCH



F.No. CUS/SIB/ALT/361/2024-SIB(E)JNCH

11-11-2024

**Reminder-II**

To,

The Additional Commissioner of CGST,

Lotus Infoecentre, 9<sup>th</sup> Floor,  
Parel East, Mumbai-400012.

Mail Id: east\_gstmum@gov.in, deepika.t@gov.in and varun.rangaswamy@gov.in

EM 082 330 791 IN  
12-11-2024

Sir/ Madam,

**Sub:-** Verification of genuineness of M/s. AMAN ENTERPRISES (GSTIN: 27QFDPS4521E1Z6)- reg.

Please refer to this office letter dated 03.07.2024 and 25.10.2024 of even No. on the above-mentioned subject. It is to inform that this office is investigating a case against the exporter M/s. AMAN ENTERPRISES (GSTIN: 27QFDPS4521E1Z6). Therefore, it is once again requested to get the following verified and report at the earliest: -

1. Whether the GSTIN holder is existent at the declared premises. Physical verification of the premises may please be got done.
2. Verify the genuineness of the Exporter M/s. AMAN ENTERPRISES (GSTIN: 27QFDPS4521E1Z6).
3. Whether the M/s. AMAN ENTERPRISES (GSTIN: 27QFDPS4521E1Z6) has filed the GST returns regularly or otherwise.
4. Verify the genuineness of Input Tax Credit/IGST Refund availed by M/s. AMAN ENTERPRISES (GSTIN: 27QFDPS4521E1Z6). The copies of GSTR-1 & GSTR-2A during the last one year may please be provided for further necessary action at this end.

The outcome of verification may please be communicated to this office at the earliest. Also, if any adversity is found, you may initiate appropriate action at your end under the provisions of GST Act.

This issues with the approval of Competent Authority.

Yours faithfully,

Signed by Wagh  
Chittaranjan Prakash

Date: 11-11-2024 15:31:56

(Dr. Chittaranjan Wagh)  
Joint Commissioner of Customs,  
SIIB(X), NS-II.

Copy to:

The Additional Director, National Customs Targeting Centre, 13, Sir Vithaldas Thakerey Marg, Opp. Patkar Hall, New Marine Lines, Mumbai- 400020.  
w.r.t. NCTC Alert No. 200/EXP/2024-25EM 082 330 805 IN  
12-11-2024



F.No. CUS/SIIB/ALT/361/2024-SIIB(E)JNCH

05-12-2024

## Reminder-III

To,

The Commissioner/Pr.Commissioner of CGST,  
Mumbai East Commissionerate,Lotus Infoecentre, 9<sup>th</sup> Floor,  
Parel East, Mumbai-400012.

Mail Id: east\_gstmum@gov.in, deepika.t@gov.in and varun.rangaswamy@gov.in

EM0823085691N  
06/12/24

Sir/ Madam,

**Sub:-** Verification of genuineness of M/s. AMAN ENTERPRISES (GSTIN: 27QFDPS4521E1Z6)- reg.

Please refer to this office letters of even No. dated 03.07.2024, 25.10.2024 and 11.11.2024 (copies enclosed) on the above-mentioned subject addressed to AC/DC of Division-VII, Range-I of Mumbai CGST East Commissionerate, the jurisdictional AC/DC for necessary verification. Till date no reply is received on the same. It is to inform that this office is investigating a case against the Exporter M/s. AMAN ENTERPRISES (GSTIN: 27QFDPS4521E1Z6). In this regard, it was requested to get the following verified and report at the earliest: -

1. Whether the GSTIN holder is existent at the declared premises. Physical verification of the premises may please be got done.

2. Verify the genuineness of the Exporter M/s. AMAN ENTERPRISES (GSTIN: 27QFDPS4521E1Z6).

3. Whether the M/s. AMAN ENTERPRISES (GSTIN: 27QFDPS4521E1Z6) has filed the GST returns regularly or otherwise.

4. Verify the genuineness of Input Tax Credit/IGST Refund availed by M/s. AMAN ENTERPRISES (GSTIN: 27QFDPS4521E1Z6). The copies of GSTR-1 & GSTR-2A from January, 2024 to September, 2024 may please be provided for further necessary action at this end.

5. It is also requested to comment on whether the said GSTIN (s) is/are genuine business entity(ies) or fraudulent/bogus/paper based firm(s).

Since the GST verification could not be completed, this is to inform that the verification of GST aspect, if any found, may be investigation at your end by initiating appropriate action at your end under the provisions of GST Act. This is to inform that this office would examine the Customs violations pertaining to the above export only.

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

Yours faithfully,

Signed by Wagh

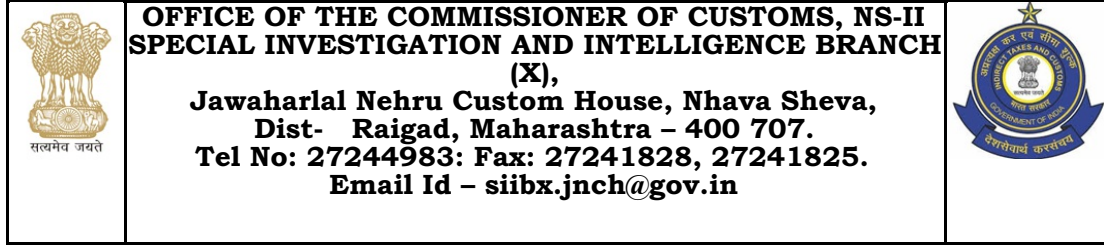
Chittaranjan Prakash

Date: 05-12-2024 14:26:04

(Dr. Chittaranjan Wagh)  
Joint Commissioner of Customs,  
SIIB(X), NS-II.

Copy to:  
The Additional Director, National Customs Targeting Centre, 13, Sir Vithaldas Thakersey Marg, Opp. Patkar Hall, New Marine Lines, Mumbai- 400020.

EM0823319951N  
06/12/24



F.No. CUS/SIIB/ALT/361/2024-SIIB(E)JNCH

Dated: 24.10.2024

**Reminder-I**

To,

The Asstt./Deputy Commissioner of CGST,  
Division-VII,(Range-I),  
(Mumbai CGST East Commissionerate)  
9<sup>th</sup> Floor, Lotus Infocentre, Parel East, Mumbai-400012.  
Mail Id: east\_gstmum@gov.in

Sir/ Madam,

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3. Whether the M/s. AMAN ENTERPRISES (GSTIN: 27QFDPS4521E1Z6) has filed the GST returns regularly or otherwise.
4. Verify the genuineness of Input Tax Credit/IGST Refund availed by M/s. AMAN ENTERPRISES (GSTIN: 27QFDPS4521E1Z6). The copies of GSTR-2A during July 2023 to June 2024 may please be provided for further necessary action at this end.

The outcome of verification may please be communicated to this office at the earliest. Also, if any adversity is found, you may initiate appropriate action at your end under the provisions of GST Act.

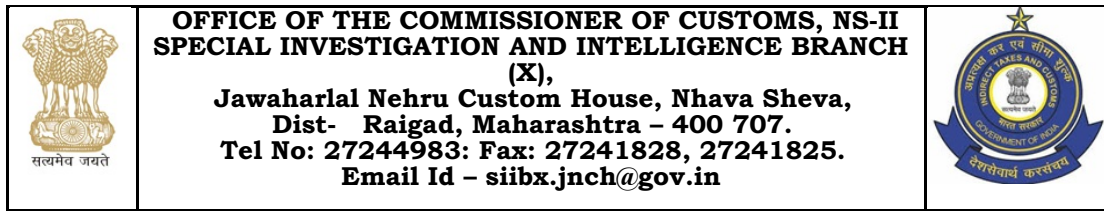
This issues with the approval of Competent Authority.

Yours faithfully,

(Itha Ramalingeswara Rao)  
Asstt. Commissioner of Customs,  
SIIB(X), NS-II, JNCH

Copy to:

The Additional Director, National Customs Targeting Centre, 13, Sir Vithaldas Thakersey Marg, Opp. Patkar Hall, New Marine Lines, Mumbai- 400020 w.r.t. .Alert No. 200/EXP/2024-25.

**F.No. CUS/SIIB/ALT/361/2024-SIIB(E)JNCH****11-11-2024****Reminder-II**

To,

The Additional Commissioner of CGST,

Lotus Infoecentre, 9<sup>th</sup> Floor,

Parel East, Mumbai-400012.

Mail Id: east\_gstmum@gov.in, deepika.t@gov.in and varun.rangaswamy@gov.in

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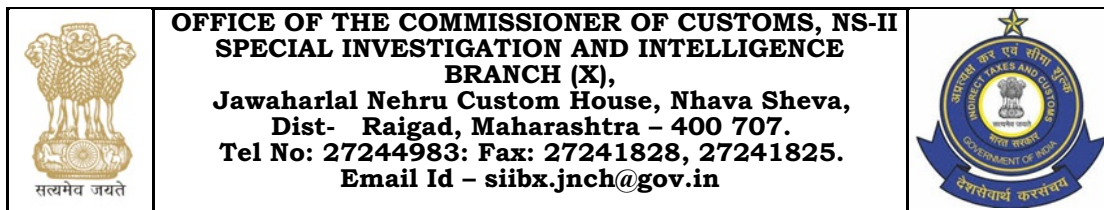
This issues with the approval of Competent Authority.

Yours faithfully,

(Dr. Chittaranjan Wagh)  
Joint Commissioner of Customs,  
SIIB(X), NS-II.

Copy to:

The Additional Director, National Customs Targeting Centre, 13, Sir Vithaldas Thakerey Marg, Opp. Patkar Hall, New Marine Lines, Mumbai- 400020.  
w.r.t. NCTC Alert No. 200/EXP/2024-25

**F.No. CUS/SIIB/ALT/361/2024-SIIB(E)JNCH****05-12-2024****Reminder-III**

To,

The Commissioner/Pr.Commissioner of CGST,  
Mumbai East Commissionerate,

Lotus Infocentre, 9<sup>th</sup> Floor,  
Parel East, Mumbai-400012.

Mail Id: east\_gstmum@gov.in, deepika.t@gov.in and varun.rangaswamy@gov.in

Sir/ Madam,

**Sub:-** Verification of genuineness of M/s. AMAN ENTERPRISES (GSTIN: 27QFDPS4521E1Z6)- reg.

Please refer to this office letters of even No. dated 03.07.2024, 25.10.2024 and 11.11.2024 (copies enclosed) on the above-mentioned subject addressed to AC/DC of Division-VII, Range-I of Mumbai CGST East Commissionerate, the jurisdictional AC/DC for necessary verification. Till date no reply is received on the same. It is to inform that this office is investigating a case against the Exporter M/s. AMAN ENTERPRISES (GSTIN: 27QFDPS4521E1Z6). In this regard, it was requested to get the following verified and report at the earliest: -

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4. Verify the genuineness of Input Tax Credit/IGST Refund availed by M/s. AMAN ENTERPRISES (GSTIN: 27QFDPS4521E1Z6). The copies of GSTR-1 & GSTR-2A from January, 2024 to September, 2024 may please be provided for further necessary action at this end.
5. It is also requested to comment on whether the said GSTIN (s) is/are genuine business entity(ies) or fraudulent/bogus/paper based firm(s).

Since the GST verification could not be completed, this is to inform that the verification of GST aspect, if any found, may be investigation at your end by initiating appropriate action at your end under the provisions of GST Act. This is to inform that this office would examine the Customs violations pertaining to the above export only.

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

Yours faithfully,

(Dr. Chittaranjan Wagh)  
Joint Commissioner of Customs,  
SIIB(X), NS-II.

Copy to:

The Additional Director, National Customs Targeting Centre, 13, Sir Vithaldas Thakersey Marg, Opp. Patkar Hall, New Marine Lines, Mumbai- 400020.

w.r.t. NCTC No. 200/EXP/2024-25.

Statement of Shri. Aman Ansar Sheikh, Proprietor of M/s Aman Enterprises (IEC-QFDPS4521E) recorded under Section 108 of the Customs Act, 1962 in the office of Special Investigation and Intelligence Branch (Export) situated at 6<sup>th</sup> floor, Room no. C604, JNCH, Nhava Sheva, Dist.- Raigad- 400707 on 05.02.2025.

\*\*\*\*\*

In pursuance of Summons CBIC-DIN- 20250178NT0000222DBD dated 14.01.2025, issued by Shri Milan, Superintendent, SIIB(X), I present myself to give statement u/s 108 of the Customs Act, 1962. I have been explained the provisions of Section 108 of Customs Act, 1962. I have been also explained that giving false evidence under this statement is an offence punishable under section 193 of the Indian Penal Code, 1860/ corresponding section of Bharatiya Nyaya Sanhita, 2023. I am also informed that this statement of mine can be used as evidence against me in any court of law, or for any adjudication proceedings. Having been understood the provisions of Section 108 of the Customs Act, 1962; I am giving my true, correct and voluntary statement which is as follows.

|                              |                                                                                                                            |
|------------------------------|----------------------------------------------------------------------------------------------------------------------------|
| Name in full:                | Shri. Aman Ansar Sheikh                                                                                                    |
| Date of Birth:               | 01.01.2002                                                                                                                 |
| Father's name:               | Ansar Silarsab Sheikh                                                                                                      |
| Present residential address: | C/O: Ansar Silarsab Sheikh, 373 Contractor Chawl, VP Road, Behind Jamat Khana, Andheri West, Mumbai, Maharashtra - 400058. |
| Educational Qualification:   | 9 <sup>th</sup>                                                                                                            |
| Languages known:             | Hindi and English                                                                                                          |
| Occupation:                  | Business                                                                                                                   |
| Income Tax PAN:              | QFDPS4521E                                                                                                                 |
| Mobile no.:                  | 9619169315                                                                                                                 |
| Aadhar Number:               | 7407 4707 5543                                                                                                             |

**Q1. Give a brief description of firm M/s Aman Enterprises (IEC-QFDPS4521E) and are you authorized to record statement on behalf of the exporter?**

Ans. M/s Aman Enterprises (IEC-QFDPS4521E) is located at Office No. 36, Ground Floor, M.N. D'souza Compound, Kherani Road, Saki Naka, Mumbai, Maharashtra - 400072. We are a merchant exporter engaged in the trading of Ready-Made Garments (RMGs). I am the Proprietor of the company and am fully authorized to provide a statement in this regard.

**Q2. Do your firm files GST returns regularly?**

Ans. Yes, we file GST returns regularly.

**Q3. Please provide the GSTR1, 2A and 3B copies to support your claim?**

Ans. I will provide the above mentioned documents in 03 days.

**Q4. Did you file the shipping bill nos. 1761707, 1762188 and 1762605 all dated 18.06.2024?**

Ans. Yes, the above mentioned shipping bills were filed by us through our customs broker M/s Jit Shipping Services.

Aman  
05/02/2025

**Q5. How you contacted the CHA? Do you know any person from M/s Jit Shipping Services?**

Ans. Yes, I know Mr. Sanjay Babaji Sawant, G-card holder of CHA M/s Jit Shipping Services. He is a friend of my cousin.

**Q6. Did anyone from CHA M/s Jit Shipping Services visited your place of business before filing of the shipping bills for you?**

Ans. We provided the documents required for KYC to the CHA. Yes, Mr. Sanjay Babaji Sawant visited for verification of address.

**Q7. Do you agree with the examination of goods conducted under panchnama dated 24.06.2024? Were you present at the time of examination?**

Ans. Yes, I agree with the examination of the goods. On our behalf, our authorized representative Mr. Sanjay Babaji Sawant, G-card holder of CHA was present during the Panchnama.

**Q8. Your goods were found mis-declared in terms of declared composition of goods. Why it should not be construed that you mis-declared the goods to avail undue export benefits?**

Ans. I acknowledge the findings in the DYCC report. However, I would like to clarify that the mis-declaration was an unintentional error. The goods were declared without proper verification after receiving them from our supplier.

**Q9. Who is the supplier of goods in the above mentioned shipping bills?**

Ans. We have procured the goods from local market and from different shops.

**Q10. Please provide tax invoices to sustain your claims.**

Ans. The tax invoices pertaining to the said shipping bill will be provided within 3-4 days.

**Q11. Are you the actual owner of the goods in case of just a frontman acting for any other persons?**

Ans. As being proprietor of the firm, I am actual owner of the goods.

**Q12. Please provide any financial evidence to support your claim?**

Ans. I will submit my financial bank statements and ITR in 03 days.

**Q13. Please provide the purchase invoices against the goods to support your claim and how payment was made to the supplier?**

Ans. I don't have any purchase invoice as the goods were procured from a lot of shops from local market. The goods were procured on credit basis and no payment have been made as the goods were released for Back To Town.

**Q14. Your consignment of RMGs are destined to risky countries. Please explain?**

Ans. We have many foreign buyers which contact us through online marketing. These buyers are located in different countries. We send goods to the buyer as per their demand.

Aman  
05/02/2025

**Q15. Why it should not be construed that you have improper supply chain and have procured the goods without payment of proper taxes?**

Ans. We have procured the goods from the different shops in local market. So, I don't have any invoices as no payment was made to the suppliers.

**Q16. A market enquiry of the goods was conducted on 08.07.2024 in the presence of your authorized representative. It was found that the goods were overvalued to avail undue export benefits. Please explain.**

Ans. I acknowledge the findings of the market enquiry, and the exporter takes full responsibility for declaring the valuation of the goods. However, I would like to clarify that this was an unintentional error on our part. Additionally, the goods supplied by our suppliers were of lower quality, which contributed to the overvaluation.

**Q17. Did you exported goods under any shipping bills in past also?**

Ans. We have exported goods under 02 shipping bills in past.

**Q18. What was the payment terms with the buyer of the goods? Have you received foreign buyer in past exports?**

Ans. Payment was to be made after 180 days. However, we have not received any payment from our foreign buyer and we are in constant contact with the buyer and pursuing them for the payment.

**Q19. Since the time of payment is completed and no payment has been made by the foreign buyer. Please explain.**

Ans. The time of 180 days has been completed but no payment has been made by the buyer. We are in constant touch with the buyer and he has promised to make the payment as soon as possible.

**Q20. Do you know that according to RBI guideline, the prescribed time limit for receiving of foreign remittance is 09 months?**

Ans. I know about this. We are assured by our foreign buyer that he will make the payment before completion of 09 months. I assure that I will return the Export incentives to the dept. if the payment is not made by the buyer in prescribed time.

**Q21. Summonses were issued to you in past for recording of the statement but the summons returned by India Post by remarks Insufficient Address. Is your firm existent at declared place of business?**

Ans. We are operating from our declared place of business. However, our address mentioned is not proper. This can be the reason that we have not received any summons and the summons may have returned to your office for the same reason.

**Q22. If you did not receive any summons, then how did you come to know that you are being summoned by the department?**

Ans. I became aware of the summons through the CB firm.

Aman  
05/02/2025

**Q23. Have you ever been penalized by Customs, GST or any other government agencies in past?**

Ans. No, we are not penalized by any government agencies in past.

**Q24. Do you have anything else to say?**

Ans. No, I don't have anything else to say.

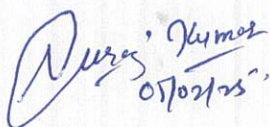
The above statement of mine running into 04 pages and 24 questions has been given as my true, correct and voluntary without any force, threat, inducement or coercion. On my request, the said statement has been typed on the office computer of SIIB (X), JNCH, Nhava Sheva, Dist. Raigad, Maharashtra-400 707 as per my say and as per my request and 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. Statement of mine is correctly recorded as per my say.

The above Statement of mine running into 04 pages and 24 questions has been given as my true, correct and voluntary 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-400707 as per my say and as per my request and 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 Statement of mine is correctly recorded as per my say

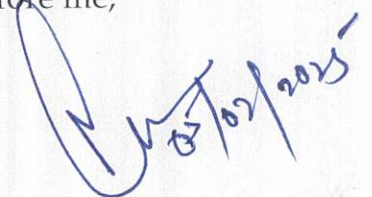
Aman  
Aman Ansar Sheikh, 25/02/2025  
Proprietor of M/s Aman Enterprises (IEC-QFDPS4521E)

Typed by me:-

Before me,

  
05/02/25

(Neeraj Kumar Gupta)  
I.O./SIIB(X), JNCH

  
05/02/2025

(Milan)  
SIO, SIIB(X), JNCH

**Statement of Shri Sanjay Babaji Sawant, G card holder of CHA firm M/s Jit Shipping Services Company recorded under Section 108 of the Customs Act, 1962 in the office of Special Investigation and Intelligence Branch (Export) situated at 6<sup>th</sup> floor, Room no. C604, JNCH, Nhava Sheva, Dist.- Raigad- 400707 on 11.03.2025.**

In pursuance of Spot Summons CBIC-DIN- 20250378NT000000E2A6 dated 11.03.2025, issued by Shri Milan, Superintendent, SIIB(X), I present myself to give statement u/s 108 of the Customs Act, 1962. I have been explained the provisions of Section 108 of Customs Act, 1962. I have been also explained that giving false evidence under this statement is an offence punishable under section 193 of the Indian Penal Code, 1860/ corresponding section of Bharatiya Nyaya Sanhita, 2023. I am also informed that this statement of mine can be used as evidence against me in any court of law, or for any adjudication proceedings. Having been understood the provisions of Section 108 of the Customs Act, 1962; I am giving my true, correct and voluntary statement which is as follows.

|                                     |                                                                                                     |
|-------------------------------------|-----------------------------------------------------------------------------------------------------|
| <b>Name in full:</b>                | Shri Sanjay Babaji Sawant                                                                           |
| <b>Date of Birth:</b>               | 19.08.1964                                                                                          |
| <b>Father's name:</b>               | Shri Babaji Sawant                                                                                  |
| <b>Present residential address:</b> | Flat no. 504, Shiv Heights Building, Plot no. 181, Near Raghunath Vihar, Sector 13, Kharghar-410210 |
| <b>Educational Qualification:</b>   | 11 <sup>th</sup> pass                                                                               |
| <b>Languages known:</b>             | Hindi, English and Marathi                                                                          |
| <b>Occupation:</b>                  | Service                                                                                             |
| <b>Income Tax PAN:</b>              | DGSPS7968I                                                                                          |
| <b>Mobile no.:</b>                  | 7977609911                                                                                          |
| <b>Aadhar Number:</b>               | 6083 7510 4563                                                                                      |

**Q. Do you know why you have been summoned? Are you the authorized person on behalf of CB M/s Jit Shipping Services Company?**

**Ans.** I have come in response to the spot summons dated 11.03.2025 in relation to the export through JNPT by M/s Aman Enterprises (IEC-QFDPS4521E). I am aware that a case has been being investigated by Customs against the exporter M/s Aman Enterprises (IEC-QFDPS4521E). I am power of attorney/G-Card Holder of CB M/s Jit Shipping Services Company, and fully authorized to record a statement before Customs in this case related to the exporter M/s Aman Enterprises (IEC-QFDPS4521E).

**Q. How long have you and your CB firm, M/s Jit Shipping Services Company, been engaged in the Customs Broker business?**

**Ans.** I have been employed with M/s Jit Shipping Services Company for the past two years. The firm has been operating in the Customs Broker business for approximately two years.

**Q. Can you explain the procedure followed by your firm for filing a Shipping Bill?**

**Ans.** We first advise our exporters to submit all necessary documents relevant to the exporting commodity via email. We also confirm whether they intend to claim export benefits. Based on the submitted documents, we prepare a checklist and share it with the

*Sanjay*  
11/3/2025

exporter for verification and approval. Upon receiving their confirmation, we proceed with filing the Shipping Bill on their behalf through ICEGATE.

**Q. Who handled the documentation work in your CB firm in case of the exporter M/s Aman Enterprises (IEC-QFDPS4521E)?**

**Ans.** I myself with my subordinate staff handle the documentation work in my CB firm. In this case I myself filed the documents.

**Q. Have you filed the present Shipping Bill Nos. 1762188, 1762605 and 1761707 all dated 18.06.2024 for the exporter M/s Aman Enterprises (IEC-QFDPS4521E)?**

**Ans.** Yes we have filed the above mentioned shipping bills for the exporter M/s Aman Enterprises (IEC-QFDPS4521E).

**Q. How did the exporter contact you for filing of the shipping bills?**

**Ans.** Proprietor of the firm M/s Aman Enterprises (IEC-QFDPS4521E) Mr. Aman Ansar Sheikh is known to me. He contacted for filing of shipping bills over phone.

**Q. What was the payment made to you for filing of the shipping bills? How payment was made to you?**

**Ans.** It was decided that the exporter would pay Rs. 2,500 per shipping bill plus other expenses. The payment was made in cash.

**Q. Did your firm verified the KYC and other related documents of shipping bills and goods before filing shipping bills of the exporter M/s Aman Enterprises (IEC-QFDPS4521E)?**

**Ans.** The exporter submitted the KYC documents of the firm M/s Aman Enterprises (IEC-QFDPS4521E). Documents included Pan card, Aadhar card, IEC copy etc. I am submitting the documents for your reference. We also verified the IEC and GST registration of the exporter on online portals of DGFT and GST.

**Q. Have you physically verified the address of M/s Aman Enterprises (IEC-QFDPS4521E) or Can you provide verifiable documentation, such as geotagged photographs, or inspection reports, to confirm the address of M/s Aman Enterprises (IEC-QFDPS4521E) as part of the verification process?**

**Ans.** Yes, we have verified the address at the time of KYC before filing Shipping Bills but currently I am unable to provide any photographs for the same.

**Q. Do you have any contact with the exporter at present?**

**Ans.** Yes, at present the exporter is in contact with us.

**Q. Do you know that as per market survey dated 08.07.2024 conducted, the goods found overvalued. Why did not you inform/suggest exporter to declare fair value?**

**Ans.** Sir, we file documents as given by the exporter, we mainly check export policy, CTH as per given description, GATT declaration which was found correct during examination. As far as the valuation is considered, we file shipping bills on the basis of documents provided by the exporter i.e. checklist and export invoices. Only exporter is responsible for valuation.

**Q. As per the DYCC report, it has been observed that the goods were misclassified to avail undue export benefits. Under the provisions of CBLR 2018, it is the responsibility of the Customs Broker to classify goods correctly. What do you have to say about this?**

**Ans.** The classification of goods is done based on the documents provided by the exporter. Additionally, after the preparation of the checklist, it is sent to the exporter for

*Rawani*  
11/3/25

verification. Only after the exporter verifies the checklist do we proceed to file the Shipping Bill.

**Q. Have you filed any shipping bills in past for the same exporter?**

**Ans.** Yes, we have filed 02 shipping bills in past for the same exporter.

**Q. It appears that the first Shipping Bill for the exporter was filed by your firm. Are you aware of the KYC procedure for first-time exporters? Did you conduct the first-time exporter KYC procedure for M/s Aman Enterprises (IEC-QFDPS4521E)?**

**Ans.** Yes, Sir. The KYC procedure for first-time exporters was duly completed at CEAC. We conducted and finalized the KYC procedure for M/s Aman Enterprises (IEC-QFDPS4521E) in accordance with the prescribed guidelines.

**Q. You mentioned that you have conducted the KYC procedure for the first-time exporter. Can you provide a copy or any documentary evidence of the first-time export KYC conducted by you on behalf of M/s Aman Enterprises (IEC-QFDPS4521E) to support your claim?**

**Ans.** All documents related to the KYC procedure are retained by CEAC during the process. Only a slip is issued by CEAC as acknowledgment, which is not readily available at the moment.

**Q. Has the exporter received any remittance in past shipping bills?**

**Ans.** The exporter has not received any remittance. However only exporter is responsible for receiving any foreign remittance. As a customs broker, our job is limited to customs clearance of the goods.

**Q. Summonses were issued to the exporter to present himself for statement in this office. However the summons returned by India Post with remarks "Insufficient Address". Can you explain the reason behind this?**

**Ans.** As informed by the exporter, there was incomplete address provided by the exporter. This may be the reason that the summons sent by the department returned by India Post.

**Q. Regulation 10 of the CBLR, 2018 mandates that the Customs Broker shall advise his client to comply with the provisions of the Act, other allied Acts, and the rules and regulations thereof. In case of non-compliance, the matter must be brought to the notice of the Deputy Commissioner or Assistant Commissioner of Customs, as the case may be. Have you diligently followed this regulation concerning the shipment under Shipping Bill Nos. 1762188, 1762605 and 1761707 all dated 18.06.2024?**

**Ans.** We have verified all the documents of the exporter provided at the time of KYC. We also visited the premises of the exporter. We have filed the shipping bill on the basis of the documents provided by the exporter. As a customs broker, we have complied with all the provisions of the act.

**Q. Has your CB firm or the exporter ever been penalized by any government agency?**

**Ans.** To my knowledge, neither our CB firm, M/s Jit Shipping Services Company (License No. AFLPP4301FCH003), nor the exporter has been penalized by any government agency as of this date.

**Q. Do you have anything else to say?**

**Ans.** No, I have nothing else to say.

The above statement of mine running into 04 pages has been given as my true, correct and voluntary without any force, threat, inducement or coercion. On my request, the

*[Signature]*  
11/3/25

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 as per my request and 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. Statement of mine is correctly recorded as per my say.

Said statement has been typed on the office computer of SIIB (X) JNCH, Nhava Sheva, Dist. Raigad, Maharashtra-400707 as per my say and as per my request and 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. Statement of mine is correctly recorded as per my say

  
Shri Sanjay Babaji Sawant

G card holder of CHA firm M/s Jit Shipping Services Company

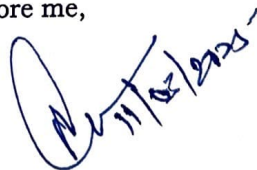
Typed by me:-

  
11/03/2025

(Jatin Budania)

I.O./SIIB(X), JNCH

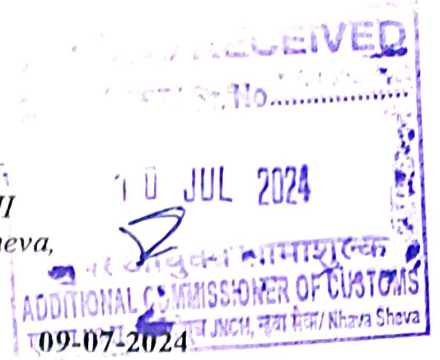
Before me,

  
11/03/2025

(Milan)

SIO, SIIB(X), JNCH

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



E-F.No. CUS/SIB/ALT/361/2024-SIB(E)

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

Sir,

Sub: NOC for Provisional release of the goods for BTT covered under Shipping Bills No. 1762188, 1762605 and 1761707 all dated 18.06.2024 of exporter M/s. Aman Enterprises (IEC: QFDPS4521E) - reg.

Please refer to the subject mentioned above.

The Exporter M/s. Aman Enterprises (IEC: QFDPS4521E) has filed 03 shipping bills No. 1762188, 1762605 and 1761707 all dated 18.06.2024 for export of RMG. Based on the NCTC inputs, the same was held by this unit vide hold letter dated 21.06.2024.

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

- The exporter is new and has filed multiple high value bills on the same day.
- The proprietor is resident of chawl and appears to be a 21 year old front man with meagre financial sources.
- The supply chain of the exporter is non-existent, as discussed above.
- The consignee-buyer in the bills has been flagged as risky, as per NCTC analysis.
- The value of export incentives and IGST refund being claimed is high.
- Hence in absence of supply chain and the exporter being new, there is high possibility that the goods are procured improperly without proper the exporter is to avail undue export benefits.
- As the commodity being exported and the consignee is risky, there is high possibility of mis-declaration in terms of quality, quantity of goods, concealment and overvaluation to avail undue export benefits

Thereafter, the subject goods under 03 shipping bills were 100% examined by SIIB(X) under Panchanama dated 24.06.2024 wherein goods found as declared in terms of quantity and marked description. However, For valuation angle Market enquiry of the

goods was conducted on 08/07/2024. After market enquiry the goods for which the value declared was on the higher side, FOB value is re-determined as given below:-

| S/B No.                | Item No | Item Description                           | Declared PMV | Declared FOB | Re-determined FOB Value= Declared FOB * (Re-determined PMV/Declared PMV) | Declared DBK | RE-Determined DBK | RoSCTL Total | RE-DETERMINED RoSCTL (TOTAL) |
|------------------------|---------|--------------------------------------------|--------------|--------------|--------------------------------------------------------------------------|--------------|-------------------|--------------|------------------------------|
| 1762188 dtd 18.06.2024 | 1       | ReadyMade Garments Mens Trousers of cotton | 335.00       | 900951       | 753034                                                                   | 20731        | 21850             | 54508        | 45559                        |
| 1762605 dtd 18.06.2024 | 1       | ReadyMade Garments Mens Trousers of cotton | 335.00       | 724914       | 605893                                                                   | 23922        | 19995             | 43857        | 36657                        |
| 1761707 dtd 18.06.2024 | 1       | ReadyMade Garments Mens Trousers of cotton | 335.00       | 954129       | 797481                                                                   | 31486        | 26317             | 57725        | 48248                        |
|                        |         |                                            | 2579994      | 2156413      | 85140                                                                    | 71162        | 156090            | 130463       |                              |
|                        |         |                                            |              |              | Excess                                                                   | 13978        |                   | 25627        |                              |

In view of the above, the value of the goods has been re-determined and it is observed that the exporter has attempted to claim excess/undue export incentives in the form of Duty Drawback to the tune of Rs. 13,978, RoSCTL to the tune of Rs. 25,627 by doing over-valuation of the goods. As further investigation is still pending with regard to DYCC test report, GST verification etc. Meanwhile, the exporter vide letter dated 05.07.2024 has requested for provisional release of the goods for BTT purpose.

This office has no objection for provisional release of the goods for BTT covered under shipping bills No. 1762188, 1762605 and 1761707 all dated 18.06.2024

This is issued with the approval of the additional Commissioner of Customs, SIIB(X), JNCH.

Yours Faithfully

**RAHUL DHINGRA**

**DEPUTY COMMISSIONER  
SIIB (X), JNCH**

Encl:- Copy of shipping bills & packing list.

Signed by Rahul Dhingra  
Date: 09-07-2024 18:45:1