

 सत्यमेव जयते	भारतसरकार/ Government of India वित्तमंत्रालय /Ministry of Finance आयुक्त सीमाशुल्क एन.एस.-II कार्यालय Office of Commissioner of Customs NS-II जवाहरलालनेहरूकस्टमहाउस, न्हावाशेवा, जिला रायगढ़, महाराष्ट्र- 400 707 Jawaharlal Nehru Custom House, NhavaSheva, Dist- Raigad, Maharashtra – 400 707	
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F.No. SG/MISC-63/2023-24/SIIB(X)/JNCH

Date: 02.02.2026

CUS/ASS/MISC/806/2025-CEAC-

SCN NO.- 2028/2025-26/ADC/CEAC/NS-II/CAC/JNCH

DIN-20260278NT0000888FDC

Show Cause Notice Issued u/s 124 of the Customs Act, 1962.

1. M/s ASIATIC TRADELINKS PVT. LTD. (IEC: AASCA7561K) having its office at Ground Floor, M-1, Godown No.8, Sagar Complex, Nashik Mumbai Highway, Ovali, Bhiwandi, Thane, Maharashtra, 421302 had filed above said 03 Shipping bills, however only 01 shipping bill no. 1895481 dated 21.06.2023 was registered. The details of the shipping bill are as below:

TABLE-I

Sr .N o.	Shipping Bill No. & Date	Description of goods	RITC	FOB (in Rs.)	DBK (in Rs.)	RoDTE P (in Rs.)	IGST (in Rs.)
1.	1895481 dated 21.06.2023	TYRE-27.00R49 RL47A HR E4 MAKE: YOKOHAMA	401180 00	86,59,707.5 0/-	NIL	NIL	LUT

2. On the basis of specific intelligence regarding export of suspicious consignment of M/s ASIATIC TRADELINKS PVT. LTD. (IEC: AASCA7561K) covered under 03 Shipping bill No. 1895481, 1905461 and 1895481 all dated 21.06.2023 (hereinafter collectively referred to as "Shipping Bills") **(RUD-I)** filed by Customs Broker M/s International Freight Systems Co. Pvt. Ltd. (11/598) (hereinafter referred as Customs Broker) at JWR CFS. The goods covered in the shipping bills No. 1895481, 1905461 and 1895481 all dated 21.06.2023 having declared items "TYRE-27.00R49 RL47A HR E4 MAKE: YOKOHAMA" were put on hold vide Hold No. 108/2022-23/SIIB(X) dated 23.06.02023 for examination of the same. Hence the case was taken up by this unit for detailed investigation.

3. Consequently, the subject goods pertaining to Shipping bill No. 1895481 dated 21.06.2023 were subject to 100% examination vide Panchanama dated

04.07.2023 (**RUD-II**) in the presence of two independent Panchas, representatives of Customs broker. During the examination, the subject goods were found as declared in the said Shipping Bills in terms of quantity and description. Thereafter, owing to the nature of the goods covered under Shipping Bill No. 1895481 dated 21.06.2023 being voluminous, representative samples of the subject goods could not be drawn and therefore photographs of the subject goods were by clicked by the officer. Further colored photographs were attached in the file with the signature of the authorized representative of CB and two independent panchas.

4. Thereafter, an alert was inserted against the IEC of the exporter on 06.07.2023 for suspension of the export benefits like drawback, IGST and RoDTEP claimed by the exporter till further investigation.

5. In order to verify correct valuation of the goods Shipping Bill No. 1895481 dated 21.06.2023 and whether goods covered under were new or not and, Chartered Engineer's opinion was sought, therefor, the exporter submitted a CE report dated 27.07.2023 [**RUD-III**] issued by CE M/s. A.G. Associates. The following were the findings of the report :-

"We hereby certify that the subject C.G. is new and the value of the subject goods i.e USD 106,449.96 (FOB) as mentioned is fair, reasonable and appropriate to the present physical condition of the goods".

5.1 Based on the submission of the Empanelled Chartered Engineer (CE) certificate, the declared valuation of the goods appears to be fair, reasonable and appropriate to the present physical condition of the goods. Furthermore, it is confirmed that the exporter has not availed any export incentives.

6. **Provisional release of the goods:** In the meantime, the exporter vide their letter dated 18.07.2023 has requested for provisional release of the goods for Export. 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 Export on execution of Bond equivalent to FOB value of the subject goods and on submission of Bank Guarantee on appropriate amount.

7. Further, in order to verify the genuineness of the exporter a letter dated 10.07.2023 reminder letter dated 13.02.2024 and 16.12.2024 were sent to the concerned jurisdictional CGST by this office.

7.1 This office has received letter vide F. No. CGST/BHW/DIV-IV/R-1/Misc/23-24 dated 07.03.2025 from jurisdiction GST authorities of exporter, wherein they stated that:

“as per the task assigned vide letter dated 16.12.2024 issued by JC, Customs, Nhava Sheva-II, for the said taxpayer i.e., M/s ASIATIC TRADELINKS PRIVATE LIMITED bearing GSTIN: 27AASCA7561K1ZZ is found in existence, genuine and functional at this time. It is also verified that the taxpayer is filing the returns regularly”

7.2 In order to verify the genuineness of the supplier, this office has also sent a letter dated 19.07.2025 and further, reminder letters dated 04.07.2025 and 15.07.2025 to the concerned jurisdictional SGST. However, this office has not received any response from the concerned SGST office till date.

SUMMONS & STATEMENT

8. Further, in order to record the statement of M/s ASIATIC TRADELINKS PVT. LTD. (IEC: AASCA7561K) under section 108 of Customs Act, 1962 03 Summons have been issued vide DIN-20230878NW0000777D3A dated 02.08.2023, DIN-20241178NT000000E1E6 dated 19.11.2024 and 20241278NT000000BA8C dated 19.12.2024 in the name of M/s ASIATIC TRADELINKS PVT. LTD. (IEC: AASCA7561K) to appear before the office of SIIB(X), 4th floor, B-403, Jawaharlal Nehru Custom House, Nhava Sheva, Taluka-Uran, Dist: Raigad, Maharashtra-400707 u/s Section 108 of the Customs Act, 1962. On Receipt of summon 20241278NT000000BA8C dated 19.12.2024, Statement of Shri Madhusoodhanan C.V, authorized representative of M/s Asiatic Tradelink Pvt Ltd. was recorded on 07.01.2025 [RUD-VI] wherein he inter-alia stated that:

I. The company got established in 2019 and they are traders who deals in export and import of tyres, that he has been called to depose statement w.r.t investigation related to export of goods covered under shipping bills no 1895481 dated 21.06.2023.

II. On being asked about how they get orders from buyers overseas he stated that there is a sales team in the company who looks after to find buyers overseas, thereafter the team send purchase order to his team and they file shipping bill.

III. On being asked about how they purchased the goods which were being exported vide shipping Bill no. 1895481 dated 21.06.2023 he stated that they purchased these tyres from domestic market from their sister concern M/s Celite Tyre Private Limited and the same was brought from M/s ATC Tires Pvt. Ltd. who is a manufacturer of the said tyres.

IV. On being asked to provide GSTR1, GSTR 2A/2B, GSTR3A he stated that they filed GST returns regularly and submitted GSTR1, GSTR 2B and GSTR3A.

V. On being asked regarding realization of foreign remittance against the above-mentioned shipping bill he stated that they have not realized the foreign remittance yet.

VI. On being asked why no representatives appeared before this office after 03 repeated summons, he stated that they shifted their office and didn't receive summons.

9. Further, on receipt of summon 20241278NT0000336230 dated 19.12.2024, statement of Shri. Pravin Devram Jundare, authorised representative of Customs Broker M/s. International Freight Systems Co. Pvt. Ltd was recorded on 03.01.2025 **[RUD-V]** wherein he inter alia stated that:

9.1. The firm is engaged in the business of clearance and forwarding since very long time. the Shipping Bills No. 1895481 dated 21.06.2023 has been filed by M/s. International Freight Systems Co. Pvt. Ltd on behalf of M/s ASIATIC TRADELINKS PVT. LTD. and the goods being exported under the said Shipping Bill were "TYRE-27.00R49 RL47A HR E4 MAKE: YOKOHAMA"; that they guide their exporters verbally to send us all necessary documents as per exporting commodity on their mail I'd and also ask whether they want to claim export benefits or not. After that they create checklist based on the documents submitted by the exporter. Thereafter they send the checklist to exporter for approval, after getting approval from exporter, they file Shipping Bill on behalf of exporter on ICEGATE; that they came in contact with the exporter through the manager as exporter approached them directly; they had taken the KYC details of the Company M/s ASIATIC TRADELINKS PVT. LTD.; that they did not physically verify the address of M/s ASIATIC TRADELINKS PVT. LTD. at the time of KYC before filing Shipping Bills; that they contacted the exporter and he told that he was not aware of the summons sent to him so we would inform the exporter and he would try to present at the earliest; that they admitted that they did not conduct any visit for physical verification of the premises/address of the exporter.

10. Past Exports:

On perusal of the ICES 1.5 system, it is seen that the exporter has exported goods prior and after to current shipping bill in which Nil foreign remittance has been realized till date, the details of such Shipping Bills is as under:

Table-II

Sr. No.	Shipping Bill No. & Date	Declared FOB Value (in Rs)	Realized FOB	Drawback Claimed (in Rs)	RODTEP claimed (in Rs)	IGST claimed (in Rs)
A. Free shipping bill in the past						
1.	3797115 dated 08.09.2023	10011960	0	0	0	0
2.	5984862 dated 12.12.2023	9658350	0	0	0	0
B. Past Shipping bills, where DBK and RODTEP was claimed						
3.	5408286 dated 20.10.2021	4434672	0	159648	62085	0
4.	9873063 dated 22.04.2022	3116235.9	0	112109	43627	0
5.	7170016 dated 31.12.2021	5091366	0	178629	71279	0
6.	8476329 dated 24.02.2022	4703083.6	0	168707	65844	0
Total		1,73,45,357.5	0	6,19,093	2,42,835	0
C. Past Shipping bills, where RODTEP was claimed						
7.	5984713 dated 12.12.2023	9658350	0	0	1,35,217	0
D. Past shipping bills, where IGST was claimed						
8.	8179609 dated 09.03.2024	6530562	0	0	0	1828557.36

10.2 As the prescribed timeline for realization of foreign remittance is 09 months as per RBI Master Circular No. 14/2014-15 dated 01.07.2014, which states, "It has been decided in consultation with the Government of India that the period of realization and repatriation of export proceeds shall be nine months from the date of export for all exporters including Units in SEZs, Status Holder Exporters, EOUs, Units in EHTPs, STPs & BTPs until further notice". As per Table-II, there are 08 Shipping bills mentioned in the table above from Sr. No. 01 to 08 for which FOB has not been realized despite completion of expected realization time period as mandated by RBI.

Accordingly, the Drawback is liable to be demanded back in proportion to the remittance not realized, from the exporter on account of non/partial realization of foreign remittance in the shipping bills mentioned at Point-B&C in Table-II under Section 75 and 75A of the Customs Act, 1962 read with Rule 18 of the Drawback rules, 2017 along with applicable interest. Also, the RODTEP is liable to be demanded back in proportion to the remittance not realized from the exporter on account of non/partial- receipt of foreign remittance in the Shipping bills mentioned at Point-B&C in Table-II in terms of Notification No. 76/2021-Cus (N.T.) dated 23.09.2021 along with applicable interest under section 28AAA of the Customs Act, 1962 read with section 28AA of Customs Act, 1962.

11. 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 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 utilised by such person or any other person for discharging duty, the person to whom the instrument was issued shall be liable for penalty not exceeding the face value of such instrument.

Section 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 75A(2): 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.

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) wilful misstatement; or (c) suppression of facts, for the purposes of this Act or the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992), by such person or his agent or employee and such instrument is utilised under the provisions of this Act or the rules made or notifications issued thereunder, 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.

28AA. 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 thereunder, 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

B. Customs and Central Excise Duties Drawback Rules, 2017

Rule 18: Recovery of amount of Drawback where export proceeds not realized. – (1) Where an amount of drawback has been paid to an exporter or a person authorized

by him (hereinafter referred to as the claimant) but the sale proceeds in respect of such export goods have not been realized by or on behalf of the exporter in India within the period allowed under the Foreign Exchange Management Act, 1999 (42 of 1999), including any extension of such period, such drawback shall, except under circumstances or conditions specified in sub-rule(5), be recovered.

Foreign Trade (Development and Regulation) Act, 1992

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

Foreign Trade (Regulation) Rules, 1993

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

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

11.1 M/s ASIATIC TRADELINKS PVT. LTD. (IEC: AASCA7561K) having its registered office address at Ground Floor, M-1, Godown No.8, Sagar Complex, Nashik Mumbai Highway, Ovali, Bhiwandi, Thane, Maharashtra, 421302 had filed 03 Shipping Bills 1895481, 1905461 and 1895481 all dated 21.06.2023 through Customs Broker M/s International Freight Systems Co. Pvt. Ltd. (11/598), however, only 01 shipping bill no. 1895481 dated 21.06.2023 has been registered. It was observed that the commodity being exported was "TYRE-27.00R49 RL47A HR E4 MAKE: YOKOHAMA" destined to UAE.

11.2 During the 100% examination under Panchanama dated 04.07.2023 by the officers in the presence of Authorized Representative of CB and two independent panchas. The quantity and physical description of the goods were found as declared in the shipping bill. Thereafter, owing to the nature of the goods covered under

Shipping Bill No. 1895481 dated 21.06.2023 being voluminous, representative samples of the subject goods could not be drawn and therefore photographs of the subject goods were by clicked by the officer. Further colored photographs were attached in the file with the signature of the authorized representative of CB and two independent panchas.

11.3 The exporter M/s ASIATIC TRADELINKS PVT. LTD. (IEC: AASCA7561K) has exported 04 Shipment in the past having total FOB value of Rs. 1,73,45,357.5 as per Point-B mentioned in Table-II above, wherein they have claimed export incentives in the form of Drawback and RODTEP, however, no foreign remittance has been received till date as per ICES 1.5 system. As they have attempted to obtain instrument i.e. RODTEP and Drawback, hence the goods liable for confiscation u/s 113(ia) and 113 (ja) of the Customs Act, 1962 and the exporter ASIATIC TRADELINKS PVT. LTD. (IEC: AASCA7561K) is liable for penalty under section 114AB of the Customs Act, 1962.

11.4 Further, the exporter M/s ASIATIC TRADELINKS PVT. LTD. (IEC: AASCA7561K) has exported 01 Shipment in the past having total FOB value of Rs. 96,58,350 as per Point-C mentioned in Table-II above, wherein they have claimed export incentives in the form of RODTEP, however, no foreign remittance has been received till date as per ICES 1.5 system. As they have attempted to obtain instrument i.e. RODTEP, hence the goods liable for confiscation u/s 113 (ja) of the Customs Act, 1962 and the exporter ASIATIC TRADELINKS PVT. LTD. (IEC: AASCA7561K) is liable for penalty under section 114AB of the Customs Act, 1962.

11.5 Further, the exporter M/s ASIATIC TRADELINKS PVT. LTD. (IEC: AASCA7561K) has exported 01 Shipment in the past having total FOB value of Rs. 65,30,562 as per Point-D mentioned in Table-II above, wherein they have filed shipping bill under IGST, however, no foreign remittance has been received till date as per ICES 1.5 system. Also, this office has also sent a letter dated 19.07.2025 and reminder letters dated 04.07.2025 and 15.07.2025 to concerned jurisdictional SGST to verify the genuineness of the supplier. However, this office has not received any response from the concerned SGST office till date. Therefore, from the above it can be construed that supply chain of the exporter is still dubious and genuineness of the supply chain of the exporter cannot be ascertained. Hence, the exporter M/s. ASIATIC TRADELINKS PVT. LTD. (IEC: AASCA7561K) appears to be liable for penalty under section 114AC of the Customs Act, 1962.

11.6 Further, the exporter has not responded to the first 3 Summons issued by this office, which shows the malaise intention of the exporter to delay the investigation knowingly or intentionally, also the exporter has claimed export incentives in past

shipping bills as per Point-B&C in table-II above, without realization of foreign remittances. Therefore, M/s. ASIATIC TRADELINKS PVT. LTD. (IEC: AASCA7561K) is also liable for penalty u/s 114 AA of Customs Act, 1962.

11.7 It further appears that the exporter, M/s ASIATIC TRADELINKS PVT. LTD. (IEC: AASCA7561K), has rendered themselves liable to penalty under the provisions of Section 114 (iii) of the Customs Act, 1962, due to attempt to export the same in an improper manner. The acts of omission and commission on the part of the exporter have rendered the goods liable for confiscation under Section 113(i) of the Customs Act, 1962.

11.8 The proportional differential drawback amounting of Rs. 6,19,093/- claimed under past 04 Shipping Bills as mentioned at Point-B in Table-II above, is liable to be rejected in the event of non-receipt of remittance and demanded from the exporter under Rule 18 of Customs and Central Excise Duties Drawback Rules, 2017 read with section 75 of the Customs Act, 1962 along with applicable interest under 75A of Customs Act, 1962.

11.9 The proportional differential RODTEP amounting of Rs. 3,78,052/- claimed under past 05 Shipping Bills as mentioned at Point-B&C in Table-II above, is liable to be rejected in the event of non-receipt of remittance in and demanded from the exporter along with applicable interest in terms of Notification No. 76/2021-Cus (N.T.) dated 23.09.2021 along with applicable interest under section 28AAA of the Customs Act, 1962 read with section 28AA of Customs Act, 1962.

12 Now, M/s Asiatic Tradelinks Pvt. Ltd. (IEC: AASCA7561K) having its registered office at 904, Dev Plaza, 68A SV Road, Near Fire Brigade, Andheri West, Mumbai , Maharashtra- 400058 had filed shipping bill No. 1895481 dated 21.06.2023 filed by Customs Broker M/s International Freight Systems Co. Pvt. Ltd.(11/598) having Kardex no. J-681, are hereby called upon to Show Cause to the Additional Commissioner of Customs, CAC, NS-II, JNCH, having office at Jawaharlal Custom House, Nhava Sheva, Tal-Uran, Dist-Raigad, Maharashtra, within 30 days of receipt of this notice as to why:

- i. The goods covered under past 04 shipping bills having total FOB value of Rs. 1,73,45,357.5/- as mentioned at point-B in Table-II above should not be confiscated in terms of the provisions of Section 113(ia) and 113 (ja) of the Customs Act, 1962 and penalty should not be imposed in terms of Section 114(iii) and 114 AB of the Customs Act, 1962 for improper exportation and non-realization of foreign remittance in 09 months from the date of export.

- ii. The goods covered under past 01 shipping bills having total FOB value of Rs. 96,58,350 as mentioned at point-C in Table-II above should not be confiscated in terms of the provisions of Section 113 (ja) of the Customs Act, 1962 and penalty should not be imposed in terms of Section 114(iii) and 114 AB of the Customs Act, 1962 for improper exportation and non-realization of foreign remittance in 09 months from the date of export.
- iii. Claimed drawback of Rs. 6,19,093/- in the past shipping bills as mentioned at Point-B in Table-II above, should not be demanded back under Rule 17 of Customs and Central Excise Duties Drawback Rules, 2017 read with section 75 of the Customs Act, 1962 along with applicable interest under 75A of Customs Act, 1962 for improper exportation and non-realization of foreign remittance in 09 months from the date of export.
- iv. Claimed RODTEP of Rs. 3,78,052/- in the past Shipping Bills as mentioned at Point-B&C in Table-II above, should not be demanded back along with applicable interest in terms of Rule 18 of the Customs and Central Excise Duties Drawback Rules, 2017 read with section 28AA of the Customs Act, 1962 for improper exportation and non-realization of foreign remittance in 09 months from the date of export.
- v. Penalty should not be imposed on M/s ASIATIC TRADELINKS PVT. LTD. (IEC: AASCA7561K) under Section 114AA of the Customs Act, 1962 for the goods exported in the past under Shipping Bills as mentioned in Table-II above for improper exportation and non-realization of foreign remittance in 09 months from the date of export.
- vi. Penalty should not be imposed on M/s ASIATIC TRADELINKS PVT. LTD. (IEC: AASCA7561K) under Section 114AC of the Customs Act, 1962 for the past 01 shipping bill mentioned at point-D in Table-II where IGST amount of Rs. 1828557.6/- was claimed and as the supply chain is still dubious and not verified.

13. The aforesaid noticee is to submit their written reply within 30 days before the adjudicating authority. In their reply, they should clearly state whether they wish to be heard in person or not. In case no such request is made 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 available records without any further reference to them.

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

15. This show cause notice is issued only in respect of issues discussed in the show cause notice and the goods mentioned against the shipping bill discussed hereinabove.

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

17. This show cause notice is issued without prejudice to any other action that may be taken in respect of the impugned goods and/or the persons/company mentioned in the notice, under the provisions of the Customs Act, 1962 and/or any other law for the time being in force.

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

U/L B 09/02/26.

RAGHU KIRAN B.
COMMISSIONER OF CUSTOMS(IN-SITU)
CEAC, NS-II, JNCH

To,
Noticees,

1. M/s ASIATIC TRADELINKS PVT. LTD.
Ground Floor, M-1, Godown No.8, Sagar Complex, Nashik Mumbai Highway,
Ovali, Bhiwandi, Thane, Maharashtra, 421302
2. M/s International Freight Systems Co. Pvt. Ltd. (11/598) having Kardex no.
J-681,
101/102, Span Land Mark, 145 Andheri Kurla Road, Andheri east, 400093

Copy to:

1. The Additional Commissioner of Customs, Drawback Section, NS-II, JNCH
2. The Asstt. Commissioner of Customs, SIIB (X), JNCH
3. Supdt/CHS, JNCH for display on Notice Board.
4. Office Copy
5. Custom Broker section, NCH, ZONE-1
6. AC, CAC/IRMC/EDI, JNCH

5.

Annexure - I

Sr.No.	List of Relied upon Documents
RUD I	Copy of Shipping Bill No. 1895481 dated 21.06.2023
RUD II	Copy of Panchanama dated 04.07.2023
RUD III	Copy of GST Status of Exporter
RUD IV	Statement of Exporter, M/s ASIATIC TRADELINKS PVT. LTD. (IEC: AASCA7561K) dated 07.01.2025
RUD V	Statement of the CHA, M/s International Freight Systems Co. Pvt. Ltd.(11/598) having Kardex no. J-681, dated 03.01.2025

as per the Chapter XIVA of the Customs Act, 1962, and interested in the same, he may apply to the Settlement Commission as per prescribed procedure and also inform the same to the Adjudicating Authority

15. This show cause notice is issued only in respect of issues discussed in the show cause notice and the goods mentioned against the shipping bill discussed hereinabove.

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

17. This show cause notice is issued without prejudice to any other action that may be taken in respect of the impugned goods and/or the persons/company mentioned in the notice, under the provisions of the Customs Act, 1962 and/or any other law for the time being in force.

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

ADDL. COMMISSIONER OF CUSTOMS
CEAC, NS-II, JNCH

To,
Noticees,

1. M/s ASIATIC TRADELINKS PVT. LTD.
Ground Floor, M-1, Godown No.8, Sagar Complex, Nashik Mumbai
Highway, Ovali, Bhiwandi, Thane, Maharashtra, 421302

Copy to:

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

Annexure – A

Sr. No.	List of Relied Upon Documents
RUD-I	Shipping bill no. 1895481 dated 21.06.2023

RUD-II	Panchanama dated 04.07.2023
RUD-III	CE report dated 27.07.2023
RUD-IV	GST reply of exporter F. No. CGST/BHW/DIV-IV/R-1/Misc/23-24 dated 07.03.2025
RUD-V	GST reply of supplier
RUD-VI	Statement of Shri Madhusoodhanan C.V, authorized representative of M/s Asiatic Tradelink Pvt Ltd. dated 07.01.2025
RUD-VII	Statement of Shri. Pravin Devram Jundare, authorised representative of Customs Broker M/s. International Freight Systems Co. Pvt. Ltd dated 03.01.2025

11/598

1X40
open

Job No MUM/SE/CCL/00993/06-2

- | | | |
|---|-----------------|------------------|
| 1895481 | dt. 21-Jun-2023 | 1895481 / 21 / 6 |
| 330.00 | Currency : | USD |
| 20.00 | Currency : | USD |
| 12 | | |
| PKG | | |
| AS PER INV. LUT ARN NO. AD270523006324G DT.06/05/2023 | | |
| 17160 KGS | | |
| 17160 KGS | | |

Container No.	Size	Place of Sealing	Seal No.	Date of Sealing
				A CVR

12. Name of the sealing agency _____
13. Whether factory stuffed _____ : (Yes/No) No
- (i) If yes, whether sample accompanies _____ : (Yes/No) No
- (ii) Factory name and address _____ :

14. Detail of AR-4 (or any other document containing examination details by Central Excise Officer)

Sl. No.	ARE or any other Document No.	Date	Commissionerate	Division	Range

I/We declare that the particulars given above are true and correct.

Name of the Exporter/CHA : International Freight Systems Co. Pvt. Ltd.

ID No of authorised signatory of CHA :

Date : 21-Jun-2023

Goods arrived. Verified the number of packages and marks and numbers there on and found to be as declared.

Name of the Examining Officer(P.O.) :

Signature of the Examining Officer(P.O.):

Notes :

1. For factory / CFS stuffed containers, gross weight given in Sl. No. 9 should be exclusive of the weight of the container.
2. Extra sheets may be attached, if necessary.

P-2

Taki
9/2/23

G-Card
 7681
 478720

International Freight Systems Co. Pvt. Ltd.

[Customer: Nhava Sheva Sea, INNSA1]

Checklist for Shipping Bill

1/3

Printed On: 21-Jun-2023

AEO Registration No. NAAACI0339MOF222

AEO Role: Customs Broker

SB No. / Date	1895481 dt 21-Jun-2023	Party Ref	EXPATPL23-24/009
Job No	MUM/SE/CCL/00993/06-23		
CHA	AACI0339MCH001 International Freight Systems Co. Pvt. Ltd.		
EXPORTER DETAILS		CONSIGNEE	
AASCA7561K	GSTIN: 27AASCA7561K1ZZ	IMEX INTERNATIONAL	
PAN No: AASCA7561K	Exporter Type: Merchant Exporter	BC4 - Islands Street -	
Asiatic Tradelinks Private Limited		PO Box 29629 - Ras Al	
Branch Ser #0		Khaimah, UAE	
904, Dev Plaza, 68A SV Road,		United Arab Emirates	
Near Fire Brigade,			
Andheri West			
Port Of Loading	Nhava Sheva Sea(INNSA1)	Nature of Cargo	P - Non Containerised Packaged
Port Of Discharge	Jebel Ali(AEJEA)	Total Packages	12 PKG
Port Of Destination	Jebel Ali(AEJEA)	No Of Cntrs	
Discharge Country	United Arab Emirates	Loose pkts.	
Country of Dest	United Arab Emirates	Gross Weight	17160.000 KGS
Master BL No.		Net Weight	17160.000 KGS
House BL No.		Total FOB (INR)	8659707.50
Rotation No/Dt.		IGST Taxable Value(INR)	0.00
State of Origin	MAHARASHTRA	IGST Amount(INR)	0.00
Ad. Code	0510034	Comp. Cess (INR)	0.00
Forex Bank A/c No		DBK+STR (INR)	
RBI Waiver No/Dt		STR Amount (INR)	
DBK Bank A/c No		Total DBK (INR)	
Invoice Details		RODTEP Amount(INR)	
Inv. No	EXPATPL23-24/009	Inv. Value	USD 106800.00 (INR 8688180.00)
Inv. Date	19-Jun-2023	FOB Value	USD 106450.00 (INR 8659707.50)
Nature of contract	CIF	Exp Contract No.	JWR LOGISTICS PVT. LTD
Unit Price Includes	None	Exp Contract Date	
Inv. Currenc	USD	Exch. Rate	1 USD = 81.3500 INR
		Rate	
Insurance		Currency	USD
Freight		Amount	20.00
Discount			330.00
Commission			
Other Deduction			
Packing Charges		USD	0.04
Nature Of Payment	AP	Period Of Payment	0 days
Marks & Nos	AS PER INV. LUT ARN NO. AD270523006324G DT.06/05/2023 COUNTRY OF ORIGIN-JAPAN		

Buyer's Name & Address
 Octagon Freight Services LLC.
 THE BUSINESS CENTRE
 Office 602, Khalid Bin Waleed
 Street, Dubai
 Tel No.: 00971 4 2649158

Third Party Name & Addr.
 BIPIN MARINE SERVICES
 AEO Country
 AEO Role
 Third Party Name & Addr.

VIKRAM GAIKWAD
 Executive Operations
 JWR Logistics Pvt. Ltd

EOU IEC
Factory Address

Branch Sno 0

ITEM DETAILS

SI No	RITC	Description	Total Value(FC)	PMV/Unit	Total PMV(INR)
Qty	Exim Scheme Code & description				
Unit	NFEI Catg	Unit Price / Unit	IGST Pymt Statu	IGST Taxable Valu	IGST Amount
	Reward Item	FOB Val(FC)	FOB Val(INR)		
1	40118000	TYRE - 27.00R49 RL47A HR E4 MAKE:YOKOHAMA	106449.96	793806.52	9525678.24
12.000	(Free Shipping bill involving remittance of Foreign exchange)	8870.830000/NOS	LUT	0.00	
NOS	No	106450.00	8659707.50		

Total PMV 9525678.24
Total IGST 0.00
Total PMV (Gross) 9525678.24
Total IGST (Gross) 0.00

International Freight Systems Co. Pvt. Ltd.

Checklist for Shipping Bill

2/3

Printed On: 21-Jun-2023

AEO Registration No. NAAACI0339MOF222

AEO Role : Customs Broker

SB No. / Dat 1895481 dt 21-Jun-2023

Job No MUM/SE/CCL/00993/06-23

VESSEL DETAILS

Factory Stuffed	Seal Type	Sample Acc.	Vessel Name	Voyage Number
No		No		

PACKING DETAILS

Package Fro	Package To	Package Kind
1	12	PKG

Additional Details

Inv/Item SI.N	SQC Qty/Unit	Origin District	Origin State	Comp. Cess Amount(INR)	PTA/FTA
1/1	12.000000 NOS	482 - MUMBAI	MAHARASHTRA	0.00	NCPTI - Preferential Trade Benefit not claimed at Importing Country

SINGLE WINDOW - Additional Product Information

Inv No	Item No	Info Type	Info Qualifier	Info Code	Information	Measurement	Unit
1	1	Duty	Remission of Duty	RODTEPN	Not Claimed	0.000000	

END USE INFORMATION

Code	Inv / Item Sr.No.
GNX100	1/1

Code	Description
GNX100	Generic -For Consumer use under commercial distribution (for Trading - wholesale or retail)

RODTEP Info

Inv/Item Sr	Claim Status	Quantity	Rate (in %)	Cap Value	No. of Units	RODTEP Amount (INR)
1/1	RODTEPN					

0.00

SUPPORTING DOCUMENTS

Inv/Item/SrNo.	Image Ref.No.(IRN)	ICEGATE ID	Issuing Party Name	Beneficiary Party Name
Doc Issue Date	Doc Ref.No.	File Type	Issuing Party Add1	Beneficiary Party Add1
Doc Expiry Date	Doc Uploaded On	Place of Issue	Issuing Party Add2	Beneficiary Party Add2
Doc Type Code	Doc Name	Issuing Party Code	Issuing Party City	Beneficiary Party City
		Beneficiary Party Code	Issuing Party Pin Code	Beneficiary Party Pin Code
1/0/1	2023062100014805	FLOMICSEAEXPORT	Asiatic Tradelinks Private Limited	IMEX INTERNATIONAL
19-Jun-2023	00993	pdf	904, Dev Plaza, 68A SV Road,	KHAIMAH
19-Sep-2023	21-Jun-2023 11:17 AM	MAHARASHTRA	Near Fire Brighade,	UAE
934000	CVR,SCOET DECL.		Mumbai	
			400058	
1/0/2	2023062100014806	FLOMICSEAEXPORT	Asiatic Tradelinks Private Limited	IMEX INTERNATIONAL
19-Jun-2023	00993	pdf	904, Dev Plaza, 68A SV Road,	KHAIMAH
19-Sep-2023	21-Jun-2023 11:17 AM	MAHARASHTRA	Near Fire Brighade,	UAE
331000	INV,P.LIST		Mumbai	
			400058	
1/0/3	2023062100014807	FLOMICSEAEXPORT	Asiatic Tradelinks Private Limited	IMEX INTERNATIONAL
19-Jun-2023	00993	pdf	904, Dev Plaza, 68A SV Road,	KHAIMAH
19-Sep-2023	21-Jun-2023 11:17 AM	MAHARASHTRA	Near Fire Brighade,	UAE
165000	LUT		Mumbai	
			400058	

International Freight Systems Co. Pvt. Ltd.

Checklist for Shipping Bill

3/3

Printed On : 21-Jun-2023

AEO Registration No. NAAACI0339MOF222

AEO Role : Customs Broker

SB No. / Dat 1895481 dt 21-Jun-2023

Job No MUM/SE/CCL/00993/06-23

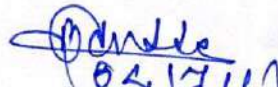
DECLARATION

1. I/We declare that the particulars given herein are true and are correct.
2. I/We undertake to abide by the provisions of Foreign Exchange Management Act, 1999, as amended from time to time, including realisation or repatriation of foreign exchange to or from India.

Signature of Exporter/CHA with date


4/7/23


Taki
4/7/23


04/7/23

ASIATIC TRADELINKS PVT.LTD.

General Importers and Exporters

INVOICE

Merchant exporter

ASIATIC TRADELINKS PRIVATE LIMITED
904, DEV PLAZA, 68A SV ROAD, NEAR FIRE BRIGHADE
ANDHERI WEST, MUMBAI, MAHARASHTRA - 400058

PI NO

EXPATPL23-24/009

DATE _____

19.06.2023

Country of Origin of Goods :
JAPAN

Country of Final Destination: UAE

Consignee

Notify Party

Bank Details

IMEX INTERNATIONAL

Octagon Freight Services LLC.

BC4 - Islands Street -
PO Box 29629 -Ras Al Khaimah
UAE

THE BUSINESS CENTRE
Office 602, Khalid Bin Waleed
Street, Dubai
Tel No.: 00971 4 2649158

Bank : HDFC Bank , Alkapuri, Baroda
Ac no : 59200001061995
Swift : HDFCINBBXXX
IFSC : HDFC0000033

PORT OF Loading	FINAL DESTINATION	Delivery Terms	PAYMENT TERMS
NHAVA SHEVA	JEBAL ALI, UAE	CIF JEBAL ALI	100% AGAINST BL

TYRE DESCRIPTION & PATTERN		QTY	UNIT PRICE (USD)	TOTAL (USD)
HS CODE 40118000	27.00R49 RL47A HR E4	12	8,870.83	106,449.96
	Make: YOKOHAMA			-
				-
				-
				-
				-
				-
				-
				-
				-
				-
TOTAL QTY.		12		-

IN WORDS:

USD ONE LAKH SIX THOUSAND EIGHT HUNDRED ONLY.

SUBTOTAL	106,449.96
FREIGHT	330.00
INSURANCE	20.00
ROUND OFF	0.04
TOTAL	\$ 106,800.00

FOR, ASIATIC TRADELINKS PRIVATE

AUTHORISED SIGNATORY

Registered Office : 904, Dev Plaza, 68A, SV Road, Andheri (W), Mumbai - 400 058.
Tel No. 022-42664222/225. EMAIL: info@devplaza.com

Tel No. 022-42664222/225 EMAIL ID : atpltradelinks@gmail.com

CIN : U51909MH2019PTC330904

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4/7/29

Tabi
41712

04/2/20



ASIATIC TRADELINKS PVT.LTD.

General Importers and Exporters

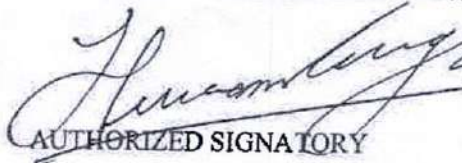
TO WHOMS SO EVER IT MAY CONCERN

WE ASIATIC TRADELINKS PRIVATE LIMITED, WE HAVE EXPORTED THIS SHIPMENTS AS PER GIVEN BELOW DETAIL

COMMERCIAL INVOICE NUMBE : EXPATPL23-24/009 DT.19/06/2023
PRODUCT NAME -YOKOHAMA
GROSS WT - 17160.00 KGS
PACKAGES -12

THIS MATERIAL HAS BEEN NOT SHOWN UNDER SCOMET. KINDLY DO THE PROCESS. WE ARE VERY THANKING YOU

FOR ASIATIC TRADELINKS PRIVATE LIMITED


AUTHORIZED SIGNATORY

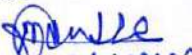


Registered Office : 904, Dev Plaza, 68A, SV Road, Andheri (W), Mumbai - 400 058.
Tel No. 022-42664222/225 EMAIL ID : atpltradelinks@gmail.com
CIN : U51909MH2019PTC330904

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4/7/23


4/7/23


04/7/23

Handwritten signature in red ink.



ASIATIC TRADELINKS PVT.LTD.

General Importers and Exporters

ANNEXURE -A

EXPORT VALUATION DECLARATION

(SEE RULE 7 OF CUSTOMS (DETERMINATION OF EXPORTS GOODS) RULES 2007

- 1) SHIPPING BILL NO: . AND DATE: .
- 2) INVOICE NO. AND DATE: EXPATPL23-24/009 Dated 19.06.2023
- 3) NATURE OF TRANSACTION :

SALE

SALE ON CONSIGNMENT

GIFT

SAMPLE

OTHER

- 4) METHOD OF VALUATION RULE 3 RULE 4 RULE 5 RULE 6
(SEE EXPORT VALUATION RULES)

- 5) WHETHER SELLER AND BUYER (ARE RELATED) YES NO
- 6) IF YES WHETHER RELATIONSHIP (HAS INFLUENCED THE PRICE) YES NO

7) TERMS OF PAYMENT - AGAINST BL COPY

8) TERMS OF DELIVERY - COST & FRIEIGHT

9) PREVIOUS EXPORTS OF IDENTICAL/SIMILLAR GOODS IF ANY SHIPPING BILL NO.& DATE: .

10) ANY OTHER RELEVANT INFORMATION (ATTACH SEPARATE SHET IF NECESSARY)

DECLARATION

- 1) I/WE HEREBY DECLARE THAT THE INFORMATION FURNISHED ABOVE TRUE COMPLETE AND CORRECT IN EVERY RESPECT.

I/WE ALSO UNDERTAKE TO BRING TO THE NOTICE OF PROPER OFFICER ANY PARTICALRS WHICH SUBSEQUENTLY COME TO MY KNOWLEDGE WHICH WILL HAVE BEARING ON A VALUATION

DATE: 19/06/2023

Asiatic Tradelinks Pvt. Ltd

[Signature]
Authorised Signatory



Registered Office : 904, Dev Plaza, 68A, SV Road, Andheri (W), Mumbai - 400 058.
Tel No. 022-42664222/225 EMAIL ID : atpltradelinks@gmail.com
CIN : U51909MH2019PTC330904

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[Signature]
4/7/23

[Signature]
Taki
4/7/23

[Signature]
04/7/23

8619388712
Bancet

**PANCHANAMA dated 04.07.2023 DRAWN AT CFS- JWR Logistics Pvt. Ltd.,
Village- Padeghar, Panvel, Navi Mumbai – 410206**

Pancha No. 1

Name : Ashish Krishna Patil
Age : 31
Address : Raigarh, Maharashtra-
402107
Occupation : Service
Mobile No. : 8108227808

Pancha No. 2

Name : Pramod Pandurang
Daki
Age : 53
Address : Raigarh, Maharashtra-
410206
Occupation : Service
Mobile No. : 9920990977

We the above mentioned Panchas were called upon by a person who introduced himself as Shri Banmeet Singh, an Intelligence Officer, SIIB(X), JNCH on 04.07.2023 at 11:10 hrs at JWR CFS, 15-23, National Highway 4B, Panvel- JNPT Highway, Village- Padeghar, Ulwe, Panvel, Navi Mumbai, Maharashtra- 400210 to witness the examination of goods of exporter M/s. ASIATIC TRADELINKS PRIVATE LIMITED (IEC: AASCA7561K) covered under Shipping Bill No.1895481 dated 21.06.2023, which were carted outside Shed No. G of JWR CFS, for confirmation of declaration in respect of description of goods, quantity and any other declaration thereof.

Here we were introduced to Shri Pravin D. Jundare, G-Card holder of CB M/s. International Freight Systems Co. Pvt. Ltd.(11/598) having kardex no.J-681. Then the officer explained to us that the exporter M/s. ASIATIC TRADELINKS PRIVATE LIMITED (IEC: AASCA7561K) having address at 904, Dev Plaza, 68A SV Road, Near Fire Brigade, Andheri West, Mumbai-400058 has filed Shipping Bill No. 1895481 dated 21.06.2023 through their Customs Broker M/s. M/s. International Freight Systems Co. Pvt. Ltd.(11/598) for export of their consignment.

We were shown the Hold letter No. 108/2022-23 SIIB(X) issued vide F. No.

1895481 dated 21.06.2023 of M/s. ASIATIC TRADELINKS PRIVATE LIMITED (IEC: AASCA7561K) filed through their authorized Customs Broker M/s. International Freight Systems Co. Pvt. Ltd.(11/598). We were also shown copy of Shipping Bill No. 1895481 dated 21.06.2023, its invoice and packing list. We have put our dated signatures on the above-mentioned documents in token of having seen and understood the same. Further, the above-mentioned officer requested us to bear witness to the examination proceedings to which we both voluntarily agreed.

Thereafter, all of us proceeded to the area/location outside Shed No.G where the subject goods covered under the aforementioned Shipping Bill were placed. On reaching the specified area/location outside Shed No.G, a total of 12 tyres at the said location were found placed and further the officer started examining the goods thoroughly.

Following are the details of the subject consignment:

Sr.No.	S/Bill No. & Date	Description of goods	FOB (in Rs.)	Drawback (in Rs.)	RoDTEP (in Rs.)	IGST
1	1895481/21.06.2023	TYRE-27.00R49 RL47A HR E4 MAKE:YOKOHAMA	86,59,707.50/-	NIL	NIL	LUT

During 100% examination, the subject goods were found as declared in the Shipping Bill No. 1895481 dated 21.06.2023 in terms of quantity and description.

Thereafter, owing to the nature of the goods covered under Shipping Bill No. 1895481 dated 21.06.2023 being voluminous, representative samples of the subject goods could not be drawn and therefore photographs of the subject goods were clicked by the officer in our presence. Further, colored printouts of the said photographs were taken over for the purpose of further investigation by the said Officer. We have put our dated signatures on the colored printouts as

holder of CB M/s. International Freight Systems Co. Pvt. Ltd.(11/598) having kardex no.J-681.

The goods pertaining to Shipping Bill No. 1895481 dated 21.06.2023 which were placed outside Shed-G, JWR CFS were handed over to the Manager, JWR CFS for safe custody.

We put our dated signature on the Shipping Bill No. 1895481 dated 21.06.2023, its Invoice, Packing List and colored photographs of the subject goods as a token of having seen the same and being present during the examination.

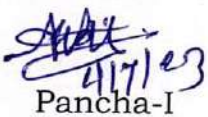
The Panchanama running into 03 pages ended on the same place and same date i.e. 04.07.2023 at 13:40 hrs. The Panchanama was carried out in our presence and in the presence of the authorized representative of CB. The Panchanama was carried out in peaceful and systematic manner and no untoward event happened during the course of drawing the Panchanama and no damage was done to the subject/concerned goods.

Drawn by me, on the 04th day of July,2023.

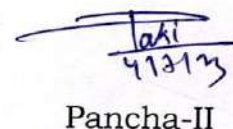

04-07-2023

I.O./SIIB(X), JNCH

(Banmeet Singh)

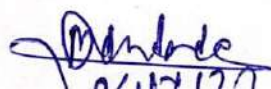

4/7/23
Pancha-I

Ashish Kishore Patel


4/7/23
Pancha-II

Pramod Pandurang Oaki

In presence of:


4/7/23



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

**Jawaharlal Nehru Custom House, Nhava Sheva,
Dist- Raigad, Maharashtra - 400 707.**

Tel No: 27244983: Fax: 27241828, 27241825.

Email Id - siibx.jnch@gov.in



F. No.: SG/Misc-101/2021-22/SIIB(X) JNCH

Date: .06.2023

HOLD NO: 108/2022-23/SIIB(X)

Subject: Request for taking consignment on hold-reg

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

1. Name of the Exporter: M/s ASIATIC TRADELINKS PRIVATE LIMITED (IE Code AASCA7561K)
2. Shipping Bill No: 1905461, 1905468 and 1895481 all dated 21.06.2023.
3. CB : M/s. International Freight Systems Co. Pvt. Ltd.

Note: This information is confidential in nature and the details should not be shared or parted with any unauthorized person by any means of communication.

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

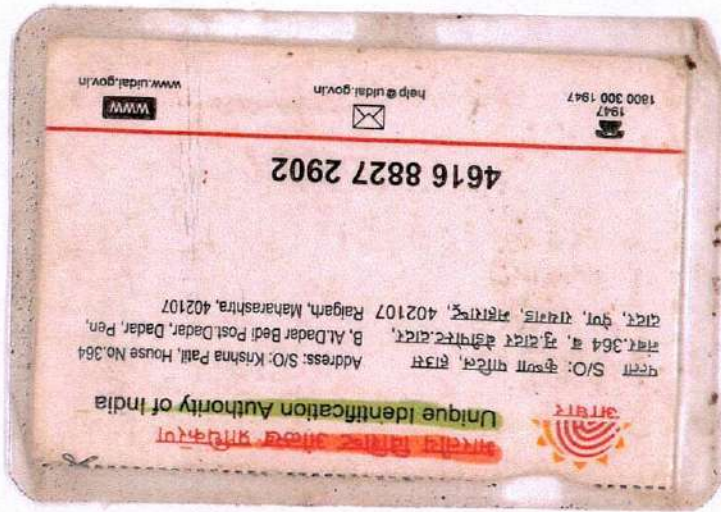
(Dr. M.D. Chavan)

Deputy Commissioner of Customs
SIIB(X), JNCH, Nhava Sheva

To,
Manager, JWR CFS.

Copy to:

1. Exporter- M/s ASIATIC TRADELINKS PRIVATE LIMITED (IE Code AASCA7561K)
2. CB - M/s. International Freight Systems Co. Pvt. Ltd.
3. DC/JWR(X).



4/7/23



81

418123
Daki

ભાઈ આશ્વાર, ભાઈ અમલ

5299 4993 5537

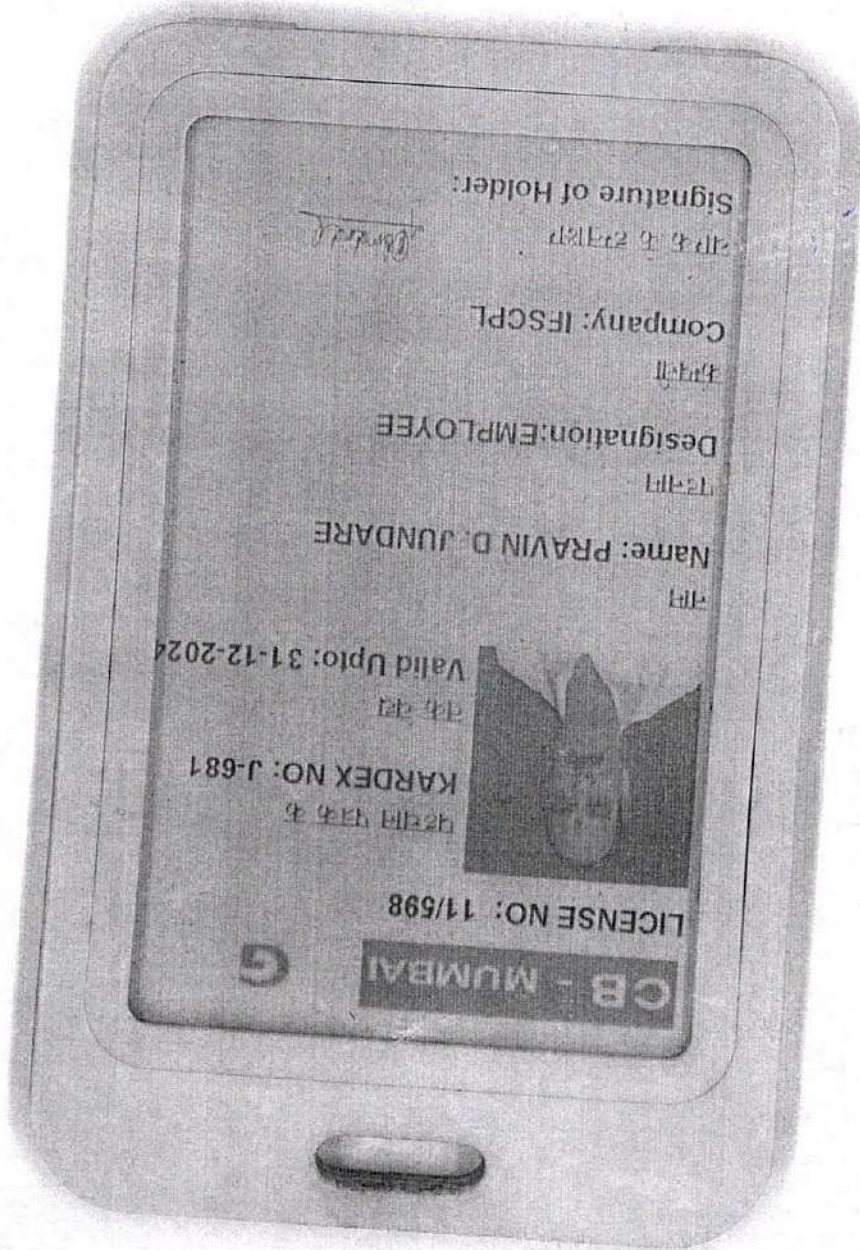
Issue Date: 14/11/2013

ભાઈ પાંડુરાંગ ડાકી
Pramod Pandurang Daki
જન્મ તારીખ / DOB: 15/06/1970
પુરુષ / Male

ભારત સરકાર
Government of India

ભારત

04/12/23
+ @mbrde



Q-Card
04/12/13

4/17/13
P-2

4/17/13
P-1



04/12/193
Bundles

52614
1930

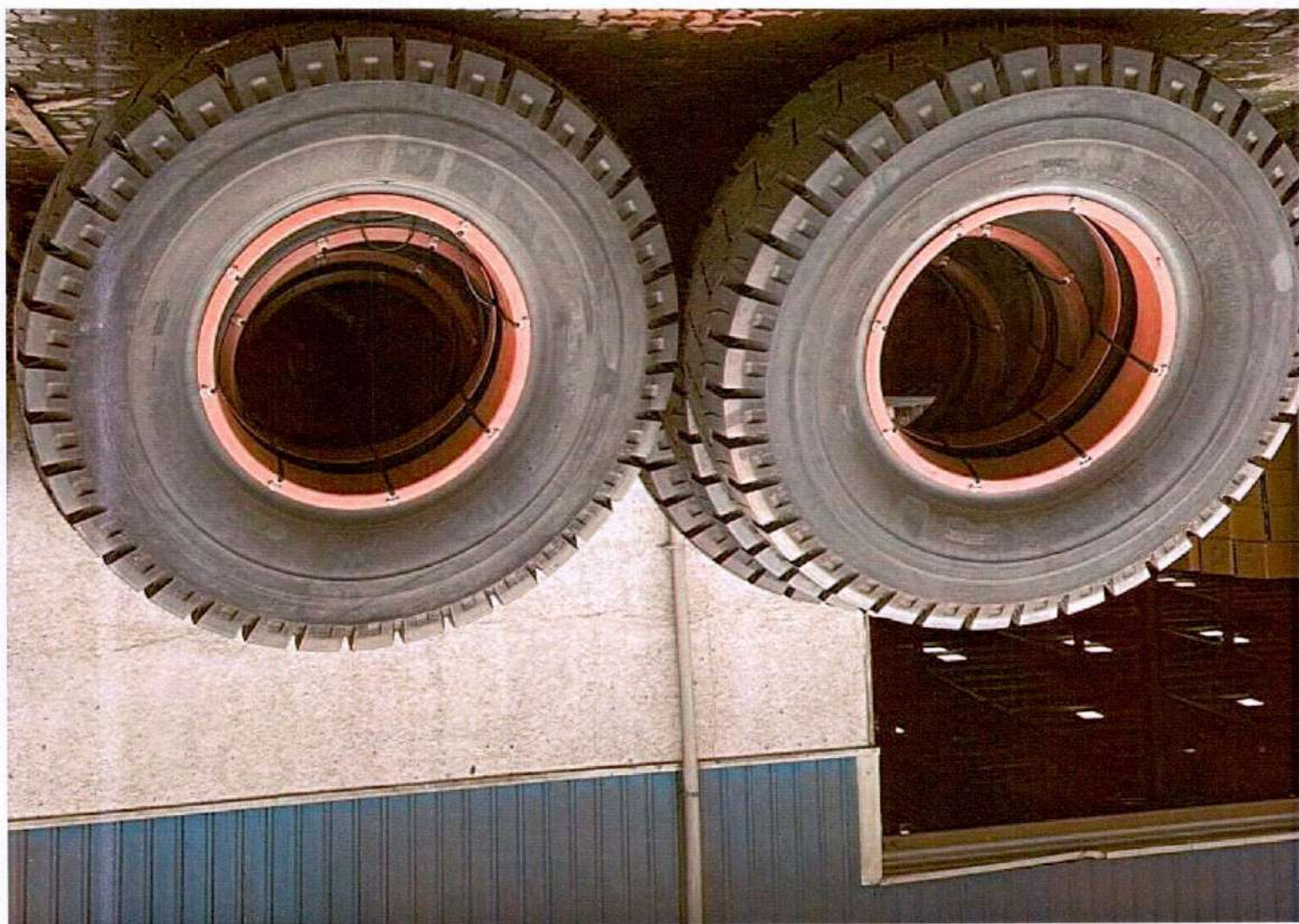
501617
1930



04/12/13
@madda

14/12/13
Tah!

04/12/13
Tah!



04/12/13
Dante

5/12/13
Jaki

5/12/13
Jaki



DP 128
12/1/12

2/1/12

2/1/12



DeKimo
2/1/17

Sub 14
1/1/17

8-2/1/17
Sub 14



RADIAL RL47A

TRA CODE NO. E-4
REGULAR



10/1/79

10/1/79

10/1/79

2/11/40
Mundo

4/19/40
Laki

4/17/40
Mundo



02/11/23

02/11/23

02/11/23

TUBELESS

6(12)

P3407



RL47A

E*2



2700R49

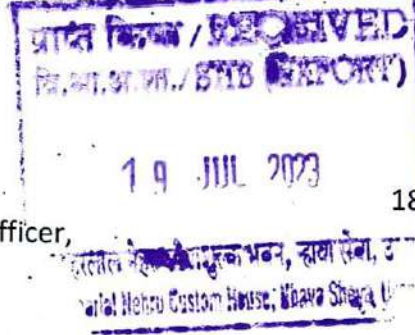
YOKOHAMA

E & R



ASIATIC TRADELINKS PVT. LTD.

General Importers and Exporters



18.07.2023

To
Superintendent/Appraiser/Senior Intelligence Officer,
SIIB (X),
JNCH,
Nhava Sheva,
MUMBAI.

Ref.: S.B. NO.1905461, 1905468 and 1895481 all dated, 21.06.2023

Sub.: Hold on above Export Consignments.

Dear Sir,

Please be informed that the above mentioned three export consignments were hold on 23.06.2023. We are getting pressures from our Customers for these consignments and due to delay, Customers are refusing to provide us future orders also. In this circumstance, I request you to please release these consignments on provisional basis.

Hoping for your positive reply.

Thanking You,

Yours faithfully,
For Asiatic Tradelinks Pvt. Ltd.,


Kamlesh K. Mehta
Director



Registered Office : 904, Dev Plaza, 68A, SV Road, Andheri (W), Mumbai - 400 058.

Tel No. 022-42664222/225 EMAIL ID : atpltradelinks@gmail.com

CIN : U51909MH2019PTC330904



ASIATIC TRADELINKS PVT. LTD.

General Importers and Exporters

To
Superintendent/Appraiser/Senior Intelligence Officer,
SIIB (X),
JNCH,
Nhava Sheva,
MUMBAI.

18.07.2023

Ref.: S.B. NO.1905461, 1905468 and 1895481 all dated,21.06.2023

Sub.: Hold on above Export Consignments

Dear Sir,

This has reference to the above subject matter, we hereby authorised Mr.Madhusoodhanan C.V.,who is our employee to attend the hearing before you on 19.07.2023

Thanking You,

Yours faithfully,
For Asiatic Tradelinks Pvt. Ltd.,


Kamlesh K. Mehta
Director



**PIRELLI****TOLL FREE No. :- 1800223100****POWER IS NOTHING WITHOUT CONTROL****TAX INVOICE****Celite Tyre Private Limited**

Building No- D-1, Godown No- 10 & 11, Sagar Complex,
Nasik Highway, Village - Owali. Post- Anjur,
Bhiwandi-421302,
Maharashtra,
India

State Code : 27

Company's GSTIN : 27AAECC4590J1ZE
Company's PAN : AAEC4590J
Company Email Id :
Company Doc No. : AR2324/616
IRN No. : a37fd4164e52879dba5c2f05b56d6cfcblac08
ecf8e1dcdea21953f189959417

Buyer Name & Address :**ASIATIC TRADELINKS PRIVATE LTD**

904, Dev Plaza,
S V Road, Andheri West, Mumbai
Maharashtra-400058
India

State Code : 27

Buyer's GSTIN : 27AASCA7561K1ZZ
Contact Person:- :
Contact No:- :
Contact Email:- :

Invoice No. **BHW-2324/341** Date : 19/6/2023
Delivery Note :
Buyer's Order No. **BHW-2324/341** Payment : Net-30
LR No. : Terms :
Dispatch Through : Sales Employee :
SAP CODE : C001643 Dated :
Place Of Supply : Maharashtra

Consignee Name & Address :**ASIATIC TRADELINKS PRIVATE LTD**

JNCH NHAVA SHEVA
TAL URAN RAIGAD
Maharashtra-400707
India

State Code : 27

Buyer's GSTIN : 27AASCA7561K1ZZ
Contact Person:- :
Contact No:- : /
Contact Email:- :

Description of discount :
Dis 1 :-
Dis 2 :-
Ack Date :- 19/6/2023
Ack No:- 122317134524137

Sr No	Item Code	Description of Goods	HSN	Tyre Type	Qty	Unit Price	Price Support	Prod Disc	Dis 1	Dis 2	Net Value Per Unit	Total
1	ATCOTR016	2700R49 E2 RL47A SL HR** TYRE DOT: TYRE - YOKOHAMA	401180	Normal	12	680,000.00	0.00		0.00	0.00	680,000.00	8,160,000.00
					12							8,160,000.00

Total Weight (KGS) :-

Remarks :- Based On Sales Orders 596.

Discount 0.00%
SGST@14 1,142,400.00
CGST@14 1,142,400.00

Amount (In Words) : Inr One Hundred Four Lakhs Forty-Four Thousand Eight Hundred
And Paise Zero Only

Grand Total Rs. 10,444,800.00

Bank Name : Yes Bank Ltd
Bank Acc No : 042184600000166
IFS Code : YESB0000421
Bank Add : Shopper Stop, S V Road, Andheri (W), Mumbai

Bank Details

SAP CUSTOMER CODE : C001643

Declaration

"We declare that this invoice shows the actual price of the goods described and all
particulars are true and correct."

For Celite Tyre Private Limited

Authorised Signatory

Regd. Office

Celite Tyre Private Limited

Unit.902- 905, Dev Plaza,

68-A,S.V.Road,Andheri(West),Mumbai-400 058.

Ph.No. :-022 42664222 CIN NO. :- U25111MH2008PTC179363

Received the above mentioned goods in good
condition on dated.

Buyer's Sign and Stamp

TOLL FREE No. :- 1800223100

Invoice Preparation Time :- 4:25 pm

Page 1 of 1

Goods and Services Tax - GSTR-2B

Taxable inward supplies received from registered persons

GSTIN of supplier	Trade/Legal name	Invoice Details			Place of supply	Supply Attract Reverse Charge	Rate(%)	Taxable Value (₹)	Integrated Tax(₹)	Tax Amount		
		Invoice number	Invoice type	Invoice Date						Central Tax(₹)	State/UT Tax(₹)	Cess(₹)
24AAACV1	FLOMIC GLOBA BDOIC23/060029	Regular	Regular	28/06/202	42593.00 Maharashtra	No	18	36095.43	6497.18	0.00	0.00	0.00
24AAACV1	FLOMIC GLOBA BDOIC23/060030	Regular	Regular	28/06/202	42593.00 Maharashtra	No	18	36095.43	6497.18	0.00	0.00	0.00
33AAJCR42	RCL AGENCIES FICINIA2023008330	Regular	Regular	20/06/202	8177.00 Maharashtra	No	18	6930.00	1247.00	0.00	0.00	0.00
24AABCE5	EMIRATES SHIP GAHDINVT23930	Regular	Regular	08/06/202	28438.00 Maharashtra	No	18	24100.00	4338.00	0.00	0.00	0.00
24AABCE5	EMIRATES SHIP GAHDINVT24133	Regular	Regular	26/06/202	28438.00 Maharashtra	No	18	24100.00	4338.00	0.00	0.00	0.00
24AABCE5	EMIRATES SHIP GAHDINVT24134	Regular	Regular	26/06/202	28438.00 Maharashtra	No	18	24100.00	4338.00	0.00	0.00	0.00
24AABCE5	EMIRATES SHIP GAHDINVT24135	Regular	Regular	26/06/202	28438.00 Maharashtra	No	18	24100.00	4338.00	0.00	0.00	0.00
33AAACW3	WAN HAI LINES MODT2300032660	Regular	Regular	23/06/202	8511.30 Maharashtra	No	18	7212.97	1298.33	0.00	0.00	0.00
33AAACW3	WAN HAI LINES MODT2300034555	Regular	Regular	30/06/202	42195.72 Maharashtra	No	18	35759.08	6436.64	0.00	0.00	0.00
27AAHCA1	ARSHIYA LOGIS 4524004418	Regular	Regular	15/06/202	38457.30 Maharashtra	No	18	32588.25	5869.05	0.00	0.00	0.00
27AAHCA1	ARSHIYA LOGIS 4524005649	Regular	Regular	30/06/202	38382.45 Maharashtra	No	18	32524.80	5857.65	0.00	0.00	0.00
27AAECC4	CELITE TYRE PR BHW-2324/341	Regular	Regular	19/06/202	10444800.00 Maharashtra	No	28	8160000.00	0.00	1142400.00	1142400.00	0.00
27AAMCM	MCDS GLOBAL:MCDS-1110	Regular	Regular	08/05/202	85117.20 Other Terri	No	5	81064.00	4053.20	0.00	0.00	0.00
27AAMCM	MCDS GLOBAL:MCDS-1116	Regular	Regular	08/05/202	51858.64 Maharashtra	No	18	43948.00	0.00	3955.32	3955.32	0.00
27AAMCM	MCDS GLOBAL:MCDS-1117	Regular	Regular	04/05/202	7454.06 Maharashtra	No	18	6317.00	0.00	568.53	568.53	0.00
27AAMCM	MCDS GLOBAL:MCDS-1118	Regular	Regular	10/05/202	51173.06 Maharashtra	No	18	43367.00	0.00	3903.03	3903.03	0.00
27AAMCM	MCDS GLOBAL:MCDS-1119	Regular	Regular	10/05/202	80970.75 Other Terri	No	5	77115.00	3855.75	0.00	0.00	0.00
27AAMCM	MCDS GLOBAL:MCDS-1120	Regular	Regular	10/05/202	51173.06 Maharashtra	No	18	43367.00	0.00	3903.03	3903.03	0.00
27AAMCM	MCDS GLOBAL:MCDS-1121	Regular	Regular	10/05/202	80970.75 Other Terri	No	5	77115.00	3855.75	0.00	0.00	0.00
27AAMCM	MCDS GLOBAL:MCDS-1124	Regular	Regular	15/05/202	142569.96 Maharashtra	No	18	120822.00	0.00	10873.98	10873.98	0.00
27AAMCM	MCDS GLOBAL:MCDS-1125	Regular	Regular	15/05/202	82216.05 Other Terri	No	5	78301.00	3915.05	0.00	0.00	0.00
27AAMCM	MCDS GLOBAL:MCDS-1141	Regular	Regular	20/05/202	50239.68 Maharashtra	No	18	42576.00	0.00	3831.84	3831.84	0.00
27AAMCM	MCDS GLOBAL:MCDS-1142	Regular	Regular	20/05/202	91847.70 Other Terri	No	5	87474.00	4373.70	0.00	0.00	0.00
27AAMCM	MCDS GLOBAL:MCDS-1152	Regular	Regular	29/05/202	36067.88 Maharashtra	No	18	30566.00	0.00	2750.94	2750.94	0.00
27AAMCM	MCDS GLOBAL:MCDS-1153	Regular	Regular	29/05/202	86258.00 Maharashtra	No	18	73100.00	0.00	6579.00	6579.00	0.00
27AAMCM	MCDS GLOBAL:MCDS-1154	Regular	Regular	29/05/202	26841.15 Other Terri	No	5	25563.00	1278.15	0.00	0.00	0.00
27AAMCM	MCDS GLOBAL:MCDS-1155	Regular	Regular	29/05/202	86258.00 Maharashtra	No	18	73100.00	0.00	6579.00	6579.00	0.00
27AAMCM	MCDS GLOBAL:MCDS-1156	Regular	Regular	29/05/202	26841.15 Other Terri	No	5	25563.00	1278.15	0.00	0.00	0.00

24AABCE56EMIRATES SHIP GAHDINVAT17603 Regular	08/06/202:	9440.00	Maharasht	No	18	8000.00	1440.00	0.00	0.00	Jun
24AABCE56EMIRATES SHIP GAHDINVAT17728 Regular	26/06/202:	9440.00	Maharasht	No	18	8000.00	1440.00	0.00	0.00	Jun
24AABCE56EMIRATES SHIP GAHDINVAT17729 Regular	26/06/202:	9440.00	Maharasht	No	18	8000.00	1440.00	0.00	0.00	Jun
24AABCE56EMIRATES SHIP GAHDINVAT17730 Regular	26/06/202:	9440.00	Maharasht	No	18	21456.27	3862.12	0.00	0.00	Jun
24AABCE56EMIRATES SHIP GAHDINVAT17730 Regular	01/06/202:	126147.16	Maharasht	No	5	96027.40	4801.37	0.00	0.00	Jun
24AAJCM21MKS GLOBAL LC 1118232810000495 Regular	01/06/202:	126147.16	Maharasht	No	18	21456.27	3862.12	0.00	0.00	Jun
24AAJCM21MKS GLOBAL LC 1118232810000495 Regular	01/06/202:	126147.16	Maharasht	No	5	96027.40	4801.37	0.00	0.00	Jun
24AAJCM21MKS GLOBAL LC 1118232810000500 Regular	01/06/202:	126147.16	Maharasht	No	18	21471.07	3864.80	0.00	0.00	Jun
24AAJCM21MKS GLOBAL LC 1118232810000500 Regular	01/06/202:	126247.70	Maharasht	No	5	96106.50	4805.33	0.00	0.00	Jun
24AAJCM21MKS GLOBAL LC 1118232810000500 Regular	01/06/202:	126247.70	Maharasht	No	5	96106.50	4805.33	0.00	0.00	Jun

USIR-1/IF/GST R-5 Filing Date	ITC Availability	Reason	Applicable % of Tax Rate	Source	IRN	IRN Date
11/07/2021	Yes					

[illegible]

11/07/2021	Yes
11/07/2021	Yes
11/07/2021	Yes
11/07/2021	Yes
10/07/2021	Yes
10/07/2021	Yes
10/07/2021	Yes
10/07/2021	Yes
10/07/2021	Yes



ASIATIC TRADELINKS PVT. LTD.

General Importers and Exporters

To
Superintendent/Appraiser/Senior Intelligence Officer,
SIIB (X),
INCH,
Nhava Sheva,
MUMBAI.



Ref.: S.B. NO. 1895481 all dated, 21.06.2023

Sub.: Hold on above Export Consignment.

Dear Sir,

This has reference to the above mentioned shipping Bill, vide which we are exporting 12 nos of tyre size 27.00R49 RL 47A HR E4, Yokohama Brand, made in Japan. These tyres are high Value and we have not received the order for these tyres from India. Hence we are exporting these tyres to foreign country. Further we have not claimed any benefit against this consignment.

Attaching herewith CE Certificate, which is self explanatory.

We request you to please allow us permission for export.

Thanking You,

Yours faithfully,
For Asiatic Tradelinks Pvt. Ltd.,


Kamlesh K. Mehta
Director



OUR REF.: AGA/JD/CEC/SM/EXPORT-ASIATIC TRADELINKS/0228/2023-24

1

DATE: 27TH JULY 2023

EXPORT INSPECTION CERTIFICATE

With respect to the request from M/s. Asiatic Tradelinks Pvt Ltd, 904, Dev Plaza 68A, SV Road, Near Fire Brigade, Andheri West, Mumbai, Maharashtra, India., we conducted our physical inspection at JWR CFS, Panvel- JNPT Highway, Navi Mumbai, Maharashtra, India on 26th July 2023 of the subject goods which are supposed to be exported at M/s. Imex International, BC4-Islands Street- PO Box 29629, Ras Al Khaimah, United Arab Emirates., we now elaborate on our object of inspection & findings therein as follows.

• **Purpose and/or object of inspection is to verify:**

- Whether the goods are new or used ones and re-conditioned or not,
- Whether the goods to be exported are Capital Goods / Spares / Accessories / Parts / Scrap / Melting Scrap,
- To appraise the value of goods in the **as-is where is the basis**

The inspection was carried out against the following import/export and commercial details,

• **Importer:**

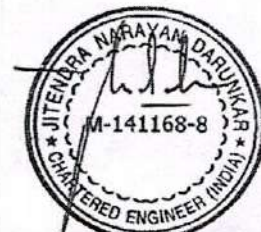
M/s. Imex International,
BC4-Islands Street- PO Box 29629
Ras Al Khaimah, United Arab Emirates.

• **Supplier/Exporter:**

M/s. Asiatic Tradelinks Pvt Ltd,
Near Fire Brigade, Andheri West,
Mumbai, Maharashtra, India.

• **Commercial Details:**

- **Export Invoice No.:** EXPATPL23-24/009 dated 19.06.2023
- **Shipping Bill No.:** 1895481 dated 21.06.2023
- **Invoice Value:** USD 106,800.00 (CIF)
- **Port of Loading:** JNPT, Nhava Sheva
- **Port of Discharge:** AEJEA (Jebel Ali).
- **Gross Weight:** 17160.00 KGS



Annexure-I• **Details of goods inspected:**

SR No	Description With Technical specifications	Qty.	Commercial Invoice Value
1.	New TYRE-27.00R49 RL47A HR E4 Marks and Nos: YOKOHAMA YOM: Not found (approx. 2023)	12 Nos	106449.96 @8870.83 each
Total (USD) (FOB)			106449.96

• **Physical inspection, verification & scrutiny of documents:**

- Based on physical inspection, verification & scrutiny of documents provided to us we confirm that the entire goods are as detailed above and as declared in subject Invoice No.: EXPATPL23-24/009 dated 19.06.2023 was made available for our physical inspection, which was observed as per the declaration, i.e., TYRE-27.00R49 RL47A HR E4

• **Chartered Engineer's comments/opinions on inspection findings:**

- We have thoroughly inspected the goods tabulated above and hereby we confirm that the New TYRE-27.00R49 RL47A HRE4 are exclusively used in Heavy Duty Vehicles i.e., Dump Trucks etc. and hence considered Capital Goods and hereby are referred to as C.G. (in short) herein this certificate to avoid continuous repetition of the words and easier reference.

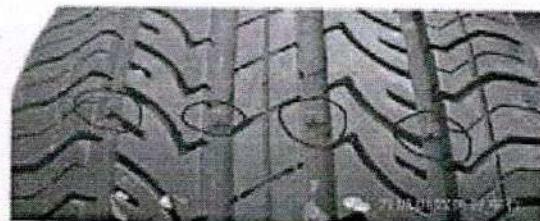
• **TYRE-27.00R49 RL47A HRE4:**

RL47A HRE4 is a Radial Tubeless Tyre for the rigid frame of dump truck and earthmovers applications. This Tyre is designed to handle longer high-speed hauls with different compound options i.e., Cut protected, special cut resistance and heat resistant. It runs faster, cooler and longer.

• **Difference Between Refurbished Tyre and New Tyre**

Retread tyre:

New tyre:



- Refurbished tyres are not unusable. In fact, the use of refurbished tires is an international trend, and they need to undergo rigorous manufacturing and quality checks can be used. Refurbished tyres are thinner than the new tires by 1-2 cm, such tyres on the road after wear and tear are very fast, life of less than one-third of the new tires. Even more terrible is that these tyres are afraid of heavy goods, two fear on the highway, because regardless of wear, and pressure performance, these tyres are not ideal for any use.
- According to the above-mentioned Image, the Retread Tyres are missing with their Grove line matching, the Grove lines are unevenly matched compared to New Tyre. The finishing of the retread tyre is not up to expectation the difference can be observed in the above image.
- In Retread tyres the Shoulder, tread, sidewall, Rim protector, and Inner liners are not constrained as compared to New Tyres.

- **Tyre Parts:**



- We would like to certify that during our physical inspection, we didn't observe any marks on subject C.G which justifies that the goods are Used hence we have considered them as New and also observed that subject C.G. was laying in an open space at the place of inspection, and the subject C.G. is New.
- Assessment of the condition of the subject goods is done on the external status and appearance basis from the practical point of view and reflects our findings at the time and place of inspection as well as based on the documentary evidence provided.
- Only goods shown during our inspection are appearing in this report.
- Looking at the present physical condition and considering the year of manufacturing as detailed in "Annexure-I" of this certificate, we opine that the subject C.G. would fetch an estimated residual life of at least 6 years, provided that they are put in normal operating conditions with routine & preventive maintenance measures as per the Manufacturer's Instructions Manual subject to usage of original spares for worn outs as may be postulated and recommended therein.

• **Mode of Inspection:**

Physical inspection & verification of the above-mentioned goods was carried out as these were made available for the same. The inspection of the goods tabulated above was carried out based on the verification of documents and find outs of our physical inspection.

CERTIFICATE ✓

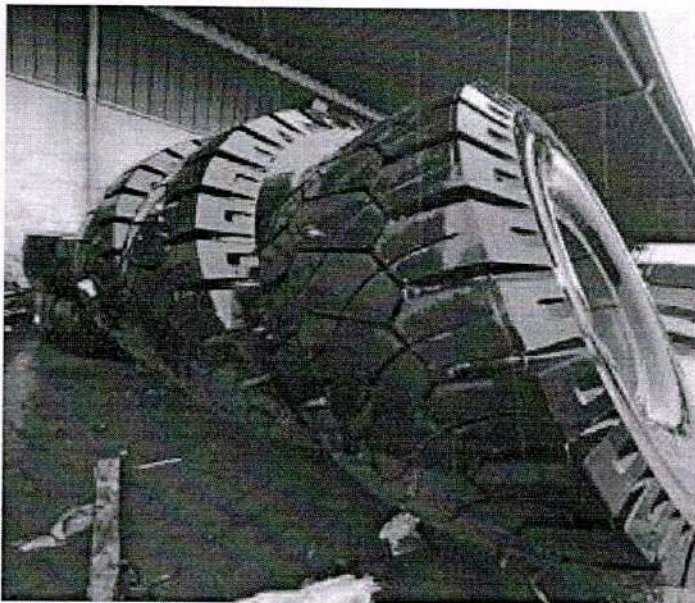
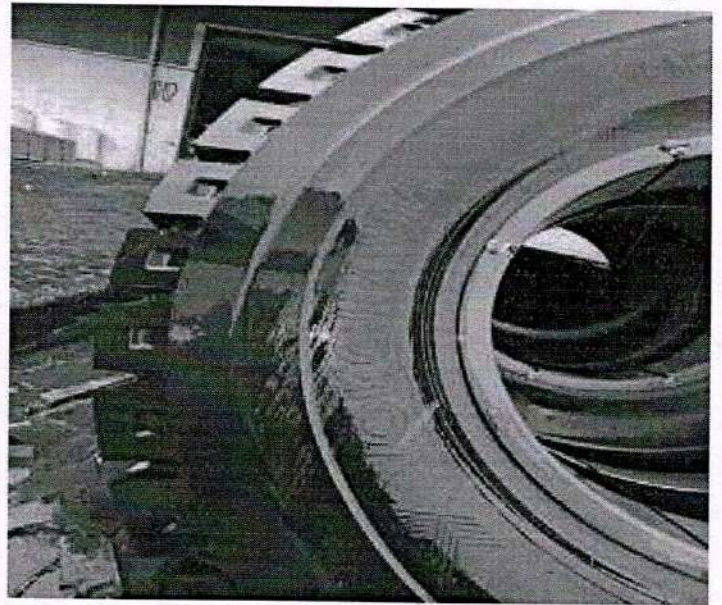
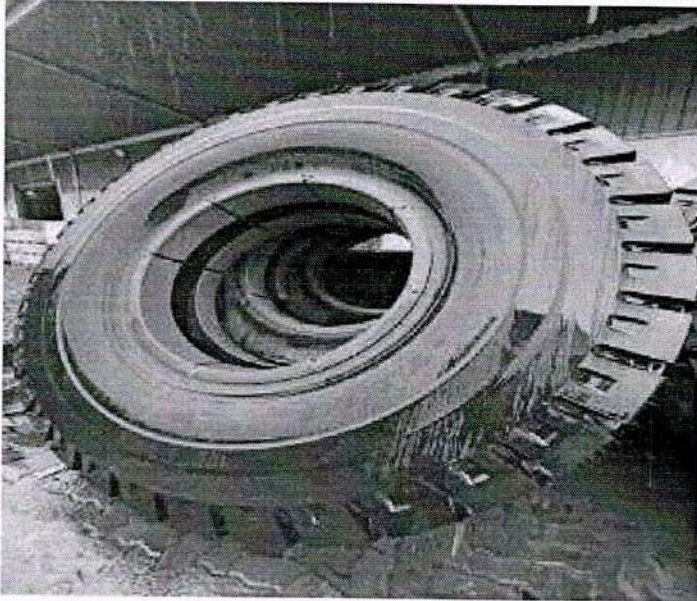
- We hereby certify that the subject C.G. is New and the value of the subject goods tabulated on page #2 @USD 106,449.96 (FOB) as mentioned above on page #2 is fair, reasonable, and appropriate to the present physical condition of the goods.
- The goods described in this certificate are as tabulated on page #2 of this certificate.
- This certificate reflects our findings at the time and place of inspection.
- Our responsibility is limited to the exercise of reasonable care during our physical inspection and the collection of further information and relevant documentation.
- Shall this certificate be accepted/rejected by whomsoever it may be concerned with the understanding that the CE/Firm jointly or severally is not responsible for any Claims/Damages.
- The information furnished above is true & correct to the best of my knowledge.
- I have no direct or indirect interest in the goods valued.
- We personally inspected the goods on 26th July 2023
-

Issued Without Prejudice

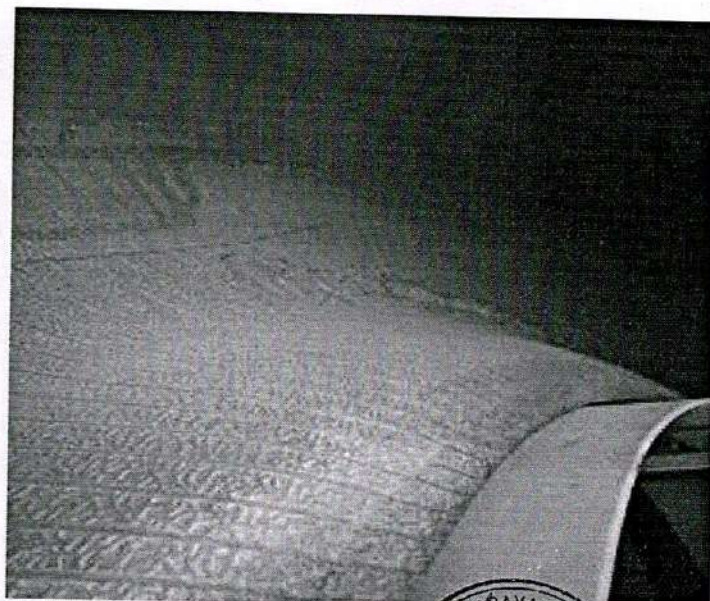
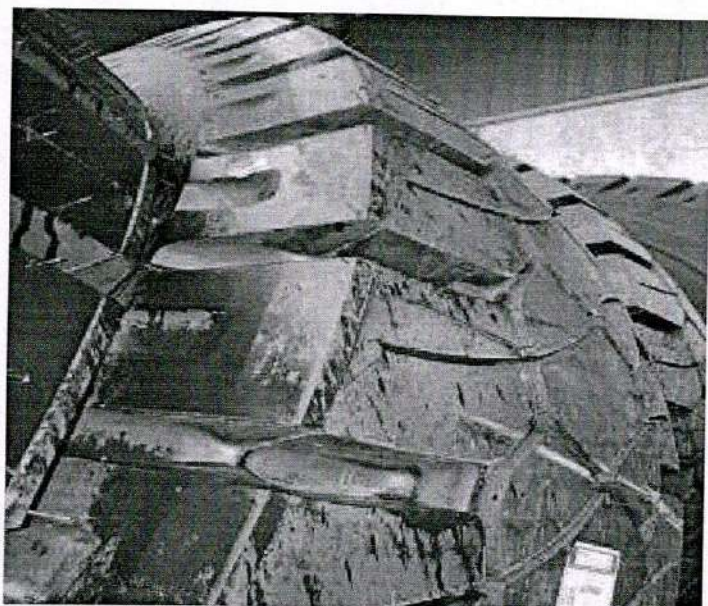
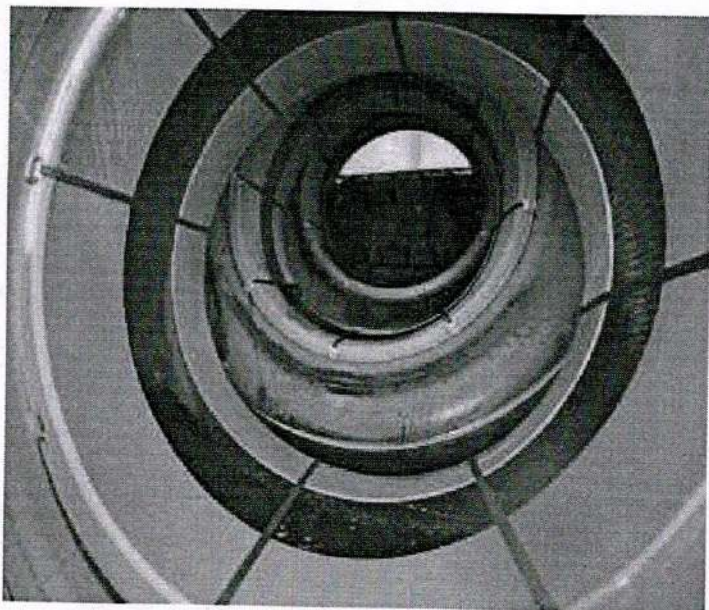


Digitally signed by JITENDRA NARAYANRAO
DARUNKAR
Adobe Acrobat Reader version:
2023.003.20244

Name: Mr. Jitendra Narayan Darunkar (Chartered Engineer)
Membership: The Institution of Engineers (INDIA), Gokhale Road, Kolkata - 20
Membership No.: M/141168-8, DT.: 14/05/2010



Handwritten signature and a circular stamp.





GOVERNMENT OF INDIA
OFFICE OF THE ASSISTANT COMMISSIONER OF CGST & CX,
DIVISION-IV, BHIWANDI COMMISSIONERATE,
2ND FLOOR, RABEE PLAZA, DHAMANKAR NAKA,
BHIWANDI - 421 302.

Email: range1.bhiwandi4@gmail.com



F. No.: CGST/BHW/DIV-IV/R-I/Misc/23-24

Bhiwandi, the 07th March, 2025

6671

To,

The Joint Commissioner

SIIB(X), JNCH

Office of the commissioner of Customs,

NS-II, Jawahar Nehru Custom House,

Nhava Sheva, Dist- Raigad, MHA- 400707

Sir,

Sub: Verification of genuineness of exporter M/s ASIATIC TRADELINKS PRIVATE LIMITED (GSTN-27AASCA7561K1ZZ)-reg.

Please refer ^{to} your office letter dated 16.12.2024 bearing the above-mentioned subject.

In this regard, it is submitted that physical verification of premises of the captioned taxpayer i.e. Ground Floor, M-1, Godown No.8, Sagar Complex, Nashik Mumbai Highway, Ovali, Bhiwandi, Thane, Maharashtra, 421302 was conducted by the jurisdictional range Inspector and the said taxpayer was found in existence at the said address.

Further, the said taxpayer also produced registered rent agreement, latest electricity bill, property tax receipts etc. The verification report is attached herewith for information and further necessary action at your end. *pl.*

Yours faithfully,

Sunil Prasad
(Sunil Prasad) 7-3-25

Assistant Commissioner
CGST & C. Ex., Division-IV,
Bhiwandi Commissionerate

Verification Report i.r.o. exporter M/s ASIATIC TRADELINKS PRIVATE LIMITED
(GSTN-27AASCA7561K1ZZ)

I, Tarun Chaturvedi, Insp. Range-I, Div-IV, Bhiwandi Commissionerate conducted the physical verification on 17.02.2025 of **M/s ASIATIC TRADELINKS PRIVATE LIMITED** having **GSTIN: 27AASCA7561K1ZZ** and my findings are as follows: -

- 1- I visited the place which were given in letter i.e Ground Floor, M-1, Godown No.8, Sagar Complex, Nashik Mumbai Highway, Ovali, Bhiwandi, Thane, Maharashtra, 421302 and at the time of PV Mr. Rakesh Ram Chavan (Go-down incharge) was available.
- 2- He provided his Aadhar card and PAN card for his identity verification.
- 3- He also provided the documents related to his principal place of business-like rental agreement, electricity bill, house tax receipt etc.
- 4- Therefore, as per the task assigned vide letter dated 16.12.2024 issued by JC, Customs, Nhava Sheva-II, for the said taxpayer i.e., M/s ASIATIC TRADELINKS PRIVATE LIMITED bearing **GSTIN: 27AASCA7561K1ZZ** is found in existence, genuine and functional at this time. It is also verified that the taxpayer is filing the returns regularly.

Tarun Chaturvedi
17.2.2025

(Tarun Chaturvedi)

Insp. R-I, Div-IV



Department of Goods and Services Tax
(Govt. of Maharashtra)



Office of the Deputy Commissioner of
State Tax, MUM-NOD-E-0703, SGST,
MAROL_503, Nodal 7, Mumbai Cabin No.
E-15, 6th floor, GST Bhavan, Mazgaon,
Mumbai, 400010
Phone No- 022-23760650/995
E-mail Id- dcmumbaie705@gmail.com

No:-D.C (E-0703)/ Nodal-07/Celite Tyre Pvt Ltd /2025-26 /B - 148 Mumbai Dt.17.07.2025

To,

Office of commissioner of Customs NS-II
Jawaharlal Nehru Custom House, Nhava Sheva,
Dist - Raigad, Maharashtra-400 707



Sub- Verification of genuineness of supplier M/s. Celite Tyre Pvt Ltd (GSTIN-27AAECC4580J1ZE).

Ref-1) Letter from Your Office- No. CUS/SIB/ALT/749/2024-SIIB (E), Dt. 19.06.2025

2) Letter from Your Office- No. CUS/SIB/ALT/749/2024-SIIB (E), Dt. 04.07.2025

Madam/Sir,

With respect to the aforementioned subject, this office was requested to verify the genuineness of the taxpayer M/s. Celite Tyre Pvt Ltd (GSTIN: 27AAECC4590J1ZE). To conduct the physical verification of the place of business, the STI of this office visited the Place of Business on July 15, 2025, which is situated at Ground Floor, Building No. D1, Godown No. 11, Off Mumbai Nashik Highway, Oval Anjur, Bhiwandi, Thane, Maharashtra - 421 302.

Verification Findings:

- The taxpayer is existent at the declared premises. And found that the taxpayer is trader of tyres and regular business activity is being carried out at POB.
- As per our records, M/s. Celite Tyre Pvt Ltd (GSTIN: 27AAECC4590J1ZE) is a genuine taxpayer.
- The taxpayer has filed GST returns regularly, which has been verified on our portal.

- iv. Input Tax Credit (ITC) availed by the taxpayer appears genuine as per the Back Office (BO) system. In order to verify the genuineness of the supply made to M/s. Asiatic Tradelinks Private Ltd. having GSTIN 27AASCA7561K1ZZ, related documents and information were requested from the taxpayer; however, to date, the same have not been received. As soon as detailed records are received from the taxpayer, a final reply will be sent on this point.
- v. In view of the above facts, it has been found that the taxpayer M/s. Celite Tyre Pvt Ltd (GSTIN: 27AAECC4590J1ZE) is genuine and conducts regular business activities at the place of business.

Place: Mumbai.
Date: 17.07.2025


(Anil Yamgar)
Deputy Commissioner of State Tax,
Marol-503, Andheri Division, Mumbai.

Statement of Shri Madhusoodhanan C.V., address at C/73, Jay Jalaram Nagar Society, Gotri, Vadodara, Gujarat-390021 Authorized representative of M/S Asiatic Tradelink Pvt. Ltd. (IEC no. AASCA7561K), recorded under Section 108 of the Customs Act, 1962 in the office of Special Investigation and Intelligence Branch (Exports) situated at Room No. B 403, 4th floor, Jawaharlal Nehru Custom House, Nhava Sheva, Taluka - Uran, District - Raigad, Maharashtra - 400 707 on 07.01.2025.

In receipt of Summons CBIC-DIN 20241278NT000000BA8C dated 19.12.2024 issued by Shri Kumar Swetank, Superintendent of Customs (P), Special Investigation and Intelligence Branch (Exports), I Madhusoodhanan C.V., present myself at Room No. B 403, 4th floor, Jawaharlal Nehru Custom House, Nhava Sheva, Taluka -Uran, District - Raigad, Maharashtra - 400707 on 13.11.2024 to depose my true, correct and voluntary statement. I have been explained the provisions of section 108 of the Customs Act, 1962; Section 208, 210 and 267 of the Bharatiya Nyaya Sanhita of 2023 and is punishable under Section 229 of the Bharatiya Nyaya Sanhita of 2023 and is punishable can be used as evidence either against me or any other person in any court of law, anywhere in India. Having been explained the said provisions of the Section 108 of the Customs Act, 1962 & Sections of the Bharatiya Nyaya Sanhita, 2023 to me and understood the same; I am giving my true, correct and voluntary statement as follows:

My name is Madhusoodhanan C.V., aged- 56 and DOB-31/02/1968. I am presently residing at C/73, Jay Jalaram Nagar Society, Gotri, Vadodara, Gujarat-390021 and this is my permanent address. I have the personal Mobile No. - 9426514888. Aadhar Card bearing No.-3126 9045 4342, PAN Card bearing No. AFLPN2422F, email id- asiatictradelinks@2021gmail.com and I am submitting the copies of the same as proof of my identity. I have done graduation. I can read, understand in English, Hindi, Gujarati and Malyalam. I am married and I am staying with wife, and 2 daughters at above-mentioned present address. On my request, the undersigned SIIB (X) officer is typing my statement in the desktop computer as per my say.

Q. Give brief introduction of your company, and tell me how are you related to M/s Asiatic Tradelink Pvt. Ltd.? and what sort of work do you do

Ans. Our company got established in 2019, we are trader who deals in tyres. We imports and exports tyres mainly off-the road tyres. I have been working in this company since it's inception. I am manager in the company who looks after documentation work in both import and export.

Q. Do you know why you have been called here?

Ans. To depose statement w.r.t. investigation related to export of goods covered under shipping bills no 1895481 dated 21.06.2023.

Q. Now tell me When did M/s Asiatic Tradelink Pvt. Ltd. get their IEC registration and since when the firm has been indulged in export?

Ans. We got IEC registration done in 2019 and we have been indulged in export since its inception.

Q. As you said you have been exporting tyres since inception, now tell me how do you get orders from buyers overseas?

Ans. There is a sales team in our company who looks after to find buyers overseas, thereafter the team sent purchase order to my team and then we file shipping bill.

Q. Now tell me, how you fulfil your purchase orders?

Ans. We procure the goods from domestic market as well as import.

07/01/25

... have exported off-the-road tyres under shipping bill no. 1895481 date 21.06.2023, we purchased these tyres from domestic market from our sister concern M/s. Celite Tyre Private limited and the same was brought from M/s. ATC Tires Pvt. Ltd., who is a manufacturer of the said tires.

Q. As you said you procure goods domestically, so can you show me your GSTR-1, GSTR-2A-2B & GSTR-3B to verify the purchase along with the bank statements to verify the transactions made for the purchase.

Ans. Sir, currently I have only GSTR-2B only, I am submitting a copy of the same for your ready reference. I will submit the remaining documents in next two or three days.

Q. As you said you brought the tires covered under shipping bill no. 1895481 dated 21.06.2023 from your sister concern M/s. Celite Tyre Private Limited and the same was brought from M/s. ATC Tires Pvt. Ltd, but as per tax invoices there is a difference between sale price of both the transactions, how do you justify the supply chain for the goods covered under above mentioned shipping bill?

Ans. As I already said, I look after documentation work in both import and export, therefore, I do not have enough knowledge about it.

Q. Your Shipping bill no. 1895481 dated 21.06.2023 was granted LEO on 22.06.2023, it has been more than one year passed, do you realise foreign remittance against the above-mentioned shipping bill, if not then explain the reason?

Ans. No sir, we have not realized the foreign remittance against the above-mentioned shipping bill. Our sales department looks after payments received from buyers overseas, I am not aware about the exact reason as of now, but I will inform you about the same within two or three days.

Q. As you said you do not realise foreign remittance against the above-mentioned shipping bill, have you realized foreign remittance in your past export?

Ans. Yes, we have realized foreign remittance against all previous shipping bills.

Q. Now tell me, have you filed shipping bill after this current shipping bill no. 1895481 dated 21.06.2023, which is under investigation, if yes then have you realized foreign remittances in these shipping bills?

Ans. Yes, we have filed around 5 to 6 Shipping bills of tires after this particular consignment, and we have realized the foreign remittances.

Q. Now I show you 03 Summons dated 06.11.2024, 13.12.2024 & 23.12.2024 issued to your firm M/s. Asiatic Tradelink Pvt. Ltd., but no representative have been appeared before this office, can you explain the reason?

Ans. We did not receive these Summons because we have shifted our office from Andheri to Bhiwandi, we also updated our new place of business in GST form, I am submitting a copy of the same for your reference.

Q. As you filed the shipping bill no. 1895481 dated 21.06.2023 through CB M/s. International Freight System Co. Pvt. Ltd. How did you meet CHA firm M/s. International Freight System Co. Pvt. Ltd.?

Ans. We got a reference from our business partner about CB M/s. International Freight System Co. Pvt. Ltd. Therefore, we have filed our shipping bills through the Customs Broker M/s. International Freight System Co. Pvt. Ltd.

Q. Do you have anything more to say regarding this case, apart from your submission above?

4/07/2024

Ans. I have already stated the facts above. I have nothing more to say.

The above statement of mine running into 01-03 pages 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 4th floor, SIIB (X), JNCH, Nhava Sheva, Dist. Raigad, Maharashtra - 400 707 as per my say and as per my request and I certify that it has been recorded exactly as stated by me in response to questions raised to me during the proceedings. I therefore affix my dated signature on every page of the statement in token of having been recorded correctly as stated by me. Statement of mine is correctly recorded as per my say.

(Shri Madhusoodhanan C.V.)

(Authorized representative of M/S Asiatic Tradelink Pvt. Ltd.)

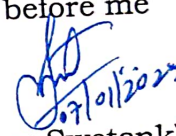
Typed by me


(Anurag)

IO / SIIB(X)

JNCH, NHAVA SHEVA

Recorded before me


(Kumar Swetank)

SIO/SIIB(X)

JNCH, NHAVA SHEVA

ભારત સરકાર
Government of India

આધાર

મધુસૂદનન સી વી
Madhusoodhanan C V
જન્મ તારીખ / DOB : 31/05/1968
પુરુષ / Male

3126 9045 4342

મારો આધાર, મારી ઓળખ

4

ભારતીય વિશિષ્ટ ઓળખ પ્રાધિકરણ
Unique Identification Authority of India

આધાર

સરનામું: સી/73, જય જલારામ નગર
સોસાયટી, ગોત્રી, વડોદરા, ગુજરાત, 390021

Address: C/73, Jay Jalaram Nagar
Society, Gotri, Vadodara, Gujarat, 390021

3126 9045 4342

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

आयकर विभाग
INCOME TAX DEPARTMENT

भारत सरकार
GOVT. OF INDIA

स्थायी लेखा संख्या कार्ड
Permanent Account Number Card
AFLPN2422F

नाम / Name
MADHUSOODHANAN C V

पिता का नाम / Father's Name
NARAYANAN NARAYANAN NAIR

जन्म की तारीख
Date of Birth
31/05/1968

हस्ताक्षर / Signature

30012021

इस कार्ड के खोने/पाने पर कृपया सूचित करें/सौंपाएं:
आयकर पैन सेवा इकाई, एन एस डी एल
चौथी मंजिल, मंत्री स्टर्लिंग,
प्लॉट नं. 341, सर्वे नं. 997/8,
मॉडल कॉलोनी, दीप बंगला चौक के पास,
पुणे - 411 016.

If this card is lost / someone's lost card is found,
please inform / return to :

Income Tax PAN Services Unit, NSDL
4th Floor, Mantri Sterling,
Plot No. 341, Survey No. 997/8,
Model Colony, Near Deep Bungalow Chowk,
Pune - 411 016.

Tel: 91-20-2721 8080, Fax: 91-20-2721 8081
e-mail: tininfo@nsdl.co.in



ASIATIC TRADELINKS PVT. LTD.

General Importers and Exporters

04.01.2025

To
Superintendent/Appraiser/Senior Intelligence Officer,
Custom House,
B-403, 4TH Floor,
SIIB (X), JNCH, Nhava Sheva,

Kind Attn.: Mr. Kumar Swetank

Ref.: SB No.1895481 Dtd., 21.06.2023
Sub.: Attend the Summons dtd.19.12.24

Dear Sir,

This has reference to the above subject matter, we hereby authorised Mr. Madhusoodhanan C.V., who is our employee to attend the hearing before you on 07.01.2025

Thanking You,

Yours faithfully,
For Asiatic Tradelinks Pvt. Ltd.,

Kamlesh K. Mehta
Director





(Amended)

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

Registration Certificate

Registration Number :27AASCA7561K1ZZ

1.	Legal Name	ASIATIC TRADELINKS PRIVATE LIMITED			
2.	Trade Name, if any	ASIATIC TRADELINKS PRIVATE LIMITED			
3.	Additional trade names, if any				
4.	Constitution of Business	Private Limited Company			
5.	Address of Principal Place of Business	9th floor, 904, Dev Plaza 68A, S V Road, Andheri West Mumbai, Mumbai, Maharashtra, 400058			
6.	Date of Liability				
7.	Date of Validity	From	13/11/2019	To	Not Applicable
8.	Type of Registration	Regular			
		Validity unknown			
9	Particulars of Approving Authority	Digitally signed by GS GOODS AND SERVICES TAX NETWORK Date: 2022.06.28 02:16:00 IST			
Signature					
Name					
Designation					
Jurisdictional Office					
9. Date of issue of Certificate		28/06/2022			
Note: The registration certificate is required to be prominently displayed at all places of Business/Office(s) in the State.					

This is a system generated digitally signed Registration Certificate issued based on the deemed approval of application on 28/06/2022.

X



Annexure A

Details of Additional Place of Business(s)

GSTIN 27AASCA7561K1ZZ
Legal Name ASIATIC TRADELINKS PRIVATE LIMITED
Trade Name, if any ASIATIC TRADELINKS PRIVATE LIMITED
Additional trade names, if any

Total Number of Additional Places of Business(s) in the State 1

Sr. No.	Address
1	BLDG NO.M-1, GODOWN NO.8, GROUND FLOOR, Sagar Complex, Mumbai Nashik Highway, Ovali, Bhiwandi, Thane, Maharashtra, 421302



Annexure B

GSTIN 27AASCA7561K1ZZ
Legal Name ASIATIC TRADELINKS PRIVATE LIMITED
Trade Name, if any ASIATIC TRADELINKS PRIVATE LIMITED
Additional trade names, if any

Details of Managing / Whole-time Directors and Key Managerial Persons

1



Name KAMLESHBHAI KANIYALAL MEHTA
Designation/Status DIRECTOR
Resident of State Maharashtra



POWER IS NOTHING WITHOUT CONTROL

TOLL FREE No. :- 1800223100

TAX INVOICE

Celite Tyre Private Limited

Building No- D-1, Godown No- 10 & 11, Sagar Complex,
Nasik Highway, Village - Owali. Post- Anjur,
Bhiwandi-421302,
Maharashtra,
India

State Code : 27

Company's GSTIN : 27AAECC4590J1ZE
Company's PAN : AAEC4590J
Company Email Id :
Company Doc No. : AR2324/616
IRN No. : a37fd4164e52879dba5c2f05b56d6cfcb1ac08
ecf8e1dcdea21953f189959417

Buyer Name & Address :

ASIATIC TRADELINKS PRIVATE LTD

904, Dev Plaza,
S V Road, Andheri West, Mumbai
Maharashtra-400058
India

State Code : 27

Buyer's GSTIN : 27AASCA7561K1ZZ
Contact Person:- :
Contact No:- :
Contact Email:- :

Invoice No. BHW-2324/341
Delivery Note
Buyer's Order No. BHW-2324/341
LR No.
Dispatch Through
SAP CODE : C001643
Date : 19/6/2023
Payment Terms : Net-30
Sales Employee :
Dated :
Dated :
Place Of Supply : Maharashtra

Consignee Name & Address :

ASIATIC TRADELINKS PRIVATE LTD

JNCH NHAVA SHEVA
TAL URAN RAIGAD
Maharashtra-400707
India

State Code : 27

Buyer's GSTIN : 27AASCA7561K1ZZ
Contact Person:- :
Contact No:- : /
Contact Email:- :

Description of discount
Dis 1 :-
Dis 2 :-
Ack Date :- 19/6/2023
Ack No:- 122317134524137
Terms of delivery

Sr No	Item Code	Description of Goods	HSN	Tyre Type	Qty	Unit Price	Price Support	Prod Disc	Dis 1	Dis 2	Net Value Per Unit	Total
1	ATCOTR016	2700R49 E2 RL47A SL HR** TYRE DOT: TYRE - YOKOHAMA	401180	Normal	12	680,000.00	0.00		0.00	0.00	680,000.00	8,160,000.00

Total Weight (KGS) :-

8,160,000.00

Remarks :- Based On Sales Orders 596.

Discount 0.00%
SGST@14 1,142,400.00
CGST@14 1,142,400.00

Amount (In Words) : Inr One Hundred Four Lakhs Forty-Four Thousand Eight Hundred And Paise Zero Only

Grand Total Rs. 10,444,800.00

Bank Name : Yes Bank Ltd
Bank Acc No : 042184600000166
IFS Code : YESB0000421
Bank Add : Shopper Stop, S V Road, Andheri (W), Mumbai

Bank Details

SAP CUSTOMER CODE : C001643

Declaration

"We declare that this invoice shows the actual price of the goods described and all particulars are true and correct."

For Celite Tyre Private Limited

Authorised Signatory

Regd. Office

Celite Tyre Private Limited

Unit 902- 905, Dev Plaza,

68-A, S.V. Road, Andheri (West), Mumbai-400 058,

Ph.No. :- 022 42664222

CIN NO. :- U25111MH2008PTC179363

Received the above mentioned goods in good condition on dated.

Buyer's Sign and Stamp

TOLL FREE No. :- 1800223100

Invoice Preparation Time :- 4:25 pm

Statement of Shri. Pravin Devram Jundare, authorised representative (G-Card holder (Kardex No.J-681)) of M/s International Freight Systems Co. Pvt. Ltd., recorded under Section 108 of the Customs Act, 1962 in the office of Special Investigation and Intelligence Branch (Exports) situated at Room No. B-403, 4th floor, Jawaharlal Nehru Custom House, Nhava Sheva, Taluka - Uran, District - Raigad, Maharashtra - 400 707 on 03.01.2025.

In receipt of Summons CBIC-DIN20241278NT0000336230 dated 19.12.2024 issued by Shri Kumar Swetank, Senior Intelligence Officer, Special Investigation and Intelligence Branch (Exports) from SIIB (X) office situated at Room No. B 403 , 4th floor, Jawaharlal Nehru Custom House, Nhava Sheva, Taluka - Uran, District - Raigad, Maharashtra - 400707, I present myself for giving statement under section 108 of the Customs Act, 1962 on 03.01.2025. I have been explained the provisions of section 108 of the Customs Act, 1962; that giving false evidence under the said section of the said act is an offence under Section 174, 175 & 228 of the Indian Penal Code, 1860 and punishable under Section 193 of the Indian Penal Code, 1860; that this statement of mine can be used as evidence either against me or any other person in any court of law, anywhere in India. Having been explained the said provisions of the 108 of the Customs Act, 1962 & Sections of the Indian Penal Code, 1860 to me and understood the same; I am giving my true, correct and voluntary statement as follows:

My name is Shri. Pravin Devram Jundare, aged 50 years and DOB- 21.01.1974. I am residing at Shivrushti, B/102, Plot No.-3, sector 7, Khanda Colony, Near Vision Tower, New Panvel West, Raigarh, Maharashtra-410206. I have the personal Mobile No. 9819411229, Aadhaar Card bearing No.689250418949, PAN Card bearing No. AKQPJ0292B and I am submitting the copies of the same as proof of my identity. I have completed my 10th from Pune University. I can read, understand and write in Hindi, Marathi, and English. I am married and I am staying alongwith my wife and two son at the address mentioned above. On my request, the undersigned SIIB (X) officer is typing my statement in the desktop computer/Cell-F as per my say.

Q1. Please give your brief introduction.

Ans. My name is Shri. Pravin Devram Jundare. I have been working as Customs Broker since 1996. Currently working as G-Card holder of M/s International Freight Systems Co. Pvt. Ltd. I have been associated with the CB firm since 2002 i.e. last 22 years. In that capacity I handle export clearance related work of the firm at JNCH.

Q2. Can you tell me what is procedure of filing a shipping bill in your CB firm?

Ans. We asked for invoice and packing list from the exporter, on basis of these documents we create check list and send the same to exporter for approval

through e-mail. After approval, we seek all necessary document required for export according to product and thereafter filed Shipping Bill on ICEGATE and upload all the documents on e-sanchit.

Q3. Do you know why you have been called here?

Ans. Yes, I have been called here regarding export made by M/s International Freight Systems Co. Pvt. Ltd. vide Shipping bill No. 1895481 dated 21.06.2023.

Q4. Has the Shipping Bill No. 1895481 dated 21.06.2023 filed by you on behalf of M/s International Freight Systems Co. Pvt. Ltd and what were the goods being exported under the said Shipping Bill ?

Ans. Yes, the Shipping Bill No. 1895481 dated 21.06.2023 have been filed by us on behalf of M/s International Freight Systems Co. Pvt. Ltd. The goods under the said Shipping Bill are TYRE-27.00R49 RL47A HR E4 MAKE:YOKOHAMA.

Q5. You said that you filed these shipping bills on behalf of M/s. Asiatic Tradelink Pvt. Ltd, can you tell me how did you meet with the Exporter and how long you have been working with them?

Ans. We came in contact with exporter M/s. Asiatic Tradelink Pvt. Ltd as the Exporter approached us at our Head Branch in Ville Parle for Export of goods through our Manager, we have been working with them with approximately from one year.

Q6. How many Shipping bills have been filed by you before the current shipment, on behalf of the exporter?

Ans. We have been working with the exporter M/s. Asiatic Tradelink Pvt. Ltd since last one year. Before this, other export shipment approx. 09 Shipments of different items related to TYRE have been done by us on behalf of the exporter. After the Shipping Bills No. 1895481 dated 21.06.2023, we have filed two S/B and SB Nos are 3797115 & 3797126 respectively on behalf of the client i.e. M/s. Asiatic Tradelink Pvt. Ltd .

Q7. How much payment have you received for clearance of export shipment?

Ans. We get the payment from the exporters once the goods are cleared from Customs. In every shipment charges differ as per the requirements and workload. We have received the payment for shipment of M/s. Asiatic Tradelink Pvt. Ltd.

Q8. Have you verified the identity of the exporter and functioning of his client at the declared address, as mandated under regulation 10 of the CBLR, 2018?

Ans. We had called for all the KYC related documents of the exporter viz. Copy of IEC, GST resistration, Aadhaar and PAN etc. I hereby submit the copies of the same and put my dated signature on it.

Q9. Have you physically verified the place of business of the exporter before handling their export cargo?

Ans. No, we had not done any physical verification of the declared place of business of the exporter.

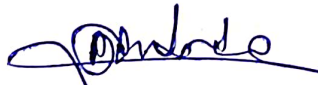
Q10. Despite 03 summons issued from this office to the Exporter, why have the exporter didn't Present themselves before the office?

Ans. We have contacted the Exporter and he told that he is not aware of the summons sent to him as he has changed his office address so we will inform the exporter and he will try to present at the earliest.

Q11. Do you have anything more to say/add in this case, apart from your submission above?

Ans. We would like to say that we are genuine Customs Brokers. This was a mistake on our part because the staff who filed the Shipping Bill was new. We urge you to condone the mistake committed as this is our first of this kind of mistake and we would like to assert that in future, we would co-operate with the customs authorities in the ongoing investigation.

The above statement of mine running into 04 pages (serially mentioned 1 to 4) and it has been recorded correctly as per my true, correct and voluntary say and recorded as per my say 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, District - Raigarh, Maharashtra - 400707 as per my say. I certify it has been recorded exactly as stated by me in response to questions raised to me during the proceedings. I have nothing more to add. Statement of mine is correctly recorded as per my say; I, therefore affix my dated signature on each page of the statement in token of having been recorded correctly as stated by me.



(Shri. Pravin Devram Jundare)

G-Card Holder of M/s International Freight Systems Co. Pvt. Ltd.

Typed by me

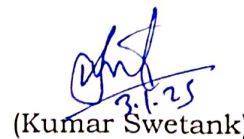


(Ankit Kumar)

IO / SIIB(X)

JNCH, NHAVA SHEVA

Recorded before me



(Kumar Swetank)

SIO / SIIB(X)

JNCH, NHAVA SHEVA