

 सत्यमेव जयते	भारत सरकार/ Government of India वित्त मंत्रालय /Ministry of Finance आयु सीमाशुक्त एन.एस.-II कार्यालय Office of Commissioner of Customs NS-II जवाहरलाल नेहरू कस्टम हाउस, न्हावा शेवा, जिला- रायगढ़, महाराष्ट्र - 400 707 Jawaharlal Nehru Custom House. Nhava Sheva, Dist- Raigad, Maharashtra – 400 707.	
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F.No. CUS/SIIB/ALT/661/2024-SIIB(E)-JNCH Date: 16.01.2026

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F.No.CUS/ASS/MISC/260/2025-CEAC

DRAFT SHOW CAUSE NOTICE

Subject: Investigation into Overvaluation of goods covered under Shipping Bill Nos. 2616615, 2616884 and 2617649 all dated 21.07.2023 attempted to be Exported by M/s. Gruham Traders (IEC-FZCPP6423E) to avail illegitimate Export incentives fraudulently.

M/s. Gruham Traders (IEC-FZCPP6423E) having its office at Shop No.254, 2nd Floor, Gruham Plaza, New Kosad Road, Surat, Gujarat-394107has filed the following Shipping Bill for Export of following items destined to UAE. The details are as under:

TABLE-I

SB No./ Date	Description	Quantity (NOS)	FOB (INR)	DBK (INR)	RoSCTL (INR)	IGST
2616615 Dated 21.07.2023	MENS T-SHIRTS OF COTTON	13200	7492161.60	157335.39	332003.23	LUT
2616884 Dated 21.07.2023	MENS T-SHIRTS OF COTTON	13080	7424051.04	155905.07	328985.02	LUT
2617649 Dated 21.07.2023	MENS T-SHIRTS OF COTTON	13320	7560272.16	158765.72	335021.44	LUT
TOTAL		39600	2,24,76,484.80	4,72,006.18	9,96,009.70	LUT

2. On the basis of Specific Intelligence, regarding Export of suspicious consignment of M/s. Gruham Traders (IEC-FZCPP6423E) covered under Shipping Bill Nos. 2616615, 2616884 and 2617649 all dated 21.07.2023 (hereinafter referred to as "Shipping Bill") (RUD-I) filed through their Customs

Broker M/s. Indo-Foreign (Agents) Pvt. Ltd. (CHA License No.11/1484) at JWR CFS, the goods covered in the Shipping Bill No. 2616615, 2616884 and 2617649 all dated 21.07.2023 were declared as "Men's T-Shirts of Cotton", were put on hold vide Hold No. 120/2022-23 SIIB(X) issued vide File No. SG/Misc101/2021-22 SIIB(X)JNCH dated 28.07.2023 for Examination of the same as the supply chain of the Exporter appeared to be fake/manipulated and the declared value of the goods appeared to be

TOTAL	39600	2,24,76,484.80	4,72,006.18	9,96,009.70	1,49,99,923.12	3,14,998.39	7,34,996.23
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Table-III

Re-determined FOB (in Rs.)	Differential Drawback (in Rs.)	Differential ROSCTL (in Rs.)	Total excess Export benefits (in Rs.)
1,49,99,923.12	1,57,007.80	2,61,013.46	4,18,021.26

5. As can be seen from the Table above, based on the Report received by the DYCC, JNCH and Market Enquiry conducted on 21.08.2023, it appears that the goods declared by the Exporter in the Shipping Bill Nos. 2616615, 2616884 and 2617649 all dated 21.07.2023 have been mis-declared in terms of their value. The value of the goods has been re-determined based on the Market Enquiry Report dated 21.08.2023. The Export incentive such as drawback & RoSCTL are therefore to be re-determined with respect to the new re-determined FOB of the goods as mentioned in the Table above. Hence, the declared value

i.e. Rs. 2,24,76,484.80 appeared to be liable for rejection in terms of Rule 8 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007 and the value needs to be re-determined as per the Provisions of the said Rules. For the purpose of Customs Tariff Act, 1975, valuation of Export goods is to be done in terms of Section 14 of the Customs Act, 1962 read with Customs Valuation (Determination of value of Export Goods) Rules, 2007 (CVR). As per the Provisions of Act/Rules, transaction value of the goods is to be accepted, subject to Rule 8 of Customs Valuation (Determination of value of Export Goods) Rules, 2007. Prima facie on Examination of the subject consignment, the declared value of the goods appeared to be on the higher side; the declared transaction value appeared liable for rejection under Rule 8 of the CVR and the said value is required to be re-determined by sequentially proceeding in terms of Rule 4 to 6 of the Customs Valuation Rules, 2007. In the instant case, the Exporter is Merchant Exporter and hence, transaction value of the impugned goods under Export could not be determined under Rule 4 & 5 of the Customs Valuation Rules, 2007. Hence the value of all the items could be ascertained from the wholesale Market.

6. Re-determination of Valuation

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

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

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

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

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

As per the Provisions of Rule 6 *ibid*, the assessable value of the goods is proposed to be re-determined under Rule 6 *ibid*, i.e. as per the Residual Method. Accordingly, Market Survey was conducted by the officers of SIIB (Export) on 21.08.2023. Value of the goods was taken from 3 different shops/dealers and average of their prices was taken as Market value of the same. The details of the determination of the value is summarized in the Market Survey Report dated 21.08.2023.

7. Past Exports:

In order to investigate past consignments, the data was retrieved from the date of issuance of IEC i.e. 20.06.2022 till 31.12.2024 for Exporter M/s. Gruham Traders (IEC-FZCPP6423E). However, the Exporter had filed a total No. of 03 Shipping Bills only from 01.04.2023 to 31.12.2024 in past. During further investigation, ICES data was scrutinized, on perusal of the past Export data, no foreign remittance has been received as per FEMA regulations. The details of the Shipping Bill are as under where no BRC/foreign remittance has been realized yet against this IEC.

Table-IV

Sr.No.	SB No.	SB Date	LEO Date	Expected Realization Date	Drawback Amount (in INR)	RoSCTL	RoDTEP	FOB to be realised (In FC)
1	1949960	23.06.2023	23.06.2023	31.03.2024	1,91,260	4,79,200	1,177	1,05,903
2	1950035	23.06.2023	23.06.2023	31.03.2024	1,78,847	4,57,641	1,224	1,00,971
3	1950407	23.06.2023	23.06.2023	31.03.2024	2,02,347	4,88,387	2,121	1,09,619
GRAND TOTAL					5,72,454	14,25,228	4,522	3,16,493 (in FC)

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-IV, there are 03 Shipping Bills mentioned in the table above 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 from the Exporter on account of non-receipt of foreign remittance in the Shipping Bills mentioned in Table-IV under Section 75 and 75A of the Customs Act 1962 read with Rule 17 & 18 of the drawback Rules, 2017 along with applicable interest. Also, ROSCTL & RoDTEP are liable to be demanded Back from the Exporter on account of non-receipt of foreign remittance in the Shipping Bills mentioned in Table-IV in terms of Notification No. 76/2021-Cus (N.T) dated 23.09.2021, 77/2021-Cus (N.T) dated 24.09.2021 & 25/2023-Cus (N.T) dated 01.04.2023 along with applicable interest under section 28AA of the Customs Act, 1962. Total drawback claimed in 03 Shipping Bills in which FOB not realized despite completion of time period is Rs.5,72,454/-, RoSCTL claimed is Rs. 14,25,228/- and RoDTEP of Rs. 4,522/-.

9. Further, an alert to withhold the Export incentives against the Exporter M/s. Gruham Traders (IEC-FZCPP6423E) was inserted during the investigation.

10. The Exporter vide their letter dated 01.08.2023 requested to release of the goods for **Back to Town**. The request of the Exporter was accepted by the Adjudicating Authority as per the Provisions of Board Circular No. 01/2011 dated 04.01.2011 and 30/2013 dated 05.08.2013 and the goods were released Provisionally for Back to town under section 110A of the Customs Act, 1962 on execution of Bond equivalent to FOB value of the subject goods and on submission of Bank Guarantee amounting to Rs. 2,00,000/- (Rupees Two Lakh Only) on 15.09.2023 (**RUD-V**).

11. Further, letters dated 17.08.2023, 30.10.2024, 25.11.2024 and 27.01.2025 were also sent to jurisdictional DC/CGST Commissionerate i.e. Division-I, Range-V, Surat Commissionerate, to verify genuineness of the Exporter M/s. Gruham Traders (IEC-FZCPP6423E). However, No reply in this regard is received by this office.

SUMMONS & STATEMENT

12. Further, in order to record the statement of M/s. Gruham Traders (IECFZCPP6423E), under section 108 of Customs Act, 1962 04 Summonses have been issued vide DIN-20240278NW0000222BF3 dated 21.02.2024 to appear on 06.03.2024, DIN-20241178NT0000888CA0 dated 01.11.2024 to appear on 18.11.2024, DIN- 20241278NT0000520854 dated 04.12.2024 to appear on 20.12.2024 & DIN-20241278NT0000911333 dated 23.12.2024 to appear on 07.01.2025 (**RUD-VI**) in the name of M/s. Gruham Traders (IEC-FZCPP6423E) to appear before the office of SIIB(X), 6th floor, C-604, Jawaharlal Nehru Custom House, Nhava Sheva, Taluka-Uran, Dist: Raigad, Maharashtra-400707 u/s Section 108 of the Customs Act, 1962. However, the summonses sent via speed post returned to this office with the remark that the '**No Such Person In the Address**'. Also, Summonses have been sent through the e-mail address provided by the exporter in their official correspondence with this office. However, the Exporter did not turn up for deposing their statement.

13. Further, on receipt of Summons CBIC-DIN- 20240478NW0000555B0D dated 25.04.2024 to appear on 02.05.2024, Mr. Gabaji M. Gunjal G-card 2114/2021 of CB

firm M/s. Indo Foreign (Agents) Pvt. Ltd. (CHA License No.11/1484) presented himself for the recording of the Statement under section 108 of the Customs Act, 1962 on 31.05.2024 (**RUD-VII**) wherein he inter-alia stated that he is power of attorney/G-Card Holder, in CB firm M/s. Indo Foreign (Agents) Pvt Ltd (CHA License No.11/1484), and supervises all work pertaining to Export and fully authorized to give statement. He further stated that he has been employed with the firm for the last 16 years, and the firm has been in the CHA business for around 30 years.

- I. On being asked if he had filed the three Shipping Bill Nos. 2616615, 2616884, and 2617649, all dated 21.07.2023 on behalf of M/s. Gruham Traders, he confirmed that he had filed the said Shipping Bill with the help of his subordinates on behalf of the CB firm.
- II. On being asked whether he was aware of the case booked against M/s. Gruham Traders for misdeclaration of value, he stated that he was aware, as the goods were found overvalued during the examination, in which he was present.
- III. On being asked how the CB firm came into contact with M/s. Gruham Traders, he explained that the contact was established through a forwarder, Mr. Sunil, and that the exporter's credentials were verified before filing the Shipping Bill.
- IV. On being asked whether the KYC of M/s. Gruham Traders had been conducted, he confirmed that the KYC was verified, including the IEC issued by DGFT, bank authorization letter, electricity bill, rent agreement, and DGFT online records, as per the CBLR 2018. Copies of the documents were submitted.
- V. On being asked about the remuneration promised by the exporter for clearance of the goods, he stated that the exporter had promised Rs. 1500 per shipment as agency charges, which were yet to be received.
- VI. On being asked about the non-compliance of summons by the Exporter and the existence of the company, he stated that as a Customs Broker, the Shipping Bill were filed based on the documents provided by the exporter, including the KYC, invoice, and packing list.
- VII. On being asked whether he suspected the exporter to be a frontman for someone else, he denied any such suspicion, stating that the exporter's credentials had been verified, and KYC checks were conducted as per the CBLR 2018.
- VIII. On being asked why it should not be considered that he was aware of the misdeclaration by the exporter, he stated that the CB firm had complied with all the rules under CBLR, and during examination, the goods were found correctly declared in terms of quantity and marked description. He added that he had no knowledge of any dubious supply chain or GST violations.
- IX. On being asked if the CB firm or the exporter had been penalized by any government agency, he replied that to his knowledge, neither the CB firm nor the exporter had been penalized as of the date of the statement.

14. RELEVANT LEGAL PROVISIONS

A. Customs Act, 1962

Section 2(30): Market price in relation to any goods means the wholesale price of the goods in the ordinary course of trade in India.

Section 50: Entry of goods for Exportation. –

- (1) The Exporter of any goods shall make entry thereof by presenting [electronically] [on the customs automated system] to the proper officer in the case of goods to be Exported in a vessel or aircraft, a Shipping Bill, and in the case of goods to be Exported by land, a bill of Export [in such form and manner as may be prescribed]:
Provided that the [Principal Commissioner of Customs or Commissioner of Customs] may, in cases where it is not feasible to make entry by presenting electronically [on the customs automated system], allow an entry to be presented in any other manner.]
- (2) The Exporter of any goods, while presenting a Shipping Bill or bill of Export, shall make and subscribe to a declaration as to the truth of its contents.
- (3) The Exporter who presents a Shipping Bill or bill of Export under this section shall ensure the following, namely:-
- (a) the accuracy and completeness of the information given therein;
 - (b) the authenticity and validity of any document supporting it; and
 - (c) compliance with the restriction or prohibition, if any, relating to the goods under this Act or under any other law for the time being in force.

SECTION 113(i): any goods entered for Exportation which do not correspond in respect of value or in any material particular with the entry made under this Act or in the case of baggage with the declaration made under section 77, shall be liable to confiscation;

Section 113(ia): Any goods entered for Exportation under claim for drawback which do not correspond in any material particular with any information furnished by the Exporter or manufacturer under this Act in relation to the fixation of the rate of drawback under Section 75, shall be liable to confiscation;

Section 113(ja): any goods entered for Exportation under claim of remission or refund of any duty or tax or levy to make a wrongful claim in contravention of the Provisions of this Act or any other law for the time being in force;

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

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

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

Section 114AC: Penalty for fraudulent utilization of input tax credit for claiming refund. -

Where any person has obtained any invoice by fraud, collusion, wilful misstatement or suppression of facts to utilize input tax credit on the basis of such invoice for discharging any duty or tax on goods that are entered for Exportation under claim of

refund of such duty or tax, such person shall be liable for penalty not exceeding five times the refund claimed. For the purposes of this section, the expression "input tax credit" shall have the same meaning as assigned to it in clause (63) of section 2 of the Central Goods and Services Tax Act, 2017 (12 of 2017).

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

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

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

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

for the purposes of this Act or the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992), or any other law, or any scheme of the Central Government, for the time being in force, by such person] or his agent or employee and such instrument is utilized under the Provisions of this Act or the Rules or regulations made or notifications issued there under, by a person other than the person to whom the instrument was issued, the duty relatable to such utilization of instrument shall be deemed never to have been exempted or debited and such duty shall be recovered from the person to whom the said instrument was issued:

Provided that the action relating to recovery of duty under this section against the person to whom the instrument was issued shall be without prejudice to an action against the importer under section 28.

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

(1) Notwithstanding anything contained in any judgment, decree, order or direction of any court, Appellate Tribunal or any authority or in any other Provision of this Act or the Rules made there under, the person, who is liable to pay duty in accordance with the Provisions of section 28, shall, in addition to such duty, be liable to pay interest, if any, at the rate fixed under sub-section

(2), whether such payment is made voluntarily or after determination of the duty under that section.

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

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

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

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

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

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

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

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

Customs Brokers Licensing Regulations, 2018:

10. Obligations of Customs Broker.— A Customs Broker shall —

(n) verify correctness of Importer Exporter Code (IEC) number, Goods and Services Tax Identification Number (GSTIN), identity of his client and functioning of his client at the declared address by using reliable, independent, authentic documents, data or information;

Foreign Trade (Development and Regulation) Act, 1992.

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

Foreign Trade (Regulation) Rules, 1993

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

which the goods are being Exported and shall subscribe a declaration of the truth of such statement at the foot of such Bill of Entry or Shipping Bill or any other documents.

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

15. M/s. Gruham Traders (IEC-FZCPP6423E) having its registered office address at Shop No. 254, 2nd Floor, Gruham Plaza, New Kosad Road, Surat, Gujarat-394107 had filed Shipping Bill Nos. 2616615, 2616884 and 2617649 all dated 21.07.2023 through their Customs Broker M/s. Indo-Foreign (Agents) Pvt. Ltd. (CHA License No.11/1484). The re-determined FOB value of the said goods covered under the above-mentioned Shipping Bill comes to Rs. 1,49,99,923.12 as against the declared FOB value of Rs. 2,24,76,484.80. By inflating the FOB value, the Exporter was attempting to claim Drawback of Rs. 4,72,006.18 and RoSCTL of Rs. 9,96,009.70 whereas they were eligible for Drawback of Rs. 3,14,998.39 and RoSCTL of Rs. 7,34,996.23 respectively. (as tabulated in Table-II above).

15.2 As can be seen from the Table-II above, based on the Market Enquiry conducted on 21.08.2023, it appears that the goods declared by the Exporter in the Shipping Bill Nos. 2616615, 2616884 and 2617649 all dated 21.07.2023 have been mis-declared in terms of their value. During the Market Enquiry it was found that the value of the goods filed under the said Shipping Bill were inflated and hence needed to be re-determined under Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007. The Export incentive such as drawback & RoSCTL are therefore re-determined with respect to the re-determined FOB as mentioned in the Table-II above. It is thus cogent and clear that the Exporter M/s. Gruham Traders (IEC-FZCPP6423E) had (i) mis-declared the impugned goods in terms of their value (ii) attempted to defraud the Government by claiming undue higher amount of Drawback and ROSCTL and thereby acted in a manner which rendered the said goods under Table-I above liable for confiscation in terms of the Provisions of Section 113(i), 113(ja) and 113 (ja) of the Customs Act, 1962 respectively.

15.3 The Exporter has violated the Provisions of Rule 11 of the Foreign Trade(Regulations), 1993 in as much, as they did not make a correct declaration of value and description of the goods in the Shipping Bill filed by them to the Customs authorities.

15.4 As the Exporter had not made declaration truthfully in the said Shipping Bill, they have violated the conditions of Section 50(2) of the Customs Act, 1962. Hence, it appears that there was a deliberate mis-declaration, mis-statement and suppression of facts regarding the actual value of the impugned goods, on the part of the Exporter with mala-fide intention to claim undue Export benefits not legitimately payable to them. The Exporter had declared the FOB value in the Shipping Bill as Rs. 2,24,76,484.80 whereas the re-determined FOB value after conducting the Market Survey was Rs. 1,49,99,923.12 only and hence higher Drawback & RoSCTL and other Export incentives were attempted to be claimed. Thus, it appeared that the said goods were attempted to be Exported in violation of Section 50(2) of the Customs Act, 1962 read with Section 11(1) of Foreign Trade (Development & Regulation) Act 1992 & Rules 11 of Foreign Trade Rules 1993, as Exporter had furnished wrong declaration to the Custom Authorities.

15.5 As the goods were attempted to be Exported by mis-declaration for which confiscation is proposed. However, the drawback & Roscti claim in the live Shipping Bill as mentioned in Table-I is not demanded since the goods were not Exported and cleared for Provisional **Back to Town**.

15.6 The description of the goods was not found in consonance with the Exporter's declaration with respect to value, as the Exporter had overvalued the goods on the basis of fake invoices. Hence, the declared value appeared to be rejected as per Rule 8 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.

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

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

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

15.10 The value of the impugned goods is, therefore, proposed to be redetermined under the residual Rule 6 of CVR (Export) Rules, 2007. This Rule stipulates that subject to the Provisions of Rule 3, where the value of the Export goods cannot be determined under the Provisions of Rules 4 and 5, the value shall be determined using reasonable means consistent with the principles and general Provisions of these Rules. Therefore, in order to arrive at the correct value of the impugned goods the same was required to be done on the basis of Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007. Accordingly, the total value of the goods has been re-determined from Rs. 2,24,76,484.80 to Rs. 1,49,99,923.12 as per the Market Enquiry conducted of the subject goods.

15.11 With respect to the Exporter M/s. Gruham Traders (GSTIN24FZCPP6423E1ZH), this office sent 04 letters 17.08.2023, 30.10.2024, 25.11.2024 and 11.12.2024 for the verification of the genuineness of the Exporter but till date no reply is received from the jurisdictional GST Authority. As per GST BO portal, the GSTIN of the Supplier M/s. Gruham Traders (GSTIN24FZCPP6423E1ZH) has been cancelled suo-moto w.e.f. 08.07.2022. Also,

the above said Exporter has filed GSTR-1 and GSTR-3B up to June-2023 only. Consequently, the Shipping Bill Nos. 2616615, 2616884 and 2617649 all dated 21.07.2023 filed by the said Exporter were put on hold by this office, it appears that the Exporter subsequently stopped filing the GSTR. Hence, from the above facts, it appears that the Exporter is **non-genuine**. Also, 04 Summonses to the Exporter have been dispatched to Exporter's address mentioned in the IEC by this office. However, the summonses sent via speed post returned to this office with the remark that the '**No Such Person on the Address**'. Also, Summonses have been sent through the e-mail address provided by the Exporter in their official correspondence with this office. However, the Exporter did not turn up for deposing their statement nor submitted any written submission. Hence, from the above facts, it appears that the Exporter is **non-existent** at the PPOB. Thus, from the above facts, it appears that the Exporter is a fly by night operator/Paper-based firm and was established only to Export inferior goods to claim higher export incentives. Therefore, it appears that the Exporter connived with their supplier to obtain invoice by fraud and collusion to utilize input tax credit on the basis of such invoice for discharging tax on goods which have been entered for exportation under the Shipping Bill filed by them.

15.12. It further appears that the Exporter M/s. Gruham Traders (IECFZCPP6423E) have rendered themselves liable to penalty in terms of Section 114(iii) of the Customs Act, 1962 on account of mis-declaration in terms of value of the impugned goods. The Exporter has knowingly & intentionally caused to sign & used the documents to provide the undue advantage to the exporter with mala fide intent to avail undue/excess export benefits in form of Drawback, Rosctl and other export benefits. Therefore, the Exporter also liable for penalty u/s 114 AA of Customs Act, 1962 for this intentional misdeclaration. Further, the Exporter appears to be non-existent and non-genuine. Thus, the ITC claimed appears wrongly claimed and claimed by fraud etc. and, hence the Exporter M/s. Gruham Traders (IEC-FZCPP6423E) have rendered themselves liable to penalty in terms of Section 114AC of the Customs Act, 1962.

15.13 For the past Shipping Bill as mentioned in Table-IV wherein foreign remittance have been not received by the Exporter as per ICES 1.5 and thereby in a manner which rendered the said goods liable for confiscation in terms of Provisions of Section 113(ia) & 113(ja) of the Customs Act, 1962. The Export incentive claimed by the Exporter in these Shipping Bill are also liable to be demanded from them in terms of Section 75 and 75A of the Customs Act 1962 read with Rule 18 of the drawback Rules, 2017 & Section 28AAA and Notification No. 76/2021-Cus(N.T) dated 23.09.2021, 77/2021-Cus (N.T) dated 24.09.2021 & 25/2023-Cus (N.T) dated 01.04.2023 along with applicable interest under section 28AA of the Customs Act, 1962.

15.14 As discussed above, the Exporter has obtained Drawback & RoSCTL/RoDTEP by fraud, collusion, wilful misstatement or suppression of facts without realizing the BRC for the Past Shipping Bills mentioned in Table IV. Hence, it appears that the M/s. Gruham Traders (IEC-FZCPP6423E) have rendered themselves liable to penalty in terms of section 114AB of the Customs Act, 1962 on account of non-receipt of the

foreign remittance in Shipping Bill filed by the Exporter as mentioned at Table-IV above.

15.15 The Custom Broker M/s. Indo-Foreign (Agénts) Pvt. Ltd. (CHA License No. 11/1484) failed to ascertain the veracity and genuineness of the Exporter firm M/s. Gruham Traders (IEC-FZCPP6423E). The regulation 10 (n) of the CBLR, 2018 has mandated that the CB has to verify correctness of Importer Exporter Code (IEC) number, Goods and Services Tax Identification Number (GSTIN), identity of his client and functioning of his client at the declared address by using reliable, independent, authentic documents, data or information. In the instant case, as stated by the CB, they have merely taken copies of the IEC and GST registration from the Exporter and started filing Shipping Bills on their behalf. Though, the CB stated that they conducted verification of address of the Exporter, no evidence has been produced in support of their claim. The CB has to verify the antecedents of the Exporter by using reliable, independent, authentic documents, data or information, which the CB has failed to do in this case. It appears that the CB is not disclosing the truth since the Exporter is non-existing and found to be non-genuine as from GST portal. The CB in their voluntary statement has submitted that they had verified the address of the Exporter, but had furnished only photographs of the place. No evidence has been put forth by the CB to corroborate their claim of actually verifying the principal place of business of the Exporter. The role of the CB in this fraudulent export of a non-existing and non-genuine firm is not ruled out. Had the CB confirmed the veracity and genuineness of the Exporter through their own independent and reliable sources, he could have easily known that the Exporter and their supply chain is dubious. The CB has thereby violated regulation 10(n) of the CBLR, 2018 and have rendered themselves liable for penalty under section 114(iii) and 114AA of the Customs Act, 1962.

16. Now, M/s. Gruham Traders (IEC-FZCPP6423E) having its registered office at Shop No. 254, 2nd Floor, Gruham Plaza, New Kosad Road, Surat, Gujarat-394107 are hereby called upon to Show Cause to the Additional Commissioner of Customs, CEAC, NS-II, JNCH, having office at Jawaharlal Custom House, Nhava Sheva, Tal-Uran, Dist-Raigad, Maharashtra, within 30 days of receipt of this notice as to why:

- i. The declared FOB value of Rs. 2,24,76,484.80 covered under the Shipping Bill Nos. 2616615, 2616884 and 2617649 all dated 21.07.2023 should not be rejected and re-determined to Rs. 1,49,99,923.12 under Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.
- ii. The drawback of Rs. 4,72,006.18 and Rosctl of Rs. 9,96,009.70 claimed in the Shipping Bill Nos. 2616615, 2616884 and 2617649 all dated 21.07.2023 should not be rejected since the goods were cleared for Provisional Back To Town.
- iii. The said impugned Export goods covered under the Shipping Bill Nos. 2616615, 2616884 and 2617649 all dated 21.07.2023 having total declared FOB value of Rs. 2,24,76,484.80 which appear to be mis-declared in terms of value, should not be confiscated under the Provisions of Section 113(i), 113(ia) and 113(ja) of the Customs Act, 1962.
- iv. Penalty should not be imposed on M/s. Gruham Traders (IECFZCPP6423E) under Section 114(iii) and 114AA of the Customs Act, 1962 for the above violation.

- v. Penalty should not be imposed on M/s. Gruham Traders (IECFZCPP6423E) under Section 114AB of the Customs Act, 1962 on account of claiming export incentives/benefits without receipt of the foreign remittance in Shipping Bill Nos. mentioned in Table-IV filed by the Exporter.
 - vi. Penalty should not be imposed on M/s. Gruham Traders (IECFZCPP6423E) under Section 114AC of the Customs Act, 1962 for the above violation.
 - vii. The goods pertaining to Shipping Bill Nos. mentioned in Table-IV totally valued at Rs. 2,57,46,656.25 should not be held liable for confiscation under the Provisions of Section 113(ja) and 113(ja) of the Customs Act, 1962 since the Export benefits of Drawback and Rosctl have been availed and taken by the Exporter without realizing the Export proceeds i.e on account of non-receipt of foreign remittance of the value of Export.
 - viii. The drawback amount of Rs. 5,72,454/- claimed in Shipping Bill mentioned at Table-IV above should not be recovered on account of nonreceipt of remittance in and should not be demanded from the Exporter along with applicable interest under Section 75 and 75A of the Customs Act 1962 read with Rule 17 &18 of the drawback Rules, 2017.
 - ix. The Rosctl amount of Rs. 14,25,228/- and RoDTEP of Rs. 4,522/-claimed in Shipping Bills mentioned at Table-IV above should not be recovered on account of non-receipt of remittance in terms of Notification No. 76/2021Cus (N.T) dated 23.09.2021, 77/2021-Cus (N.T) dated 24.09.2021 & 25/2023-Cus (N.T) dated 01.04.2023 along with applicable interest under section 28AA of the Customs Act, 1962.
 - x. Penalty should not be imposed on M/s. Gruham Traders (IECFZCPP6423E) under Section 114(iii) and 114AA of the Customs Act, 1962 on account of non-receipt of the foreign remittance in Shipping Bill Nos. mentioned in Table-IV filed by the Exporter.
 - xi. Penalty should not be imposed on M/s. Gruham Traders (IECFZCPP6423E) under Section 114AB of the Customs Act, 1962 on account of claiming export incentives/benefits without receipt of the foreign remittance in Shipping Bill Nos. mentioned in Table-IV filed by the Exporter.
 - xii. The Bond should not be enforced and Bank Guarantee of Rs. 2,00,000/ (Rupees Two Lakh Only) at the time of Provisional release of the goods for Back To Town, should not be appropriated against Export incentives, applicable interest, redemption fine and penalty etc. arising out of this order.
17. Further, M/s. Indo-Foreign (Agents) Pvt. Ltd. (CHA License No.11/1484), Raheja Arcade, 4th Floor, Office No. 408, Plot No. 61, Sector-11, CBD Belapur, Navi Mumbai are hereby called upon to show cause to the Additional/Joint Commissioner of Customs, CEAC, NS-II, JNCH, Nhava Sheva within 30 days of the receipt of this notice as to why Penalty should not be imposed on them under Section 114(iii) and 114AA of the Customs Act, 1962 for violation of regulation 10(n) of CBLR, 2018.
18. The noticees are further informed that they should clearly state in their written reply whether they wish to be heard in person before the case is adjudicated. In case no reply is received within 30 days of the receipt of this SCN and no

request is made for the PH or they do not appear before the adjudicating authority on the date and time fixed, the case will be decided exparte on the basis of evidence available on record without any further reference to them.

19. 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
20. 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.
21. 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.
22. This show cause notice is issued without prejudice to any other action that may be taken against the persons/firms mentioned herein or any other person under the Customs Act, 1962 or any other law for the time being in force.
23. 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.

R.K.B. 21/01/26
Raghu Kiran B.

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

To, Noticees,

1. M/s. Gruham Traders (IEC-FZCPP6423E)
Shop No. 254, 2nd Floor, Gruham Plaza, New
Kosad Road, Surat, Gujarat-394107.
2. M/s. Indo-Foreign (Agents) Pvt. Ltd. (CHA License No.11/1484)
Raheja Arcade, 4th Floor, Office No. 408, Plot No. 61, Sector-11,
CBD Belapur, Navi Mumbai.

Copy to:

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

Annexure – I

Sr. No.	List of Relied Upon Documents
RUD-I	Shipping Bill Nos. 2616615, 2616884 and 2617649 all dated 21.07.2023
RUD-II	Panchanama dated 28.07.2023
RUD-III	Test Reports from DYCC
RUD-IV	Copy of Market Enquiry dated on 21.08.2023
RUD-V	Provisional Release for Back To Town dated 15.09.2023.
RUD-VI	Summons dated 21.02.2024, 01.11.2024, 04.12.2024 and 23.12.2024 in the name of M/s. Gruham Traders (IECFZCPP6423E).
RUD-VII	Copy of statement of Mr. Gabaji M. Gunjal G-card 2114/2021 of CB firm M/s. Indo Foreign (Agents) Pvt. Ltd. (CHA License No.11/1484) dated 05.04.2024.

23 . 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. Gruham Traders (IEC-FZCPP6423E)
Shop No. 254, 2nd Floor, Gruham Plaza,
New Kosad Road, Surat, Gujarat-394107.
2. M/s. Indo-Foreign (Agents) Pvt. Ltd. (CHA License No.11/1484)
Raheja Arcade, 4th Floor, Office No. 408, Plot No. 61,
Sector-11, CBD Belapur, Navi Mumbai.

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1. The Asstt. Commissioner of Customs,
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RUD-VII	Copy of statement of Mr. Gabaji M. Gunjal G-card 2114/2021 of CB firm M/s. Indo Foreign (Agents) Pvt. Ltd. (CHA License No.11/1484)

| dated 05.04.2024. |

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

Shipping Bill for Export

Job No.: 0000246 Date: 21/07/2023 S/B No.: 2616615 Date: 21/07/2023

Loading Port: INNSA1 State of Origin: GUJARAT

Exporter's Name
IEC No. (0) FZCPP6423E PAN: FZCPP6423E

Consignee's Name
 J M D GOODS WHOLESALERS LLC
 IRIDIUM BUILDING 102 AL BARRSHA FIRST
 DUBAI U.A.E 0503093904
 UNITED ARAB EMIRATES

GRUHAM TRADERS
 SHOP NO 254 2ND FLOOR, GRUHAM PLAZA NEW KOSAD ROAD, SURAT
 SURAT GUJARAT 394107
 GSTN Type: GSN GSTN No.: 24FZCPP6423E1Z11

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

No of Packages : **110**
 Loose Packets :
 Type of Packages : **PKG**
 Net Weight (KGS) : **1925.000**
 Gross Weight (KGS) : **2145.000**
 No. of Containers : **0**

Forex Bank Acc : **0**
 FOB Value (Rs.) : **7492161.60**
 ST / Excise Regn. :
 Authorised Dealer Code : **0300595**
 I.F.S. Code : **0**

RBI Waiver No :
 RODTEP Amount :
 Drawback Account No :
 DBK Amount : **157335.39**
 F ROSCTL Amount : **332003.00**

Invoice Details Serial No : **1**
 Invoice Value : **92268.00 (Rs. 7492161.60)**
 FOB Value : **92268.00 (Rs. 7492161.60)**
 Invoice No. : **GT/104/23-24**
 Nature of Contract : **FOB**
 Contract No. :
 Third Party :

DBK Value (Rs.) : **157335.39**
 Currency of Invoice : **USD**
 Invoice Date : **20/07/2023**
 Exchange Rate : **USD 1 = Rs. 81.20**
 Contract Date :

Insurance
 Freight
 Discount
 Commission
 Other Deduction
 Packing Charges

Buyer's Name and Address
 NOOR AL MARHABA TEXTILES TRADING LLC
 P O BOX 41424 U.A.E
 Nature of Payment : **DA**
 Period of Payment : **180 Days**

SL No	RITC Code	Item Description	Rate	Per	Units	Total Value(FC)	FOB Value(INR)	Scheme
	Quantity	Units				Declared PMV(INR)	Accepted PMV(INR)	Reward
	Scheme Description	Source	HAWB	TotalPkg	IGSTPymt	Tax Value	Tax Amount	End Use
	Manufacturer Details	State						
	Transit Country							
1	61099090	MENS T-SHIRTS OF COTTON	6.99	Per 1	NOS	92268.00	7492161.60	60
	13200	NOS				624.35	8241377.76	YES
	Drawback, and ROSCTL							
#					LUT		0.00	GNX100
					Tax Value : 0.00		7492161.60	
					IGST Amt : 0.00		8241377.76	

Drawback Details

INV No	Item No	DBK SI.No.	Custom Adv.	DBK Adv.	Custom Spec. Rate	DBK Spec. Rate	DBK Quantity	DBK Amount
1	1	610901B	0.00	2.10	0.00	12.00	13200.000	157335.39

ROSCTL Details

INV No	Item No	ROSCTL SI.No.	State Leavy Duty	State Leavy Rate	Central Tax Leavy Duty	Central Tax Leavy Rate	ROSCTL Quantity	State Leavy	Central Leavy	ROSCTL Amount(Rs)
1	1	610901B	2.90	13.80	2.00	0.00	13200.000	182160.00	149843.23	332003.23

Packages Details

Packages From	Packages To	Kind Package
1	110	PKG

Single Windows Type of Information

Inv/Item	SQC & Qty	RODTEP	RDT Amount	GST Amount	CCS Amount	District Name	State name	Trade
1/1	13200 NOS	NILL	0.00	0.00	0.00	459 SURAT	24 GUJARAT	NCPTI

P-1
28/7/23

P-2
28/7/23

28/7/23

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

Shipping Bill for Export

Job No.: **0000246** Date: **21/07/2023** S/B No.: **2616615** Date: **21/07/2023**

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

Supporting Documents Details

Inv No	Item No	IRN No	DRN No	Document Type Description	Place of Issue	Issue Date	Expiry Date
Document Issuer Party Name		Document Issuer Party Address					
Document Beneficiary Name		Document Beneficiary Address					
1	1	2023072100050781	GT/104/23-24	271000 Packing list	United Arab Emirates	21/07/2023	
J M D GOODS WHOLESALLES LLC GRUHAM TRADERS		IRIDIUM BUILDING 102 AL BARRSHA FIRST DUBAI U.A.E 0503093904 SHOP NO 254 2ND FLOOR,GRUHAM PLAZA NEW KOSAD ROAD, SURAT SURAT GUJARAT					
1	1	2023072100050782	2023072100018771	101000 Registration Document	United Arab Emirates	21/07/2023	
J M D GOODS WHOLESALLES LLC GRUHAM TRADERS		IRIDIUM BUILDING 102 AL BARRSHA FIRST DUBAI U.A.E 0503093904 SHOP NO 254 2ND FLOOR,GRUHAM PLAZA NEW KOSAD ROAD, SURAT SURAT GUJARAT					
1	1	2023072100050783	GT/104/23-24	380000 Commercial Invoice	United Arab Emirates	21/07/2023	
J M D GOODS WHOLESALLES LLC GRUHAM TRADERS		IRIDIUM BUILDING 102 AL BARRSHA FIRST DUBAI U.A.E 0503093904 SHOP NO 254 2ND FLOOR,GRUHAM PLAZA NEW KOSAD ROAD, SURAT SURAT GUJARAT					

Statement Details

Inv/Item Sn	Code	Title
1/1,	DEC-RS001	I/We GRUHAM TRADERS holder of IEC No FZCPP6423E, in regard to my/our claim under RosCTL scheme made in this Shipping Bill or Bill of Export, hereby declare that: 1. I/ We undertake to abide by the provisions, including conditions, restrictions, exclusions and time-limits as provided under RosCTL scheme, and relevant notifications, regulations, etc., as amended from time to time. 2. Any claim made in this shipping bill or bill of export is not with respect to any duties or taxes or levies which are exempted or remitted or credited under any other mechanism outside RosCTL. 3. I/We undertake to preserve and make available relevant documents relating to the exported goods for the purposes of audit in the manner and for the time period prescribed in the Customs Audit Regulations, 2018.

Following is the list of document attached

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

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

NO

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

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

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

Signature of Exporter/CHA with Date

P-1

 28/7/23

P-2

 28/7/23

9

 28/7/23

CHA No: AABC13386BCH001

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

RS

Job No.: 0000244 Date: 21/07/2023 S/B No.: 2616884 Date: 21/07/2023
 Shipping Bill for Export

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

Exporter's Name
IEC No. (0) FZCPP6423E PAN: FZCPP6423E
GRUHAM TRADERS
 SHOP NO 254 2ND FLOOR, GRUHAM PLAZA NEW KOSAD ROAD, SURAT
 SURAT GUJARAT 394107
 GSTN Type: GSN GSTN No: 24FZCPP6423E1Z1H

Consignee's Name
 AL MARKAZ ALAWAL GENERAL TRADING LLC
 OFFICE NO 606-372, BAYAN BUSINESS
 CENTER, DUBAI INVESTMENT PARK FIRST
 UNITED ARAB EMIRATES

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

No of Packages : **109**
 Loose Packets. :
 Type of Packages : **PKG**
 Net Weight (KGS) : **1908.000**
 Gross Weight (KGS) : **2126.000**
 No. of Containers : **0**

Forex Bank Acc : **0**
 FOB Value (Rs.) : **7424051.04**
 ST / Excise Regn. :
 Authorised Dealer Code : **0300595**
 I.F.S. Code : **0**

RBI Waiver No :
 RODTEP Amount :
 Drawback Account No :
 DBK Amount : **155905.07**
 F ROSCTL Amount : **328985.00**

Invoice Details Serial No : **1**
 Invoice Value : **91429.20 (Rs. 7424051.04)**
 FOB Value : **91429.20 (Rs. 7424051.04)**
 Invoice No. : **GT/105/23-24**
 Nature of Contract : **FOB**
 Contract No. :
 Third Party :

DBK Value (Rs.) : **155905.07**
 Currency of Invoice : **USD**
 Invoice Date : **20/07/2023**
 Exchange Rate : **USD 1 = Rs. 81.20**
 Contract Date :

Insurance
 Freight
 Discount
 Commission
 Other Deduction
 Packing Charges

Buyer's Name and Address
 J M D GOODS WHOLESALERS LLC
 IRIIDIUM BUILDING 102 AL BARRSHA FIRST
 DUBAI U.A.E 0503093904

Nature of Payment : **DA**
 Period of Payment : **180 Days**

SL No	RITC Code	Item Description	Rate	Per	Units	Total Value(FC)	FOB Value(INR)	Scheme	
	Quantity	Units				Declared PMV(INR)	Accepted PMV(INR)	Reward	
	Scheme Description	Source State	HAWB	TotalPkg	IGSTPymt	Tax Value	Tax Amount	End Use	
	Manufacturer Details								
	Transit Country								
1	61099090 13080 Drawback, and ROSCTL	MENS T -SHIRTS OF COTTON	NOS	6.99	Per 1	NOS	91429.20 624.35	7424051.04 8166456.14	60 YES
#					LUT		0.00	GNX100	
					Tax Value : 0.00		7424051.04		
					IGST Amt : 0.00		8166456.14		

Drawback Details

INV No	Item No	DBK SI.No.	Custom Adv.	DBK Adv.	Custom Spec. Rate	DBK Spec. Rate	DBK Quantity	DBK Amount
1	1	610901B	0.00	2.10	0.00	12.00	13080.000	155905.07

ROSCTL Details

INV No	Item No	ROSCTL SI.No.	State Leavy Duty	State Leavy Rate	Central Tax Leavy Duty	Central Tax Leavy Rate	ROSCTL Quantity	State Leavy	Central Leavy	ROSCTL Amount(Rs)
1	1	610901B	2.90	13.80	2.00	0.00	13080.000	180504.00	148481.02	328985.02

Packages Details

Packages From	Packages To	Kind Package
111	219	PKG

Single Windows Type of Information

Inv/Item	SQC & Qty	RODTEP	RDT Amount	GST Amount	CCS Amount	District Name	State name	Trade
1/1	13080 NOS	NILL	0.00	0.00	0.00	459 SURAT	24 GUJARAT	NCPTI

Pr
28/7/23

P-2
28/7/2023

9
28/7/23

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

Job No.: **0000244** Date: **21/07/2023** S/B No.: **2616884** Date: **21/07/2023** Loading Port: **INNSA1** State of Origin: **GUJARAT**

Supporting Documents Details

Inv No	Item No	IRN No	DRN No	Document Type Description	Place of Issue	Issue Date	Expiry Date
Document Issuer Party Name		Document Issuer Party Address					
Document Beneficiary Name		Document Beneficiary Address					
1	1	2023072100050901	GT/105/23-24	271000 Packing list	United Arab Emirates	21/07/2023	
ALMARKAZ ALAWAL GENERAL TRADING LLC				OFFICE NO 606-372, BAYAN BUISNESS CENTER,DUBAI INVESTMENT PARK FIRST			
GRUHAM TRADERS				SHOP NO 254 2ND FLOOR,GRUHAM PLAZA NEW KOSAD ROAD, SURAT SURAT GUJARAT			
1	1	2023072100050902	2023072100018809	101000 Registration Document	United Arab Emirates	21/07/2023	
ALMARKAZ ALAWAL GENERAL TRADING LLC				OFFICE NO 606-372, BAYAN BUISNESS CENTER,DUBAI INVESTMENT PARK FIRST			
GRUHAM TRADERS				SHOP NO 254 2ND FLOOR,GRUHAM PLAZA NEW KOSAD ROAD, SURAT SURAT GUJARAT			
1	1	2023072100050903	GT/105/23-24	380000 Commercial Invoice	United Arab Emirates	21/07/2023	
ALMARKAZ ALAWAL GENERAL TRADING LLC				OFFICE NO 606-372, BAYAN BUISNESS CENTER,DUBAI INVESTMENT PARK FIRST			
GRUHAM TRADERS				SHOP NO 254 2ND FLOOR,GRUHAM PLAZA NEW KOSAD ROAD, SURAT SURAT GUJARAT			

Statement Details

Inv/Item Sn	Code	Title
1/1.	DEC-RS001	I/We GRUHAM TRADERS holder of IEC No FZCPP6423E, in regard to my/our claim under RosCTL scheme made in this Shipping Bill or Bill of Export, hereby declare that: 1. I/ We undertake to abide by the provisions, including conditions, restrictions, exclusions and time-limits as provided under RosCTL scheme, and relevant notifications, regulations, etc., as amended from time to time. 2. Any claim made in this shipping bill or bill of export is not with respect to any duties or taxes or levies which are exempted or remitted or credited under any other mechanism outside RosCTL. 3. I/We undertake to preserve and make available relevant documents relating to the exported goods for the purposes of audit in the manner and for the time period prescribed in the Customs Audit Regulations, 2018.

Following is the list of document attached

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

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

NO
I/We declare that particulars given here in true and correct.
I/We undertake to abide by the provisions of Foreign Exchange Management Act, 1999, as amended from time to time, including realisation or repatriation of foreign exchange to or from India.
I declare that, I have not claimed or shall not claim credit/rebate/refund/reimbursement of these specific State Levies under any other mechanism and I am eligible for the rebate claimed for. Further, declare that an Internal Complaints Committee(ICC), where applicable, in pursuance of the Sexual Harassment of Women at workplace (Prevention,Prohibition and Redressal) Act,2013 has been constituted.

Signature of Exporter/CHA with Date

P-1
[Signature]
28/07/23

P-2
[Signature]
28/07/2023

09
[Signature]
28/07/23

Shipping Bill for Export

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

Job No.: **0000245** Date: **21/07/2023** S/B No.: **2617649** Date: **21/07/2023**

Exporter's Name
IEC No. (0) FZCPP6423E PAN FZCPP6423E
GRUHAM TRADERS
 SHOP NO 254 2ND FLOOR,GRUHAM PLAZANEW KOSAD ROAD, SURAT
 SURAT GUJARAT 394107
 GSTN Type : GSN GSTN No : **24FZCPP6423E1Z11**

Consignee's Name
 ZEEFINITY GOODS TRADING L.L.C.
 BUSINESS BAY
 DUBAI - UAE
 UNITED ARAB EMIRATES

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

No of Packages : **111**
 Loose Packets.
 Type of Packages : **PKG**
 Net Weight (KGS) : **1943.000**
 Gross Weight (KGS) : **2165.000**
 No. of Containers : **0**

Forex Bank Acc : **0**
 FOB Value (Rs.) : **7560272.16**
 ST / Excise Regn.
 Authorised Dealer Code : **0300595**
 I.F.S. Code : **0**

RBI Waiver No :
 RODTEP Amount :
 Drawback Account No :
 DBK Amount : **158765.72**
 F ROSCTL Amount : **335021.00**

Invoice Details Serial No : **1**
 Invoice Value : **93106.80 (Rs. 7560272.16)**
 FOB Value : **93106.80 (Rs. 7560272.16)**
 Invoice No. : **GT/106/23-24**
 Nature of Contract : **FOB**
 Contract No.
 Third Party

DBK Value (Rs.) : **158765.72**
 Currency of Invoice : **USD**
 Invoice Date : **20/07/2023**
 Exchange Rate : **USD 1 = Rs. 81.20**
 Contract Date

	Rate	Currency	Amount	Buyer's Name and Address
Insurance				J M D GOODS WHOLESALERS LLC
Freight				IRIDIUM BUILDING 102 AL BARRSHA FIRST
Discount				DUBAI U.A.E 0503093904
Commission				
Other Deduction				Nature of Payment : DA
Packing Charges				Period of Payment : 180 Days

SL No	RITC Code	Item Description	Units	Rate	Per	Units	Total Value(FC)	FOB Value(INR)	Scheme
	Quantity	Scheme Description					Declared PMV(INR)	Accepted PMV(INR)	Reward
	Transit Country	Manufacturer Details	Source State	HAWB	TotalPkg	IGSTPynt	Tax Value	Tax Amount	End Use
1	61099090 13320	<u>MENS T -SHIRTS OF COTTON</u>	NOS	6.99	Per 1	NOS	93106.80	7560272.16	60
	Drawback,and ROSCTL						624.35	8316299.38	YES
#						LUT		0.00	GNX100
						Tax Value : 0.00		7560272.16	
						IGST Amt : 0.00		8316299.38	

Drawback Details

INV No	Item No	DBK SI.No.	Custom Adv.	DBK Adv.	Custom Spec. Rate	DBK Spec. Rate	DBK Quantity	DBK Amount
1	1	610901B	0.00	2.10	0.00	12.00	13320.000	158765.72

ROSCTL Details

INV No	Item No	ROSCTL SI.No.	State Leavy Duty	State Leavy Rate	Central Tax Leavy Duty	Central Tax Leavy Rate	ROSCTL Quantity	State Leavy	Central Leavy	ROSCTL Amount(Rs)
1	1	610901B	2.90	13.80	2.00	0.00	13320.000	183816.00	151205.44	335021.44

Packages Details

Packages From	Packages To	Kind Package
220	330	PKG

Single Windows Type of Information

Inv/Item	SQC & Qty	RODTEP	RDT Amount	GST Amount	CCS Amount	District Name	State name	Trade
1/1	13320 NOS	NILL	0.00	0.00	0.00	459 SURAT	24 GUJARAT	NCPTI

Pr
28/7/23

Pr
28/7/23

9
28/7/23

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

Shipping Bill for Export

Job No.: 0000245 Date: 21/07/2023 S/B No.: 2617649 Date: 21/07/2023

Loading Port: INNSA1 State of Origin: GUJARAT

Supporting Documents Details

Inv No	Item No	IRN No	DRN No	Document Type Description	Place of Issue	Issue Date	Expiry Date
Document Issuer Party Name		Document Issuer Party Address					
Document Beneficiary Name		Document Beneficiary Address					
1	1	2023072100050977	GT/106/23-24	271000 Packing list	United Arab Emirates	21/07/2023	
ZEEFINITY GOODS TRADING L.L.C.		BUSINESS BAY DUBAI - UAE					
GRUHAM TRADERS		SHOP NO 254 2ND FLOOR,GRUHAM PLAZA NEW KOSAD ROAD, SURAT SURAT GUJARAT					
1	1	2023072100050978	2023072100018843	101000 Registration Document	United Arab Emirates	21/07/2023	
ZEEFINITY GOODS TRADING L.L.C.		BUSINESS BAY DUBAI - UAE					
GRUHAM TRADERS		SHOP NO 254 2ND FLOOR,GRUHAM PLAZA NEW KOSAD ROAD, SURAT SURAT GUJARAT					
1	1	2023072100050979	GT/106/23-24	380000 Commercial Invoice	United Arab Emirates	21/07/2023	
ZEEFINITY GOODS TRADING L.L.C.		BUSINESS BAY DUBAI - UAE					
GRUHAM TRADERS		SHOP NO 254 2ND FLOOR,GRUHAM PLAZA NEW KOSAD ROAD, SURAT SURAT GUJARAT					

Statement Details

Inv/Item Sn	Code	Title
1/1.	DEC-RS001	I/We GRUHAM TRADERS holder of IEC No FZCPP6423E, in regard to my/our claim under RosCTL scheme made in this Shipping Bill or Bill of Export, hereby declare that: 1. I/ We undertake to abide by the provisions, including conditions, restrictions, exclusions and time-limits as provided under RosCTL scheme, and relevant notifications, regulations, etc., as amended from time to time. 2. Any claim made in this shipping bill or bill of export is not with respect to any duties or taxes or levies which are exempted or remitted or credited under any other mechanism outside RosCTL. 3. I/We undertake to preserve and make available relevant documents relating to the exported goods for the purposes of audit in the manner and for the time period prescribed in the Customs Audit Regulations, 2018.

Following is the list of document attached

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

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

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

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

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

Signature of Exporter/CHA with Date

P-1

 28/7/23

P-2

 28/7/23

P-3

 28/7/23

PANCHANAMA dated 28.07.2023 DRAWN AT CFS- JWR Logistics Pvt. Ltd., Village- Padeghar, Panvel, Navi Mumbai – 410206

Pancha No. 1		Pancha No. 2	
Name :	Chetan Kisan Rohokale	Name :	Navnath Bhau Date
Age :	28	Age :	34
Address :	Ahmadnagar, Maharashtra- 414103	Address :	Pune, Maharashtra- 412410
Occupation :	Service	Occupation :	Service
Mobile No. :	9137321384	Mobile No. :	7506044643

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 28.07.2023 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. GRUHAM TRADERS (IEC: FZCPP6423E) covered under Shipping Bills No. 2616615,2616884 and 2617649 all dated 21.07.2023 which were carted inside 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 Gabaji M. Gunjal, G-card holder of CB M/s. Indo-Foreign (Agents) Pvt Ltd (CHA License No:11/1484) having ID Kardex No. 2114/2021. Then the officer explained to us that the exporter M/s. GRUHAM TRADERS (IEC: FZCPP6423E) having address at Shop No 254,2nd Floor,Gruham Plaza,New Kosad Road,Surat,Gujarat-394107 has filed Shipping Bills No. 2616615,2616884 and 2617649 all dated 21.07.2023 through their Customs Broker M/s. Indo-Foreign (Agents) Pvt Ltd (CHA License No:11/1484) for export of their consignment.

We were shown the Hold letter No. 120/2022-23 SIIB(X) issued vide F. No. SG/Misc-101/2021-22 SIIB(X), JNCH dated 28.07.2023 signed by Dy. Commissioner of Customs, SIIB(X), JNCH regarding hold of Shipping Bills No. 2616615,2616884 and 2617649 all dated 21.07.2023 of M/s. GRUHAM TRADERS (IEC: FZCPP6423E) filed through their authorized Customs Broker M/s. Indo-Foreign (Agents) Pvt Ltd (CHA License No:11/1484). We were also shown copy of Shipping Bills No. 2616615,2616884 and 2617649 all dated 21.07.2023,their respective export invoice and

P1
JWR
28/7/23

P2
NB
28/7/2023
1

G-Card
JWR
28/7/23

packing list. We have put our dated signatures on the above-mentioned documents in token of having seen and understood the same.

Further, the officer requested us to bear witness to the examination proceedings of the subject goods placed in Shed No.G, to which we both voluntarily agreed. Thereafter, all of us proceeded to the area/location inside Shed No.G where the subject goods covered under the Shipping Bills No. 2616615, 2616884 and 2617649 all dated 21.07.2023 were placed. On reaching the specified place, a total of 330 packages (110 packages covered under S/B No. 2616615 dated 21.07.2023, 109 packages covered under S/B No. 2616884 dated 21.07.2023 and 111 packages covered under S/B No. 2617649 dated 21.07.2023) found placed at the said location were opened by the CHA staff and labour available in the CFS 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.)	RoSCTL (in Rs.)
1	2616615/21 .07.2023		74,92,162	1,57,335	3,32,003
2	2616884/21 .07.2023	Mens T-Shirts of	74,24,051	1,55,905	3,28,985
3	2617649/21 .07.2023	Cotton	75,60,272	1,58,766	3,35,021

During 100% examination, the subject goods were found as declared in the Shipping Bills No. 2616615, 2616884 and 2617649 all dated 21.07.2023 in terms of quantity and description. However, the declared value of the goods appeared to be on higher side.

Thereafter, samples of the item declared as "Mens T-Shirts of Cotton" were drawn randomly in triplicate from S/B No. 2616884 dated 21.07.2023. Further, the said samples as drawn above were sealed with wax seal and taken over for the purpose of further investigation by the said Customs Officer. We have put our dated signatures as a token of having seen the drawn samples and sealing of the same in the presence of Shri Gabaji M. Gunjal, G-card holder

P-1
Chief
28/7/23

P-2
NB
28/7/2023

G-card
28/7/23

of CB M/s. Indo-Foreign (Agents) Pvt Ltd (CHA License No:11/1484) having ID Kardex No. 2114/2021.

All the goods pertaining to the aforesaid Shipping Bills were re-packed in the same packages and kept back inside Shed-G, JWR, CFS in our presence and the same were handed over to Manager, JWR for safe custody.

We put our dated signature on the Shipping Bills No. 2616615, 2616884 and 2617649 all dated 21.07.2023, their respective export Invoice, Packing List & other relevant documents as 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. 28.07.2023 at 20:25 hrs. The Panchanama was carried out in our presence and in the presence of the authorized Customs Broker representative. The Panchanama was carried out in peaceful and systematic manner and no untoward event happened during the course of drawing the Panchanama and no damage was done to the subject/concerned goods.

Drawn by me, on the 28th day of July, 2023.


28.7.2023
I.O./SIIB(X), JNCH

(Banmeet Singh)

Pancha-I

28/7/23
Chetan K. Rohokute

Pancha-II

28/7/2023

Mounish B. Dose

In presence of:


28/7/23
Authorized Customs Broker representative
(Ganesh K. ...)



OFFICE OF THE COMMISSIONER OF CUSTOMS (NS-II)
SPECIAL INVESTIGATION AND INTELLIGENCE BRANCH (X)
Jawaharlal Nehru Custom House, Nhava Sheva,
Dist- Raigad, Maharashtra – 400 707.
Tel No: 27244989; Fax: 27241828, 27241825.

F. No.SG/MISC-89/2023-24 SIIB(X) JNCH

Date: .08.2023

To,

The Dy. Chief Chemical Examiner
DYCC section, JNCH
Nhava Sheva,
Tal: Uran, Dist: Raigad.

Sub: Testing of sample pertaining to Shipping Bill No. 2616884 dtd. 21.07.2023 by M/s. Gruham Traders (IE Code: FZCPP6423E)– reg.

Please find enclosed herewith sealed envelope of sample of below mentioned good from the consignment pertaining to Shipping Bill No. 2616884 dtd. 21.07.2023 for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	2616884 dtd. 21.07.2023	Mens T-Shirts Of Cotton	01

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

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

Thanking you.



Encl: as above.

o/c

Yours sincerely,

(Jay Manoj Shah)

Asstt. Commissioner of Customs
SIIB(X), JNCH

Lab 658/SIIB (X) dt 18/08/2023

SIB No 2616884/21.7.2023

Report:- The sample as received is in the form of a white, knitted readymade garment (T-shirt). It is wholly made of cotton.

Total weight of the sample = 124.0 gm

Sealed remnant returned.

Sunil Bagotia

04/9/23

Sunil Bagotia
Assistant Chemical Examiner
JNCH Laboratory

Praful Dalal

4/9/23

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

Market Enquiry Report of M/s. Gruham Traders (IEC: FZCPP6423E) conducted on 21.08.2023.

As approved by the competent authority, the undersigned officer from SIIB (X) along with Shri Gabaji M Gunjal, CB/authorized representative of exporter, conducted market survey of goods covered under Shipping Bills No. **2616615, 2616884 & 2617649** all dated **21.07.2023** presented for export by **M/s. Gruham Traders (IEC: FZCPP6423E)**. The officer carried representative samples of the goods which were drawn from the aforesaid consignment covered under the said Shipping Bills. Market enquiry was conducted on 21.08.2023 in wholesale market near Masjid Bunder, Mumbai.

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

S/B No.	Item Description	Shop 1			Shop 2		Shop 3		Average wholesale price	Re-determined FOB Value= Declared FOB * (Re-determined PMV/Declared PMV)
		M/s. Q.A. Fashion, 27/29 I.M. Merchant Road, Shop No.3, Tan Tan Pura Street, Khadak Mumabi-400009.	M/s. Good Luck Traders, Shop No. 2345/2539, 65, Chakla Street (Sherif Devji Street), Mumbai-400003,	M/s. Mr. Price, 47, Lala Nigam Road, Colaba Market, Mumbai-400005						
2616615 dtd. 21.07.2023	Mens shirts of Cotton	420	400	430	417	50,03,973				
2616884 dtd. 21.07.2023	Mens shirts of Cotton	420	400	430	417	49,58,483				
2617649 dtd. 21.07.2023	Mens shirts of Cotton	420	400	430	417	50,49,465				

The shopkeepers further informed that the price of the goods will vary depending upon the quantity, mode of payment and quality of the goods ordered.


(Shri Gabaji M Gunjal)
CB/Authorized representative of exporter


(Ashok Kumar Nayak)

IO/SIIB(X)



OFFICE OF THE COMMISSIONER OF CUSTOMS (NS-II)
Special Investigation and Intelligence Branch (Export)
Jawaharlal Nehru Customs House, Sheva
Navi Mumbai 400 707, Dist. Raigad, Maharashtra
Tel. No. 27244983, Fax No. 27241828, 27241825.

F.No.SG/Misc-89/2023-24/SIIB(X)/JNCH

Date: 08.2023

To

The Addl. Commissioner of Customs,
CEAC, JNCH



Sub: NOC for Provisional Back to Town of the goods covered under 03 Shipping Bill Nos of M/s Gruham Traders (IEC: FZCPP6423E)- reg.

Please refer to abovementioned subject.

The Exporter M/s Gruham Traders (IEC: FZCPP6423E) has filed 03 below mentioned Shipping Bills for export of goods declared as "RMG Men's T-Shirts of Cotton cotton". Based on NCTC Inputs, the same was hold by this unit vide hold letter dated 28.07.2023.

Thereafter, the subject goods under 03 shipping bills were 100% examined by SIIB(X) under Panchanama dated 28.07.2023. After market enquiry, FOB value is re-determined as given below: -

Sr.No	Shipping Bill No. & Date	DESCRIPTION	DECLARED FOB	REDERMINED FOB	Declared DBK	Redetermin ed DBK
1	2616615 dtd. 21.07.2023	Mens T-shirts of Cotton	74,92,162	50,03,973	1,57,335	1,05,083
2	2616884 dtd. 21.07.2023	Mens T-shirts of Cotton	74,24,051	49,58,483	1,55,905	1,04,128
3	2617649 dtd. 21.07.2023	Mens T-shirts of Cotton	75,60,272	50,49,465	1,58,765	1,06,038
Total=			2,24,76,485	1,50,11,921	4,72,005	3,15,249

As further investigation is still pending, Meanwhile, the exporter vide letter dated 01.08.2023 has requested for provisional release of the goods for Back to Town.

This office has no objection for **provisional release** of the said consignment vide abovementioned 03 Shipping Bills **for Back to Town**. Hence, the same is being forwarded for necessary action please.

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



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

Encl:- Copy of shipping bills, packing list.

SUMMONS

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

To,

The proprietor M/s Gruham Traders**Shop no-254, 2nd floor, Gruham Plaza, New
Kosad Road Surat-394107**

WHEREAS, I, **Kapil** am making inquiry in connection with
export vide SB no-2616615,2616884 & 2617649 all dt 21.07.2023 under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

(a) give evidence and / or

(b) produce documents or things of the following description in your possession or under your control:

1. **E-way bill & purchase GST tax invoice of the subject consignment**
2. **ITR and GSTR2A or GSTR1 related to this consignment**
3. **BRC of past consignments, PFMS linked drawback Bank account statement etc**

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I do hereby summon you to appear before me in person on **2024-03-06** at **01:30:PM** at the office of **C-604, SIIB(X), JNCH**

Inquiry as aforesaid is deemed to be a judicial proceeding within the meaning of section 193 and section 228 of the Indian Penal Code, 1860 (45 of 1860) and non-compliance of this summon is an offence punishable under Section 174 & 175 of the Indian Penal Code, 1860.

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

Signature :

Designation :

Superintendent / Appraiser / Senior Intelligence Officer
EM-1727371902N**dt 21/2/24**

SUMMONS

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

To,

Proprietor/Director/Partner of M/s. Gruham Traders (IEC- FZCPP6423E)

SHOP NO 254 2ND FLOOR, GRUHAM PLAZA
NEW KOSAD ROAD, SURAT, GUJARAT, 394107

EM 078377157IN

01/11/2024

WHEREAS, I, Milan am making inquiry in connection with Shipping Bill Nos. 2616615, 2616884 and 2617649 all dated 21.07.2023 filed by M/s. Gruham Traders (IEC- FZCPP6423E) under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

- (a) give evidence and / or
(b) produce documents or things of the following description in your possession or under your control:

1. GSTR 1/2A and GSTR-2B, E-way Bill, Identity Card
2. GST Purchase Tax Invoice, Bank Statement, E way bill and ITR
3. Company address proof and any other relevant documents related to export done against IEC- FZCPP6423E

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I do hereby summon you to appear before me in person / or by an authorised agent on 2024-11-18 at 11:30:AM at the office of C-604, SIIB(X), JNCH

Inquiry as aforesaid is deemed to be a judicial proceeding within the meaning of section 229 and section 267 of Bharatiya Nyaya Sanhita, 2023 (45 of 2023) and non-compliance of this summon is an offence punishable under section 208 and section 210 of Bharatiya Nyaya Sanhita, 2023 (45 of 2023).

Given under my hand and seal of office to-day the 01 day of November, 2024 at JNCH



Name : Milan

Signature :

Designation :

Superintendent / Appraiser / Senior Intelligence Officer

o/c
gryhamtraders554@gmail.com

SUMMONS

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

To,

Proprietor/Director/Partner of M/s. Gruham
Traders (IEC-FZCPP6423E)SHOP NO 254 2ND FLOOR, GRUHAM PLAZA
NEW KOSAD ROAD, SURAT, GUJARAT, 394107EM099253762 IN
04/12/24

WHEREAS, I, **Milan** am making inquiry in connection with Shipping Bills Nos. 2616615, 2616884 and 2617649 all dated 21.07.2023 filed by M/s. Gruham Traders (IEC-FZCPP6423E) under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

(a) give evidence and / or
(b) produce documents or things of the following description in your possession or under your control:

1. GSTR 1/2A and GSTR-2B, E-way Bill, Identity Card
2. GST Purchase Tax Invoice, Bank Statement, E way bill and ITR
3. Company address proof and any other relevant documents related to export done against IEC FZCPP6423E

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I do hereby summon you to appear before me in person / or by an authorised agent on 2024-12-20 at 11:30:AM at the office of **C-604, SIIB(X), JNCH**

Inquiry as aforesaid is deemed to be a judicial proceeding within the meaning of section 229 and section 267 of Bharatiya Nyaya Sanhita, 2023 (45 of 2023) and non-compliance of this summons is an offence punishable under section 208 and section 210 of Bharatiya Nyaya Sanhita, 2023 (45 of 2023).

Given under my hand and seal of office to-day the 4 day of **December, 2024** at **JNCH**Name : **Milan**

Signature

Designation :

Superintendent / Appraiser / Senior Intelligence Officer

SUMMONS

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

To,

The Director/authorized representative of CHA M/s.
Indo Foreign (Agents) Pvt. Ltd.

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

WHEREAS, I, **Milan** am making inquiry in connection with Shipping Bills Nos. 2616259, 2616880, 2617606 and 2618221 all dated 21.07.2023 by M/s. RP Enterprise (IEC-DGFPP0099J) and 2616615, 2616884 and 2617649 all dated 21.07.2023 by M/s. Gruham Traders (IEC-FZCPP6423E)

under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

(a) give evidence and / or

(b) produce documents or things of the following description in your possession or under your control:

1. KYC documents of the Exporter, e-way bills, Purchased Tax Invoice related to the S/Bs 2616259, 2616880, 2617606 and 2618221 all dated 21.07.2023 of M/s. RP Enterprise and 2616259, 2616880, 2617606 and 2618221 all dated 21.07.2023 of M/s Gruham Traders (IEC-FZCPP6423E)
2. BRC of the above-mentioned Shipping bills
3. Any other relevant document

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I do hereby summon you to appear before me in person / or by an authorised agent on **2025-01-08** at **11:30:AM** at the office of **C-604, SIIB(X), JNCH**

Inquiry as aforesaid is deemed to be a judicial proceeding within the meaning of section 229 and section 267 of Bharatiya Nyaya Sanhita, 2023 (45 of 2023) and non-compliance of this summon is an offence punishable under section 208 and section 210 of Bharatiya Nyaya Sanhita, 2023 (45 of 2023).

Given under my hand and seal of office to-day the **8** day of **January, 2025** at **JNCH**



Name : **Milan**

Signature : 

Designation :

Superintendent / Appraiser / Senior Intelligence Officer

Recd
17/1
18/1/25

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

In pursuance of Summons dated 25.04.2024 issued under seal and signature of Shri Kapil, Appraiser of Customs, SIIB(X), JNCH. I, Gabaji M Gunjal, present myself for recording my statement under section 108 of the Customs Act, 1962. I have been explained the provisions of section 108 of the Customs Act, 1962, that giving false evidence under the said section of the said act is an offence punishable under section 193 of the Indian Penal Code, 1860, that this statement of mine can be used as evidence either against me or any other person in any court of law, anywhere in India. Having been explained the said provisions of the 108 of the Customs Act, 1962. I am giving my true and voluntary statement as follows.

My name is Gabaji M. Gunjal, aged 54 years. My Kardex No. is 2114/2021. My residential address is A-203, Pintiya Building, Dadi colony, Amrut nagar, Thane-400612. I am having personal Mobile No. 9987578767. I am holding my Aadhar Card No. 249594121226 and submitting the copy of the G-card also with my signature as proof of my identity. I am HSc pass. I can read, understand and write in Marathi, English and Hindi but as my handwriting is not so good, I am requesting the officer to type my statement on computer as per my say. I am married & staying at above mentioned address with my family.

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

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

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

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

Q3. Have you filed the 03 Shipping Bills No. 2616615,2616884&2617649 all dated 21.07.2023 on behalf of Exporter M/s Gruham Traders?



Ans. Yes, I with help of my subordinates have filed above mentioned 03 Shipping Bills on the behalf of CB M/s Indo-Foreign(Agents) Pvt. Ltd on behalf of the exporter M/s Gruham Traders.

Q 4. Are you aware about the case booked against exporter M/s Gruham Traders for said shipping bills for misdeclaration of value?

Ans. Yes, I am aware about the case booked against the Exporter as during examination, the goods found overvalued as I was present during examination.

Q5. How did you came in contact of the exporter M/s Gruham Traders?

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

Q6. Do you have the KYC of the exporter M/s Gruham Traders?

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

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

Ans. The exporter had promised to pay Rs 1500/- for each shipments agency charges, which we are yet to receive.

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

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

Q.9 In this case, did not you doubt that proprietor/Exporter may be frontman and someone other was actual owner & from where they will finance?

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

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

Ans. As per CBLR, we complied all rules. Also, during examination, the goods found as declared in terms of quantity & marked description also. We don't have any idea regarding supply chain or GST act violation angle.

Q.11 Have your CB firm or the exporter been penalized by any Govt agency?



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

Q 12. Do you have anything more to say?

Ans. I have nothing more to add. However, I would be cooperating with the Department in the instant matter and provide all the related documents as and when required.

The above statement of mine running into 03 pages has been recorded as my true, correct and voluntary statement without any force, threat, inducement or coercion. On my request, the said statement has been typed on the office computer of SIIB (X), JNCH, Nhava Sheva, Dist. Raigad, Maharashtra-400 707 as per my say and request and I certify that it has been recorded exactly as stated by me in response to questions raised to me during the proceedings. I, therefore, affix my dated signature on every page of the statement in token of having been recorded correctly as stated by me. I have nothing more to add.


(Gabaji M Gunjal)

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

Typed by me


SIO/SIIB(X)
(P. S. Nam)

Before me


SIO/SIIB(X)
(KAPIL)