



सीमाशुल्क आयुक्त का कार्यालय, एनएस-II
OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II
केंद्रीकृत निर्यात आकलन कक्ष, जवाहरलाल नेहरू सीमाशुल्क भवन
CENTRALIZED EXPORT ASSESSMENT CELL
JAWAHARLAL NEHRU CUSTOM HOUSE
न्हवा शेवा, तालुका -उरण, जिला -रायगढ़, महाराष्ट्र- 400 707
**NHAVA SHEVA, TALUKA-URAN, DIST- RAIGAD, MAHARASHTRA-
400707**

F. No. CUS/ASS/MISC/582/2025-CEAC

Date of SCN: 21 .01.2026

F. No.: CUS/SIIB/ALT/138/2024-SIIB(E)-JNCH

Date of Issue: 21 .01.2026

SCN NO. 1873/2025-26/ADC/CEAC/NS-II/CAC/JNCH

DIN NO. 20260178NT000062146C

Show Cause Notice Issued under section 124 of the Customs Act, 1962.

M/s. Natural Fabrics (IEC-AUPPJ3015K) having its office at 1st Floor, Shop No. 135, Raj Imperial, Vraj Chawk, near Sarthana Police Station, Sarthana, Jakatna, Gujarat-395006 has filed the following Shipping Bill nos. 7866388 dated 27.02.2024 and 7906343 dated 28.02.2024 for Export of following items destined to UAE and Canada respectively. The details are as under:

TABLE-I

SB No./Date	Description	Quantity (NOS)	FOB (INR)	DBK (INR)	RoSCTL (INR)	RoDTEP (INR)	IGST (INR)
7866388 dated 27.02.2024	Readymade garments Girls MIDI with bag of MMF	9180	56,54,318	1,63,975.23	2,68,580	0	2,82,973
	Readymade garments Boys 2 pc night suit of Blend	1800	11,08,689.80	38,804.16	59,980	0	55,485
	Readymade garments Girls 2 pc night suit of Blend	3600	22,17,369.61	77,608.28	1,07,099	0	1,10,970
	Shoulder Bag	500	41,062	0	0	0	0
7906343 Dated 28.02.2024	Poly Cotton Bandhani Fabric	5	583.22	0	0	0	0
	Blouse	42	4392.28	0	0	0	0
	Cotton blouse fabric	122	11,286.38	0	0	371	0
	Poly cotton kurti	599	72,279.52	2,168.39	4,373	0	0
	Poly cotton leggings	49	8,869.02	301.55	437	0	0
	Poly cotton ladies night wear	27	5,973.02	149.33	294	0	0
	Poly cotton ladies pant	8	1,930.68	0	104	0	0
	Poly lycra peticot	40	8,688.01	234.58	330	0	0
	Polyester Saree	214	68,860.61	1,514.93	0	64	0
Poly Cotton Suit	21	5,490.34	192.16	266	0	0	
Total			92,09,803.08	2,84,948.59	4,41,464.07	435.00	4,49,428

2. On the basis of Specific Intelligence, regarding Export of suspicious consignment of M/s. Natural Fabrics (IEC-AUPPJ3015K) covered under Shipping Bill Nos. 7866388 dated 27.02.2024 and 7906343 dated 28.02.2024 (hereinafter referred to as "Shipping Bills") (RUD-I) filed through their Customs Brokers M/s. JIT Shipping Services (License No. AFLPP4301FCH003) and M/s. Shriwin Shipping and Logistics (License No. ACDFS7892RCH006) respectively at JWR CFS. The goods covered in the Shipping Bill Nos. 7866388 dated 27.02.2024 and 7906343 dated 28.02.2024 were put on hold vide Hold No. 285/2022-23 SIIB(X) dated 07.03.2024 for Examination of the same as the supply chain of the Exporter appeared to be fake/manipulated and the declared value of the goods appeared to be very highly overvalued and mis-declared to avail illegitimate claim of drawback and other Export incentives. Hence the case was taken up by SIIB (X) for detailed investigation.

3. Consequently, the subject goods pertaining to Shipping Bill Nos. 7866388 dated 27.02.2024 and 7906343 dated 28.02.2024 were examined 100% vide Panchanama dated 07.03.2024 (RUD-II) in the presence of two independent Panchas, Representatives of Customs

Brokers and Exporter. During the Examination, the subject goods were found as declared in the said Shipping Bills, their corresponding Invoices and Packing Lists w.r.t. declared quantity and description. However, it appeared that the valuation of the goods covered in above said Shipping Bills is overvalued. Representative Sealed Samples (RSS) of the goods from the Shipping Bills were drawn for the purpose of further investigation.

4. Further, letters dated 20.03.2024 were forwarded to DYCC, JNCH along with RSS for testing in order to determine exact characteristics, nature and composition of the subject goods. DYCC tested the RSS's and forwarded the test Reports vide DYCC Reports No. 213/SIIB(X) dated 03.04.2024, 214/SIIB(X) dated 03.04.2024, 215/SIIB(X) dated 04.04.2024 and 216/SIIB(X) dated 10.04.2024 (RUD-III). The details of test report are as under:

Sr. No	Lab Report No.	Item Description	Declared CTH, Drawback Sr. No	DYCC Test Report
1	213/SIIB(X) dated 03.04.2024	Readymade garments Boys 2 pc night suit of Blend	CTH - 62031990 Drawback Sr. No. - 62030102B	<p>The sample as received is in form of readymade garment (2 pc set). Total wt. of the sample = 261 gm</p> <p>1. T shirt: The sample as received is in the form of readymade garment (half sleeves round neck t-shirt). It is made of dyed knitted fabric having painted design at front. It is wholly composed of cotton yarns. Net weight of sample = 114.3 gm</p> <p>2. Lower = The sample as received is in the form of readymade garment (lower full). It is made of dyed knitted fabric having painted design on front at one leg fitted elastic at waist position. It is wholly composed of cotton yarns. Net weight of sample = 146.7 gm</p>
2	214/SIIB(X) dated 03.04.2024	Readymade garments Girls MIDI with bag of MMF	CTH - 62044290 Drawback Sr. No. - 62040303B	<p>The sample as received is in the form of readymade garment (girls 2 pc set). Total wt. of sample = 361.4 gm</p> <p>1. T-shirt: The sample as received is in the form of readymade garment (half sleeves round neck t-shirt). It is made of dyed knitted fabric having painted design at front. It is wholly composed of cotton yarns. Net wt. of sample = 146.2 gm</p> <p>2. Lower: The sample as received is in the form of readymade garment (lower full). It is made of dyed and printed fabric fitted elastic at waist position. It is wholly composed of cotton yarns. Net wt. Of sample = 215.2 gm Description of the goods is RMG girl midi with bag of mmf whereas on the sample packet written as RMG Girls 2pc night suit of blend.</p>
3.	215/SIIB(X) dated 04.04.2024	Polyester Saree	CTH - 54078470 Drawback Sr. No. - 540707B	<p>The sample as received is in the form of readymade garment (saree). It is made of yarn dyed woven fabric having self-designed in a uniform pattern. The yarn dyed fabric is wholly composed of polyester and self-designed pattern is composed of metallized polyester yarn. GSM = 94.15</p>

4.	216/SIIB(X) dated 10.04.2024	Poly cotton kurti	CTH - 62044290 Drawback Sr. No. - 62040301B	The sample as received is in the form of dyed and self-designed with sequences on the design readymade garment (kurti). The base fabric is composed of twoply viscose spun yarns on the one side and Nylon filament yarns on other side. It is having innere lining fabric composed of polyester filament yarns. Wt. of sample = 177.6 gm Wt. of base fabric = 129.3 gm Wt. of lining fabric = Balance Total polyester = 27.20 % by weight % of composition of base fabric: Viscose = 79.61 % by weight Nylon = Balance
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As per the DYCC reports, the RITC and Export Incentives Sr. Nos. are redetermined in the table below below.

Table-II

Item No	Item Description	DECLARED							REDETERMINED						
		RITC	Drawback	Rate	RoSCTL	RATE		RODT EP	RITC	Drawback	Rate	RoSCTL	RATE		RODT EP
						State	Centre						State	Centre	
1	Readymade garments Girls MIDI with bag of MMF	62044290	62040303B	2.9	62040303B	2.65	2.1	0	62044290	62040303B	2.9	62040303B	2.65	2.1	0
2	Readymade garments Boys 2 pc night suit of Blend	62031990	62030102B	3.5	62030102B	3.13	2.28	0	62031990	62030102B	3.5	62030102B	3.13	2.28	0
8	Poly cotton kurti	62044290	62040301B	3	62040301B	3.6	2.45	0	62044410	62040303B	2.9	62040303B	2.65	2.1	0
13	Polyester Saree	54078470	540707B	2.2	540707B	0	0	2.4	54078470	540707B	2.2	540707B	0	0	2.4

5. Re-determination of Valuation:

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

5.2 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.

5.3 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 14.03.2024. Value of the goods was taken from 3 different shops/dealers and average of their prices was taken as Market value of the same. The details of the determination of the value is summarized in the Market Survey Report dated 14.03.2024.

6. To ascertain prevailing Market Value of the goods, the Market Enquiry of the goods covered under the subject Shipping Bills was required to be conducted, therefore this office had requested to the Exporter to represent them during the said Market Enquiry. The Market Enquiry was conducted on 14.03.2024 (RUD-IV) along with Authorized Representative of the Exporter. As per the Market Enquiry, the value of the goods has been re-determined and accordingly the Export incentives have been re-determined. On the basis of Panchanama dated 07.03.2024 and Market Enquiry Report dated 14.03.2024, it is observed that the subject goods have been mis-declared in terms of classification and valuation. The re-determined FOB value of the goods and corresponding Export incentives under the Shipping Bills would be as below:

Table-III

Sr. No	SB & Date	Description of Goods	Avg. Whole sale Price	PMV	Declared FoB	Re-determined FoB Value = Declared FoB * (Re-determined PMV/Declared PMV)	Draw back Rate	REdeter mined Drawback	State RoSC TL Rate	Redetermined State RoSCTL	Centra l Ro SCTL Rate	Redetermined Central RoSCTL	Total Re determined RoSCTL	RODT EP RATE	Redeter mined RODTE P
1	7866388 DATED 27.02.2024	Readymade garments Girls MIDI with bag	397.00	677.93	₹ 56,54,3 18.00	₹ 33,11,20 3.58	2.9	₹ 96,024.90	2.65	₹ 87,746.89	2.1	₹ 69,535.28	₹ 1,57,28 2.17	0	₹ 0.00
2		Readymade garments Boys 2 pc night suit of Blend	380.00	677.93	₹ 11,08,6 89.80	₹ 6,21,453.73	3.5	₹ 21,750.88	3.13	₹ 19,451.50	2.28	₹ 14,169.14	₹ 33,620.64	0	₹ 0.00
3		Readymade garments Girls 2 pc night suit of Blend	440.00	677.93	₹ 22,17,3 79.61	₹ 14,39,15 6.00	3.5	₹ 50,370.46	2.78	₹ 40,008.54	2.05	₹ 29,502.70	₹ 69,511.24	0	₹ 0.00
4		Shoulder Bag	90.35	90.3 5	₹ 41,062.59	₹ 41,062.5 9	0	₹ 0.00	0	₹ 0.00	0	₹ 0.00	₹ 0.00	0	₹ 0.00
5	7906343 DATED 28.02.2024	Poly Cotton Bandhani Fabric	128.40	128.4	₹ 583.22	₹ 583.22	0	₹ 0.00	0	₹ 0.00	0	₹ 0.00	₹ 0.00	0.7	₹ 0.00
6		Blouse	115.03	115.03	₹ 4,392.2 8	₹ 4,392.28	0	₹ 0.00	0	₹ 0.00	0	₹ 0.00	₹ 0.00	0	₹ 0.00
7		Cotton blouse fabric	101.76	101.76	₹ 11,286.3 8	₹ 11,286.3 8	0	₹ 0.00	0	₹ 0.00	0	₹ 0.00	₹ 0.00	4.3	₹ 371.0 0
8		Poly cotton kurti	132.73	132.73	₹ 72,279.5 2	₹ 72,279.5 2	2.9	₹ 2,096.11	2.65	₹ 1,915.4 1	2.1	₹ 1,517.8 7	₹ 3,433.2 8	0	₹ 0.00
9		Poly cotton leggings	199.11	199.11	₹ 8,869.0 2	₹ 8,869.02	3.4	₹ 301.55	2.85	₹ 252.77	2.08	₹ 184.48	₹ 437.25	0	₹ 0.00
10		Poly cotton ladies night wear	243.33	243.33	₹ 5,973.0 2	₹ 5,973.02	2.5	₹ 149.33	2.85	₹ 170.23	2.08	₹ 124.24	₹ 294.47	0	₹ 0.00
11		Poly cotton ladies pant	265.50	265.5	₹ 1,930.6 8	₹ 1,930.68	1.7	₹ 0.00	3.13	₹ 60.43	2.28	₹ 44.02	₹ 104.45	0	₹ 0.00
12		Poly lycra peticot	238.91	238.91	₹ 8,688.0 1	₹ 8,688.01	2.7	₹ 234.58	2.1	₹ 182.45	1.7	₹ 147.70	₹ 330.15	0	₹ 0.00
13		Polyester Saree	353.96	353.96	₹ 68,860.6 1	₹ 68,860.6 1	2.2	₹ 1,514.93	0	₹ 0.00	0	₹ 0.00	₹ 0.00	2.4	₹ 64.00

14		Poly Cotton Suit	287.58	287.58	₹ 5,490.34	₹ 5,490.34	3.5	₹ 192.16	2.78	₹ 152.63	2.05	₹ 112.55	₹ 265.18	0	₹ 0.00
TOTAL					92,09,803.08	56,01,228.98		1,72,634.90		1,49,940.85		1,15,337.98	2,65,278.83		435.00

Table-IV

Sl No.	Shipping Bill No. & Date	Description of goods	Quantity (PCS)	Declared				Re-determined			
				FOB (INR)	Drawback (INR)	ROSCTL (INR)	RODTEP	FOB	Drawback	ROSCTL	RODTEP
1	7866388 dated 27.02.2024	Readymade garments Girls MIDI with bag of MMF	9180	₹ 56,54,318.00	₹ 1,63,975.22	₹ 2,68,580.11	₹ 0.00	₹ 33,11,203.58	₹ 96,024.90	₹ 1,57,282.17	₹ 0.00
2		Readymade garments Boys 2 pc night suit of Blend	1800	₹ 11,08,689.80	₹ 38,804.14	₹ 59,980.12	₹ 0.00	₹ 6,21,453.73	₹ 21,750.88	₹ 33,620.64	₹ 0.00
3		Readymade garments Girls 2 pc night suit of Blend	3600	₹ 22,17,379.61	₹ 77,608.29	₹ 1,07,099.43	₹ 0.00	₹ 14,39,156.00	₹ 50,370.46	₹ 69,511.24	₹ 0.00
4		Shoulder Bag	500	₹ 41,062.59	₹ 0.00	₹ 0.00	₹ 0.00	₹ 41,062.59	₹ 0.00	₹ 0.00	₹ 0.00
5	7906343 dated 28.02.2024	Poly Cotton Bandhani Fabric	5	₹ 583.22	₹ 0.00	₹ 0.00	₹ 0.00	₹ 583.22	₹ 0.00	₹ 0.00	₹ 0.00
6		Blouse	42	₹ 4,392.28	₹ 0.00	₹ 0.00	₹ 0.00	₹ 4,392.28	₹ 0.00	₹ 0.00	₹ 0.00
7		Cotton blouse fabric	122	₹ 11,286.38	₹ 0.00	₹ 0.00	₹ 371.00	₹ 11,286.38	₹ 0.00	₹ 0.00	₹ 371.00
8		Poly cotton kurti	599	₹ 72,279.52	₹ 2,168.39	₹ 4,372.91	₹ 0.00	₹ 72,279.52	₹ 2,096.11	₹ 3,433.28	₹ 0.00
9		Poly cotton leggings	49	₹ 8,869.02	₹ 301.55	₹ 437.25	₹ 0.00	₹ 8,869.02	₹ 301.55	₹ 437.25	₹ 0.00
10		Poly cotton ladies night wear	27	₹ 5,973.02	₹ 149.33	₹ 294.47	₹ 0.00	₹ 5,973.02	₹ 149.33	₹ 294.47	₹ 0.00
11		Poly cotton ladies pant	8	₹ 1,930.68	₹ 0.00	₹ 104.45	₹ 0.00	₹ 1,930.68	₹ 0.00	₹ 104.45	₹ 0.00
12		Poly lycra peticot	40	₹ 8,688.01	₹ 234.58	₹ 330.15	₹ 0.00	₹ 8,688.01	₹ 234.58	₹ 330.15	₹ 0.00
13		Polyester Saree	214	₹ 68,860.61	₹ 1,514.93	₹ 0.00	₹ 64.00	₹ 68,860.61	₹ 1,514.93	₹ 0.00	₹ 64.00
14		Poly Cotton Suit	21	₹ 5,490.34	₹ 192.16	₹ 265.18	₹ 0.00	₹ 5,490.34	₹ 192.16	₹ 265.18	₹ 0.00
TOTAL				92,09,803.08	2,84,948.59	4,41,464.07	435.00	56,01,228.98	1,72,634.90	2,65,278.83	435.00

Table-V

Re-determined FOB (in Rs.)	Differential Drawback (in Rs.)	Differential ROSCTL (in Rs.)	Differential RODTEP	Total excess Export benefits (in Rs.)
₹ 56,01,228.98	₹ 1,12,313.69	₹ 1,76,185.24	₹ 0.00	₹ 2,88,498.93

7. As can be seen from the Table above, based on the Report received by the DYCC, JNCH and Market Enquiry conducted on 14.03.2024, it appears that the goods declared by the Exporter in the Shipping Bill Nos. 7866388 dated 27.02.2024 and 7906343 dated 28.02.2024 have been mis-declared in terms of Export Incentives Serial Number and value. The value of the goods has been re-determined based on the Market Enquiry Report dated 14.03.2024. The Export incentive such as drawback & RoSCTL/RoDTEP are therefore to 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 . 92,09,803.08/-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.

8. Past Exports:

In order to investigate past consignments, the data was retrieved from the date of issuance of IEC i.e. 22.06.2023 till 31.03.2025 for Exporter M/s. Natural Fabrics (IEC-AUPPJ3015K). However, the Exporter had exported goods under a total of 02 Shipping Bills in past. During further investigation, ICES data was scrutinized, on perusal of the past Export data, no foreign remittance has been received as per FEMA regulations. The details of the Shipping Bills are as under where no BRC/foreign remittance has been realized yet against this IEC.

Table-VI

Sr. No.	SB No.	SB Date	LEO Date	Expected Realization Date	FOB (INR)	Drawback Amount (in INR)	RoSCTL (in INR)	RoDTEP (in INR)	FOB to be realised (In FC)	FOB actually realised (In FC)
1	7488069	13.02.2024	21.02.2024	30.11.2024	2,17,640.94	7,299	8,147	1,262	2,648	0
2	7802065	24.02.2024	24.02.2024	30.11.2024	8,98,030.89	8,179	15,271	3,574	10,925	0
Total					11,15,671.83	15,478	23,418	4,836	13,573	0

As per Table-VI, there are 02 Shipping Bills for which FOB has not been realized despite completion of expected realization time period as mandated by RBI.

It is also pertinent to mention here that the prescribed timeline for realization of foreign remittance is 09 months as per RBI Master Circular No.14/2014-15 dated 01.07.2014, which states, "it has been decided in consultation with the Government of India that the period of realization and repatriation of Export proceeds shall be nine months from the date of Export for all Exporters including Units in SEZs, Status Holder Exporters, EOUs, Units in EHTPs, STPs & BTPs until further notice. However, Export incentives have been disbursed in case of only one shipping bill mentioned at Sr. No. 2 of Table-VI. For the shipping bill mentioned at Sr. No. 1 of Table-VI, the export incentives have not been disbursed.

Accordingly, the Drawback is liable to be demanded Back from the Exporter on account of non-receipt of foreign remittance for the Shipping Bill mentioned at Sr. No. 2 in Table-VI under Section 75 and 75A of the Customs Act 1962 read with Rule 17 & 18 of the drawback Rules, 2017 along with applicable interest. Also, ROSCTL & RoDTEP are liable to be demanded Back from the Exporter on account of non-receipt of foreign remittance for the Shipping Bills mentioned at Sr. No. 2 in Table-VI in terms of Notification No. 76/2021-Cus (N.T) dated 23.09.2021, 77/2021-Cus (N.T) dated 24.09.2021 & 25/2023-Cus (N.T) dated 01.04.2023 along with applicable interest under section 28AA of the Customs Act, 1962. Total drawback claimed in Shipping Bill mentioned at Sr. no. 2 in Table-VI in which FOB not realized despite completion of time period is Rs. 8,179/-, RoSCTL claimed is Rs. 15,271/- and RoDTEP claimed is Rs. 3,574/- which is liable to be demanded back from the Exporter.

9. Further, an alert to withhold the Export incentives against the Exporter M/s Natural Fabrics (IEC-AUPPJ3015K) was inserted during the investigation.

10. The Exporter vide their letter dated 11.03.2024 requested to Provisional Release of the goods for Export. NOC dated 18.03.2024 was issued for the Provisional Release of the goods for Export by SIIB(X) (RUD-V). 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 under section 110A of the Customs Act, 1962 on execution of Bond of Rs. 92,09,803/- and on submission of Bank Guarantee/Cash Security amounting to Rs. 1,00,000/-.

GST Verification of Exporter and suppliers:

11. Further, letters dated 20.03.2024, 17.12.2024, 08.01.2025 and 19.02.2025 (RUD-VI) were also sent to jurisdictional CGST Commissionerate i.e. Division I, Range-IV Surat CGST to verify genuineness of the Exporter M/s. Natural Fabrics (GSTIN-24AUPPJ3015K1ZM). However, in this regard, no reply has been received in this office till date from the concerned jurisdictional Authority.

11.1 Further, letters dated 20.03.2024, 17.12.2024, 08.01.2025 and 19.02.2025 were also sent to jurisdictional CGST Commissionerate i.e. Division I, Range-IV Surat CGST to verify genuineness of the supplier M/s. Beena Global Exim (GSTIN-24BXGPD5942Q1Z2), M/s Rudra Trade International (GSTIN: 24BMDPP7157F1ZZ) and M/s RB Creation (GSTIN: 24CSPPB1113A1ZM) and M/s. Tatva Exim (GSTIN: 24AATFT9185A1ZS). However, in this regard, no reply has been received in this office till date from the concerned jurisdictional Authority.

SUMMONS & STATEMENT

12. Further, in order to record the statement of exporter M/s. Natural Fabrics (IEC-AUPPJ3015K), under section 108 of Customs Act, 1962, 04 Summons have been issued vide DIN- 20241278NT0000520345 dated 17.12.2024 to appear on 31.12.2024, DIN-20250178NT0000888B5E dated 15.01.2025 to appear on 22.01.2025, DIN-20250278NT0000444D55 dated 04.02.2025 to appear on 14.02.2025, DIN-20250278NT0000999EB9 dated 17.02.2025 to appear on 27.02.2025 in the name of M/s. Natural Fabrics (IEC-AUPPJ3015K) 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 were returned to this office with a remark that 'No Such Person at the given Address'. Though, the Exporter turn up in response to summons CBIC DIN-20250278NT0000999EB9 dated 17.02.2025 after receiving on the mail, Shri. Dhorajiya Mitesh Bavchandbhai, Manager and Authorized representative of Exporter M/s. Natural Fabrics (IEC-AUPPJ3015K) appeared in this office and his statement was recorded under section 108 of the Customs Act, 1962 on 28.02.2025 (RUD-VII) wherein he inter-alia stated that:

- On being asked about description of the Exporter and whether he is Authorised on behalf of the exporter to record statement he stated that M/s. Natural Fabrics (IEC-AUPPJ3015K) is situated at 1st Floor, Shop No. 135, Raj Imperial, Vraj Chawk, near Sarthana Police Station, Sarthana, Jakatna, Gujarat - 395006; that they are a merchant Exporter specializing in Ready-Made Garments (RMGs); that he is the manager of the company and is fully Authorized to provide this statement and submitted authorization letter for the same.
- On being asked whether the Exporter files GSTR regularly he stated that yes, they file GST returns on a regular basis.
- On being asked to submit GSTR-1, GSTR-2A, and GSTR-3B copies to support his claim he said to provide the requisite documents in 3-4 days .

- On being asked about filing of the shipping bills he stated that Shipping Bill No. 7866388 dated 27.02.2024 was filed through their customs broker, M/s. JIT Shipping Services and Shipping Bill No. 7906343 dated 28.02.2024 was filed by CHAM/s. Shriwin Shipping and Logistics.
- On being asked about how he contacted the CHA he stated that he is acquainted with Mr. Sanjay Babaji Sawant, a G-Card holder of CHA from M/s. JIT Shipping Services; that he is a friend of his cousin.
- On being asked about the KYC done by CHA he stated that they provided the necessary KYC documents to the CHA; and Mr. Sanjay Sawant from CHA visited for physical verification.
- On being asked about examination of the goods he stated that he agrees with the examination findings; that their Authorized representative, Mr. Sanjay Babaji Sawant, a G-Card holder of CHA, was present during the panchnama.
- On being asked about mis-declaration in goods in composition he acknowledged the findings in the DYCC report and accepted that the goods were not declared accurately. However, he emphasized that this was an unintentional error with no mala-fide intent to secure undue Export benefits.
- On being asked about the supplier of goods he stated that the goods were procured from M/s. Beena Global and M/s. Tatva Exim and he submitted the tax invoice.
- On being asked whether they are actual owner of the goods he stated that their firm is the actual owner of the goods.
- On being asked about the payment to the suppliers of goods he stated that payment was made to the suppliers through RTGS; that **he will submit his financial bank statements reflecting the transaction and Income Tax Returns (ITRs) to the official email address of department.**
- On being asked about destination countries of the goods he stated that they serve a diverse range of foreign buyers who contact them through online platforms. These buyers are located in various countries, and they dispatch goods based on their specific demand.
- On being asked about improper supply chain he again stated that the goods were procured from M/s. Beena Global and M/s. Tatva Exim.
- On being asked about over-valuation of the goods he acknowledged the findings of the market enquiry and accepted full responsibility for the declared valuation. However, he clarified that the discrepancy was an unintentional error. He added that the lower quality of the goods supplied by their vendors may have contributed to the overvaluation.
- On being asked about past Shipping bills and remittance of the same he stated that they had exported goods under 02 shipping bills in past and **have not received foreign remittance till date.**
- On being asked whether he is aware of RBI guidelines in case of non-receipt of foreign remittance he stated that he is aware of the guidelines and he is in constant touch of the foreign buyer for payment.

- On being asked about the returns of the summons he stated that they have **changed their registered address** and the same has been updated on GST portal.
- On being asked about how they become aware of the summons he stated that they came to know about the summonses through mail sent to them.
- On being asked whether they have been penalized by any govt. agency in past he replied in negative.

13. RELEVANT LEGAL PROVISIONS

A. Customs Act, 1962:

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

Section 50: Entry of goods for Exportation. - (1) The Exporter of any goods shall make entry thereof by presenting [electronically] [on the customs automated system] to the proper officer in the case of goods to be Exported in a vessel or aircraft, a Shipping Bill, and in the case of goods to be Exported by land, a bill of Export [in such form and manner as may be prescribed]:

Provided that the [Principal Commissioner of Customs or Commissioner of Customs] may, in cases where it is not feasible to make entry by presenting electronically [on the customs automated system], allow an entry to be presented in any other manner.]

(2) The Exporter of any goods, while presenting a Shipping Bill or bill of Export, shall make and subscribe to a declaration as to the truth of its contents.

(3) The Exporter who presents a Shipping Bill or bill of Export under this section shall ensure the following, namely: -

- (a) the accuracy and completeness of the information given therein;
- (b) the authenticity and validity of any document supporting it; and
- (c) compliance with the restriction or prohibition, if any, relating to the goods under this Act or under any other law for the time being in force.

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

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

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

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

114AA. Penalty for use of false and incorrect material. - If a person knowingly or intentionally makes, signs or uses, or causes to be made, signed or used, any declaration, statement or document which is false or incorrect in any material particular, in the transaction of any business for the purposes of this Act, shall be liable to a penalty not exceeding five times the value of goods.

Section 114AC: Penalty for fraudulent utilisation of input tax credit for claiming refund. - Where any person has obtained any invoice by fraud, collusion, wilful misstatement or suppression of facts to utilise input tax credit on the basis of such invoice for discharging any duty or tax on goods that are entered for Exportation under claim of refund of such duty or tax, such person shall be liable for penalty not exceeding five times the refund claimed. For the purposes of this section, the expression "input tax credit" shall have the same meaning as assigned to it in clause (63) of section 2 of the Central Goods and Services Tax Act, 2017 (12 of 2017).

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

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

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

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

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

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

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

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

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

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

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

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

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

C. 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.

D. 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:

14. M/s. Natural Fabrics (IEC-AUPPJ3015K) having its office at 1st Floor, Shop No. 135, Raj Imperial, Vraj Chawk, near Sarthana Police Station, Sarthana, Jakatna, Gujarat-395006 had filed Shipping Bill Nos. 7866388 dated 27.02.2024 and 7906343 dated 28.02.2024 through their Customs Broker, M/s. JIT Shipping Services (License No. AFLPP4301FCH003) and M/s Shriwin Shipping and Logistics (License No. ACDFS7892RCH006) respectively at JWR CFS. The re-determined FOB value of the said goods covered under the above-mentioned Shipping

Bills comes to Rs. 56,01,228.98/- as against the declared FOB value of Rs. 92,09,803.08/-. By inflating the FOB value, the Exporter was attempting to claim Drawback of Rs. 2,84,948.59/-, RoSCTL of Rs. 4,41,464.07/- and RoDTEP of Rs. 435/- whereas they were eligible for Drawback of Rs. 1,72,634.90/-, RoSCTL of Rs. 2,65,278.83/- and RoDTEP of Rs. 435/- respectively (as tabulated in Table-IV above).

14.2 As can be seen from the Table-IV above, based on the Market Enquiry conducted on 14.03.2024, it appears that the goods declared by the Exporter in the Shipping Bill Nos. 7866388 dated 27.02.2024 and 7906343 dated 28.02.2024 have been mis-declared in terms of their value. During the Market Enquiry it was found that the value of the goods filed under the said Shipping Bills were inflated and hence needed to be re-determined under Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007. The Export incentive such as drawback & RoSCTL/RoDTEP are therefore re-determined with respect to the re-determined FOB as mentioned in the Table-IV above. It is thus cogent and clear that the Exporter M/s Natural Fabrics (IEC-AUPPJ3015K) had (i) mis-declared the impugned goods in terms of Description, classification and valuation (ii) attempted to defraud the Government by claiming undue higher amount of Drawback and RoSCTL/RoDTEP and thereby acted in a manner which rendered the said goods under Table-I above liable for confiscation in terms of the Provisions of Section 113(i), 113(ia) and 113 (ja) of the Customs Act, 1962 respectively.

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

14.4 As the Exporter had not made declaration truthfully in the said Shipping Bills, they have violated the conditions of Section 50(2) of the Customs Act, 1962. Hence, it appears that there was a deliberate mis-declaration, mis-statement and suppression of facts regarding the actual value of the impugned goods, on the part of the Exporter with mala-fide intention to claim undue Export benefits not legitimately payable to them. The Exporter had declared the FOB value in the Shipping Bills as Rs. 92,09,803.08/- whereas the re-determined FOB value after conducting the Market Survey was Rs. 56,01,228.98/- only and hence higher Drawback & RoSCTL and other Export incentives were attempted to be claimed. Thus, it appeared that the said goods were attempted to be Exported in violation of Section 50(2) of the Customs Act, 1962 read with Section 11(1) of Foreign Trade (Development & Regulation) Act 1992 & Rules 11 of Foreign Trade Rules 1993, as Exporter had furnished wrong declaration to the Custom Authorities.

14.5 As the goods were attempted to be Exported by mis-declaration for which confiscation is proposed. However, the drawback and RoSCTL/RoDTEP claimed in the live Shipping Bills as mentioned in Table-I is re-determined as detailed in Table-IV.

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

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

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

goods. Hence, value of the subject goods could not be determined under the said Rule 4 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.

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

14.10 The value of the impugned goods is, therefore, proposed to be re-determined under the residual Rule 6 of CVR (Export) Rules, 2007. This Rule stipulates that subject to the Provisions of Rule 3, where the value of the Export goods cannot be determined under the Provisions of Rules 4 and 5, the value shall be determined using reasonable means consistent with the principles and general Provisions of these Rules. Therefore, in order to arrive at the correct value of the impugned goods the same was required to be done on the basis of Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007. Accordingly, the total value of the goods has been re-determined from Rs. 92,09,803.08/- to Rs. 56,01,228.98/- as per the Market Enquiry and DYCC Reports of the subject goods.

14.11 With respect to the Exporter M/s. Natural Fabrics (IEC-AUPPJ3015K), this office sent 04 letters dated 20.03.2024, 17.12.2024, 08.01.2025 and 19.02.2025 to jurisdictional CGST Commissionerate i.e. Division I, range-IV Surat CGST. However, no reply in this regard is received in this office till date. Also, letters dated 20.03.2024, 17.12.2024, 08.01.2025 and 19.02.2025 were also sent to jurisdictional CGST Commissionerate i.e. Division I, range-IV Surat CGST to verify genuineness of the supplier M/s. Beena Global Exim (GSTIN-24BXGPD5942Q1Z2), M/s Rudra Trade International (GSTIN: 24BMDPP7157F1ZZ) and M/s RB Creation (GSTIN: 24CSPPB1113A1ZM) and M/s Tatva Exim (GSTIN: 24AATFT9185A1ZS). However, in this regard, no reply has been received in this office till date from the concerned jurisdictional Authority. Summons to the Exporter were also dispatched and mailed on the given address, however, the summonses sent via speed post returned to this office with the remark "No Such Person at the given Address". Hence, from the above facts, it appears that the Exporter is **non-existent**. Also, Summonses have been sent through the e-mail address provided by the Exporter in their official correspondence with this office. Though, the exporter appeared for deposing statement, failed to provide the details/documents for verification of Supply chain. Also, as per the statement dated 28.02.2025 of Authorised representative of the Exporter, wherein he stated that they have changed their registered address and will change the registered address. Also, in his statement, he stated that he will submit GSTRs, Financial Statement in 3-4 days. But till date nothing is submitted nor mailed by the Exporter. Also, the Exporter has rendered themselves liable to penalty in terms of section 114AB of the Customs Act, 1962 on account of non-receipt of the foreign remittance in Past Shipping Bills filed by the Exporter. The Exporter has also rendered themselves liable to penalty in terms of section 114(iii) of the Customs Act, 1962 on account of mis-declaration in Description, classification and valuation of the impugned goods. The Exporter has knowingly & intentionally caused to sign & used the documents to claim the undue advantage with mala-fide intent to avail undue/excess Export benefits in form of Drawback, Rosctl and other Export benefits. 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.

It appears that the ITC claimed appears wrongly claimed and claimed by fraud etc. since verification report of the Exporter and its supply chain has not received and Exporter has not submitted any proof in this regard. Hence the Exporter M/s. Natural Fabrics (IEC-

AUPPJ3015K) have rendered themselves liable to penalty in terms of Section 114AC of the Customs Act, 1962.

14.12 It further appears that the Exporter M/s. Natural Fabrics (IEC-AUPPJ3015K) have rendered themselves liable to penalty in terms of section 114(iii) of the Customs Act, 1962 on account of mis-declaration in Description, classification and valuation of the impugned goods. The Exporter has knowingly & intentionally caused to sign & used the documents to claim the undue advantage with mala-fide intent to avail undue/excess Export benefits in form of Drawback, Rosctl and other Export benefits. Therefore, M/s Natural Fabrics (IEC-AUPPJ3015K)also liable for penalty in terms of Section 114 AA of Customs Act, 1962 for this intentional mis-declaration.

14.13 For the past Shipping Bills as mentioned in Table-VI wherein foreign remittance have been not received by the Exporter as per ICES 1.5 and thereby in a manner which rendered the said goods liable for confiscation in terms of Provisions of Section 113(ia) & 113(ja) of the Customs Act, 1962. The Export incentive claimed by the Exporter in the Shipping Bill mentioned at Sr. no. 2 of Table-VI are also liable to be demanded from them in terms of Section 75 and 75A of the Customs Act 1962 read with Rule 18 of the drawback Rules, 2017 & Section 28AAA and Notification No. 76/2021-Cus (N.T) dated 23.09.2021, 77/2021-Cus (N.T) dated 24.09.2021 & 25/2023-Cus (N.T) dated 01.04.2023 along with applicable interest under section 28AA of the Customs Act, 1962.

14.14 As above discussed, the Exporter has obtained Drawback & RoSCTL/RoDTEP by fraud, collusion, willful misstatement or suppression of facts without realizing the BRC for the Past Shipping Bills mentioned in Table-VI. Hence, it appears that the M/s. Natural Fabrics (IEC-AUPPJ3015K) have rendered themselves liable to penalty in terms of section 114AB of the Customs Act, 1962 on account of non-receipt of the foreign remittance in Shipping Bills filed by the Exporter as mentioned at Table-VI above.

15. Now, M/s. Natural Fabrics (IEC-AUPPJ3015K) having its registered office at 1st Floor, Shop No. 135, Raj Imperial, Vraj Chawk, near Sarthana Police Station, Sarthana, Jakatna, Gujarat-395006are hereby called upon to Show Cause to the Additional Commissioner of Customs, CAC, 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. 92,09,803.08/- covered under the Shipping Bill Nos. 7866388 dated 27.02.2024 and 7906343 dated 28.02.2024 should not be re-determined to Rs. 56,01,228.98/- under Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.
- ii. The drawback of Rs. 2,84,948.59/- andRoSCTL of Rs. 4,48,718.26/-claimed in the Shipping Bill Nos. 7866388 dated 27.02.2024 and 7906343 dated 28.02.2024 should not be redetermined to Drawback of Rs. 1,72,634.90 and RoSCTL of Rs. 2,65,278.83 since the FOB value of the goods is redetermined. Further, this re-determined export incentives are also not eligible to be paid to the exporter since the remittance against these two shipments has also not been received till date even after a lapse of 9 months as detailed above.
- iii. The said impugned Export goods covered under the Shipping Bill Nos. 7866388 dated 27.02.2024 and 7906343 dated 28.02.2024 having total declared FOB value of Rs. 92,09,803.08/ - which appear to be mis-declared in terms of Description, classification and valuation, should not be confiscated under the Provisions of Section 113(i), 113(ia) and 113(ja) of the Customs Act, 1962.

- iv. Penalty should not be imposed on M/s. Natural Fabrics (IEC-AUPPJ3015K) under Section 114(iii) and 114AA of the Customs Act, 1962 for the above violation.
- v. Penalty should not be imposed on M/s. Natural Fabrics (IEC-AUPPJ3015K) under Section 114AC of the Customs Act, 1962 for the above violation.
- vi. Penalty should not be imposed on M/s. Natural Fabrics (IEC-AUPPJ3015K) under Section 114AB of the Customs Act, 1962 for non-realization of the foreign remittance in case of live Shipping Bills mentioned in Table-I.
- vii. The goods pertaining to Shipping Bills mentioned in Table-VI totally valued at Rs. 11,15,671.83 should not be held liable for confiscation under the Provisions of Section 113(ia) and 113(ja) of the Customs Act, 1962 since the Export benefits of Drawback and Rosctl have been availed and taken by the Exporter without realising the Export proceeds i.e on account of non-receipt of foreign remittance of the value of Export.
- viii. The drawback amount of Rs. 8179/- claimed in Shipping Bill mentioned in Sr. no. 2 of Table-VI above should not be recovered on account of non-receipt of remittance in and should not be demanded from the Exporter along with applicable interest under Section 75 and 75A of the Customs Act 1962 read with Rule 17 &18 of the drawback Rules, 2017.
- ix. The RoSCTL amount of Rs. 15,271/- & RoDTEP of Rs. 3,574/- claimed in Shipping Bills mentioned in Sr. no. 2 of Table-VI above should not be recovered on account of non-receipt of remittance in terms of Notification No. 76/2021-Cus (N.T) dated 23.09.2021, 77/2021-Cus (N.T) dated 24.09.2021 & 25/2023-Cus (N.T) dated 01.04.2023 along with applicable interest under section 28AA of the Customs Act, 1962.
- x. Penalty should not be imposed on M/s. Natural Fabrics (IEC-AUPPJ3015K) under Section 114AB of the Customs Act, 1962 on account of claiming export incentives/benefits without receipt of the foreign remittance in Shipping Bill Nos. mentioned in Table-VI filed by the Exporter.
- xi. The Bond amounting to Rs. 92,09,803/- should not be enforced and Bank Guarantee/Cash Security amounting to Rs. 1,00,000/- submitted at the time of Provisional Release of the goods for Export, should not be appropriated against Export incentives, applicable interest, redemption fine and penalty etc. arising out of this order.

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

17. 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.

18. 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.

19. 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.

20. 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.

WOL: B
21/08/26.

(RAGHU KIRAN B.)

COMMISSIONER OF CUSTOMS (in-situ)
CEAC, NS-II, JNCH, Nhava Sheva

To,

Notices,

1. M/s. Natural Fabrics (IEC-AUPPJ3015K)
1st Floor, Shop No. 135, Raj Imperial, Vraj Chawk,
Near Sarthana Police Station, Sarthana, Jakatna,
Gujarat-3950062.

Copy to:

- 1) The Dy./Asstt Commissioner of Customs, CAC/Drawback/DRC Section, JNCH
- 2) The Asstt. Commissioner of Customs, SIIB (X) & IRMC JNCH.
- 3) The Dy./Asstt. Commissioner of Customs, CBS, NCH, Mumbai.
- 4) Supdt. /CHS, JNCH for display on Notice Board.
- 5) Supdt. /EDI, JNCH for uploading on JNCH website.
- 6) Office Copy.

Annexure - A

<i>Sr. No.</i>	<i>List of Relied Upon Documents</i>
<i>RUD-I</i>	Shipping Bill Nos. 7866388 dated 27.02.2024 and 7906343 dated 28.02.2024
<i>RUD-II</i>	Panchanama dated 07.03.2024
<i>RUD-III</i>	Test Reports from DYCC
<i>RUD-IV</i>	Copy of Market Enquiry dated 14.03.2024
<i>RUD-V</i>	NOC for Provisional Release for Export Letter dated 18.03.2024.
<i>RUD-VI</i>	GST verification of the letters sent for verification of the exporter and its suppliers
<i>RUD-VII</i>	Copy of statement of Shri. Dhorajiya Mitesh Bavchandbhai, Manager and authorized representative of exporter M/s. Natural Fabrics (IEC-AUPPJ3015K) dated 28.02.2025.

**JIT Shipping
Shipping Bill Check List**

1019(1012) AFLPP4301FCH003 7866388 Dated :27/02/2024 05/03/2024	2.78 57/PCS 61643.00	23/02/2024 Formatted Job:E/S/001019/23-24	Date Name State of Origin Time	JIT Shipping GUJARAT 16:00	45456.00	107099.00 2439117.57
Scheme : 60 (DRAWBACK & RoSCTL) GUJARAT (24)	SURAT (459)					
4 SHOULDER BAG (SAMPLE)	42021110 500 As per Tariff : 500 PCS NOS	1 N		PER 1 PCS LUT	500.00	41062.59
Scheme : 00 (Free SB Involving Remittance Of Foreign Exchange) GUJARAT (24)	SURAT (459)					GNX100 45168.84
Total					109850.00	9021450.00
IGST Total					8988570.00	449428.00
Total DBK:						280388.00
Total RoSCTL						435659.00

Statement Details

Inv No	Item No	Stmnt Type	Statement Code	Statement Text
1	1	DEC	RS001	
1	2	DEC	RS001	
1	3	DEC	RS001	

Supporting Document Details

Inv No - Item No : 1 - 0	Document No : NF/04/23-24	CHA LICENCE NO : AFLPP4301FCH003	IEC : AUPPJ3015K	Ice Gate ID : JITSHIPPING	IRN No : 2024022700031445	Doc type : 934000 (Value declaration (GATT Valuation	Place of Issue : INDIA	Issued Date : 23/02/2024	Expiry Date :	Issuing Party Details : NATURAL FABRICS 1ST FLOOR,SHOP NO.135, RAJ IMPERIAL STATION SARTHANA JAKATNAKA GUJARAT - 395006	Beneficiary Details : AIN ALSHAMS READY MADE GARMENTS TRADING CO LLC P.O.BOX -7478 DUBAI ,U.A.E UNITED ARAB EMIRATES - 00
Inv No - Item No : 1 - 0	Document No : NF/04/23-24	CHA LICENCE NO : AFLPP4301FCH003	IEC : AUPPJ3015K	Ice Gate ID : JITSHIPPING	IRN No : 2024022800022391	Doc type : 331000 (Commercial invoice which includes	Place of Issue : INDIA	Issued Date : 23/02/2024	Expiry Date :	Issuing Party Details : NATURAL FABRICS 1ST FLOOR,SHOP NO.135, RAJ IMPERIAL STATION SARTHANA JAKATNAKA GUJARAT - 395006	Beneficiary Details : AIN ALSHAMS READY MADE GARMENTS TRADING CO LLC P.O.BOX -7478 DUBAI ,U.A.E UNITED ARAB EMIRATES - 00

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 rate and 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.

Declaration text RoSCTL Scheme (RS001)
I/We NATURAL FABRICS (name of the exporter), holder of IEC no.AUPPJ3015K.,,in regard to my 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.

Name & Signature of the Exporter
NATURAL FABRICS

SB No. & Date
7866388 dated 27/02/2024

Total FOB: 9021450.00
Drawback: 280388.00
RoDTEP: 0.00
RoSL/RoSCTL: 435659.00

P2
(Signature)
21/3/24

CR
(Signature)
21/3/24

I/We undertake to abide by the provisions of Foreign Exchange Management Act, 1999, as amended

JIT Shipping
Shipping Bill Check List

1019(1012)	Date	23/02/2024 Formatted Job:E/S/001019/23-24
AFLPP4301FCH003	Name	JIT Shipping
7866388 Dated :27/02/2024	State of Origin	GUJARAT
05/03/2024	Time	16:00

on time to time, including realisation or repatriation of foreign exchange to or from India.

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

Signature of
Exporter/CHA with date

Focus Export Checklist Version 1.0.0.0

P1
21/3/24

92
21/3/24

CR
21/3/24

EXPORTER:

PACKING LIST

CONSIGNEE:

ATC BALUB

READY-MADE GARMENTS TRADING CO LLC
 P.O. BOX 1474 DUBAI U.A.E
 AIN@SHAMS2004@GMAIL.COM

CTN NO	DESCRIPTION	QTY	GROSS WT	NET WT
1	GIRLS MIDI WITH BAG	144	55 000	52 000
2	GIRLS MIDI WITH BAG	144	55 000	52 000
3	GIRLS MIDI WITH BAG	144	55 000	52 000
4	GIRLS MIDI WITH BAG	144	55 000	52 000
5	GIRLS MIDI WITH JACKET	144	55 000	52 000
6	GIRLS MIDI WITH BAG	144	55 000	52 000
7	GIRLS MIDI WITH BAG	144	55 000	52 000
8	GIRLS MIDI WITH BAG	144	55 000	52 000
9	GIRLS MIDI WITH BAG	180	55 000	52 000
10	GIRLS MIDI WITH BAG	180	55 000	52 000
11	GIRLS MIDI WITH BAG	180	55 000	52 000
12	GIRLS MIDI WITH BAG	180	55 000	52 000
13	GIRLS MIDI WITH BAG	180	55 000	52 000
14	GIRLS MIDI WITH BAG	144	55 000	52 000
15	GIRLS MIDI WITH BAG	144	55 000	52 000
16	GIRLS MIDI WITH JACKET	144	55 000	52 000
17	GIRLS MIDI WITH BAG	120	55 000	52 000
18	GIRLS MIDI WITH BAG	120	55 000	52 000
19	GIRLS MIDI WITH SHOES	180	55 000	52 000
20	GIRLS MIDI WITH BAG	144	55 000	52 000
21	GIRLS MIDI WITH BAG	144	55 000	52 000
22	GIRLS MIDI WITH SHOES	180	55 000	52 000
23	GIRLS MIDI WITH SHOES	180	55 000	52 000
24	GIRLS MIDI WITH SHOES	180	55 000	52 000
25	GIRLS MIDI WITH BAG	144	55 000	52 000
26	GIRLS MIDI WITH BAG	144	55 000	52 000
27	GIRLS MIDI WITH BAG	120	55 000	52 000
28	GIRLS MIDI WITH BAG	120	55 000	52 000
29	GIRLS MIDI WITH SHOES	180	55 000	52 000
30	GIRLS MIDI WITH BAG	120	55 000	52 000
31	GIRLS MIDI WITH BAG	120	55 000	52 000
32	GIRLS MIDI WITH BAG	120	55 000	52 000
33	GIRLS MIDI WITH BAG	120	55 000	52 000
34	GIRLS MIDI WITH BAG	120	55 000	52 000
35	GIRLS MIDI WITH BAG	120	55 000	52 000
36	GIRLS MIDI WITH BAG	120	55 000	52 000
37	GIRLS MIDI WITH BAG	144	55 000	52 000
38	GIRLS MIDI WITH BAG	144	55 000	52 000
39	GIRLS MIDI WITH BAG	144	55 000	52 000
40	GIRLS MIDI WITH BAG	144	55 000	52 000
41	GIRLS MIDI WITH CAP	240	55 000	52 000
42	GIRLS MIDI WITH CAP	240	55 000	52 000
43	GIRLS MIDI WITH CAP	240	55 000	52 000
44	GIRLS MIDI WITH CAP	240	55 000	52 000
45	GIRLS MIDI WITH CAP	240	55 000	52 000
46	GIRLS MIDI WITH BAG	240	55 000	52 000
47	GIRLS MIDI WITH BAG	180	55 000	52 000
48	GIRLS MIDI WITH BAG	180	55 000	52 000
49	GIRLS MIDI WITH BAG	180	55 000	52 000
50	GIRLS MIDI WITH BAG	180	55 000	52 000
51	GIRLS MIDI WITH BAG	120	55 000	52 000
52	GIRLS MIDI WITH BAG	120	55 000	52 000
53	GIRLS MIDI WITH BAG	120	55 000	52 000
54	GIRLS MIDI WITH BAG	120	55 000	52 000
55	GIRLS MIDI WITH BAG	120	55 000	52 000
56	GIRLS MIDI WITH BAG	120	55 000	52 000
57	GIRLS MIDI WITH BAG	120	55 000	52 000
58	GIRLS MIDI WITH BAG	120	55 000	52 000
59	GIRLS MIDI WITH BAG	120	55 000	52 000
60	GIRLS MIDI WITH BAG	120	55 000	52 000
61	BOYS 2PC NIGHT SUIT	180	55 000	52 000
62	BOYS 2PC NIGHT SUIT	180	55 000	52 000
63	BOYS 2PC NIGHT SUIT	180	55 000	52 000
64	BOYS 2PC NIGHT SUIT	180	55 000	52 000
65	BOYS 2PC NIGHT SUIT	180	55 000	52 000
66	BOYS 2PC NIGHT SUIT	180	55 000	52 000
67	BOYS 2PC NIGHT SUIT	180	55 000	52 000
68	BOYS 2PC NIGHT SUIT	180	55 000	52 000
69	BOYS 2PC NIGHT SUIT	180	55 000	52 000
70	BOYS 2PC NIGHT SUIT	180	55 000	52 000
71	GIRLS 2PC NIGHT SUIT	180	55 000	52 000
72	GIRLS 2PC NIGHT SUIT	180	55 000	52 000
73	GIRLS 2PC NIGHT SUIT	180	55 000	52 000
74	GIRLS 2PC NIGHT SUIT	180	55 000	52 000
75	GIRLS 2PC NIGHT SUIT	180	55 000	52 000
76	GIRLS 2PC NIGHT SUIT	180	55 000	52 000
77	GIRLS 2PC NIGHT SUIT	180	55 000	52 000
78	GIRLS 2PC NIGHT SUIT	180	55 000	52 000
79	GIRLS 2PC NIGHT SUIT	180	55 000	52 000
80	GIRLS 2PC NIGHT SUIT	180	55 000	52 000
81	GIRLS 2PC NIGHT SUIT	120	55 000	52 000
82	GIRLS 2PC NIGHT SUIT	120	55 000	52 000
83	GIRLS 2PC NIGHT SUIT	120	55 000	52 000
84	GIRLS 2PC NIGHT SUIT	120	55 000	52 000
85	GIRLS 2PC NIGHT SUIT	120	55 000	52 000
86	GIRLS 2PC NIGHT SUIT	120	55 000	52 000
87	GIRLS 2PC NIGHT SUIT	120	55 000	52 000
88	GIRLS 2PC NIGHT SUIT	120	55 000	52 000
89	GIRLS 2PC NIGHT SUIT	120	55 000	52 000
90	GIRLS 2PC NIGHT SUIT	120	55 000	52 000
91	GIRLS 2PC NIGHT SUIT	120	55 000	52 000
92	GIRLS 2PC NIGHT SUIT	120	55 000	52 000
93	GIRLS 2PC NIGHT SUIT	120	55 000	52 000
94	GIRLS 2PC NIGHT SUIT	120	55 000	52 000
95	GIRLS 2PC NIGHT SUIT	120	55 000	52 000
96	SHOULDER BAG	50	20 000	18 000
97	SHOULDER BAG	50	20 000	18 000
98	SHOULDER BAG	50	20 000	18 000
99	SHOULDER BAG	50	20 000	18 000
100	SHOULDER BAG	50	20 000	18 000
101	SHOULDER BAG	50	20 000	18 000
102	SHOULDER BAG	50	20 000	18 000
103	SHOULDER BAG	50	20 000	18 000
104	SHOULDER BAG	50	20 000	18 000
105	SHOULDER BAG	50	20 000	18 000

TOTAL CTN: 105
 TOTAL P.C: 15020
 TOTAL GR. WT: 5425 000 KGS
 TOTAL NET WT: 5120 000 KGS

P1
2/13/24

P2
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2/13/24



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

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

SB No
7866388
AUPPJ3015K
24AUPPJ3015K1ZM GSN
AFLPP4301FCH003
SB Date
27-FEB-24
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INV
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ITEM
4
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0
105 G.WT KGS 5425



*SB22290220241854

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

PART - I - SHIPPING BILL SUMMARY

A STATUS	1.MODE	2.ASSESS	3.EXMN	4.JOBGING	5.MEIS	6.DBK	7.RODTP	8.LICENCE	9.DFRC	10.RE-EXP	11.LUT
	SEA	Y	Y	N	Y	Y	N	N	N		Y
B DECLARANT DETAILS	12.PORT OF LOADING	INNSA1 (Jawaharlal Nehru (Nh) Gujarat)			13.COUNTRY OF FINAL DESTINATION UNITED ARAB EMIRATES						
	14.STATE OF ORIGIN	Gujarat			15.PORT OF FINAL DESTINATION AEJEA (Jebel Ali)						
C VALU SUMMARY	16.PORT OF DISCHARGE	AEJEA (Jebel Ali)			17.COUNTRY OF DISCHARGE UNITED ARAB EMIRATES						
	1.EXPORTER'S NAME & ADDRESS	NATURAL FABRICS 1ST FLOOR, SHOP NO. 135, RAJ IMPERIA, N SARTHANA POLICE STATION, SARTHANA JA SURAT			7.CONSIGNEE NAME & ADDRESS AIN ALSHAMS READY MADE GARMENTS TRADING CO LLC P.O.BOX -7478 DUBAI, U.A.E AINALSHAMS2004@GMAIL.COM AE						
E MANIFEST DETAILS	3. AD CODE:	0180114			8. GSTIN / TYPE 24AUPPJ3015K1ZM GSN						
	4.RBI WAIVER NO.& DT	2.Type Private			9.FOREX BANK A/C NO. 84XXXXX863						
G EQUIPMENT DETAILS	5.CB NAME	JIT SHIPPING SERVICES			10.DBK BANK A/C NO. 84XXXXX863						
	6.AEO				11. IFSC NO. KKBK0002853						
I ANNEX DETAILS	1.FOB VALUE	2.FREIGHT	3.INSURANC	4.DISCOU	5.COM	1.DBK CLAIM	2. IGST AMT	3.CESS AMT			
	9021450	8220	0	0	0	280388	0	6.ROSCTL AMT 435659			
J PROCESS DETAILS	6.DEDUCTIONS	7.P/C	8.DUTY	9.CESS	D. EX. PR.						
	0	0	0	0	F. INVOICE SUMMARY						
H CHALLAN DETAILS	1.MAWB NO.	2.MAWB DT	3.HAWB NO.	4.HAWB DT	N.O.C.	1.SNO	2.INV NO.	3. INV AMT.	4.CURRENC		
	24PCEG0229627013300					1	NF/04/23-24	109850	USD		
I ANNEX DETAILS	4. CIN NO.	5. CIN DT.	6. CIN SITE ID		1SR.NO 2.CHALLAN NO 3.PAYMT DT 4.AMOUNT						
	24PCEG0229627013300	29-FEB-24	INNSA1								
I ANNEX DETAILS	1.CONTAINER	2.SEAL	3.DATE	4.S No							
I ANNEX DETAILS	1.SEAL TYPE	2.NATURE OF CARGO		3.NO. OF PACKETS	4.NO. OF CONTAINERS	5.LOOSE PACKETS					
	WAREHOUSE SEALED	CONTAINERISED		105	0	0					
I ANNEX DETAILS	6.MARKS & NUMBERS	AS PER INVOICE, WE INTENT TO CLAIM REWARDS UNDER REMISSION OF DUTIES AND TAXES ON EXPORTED PRODUCTS (ROSCTL) SCHEME									
J PROCESS DETAILS	1.EVENT	2.DATE	3.TIME	4.LEO NO. 39/1022							
	5.Submission	27-FEB-24	12:22	6.LEO Date. 29-FEB-24							
	5.Assessment	28-FEB-24	16:57	8.BRC Realisation Date 30-NOV-24							
	7.Examination	29-FEB-24	18:11								
	9.LEO	29-FEB-24	18:44								

Signature Not Verified

Digitally signed by DS DIRECTORATE GENERAL OF SYSTEMS AND DATA MANAGEMENT 01
Date: 2024.02.29 18:58:11 IST
Reason: CUSTOMS
Location: INDIA

Glossary

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

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

P1
27/2/24

P2
27/2/24

OR
27/2/24



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

Port Code
INNSA1

SB No
7866388
SB Date
27-FEB-24

IEC/Br
GSTIN/TYPE
CB CODE

AUPPJ3015K
24AUPPJ3015K1ZM GSN
AFLPP4301FCH003

TYPE
Nos
PKG

INV
1
105
ITEM
4
G.WT
KGS
CONT
0
5425



*SB22290220241854

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

PART - II - INVOICE DETAILS

A. REF	1.S.No	2.INVOICE No. & Dt.	3.P.O.No. & Dt.	4.LoC No. & Dt	5.Contract No.&Dt	6.AD code	7.INVTERM
	1	NF/04/23-24 23/02/2024				0180114	CF
B. TRANSACTION PARTIES	1.EXPORTER'S NAME & ADDRESS			2.BUYER'S NAME & ADDRESS			
	NATURAL FABRICS 1ST FLOOR,SHOP NO.135,RAJ IMPERIA,N SARTHANA POLICE STATION,SARTHANA JA 395006			ALJAY TRADING SERVICES FZC-LLC BUSINESS CENTRE SHARJAH PUBLISHING CITY FREE ZONE SHARJAH UAE			
	3.THIRD PARTY NAME & ADDRESS			4.BUYER AEO STATUS			

C.VAL DTLs	1.INVOICE VALUE	2.FOB VALUE	3.FREIGHT	4.INSURANCE	5.DISCOUN	6.COMMISON	7.DEDUCT	8.P/C	9.EXCHANGE RATE
	109850 USD	109750 USD	100 USD	0	0	0	0		1 USD INR 82.2
1.ItemSNo	2.HS CD	3.DESCRPTION			4.QUANTITY	5.UQC	6.RATE	7.VALUE(F/C)	
1	62044290	READYMADE GARMENTS GIRLS MIDI WITH BAG O F MMF			9180	PCS	7.5	68850	
2	62031990	READYMADE GARMENTS BOYS 2PC NIGHT SUIT O F BLAND			1800	PCS	7.5	13500	
3	62041290	READYMADE GARMENTS GIRLS 2PC NIGHT SUIT OF BLAND			3600	PCS	7.5	27000	
4	42021110	SHOULDER BAG (SAMPLE)			500	PCS	1	500	

D. ITEM DETAILS

Glossary

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

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

P2
Fwd 12/24

P2
OPAH
7/3/24

CB
Jony
9/2/24



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

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

SB No
7866388
AUPPJ3015K
24AUPPJ3015K1ZM GSN
AFLPP4301FCH003
INV
1
105
ITEM
4
G.WT
KGS
CONT
0
5425



*SB22290220241854

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

PART - III - ITEM DETAILS

INVOICE (1/1)

1.INVSN	2.ITEMSN	3.HS CD	4.DESCRPTION	5.QUANTITY	6.UQC	7.RATE	8.VALUE(F/C)	9.FOB (INR)	10.PMV																																																																																
1	1	62044290	READYMADE GARMENTS GIRLS MIDI WITH BAG O F MMF	9180	PCS	7.5	68850	5654318.28	677.53																																																																																
<table border="0"> <tr> <td>11.DUTYAMT</td> <td>12.CESS RT</td> <td>13.CESAMT</td> <td>14.DBKCLMD</td> <td>15.IGSTSTAT</td> <td>16.IGST VALUE</td> <td>17.IGST AMOUNT</td> <td>18.SCHCOD</td> <td colspan="2"></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td>Y</td> <td>LUT</td> <td></td> <td></td> <td></td> <td>60</td> </tr> <tr> <td colspan="10">19. SCHEME DESCRIPTION</td> </tr> <tr> <td colspan="10">Drawback, and ROSCTL</td> </tr> <tr> <td>20. SQC MSR</td> <td>21. SQC UQC</td> <td colspan="2">22. STATE OF ORIGIN</td> <td colspan="2">23. DISTRICT OF ORIGIN</td> <td colspan="4"></td> </tr> <tr> <td>9180</td> <td>NOS</td> <td colspan="2">Gujarat</td> <td colspan="2">SURAT</td> <td colspan="4"></td> </tr> <tr> <td>24. PT Abroad</td> <td>25.COMP CESS</td> <td>26.END USE</td> <td colspan="2">27.FTA BENEFIT AVAILED</td> <td>28. REWARD BENEFIT</td> <td colspan="4">29. THIRD PARTY ITEM</td> </tr> <tr> <td>NCPTI</td> <td>0 INR</td> <td>GNX100</td> <td colspan="2">Y</td> <td>Yes</td> <td colspan="4">N</td> </tr> </table>										11.DUTYAMT	12.CESS RT	13.CESAMT	14.DBKCLMD	15.IGSTSTAT	16.IGST VALUE	17.IGST AMOUNT	18.SCHCOD							Y	LUT				60	19. SCHEME DESCRIPTION										Drawback, and ROSCTL										20. SQC MSR	21. SQC UQC	22. STATE OF ORIGIN		23. DISTRICT OF ORIGIN						9180	NOS	Gujarat		SURAT						24. PT Abroad	25.COMP CESS	26.END USE	27.FTA BENEFIT AVAILED		28. REWARD BENEFIT	29. THIRD PARTY ITEM				NCPTI	0 INR	GNX100	Y		Yes	N			
11.DUTYAMT	12.CESS RT	13.CESAMT	14.DBKCLMD	15.IGSTSTAT	16.IGST VALUE	17.IGST AMOUNT	18.SCHCOD																																																																																		
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NCPTI	0 INR	GNX100	Y		Yes	N																																																																																			
1	2	62031990	READYMADE GARMENTS BOYS 2PC NIGHT SUIT O F BLAND	1800	PCS	7.5	13500	1108690.2	677.53																																																																																
<table border="0"> <tr> <td>11.DUTYAMT</td> <td>12.CESS RT</td> <td>13.CESAMT</td> <td>14.DBKCLMD</td> <td>15.IGSTSTAT</td> <td>16.IGST VALUE</td> <td>17.IGST AMOUNT</td> <td>18.SCHCOD</td> <td colspan="2"></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td>Y</td> <td>LUT</td> <td></td> <td></td> <td></td> <td>60</td> </tr> <tr> <td colspan="10">19. SCHEME DESCRIPTION</td> </tr> <tr> <td colspan="10">Drawback, and ROSCTL</td> </tr> <tr> <td>20. SQC MSR</td> <td>21. SQC UQC</td> <td colspan="2">22. STATE OF ORIGIN</td> <td colspan="2">23. DISTRICT OF ORIGIN</td> <td colspan="4"></td> </tr> <tr> <td>1800</td> <td>NOS</td> <td colspan="2">Gujarat</td> <td colspan="2">SURAT</td> <td colspan="4"></td> </tr> <tr> <td>24. PT Abroad</td> <td>25.COMP CESS</td> <td>26.END USE</td> <td colspan="2">27.FTA BENEFIT AVAILED</td> <td>28. REWARD BENEFIT</td> <td colspan="4">29. THIRD PARTY ITEM</td> </tr> <tr> <td>NCPTI</td> <td>0 INR</td> <td>GNX100</td> <td colspan="2">Y</td> <td>Yes</td> <td colspan="4">N</td> </tr> </table>										11.DUTYAMT	12.CESS RT	13.CESAMT	14.DBKCLMD	15.IGSTSTAT	16.IGST VALUE	17.IGST AMOUNT	18.SCHCOD							Y	LUT				60	19. SCHEME DESCRIPTION										Drawback, and ROSCTL										20. SQC MSR	21. SQC UQC	22. STATE OF ORIGIN		23. DISTRICT OF ORIGIN						1800	NOS	Gujarat		SURAT						24. PT Abroad	25.COMP CESS	26.END USE	27.FTA BENEFIT AVAILED		28. REWARD BENEFIT	29. THIRD PARTY ITEM				NCPTI	0 INR	GNX100	Y		Yes	N			
11.DUTYAMT	12.CESS RT	13.CESAMT	14.DBKCLMD	15.IGSTSTAT	16.IGST VALUE	17.IGST AMOUNT	18.SCHCOD																																																																																		
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NCPTI	0 INR	GNX100	Y		Yes	N																																																																																			
1	3	62041290	READYMADE GARMENTS GIRLS 2PC NIGHT SUIT OF BLAND	3600	PCS	7.5	27000	2217379.49	677.53																																																																																
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NCPTI	0 INR	GNX100	Y		Yes	N																																																																																			
1	4	42021110	SHOULDER BAG (SAMPLE)	500	PCS	1	500	41062.93	90.33																																																																																
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GLOSSARY

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

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Handwritten signature and date: 21/3/24

Handwritten signature and date: 21/3/24

Handwritten signature and date: 21/3/24



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

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

SB No
7866388
AUPPJ3015K
24AUPPJ3015K1ZM GSN
AFLPP4301FCH003
INVT
1
105
ITEM
4
G.WT
KGS
CONT
0
5425

SB Date
27-FEB-24



*SB22290220241854

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

PART - IV - EXPORT SCHEME DETAILS

A. DRAWBACK & ROSL CLAIM

1.INV SNO	2.ITEM SNO	3.DBK SNO.	4.QTY/WT	5.VALUE	6.RATE	7.DBK AMT	8.STALEV	9.CENLEV	10.ROSC TL AMT
1	1	62040303B	9180	5654318.28	2.9	163975.23	149839	118741	268580
1	2	62030102B	1800	1108690.2	3.5	38804.16	34702	25278	59980
1	3	62040102B	3600	2217379.49	3.5	77608.28	61643	45456	107099

B. AA / DFIA LICENCE DETAILS

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

C. JOBBING DETAILS

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

D. SINGLE WINDOW DECLARATION

1.INVSN	2.ITMSN	3.INFO	4.QUALIFIER	5.INFO CD	6.INFO TEXT	7.INFO MSR	8.UQC
1	1	CHR	SQC			9180	NOS
1	1	DTY	GCESS			0	INR
1	1	ORC	DOO	459			
1	1	ORC	EPT	NCPTI			
1	1	ORC	STO	24			
1	2	CHR	SQC			1800	NOS
1	2	DTY	GCESS			0	INR
1	2	ORC	DOO	459			
1	2	ORC	EPT	NCPTI			
1	2	ORC	STO	24			
1	3	CHR	SQC			3600	NOS
1	3	DTY	GCESS			0	INR
1	3	ORC	DOO	459			
1	3	ORC	EPT	NCPTI			
1	3	ORC	STO	24			
1	4	CHR	SQC			500	NOS
1	4	DTY	GCESS			0	INR
1	4	DTY	RDT	RODTEPN	Not Claimed	500	NOS
1	4	ORC	DOO	459			
1	4	ORC	EPT	NCPTI			
1	4	ORC	STO	24			

E. SINGLE WINDOW DECLARATION - CONSTITUENTS

1.INVSN2.ITMSNO	3.C SNO	4.NAME	5.CODE	6.PERCENTAGE	7.YIELD PCT	8.ING
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F. SINGLE WINDOW DECLARATION - CONTROL

1.INVSN2.ITMSNO	3.CONTROL TYPE	4.LOCATION	5.ST DT	6.END DT	7.RES CD	8.RES TEXT
-----------------	----------------	------------	---------	----------	----------	------------

G.SUPPORTING DOCUMENTS

1.INVSN2.ITMSNO	3 DOCTYPCD	4. ICEGATE ID	5. IRN	6.PARTY CD	7.ISSUE PLA	8.ISS DT	9.EXP DT
1	0	331000	JITSHIPPING	2024022700031444	INDIA	23-FEB-24	
1	0	934000	JITSHIPPING	2024022700031445	INDIA	23-FEB-24	

H.INVOICE DETAILS

1.SNO	2.INVOICE NO	3.INVOICE AMOUNT	4.CURRENCY
1	NF/04/23-24	109850	USD

I.CONTAINER DETAILS

1.SNO	2.CONTAINER	3.SEAL	4.DATE
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Glossary

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

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P1
7/3/24

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7/3/24



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

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

Port Code INNSA1	SB No 7866388	SB Date 27-FEB-24
IEC/Br GSTIN/TYPE CB CODE TYPE	AUPPJ3015K 24AUPPJ3015K1ZM GSN AFLPP4301FCH003	0
Nos PKG	INV 1 105	ITEM 4 G.WT KGS 5425
		CONT 0



*SB22290220241854

PART - IV - EXPORT SCHEME DETAILS

1.INVSN		2.ITMSN		J.AR4 DETAILS		
		3.AR4 NUMBER	4.AR4 DATE	5.COMMISSIONERATE	6.DIVISION	7.RANGE
		K. THIRD PARTY DETAILS				
1.INVSN 2.ITMSN		3.IEC	4. EXPORTER NAME	5. ADDRESS	6.GSTN ID AND TYPE	
L. ITEM MANUFACTURER/PRODUCER/GROWER DETAILS						
1.INVSN	2.ITMSN	3.TYPE	4.MANUFACT CD	5.SOURCE STATE	6.TRANS CY	7.ADDRESS
M. RODTEP DETAILS						
1.INVSN	2.ITMSN	3. QUANTITY	4. UQC	5. NO. OF UNITS	6. VALUE	
N. REEXPORT DETAILS						
1.INVS	2.ITMSN	3.BE SITE ID	4.BE NUMBER	5.BE DATE	6.BE INV SNO	7.BE ITEM S
				8. BE QTY	9. BE UQC	

OTHER ADDITIONAL INFORMATION

EXP-PORT

Glossary

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

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 27/3/24



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

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

Port Code
INNSA1

IEC/Br
GSTIN/TYPE
CB CODE
TYPE
Nos
PKG

SB No

7866388
AUPPJ3015K
24AUPPJ3015K1ZM GSN
AFLPP4301FCH003

SB Date

27-FEB-24
0



*SB22290220241854

INV	ITEM	CONT
1	4	0
105	G.WT KGS	5425

PART - V - DECLARATIONS

A. DECLARATION STATEMENT

ICETRACK EXPORT COPY

B. AUTHORIZED SIGNATORY

DATE

PLACE

AUTHORIZED SIGNATORY

CHA NAME :AFLPP4301FCH003

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Page 6 Of 6

P-1
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21/3/24

SB No : 7906343 / 28/02/2024 BRC Realisation Date : 30/11/2024
 CHA : ACD57892RCH006 SHRIWIN SHIPPING & LOGISTICS
 Print Date : 29/02/2024 16:25
 Port of BL : CATOR
 Country of BL : CA
 Port Of Ldg-Code : INNSA1 State of Origin :Gujarat

Exporter AUPPJ3015K() Consignee M/S, KUNGUMUM
 Invoice No & Date NF/03/23-24 23/02/2024 Exch. Rate 1.00 USD - 82.200 INR

ITEM DETAILS

No.	RITC CD	Description	Quantity	Units	Item Rate	per	Units Total	Val(FC)	FOB(INR)	Scheme
		Scheme Description			Decl. PMV(INR)	Accept. PMV(INR)	Reward			
		Mnfr Address			Mnfr State					
		Mnfr Address-Cont'd			Transit Country		End User			
		Mnfr City			IGST Paymnt Stat		Tax Value		IGST AMT paid	
		Source State								
		# HAWB NO								
1	54071029	POLY COTTON BANDHANI FABRIC (SQ.MT 22.35)	5.000	PCS	1.45000	per1	PCS 7.25000	583.22	00	
		Free SB Involving Remittance Of Foreign	128.40				128.40		Yes	
24		CA GNX100								
#		0	LUT				0.00			
2	62044290	BLOUSE	42.000	PCS	1.30000	per1	PCS 54.60000	4392.28	00	
		Free SB Involving Remittance Of Foreign	115.03				115.03		Yes	
24		CA GNX100								
#		0	LUT				0.00			
3	52004290	COTTON BLOUSE FABRIC (SQ.MT 109.07)	122.000	PCS	1.15000	per1	PCS 140.30000	11286.38	00	
		Free SB Involving Remittance Of Foreign	101.76				101.76		Yes	
24		CA GNX100								
#		0	LUT				0.00			
4	62044290	POLY COTTON KURTI	599.000	PCS	1.50000	per1	PCS 898.50000	72279.52	60	
		Drawback, and ROSCTL	132.73				132.73		Yes	
24		CA GNX100								
#		0	LUT				0.00			
5	61152990	POLY COTTON LEGGINGS	49.000	PCS	2.25000	per1	PCS 110.25000	8869.02	60	
		Drawback, and ROSCTL	199.11				199.11		Yes	
24		CA GNX100								
#		0	LUT				0.00			
6	62001990	POLY COTTON LADIES NIGHT WEAR	27.000	PCS	2.75000	per1	PCS 74.25000	5973.02	60	
		Drawback, and ROSCTL	243.33				243.33		Yes	
24		CA GNX100								
#		0	LUT				0.00			
7	62041290	POLY COTTON LADIES PANT	8.000	PCS	3.00000	per1	PCS 24.00000	1930.68	60	
		Drawback, and ROSCTL	265.50				265.50		Yes	
24		CA GNX100								
#		0	LUT				0.00			
8	62001100	POLY LYCRA PETICOT	40.000	PCS	2.70000	per1	PCS 108.00000	8688.01	60	
		Drawback, and ROSCTL	238.91				238.91		Yes	
24		CA GNX100								
#		0	LUT				0.00			

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SB NO
CHA
PORT

JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707
Shipping Bill for Export

SB No : 7906343 / 28/02/2024 BRC Realisation Date : 30/11/2024
CHA : ACDFS7892RCH006 SHRIMIN SHIPPING & LOGISTICS
Print Date : 29/02/2024 16:25
Port of BL : CATOR
Country of BL : CA
Port Of Ldg-Code : INNSA1 State of Origin :Gujarat

Exporter AUPPJ3015K() Consignee
NATURAL FABRICS M/S, KUNGUMUM

Invoice No & Date NF/03/23-24 23/02/2024 Exch. Rate 1.00 USD = 82.200 INR

ITEM DETAILS

No.	RITC CD	Description	Quantity	Units	Item Rate	per	Units	Total Val(FC)	F0B(INR)	Scheme
		Scheme Description			Decl.	PMV(INR)	Accept.	PMV(INR)	Reward	
		Mnfr Address			Mnfr State			End User		
		Mnfr Address-Cont'd			Transit Country			Tax Value	IGST AMT paid	
#	HAWB No	Total Pckgs	IGST	Paymnt	Stat					
9	54078470	POLYESTER SAREE (SQ.MT	1506.75)						
		214.000PCS	4.00000	per1	PCS	856.00000		68860.61		19
		Drawback				353.96				Yes
24					CA	GNX100		0.00		
#		0	LUT			0.00		0.00		
10	62041290	POLY COTTON SUIT								
		21.000PCS	3.25000	per1	PCS	68.25000		5490.34		60
		Drawback, and ROSCTL				287.58		287.58		Yes
24					CA	GNX100				
#		0	LUT			0.00		0.00		
Add Insurance () :									0.00	

P,
7/13/24

P2
R1
7/13/24

CB
7/13/24

JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707
Shipping Bill for Export

SB No : 7906343 / 28/02/2024 BRC Realisation Date : 30/11/2024
CHA : ACDP57892RCH006 SHRIWIN SHIPPING & LOGISTICS
Print Date : 29/02/2024 16:25
Port of BL : CATOR -
Country of BL : CA -
Port Of Ldg-Code : INNSA1 State of Origin :Gujarat

E DRAWBACK DETAILS F

+Inv Item	Main DBK Sr No	Total DBK Amt. for Item (INR)	DBK Qty
#	DBK Sr No	Custom Rate Adv. DBK Adv.	
* Customs Rate Spec.	DBK Rate Spec.	State Levy	
@ Cen Levy Adv Rate	Cen Levy Sp No	Cen Levy Amt	ROSCTL Val
+ 1 4	0	2168.39	
#	62040301B	3.00	
= 48.60	48.60	3.00	599.000
@ 2.45	25.50	ROSCL is claimed	
		1771.00	4373.00
+ 1 5	0	301.55	
#	61150102B	3.40	
= 16.90	16.90	3.40	49.000
@ 2.08	12.10	ROSCL is claimed	
		104.00	437.00
+ 1 6	0	149.33	
#	62080102B	2.50	
= 21.00	21.00	2.50	27.000
@ 2.08	12.10	ROSCL is claimed	
		124.00	294.00
+ 1 7	0	0.00	
#	62040302B	1.70	
= 0.00	0.00	1.70	8.000
@ 2.28	20.40	ROSCL is claimed	
		44.00	104.00
+ 1 8	0	234.58	
#	62080103B	2.70	
= 29.00	29.00	2.70	40.000
@ 1.70	0.00	ROSCL is claimed	
		148.00	330.00
+ 1 9	0	1514.93	
#	540707B	2.20	
= 23.00	23.00	2.20	128.000
@ 0.00	0.00	ROSCL is claimed	
		0.00	0.00
+ 1 10	0	192.16	
#	62040102B	3.50	
= 65.90	65.90	3.50	21.000
@ 2.05	42.10	ROSCL is claimed	
		113.00	266.00

TOTAL DRAWBACK (INR) : 4561.00

E ROOTEP DETAILS F

Inv Item	RITC	ADV_RT	SP_RT	QTY	QTY_UNIT	Amount
1	3	52084290	4.30	3.40	109.07	SQM 371.00

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7/13/24

[Signature]
CB 7/13/24

JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707
Shipping Bill for Export

SB No : 7906343 / 28/02/2024 BRC Realisation Date : 30/11/2024
CHA : ACDFS7892RCH006 SHRIWIN SHIPPING & LOGISTICS
Print Date : 29/02/2024 16:25
Port of BL : CATOR
Country of BL : CA
Port of Ldg-Code : INNSA1 State of Origin :Gujarat

Inv Item	RITC	ADV_RT	SP_RT	QTY	QTY_UNIT	Amount
1	9	54070470	2.40	2.00	SQM	64.00
E SINGLE WINDOW INFO TYPE DETAILS F						
Inv Item	Srno	Info Type				
Information Qualifier						
Information Code						
Information Taxable						
Information Manufacturer						
Information UQC						

1 1 4 DTY
GCESS

0.000000

INR

1 1 1 ORC

000

459

0.000000

1 1 6 DTY

RDT

RODTEPN

22.350000

SQM

1 1 5 ORC

STO

24

0.000000

1 1 2 CHR

SQC

22.350000

SQM

1 1 3 ORC

EPT

NCPTI

0.000000

P. JHS

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P1
7/3/23*

*Amal
CB 7/3/24*

JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707
Shipping Bill for Export

SB No : 7906343 / 28/02/2024 BRC Realisation Date : 30/11/2024
CHA : ACDP3789ZRCM006 SHRIWIN SHIPPING & LOGISTICS
Print Date : 29/02/2024 16:25
Port of BL : CATOR -
Country of BL : CA -
Port Of Ldg-Code : INNSA1 State of Origin :Gujarat

Inv Item Info Type
Information Qualifier
Information Code
Information Taxable
Information Manufacturer
Information UQC

1 2 4 ORC
D00
459

0.000000

1 2 5 ORC
STD
24

0.000000

1 2 1 DTY
GCESS

0.000000

1 2 2 ORC
INR
EFT
NCPTI

0.000000

1 2 3 CHR
SQC

42.000000

1 3 1 ORC
NOS
D00
459

0.000000

P.
JHS

P2
P4
7/3/23

Am. of
CB 7/3/23

JNCH, NHAYA SHEVA, TAL:URAN, DIST-RAIGAD-400707
Shipping Bill for Export

SB No : 7906343 / 28/02/2024 BRC Realisation Date : 30/11/2024
CHA : ACDFS7892RCH006 SHRIWIN SHIPPING & LOGISTICS
Print Date : 29/02/2024 16:25
Port of BL : CATOR
Country of BL : CA
Port Of Ldg-Code : INNSA1 State of Origin :Gujarat

Inv Item Info Type
Information Qualifier
Information Code
Information Taxable
Information Manufacturer
Information UQC

1 3 2 CHR
SQC

109.070000
SQM
1 3 4 DTY
GCESS

0.000000
INR
1 3 6 DTY
RDT
RODTEPY
Claimed
109.070000

SQM
1 3 5 ORC
STO
24

0.000000
1 3 3 ORC
EPT
NCPTI

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1 4 4 DTY
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INR

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7/3/23

Amal
7/3/23

INVOICE

FABRICS
 FLOOR, SHOP NO. 135, RAJ IMPERIAL,
 NR. VRAJ CHAWK, SARTHANA POLICE STATION,
 SARTHANA JAKATNAKA,
 SURAT, GUJARAT-395006

INVOICE NO. & DATE: NF/03/23-24 DTD- 023/02/2024
 IEC NO.: AUPPJ3015K
 GST NO.: 24AUPPJ3015K1ZM

BUYERS ORDER NO. & DATE

CONSIGNEE
M/S. KUNGUMUM
 K. NAMETHA KARUNANDAM
 201, DONALD STM AVE
 MARKHAM ON LDBOZ1 CANADA
 TEL :+1 (416) 4520511
 EMAIL: KUNGUMUM@GMAIL.COM

Other Reference(s)
 BUYER Or other than Consignee:
 AL JAY TRADING SERVICES FZC-LLC
 BUSINESS CENTRE,
 SHARJAH PUBLISHING CITY FEEE ZONE,
 SHARJAH, U.A.E.

Pre Carriage by: BY SEA
 Place of Receipt by recarrier: NHAVA SHEVA SEA PORT
 Country of Origin: INDIA
 Country of Final destination: CANADA
 Vessel Flight No.:
 Port of Loading: NHAVA SHEVA SEA PORT
 Terms of delivery and Payments: 180 DAYS D/A
 Terms: C&F
 Port of Discharge: TORONTO
 Place of Delivery: TORONTO

TOTAL NET WT.: 411.195 KGS TOTAL GRS.WT.: 438.195 KGS

MARKS & NOS.	NO. & Kind of Pkg	HS CODE	DESCRIPTION OF GOODS	QUANTITY	CONT	RATE USD	Amount C&F USD		
NF/02 1 TO 18	TOTAL		READYMADE GARMENTS	PCS					
		54071029	POLY COTTON BANDHANI FABRIC (SQ.MT 22.35)	5	PCS	1.45	7.25		
		62044290	BLOUSE	42	PCS	1.30	54.60		
		52084290	COTTON BLOUSE FABRIC (SQ.MT 109.07)	122	PCS	1.15	140.30		
		62044290	POLY COTTON KURTI	599	PCS	1.50	898.50		
		61152990	POLY COTTON LEGGINGS	49	PCS	2.25	110.25		
		62081990	POLY COTTON LADIES NIGHT WEAR	27	PCS	2.75	74.25		
		62041290	POLY COTTON LADIES PANT	8	PCS	3.00	24.00		
		62081100	POLY LYCRA PETICOT	40	PCS	2.70	108.00		
		54078470	POLYESTER SAREE (SQ.MT 1506.75)	214	PCS	4.00	856.00		
		62041290	POLY COTTON SUIT	21	PCS	3.25	68.25		
						1127	TOTAL	COST USD	2,341.40

TOTAL VALUE IN US : TWO THOUSAND THREE HUNDRED FORTY ONE AND CENTS FORTY ONLY

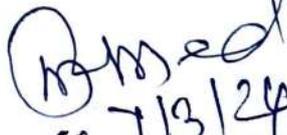
We declare that this invoice shows the actual rate of the goods described and that all Particulars are true and correct. we intend to claim rewards under Merchandise Exports from India Scheme(MEIS).

FOR - NATURAL FABRICS

 AUTHORIZED SIGNATORY

P1


P2
 P1
 7/13/24


 CB 7/13/24

EXORTER
NATURAL FABRICS
 1ST FLOOR, SHOP NO .135, RAJ IMPERIAL,
 NR.VRAJ CHAWK, SARTHANA POLICE STATION,
 SARTHANA JAKATNAKA,
 SURAT, GUJARAT-395006

CONSIGNEE
M/S. KUNGUMUM
 K . NAMETHA KARUNANDAM
 201 ,DONALD STM AVE
 MARKHAM ON LDBOZ1 CANADA
 TEL :+1 (416) 4520511

PACKING LIST

INVOICE NO. & DATE IEC NO.:AUPPJ3015K
 NF/03/23-24 DTD- 023/02/2024

GST NO :24AUPPJ3015K12M

Other Reference(s)

BUYER Or other than Consignee:
AL JAY TRADING SERVICES FZC-LLC
 BUSINESS CENTRE,
 SHARJAH PUBLISHING CITY FEEE ZONE,
 SHARJAH, U.A.E.

CARTON NO	CONTENT	PCS	UOM	Total Pcs.	Net. Wt.	Grs. Wt.	REMARK
1	SAREE	28	PCS	28	20.000	21.500	
2	SAREE	23	PCS	23	25.000	26.500	
	KURTI	30	PCS	30			
	SUIT	4	PCS	4			
3	KURTI	86	PCS	86	28.745	30.245	
4	KURTI	61	PCS	61	25.280	26.780	
5	KURTI	61	PCS	61	22.150	23.650	
6	KURTI	43	PCS	43	27.135	28.635	
	BLOUSE FABRIC	62	PCS	62			
	LEGGINGS	12	PCS	12			
7	SAREE	26	PCS	26	17.300	18.800	
8	KURTI	62	PCS	62	24.645	26.145	
9	KURTI	34	PCS	34	24.610	26.110	
	BLOUSE FABRIC	50	PCS	50			
	BANDHANI FABRIC	5	PCS	5			
	PETICOT	22	PCS	22			
10	KURTI	39	PCS	39	22.400	23.900	
	NIGHT WEAR	27	PCS	27			
11	KURTI	50	PCS	50	26.450	27.950	
	PETICOT	9	PCS	9			
	SAREE	6	PCS	6			
12	SAREE	30	PCS	30	17.300	18.800	
13	SAREE	23	PCS	23	17.970	19.470	
	PANT	8	PCS	8			
	BLOUSE	15	PCS	15			
	LEGGINGS	6	PCS	6			
14	SAREE	16	PCS	16	22.315	23.815	
	KURTI	22	PCS	22			
	LEGGINGS	16	PCS	16			
15	KURTI	39	PCS	39	22.525	24.025	
	SAREE	10	PCS	10			
	SUIT	4	PCS	4			
	BLOUSE	22	PCS	22			
	BLOUSE FABRIC	10	PCS	10			
	LEGGINGS	11	PCS	11			
16	KURTI	23	PCS	23	24.010	25.510	
	SAREE	21	PCS	21			
	SAREE	9	PCS	9			
	PETICOT	26	PCS	26			
17	SAREE	26	PCS	26	24.010	25.510	
	SAREE	13	PCS	13			
	SUIT	4	PCS	4			
	KURTI	4	PCS	4			
18	BLOUSE	5	PCS	5	19.350	20.850	
	KURTI	45	PCS	45			
	KURTI	4	PCS	4			
	LEGGINGS	4	PCS	4			
	SAREE	5	PCS	5			
TOTAL		1127			1127	411.195	438.195

FOR- NATURAL FABRICS
 AUTHORIZED SIGNATORY

P,
 7/3/24

P2
 7/3/24

7/3/24

PANCHANAMA DATED 07.03.2024 DRAWN AT JWR Logistics Pvt. Ltd.

CFS. -reg

Pancha No.1		Pancha No.2	
Name	Shri Suresh Dnyanadev Patil	Name	Nilesh Yashwant Patil
Year of Birth	1981	Year of Birth	1994
Address-	At- Sector-48, Nerul, Navi Mumbai-Thane, Maharashtra-400615	Address-	Viralgaon, Post Kadave, Shahuwadi, Kolhapur, Maharashtra-415101
Type of ID card	Aadhar Card.	Type of ID card	Aadhar Card
Number of ID Card	5959 5707 2906	Number of ID Card	5669 7176 5824
Mobile No.	7045838287	Mobile No.	8291003697
Occupation	Private Job.	Occupation	Private Job

We the above mentioned Panchas were called upon by a person who introduced himself as Shri. Ashok Kumar Nayak, an Intelligence Officer, SIIB(X), JNCH on 07.03.2024 at 1715 hrs at JWR Logistics Pvt. Ltd. CFS, 15-23, National Highway 4B, Panvel-JNPT Highway, Village- Padeghar, Panvel, Maharashtra-410206 to witness the examination of goods under shipping bill No. 7866388 dtd 27.02.2024 & 7906343 dtd 28.02.2024 pertaining to exporter M/s Natural Fabrics (IEC: AUPPJ3015K). The goods were examined for confirmation of declaration in respect of description of goods, quantity and any other declaration thereof.

Here, we were introduced to Shri. Sanjay Babaji Sawant, G-card holder of M/s. Jit Shipping Services (License No. AFLPP4301FCH003) having Kardex No. 6578/2023 for S/B No. 7866388 dtd 27.02.2024 and to Shri Maruti J Zinjad, G-card holder of CB M/s. Shriwin Shipping & Logistics (CHA License No:11/2418) having ID Kardex No.5177/2022 for S/B No. 7906343 dtd 28.02.2024, authorized Representative of exporter and Custom Broker. Then the officer explained to us that the exporter M/s Natural Fabrics (IEC: ENWPA6523D) having address at 1st Floor, Shop No. 135, Raj Imperial, Vraj Chawk, Sarthana Police Station, Sarthana, Jakatna, Gujarat-395006 had filed Shipping Bill No. 7866388 dtd 27.02.2024 & 7906343 dtd 28.02.2024 through Customs Broker M/s. Jit Shipping Services (License No. AFLPP4301FCH003) & M/s. Shriwin Shipping & Logistics (CHA License No:11/2418) respectively for export of their consignment.

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7/3/24

We the panchas alongwith Custom Broker representative who represented the exporter and the aforesaid officer visited JWR Logistics Pvt. Ltd. CFS, Shed No. G where the goods of Shipping Bill No. 7866388 dtd 27.02.2024 were found to be carted at location A-06 and goods of Shipping bill no. 7906343 dtd 28.02.2024 were carted at location B-14 of Shed-G.

We were shown the Hold letter No. 284/2022-23/SIIB(X), JNCH dtd. 07.01.2023 approved by Commissioner of Customs, NS-II, JNCH regarding hold of 02 Shipping Bill having No. 7866388 dtd 27.02.2024 & 7906343 dtd 28.02.2024 of M/s Natural Fabrics (IEC: AUPPJ3015K) filed through their authorized Customs Broker. Further we were shown the above mentioned Shipping Bills and respective Export Invoice, Packing List and check list of the goods attempted to be exported. The details of the said shipping bills were tabulated as below:

Table-I

Sr.No.	SB No./date	Description of goods	FOB Value	Drawback Claimed	ROSCTL	IGST
1.	7866388 dtd 27.02.2024	RMG	9021450/-	280388/-	435659/-	449428/-
2.	7906343 dtd 28.02.2024	RMG	188353/-	4561/-	5804/-	LUT

The Customs Officer in presence of us and in presence of representative of Custom Broker took up the Shipping Bill No. 7866388 dtd 27.02.2024 & 7906343 dtd 28.02.2024 and its respective invoice and packing list and started 100% Examination of the goods in the shipping bills one after other.

During 100% examination, the goods were found to be as per the declaration made in the invoice and packing list in terms of quantity and declared description.

Thereafter, representative Customs Samples were randomly drawn from the bags in duplicate from both the shipping bills. Further, the said samples were sealed with customs wax seal in our presence and in the presence of the representative custom broker and were taken over for the purpose of further investigation by the said custom officer. We have put our dated signature on the sealed samples as a token of having seen the samples in the presence of the authorized custom broker and the said custom officer.

All these packages pertaining to the aforesaid Shipping Bills ware re-packed in the same packages and kept at the same place i.e. at location A-06

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28/2/24
P₁

[Signature]
28/2/24
P₂

[Signature]
28/2/24
CB

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28/2/24
CB

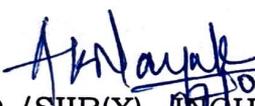
who
Put

for S/B No. 7866388 dtd 27.02.2024 and at B-14 for S/B No. 7906343 dtd 28.02.2024 inside Shed No. G of JWR Logistics Pvt. Ltd. CFS, 15-23, National Highway 4B, Panvel-JNPT Highway, Village- Padeghar, Panvel, Maharashtra-410206 in presence of us and in presence of the authorized representative of exporter and the same were handed over to Manager, JWR Logistics Pvt. Ltd. CFS for safe custody.

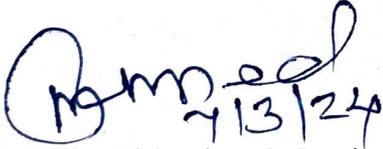
We put our dated signature on Shipping Bill, Export Invoice, Packing List of the goods and other relevant documents as a token of having seen the same and being present during the examination.

The Panchanama running into 03 pages ended on the same place and same date i.e. 07.03.2024 at 2130 Hrs. Panchanama was carried out in our presence and in the presence of the authorized representative of Exporter. 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 07th day of March, 2023.


I.O./SIIB(X), JNCH
(Ashok Kumar Nayak)


(CB/Jit Shipping Services)


(CB/ Shriwin Shipping & Logistics)


Pancha-I


Pancha-II



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



E-office F.No. CUS/SIIB/ALT/138/2024-SIIB(E)

20-03-2024

he
 21.3.24

To,

The Chemical Examiner Gr. 1,
 Incharge, Customs Laboratory, JNCH
 Nhava Sheva,
 Tal: Uran, Dist: Raigad.

Sub: Testing of sample pertaining to Shipping Bill No. 7906343 dtd 28.02.2024 by M/s. Natural Fabrics – reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to 7906343 dtd 28.02.2024 for testing purpose.

Sl.No.	S/B No. & Date	Declared Description	No. of RSS
1.	7906343 dtd 28.02.2024	Poly cotton kurti	1

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

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

Thanking you.

Yours sincerely,

KAPIL
 APPRAISER
 SIIB(X), JNCH

Encl: as above.

Lab No - 216 / 511B(x)

DT - 21.03.24

SB NO. = 7906343 dt 28/02/2024

Report:- The sample as received is in the form of dyed and self designed with sequences on the design, ready made garment (kurta). The base fabric is composed of two ply viscose spun yarns on the one side and Nylon filament yarns on other side. It is having inner lining fabric composed of Polyester filament yarns.

Wt of sample = 177.6 gm

Wt of Base fabric = 129.3 gm

Wt of lining fabric = Balance

Total Polyester = 27.20 % by wt

% of Composition of base fabric:-

Viscose = 79.61 % by wt

Nylon = Balance

Sealed garment returned.


10/04/2024

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


10/4/24

प्रफुल दत्त / Praful Datal
रसायन परीक्षक Gr. II / Chemical Examiner Gr. II
जवाहरलाल नेहरू केंद्र, कर्म भवन प्रयोगशाला
Jawahar Lal Nehru Centre, Karm Bhavan Laboratory
नृवा शेवा / Nhava Sheva



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



E-office F.No. CUS/SIIB/ALT/138/2024-SIIB(E)

20-03-2024

21.3.24

To,

The Chemical Examiner Gr. 1,
 Incharge, Customs Laboratory, JNCH
 Nhava Sheva,
 Tal: Uran, Dist: Raigad.

Sub: Testing of sample pertaining to Shipping Bill No. 7906343 dtd 28.02.2024 by M/s. Natural Fabrics - reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to 7906343 dtd 28.02.2024 for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	7906343 dtd 28.02.2024	Polyester saree	1

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

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

Thanking you.

Yours sincerely,

KAPIL
 APPRAISER
 SIIB(X), JNCH

Encl: as above

Lab No - 215/S11B (A)

DT - 21.03.24

S.B no: 7906343 Dt - 28/02/2024.

Report:-

The sample as received is in the form of readymade garment (saree). It is made of yarn dyed woven fabric having self designed in a uniform pattern. The yarn dyed fabric is wholly composed of poly-ester and self designed pattern is composed of metallized poly-ester yarn.

GSM = 94.15

Sealed remnant returned.

Piyee
Sinha.
04/4/24

P. Dalal
21/3/24

प्रफुल दलाल / Pratul Dalal
रसायन परीक्षक ग्रेड-II / Chemical Examiner Gr. II
जवाहरलाल नेहरू सीमाशुल्क भवन प्रयोगशाला
Jawaharlal Nehru Customs House Laboratory
न्याया शिवा / Nhava Sheva



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



E-office F.No. CUS/SIIB/ALT/138/2024-SIIB(E)

20-03-2024

[Handwritten signature]
21.3.24

To,

The Chemical Examiner Gr. 1,
Incharge, Customs Laboratory, JNCH
Nhava Sheva,
Tal: Uran, Dist: Raigad.

Sub: Testing of sample pertaining to Shipping Bill No. 7866388 dtd 27.02.2024 by M/s. Natural Fabrics – reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to 7866388 dtd 27.02.2024 for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	7866388 dtd 27.02.2024	RMG Girl Midi with bag of MMF	1

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

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

Thanking you.

Yours sincerely,

KAPIL
APPRAISER

SIIB(X), JNCH

Encl: as above.

Lab NO- 214/ S11B(X)

DT- 21.03.24

S/B No.: 7866388 Dated 27.02.2024

Report: - The sample as received is in the form of readymade garment (girls two pc set).

Total weight of sample (T- shirt+ lower) = 361.4 gm

1. **T shirt-** The sample as received is in the form of readymade garment (half sleeves round neck t-shirt). It is made of dyed knitted fabric having painted design at front. It is wholly composed of cotton yarns.

Net weight of sample= 146.2 gm

2. **Lower-** The sample as received is in the form of readymade garment (lower full).it is made of dyed and printed knitted fabric fitted elastic at waist portion. It is wholly composed of cotton yarns.

Net weight of sample= 215.2 gm

Note: Description on test memo is "RMG girl midi with bag of mmf" whereas on the sample packet written as "Readymade garments Girls 2Pc night suit of blend". This discrepancy may be verified at your end.

Sealed remnant returned.

A. Srivastav

Arunabh Srivastav
Assistant Chemical Examiner
JNCH Laboratory

T. C. Tanwar
3.4.24

डॉ. टी. सी. तंवर
Dr. T. C. TANWAR
रसायन परीक्षक - I
CHEMICAL EXAMINER GR-I

CEI

Lab No. 746 S11B(X) dated 07.09.2023

S/B No.: 3285220 dated 18.08.2023

Description - Girl one pcs frock made of cotton/MMF

I/1844941/2024



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



E-office F.No. CUS/SIIB/ALT/138/2024-SIIB(E)

20-03-2024

To,

The Chemical Examiner Gr. 1,
 Incharge, Customs Laboratory, JNCH
 Nhava Sheva,
 Tal: Uran, Dist: Raigad.

Sub: Testing of sample pertaining to Shipping Bill No. 7866388 dtd
 27.02.2024 by M/s. Natural Fabrics – reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to 7866388 dtd 27.02.2024 for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	7866388 dtd 27.02.2024	RMG Boys 2PC Night Suit of blend	1

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

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

Thanking you.

Yours sincerely,

KAPIL
 APPRAISER

SIIB(X), JNCH

Encl: as above.

Lab No-213/SIPB (X)

DT-21.03.24

S/B No.: 7866388 Dated 27.02.2024

Report: - The sample as received is in the form of readymade garment (Two pc set).

Total weight of sample (T-shirt+ lower) = 261.0 gm

1. T shirt- The sample as received is in the form of readymade garment (half sleeves round neck t-shirt). It is made of dyed knitted fabric having painted design at front. It is wholly composed of cotton yarns.

Net weight of sample= 114.3 gm

2. Lower- The sample as received is in the form of readymade garment (lower full).it is made of dyed knitted fabric having painted design on front at one leg fitted elastic at waist portion. It is wholly composed of cotton yarns.

Net weight of sample= 146.7 gm

Sealed remnant returned.

03/04/2024
Arunabh Srivastav
Assistant Chemical Examiner
JNCH Laboratory

Raw
3.4.24

CES

डॉ. टी. सी. तंवर
Dr. T. C. TANWAR
रसायन परीक्षक - I
CHEMICAL EXAMINER GR-I

Lab No. : 746/SIPB (X) dated 07.09.2023

S/B No. : 3285220 dated 18.08.2023

Description - Girl one pcs frock made of cotton/MMF

Market Enquiry Report of M/s. Natural Fabrics. conducted on 14.03.2024.

As approved by the competent authority, the undersigned officer from SIIB (X) along with Shri Suresh Patil, authorized representative of exporter, conducted a market survey of goods covered under Shipping Bills No. 7866388 dtd 27.02.2024 presented for export by M/s. Natural Fabrics. 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 14.03.2024 in wholesale market near Masjid Bunder, Mumbai.

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

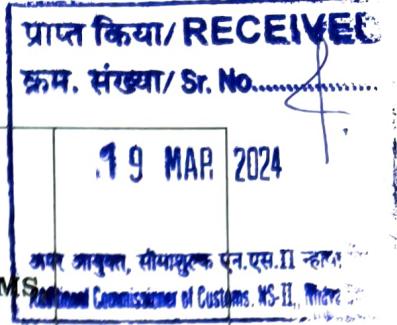
S/B No.	Item Description	Shop 1	Shop 2	Shop 3	Average wholesale price	Declared PMV
		Sidrah Impex, 166/168, Zakaria Masjid Road, Opp. Chakala, Masjid Bunder (W)	IIFFA Trading B/9,A-6, Kasturchand Mill Compound Dadar(W) Mumbai 400028	SF 188 Zakaria Masjid St Opp Chakla St. Mumbai		
7866388 dtd 27.02.2024	Girls Midi With bag of MMF	395	405	390	397	678
	Boys 2PC Night suit of Blend	380	375	385	380	678
	Girls 2PC Night Suit of Blend	440	435	445	440	678
7906343 dtd 28.02.2024	Poly Cotton Leggings	200	195	200	198	199
	Poly Cotton Ladies Pant	265	270	260	265	265
	Poly Lycra Peticot	240	245	245	243	239

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

Suresh Patil
14/3/24

(Suresh Patil)
Authorized representative of exporter

Paramveer Singh Nain
14/3/24
(Paramveer Singh Nain)
IO/SIIB(X)



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

E-office F.No. CUS/SIIB/ALT/138/2024-SIIB(E)

18-03-2024

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

Sir,

Sub: NOC for Provisional release of the goods for Export

2024

ht suit of Blend	678	380							
			1108690	621390	38804	21749	59980	33617	
Girls 2 PC Nig ht Suit of Blend	678	440							
			2217380	1439008	77608	50365	107099	69504	
				TOTAL	280387	168129	435659	260387	
				EXCESS	112258		175272		

The Sb no. 7906343 dtd 28.02.2024 is filed under LUT whereas the SB no. 7866388 dtd 27.02.2024 has also claimed IGST of Rs. 4,49,428/-

As further investigation is still pending regarding verification of GST and Test reports from DYCC, Meanwhile, the exporter vide letter dated 11.03.2024 has requested for provisional release of the goods for Export purpose.

This office has no objection for provisional release of the goods for Export covered under shipping bill No 7866388 dtd 27.02.2024 & 7906343 dtd 28.02.2024 . Further bond and/or BG may be decided on merits of the case in line of existing rules and regulations.

This issues with approval of The Addl. Commissioner of Customs, SIIB(X), JNCH.

Yours Faithfully

RAHUL DHINGRA
DEPUTY COMMISSIONER
SIIB (X), JNCH

Encl:- Copy of shipping bills & packing list.

Signed by Rahul Dhingra
Date: 18-03-2024 18:50:14
Reason: Approved

 सत्यमेव जयते	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	
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F.No. CUS/SIIB/ALT/138/2024-SIIB(E), JNCH

17-12-2024

Reminder-I

To
 The Dy./ Asstt. Commissioner of CGST,
 Division-I, GST BHAVAN,
 Nanpura, Surat-395001
 Email- excisesurat1@nic.in.

EM082320595IN
 17/12/24

Sub: Verification of the genuineness of Suppliers M/s. BEENA GLOBAL EXIM (GSTIN:- 24BXGPD5942Q1Z2), M/s. RUDRA TRADE INTERNATIONAL (GSTIN:- 24BMDPP7157F1ZZ), M/s. RB CREATION (GSTIN:- 24CSPPB1113A1ZM) and M/s. TATVA EXIM (GSTIN :- 24AATFT9185A1ZS) - reg.

Please refer to this office letter dated 20.03.2024 (copy enclosed) of even File No. on the above-mentioned subject. It is to inform that this office is investigating a case against the Exporter M/s. Natural Fabrics (24AUPPJ3015K1ZM). In this connection, M/s. BEENA GLOBAL EXIM (GSTIN:- 24BXGPD5942Q1Z2), M/s. RUDRA TRADE INTERNATIONAL (GSTIN:- 24BMDPP7157F1ZZ), M/s. RB CREATION (GSTIN:- 24CSPPB1113A1ZM) and M/s. TATVA EXIM (GSTIN :- 24AATFT9185A1ZS) are Suppliers to the said Exporter. Therefore, it is once again requested to get the following verified and report at the earliest: -

1. Whether the above-mentioned Suppliers are existent at the declared premises. Physical verification of the premises may please be got done.

2. Verify the genuineness of the Suppliers M/s. BEENA GLOBAL EXIM (GSTIN:- 24BXGPD5942Q1Z2), M/s. RUDRA TRADE INTERNATIONAL (GSTIN:- 24BMDPP7157F1ZZ), M/s. RB CREATION (GSTIN:- 24CSPPB1113A1ZM) and M/s. TATVA EXIM (GSTIN :- 24AATFT9185A1ZS).

3. Whether the Suppliers M/s. BEENA GLOBAL EXIM (GSTIN:- 24BXGPD5942Q1Z2), M/s. RUDRA TRADE INTERNATIONAL (GSTIN:- 24BMDPP7157F1ZZ), M/s. RB CREATION (GSTIN:- 24CSPPB1113A1ZM) and M/s. TATVA EXIM (GSTIN :- 24AATFT9185A1ZS) have filed the GST returns regularly or otherwise.

4. Verify the genuineness of Input Tax Credit/IGST Refund availed by the above-mentioned Suppliers. Also, verify the genuineness whether the Suppliers M/s. BEENA GLOBAL EXIM (GSTIN:- 24BXGPD5942Q1Z2), M/s. RUDRA TRADE INTERNATIONAL (GSTIN:- 24BMDPP7157F1ZZ), M/s. RB CREATION (GSTIN:- 24CSPPB1113A1ZM) and M/s. TATVA EXIM (GSTIN :- 24AATFT9185A1ZS) supplied the goods to the Exporter M/s. Natural Fabrics (24AUPPJ3015K1ZM) or otherwise.

5. It is also requested to comment on whether the said GSTINs are genuine business entities or fraudulent/bogus/paper-based firms.

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

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

Signed by Wagh

Chittaranjan Prakash

Date: 17-12-2024 07:32:52

#ApprovedByName#

#ApprovedByDesignation#

SIIB(X), JNCH, NS-II

EM082310749IN
 17/12/24

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



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. CUS/SIIB/ALT/138/2024-SIIB(E), JNCH

17-12-2024

Reminder-I

To

The Dy./ Asstt. Commissioner of CGST,
Division-I, GST BHAVAN,
Nanpura, Surat-395001.
Email- excisesurat1@nic.in.

EM 0823206001N
17/12/24

Sub: Verification of the genuineness of Exporter M/s. NATURAL FABRICS (GSTIN:- 24AUPPJ3015K1ZM) - reg.

Please refer to this office letter dated 20.03.2024 (copy enclosed) of even File No. on the above-mentioned subject. It is to inform that this office is investigating a case against the Exporter M/s. Natural Fabrics (24AUPPJ3015K1ZM). In this connection, M/s. BEENA GLOBAL EXIM (GSTIN:- 24BXGPD5942Q1Z2), M/s. RUDRA TRADE INTERNATIONAL (GSTIN:- 24BMDPP7157F1ZZ), M/s. RB CREATION (GSTIN:- 24CSPPB1113A1ZM) and M/s. TATVA EXIM (GSTIN :- 24AATFT9185A1ZS) are the suppliers to the said Exporter M/s. NATURAL FABRICS (GSTIN:- 24AUPPJ3015K1ZM). Therefore, it is once again requested to get the following verified and report at the earliest: -

1. Whether the Exporter M/s. NATURAL FABRICS (GSTIN:- 24AUPPJ3015K1ZM) is existent at the declared premise(s). Physical verification of the premise(s) may please be got done.
2. Verify the genuineness of the Exporter M/s. NATURAL FABRICS (GSTIN:- 24AUPPJ3015K1ZM).
3. Whether the Exporter M/s. NATURAL FABRICS (GSTIN:- 24AUPPJ3015K1ZM) has filed the GST returns regularly or otherwise.
4. Verify the genuineness of Input Tax Credit/IGST Refund availed by Exporter M/s. NATURAL FABRICS (GSTIN:- 24AUPPJ3015K1ZM). Also, verify the genuineness whether the Suppliers (M/s. BEENA GLOBAL EXIM (GSTIN:- 24BXGPD5942Q1Z2), M/s. RUDRA TRADE INTERNATIONAL (GSTIN:- 24BMDPP7157F1ZZ), M/s. RB CREATION (GSTIN:- 24CSPPB1113A1ZM) and M/s. TATVA EXIM (GSTIN :- 24AATFT9185A1ZS)) supplied the goods to the Exporter M/s. NATURAL FABRICS (GSTIN:- 24AUPPJ3015K1ZM) or otherwise.
5. It is also requested to comment on whether the said GSTIN is a genuine business entity or fraudulent/bogus/paper-based firm.

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

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

Signed by Wagh

Chittaranjan Prakash

Date: 17-12-2024 07:27:37

#ApprovedByName#

#ApprovedByDesignation#

SIIB(X), JNCH, NS-II.

EM 0823107491N
17/12/24

Copy to:

The Additional Director, National Customs Targeting Centre, 13, Sir Vithaldas Thakeray Marg,
Opp. Patkar Hall, New Marine Lines, Mumbai- 400020.
w.r.t. NCTC Alert No. 898/EXP/2023-24.

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	
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File.No.CUS/SIIB/ALT/138/2024SIIB/JNCH

19-02-2025

Reminder-III

To,
The Commissioner/Pr. Commissioner of CGST,
Surat CGST Commissionerate,
NEW CENTRAL EXCISE BUILDING,
CHOWK BAZAR, SURAT-395001.
Mail Id: excisesurat1@nic.in.

EM963853954IN
24/02/24

Sir/madam,

Sub:- Verification of the genuineness of Exporter M/s. NATURAL FABRICS (GSTIN: 24AUPPJ3015K1ZM) – reg.

Please refer to this office letters dated 20.03.2024, 17.12.2024 and 08.01.2025 (copies enclosed) of even File No. on the above-mentioned subject of Division-I, Range-IV of Surat Commissionerate, the jurisdictional AC/DC for necessary action. It is to inform that this office is investigating a case against the Exporter M/s. Natural Fabrics (24AUPPJ3015K1ZM). In this connection, M/s. BEENA GLOBAL EXIM (GSTIN:- 24BXGPD5942Q1Z2), M/s. RUDRA TRADE INTERNATIONAL (GSTIN:- 24BMDPP7157F1ZZ), M/s. RB CREATION (GSTIN:- 24CSPPB1113A1ZM) and M/s. TATVA EXIM (GSTIN :- 24AATFT9185A1ZS) are the suppliers to the said Exporter M/s. NATURAL FABRICS (GSTIN:- 24AUPPJ3015K1ZM). Till date no reply is received. In this regard, it was requested to get the following verified and report at the earliest: -

1. Whether the Exporter M/s. NATURAL FABRICS (GSTIN:- 24AUPPJ3015K1ZM) is existent at the declared premise(s). Physical verification of the premise(s) may please be got done.
2. Verify the genuineness of the Exporter M/s. NATURAL FABRICS (GSTIN:- 24AUPPJ3015K1ZM).
3. Whether the Exporter M/s. NATURAL FABRICS (GSTIN:- 24AUPPJ3015K1ZM) has filed the GST returns regularly or otherwise.
4. Verify the genuineness of Input Tax Credit/IGST Refund availed by Exporter M/s. NATURAL FABRICS (GSTIN:- 24AUPPJ3015K1ZM). Also, verify the genuineness whether the Suppliers (M/s. BEENA GLOBAL EXIM (GSTIN:- 24BXGPD5942Q1Z2), M/s. RUDRA TRADE INTERNATIONAL (GSTIN:- 24BMDPP7157F1ZZ), M/s. RB CREATION (GSTIN:- 24CSPPB1113A1ZM) and M/s. TATVA EXIM (GSTIN :- 24AATFT9185A1ZS)) supplied the goods to the Exporter M/s. NATURAL FABRICS (GSTIN:- 24AUPPJ3015K1ZM) or otherwise.
5. It is also requested to comment on whether the said GSTIN is a genuine business entity or fraudulent/bogus/paper-based firm.

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

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

Yours faithfully,

Signed by Wagh
Chittaranjan Prakash
Date: 19-02-2025 14:55:00

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

Copy to:

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

	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	
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F.No. CUS/SIIB/ALT/138/2024SIIB/JNCH

19-02-2025

Reminder-III**To,**

The Commissioner/Pr. Commissioner of CGST,
 Surat CGST Commissionerate,
 NEW CENTRAL EXCISE BUILDING,
 CHOWK BAZAR, SURAT-395001.
 Mail Id: excisesurat1@nic.in.

EM963853720IN
 —————
 24/02/25

Sir/madam,

Sub: Verification of the genuineness of Suppliers M/s. BEENA GLOBAL EXIM (GSTIN: 24BXGPD5942Q1Z2), M/s. RUDRA TRADE INTERNATIONAL (GSTIN: 24BMDPP7157F1ZZ) and M/s. RB CREATION (GSTIN: 24CSPPB1113A1ZM) – reg.

Please refer to this office letters dated 20.03.2024, 17.12.2024 and 08.01.2025 (copies enclosed) of even File No. on the above-mentioned subject of Division-I, Range-IV of Surat Commissionerate, the jurisdictional AC/DC for necessary action. It is to inform that this office is investigating a case against the Exporter M/s. Natural Fabrics (GSTIN: 24AUPPJ3015K1ZM). In this connection, M/s. BEENA GLOBAL EXIM (GSTIN: 24BXGPD5942Q1Z2), M/s. RUDRA TRADE INTERNATIONAL (GSTIN: 24BMDPP7157F1ZZ) and M/s. RB CREATION (GSTIN: 24CSPPB1113A1ZM) are suppliers to the said Exporter. Till date no reply is received. In this regard, it was requested to get the following verified and report at the earliest:

1. Whether the above-mentioned Suppliers are existent at the declared premises. Physical verifications of the premises may please be got done.
2. Verify the genuineness of the Suppliers M/s. BEENA GLOBAL EXIM (GSTIN: 24BXGPD5942Q1Z2), M/s. RUDRA TRADE INTERNATIONAL (GSTIN: 24BMDPP7157F1ZZ) and M/s. RB CREATION (GSTIN: 24CSPPB1113A1ZM).
3. Whether the Suppliers M/s. BEENA GLOBAL EXIM (GSTIN: 24BXGPD5942Q1Z2), M/s. RUDRA TRADE INTERNATIONAL (GSTIN: 24BMDPP7157F1ZZ) and M/s. RB CREATION (GSTIN: 24CSPPB1113A1ZM) have filed the GST returns regularly or otherwise.
4. Verify the genuineness of Input Tax Credit/IGST Refund availed by the abovementioned Suppliers. Also, verify the genuineness of whether the Suppliers M/s. BEENA GLOBAL EXIM (GSTIN: 24BXGPD5942Q1Z2), M/s. RUDRA TRADE INTERNATIONAL (GSTIN: 24BMDPP7157F1ZZ) and M/s. RB CREATION (GSTIN: 24CSPPB1113A1ZM) or otherwise.
5. It is also requested to comment on whether the said GSTINs are genuine business entities or fraudulent/bogus/paper-based firms.

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

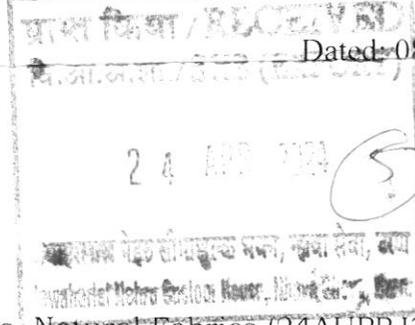
This issues with the approval of Commissioner of Customs, NS-II, JNCH.



सहायक आयुक्त का कार्यालय
OFFICE OF THE ASSISTANT COMMISSIONER,
सी.जी.एस.टी. एवं केंद्रीय उत्पाद, मण्डल-V- आयुक्तालय, सूरत, गुजरात
CGST & Central Excise Division-V, Surat
4th Floor, GST Bhavan, Opp. Bahumali Building, Nanpura, Surat - 395 001
e-mail id: cgstsurat-division5@gov.in

F.No. VII/001/2019-20

109



Dated: 08.04.2024

To,

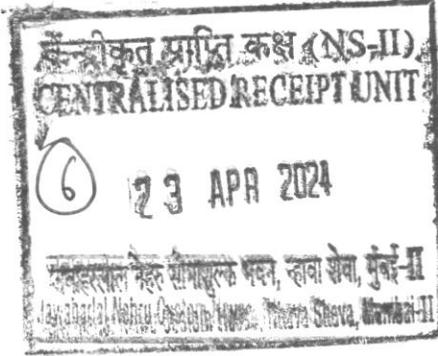
The Assistant Commissioner (Division-I),
CGST & CE, Surat Commissionerate

Sub: Verification of genuineness of M/s. Natural Fabrics (24AUPPJ3015K1ZM)-
m/r.

Please refer to letter F.No. CUS/SIIB/ALT/138/2024-SIIB(E) dated 20.03.2024
received from Appraiser, SIIB(X), JNCH (copy enclosed).

The principal place of business is 1ST FL, SHOP NO 135, RAJ IMPERIA, Nr
VRAJ CHOWK SARTHANA POLICE STATION, Sarthana Jakatnaka, Surat, Surat,
Gujarat, 395006 and Jurisdiction as per AIO is VC0104. Hence, the letter dated
20.03.2024 of JNCH is forwarded herewith for your information and further necessary
action at your end please.

Encls: As above



(S. N. Chaudhari)
Assistant Commissioner,
Division- V,
CGST & C. Ex., Surat.

Copy To:

1. The Appraiser, SIIB(X), Jawaharlal Nehru Custom House, Nhava Sheva,
Dist: Raigad, Maharashtra-400 707 w.r.t. letter letter F.No.
CUS/SIIB/ALT/138/2024-SIIB(E) dated 20.03.2024 for information

To
The Appraiser, SIIB(X),
Jawaharlal Nehru Custom House,
Nhava, Sheva, Dist: Raigad,
Maharashtra 400707

Statement of Shri. Dhorajiya Mitesh Bavchandbhai, Manager of M/s Natural Fabrics (IEC-AUPPJ3015K) recorded under Section 108 of the Customs Act, 1962 in the office of Special Investigation and Intelligence Branch (Export) situated at 6th floor, Room no. C604, JNCH, Nhava Sheva, Dist.- Raigad- 400707 on 28.02.2025.

In pursuance of Summons CBIC-DIN- 20250278NT0000999EB9 dated 17.02.2025, issued by Shri Milan, Superintendent, SIIB(X), I present myself to give statement u/s 108 of the Customs Act, 1962. I have been explained the provisions of Section 108 of Customs Act, 1962. I have been also explained that giving false evidence under this statement is an offence punishable under section 193 of the Indian Penal Code, 1860/ corresponding section of Bharatiya Nyaya Sanhita, 2023. I am also informed that this statement of mine can be used as evidence against me in any court of law, or for any adjudication proceedings. Having been understood the provisions of Section 108 of the Customs Act, 1962; I am giving my true, correct and voluntary statement which is as follows.

Name in full:	Dhorajiya Mitesh Bavchandbhai
Date of Birth:	13.12.1995
Father's name:	Bavchandbhai
Present residential address:	B-106, Nilkanth App, Nilkanth Society, Kapodra, Surat City, Gujarat - 395006.
Educational Qualification:	Graduated
Languages known:	Hindi, English and Gujarati
Occupation:	Business
Income Tax PAN:	BXGPD5942Q
Mobile no.:	9574941621
Aadhar Number:	5956 5137 4924

Q1. Give a brief description of firm M/s Natural Fabrics (IEC-AUPPJ3015K) and are you authorized to record a statement on behalf of the exporter?
Ans. M/s Natural Fabrics (IEC-AUPPJ3015K) is situated at 1st Floor, Shop No. 135, Raj Imperial, Vraj Chawk, near Sarthana Police Station, Sarthana, Jakatna, Gujarat - 395006. We are a merchant exporter specializing in Ready-Made Garments (RMGs). I am the Manager of the company and am fully authorized to provide this statement. I am submitting authorization letter for the same.

Q2. Does your firm file GST returns regularly?
Ans. Yes, we file GST returns on a regular basis.

Q3. Please provide the GSTR-1, GSTR-2A, and GSTR-3B copies to support your claim.
Ans. I will submit the requested documents to the official email address of your department within 3-4 days.

Q4. Did you file Shipping Bill Nos. 7866388 dated 27.02.2024 and 7906343 dated 28.02.2024?
Ans. Yes, both shipping bills were filed through our customs broker, M/s Jit Shipping Services.

Q5. How did you contact the CHA? Do you know any person from M/s Jit Shipping Services?
Ans. Yes, I am acquainted with Mr. Sanjay Babaji Sawant, a G-Card holder of CHA from M/s Jit Shipping Services. He is a friend of my cousin.

Q6. Did anyone from CHA M/s Jit Shipping Services visit your place of business before filing the shipping bills for you?
Ans. We provided the necessary KYC documents to the CHA; however, no physical verification visit was conducted.

Q7. Do you agree with the examination of goods conducted under the panchnama dated 07.03.2024? Were you present at the time of examination?
Ans. Yes, I agree with the examination findings. Our authorized representative, Mr. Sanjay Babaji Sawant, a G-Card holder of CHA, was present during the panchnama.

Handwritten signature and date:
28/02/25

Q8. As per DYCC reports, your goods were found mis-declared in terms of the declared composition and description. Why should it not be construed that you mis-declared the goods to avail undue export benefits?

Ans. I acknowledge the findings in the DYCC report and accept that the goods were not declared accurately. However, I emphasize that this was an unintentional error with no malafide intent to secure undue export benefits.

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

Ans. The goods were procured from M/s. Beena Global and M/s. Tatva Exim.

Q10. Please provide tax invoices to sustain your claim.

Ans. I am submitting the tax invoices pertaining to the referenced shipping bills.

Q11. Are you the actual owner of the goods, or are you acting as a frontman for another party?

Ans. As the Manager of the firm, the goods belong to our firm.

Q12. Explain how payment was made to the supplier.

Ans. Payment was made to the supplier through RTGS. I will submit my financial bank statements reflecting the transaction and Income Tax Returns (ITRs) to the official email address of your department.

Q13. Your consignment of RMGs is destined for countries considered risky. Please explain.

Ans. We serve a diverse range of foreign buyers who contact us through online platforms. These buyers are located in various countries, and we dispatch goods based on their specific demand.

Q14. Why should it not be construed that you have an improper supply chain and procured goods without the payment of proper taxes?

Ans. As stated earlier, the goods were procured from Beena Global and Tatva Exim.

Q15. A market enquiry of the goods was conducted on 14.03.2024 in the presence of your authorized representative, and it was found that the goods were overvalued to avail undue export benefits. Please explain.

Ans. I acknowledge the findings of the market enquiry and accept full responsibility for the declared valuation. However, I would like to clarify that the discrepancy was an unintentional error. Additionally, the lower quality of the goods supplied by our vendors may have contributed to the overvaluation.

Q16. Have you exported goods under any shipping bills in the past?

Ans. Yes, we have previously exported goods under two shipping bills.

Q17. What were the payment terms with the buyer of the goods? Have you received payments from foreign buyers in past exports?

Ans. The payment terms stipulated a 180-day period for remittance. However, to date, we have not received any payment from the foreign buyer. We remain in regular contact with the buyer and are actively following up on the pending payment.

Q18. Since the payment period has elapsed and no payment has been received from the foreign buyer, please explain.

Ans. Although the 180-day payment period has elapsed, we have not received payment from the buyer. We are in continuous communication with the buyer, who has assured us that the payment will be made as soon as possible.

Q19. Are you aware that, according to RBI guidelines, the prescribed time limit for receiving foreign remittances is nine months?

Ans. Yes, I am aware of the RBI guideline that prescribes a nine-month time limit for receiving foreign remittances. Our foreign buyer has assured us that payment will be made within this timeframe. I further assure you that if payment is not received within the prescribed period, I will return the export incentives to the department.

Q20. Summonses were issued to you in the past for recording your statement, but they were returned by India Post with the remark "Insufficient Address." Is your firm operational at the

Ans
08/02/25

declared place of business?

Ans. We have changed our registered address and same has been updated on the GST portal.

Q21. If you did not receive any summons, how did you come to know that you were being summoned by the department?

Ans. I became aware of the summons through communication from email received from your department.

Q22. Have you ever been penalized by Customs, GST, or any other government agency in the past?

Ans. No, we have not been penalized by Customs, GST, or any other government agency in the past.

Q23. Do you have anything else to say?

Ans. No, I have nothing further to add.

The above statement of mine running into 03 pages and 23 questions has been given as my true, correct and voluntary without any force, threat, inducement or coercion. On my request, the said statement has been typed on the office computer of SIIB (X), JNCH, Nhava Sheva, Dist. Raigad, Maharashtra-400 707 as per my say and as per my request and I certify, it has been recorded exactly as stated by me in response to questions raised to me during the proceedings. I therefore affix my dated signature on every page of the statement in token of having been recorded correctly as stated by me. I have nothing more to add. Statement of mine is correctly recorded as per my say.

The above statement of mine running into 03 pages and 23 questions has been given as my true correct and voluntary without any force threat inducement or coercion on my request the said statement has been typed on the office computer of SIIB (X) JNCH Nhava Sheva Dist Raigad Maharashtra 400707 as per my say and as per my request and I certify it has been recorded exactly as stated by me in response to questions raised to me during the proceedings I therefore affix my dated signature on every page of the statement in token of having been recorded correctly as stated by me I have nothing more to add. Statement of mine is correctly recorded as per my say.

Dhorajiya Mitesh Bavchandbhai,

Manager of M/s Natural Fabrics (IEC-AUPPJ3015K)

Typed by me:-

Before me,

(Jatin Budania)
I.O./SIIB(X), JNCH

(Milan)
SIO, SIIB(X), JNCH