



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**  
न्हावा शेवा, तालुका -उरण, जिला -रायगढ़, महाराष्ट्र- 400 707  
**NHAVA SHEVA, TALUKA-URAN, DIST- RAIGAD, MAHARASHTRA-  
400707**

F. No. CUS/ASS/MISC/662/2024-CEAC

Date of SCN: .01.2026

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SCN NO. 1872/2025-26/ADC/CEAC/NS-II/CAC/JNCH

DIN NO. 20260178NT000000AD86

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

M/s Neon Impex (IEC-LNPPS3855L) having its office at 3rd Floor, B-29/304, Dreamland Shanti Nagar CHS Ltd., Sector XI, Near New India Bank, Mira Road East, Thane, Maharashtra-401107 has filed the following Shipping Bill Nos. 9859390 and 9865719 both dated 14.05.2024 for Export of following items destined to Mayotte. The details are as under:

**TABLE-I**

SB No./ Date	Description	Quantity (NOs)	FOB (INR)	DBK (INR)	RoSCTL (INR)	IGST (INR)
9859390 dated 14.05.2024	Ladies Maxi with Dupatta of MMF	4,800	33,70,080	97,732	1,60,079	LUT
9865719 dated 14.05.2024	Ladies Maxi with Dupatta of MMF	7,000	49,14,700	1,42,526	2,33,449	
<b>TOTAL</b>			<b>82,84,780</b>	<b>2,40,258</b>	<b>3,93,528</b>	<b>0</b>

2. On the basis of Specific Intelligence, regarding Export of suspicious consignment of M/s Neon Impex (IEC-LNPPS3855L) covered under Shipping Bill Nos. 9859390 and 9865719 both dated 14.05.2024 (hereinafter referred to as "Shipping Bills") (**RUD-I**) filed through their Customs Broker M/s. Jit Shipping Services (License No. AFLPP4301FCH003) at JWR CFS, the goods covered in the Shipping Bill Nos. 9859390 and 9865719 both dated 14.05.2024 were put on hold vide Hold No. 27/2024-25 SIIB(X) for Examination of the same as the supply chain of the Exporter appeared to be fake/manipulated and the declared value of the goods appeared to be very highly overvalued and mis-declared to avail illegitimate claim of drawback and other Export incentives.

3. Consequently, the subject goods pertaining to Shipping Bill Nos. 9859390 and 9865719 both dated 14.05.2024 were examined 100% vide Panchanama dated 22.05.2024 (**RUD-II**) in the presence of two independent Panchas, Representatives of Customs Brokers and Exporter. During the Examination, the subject goods were found as declared in the said Shipping Bills, their corresponding Invoices and Packing Lists w.r.t. declared quantity and description. However, it appeared that the valuation of the goods covered in above said Shipping Bills is overvalued. Representative Sealed Samples (RSS) of the goods from the Shipping Bill was drawn for the purpose of further investigation.

4. Further, letter dated 30.05.2024 was forwarded to DYCC, JNCH along with RSS for testing in order to determine exact characteristics, nature and composition of the subject goods. DYCC tested the RSS and forwarded the test Reports vide

DYCC Reports No. 426/SIIB(X) dated 26.06.2024 (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.	426/SIIB(X) dated 26.06.2024	Ladies Maxi with Dupatta of MMF	CTH - 62041390 Drawback Sr. No. - 62040303B	On opening the sample packet, two readymade articles were found I.e. (1) Dress and (2) Dupatta.  Total wt. of sample (2 pieces) = 360.3 gm <b>(1). Dress:</b> It is made up of dyed and printed woven fabric stitched with dyed embroidered fabric. Dyed and printed woven fabric is wholly composed of cotton yarns. Dyed embroidered fabric is composed of polyester filament yarns and polyester filament yarns has been used for embroidery work.  Wt. of dress = 263.6 g Wt. of base fabric = 198.5 g Wt. of embroidered fabric = Balance GSM of dyed woven fabric = 112.76 <b>(2). Dupatta:</b> It is made up of dyed and printed woven fabric. It is wholly composed of cotton yarns. Wt. of Dupatta = 96.7 g Width of sample = 96 cm Length of sample = 198.5 cm GSM of sample = 52.72

As it is clear from DYCC reports, the exporter has mis-declared the goods into wrong CTH to avail undue export benefits. Accordingly, CTH and drawback Sr. No. of the goods has been redetermined which is as follows:

**TABLE-II**

Item No	Item Description	DECLARED						REDETERMINED					
		RITC	Drawback	Rate	RoSCTL	RATE		RITC	Drawback	Rate	RoSCTL	RATE	
						State	Centre					State	Centre
1	Ladies Maxi with Dupatta of MMF	62041390	62040303B	2.9	62040303B	2.65	2.1	62044290	62040301B	3	62040301B	3.6	2.45
2	Ladies Maxi with Dupatta of MMF	62041390	62040303B	2.9	62040303B	2.65	2.1	62044290	62040301B	3	62040301B	3.6	2.45

5. 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 29.05.2024 (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 DYCC reports and Market Enquiry Report dated 29.05.2024, it is observed that the subject goods have been mis-declared in terms of Description, classification and valuation. The re-determined FOB value of the goods and corresponding Export incentives under the Shipping Bill would be as below:

**Table-III**

Sl No.	Shipping Bill No. & Date	Description of goods	Quantity	Declared (₹)			Re-determined (₹)		
				FOB	Drawback	ROSCTL	FOB	Drawback	ROSCTL
1	9859390 dated	Ladies Maxi with Dupatta of MMF	4800	33,70,080	97,732	1,60,079	23,56,364	70,691	1,42,560
2	9865719 dated	Ladies Maxi with Dupatta of MMF	7000	49,14,700	1,42,526	2,33,449	34,36,364	1,03,091	2,07,900
<b>TOTAL</b>			<b>11800</b>	<b>82,84,78</b>	<b>2,40,259</b>	<b>3,93,528</b>	<b>57,92,72</b>	<b>1,73,782</b>	<b>3,50,460</b>

**Table-IV**

Re-determined FOB	Differential Drawback	Differential ROSCTL	Total excess Export benefits
₹ 57,92,727	₹ 66,477	₹ 43,068	₹ 1,09,545

6. As can be seen from the Table above, based on the Report received by the DYCC, JNCH and Market Enquiry conducted on 29.05.2024, it appears that the goods declared by the Exporter in the Shipping Bill Nos. 9859390 and 9865719 both dated 14.05.2024 have been mis-declared in terms of Drawback Serial Number, classification and their value. The value of the goods has been re-determined based on the Market Enquiry Report dated 29.05.2024. The Export incentive such as drawback & RoSCTL are therefore to be re-determined with respect to the new re-determined FOB of the goods as mentioned in the Table above. Hence, the declared value i.e. Rs. 82,84,780/- appeared to be liable for rejection in terms of Rule 8 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007 and the value needs to be re-determined as per the Provisions of the said Rules. For the purpose of Customs Tariff Act, 1975, valuation of Export goods is to be done in terms of Section 14 of the Customs Act, 1962 read with Customs Valuation (Determination of value of Export Goods) Rules, 2007 (CVR). As per the Provisions of Act/Rules, transaction value of the goods is to be accepted, subject to Rule 8 of Customs Valuation (Determination of value of Export Goods) Rules, 2007. Prima facie on Examination of the subject consignment, the declared value of the goods appeared to be on the higher side; the declared transaction value appeared liable for rejection under Rule 8 of the CVR and the said value is required to be re-determined by sequentially proceeding in terms of Rule 4 to 6 of the Customs Valuation Rules, 2007. In the instant case, the Exporter is Merchant Exporter and hence, transaction value of the impugned goods under Export could not be determined under Rule 4 & 5 of the Customs Valuation Rules, 2007. Hence the value of all the items could be ascertained from the wholesale Market.

## 7. Re-determination of Valuation

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

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

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

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

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

As per the Provisions of Rule 6 *ibid*, the assessable value of the goods is proposed to be re-determined under Rule 6 *ibid*, i.e. as per the Residual Method. Accordingly, Market Survey was conducted by the officers of SIIB (Export) on 29.05.2024. 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 29.05.2024.

## 8. Past Exports:

In order to investigate past consignments, the data was retrieved from the date of issuance of IEC i.e. 21.07.2023 till 28.02.2025 for Exporter M/s Neon Impex (IEC-LNPPS3855L). However, the Exporter had exported goods under a total of 06 Shipping Bills in past. During further investigation, ICES data was scrutinized, on perusal of the past Export data, no foreign remittance has been received for past shipping bills 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-V**

Sr. No.	SB No.	SB Date	LEO Date	Expected Realization Date	FOB (INR)	Drawback (INR)	RoSCTL (INR)	RoDTEP (INR)	FOB to be realised (in FC)	FOB actually realised (in FC)
1.	6725697	12.01.2024	13.01.2024	31.10.2024	3,35,704.88	11,584	15,981	0	4,069	0
2.	6926457	22.01.2024	23.01.2024	31.10.2024	3,33,933.37	7,726	4,653	1,585	4,055	0
3.	7127509	30.01.2024	01.02.2024	30.11.2024	41,20,285.08	1,29,366	2,04,655	966	50,034	0
4.	7369325	08.02.2024	09.02.2024	30.11.2024	69,99,252.73	2,06,432	3,09,897	14,536	85,149	0
5.	8435867	19.03.2024	19.03.2024	31.12.2024	12,31,980.30	40,086	24,046	11,642	15,024	0
6.	9316548	22.04.2024	23.04.2024	31.01.2025	18,08,678.77	48,411	58,528	12,084	21,870	0
<b>TOTAL</b>					<b>1,48,29,835.10</b>	<b>4,43,605</b>	<b>6,17,760</b>	<b>40,813</b>	<b>1,80,202</b>	<b>0</b>

As per Table-V, there are 06 Shipping Bills in Table-V for which FOB has not been realized despite completion of expected realization time period as mandated by RBI.

It is also pertinent to mention here that the prescribed timeline for realization of foreign remittance is 09 months as per RBI Master Circular No.14/2014-15 dated 01.07.2014, which states, "it has been decided in consultation with the Government of India that the period of realization and repatriation of Export proceeds shall be nine months from the date of Export for all Exporters including Units in SEZs, Status Holder Exporters, EOUs, Units in EHTPs, STPs & BTPs until further notice.

Accordingly, the Drawback is liable to be demanded Back from the Exporter on account of non-receipt of foreign remittance for the Shipping Bill mentioned in Table-V under Section 75 and 75A of the Customs Act 1962 read with Rule 17 &18 of the drawback Rules, 2017 along with applicable interest. Also, ROSCTL & RoDTEP are liable to be demanded Back from the Exporter on account of non-receipt of foreign remittance for the Shipping Bills mentioned in Table-V in terms of Notification No. 76/2021-Cus (N.T) dated 23.09.2021, 77/2021-Cus (N.T) dated 24.09.2021 & 25/2023-Cus (N.T) dated 01.04.2023 along with applicable interest under section 28AA of the Customs Act, 1962. Total drawback claimed in Shipping Bills mentioned in Table-V in which FOB not realized despite completion of time period is Rs. 4,43,605/-, RoSCTL claimed is Rs. 6,17,760/- and RoDTEP claimed is Rs. 40,813/- which is liable to be demanded back from the Exporter.

9. Further, an alert to withhold the Export incentives against the Exporter M/s Neon Impex (IEC-LNPPS3855L) was inserted during the investigation.

10. The Exporter vide their letter requested to Provisional Release of the goods for **Export**. Hence, NOC for provisional release of the goods for Export was issued by SIIB(X) on 03.06.2024 (**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 equivalent to ₹ 82,84,780/- and on submission of Cash Security amounting to ₹ 2,00,000/-.

11. Further, letters dated 19.11.2024, 05.12.2024 and 23.12.2024 were also sent to jurisdictional SGST authorities i.e. Division-Mira Bhayander, Zone-Thane, Maharashtra State GST to verify genuineness of the Exporter M/s Neon Impex (GSTIN-27LNPPS3855L1ZS). In this regard, a reply (**RUD-VI**) was received from concerned authorities vide letter: STO/Mira\_701/custom/27LNPPS3855L1ZS/2025-26/B-01 BHAYANDAR dated 01.01.2025, wherein it was communicated that:

- (i). Whether the exporter M/s Neon Impex (GSTIN-27LNPPS3855L1ZS) is not-existent at the declared premises as per state tax inspector visit report.
- (ii). As per state tax inspector visit report that is crystal clear that the tax payer **has not conducted any business** from the declared place of business.
- (iii). M/s Neon Impex (GSTIN-27LNPPS3855L1ZS) has filed GST GSTR-3B returns from for the month of Oct. 2023 to June 2024.
- (iv). The tax payer Registration has cancelled with effect from 19.10.2023 date of registration.
- (v). Tax payer's has filed GSTR-3B for the period Oct 23, Nov 23 and March 2024.
- (vi). GSTR-2A is available on BO system for the period 01.02.2024 to 31.08.2024.
- (vii). The outcome of the verification and visit report it is clear that M/s Neon Impex (GSTIN-27LNPPS3855L1ZS) has **not conducted any business** from the declared place of business.

## SUMMONS & STATEMENT

12. Further, in order to record the statement of exporter M/s Neon Impex (IEC-LNPPS3855L), under section 108 of Customs Act, 1962 04 Summonses (**RUD-VII**) have been issued vide DIN- 20250278NT0000816156 dated 13.02.2025 to appear on 19.02.2025, DIN- 20241178NT0000228190 dated 26.11.2024 to appear on 04.12.2024, DIN- 20250278NT000000A5B9 dated 11.02.2025 to appear on 17.02.2025, DIN- 20250278NT0000888D4D dated 17.02.2025 to appear on 21.02.2025 in the name of M/s Neon Impex (IEC-LNPPS3855L) 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 exporter has not appeared in this office till date.

13. Further, on receipt of Summons CBIC-DIN-2025378NT0000424277 dated 30.03.2025, Shri Sanjay Babaji Sawant, G-card of CB firm M/s. JIT Shipping (License No. AFLPP4301F) presented himself for the recording of the Statement under section 108 of the Customs Act, 1962 on 08.04.2025 (**RUD-VIII**) wherein he inter-alia stated that the firm is engaged in the business of clearance and forwarding since very long time; that the Shipping Bill Nos. 9859390 and 9865719 both dated 14.05.2024 have been filed by M/s. JIT Shipping on behalf of M/s Neon Impex (IEC-LNPPS3855L) and the goods being exported under the said Shipping Bill were 'RMG'; that they guide their exporters verbally to send us all necessary documents as per exporting commodity on their mail I'd and also ask whether they want to claim export benefits or not. After that they create checklist based on the documents submitted by the exporter. Thereafter they send the checklist to exporter for approval, after getting approval from exporter, they file Shipping Bill on behalf of exporter on ICEGATE; that they came in contact with the exporter through his friend who is a forwarding agent; they had taken the KYC details of the Company M/s Neon Impex; that they did not physically verify the address of M/s Neon Impex (IEC-LNPPS3855L) at the time of KYC before filing Shipping Bills; that they are not in contact with the exporter since long and hence are not aware about the exporter is existent at the Principal place of business or not; On being asked whether any documentary evidence could be provided regarding the address verification, he stated that no documentary evidence was readily available.

#### 14. RELEVANT LEGAL PROVISIONS

##### A. Customs Act, 1962

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

##### **Section 50: Entry of goods for Exportation. -**

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

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

(2) The Exporter of any goods, while presenting a Shipping Bill or bill of Export, shall make and subscribe to a declaration as to the truth of its contents. (3) The Exporter who presents a Shipping Bill or bill of Export under this section shall ensure the following, namely: -

- (a) the accuracy and completeness of the information given therein;
- (b) the authenticity and validity of any document supporting it; and

(c) compliance with the restriction or prohibition, if any, relating to the goods under this Act or under any other law for the time being in force.

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

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

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

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

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

**Section 114AC: Penalty for fraudulent utilisation of input tax credit for claiming refund.** - Where any person has obtained any invoice by fraud, collusion, willful 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 were,

- (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:**

**15.** M/s Neon Impex (IEC-LNPPS3855L) having its office at 3rd Floor, B-29/304, Dreamland Shanti Nagar CHS Ltd., Sector XI, Near New India Bank, Mira Road East, Thane, Maharashtra-401107 had filed Shipping Bill Nos. 9859390 and 9865719 both dated 14.05.2024 through their Customs Broker M/s. Jit Shipping Services (License No. AFLPP4301FCH003) at JWR CFS. The re-determined FOB value of the said goods covered under the above-mentioned Shipping Bill comes to Rs. 57,92,727/- as against the declared FOB value of Rs. 82,84,780/-. By inflating the FOB value, the Exporter was attempting to claim Drawback of Rs. 2,40,259/- and RoSCTL of Rs. 3,93,528/- whereas they were eligible for Drawback of Rs. 1,73,782/- and RoSCTL of Rs. 3,50,460/- respectively. (as tabulated in Table-IV above).

**15.2** As can be seen from the Table-II and Table-III above, based on the DYCC reports and Market Enquiry conducted on 29.05.2024, it appears that the goods declared by the Exporter in the Shipping Bill Nos. 9859390 and 9865719 both dated 14.05.2024 have been mis-declared in terms of their description and value. During the Market Enquiry it was found that the value of the goods filed under the said Shipping Bills were inflated and hence needed to be re-determined under Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007. The Export incentive such as drawback & RoSCTL are therefore re-determined with respect to the re-determined FOB as mentioned in the Table-III above. It is thus cogent and clear that the Exporter M/s Neon Impex (IEC-LNPPS3855L) had (i) mis-declared the impugned goods in terms of Description, classification and valuation (ii) attempted to defraud the Government by claiming undue higher amount of Drawback and (iii) RoSCTL/RoDTEP and thereby acted in a manner which rendered the said goods under Table-I above liable for confiscation in terms of the Provisions of Section 113(i), 113(ia) and 113 (ja) of the Customs Act, 1962 respectively.

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

**15.4** As the Exporter had not made declaration truthfully in the said Shipping Bill, they have violated the conditions of Section 50(2) of the Customs Act, 1962. Hence, it appears that there was a deliberate mis-declaration, mis-statement and suppression of facts regarding the actual value of the impugned goods, on the part of the Exporter with mala-fide intention to claim undue Export benefits not legitimately payable to them. The Exporter had declared the FOB value in the Shipping Bill as

Rs. 82,84,780/- whereas the re-determined FOB value after conducting the Market Survey was Rs. 57,92,727/- only and hence higher Drawback & RoSCTL and other Export incentives were attempted to be claimed. Thus, it appeared that the said goods were attempted to be Exported in violation of Section 50(2) of the Customs Act, 1962 read with Section 11(1) of Foreign Trade (Development & Regulation) Act 1992 & Rules 11 of Foreign Trade Rules 1993, as Exporter had furnished wrong declaration to the Custom Authorities.

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

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

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

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

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

**15.10** The value of the impugned goods is, therefore, proposed to be 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. 82,84,780/- to Rs. 57,92,727/- as per the Market Enquiry and DYCC Reports of the subject goods.

**15.11** With respect to the Exporter M/s Neon Impex (IEC-LNPPS3855L), this office sent 03 letters dated 19.11.2024, 05.12.2024 and 23.12.2024 for the verification of the genuineness of the Exporter to jurisdictional SGST authorities i.e. Division-Mira Bhayander, Zone-Thane, Maharashtra State GST. In this regard, a reply was received from concerned authorities vide letter No. STO/Mira\_701/custom/27LNPPS3855L1ZS/2025-26/B-01 BHAYANDAR dated 01.01.2025, wherein it was communicated that during the visit, it was observed that the exporter has not conducted any business activity from the place of business.

Hence, from the above facts, it appears that the Exporter is **non-genuine**. Hence, from the above facts retrieved from the GST BO Portal, it appears that the Exporter and its supply chain are non-genuine firms. Thus, from the above facts, it appears that the Exporter is a fly by night operator/Paper-based firm and was established only to Export inferior goods to claim higher export incentives. Therefore, it appears that the Exporter connived with their supplier to obtain invoice by fraud and collusion to utilize input tax credit on the basis of such invoice for discharging tax on goods which have been entered for exportation under the Shipping Bill filed by them.

Also, Summonses to the Exporter have been dispatched to Exporter's address mentioned in the IEC by this office. However, the exporter has not responded to the summonses issued to him. Hence, from the above facts, it appears that the Exporter is **non-existent**.

Further, the Exporter appears to be non-existent and non-genuine. Thus, the Exporter M/s Neon Impex (IEC-LNPPS3855L) have rendered themselves liable to penalty in terms of Section 114AC of the Customs Act, 1962.

**15.12** It further appears that the Exporter M/s Neon Impex (IEC-LNPPS3855L) have rendered themselves liable to penalty in terms of section 114(iii) of the Customs Act, 1962 on account of mis-declaration in Description, classification and valuation of the impugned goods. The Exporter has knowingly & intentionally caused to sign & used the documents to provide the undue advantage to the Exporter with mala-fide intent to avail undue/excess Export benefits in form of Drawback, Rosctl and other Export benefits. Therefore, M/s Neon Impex (IEC-LNPPS3855L) also liable for penalty in terms of Section 114 AA of Customs Act, 1962 for this intentional mis-declaration.

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

**15.14** As 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-V. Hence, it appears that the M/s Neon Impex (IEC-LNPPS3855L) 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-V above.

**15.15** The Custom Broker, M/s Jit Shipping Services (License No. AFLPP4301FCH003) failed to ascertain the veracity and genuineness of the Exporter firm M/s Neon Impex (IEC-LNPPS3855L). The regulation 10 (n) of the CBLR, 2018 has mandated that the CB has to verify correctness of Importer Exporter Code (IEC) number, Goods and Services Tax Identification Number (GSTIN), identity of his client and functioning of his client at the declared address by using reliable, independent, authentic documents, data or information. In the instant case, as stated by the CB, they have merely taken copies of the IEC and GST registration from the Exporter and started filing Shipping Bills on their behalf. The CB has to verify the antecedents of the Exporter by using reliable, independent, authentic documents, data or information, which the CB has failed to do in this case. It appears that the CB is not

disclosing the truth since the Exporter is non-existing and found to be non-genuine as from GST portal. No evidence has been put forth by the CB to corroborate their claim of actually verifying the principal place of business of the Exporter. The role of the CB in this fraudulent export of a non-existing and non-genuine firm is not ruled out. Had the CB confirmed the veracity and genuineness of the Exporter through their own independent and reliable sources, he could have easily known that the Exporter and their supply chain is dubious. The CB has thereby violated regulation 10(n) of the CBLR, 2018 and have rendered themselves liable for penalty under section 114(iii) and 114AA of the Customs Act, 1962.

**16.** Now, M/s Neon Impex (IEC-LNPPS3855L) having its registered office at at 3rd Floor, B-29/304, Dreamland Shanti Nagar CHS Ltd., Sector XI, Near New India Bank, Mira Road East, Thane, Maharashtra-401107 are 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. 82,84,780/- covered under the Shipping Bill Nos. 9859390 and 9865719 both dated 14.05.2024 should not be rejected and re-determined to Rs. 57,92,727/- under Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.
- ii. The drawback of Rs. 2,40,259/- and RoSCTL of Rs. 3,93,528/- claimed in the Shipping Bill Nos. 9859390 and 9865719 both dated 14.05.2024 should not be redetermined to drawback of Rs. 1,73,782/- and RoSCTL of Rs. 3,50,460/- since the goods were cleared for Provisional Export.
- iii. The said impugned Export goods covered under the Shipping Bill Nos. 9859390 and 9865719 both dated 14.05.2024 having total declared FOB value of Rs. 82,84,780/- 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 Neon Impex (IEC-LNPPS3855L) under Section 114(iii) of the Customs Act, 1962 for the above violation.
- v. Penalty should not be imposed on M/s Neon Impex (IEC-LNPPS3855L) under Section 114AA of the Customs Act, 1962 for the above violation.
- vi. Penalty should not be imposed on M/s Neon Impex (IEC-LNPPS3855L) under Section 114AC of the Customs Act, 1962 for the above violation.
- vii. The goods pertaining to Shipping Bills mentioned in Table-V totally valued at Rs. 1,48,29,835/- 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/RoDTEP 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 4,43,605/- claimed in Shipping Bill mentioned in Table-V 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. 6,17,760/- claimed in Shipping Bills mentioned in Table-V 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. The RoDTEP amount of Rs. 40,813/- claimed in Shipping Bills mentioned in Table-V 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.
- xi. Penalty should not be imposed on M/s Neon Impex (IEC-LNPPS3855L) under Section 114(iii) and 114AA of the Customs Act, 1962 on account of non-receipt of the foreign remittance in Shipping Bills mentioned in Table-V filed by the Exporter.
- xii. Penalty should not be imposed on M/s Neon Impex (IEC-LNPPS3855L) 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-V filed by the Exporter.
- xiii. The Bond full FOB value should not be enforced and Bank Guarantee of Rs. 2,00,000/- 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.

**17.** M/s. Jit Shipping Services (License No. AFLPP4301FCH003), Shop no-74, Vidhya Complex, Plot no-1, Sector-11, Belapur, Navi Mumbai are hereby called upon to show cause to the Additional Commissioner of Customs, CAC, JNCH, Nhava Sheva within 30 days of the receipt of this notice as to why Penalty should not be imposed on them under Section 114(iii) and 114AA of the Customs Act, 1962 for violation of regulation 10(n) of CBLR, 2018.

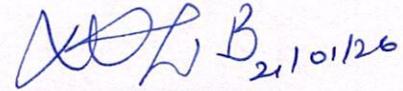
**18.** The noticees are further informed that they should clearly state in their written reply whether they wish to be heard in person before the case is adjudicated. In case no reply is received within 30 days of the receipt of this SCN and no request is made for the PH or they do not appear before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

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

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

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

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



**(RAGHU KIRAN B.)**

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

To,

Notices:

1. M/s Neon Impex (IEC-LNPPS3855L)  
3rd Floor, B-29/304, Dreamland Shanti Nagar CHS Ltd.,  
Sector XI, Near New India Bank, Mira Road East,  
Thane, Maharashtra-401107
2. M/s. Jit Shipping Services  
Shop no-74, Vidhya Complex, Plot no-1,  
Sector-11, Belapur, Navi Mumbai

**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**

Sr. No.	List of Relied Upon Documents
RUD-I	Shipping Bill Nos. 9859390 and 9865719 both dated 14.05.2024
RUD-II	Panchanama dated 22.05.2024
RUD-III	Test Reports from DYCC
RUD-IV	Copy of Market Enquiry dated 29.05.2024
RUD-V	Provisional Release for Export Letter dated 03.06.2024.
RUD-VI	GST verification report in respect of the exporter
RUD-VII	Summonses issued to the exporter
RUD-VIII	Copy of statement of Shri Sanjay Babaji Sawant, G-card of CB firm M/s. JIT Shipping (License No. AFLPP4301F) dated 08.04.2025

Job No 105(92)  
 CHA AFLPP4301FCH003  
 SB No & Date 9859390 Dated :14-05-2024  
 Printed on 14-05-2024

JIT Shipping  
 Shipping Bill Check List

13-05-2024 Formatted job:E/S/000105/24-25

JIT Shipping  
 MAHARASHTRA  
 15:25

Exporter Details  
 LNPPS3855L(LNPPS3855L)  
 Branch Sl No. 0  
 NEON IMPEX  
 B-29/304, DREAMLAND SHANTINAGAR CHS  
 LTD, SECTOR-XI, SHANTINAGAR, THANE  
 MIRA ROAD, THANE-401107  
 MAHARASHTRA  
 Exporter Type : Merchant

Consignee Details  
 M MISBAHOU ABDOU  
 I IMPASSE DES SUIMAGUA  
 MAJICAVO II, 97600 KOUNGOU.  
 MAYOTTE

YT(MAYOTTE)

GSTN Type GSN - Normal GSTIN  
 Port of Loading INNSAI (NHAVA SHEVA SEA)  
 Port of Discharge YTLON (LONGONI)  
 Port of Destination YTLON (LONGONI)  
 Gross Weight 1752 (KGS)  
 Country of Destn. YT (MAYOTTE)  
 Nature of Cargo P  
 Factory Stuffed N  
 Rotation Number  
 Custodian  
 Forex Bank A/c  
 FOB Value 3370080.00 40800.00 USD

GSTN Id 27LNPPS3855L12S  
 Total Packages 24  
 Loose Packets  
 Country of Disc. YT (MAYOTTE)  
 Net Weight 1704 (KGS)

Containers  
 NFEI Category N  
 Sample Accompanied  
 Rotation Date  
 Gateway Port  
 RBI Waiver No/Da /  
 Marks & Nos. AS PER INVOICE," WE INTEND TO CLAIM

BENEFIT/REWARD UNDER MEIS/RODTEP/REBATE OF STATE  
 &CENTRAL TAXES & LEVIES SCHEME"

AD Code 0290170

No. of Pkg Against AWB

Invoice Number NI/08/2024-25  
 Nature of Contract FOB  
 Nature of Payment DA  
 Period 160  
 Currency USD  
 AEO Code Rate 82.6

AEO Country  
 AEO Role  
 Terms Place  
 Invoice Value (F) 40800.00 In (INR)  
 DBK (INR) 3370080.00  
 Export Contract Number: 97732.00  
 Rate

A/c No 768601010050605 (UNION BANK OF INDIA)  
 IFSC CODE: UBIN0576867  
 Warehouse Code: ()  
 Invoice Date 13-05-2024  
 Buyer Details  
 Same as Consignee

Inv Includes N - None

	Currency	Amount
Freight	USD	
Insurance	USD	
Commission	USD	
Discount	USD	
Other Ded.	USD	
Packing Charges	USD	

EXPORT ITEMS

Item NO	RITC	Qty	Units	Rate	Unit	FC	FOB
Description	As Per Trf	Qty	Unit	RODTEP			
Scheme Code					PMV	Reward	Total PMV
1	62041390	4800	PCS	8.5	PER 1 PCS	40800.00000	3370080.00000
LADIES MAXI WITH DUPATTA OF MMF	As per Tariff	4800	NOS	N			
Scheme : 60 (DRAWBACK & RoSCTL)					772.31	Y	3707088
					Total	40800.00	3370080.00
						PMV	3707088.00

MANUFACTURER/PACKAGE/END USE/IGST DETAILS

Item No	Mfr. Code Type	Src. State	Tran. Cntry	Tot Pkg	Hawb No	Enduse	
1							
IGST Status	Acc. Status	Taxable value	IGST Amount	IGST Per	CESS %	Amount /Unit	Cess Amount
LUT				%	%		GNX100
		Total 0.00	0.00				0.00

STATE/DISTRICT/FTA DETAILS

Item No	STATE	DISTRICT	PTA/FTA
1	MAHARASHTRA (27)	THANE (497)	No PTA/FTA (NCPTI)

DRAWBACK PAYABLE

Inv No	Item No	DBK Sch No	DBK Adv.	Val. Cap	Qty	DBK Amount
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P2

P1  
 22/6/24

Handwritten signature and date: 22/05/2024

22/24

JIT Shipping  
Shipping Bill Check List

13-05-2024 Formatted job:E/s/000105/24-25

105(92)  
AFLPP4301FCH003  
Date 9859390 Dated :14-05-2024  
14-05-2024

Date 13-05-2024  
Name JIT Shipping  
State of Origin MAHARASHTRA  
Time 15:25

RoSCTL Details	Rate	Val. Cap	Amount	Rate	Val. Cap	Amount	RoSCTL Amount
Inv/Item/Sch	(S)	(S)	(S)	(C)	(C)	(C)	(INR)
1/1/62040303	2.65	23.3/PCS	89307.00	2.1	18.5/	70772.00	160079.00
Total DBK:							97732.00
Total ROSL:							160079.00

PACKING DETAILS

Pkg. No	From	To	Code	Statement Code
1	1	24	PKG	Statement Text
Inv No	Item No	Stmnt Type	PKG	Statement Code
1	1	DEC	RS001	Statement Text

Supporting Document Details

Inv No - Item No	: 1 - 0	Issuing Party Details :	NEON IMPEX
Document No	: NI/08/2024-25	B-29/304, DREAMLAND SHANTINAGAR CHS	
CHA LICENCE NO	: AFLPP4301FCH003	LTD, SECTOR-XI, SHANTINAGAR, THANE	
IEC	: LNPPS3855L	MIRA ROAD - 401107	
Ice Gate ID	: JITSHIPPING	Beneficiary Details :	
IRN No	: 2024051400069134	M MISBAHOU ABDU	
Doc type	: 331000(Commercial invoice which includes a pa	1 IMPASSE DES SUIMAGUA	
Place of Issue	: INDIA	MAJICAVO II, 97600 KOUNGOU,	
Issued Date	: 13-05-2024	LONGONI, MAYOTTE - YT	
Expiry Date	: 13-05-2024		

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 NEON IMPEX(name of the exporter), holder of IEC no.LNPPS3855L,,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  
NEON IMPEX

SB No. & Date  
9859390 dated 14-05-2024

FOB Value : 3370080.00  
Drawback : 97732.00  
RoDTEP : 0.00  
RoBTL/RoCTL : 160079.00

PL  
22/24

PI  
22/57001

CB  
22/05/2024

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

JIT Shipping  
Shipping Bill Check List

105(92)  
AFLPP4301FCH003  
9859390 Dated :14-05-2024  
14-05-2024

13-05-2024 Formatted job:E/S/000105/24-25  
JIT Shipping  
MAHARASHTRA  
15:25

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

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

P2  
~~Signature~~  
22/24

P1  
~~Signature~~  
22/5/24

CB  
~~Signature~~  
22/05/2024

# COMMERCIAL / TAX INVOICE

SUPPLY MEANT FOR EXPORT UNDER LETTER OF UNDERTAKING / BOND WITHOUT PAYMENT OF INTEGRATED TAX [IGST]

**Exporter**  
**NEON IMPEX**  
 B-29/304, DREAMLAND SHANTINAGAR CHS LTD,  
 SECTOR-XI, SHANTINAGAR, MIRA ROAD EAST,  
 THANE, MAHARASHTRA, 401107, INDIA

INV NO. NI/08/2024-25  
 DATE 13.05.2024

IEC No. LNPPS3855L  
 AD CODE: LNPPS3855L  
 GST NO: 27LNPPS3855L1Z5

**Consignee**  
**M MISBAHOU ABDOU**  
 1 IMPASSE DES SUIMAGUA  
 MAJICAVO II  
 97600 KOUNGOU, LONGONI, MAYOTTE.

Other Reference (S) ARN:  
 Buyer if other than consignee

<b>PORT OF DISCHARGE</b> LONGONI	<b>FINAL DESTINATION</b> MAYOTTE	<b>COUNTRY OF ORIGIN</b> INDIA	<b>COUNTRY OF FINAL DESTINATION</b> MAYOTTE
<b>PRE-CARRIAGE BY</b> TRUCK	<b>PLACE OF RECEIPT BY PRE-CARRIER</b> NHAVA SHEVA	Terms Of Delivery Of Goods : FOB, BY SEA Terms Of Payment: DA 180 DAYS	
<b>VESSEL / FLIGHT NO.</b>	<b>PORT OF LOADING</b> NHAVA SHEVA		

MARKS & C. NOS	ITEMS	HSN CODE	QTY	RATE	FOB USD	FOB INR	UNDER LUT	TOTAL AMOUNT INR
<b>DAY</b> 01 TO 24	<b>READYMADE GARMENTS</b>  LADIES MAXI WITH DUPATTA OF MMF	62041390	4800	8.50	40800.00	3370080.00	0.00	3370080.00
					40800.00	3370080.00	0.00	3370080.00

**AMOUNT CHARGEABLE IN WORDS (IN USD) : FORTY THOUSAND EIGHT HUNDRED & CENT ZERO ONLY**

CTN 24  
 GR WT 1752.000 KGS  
 NT WT 1704.000 KGS

**DECLARATION**  
 We intend to claim rewards under Remission of Duties or Taxes on Export Products (RoDTEP) Scheme

**DECLARATION**  
 We declare that the invoice shoe the actual price of the goods Description and all the particulars are true and corret

For NEON IMPEX

*Sharig*  
 Authorised Signatory

*P2*  
*22/24*

*PI*  
*22/5/24*

*24/05/2024*

INV NO.  
C'NEE  
MARKS

NI/08/2024-25 DTD 13.05.2024  
M MISBAHOU ABDOU, LONGONI, MAYOTTE.  
DAY - 01 TO 24 CTN

DETAILED PACKING LIST

SR. NO.	C/NOS.	DESCRIPTION OF GOODS	QTY	UNIT	NT WT	GR WT	MARKA
1	1	LADIES MAXI WITH DUPATTA	200	PCS	71.00	73.00	DAY
2	2	LADIES MAXI WITH DUPATTA	200	PCS	71.00	73.00	DAY
3	3	LADIES MAXI WITH DUPATTA	200	PCS	71.00	73.00	DAY
4	4	LADIES MAXI WITH DUPATTA	200	PCS	71.00	73.00	DAY
5	5	LADIES MAXI WITH DUPATTA	200	PCS	71.00	73.00	DAY
6	6	LADIES MAXI WITH DUPATTA	200	PCS	71.00	73.00	DAY
7	7	LADIES MAXI WITH DUPATTA	200	PCS	71.00	73.00	DAY
8	8	LADIES MAXI WITH DUPATTA	200	PCS	71.00	73.00	DAY
9	9	LADIES MAXI WITH DUPATTA	200	PCS	71.00	73.00	DAY
10	10	LADIES MAXI WITH DUPATTA	200	PCS	71.00	73.00	DAY
11	11	LADIES MAXI WITH DUPATTA	200	PCS	71.00	73.00	DAY
12	12	LADIES MAXI WITH DUPATTA	200	PCS	71.00	73.00	DAY
13	13	LADIES MAXI WITH DUPATTA	200	PCS	71.00	73.00	DAY
14	14	LADIES MAXI WITH DUPATTA	200	PCS	71.00	73.00	DAY
15	15	LADIES MAXI WITH DUPATTA	200	PCS	71.00	73.00	DAY
16	16	LADIES MAXI WITH DUPATTA	200	PCS	71.00	73.00	DAY
17	17	LADIES MAXI WITH DUPATTA	200	PCS	71.00	73.00	DAY
18	18	LADIES MAXI WITH DUPATTA	200	PCS	71.00	73.00	DAY
19	19	LADIES MAXI WITH DUPATTA	200	PCS	71.00	73.00	DAY
20	20	LADIES MAXI WITH DUPATTA	200	PCS	71.00	73.00	DAY
21	21	LADIES MAXI WITH DUPATTA	200	PCS	71.00	73.00	DAY
22	22	LADIES MAXI WITH DUPATTA	200	PCS	71.00	73.00	DAY
23	23	LADIES MAXI WITH DUPATTA	200	PCS	71.00	73.00	DAY
24	24	LADIES MAXI WITH DUPATTA	200	PCS	71.00	73.00	DAY
TOTAL	24		4800		1704.000	1752.000	

TOTAL CTN 24  
TOTAL PCS 4800  
TOTAL NET WEIGHT 1704.000  
TOTAL GROSS WEIGHT 1752.000

For NEON IMPEX

*Sharif*  
Authorized Signatory

P2  
22/24

P1  
22/24

P3  
22/24

Job No 109(94)  
 CHA AFLPP4301FCH003  
 SB No & Date 9865719 Dated :14-05-2024  
 Printed on 14-05-2024

Exporter Details  
 LNPPS3855L(LNPPS3855L)  
 Branch Sl No. 0  
 NEON IMPEX  
 B-29/304, DREAMLAND SHANTINAGAR CHS  
 LTD, SECTOR-XI, SHANTINAGAR, THANE  
 MIRA ROAD, THANE-401107  
 MAHARASHTRA  
 Exporter Type : Merchant

JIT Shipping  
 Shipping Bill Check List  
 Date 13-05-2024 Formatted job:E/S/000109/24-25  
 Name JIT Shipping  
 State of Origin MAHARASHTRA  
 Time 17:10

Consignee Details  
 RIAMA HASSANI  
 3 RUE BANANDA 97690  
 KOUNGOU, MAYOTTE.  
 MAYOTTE  
 YT(MAYOTTE)

GSTN Type GSN - Normal GSTIN  
 Port of Loading INNSAI (NHAVA SHEVA SEA)  
 Port of Discharge YTLON (LONGONI)  
 Port of Destination YTLON (LONGONI)

Gross Weight 2573 (KGS)  
 Country of Destr. YT (MAYOTTE)  
 Nature of Cargo P  
 Factory Stuffed N  
 Rotation Number  
 Custodian  
 Forex Bank A/c  
 FOB Value 4914700.00 59500.00 USD

GSTN Id 27LNPPS3855L1ZS  
 Total Packages 35  
 Loose Packets  
 Country of Disc. YT (MAYOTTE)  
 Net Weight 2503 (KGS)  
 Containers  
 NFEI Category N  
 Sample Accompanied  
 Rotation Date  
 Gateway port  
 RBI Waiver No/Da /  
 Marks & Nos.

AS PER INVOICE," WE INTEND TO CLAIM  
 BENEFIT/REWARD UNDER MEIS/RODTEP/REBATE OF STATE  
 &CENTRAL TAXES & LEVIES SCHEME"

AD Code 0290170

No. of Pkg Against AWB  
 Invoice Number NI/09/2024-25  
 Nature of Contract FOB  
 Nature of Payment DA  
 Period 160  
 Currency USD Rate 82.6  
 AEO Code  
 AEO Country  
 AEO Role  
 Terms Place  
 Invoice Value (F)59500.00 In (INR) 4914700.00  
 DBK (INR) 142526.00

A/c No 768601010050605 (UNION BANK OF INDIA)  
 IFSC CODE: UBIN0576867  
 Warehouse Code: ()  
 Invoice Date 13-05-2024  
 Buyer Details  
 M MISBAHOU ABDOU  
 1 IMPASSE DES SUIMAGUA  
 MAJICAVO II, 97600 KOUNGOU.  
 MAYOTTE  
 Inv Includes N - None

Export Contract Number:	Rate	Currency	Amount
Freight		USD	
Insurance		USD	
Commission		USD	
Discount		USD	
Other Ded.		USD	
Packing Charges		USD	

EXPORT ITEMS	Item NO	RITC	Qty	Units	Rate	Unit	FC	FOB
Description	As Per Trf : Qty		Unit	Unit	RodTEP			
Scheme Code						PMV	Reward	Total PMV
1	62041390	7000	PCS	8.5	PER 1 PCS		59500.00000	4914700.00000
	As per Tariff : 7000		NOS	N				
LADIES MAXI WITH DUPATTA OF MMF						772.31	Y	5406170
Scheme : 60 (DRAWBACK & RoSCTL)								
				Total			59500.00	4914700.00
							PMV	5406170.00

MANUFACTURER/PACKAGE/END USE/IGST DETAILS							
Item No	Mfr. Code	Type	Src. State	Tran. Cntry	Tot Pkg	Hawb No	Enduse
Manufacturer Details							
IGST Status	Acc. Status	Taxable value	IGST Amount	IGST Per	CESS %	Amount /Unit	Cess Amount
1							GNX100
LUT				%	%		
		Total 0.00	0.00				0.00

STATE/DISTRICT/FTA DETAILS		
Item No	STATE	DISTRICT
1	MAHARASHTRA (27)	THANE (497)
		PTA/FTA
		No PTA/FTA (NCPTI)

DRAWBACK PAYABLE			
Inv No	Item No	DBK Sch No	DBK Amount

P2  
 22/24

P1  
 24/05/24

CB  
 24/05/24

109(94)  
AFLPP4301FCH003  
9865719 Dated : 14-05-2024  
14-05-2024

JIT Shipping  
Shipping Bill Check List

13-05-2024 Formatted job:E/S/000109/24-25

Printed on  
1

62040303B

Date  
Name  
State of Origin  
Time

JIT Shipping  
MAHARASHTRA  
17:10  
40.2/PCS

7000

142526.3

142526.00

RoSCTL Details

Inv/Item/Sch	Rate (S)	Val. Cap (S)	Amount (S)	Rate (C)	Val. Cap (C)	Amount (C)	RoSCTL Amount (INR)
1/ 1/62040303	2.65	23.3/PCS	130240.00	2.1	18.5/	103209.00	233449.00
<b>Total DBK:</b>							
<b>Total ROSL:</b>							233449.00

PACKING DETAILS

Pkg. No	From	To	Code
1	25	32	PKG
2	37	60	PKG
3	86	88	PKG

Inv No	Item No	Stmnt Type	Statement Code	Statement Text
0	0	DEC	CUG00	I/We declare that the contents of this Bill of Entry for goods imported against above mentioned
0	0	DEC	CUG01	I/We declare that the contents of the above mentioned invoice(s) and documents are true and corr
1	0	DEC	CUV01	I/We declare that all conditions or restrictions, if any, imposed by the seller of any third par
1	0	DEC	CUV02	I/We declare that the price paid or payable by the importer is as per the details provided above
1	0	DEC	CUV03	I/We declare that there are no payments actually paid or payable for the imported goods by way o
1	1	DEC	RS001	

Supporting Document Details

Inv No - Item No : 1 - 0  
Document No : NI/09/2024-25  
CHA LICENCE NO : AFLPP4301FCH003  
IEC : LNPPS3855L  
Ice Gate ID : JITSHIPPING  
IRN No : 2024051400070491  
Doc type : 331000 (Commercial invoice which includes a pa  
Place of Issue : INDIA  
Issued Date : 13-05-2024  
Expiry Date : 13-05-2024

Issuing Party Details :  
NEON IMPEX  
B-29/304, DREAMLAND SHANTINAGAR CHS  
LTD, SECTOR-XI, SHANTINAGAR, THANE  
MIRA ROAD - 401107  
Beneficiary Details :  
RIAMA HASSANI  
3 RUE BANJDA 97690  
KOUNGOU, MAYOTTE  
MAYOTTE - YT

Inv No - Item No : 1 - 0  
Document No : NI/09/2024-25  
CHA LICENCE NO : AFLPP4301FCH003  
IEC : LNPPS3855L  
Ice Gate ID : JITSHIPPING  
IRN No : 2024051400070492  
Doc type : 934000 (Value declaration (GATT Valuation Decl  
Place of Issue : INDIA  
Issued Date : 13-05-2024  
Expiry Date : 13-05-2024

Issuing Party Details :  
NEON IMPEX  
B-29/304, DREAMLAND SHANTINAGAR CHS  
LTD, SECTOR-XI, SHANTINAGAR, THANE  
MIRA ROAD - 401107  
Beneficiary Details :  
RIAMA HASSANI  
3 RUE BANJDA 97690  
KOUNGOU, MAYOTTE  
MAYOTTE - YT

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 NEON IMPEX (name of the exporter), holder of IEC no. LNPPS3855L, in regard to my claim under RoSCTL scheme made in this Shipping Bill or Bill of Export, hereby declare that:

- 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.
- 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.
- 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  
NEON IMPEX

*Handwritten signatures and dates:*  
P1  
P2  
22/5/24  
22/05/2024  
CB  
22/05/2024

109(94)  
AFLPP4301FCH003  
9865719 Dated : 14-05-2024  
14-05-2024

JIT Shipping  
Shipping Bill Check List  
Date 13-05-2024 Formatted job:E/S/000109/24-25  
Name JIT Shipping  
State of Origin MAHARASHTRA  
Time 17:10

No. & Date  
9865719 dated 14-05-2024

FOB Value : 4914700.00  
Drawback : 142526.00  
RoDTEP : 0.00  
RoSTL/RoCTL : 233449.00

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

I/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

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22/05/2024

Nan  
NEC

# COMMERCIAL / TAX INVOICE

SUPPLY MEANT FOR EXPORT UNDER LETTER OF UNDERTAKING / BOND WITHOUT PAYMENT OF INTEGRATED TAX (IGST)

**Exporter**  
**NEON IMPEX**  
 B-29/304, DREAMLAND SHANTINAGAR CHS LTD,  
 SECTOR-XI, SHANTINAGAR, MIRA ROAD EAST,  
 THANE, MAHARASHTRA, 401107, INDIA

INV NO. NI/09/2024-25  
 DATE 13.05.2024

IEC No. LNPP53855L  
 AD CODE: LNPP53855L  
 GST NO: 27LNPP53855L1Z5

**Consignee**  
**RIAMA HASSANI**  
 3 RUE BANJDA 97690  
 KOUNGOU, MAYOTTE.

Other Reference (S) ARN:  
**Buyer if other than consignee**  
**M MISBAHOU ABDOU**  
 1 IMPASSE DES SUIMAGUA  
 MAICAVO II  
 97600 KOUNGOU, LONGONI, MAYOTTE.

**PORT OF DISCHARGE**  
 LONGONI

**FINAL DESTINATION**  
 MAYOTTE

**PRE-CARRIAGE BY**  
 TRUCK

**PLACE OF RECEIPT BY PRE-CARRIER**  
 NHAVA SHEVA

**VESSEL / FLIGHT NO.**

**PORT OF LOADING**  
 NHAVA SHEVA

**COUNTRY OF ORIGIN**  
 INDIA

**COUNTRY OF FINAL DESTINATION**  
 MAYOTTE

Terms Of Delivery Of Goods : FOB, BY SEA  
 Terms Of Payment: DA 180 DAYS

MARKS & C NOS	ITEMS	HSN CODE	QTY	RATE	FOB USD	FOB INR	UNDER LUT	TOTAL AMOUNT INR
<b>DAY</b> 25 TO 32 37 TO 60 86 TO 88	<b>READYMADE GARMENTS</b> LADIES MAXI WITH DUPATTA OF MMF	62041390	7000	8.50	59500.00	4914700.00	0.00	4914700.00
					59500.00	4914700.00	0.00	4914700.00

AMOUNT CHARGEABLE IN WORDS (IN USD) : FIFTY NINE THOUSAND FIVE HUNDRED & CENT ZERO ONLY

CTN 35  
 GR WT 2573.000 KGS  
 NT WT 2503.000 KGS

**DECLARATION**

We intend to claim rewards under Remission of Duties or Taxes on Export Products (RoDTEP) Scheme

**DECLARATION**

We declare that the invoice show the actual price of the goods  
 Description and all the particulars are true and correct

**For NEON IMPEX**

*Shariq*  
 Authorised Signatory

*P2*  
*22/24*

*P1*  
*24/5/24*

*22/05/2024*

INV NO. :  
 C'NEE :  
 MARKS :

NI/09/2024-25 DTD 13.05.2024  
 RIAMA HASSANI, KOUNGOU, MAYOTTE.  
 DAY - 25 TO 32 CTN / 37 TO 60 CTN / 86 TO 88 CTN

DETAILED PACKING LIST

SR. NO.	C/NOS.	DESCRIPTION OF GOODS	QTY	UNIT	NT WT	GR WT	MARKA
1	25	LADIES MAXI WITH DUPATTA	200	PCS	71.00	73.00	DAY
2	26	LADIES MAXI WITH DUPATTA	200	PCS	71.00	73.00	DAY
3	27	LADIES MAXI WITH DUPATTA	200	PCS	71.00	73.00	DAY
4	28	LADIES MAXI WITH DUPATTA	200	PCS	71.00	73.00	DAY
5	29	LADIES MAXI WITH DUPATTA	200	PCS	71.00	73.00	DAY
6	30	LADIES MAXI WITH DUPATTA	200	PCS	71.00	73.00	DAY
7	31	LADIES MAXI WITH DUPATTA	200	PCS	71.00	73.00	DAY
8	32	LADIES MAXI WITH DUPATTA	200	PCS	71.00	73.00	DAY
9	37	LADIES MAXI WITH DUPATTA	200	PCS	71.00	73.00	DAY
10	38	LADIES MAXI WITH DUPATTA	200	PCS	71.00	73.00	DAY
11	39	LADIES MAXI WITH DUPATTA	200	PCS	71.00	73.00	DAY
12	40	LADIES MAXI WITH DUPATTA	200	PCS	71.00	73.00	DAY
13	41	LADIES MAXI WITH DUPATTA	200	PCS	71.00	73.00	DAY
14	42	LADIES MAXI WITH DUPATTA	200	PCS	71.00	73.00	DAY
15	43	LADIES MAXI WITH DUPATTA	200	PCS	71.00	73.00	DAY
16	44	LADIES MAXI WITH DUPATTA	200	PCS	71.00	73.00	DAY
17	45	LADIES MAXI WITH DUPATTA	200	PCS	71.00	73.00	DAY
18	46	LADIES MAXI WITH DUPATTA	200	PCS	71.00	73.00	DAY
19	47	LADIES MAXI WITH DUPATTA	200	PCS	71.00	73.00	DAY
20	48	LADIES MAXI WITH DUPATTA	200	PCS	71.00	73.00	DAY
21	49	LADIES MAXI WITH DUPATTA	200	PCS	71.00	73.00	DAY
22	50	LADIES MAXI WITH DUPATTA	200	PCS	71.00	73.00	DAY
23	51	LADIES MAXI WITH DUPATTA	200	PCS	71.00	73.00	DAY
24	52	LADIES MAXI WITH DUPATTA	200	PCS	73.00	75.00	DAY
25	53	LADIES MAXI WITH DUPATTA	200	PCS	73.00	75.00	DAY
26	54	LADIES MAXI WITH DUPATTA	200	PCS	73.00	75.00	DAY
27	55	LADIES MAXI WITH DUPATTA	200	PCS	73.00	75.00	DAY
28	56	LADIES MAXI WITH DUPATTA	200	PCS	73.00	75.00	DAY
29	57	LADIES MAXI WITH DUPATTA	200	PCS	73.00	75.00	DAY
30	58	LADIES MAXI WITH DUPATTA	200	PCS	73.00	75.00	DAY
31	59	LADIES MAXI WITH DUPATTA	200	PCS	73.00	75.00	DAY
32	60	LADIES MAXI WITH DUPATTA	200	PCS	73.00	75.00	DAY
33	86	LADIES MAXI WITH DUPATTA	200	PCS	71.00	73.00	DAY
34	87	LADIES MAXI WITH DUPATTA	200	PCS	71.00	73.00	DAY
35	88	LADIES MAXI WITH DUPATTA	200	PCS	71.00	73.00	DAY
TOTAL	35		7000		2503.000	2573.000	

TOTAL CTN 35  
 TOTAL PCS 7000  
 TOTAL NET WEIGHT 2503.000  
 TOTAL GROSS WEIGHT 2573.000

For NEON IMPEX

*Sharij*  
 Authorized Signatory

*EB*  
*Sharij*  
 22/05/2024

*P1*  
*Sharij*  
 22/05/2024

*P2*  
*Sharij*  
 22/24

कार्यालय परधान आयुक्त, सीमाशुल्क (सामान्य), नवीन सीमाशुल्क भवन, बलाई एस्टेट, मुंबई-400001

OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS (GENERAL), NEW CUSTOM HOUSE, BALLARD ESTATE, MUMBAI-400001

e-mail: cbsec.nch@gov.in

Phone no: 022-22757891



FORM-G -PA

CARD NO.

6578/2023

[see sub-regulation (2) of regulation 13]

Identity Card

Customs Broker Licence No

AFLEPP4301F [11/CUS/BLR/CHA/02/2013]

M/s /Shri/Ms SANJAY BABAJI SAWANT  
Designation EMPLOYEE  
Permanent Account No. (PAN) DGSPS7968I  
Aadhaar Number 608375104563  
Issued at MUMBAI  
Valid up to LIFETIME  
Name of the Customs Broker JIT SHIPPING SERVICES  
Type of Customs Broker COMPANY



Specimen signature of the Customs Broker



Signature of the Deputy/Assistant Commissioner of Customs

1. यह कार्ड अंतरणीय नहीं है और इसे मुंबई सीमा शुल्क के किसी भी कर्मचारी द्वारा मांगे जाने पर प्रस्तुत किया जाना चाहिए।
2. यह कार्ड सीबीएलआर 2018 के विनियमन 13(2) के तहत सीमाशुल्क ब्रोकर के मालिक/भागीदार/निदेशक/कर्मचारी को जारी किया गया है जिसका नाम कार्ड के मुखपृष्ठ पर उल्लिखित है।
3. यह कार्ड मुंबई सीमा शुल्क क्षेत्र में सीमा शुल्क निकासी कार्य करने के लिए मान्य है।
4. इस कार्ड का उपयोग किसी अन्य उद्देश्य के लिए नहीं किया जाना चाहिए।
5. इस कार्ड को सीमा शुल्क क्षेत्र के अंदर हर समय पहना और प्रदर्शित किया जाना चाहिए।
6. जब यह कार्ड किसी भी कारण से अमान्य हो जाता है, तो इसे जारी करने वाले प्राधिकारी को तत्काल वापस किया जाना चाहिए।
7. इस कार्ड के खो जाने/मिलने की सूचना नियंत्रण कक्ष, नवीन सीमाशुल्क भवन, बलाई एस्टेट, मुंबई [फोन: 022-22757575 (24 घंटे)] या निकटतम पुलिस स्टेशन में तुरंत दें।

1. This card is non-transferrable and should be produced on demand by any employee of Mumbai Customs
2. This card has been issued under Regulation 13(2) of CBLR 2018 to the Proprietor/Partner/Director/Employee of Custom Broker whose name is mentioned on the face of the card
3. This card is only valid for transacting Customs clearance work in Mumbai Customs Zones
4. This card should not be used for any other purpose
5. This card should be worn and displayed at all times inside Customs Area
6. When this card ceases to be valid for any reason, it should be returned to the issuing authority.
7. If this card is lost/found by anyone, it should be immediately be informed/returned to the Control room, New Custom House, Ballard Estate, Mumbai Phone 022 22757575 (24 hrs) or to the nearest Police Station

Sanjay Babaji Sawant  
22/05/2024



GOVERNMENT OF INDIA

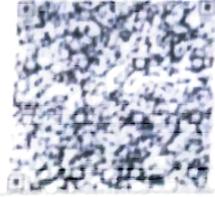


Sanjay Babaji Sawant

Sanjay Babaji Sawant

जन्म तिथि / DOB 19/08/1964

पुरुष / MALE



6083 7510 4563

मेरा आधार, मेरी पहचान

भारतीय विशिष्ट पहचान प्राधिकरण

UNIQUE IDENTIFICATION AUTHORITY OF INDIA

पता:

Address:

S/O Babaji Sawant, Flat No  
504 Shiv Heights Building,  
Plot No 181, Near Raghunath  
Vihar, Sector 13, Kharghar,  
Raigarh, Maharashtra -  
410210

S/O Babaji Sawant, Flat No  
504 Shiv Heights Building,  
Plot No 181, Near Raghunath  
Vihar, Sector 13, Kharghar,  
Raigarh, Maharashtra -  
410210



1947  
1800 300 1947



help@uidai.gov.in



www.uidai.gov.in

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

*Sanjay*  
*22/05/2024*



सत्यमेव जयते  
भारत सरकार

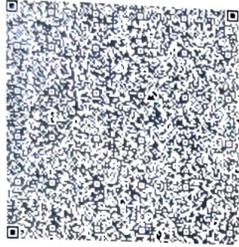


भारत सरकार  
Government of India

भारतीय विशिष्ट ओळख प्राधिकरण  
Unique Identification Authority of India

नोंदणी क्रमांक:/ Enrolment No.: 0000/00952/99817

To  
स्वप्नील संजय सावंत  
Swapnil Sanjay Sawant  
C/O SANJAY BAA SAWANT,  
504, SHIVHEIGHTS CHS,  
SECTOR 13, PLOT NO 181,  
NKGSB BANK,  
RAGHUNATH VIHAR, NEAR NKGSB BANK,  
VTC, Kharghar,  
PO Kharghar,  
District Raigad,  
State Maharashtra,  
PIN Code: 410210,  
Mobile: 9867763538



Signature Not Verified

Digitally signed by  
UNIQUE IDENTIFICATION  
AUTHORITY OF INDIA 05  
Date: 2024.02.19 11:40:51  
GMT+05:30

आपला आधार क्रमांक / Your Aadhaar No. :

2100 1984 5287

VID : 9188 7060 2769 7020

माझे आधार, माझी ओळख



भारत सरकार  
Government of India



Aadhaar no. issued: 18/12/2011



स्वप्नील संजय सावंत  
Swapnil Sanjay Sawant  
जन्म तारीख/DOB: 24/02/1986  
पुरुष/ MALE

आधार हा ओळखीचा पुरावा आहे, नागरिकत्व किंवा जन्मतारखेचा नाही.  
हे फक्त पडताळणीसाठी वापरले जावे. (ऑनलाइन प्रमाणीकरण किंवा QR कोडचे स्कॅनिंग/ ऑफलाइन XML)  
Aadhaar is proof of identity, not of citizenship or date of birth. It should be used with verification (online authentication, or scanning of QR code / offline XML).

2100 1984 5287

माझे आधार, माझी ओळख



सत्यमेव जयते  
Government of India



माहिती / INFORMATION

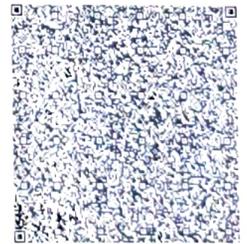
- आधार हा ओळखीचा पुरावा आहे, नागरिकत्व किंवा जन्मतारखेचा नाही. जन्मतारीख आधार क्रमांक धारकाने प्रस्तुत केलेल्या नियमांमध्ये निर्दिष्ट केलेल्या जन्मतारीख दस्तऐवजाच्या पुराव्याद्वारे समर्थित असलेल्या माहितीवर आधारित आहे.
- ह्या आधार पत्राची पडताळणी UIDAI नियुक्त प्रमाणीकरण एजन्सीद्वारे ऑनलाइन प्रमाणीकरणाद्वारे किंवा ऑपरेटिंग स्टोअरमध्ये उपलब्ध mAadhaar किंवा Aadhaar QR स्कॅनर अॅप वापरून किंवा [www.uidai.gov.in](http://www.uidai.gov.in) वर उपलब्ध सुरक्षित QR कोड रीडर अॅप वापरून QR कोड स्कॅनिंगद्वारे सत्यापित केले जावे.
- आधार अद्वितीय आणि सुरक्षित आहे.
- ओळख आणि पत्त्याला आधार देणारी कागदपत्र आधार नोंदणीच्या तारखेपासून दर 10 वर्षांनी आधारमध्ये अद्यतनित केली जावीत.
- आधार तुम्हाला विविध सरकारी आणि गैर-सरकारी लाभ/सेवांचा लाभ घेण्यास मदत करते.
- आधारमध्ये तुमचा मोबाईल नंबर आणि ईमेल आयडी अपडेट ठेवा.
- आधार सेवांचा लाभ घेण्यासाठी mAadhaar अॅप डाऊनलोड करा.
- आधार/बायोमेट्रिक्स वापरत नसताना सुरक्षितता सुनिश्चित करण्यासाठी लॉक/अनलॉक आधार/बायोमेट्रिक्सचे वैशिष्ट्य वापरा.
- आधारची मागणी करणाऱ्या संस्थांनी सगळी घेणे बंधनकारक आहे.
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- Aadhaar is unique and secure.
- Documents to support identity and address should be updated in Aadhaar after every 10 years from date of enrolment for Aadhaar.
- Aadhaar helps you avail of various Government and Non-Government benefits/services.
- Keep your mobile number and email updated in Aadhaar.
- Download mAadhaar app to avail of Aadhaar services.
- Use the feature of Lock/Unlock Aadhaar/biometrics to ensure security when not using Aadhaar/biometrics.
- Entities seeking Aadhaar are obligated to seek consent.



भारतीय विशिष्ट ओळख प्राधिकरण  
Unique Identification Authority of India



पत्ता:  
संजय बा. सावंत, ५०४, शिव हाईट्स बिल्डिंग, सेक्टर १३,  
प्लॉट नं १८१, एन के जी एस बी बँक, रघुनाथ विहार,  
खारघर, खारघर, रायगड,  
महाराष्ट्र - ४१०२१०  
Address:  
C/O SANJAY BAA SAWANT, 504,  
SHIVHEIGHTS CHS, SECTOR 13, PLOT NO  
181, NKGSB BANK, RAGHUNATH VIHAR  
NEAR NKGSB BANK, Kharghar, PO:  
Kharghar, DIST: Raigad,  
Maharashtra - 410210



2100 1984 5287

VID : 9188 7060 2769 7020



1047



help@uidai.gov.in



www.uidai.gov.in

*Signature*  
24/02/2024



भारत सरकार  
Government of India

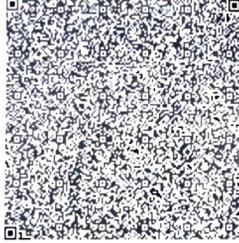
भारतीय विशिष्ट ओळख प्राधिकरण  
Unique Identification Authority of India

नोंदणी क्रमांक / Enrolment No.: 2821/26062/00911

To  
संतोष पांडुरंग पवार  
Santosh Pandurang Pawar  
S/O: Pandurang Pawar,  
D-30/233 Pratiksha Nagar,  
Sion koliwada,  
VTC Sion,  
PO: Sion,  
Sub District: Mumbai,  
District: Mumbai,  
State: Maharashtra,  
PIN Code: 400022  
Mobile: 7304775687

Signature valid

Digitally signed by Santosh Pandurang Pawar, Unique Identification Authority of India  
Date: 2024.02.22 12:11:55  
GMT+05:30



आपला आधार क्रमांक / Your Aadhaar No. :

5945 1522 1630

VID : 9178 3926 4985 6593

माझे आधार, माझी ओळख



भारत सरकार  
Government of India



Aadhaar no. issued: 30/08/2014



संतोष पांडुरंग पवार  
Santosh Pandurang Pawar  
जन्म तारीख/DOB: 27/02/1976  
पुरुष/ MALE

आधार हा ओळखीचा पुरावा आहे, नागरिकत्व किंवा जन्मतारखेचा नाही.  
हे फक्त पडताळणीसाठी वापरले जावे (ऑनलाइन प्रमाणीकरण किंवा QR कोडचे स्कॅनिंग) ऑफलाइन XML)

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5945 1522 1630

माझे आधार, माझी ओळख



Government of India



माहिती / INFORMATION

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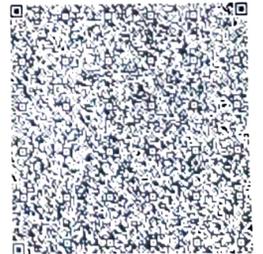
भारतीय विशिष्ट ओळख प्राधिकरण  
Unique Identification Authority of India



पत्ता:  
S/O: पांडुरंग पवार, डी-30/233 प्रतीक्षा नगर, सायन  
कोळीवाडा, सायन, सायन, मुंबई,  
महाराष्ट्र - 400022

Address:  
S/O: Pandurang Pawar, D-30/233 Pratiksha  
Nagar, Sion koliwada, Sion, PO: Sion, DIST:  
Mumbai,  
Maharashtra - 400022

Details as on: 30/03/2024



5945 1522 1630

VID : 9178 3926 4985 6593



1947



[help@uidai.gov.in](mailto:help@uidai.gov.in)



[www.uidai.gov.in](http://www.uidai.gov.in)

*[Handwritten signature]*

22/24

**PANCHANAMA dated 22.05.2024 drawn at CFS - JWR Logistics Pvt. Ltd., Village- Padeghar, Panvel, Navi Mumbai - 410206**

**Pancha No. 1**

**Pancha No. 2**

Name :	Swapnil Sanjay Sawant	Name :	Santosh Pandurang Pawar
Age :	38	Age :	49
Address :	C/o Sanjay BAA, Sawant, 504, Shivheights Chs, Sector 13, Plot No 181, NKGSB bank , Raghunath Vihar, Near NKGSB bank, Kharghar 410210 Maharashtra	Address :	S/o Pandurang Pawar, D-30/233 Pratiksha Nagar, Sion Koliwada, Mumbai , Maharashtra - 400022
Occupation :	Service	Occupation :	Service
ID Card :	AADHAAR (210019845287)	ID Card :	AADHAAR (594515221630)
Mobile No. :	9867763538	Mobile No. :	7304775687

We the above mentioned Panchas were called upon by a person who introduced himself as Shri Abhishek Meena, an Intelligence Officer, SIIB(X), JNCH on 22.05.2024 at 18:00 hrs at JWR CFS, 15-23, National Highway 4B, Panvel-JNPT Highway, Village- Padeghar, Ulwe, Panvel, Navi Mumbai, Maharashtra-410206 to witness the examination of goods of exporter M/s. Neon Impex (IEC: LNPPS3855L) covered under 02 Shipping Bills No. 9859390 and 9865719 both dated 14.05.2024 for confirmation of declaration in respect of description of goods, quantity and any other declaration thereof.

Here we were introduced to Shri Sanjay Babaji Sawant, G-card holder of CB M/s. JIT Shipping (License No. AFLPP4301F{11/CUS/BLR/CHA/02/2013}) having Kardex No. 6578/2023. Then the officer explained to us that the exporter M/s. Neon Impex (IEC: LNPPS3855L) having address at B-29/304, Dreamland Shantinagar CHS Ltd, Sector-XI, Shantinagar, Thane Mira Road, Thane - 401107 Maharashtra has filed 02 Shipping Bills No. 9859390 and 9865719 both dated 14.05.2024 through their Customs Broker M/s JIT Shipping (CHA License No:AFLPP4301F{11/CUS/BLR/CHA/02/2013}) for export of their consignment.

We were shown copy of Hold letter No. 27/2024-25-SIIB(X) issued vide F.No. **CUS/SIIB/ALT/268/2024-SIIB(E)** dated 20.05.2024 regarding hold of the above mentioned Shipping Bills along with their respective export invoice & packing list of the goods attempted to be exported.

Further, the above-mentioned officer requested us to bear witness to the examination proceedings of the goods covered under 02 Shipping Bills No. 9859390 and 9865719 both dated 14.05.2024 to which we both voluntarily agreed.

Thereafter, all of us proceeded to the location A-10 in Shed E inside JWR CFS where the goods covered under the aforementioned Shipping Bill NO. 9859390 and 9865719 both dated 14.05.2024 were placed respectively. A total of 59 packages (24 packages of S/B No. 9859390 dated 14.05.2024 and 35 packages of S/B No. 9865719 dated 14.05.2024 ) were found placed at the said location. The packages were wrapped within white polypropylene bags. There after each of these packages were opened by the labourers available in the CFS with the help of CHA and CFS staff and further the officer started examining the goods thoroughly.

Details of the goods covered under the above said Shipping Bills is as follows:

Sr. No.	S/B No. & Date	Description of Goods	FOB (in Rs.)	(in Drawback (in Rs.)	RoSCTL (in Rs.)	IGST(in Rs.)
1	9859390 dated 14.05. 2024	RMG	3370080	97732	160079	LUT
2	9865719 dated 14.05. 2024	RMG	4914700	142526	233449	LUT

**During 100% examination, goods covered under Shipping Bills No. 9859390 and 9865719 both dated 14.05.2024 were found as declared in terms of quantity and declared description as per the checklist, invoice and packing list.**

Thereafter, samples of the readymade garments were drawn randomly in duplicate from the S/B's No. 9859390 and 9865719 both dated 14.05.2024 in our presence. Further, the said samples as drawn above were sealed in a green envelope with wax seal and taken over for the purpose of further investigation by the said Customs Officer. We have put our dated signatures as a token of having seen the drawn samples and sealing of the same in the presence of Shri Sanjay Babaji Sawant, G-card holder of M/s. JIT Shipping (License No.AFLPP4301F{11/CUS/BLR/CHA/02/2013) having Kardex No. 6578/2023.

All the goods pertaining to Shipping Bills No. 9859390 and 9865719 both dated 14.05.2024 were re-packed in the same packages and kept back at the same location A-10 in Shed E inside JWR CFS in our presence and in the presence of the authorized representative of CB and the same were handed over to the Manager, JWR CFS for safe custody.

We have put our dated signatures on the Shipping Bills No. 9859390 and 9865719 both dated 14.05.2024, their respective Export Invoice and Packing List and other relevant documents as a token of having seen the same and being present during the examination.

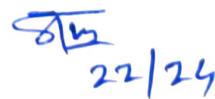
The Panchanama running into 03 pages ended in the same place and same date i.e. 22.04.2024 at 22:00 hrs. The Panchanama was carried out in our presence as per our say and in the presence of the authorized Customs Broker representative. The Panchanama was carried out in peaceful and systematic manner and no untoward event happened during the course of drawing the Panchanama and no damage was done to the subject goods.

Drawn by me, on the 22<sup>nd</sup> day of May 2024.

Abhishek  
22/05/2024  
(ABHISHEK MEENA)  
I.O./SIIB(X), JNCH

In presence of:

  
(Representative of CB)

  
22/24

Pancha-I

Pancha-II

P1  
  
22/5/24



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



F. No. CUS/SIIB/ALT/268/2024-SIIB(E)

30-05-2024

To,

The Chemical Examiner  
Grade- I (Incharge)  
O/o Joint Director  
JNCH Lab

*[Handwritten Signature]*  
31.05.24

**Sub: Testing of sample pertaining to Shipping Bill No. 9865719 dated 14.05.2024 by M/s. Neon Impex (IEC: LNPPS3855L) – reg.**

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to SB No.9865719 dated 14.05.2024 for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	9865719 dated 14.05.2024	Ladies Maxi with Dupatta Of MMF	01

The above-mentioned sealed envelopes are being sent herewith. The test may be conducted on the samples and report may be given on the following parameters: -  
a. Detailed analysis of composition  
b. Nature of the sample  
c. Whether the samples are as per their respective declared description

Thanking you.

Yours sincerely,

*[Handwritten Signature]*  
KAPIL  
APPRAISER  
SIIB(X), JNCH

Encl: as above.

Lab NO - 426/S11B(X)

dt - 31/05/24

S/B NO. 9865719; S/B DATE 14/05/2024

**REPORT:** On opening the sample packet, two readymade articles were found i.e.

(1) Dress and (2) Dupatta

Total weight of sample (2 pieces) = 360.3 g

(1) **Dress** - It is made up of dyed and printed woven fabric stitched with dyed embroidered fabric. Dyed and printed woven fabric is wholly composed of cotton yarns. Dyed embroidered fabric is composed of polyester filament yarns and polyester filament yarns has been used for embroidery work.

Weight of dress = 263.6 g

Weight of base fabric = 198.5 g

Weight of embroidered fabric = Balance

GSM of dyed woven fabric = 112.76

(2) **Dupatta**- It is made up of dyed and printed woven fabric. It is wholly composed of cotton yarns.

Weight of Dupatta = 96.7 g

Width of sample = 96 cm

Length of sample = 198.5 cm

GSM of sample = 52.72

Sealed remnant returned.

Martina Devi  
26/06/24

Dr. MARTINA DEVI  
Chemical Assistant

  
26.06.24  
डॉ. पुर्णिमा मिश्रा / Dr. Purnima Mishra  
रसायन परीक्षक ग्रेड-1 / Chemical Examiner Grade-1  
जवाहर नवोदय प्रतिष्ठान, नवारा  
Nhava S

**Market Enquiry Report of M/s. Neon Impex conducted on 29/05/2024.**

As approved by the competent authority, the undersigned officer from SIIB (X) along with Shri Sanjay B. Sawant, Authorized representative of Exporter, conducted a market survey of goods covered under Shipping Bills No. 9859390 and 9865719 both dated 14.05.2024 presented for export by M/s. Neon Impex (IEC: LNPPS3855L). 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 29/05/2024 in the wholesale market near Dadar(W), Mumbai.

To ascertain the fair market value of the goods, we visited the different Wholesale Shops near Dadar (W), Mumbai. The samples were opened in the presence of authorized representative of Exporter Shri Sanjay B. Sawant. Representative samples were shown to the shopkeeper of subject goods and quotation / inquiries were made for wholesale purchase of identical/ similar goods. The shopkeeper refused to have identical goods i.e. of same brand but offered similar goods on the basis of quality, composition, size and design of the goods. The wholesale rates for the said samples as quoted verbally by shopkeepers for which both officer and Exporter agreed are as follows:

S/B No.	Item Description	Shop 1	Shop 2	Shop 3	Average wholesale price	Declared PMV
		Aishwarya, Hawkers Plaza Building, Ground Floor, Shop No 143-A, Senapati Bapat Marg, Dadar(W), Mumbai-400028	Patel & Sons, Shop No. A-6,A-5,A-4 and G-8 Ground Floor, hawkers Plaza Building, Dadar(W), Mumbai-400028	Life Enterprises, Shop No. 1075, 1 <sup>st</sup> floor, Hawkers Plaza, S.B. Marg, Dadar(W), Mumbai-400028		
9859390 and 9865719 both dated 14.05.2024	Ladies Maxi With Dupatta of MMF	525	565	530	540	772.31

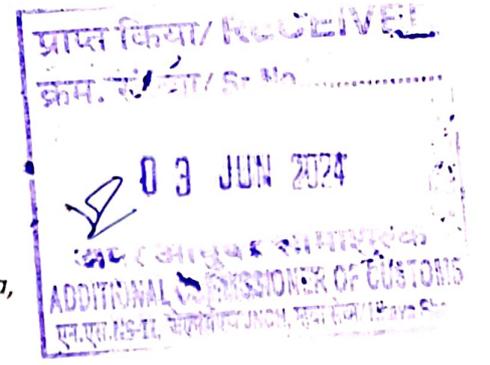
The shopkeepers further informed that the price of the goods will vary depending upon the quantity, mode of payment and quality of the goods ordered.

*Sanjay B. Sawant*  
29/05/2024

**(Shri Sanjay B. Sawant)**  
**Authorized representative of Exporter**

*Paramveer*  
29/05/24  
**(Paramveer Singh Nain)**  
**IO/SIIB(X)**

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



F.No. CUS/SIIB/ALT/268/2024-SIIB(E)

Date: .06.2024

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

*etc*

Sir,

**Sub: NOC for Provisional release of the goods for Export covered under Shipping Bills No. 9859390 and 9865719 both dated 14.05.2024 of exporter M/s. Neon Impex (IEC: LNPPS3855L)- reg.**

Please refer to the subject mentioned above.

The Exporter M/s. Neon Impex (IEC: LNPPS3855L) has filed 02 shipping bills No. 9859390 and 9865719 both dated 14.05.2024 for export of RMG. Based on the NCTC inputs, the same was hold by this unit vide hold letter dated 20.05.2024.

**Red Flags by NCTC are as follows:**

- Exporter is proprietorship firm, which has obtained IEC registration recently in July, 2023.
- Given the overall profile, the proprietor appears to be a front man with meagre financial resources.
- The exporter was dormant from the date of IEC registration till January, 2024.
- Non-existent supply chain as per e-way bill portal.
- No inward supply of any goods to the exporter. The goods appear to be locally procured without payment of proper tax.
- Exporter has shown zero rated supply only in the month of March 2024 and has filed nil return for earlier period also no ITC is reflected in return though SBs are filed under the claim of LUT refund. This indicated the exporter does not have legal supply chain.**
- The exporter who is a trader has filed high value shipping bills without proper movement of the goods as per e-way bill portal.
- The commodity being exported is sensitive.
- Given the above, there is high possibility of mis-declaration in terms of quality, quantity of goods, mis-classification, concealment and overvaluation to avail undue export incentives.



**Government of Maharashtra GST Department**  
Office of the State Tax Officer (BHY-VAT-C-006),  
Thane Rural Division, 1<sup>st</sup> Flr., Telephone Exchange Bldg.,  
Near Railway Phatak, Bhayandar (West), Thane – 401101.  
E-mail I.D. – [bhyvatc006@gmail.com](mailto:bhyvatc006@gmail.com) / [surve.an@mahagst.gov.in](mailto:surve.an@mahagst.gov.in)



No. STO/Mira\_701/custom/ 27LNPPS3855L1ZS / 2025-26/ B- 01 BHAYANDAR. Date: 01/01/2025

To

**(Dr. Chittaranjan Wagh)**  
**Joint Commissioner of Customs,**  
**SIIB(X), NS-II, JNCH**  
**Jawaharlal Nehru Custom House, Nhava Sheva,**  
**Dist- Raigad, Maharashtra – 400 707.**  
**Tel No: 27244983; Fax: 27241828, 27241825.**  
**Email Id – [siibx.jnch@gov.in](mailto:siibx.jnch@gov.in)**

**Sub:** Verification of genuineness of Exporter M/s. **Neon Impex** (GSTIN 27LNPPS3855L1ZS) reg.  
**Ref: 1.** CUS/SIIB/ ALT/268/2024 SIIB(X) JNCH dt. 23-12-2024 by post.

Respected Sir,

With reference above mentioned subject, this office is submitting the available information and data GST BO system, following information as below mentioned company name of M/s. Neon Impex (GSTIN 27LNPPS3855L1ZS).

1. Whether the Exporter M/s. Neon Impex (GSTIN 27LNPPS3855L1ZS) is non-existent at the declared premises as per state tax inspector visit report.
2. As per state tax inspector visit report that is crystal clear that the tax payer has not conduct any business from the declared place of business.
3. M/s. Neon Impex (GSTIN 27LNPPS3855L1ZS) has filed GST GSTR-3B returns from for the month of OCT 2023 to June 2024.
4. The tax payer Registration has cancelled with effect from 19.10.2023 date of registration.
5. Tax payer's has filed GSTR-3B for the period Oct 23, Nov 23, Dec 23 and March 2024. Same are enclosed herewith a copy of GSTR- 3B.
6. GSTR- 2A is available on BO system for the period 01.02.2024 to 31.08.2024, are enclosed herewith a copy of GSTR- 2A.
7. The outcome of the verification & visit report it is clear that has not conduct any business from the declared place of business.

The above documents submitted herewith for your kind perusal and your necessary action. Kindly acknowledge.

Thanking you,

ANANT  
NANA SURVE

Digitally signed by  
ANANT NANA SURVE  
Date: 2025.01.01  
15:57:57 +05'30'

State Tax Officer,  
(BHY-NOD-C-0105) MIRA\_701  
Bhayander

Copy To:

1. The Jt. Commissioner of State Tax (ADM) Bhayander Div.
2. The Dy. Commissioner of State Tax (BHY-NOD-E-001) Bhayander

# Form GSTR-3B

[See rule 61(5)]

Year	2023-24
Period	Jan-Mar

GSTIN of the supplier	27LNPPS3855L1ZS
2(a). Legal name of the registered person	SHARIQ
2(b). Trade name, if any	Neon Impex
2(c). ARN	AC270324818102I
2(d). Date of ARN	22/04/2024

(Amount in ₹ for all tables)

## 3.1 Details of Outward supplies and inward supplies liable to reverse charge (other than those covered by Table 3.1.1)

Nature of Supplies	Total Taxable Value	Integrated tax	Central tax	State/UT tax	Cess
(a) Outward taxable supplies (other than zero rated, nil rated and exempted)	0.00	0.00	0.00	0.00	0.00
(b) Outward taxable supplies (zero rated)	13021156.36	0.00	-	-	0.00
(c) Other outward supplies (nil rated, exempted)	0.00	-	-	-	-
(d) Inward supplies (liable to reverse charge)	0.00	0.00	0.00	0.00	0.00
(e) Non-GST outward supplies	0.00	-	-	-	-

## 3.1.1 Details of Supplies notified under section 9(5) of the CGST Act, 2017 and corresponding provisions in IGST/UTGST/SGST Acts

Nature of Supplies	Total Taxable Value	Integrated tax	Central tax	State/UT tax	Cess
(i) Taxable supplies on which electronic commerce operator pays tax u/s 9(5) [to be furnished by electronic commerce operator]	0.00	0.00	0.00	0.00	0.00
(ii) Taxable supplies made by registered person through electronic commerce operator, on which electronic commerce operator is required to pay tax u/s 9(5) [to be furnished by registered person making supplies through electronic commerce operator]	0.00	-	-	-	-

## 3.2 Out of supplies made in 3.1 (a) and 3.1.1 (i), details of inter-state supplies made

Nature of Supplies	Total Taxable Value	Integrated tax
Supplies made to Unregistered Persons	0.00	0.00
Supplies made to Composition Taxable Persons	0.00	0.00
Supplies made to UIN holders	0.00	0.00

## 4. Eligible ITC

Details	Integrated tax	Central tax	State/UT tax	Cess
A. ITC Available (whether in full or part)				
(1) Import of goods	0.00	0.00	0.00	0.00
(2) Import of services	0.00	0.00	0.00	0.00
(3) Inward supplies liable to reverse charge (other than 1 & 2 above)	0.00	0.00	0.00	0.00

(4) Inward supplies from ISD	0.00	0.00	0.00	0.00
(5) All other ITC	0.00	0.00	0.00	0.00
<b>B. ITC Reversed</b>				
(1) As per rules 38,42 & 43 of CGST Rules and section 17(5)	0.00	0.00	0.00	0.00
(2) Others	0.00	0.00	0.00	0.00
<b>C. Net ITC available (A-B)</b>	0.00	0.00	0.00	0.00
<b>(D) Other Details</b>	0.00	0.00	0.00	0.00
(1) ITC reclaimed which was reversed under Table 4(B)(2) in earlier tax period	0.00	0.00	0.00	0.00
(2) Ineligible ITC under section 16(4) & ITC restricted due to PoS rules	0.00	0.00	0.00	0.00

## 5 Values of exempt, nil-rated and non-GST inward supplies

Nature of Supplies	Inter- State supplies	Intra- State supplies
From a supplier under composition scheme, Exempt, Nil rated supply	0.00	0.00
Non GST supply	0.00	0.00

## 5.1 Interest and Late fee for previous tax period

Details	Integrated tax	Central tax	State/UT tax	Cess
System computed Interest	-	-	-	-
Interest Paid	0.00	0.00	0.00	0.00
Late fee	-	90.00	90.00	-

## 6.1 Payment of tax

Description	Total tax payable	Tax paid through ITC				Tax paid in cash	Interest paid in cash	Late fee paid in cash
		Integrated tax	Central tax	State/UT tax	Cess			
<b>(A) Other than reverse charge</b>								
Integrated tax	0.00	0.00	0.00	0.00	-	0.00	0.00	-
Central tax	0.00	0.00	0.00	-	-	0.00	0.00	90.00
State/UT tax	0.00	0.00	-	0.00	-	0.00	0.00	90.00
Cess	0.00	-	-	-	0.00	0.00	0.00	-
<b>(B) Reverse charge</b>								
Integrated tax	0.00	-	-	-	-	0.00	-	-
Central tax	0.00	-	-	-	-	0.00	-	-
State/UT tax	0.00	-	-	-	-	0.00	-	-
Cess	0.00	-	-	-	-	0.00	-	-

## Breakup of tax liability declared (for interest computation)

Period	Integrated tax	Central tax	State/UT tax	Cess
March 2024	0.00	0.00	0.00	0.00

### Verification:

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed there from.

Date: 22/04/2024

Name of Authorized Signatory

SHARIQ

Designation /Status

Proprietor

FILED

# Form GSTR-3B

[See rule 61(5)]

Year	2023-24
Period	October

GSTIN of the supplier	27LNPPS3855L1ZS
2(a). Legal name of the registered person	SHARIQ
2(b). Trade name, if any	Neon Impex
2(c). ARN	AC2710230519357
2(d). Date of ARN	30/12/2023

(Amount in ₹ for all tables)

## 3.1 Details of Outward supplies and inward supplies liable to reverse charge (other than those covered by Table 3.1.1)

Nature of Supplies	Total Taxable Value	Integrated tax	Central tax	State/UT tax	Cess
(a) Outward taxable supplies (other than zero rated, nil rated and exempted)	0.00	0.00	0.00	0.00	0.00
(b) Outward taxable supplies (zero rated)	0.00	0.00	-	-	0.00
(c) Other outward supplies (nil rated, exempted)	0.00	-	-	-	-
(d) Inward supplies (liable to reverse charge)	0.00	0.00	0.00	0.00	0.00
(e) Non-GST outward supplies	0.00	-	-	-	-

## 3.1.1 Details of Supplies notified under section 9(5) of the CGST Act, 2017 and corresponding provisions in IGST/UTGST/SGST Acts

Nature of Supplies	Total Taxable Value	Integrated tax	Central tax	State/UT tax	Cess
(i) Taxable supplies on which electronic commerce operator pays tax u/s 9(5) [to be furnished by electronic commerce operator]	0.00	0.00	0.00	0.00	0.00
(ii) Taxable supplies made by registered person through electronic commerce operator, on which electronic commerce operator is required to pay tax u/s 9(5) [to be furnished by registered person making supplies through electronic commerce operator]	0.00	-	-	-	-

## 3.2 Out of supplies made in 3.1 (a) and 3.1.1 (i), details of inter-state supplies made

Nature of Supplies	Total Taxable Value	Integrated tax
Supplies made to Unregistered Persons	0.00	0.00
Supplies made to Composition Taxable Persons	0.00	0.00
Supplies made to UIN holders	0.00	0.00

## 4. Eligible ITC

Details	Integrated tax	Central tax	State/UT tax	Cess
A. ITC Available (whether in full or part)				
(1) Import of goods	0.00	0.00	0.00	0.00
(2) Import of services	0.00	0.00	0.00	0.00
(3) Inward supplies liable to reverse charge (other than 1 & 2 above)	0.00	0.00	0.00	0.00

(4) Inward supplies from ISD	0.00	0.00	0.00	0.00
(5) All other ITC	0.00	0.00	0.00	0.00
<b>B. ITC Reversed</b>				
(1) As per rules 38,42 & 43 of CGST Rules and section 17(5)	0.00	0.00	0.00	0.00
(2) Others	0.00	0.00	0.00	0.00
<b>C. Net ITC available (A-B)</b>	0.00	0.00	0.00	0.00
<b>(D) Other Details</b>	0.00	0.00	0.00	0.00
(1) ITC reclaimed which was reversed under Table 4(B)(2) in earlier tax period	0.00	0.00	0.00	0.00
(2) Ineligible ITC under section 16(4) & ITC restricted due to PoS rules	0.00	0.00	0.00	0.00

## 5 Values of exempt, nil-rated and non-GST inward supplies

Nature of Supplies	Inter- State supplies	Intra- State supplies
From a supplier under composition scheme, Exempt, Nil rated supply	0.00	0.00
Non GST supply	0.00	0.00

## 5.1 Interest and Late fee for previous tax period

Details	Integrated tax	Central tax	State/UT tax	Cess
System computed Interest	-	-	-	-
Interest Paid	0.00	0.00	0.00	0.00
Late fee	-	0.00	0.00	-

## 6.1 Payment of tax

Description	Total tax payable	Tax paid through ITC				Tax paid in cash	Interest paid in cash	Late fee paid in cash
		Integrated tax	Central tax	State/UT tax	Cess			
<b>(A) Other than reverse charge</b>								
Integrated tax	0.00	0.00	0.00	0.00	-	0.00	0.00	-
Central tax	0.00	0.00	0.00	-	-	0.00	0.00	0.00
State/UT tax	0.00	0.00	-	0.00	-	0.00	0.00	0.00
Cess	0.00	-	-	-	0.00	0.00	0.00	-
<b>(B) Reverse charge</b>								
Integrated tax	0.00	-	-	-	-	0.00	-	-
Central tax	0.00	-	-	-	-	0.00	-	-
State/UT tax	0.00	-	-	-	-	0.00	-	-
Cess	0.00	-	-	-	-	0.00	-	-

## Breakup of tax liability declared (for interest computation)

Period	Integrated tax	Central tax	State/UT tax	Cess
October 2023	0.00	0.00	0.00	0.00

### Verification:

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed there from.

Date: 30/12/2023

Name of Authorized Signatory

SHARIQ

Designation /Status

Proprietor

FILED

# Form GSTR-3B

[See rule 61(5)]

Year	2023-24
Period	November

GSTIN of the supplier	27LNPPS3855L1ZS
2(a). Legal name of the registered person	SHARIQ
2(b). Trade name, if any	Neon Impex
2(c). ARN	AB271123972689M
2(d). Date of ARN	30/12/2023

(Amount in ₹ for all tables)

## 3.1 Details of Outward supplies and inward supplies liable to reverse charge (other than those covered by Table 3.1.1)

Nature of Supplies	Total Taxable Value	Integrated tax	Central tax	State/UT tax	Cess
(a) Outward taxable supplies (other than zero rated, nil rated and exempted)	0.00	0.00	0.00	0.00	0.00
(b) Outward taxable supplies (zero rated)	0.00	0.00	-	-	0.00
(c) Other outward supplies (nil rated, exempted)	0.00	-	-	-	-
(d) Inward supplies (liable to reverse charge)	0.00	0.00	0.00	0.00	0.00
(e) Non-GST outward supplies	0.00	-	-	-	-

## 3.1.1 Details of Supplies notified under section 9(5) of the CGST Act, 2017 and corresponding provisions in IGST/UTGST/SGST Acts

Nature of Supplies	Total Taxable Value	Integrated tax	Central tax	State/UT tax	Cess
(i) Taxable supplies on which electronic commerce operator pays tax u/s 9(5) [to be furnished by electronic commerce operator]	0.00	0.00	0.00	0.00	0.00
(ii) Taxable supplies made by registered person through electronic commerce operator, on which electronic commerce operator is required to pay tax u/s 9(5) [to be furnished by registered person making supplies through electronic commerce operator]	0.00	-	-	-	-

## 3.2 Out of supplies made in 3.1 (a) and 3.1.1 (i), details of inter-state supplies made

Nature of Supplies	Total Taxable Value	Integrated tax
Supplies made to Unregistered Persons	0.00	0.00
Supplies made to Composition Taxable Persons	0.00	0.00
Supplies made to UIN holders	0.00	0.00

## 4. Eligible ITC

Details	Integrated tax	Central tax	State/UT tax	Cess
A. ITC Available (whether in full or part)				
(1) Import of goods	0.00	0.00	0.00	0.00
(2) Import of services	0.00	0.00	0.00	0.00
(3) Inward supplies liable to reverse charge (other than 1 & 2 above)	0.00	0.00	0.00	0.00

(4) Inward supplies from ISD	0.00	0.00	0.00	0.00
(5) All other ITC	0.00	0.00	0.00	0.00
<b>B. ITC Reversed</b>				
(1) As per rules 38,42 & 43 of CGST Rules and section 17(5)	0.00	0.00	0.00	0.00
(2) Others	0.00	0.00	0.00	0.00
<b>C. Net ITC available (A-B)</b>	0.00	0.00	0.00	0.00
<b>(D) Other Details</b>	0.00	0.00	0.00	0.00
(1) ITC reclaimed which was reversed under Table 4(B)(2) in earlier tax period	0.00	0.00	0.00	0.00
(2) Ineligible ITC under section 16(4) & ITC restricted due to PoS rules	0.00	0.00	0.00	0.00

## 5 Values of exempt, nil-rated and non-GST inward supplies

Nature of Supplies	Inter- State supplies	Intra- State supplies
From a supplier under composition scheme, Exempt, Nil rated supply	0.00	0.00
Non GST supply	0.00	0.00

## 5.1 Interest and Late fee for previous tax period

Details	Integrated tax	Central tax	State/UT tax	Cess
System computed Interest	-	-	-	-
Interest Paid	0.00	0.00	0.00	0.00
Late fee	-	250.00	250.00	-

## 6.1 Payment of tax

Description	Total tax payable	Tax paid through ITC				Tax paid in cash	Interest paid in cash	Late fee paid in cash
		Integrated tax	Central tax	State/UT tax	Cess			
<b>(A) Other than reverse charge</b>								
Integrated tax	0.00	0.00	0.00	0.00	-	0.00	0.00	-
Central tax	0.00	0.00	0.00	-	-	0.00	0.00	250.00
State/UT tax	0.00	0.00	-	0.00	-	0.00	0.00	250.00
Cess	0.00	-	-	-	0.00	0.00	0.00	-
<b>(B) Reverse charge</b>								
Integrated tax	0.00	-	-	-	-	0.00	-	-
Central tax	0.00	-	-	-	-	0.00	-	-
State/UT tax	0.00	-	-	-	-	0.00	-	-
Cess	0.00	-	-	-	-	0.00	-	-

## Breakup of tax liability declared (for interest computation)

Period	Integrated tax	Central tax	State/UT tax	Cess
November 2023	0.00	0.00	0.00	0.00

### Verification:

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed there from.

Date: 30/12/2023

Name of Authorized Signatory

SHARIQ

Designation /Status

Proprietor

FILED

# Form GSTR-3B

[See rule 61(5)]

Year	2023-24
Period	December

GSTIN of the supplier	27LNPPS3855L1ZS
2(a). Legal name of the registered person	SHARIQ
2(b). Trade name, if any	Neon Impex
2(c). ARN	AD271223051210R
2(d). Date of ARN	29/01/2024

(Amount in ₹ for all tables)

## 3.1 Details of Outward supplies and inward supplies liable to reverse charge (other than those covered by Table 3.1.1)

Nature of Supplies	Total Taxable Value	Integrated tax	Central tax	State/UT tax	Cess
(a) Outward taxable supplies (other than zero rated, nil rated and exempted)	0.00	0.00	0.00	0.00	0.00
(b) Outward taxable supplies (zero rated)	0.00	0.00	-	-	0.00
(c) Other outward supplies (nil rated, exempted)	0.00	-	-	-	-
(d) Inward supplies (liable to reverse charge)	0.00	0.00	0.00	0.00	0.00
(e) Non-GST outward supplies	0.00	-	-	-	-

## 3.1.1 Details of Supplies notified under section 9(5) of the CGST Act, 2017 and corresponding provisions in IGST/UTGST/SGST Acts

Nature of Supplies	Total Taxable Value	Integrated tax	Central tax	State/UT tax	Cess
(i) Taxable supplies on which electronic commerce operator pays tax u/s 9(5) [to be furnished by electronic commerce operator]	0.00	0.00	0.00	0.00	0.00
(ii) Taxable supplies made by registered person through electronic commerce operator, on which electronic commerce operator is required to pay tax u/s 9(5) [to be furnished by registered person making supplies through electronic commerce operator]	0.00	-	-	-	-

## 3.2 Out of supplies made in 3.1 (a) and 3.1.1 (i), details of inter-state supplies made

Nature of Supplies	Total Taxable Value	Integrated tax
Supplies made to Unregistered Persons	0.00	0.00
Supplies made to Composition Taxable Persons	0.00	0.00
Supplies made to UIN holders	0.00	0.00

## 4. Eligible ITC

Details	Integrated tax	Central tax	State/UT tax	Cess
A. ITC Available (whether in full or part)				
(1) Import of goods	0.00	0.00	0.00	0.00
(2) Import of services	0.00	0.00	0.00	0.00
(3) Inward supplies liable to reverse charge (other than 1 & 2 above)	0.00	0.00	0.00	0.00

(4) Inward supplies from ISD	0.00	0.00	0.00	0.00
(5) All other ITC	0.00	0.00	0.00	0.00
<b>B. ITC Reversed</b>				
(1) As per rules 38,42 & 43 of CGST Rules and section 17(5)	0.00	0.00	0.00	0.00
(2) Others	0.00	0.00	0.00	0.00
<b>C. Net ITC available (A-B)</b>	0.00	0.00	0.00	0.00
<b>(D) Other Details</b>	0.00	0.00	0.00	0.00
(1) ITC reclaimed which was reversed under Table 4(B)(2) in earlier tax period	0.00	0.00	0.00	0.00
(2) Ineligible ITC under section 16(4) & ITC restricted due to PoS rules	0.00	0.00	0.00	0.00

## 5 Values of exempt, nil-rated and non-GST inward supplies

Nature of Supplies	Inter- State supplies	Intra- State supplies
From a supplier under composition scheme, Exempt, Nil rated supply	0.00	0.00
Non GST supply	0.00	0.00

## 5.1 Interest and Late fee for previous tax period

Details	Integrated tax	Central tax	State/UT tax	Cess
System computed Interest	-	-	-	-
Interest Paid	0.00	0.00	0.00	0.00
Late fee	-	100.00	100.00	-

## 6.1 Payment of tax

Description	Total tax payable	Tax paid through ITC				Tax paid in cash	Interest paid in cash	Late fee paid in cash
		Integrated tax	Central tax	State/UT tax	Cess			
<b>(A) Other than reverse charge</b>								
Integrated tax	0.00	0.00	0.00	0.00	-	0.00	0.00	-
Central tax	0.00	0.00	0.00	-	-	0.00	0.00	100.00
State/UT tax	0.00	0.00	-	0.00	-	0.00	0.00	100.00
Cess	0.00	-	-	-	0.00	0.00	0.00	-
<b>(B) Reverse charge</b>								
Integrated tax	0.00	-	-	-	-	0.00	-	-
Central tax	0.00	-	-	-	-	0.00	-	-
State/UT tax	0.00	-	-	-	-	0.00	-	-
Cess	0.00	-	-	-	-	0.00	-	-

## Breakup of tax liability declared (for interest computation)

Period	Integrated tax	Central tax	State/UT tax	Cess
December 2023	0.00	0.00	0.00	0.00

### Verification:

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed there from.

Date: 29/01/2024

Name of Authorized Signatory

SHARIQ

Designation /Status

Proprietor

FILED

**SUMMONS**

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

To,

The Proprietor, M/s NEON IMPEX

3rd Floor, B-29/304, Dreamland Shanti Nagar  
Chs Ltd, Sector XI, Nr New India Bank, Mira  
Road East, Mira Bhayandar, Thane,  
Maharashtra, 401107

EM0988200471N

WHEREAS, I, **Jaganpreet** am making inquiry in connection with  
9859390 & 9865719 both dated 14.05.2024 under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

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

1. e-way bills, GSTR2A & GSTR2B
2. Tax invoices and bank statement
3. any other relevant documents

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I do hereby summon you to appear before me  in person / or  by an authorised agent on **2025-01-14** at **11:30:PM** at the office of **C-604, SIIB(x), JNCH, Nhava Sheva**

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

Given under my hand and seal of office to-day the **08** day of **January, 2025** at **JNCH**Name : **Jaganpreet**

Signature



Designation :

**Superintendent / Appraiser / Senior Intelligence Officer**

Seal of Office.



**SUMMONS**

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

To,

The proprietor, M/s. Neon Impex

B-29/304, DREAMLAND SHANTINAGAR CHS  
LTD, , SECTOR-XI, SHANTINAGAR, MIRA ROAD  
EAST, , THANE , THANE , MAHARASHTRA,  
401107EM9638553541N  
(14.02.25)

WHEREAS, I, **Jaganpreet** am making inquiry in connection with  
9859390 and 9865719 both dated 14.05.2024 under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

(a) give evidence and / or

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

1. e-way bills, GSTR2A, ITR of the company Purchase Tax invoice of this consignments, Bank statement PFMS linked account
2. BRC of past consignments
3. Reasons for not attending last summons and any other relevant documents

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I do hereby summon you to appear before me  in person / or  by an authorised agent on **2025-02-19** at **11:30:AM** at the office of **C--604, SIIB(X), JNCH, Nhava Sheva, Distt. Raigad, Maharashtra-400707**

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

Given under my hand and seal of office to-day the **13** day of **February, 2025** at **JNCH**Name : **Jaganpreet**Signature : 

Designation :

**Superintendent / Appraiser / Senior Intelligence Officer**

Seal of Office.



**SUMMONS**

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

To,

The Proprietor, M/s. Neon Impex (IEC:  
LNPPS3855L)

B-29/304 DREAMLAND SHANTINAGAR CHS  
SHANTINAGAR, Thane, Mira Road THANE-  
401107-Maharashtra

WHEREAS, I, **Jaganpreet** am making inquiry in connection with  
**Shipping Bills No. 9859390 and 9865719 both dated 14.05.2024** under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

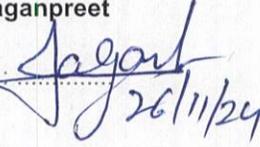
- (a) give evidence and / or  
(b) produce documents or things of the following description in your possession or under your control:
1. e-way bills, GST Tax Invoice, ITR
  2. GSTR1, GSTR2A & GSTR2B, Bank Statement
  3. Any other relevant documents

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I do hereby summon you to appear before me  **in person** / or  **by an authorised agent** on **2024-12-04** at **03:30:PM** at the office of **C-604, SIIB(X),JNCH, NHava Sheva**

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

Given under my hand and seal of office to-day the **26** day of **November, 2024** at **JNCH**

Name : **Jaganpreet**

Signature : 

Designation :

**Superintendent / Appraiser / Senior Intelligence Officer**



Seal of Office.

**EM099254079IN**  
**26-11-2024**

**SUMMONS**

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

To,

The Proprietor, M/s. Neon Impex (IEC:  
LNPPs3855L)B-29/304 Dreamland Shantinagar CHS  
Shantinagar, Thane, Mira Road, Thane-401107-  
MaharashtraEM 9631 20980 IN  
(19.02.2025)

WHEREAS, I, **Jaganpreet** am making inquiry in connection with  
**Shipping bill no. 9859390 and 9865719 both dated 14.05.2024** under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

(a) give evidence and / or

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

1. e-way bills, GST Tax invoice, ITR
2. GSTR1, GSTR2A & GSTR2B, Bank Statement
3. Any other relevant documents

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I do hereby summon you to appear before me  in person / or  by an authorised agent on **2025-02-17** at **12:00:PM** at the office of **C-604, SIIB(X), JNCH, Nhava Sheva, Distt. Raigad, Maharashtra-400707**

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

Given under my hand and seal of office to-day the **11** day of **February, 2025** at **C-604, SIIB(X), JNCH, Nhava Sheva, Distt. Raigad, Maharashtra-400707**

Name : **Jaganpreet**

Signature : .....

Designation :

**Superintendent / Appraiser / Senior Intelligence Officer**

**SUMMONS**

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

To,

The Proprietor, M/s NEON IMPEX

3rd Floor, B-29/304, Dreamland Shanti Nagar  
Chs Ltd, Sector XI, Nr New India Bank, Mira  
Road East, Mira Bhayandar, Thane,  
Maharashtra, 401107

EM0988200471N

WHEREAS, I, **Jaganpreet** am making inquiry in connection with  
9859390 & 9865719 both dated 14.05.2024 under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

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

1. e-way bills, GSTR2A & GSTR2B
2. Tax invoices and bank statement
3. any other relevant documents

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I do hereby summon you to appear before me  in person / or  by an authorised agent on **2025-01-14** at **11:30:PM** at the office of **C-604, SIIB(x), JNCH, Nhava Sheva**

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

Given under my hand and seal of office to-day the **08** day of **January, 2025** at **JNCH**Name : **Jaganpreet**

Signature

Designation :

**Superintendent / Appraiser / Senior Intelligence Officer**

Seal of Office.



**SUMMONS**

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

To,

The proprietor, M/s. Neon Impex

B-29/304, DREAMLAND SHANTINAGAR CHS  
LTD, , SECTOR-XI, SHANTINAGAR, MIRA ROAD  
EAST, , THANE , THANE , MAHARASHTRA,  
401107EM9638553541N  
(14.02.25)

WHEREAS, I, **Jaganpreet** am making inquiry in connection with  
9859390 and 9865719 both dated 14.05.2024 under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

(a) give evidence and / or

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

1. e-way bills, GSTR2A, ITR of the company Purchase Tax invoice of this consignments, Bank statement PFMS linked account
2. BRC of past consignments
3. Reasons for not attending last summons and any other relevant documents

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I do hereby summon you to appear before me  in person / or  by an authorised agent on **2025-02-19** at **11:30:AM** at the office of **C--604, SIIB(X), JNCH, Nhava Sheva, Distt. Raigad, Maharashtra-400707**

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

Given under my hand and seal of office to-day the **13** day of **February, 2025** at **JNCH**Name : **Jaganpreet**Signature : 

Designation :

**Superintendent / Appraiser / Senior Intelligence Officer**

Seal of Office.



**SUMMONS**

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

To,

The Proprietor, M/s. Neon Impex (IEC:  
LNPPS3855L)

B-29/304 DREAMLAND SHANTINAGAR CHS  
SHANTINAGAR, Thane, Mira Road THANE-  
401107-Maharashtra

WHEREAS, I, **Jaganpreet** am making inquiry in connection with  
**Shipping Bills No. 9859390 and 9865719 both dated 14.05.2024** under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

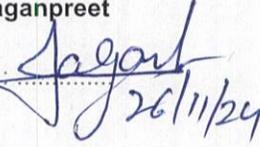
- (a) give evidence and / or  
(b) produce documents or things of the following description in your possession or under your control:
1. e-way bills, GST Tax Invoice, ITR
  2. GSTR1, GSTR2A & GSTR2B, Bank Statement
  3. Any other relevant documents

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I do hereby summon you to appear before me  **in person** / or  **by an authorised agent** on **2024-12-04** at **03:30:PM** at the office of **C-604, SIIB(X),JNCH, NHava Sheva**

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

Given under my hand and seal of office to-day the **26** day of **November, 2024** at **JNCH**

Name : **Jaganpreet**

Signature : 

Designation :

**Superintendent / Appraiser / Senior Intelligence Officer**



Seal of Office.

**EM099254079IN**  
**26-11-2024**

**SUMMONS**

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

To,

The Proprietor, M/s. Neon Impex (IEC:  
LNPPs3855L)B-29/304 Dreamland Shantinagar CHS  
Shantinagar, Thane, Mira Road, Thane-401107-  
MaharashtraEM 9631 20980 IN  
(19.02.2025)

WHEREAS, I, **Jaganpreet** am making inquiry in connection with  
**Shipping bill no. 9859390 and 9865719 both dated 14.05.2024** under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

(a) give evidence and / or

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

1. e-way bills, GST Tax invoice, ITR
2. GSTR1, GSTR2A & GSTR2B, Bank Statement
3. Any other relevant documents

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I do hereby summon you to appear before me  in person / or  by an authorised agent on **2025-02-17** at **12:00:PM** at the office of **C-604, SIIB(X), JNCH, Nhava Sheva, Distt. Raigad, Maharashtra-400707**

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

Given under my hand and seal of office to-day the **11** day of **February, 2025** at **C-604, SIIB(X), JNCH, Nhava Sheva, Distt. Raigad, Maharashtra-400707**



Seal of Office

Name : **Jaganpreet**

Signature : .....

Designation :

**Superintendent / Appraiser / Senior Intelligence Officer**

**SUMMONS**

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

To,

The Proprietor, M/s NEON IMPEX  
B-29/304, DREAMLAND SHANTINAGAR CHS  
LTD, , SECTOR-XI, SHANTINAGAR, MIRA ROAD  
EAST, , THANE , THANE , MAHARASHTRA,  
401107

EM 963 853659 IN  
18/02/2025

WHEREAS, I, **Jaganpreet** am making inquiry in connection with  
SB No. 9859390, 9865719 both dated 14.05.2024 under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

(a) give evidence and / or

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

1. e-way bills, GSTR2A, ITR of the company Purchase Tax invoice of this consignments, Bank statement PFMS
2. Reasons for not attending last summons and BRC of past consignments
3. any other relevant documents

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I do hereby summon you to appear before me  in person / or  by an authorised agent on 2025-02-21 at 11:30:AM at the office of C-604, SIIB(X), JNCH, Nhava Sheva, Distt. Raigad, Maharashtra-400707

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

Given under my hand and seal of office to-day the 17 day of February, 2025 at JNCH

Name : **Jaganpreet**

Signature :

Designation :

**Superintendent / Appraiser / Senior Intelligence Officer**

Seal of Office.



Statement of Shri Sanjay Babaji Sawant, G card holder of CHA firm M/s Jit Shipping Services Company recorded under Section 108 of the Customs Act, 1962 in the office of Special Investigation and Intelligence Branch (Export) situated at 6<sup>th</sup> floor, Room no. C604, JNCH, Nhava Sheva, Dist.- Raigad- 400707 on 08.04.2025.

In pursuance of Summons dated 30.03.2025, issued by Shri Jaganpreet, Appraiser, SIIB(X), I present myself to give statement u/s 108 of the Customs Act, 1962. I have been explained the provisions of Section 108 of Customs Act, 1962. I have been also explained that giving false evidence under this statement is an offence punishable under section 193 of the Indian Penal Code, 1860, corresponding section of Bharatiya Nyaya Sanhita, 2023. I am also informed that this statement of mine can be used as evidence against me in any court of law, or for any adjudication proceedings. Having been understood the provisions of Section 108 of the Customs Act, 1962; I am giving my true, correct and voluntary statement which is as follows.

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

**Q1. Give your brief introduction. What sort of work do you do?**

Ans. I worked as G-Card holder with the firm M/s Jit Shipping Services since the year 2024. Our firm is engaged in the business of clearance and forwarding since very long time. As a G-card holder, I have appeared before you in response to the summons dated 30.03.2025.

**Q2. We have issued summons in the name of M/s Jit Shipping Services on 30.03.2025, but you are appearing today on behalf of your firm. Please explain.**

Ans. Sir, as I was out of town for personal work in my village, for this reason I could not appear on the prescribed date.

**Q3. Do you know why you have been summoned? Are you authorized person on behalf of CB M/s Jit Shipping Services?**

Ans. I have come in response to summons dated 30.03.2025 in relation to export through JNPT by M/s NEON IMPEX (IE Code LNPPS3855L) and I am authorized person, G-card on behalf of CB M/s Jit Shipping Services to give statement before Customs.

*Sanjay Babaji Sawant*  
8/4/2025

**Q.4 Who handled the documentation work in your CB firm in case of the exporter M/s NEON IMPEX (IE Code LNPPS3855L)?**

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

**Q5. For how many years you and your CB firm M/s Jit Shipping Services in CHA Business?**

**Ans.** I am an employee of this CHA firm from last five years. My CB is in this business for around last 7-8 years.

**Q6. Have you filed the 02 Shipping Bills No. 9859390, 9865719 both dated 14.05.2024 on behalf of Exporter M/s NEON IMPEX (IE Code LNPPS3855L)?**

**Ans.** Yes, my subordinates under my supervision have filed above mentioned 02 Shipping Bills on the behalf of exporter M/s NEON IMPEX (IE Code LNPPS3855L).

**Q 7. Are you aware about the case booked against exporter M/s NEON IMPEX (IE Code LNPPS3855L) for said shipping bills for mis-declaration especially value?**

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

**Q8. How did the exporter contact you for filing of the shipping bills?**

**Ans** Representative of the exporter M/s NEON IMPEX (IE Code LNPPS3855L) Mr. Brijesh Singh met us. We met in Delhi. Mr. Brijesh Singh is known to me. However, we always verify exporter's credentials before filing the shipping bills.

**Q9. What was the payment made to you for filing of the shipping bills? How payment was made to you?**

**Ans** It was decided that the exporter would pay Rs. 2,500 per shipping bill plus other expenses. However the shipping bill were put on hold. So the exporter did not make any payment due to above mentioned reasons.

**Q10. Did your firm verified the KYC and other related documents of shipping bills and goods before filing shipping bills of the exporter M/s NEON IMPEX (IE Code LNPPS3855L)? Have you verified the exporter through physical verification?**

**Ans** The exporter submitted the KYC documents of the firm M/s NEON IMPEX (IE Code LNPPS3855L). Documents included Pan card, Aadhar card, IEC copy, GSTR copies and tax invoices. I am submitting the documents for your reference. We also verified the IEC and GST registration of the exporter on online portals of DGFT and GST. I personally did physical verification of PPOB.

**Q11. Can you provide any proof pertaining to the physical verification done on PPOB of the exporter.**

**Ans.** Sir, I do not have any proof regarding physical verification readily with us.

**Q.12. Do you have any contact with the exporter at present?**

**Ans** No, at present the exporter is not in contact with us.

**Q.13. We have sent letters to the concerned jurisdictional GST commissionerate of the exporter for verification of the exporter. In reply the concerned authority**

*Danish*  
5/5/2025

stated that the exporter is non-existent at the declared premises as per state tax inspector visit report and he does not conduct any business from the declared place of business. Is exporter existent at the PPOB or otherwise?

Ans. Sir, we are not in contact with the party after filing of these 02 shipping bills, so I am not aware if the exporter is existent at the Principal place of business or not.

**Q.14. We have issued summons to the exporter on many occasion but the exporter did not present himself to depose his statement. Please explain.**

Ans. As I said above, I am not in contact of the exporter since long, so I am unable to provide exact reason for which the exporter is not turning up to depose his statement.

**Q.15. In this case, did not you doubt that proprietor/Exporter may be front man and someone other was actual owner & from where they will finance?**

Ans. Never Sir, because as a Customs Broker, we always verify exporter's credentials and did KYC verification as per CBLR2018.

**Q.16. Do you know that goods found mis-declared/overvalued. Why did not you inform/suggest exporter to declare fair value?**

Ans. Sir, we file documents as given by the exporter, we mainly check export policy, CTH as per given description, GATT declaration which was found correct during examination. As far as value is concerned they showed us purchase order/tax invoice and we filed shipping bill accordingly.

**Q.17. Why it should not be considered that you were aware of the mis-declaration by the exporter regarding dubious supply chain of Exporter?**

Ans. We filed shipping bills as provided by exporter with KYC documents, invoice & packing list as provided by the Exporter. Also, during examination, the goods found as declared in terms of quantity & marked description also. We don't have any idea regarding supply chain or GST act violation angle.

**Q18. Have you filed any shipping bills in past for the same exporter?**

Ans This is first consignment of the exporter. That got hold by SIIB(X).

**Q.19 As state that the first shipping bill in respect of the exporter was filed by your firm. Do you know about the KYC procedure for first-time exporters? Have you conducted the first-time exporter KYC procedure for M/s NEON IMPEX (IE Code LNPPS3855L)?**

Ans. Yes, Sir. The KYC procedure for first-time exporters has been duly completed at CEAC. We have conducted and finalized the KYC procedure for **M/s NEON IMPEX (IE Code LNPPS3855L)** in accordance with the prescribed guidelines.

**Q20. You mentioned that you have conducted the KYC procedure for the first-time exporter. Can you provide a copy or any documentary evidence of the first-time export KYC conducted by you on behalf of M/s NEON IMPEX (IE Code LNPPS3855L)?**

Ans. No, Sir. All documents related to the KYC procedure are retained by CEAC during the process. Only a slip is issued by CEAC as acknowledgment, which is not readily available at the moment.

**Q.21. Have your CB firm or the exporter been penalized by any Govt agency?**

Ans As per my knowledge, neither our CB firm M/s Jit Shipping Services nor the Exporter have been penalized by any Govt agency as on date.

**Q 22. Do you have anything more to say?**

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

Darshan  
8/4/2025

8/4/2025



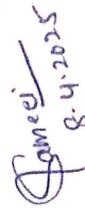
The above statement of mine running into 04 pages and 22 questions has been given as my true, correct and voluntary without any force, threat, inducement or coercion. On my request, the said statement has been typed on the office computer of SIIB (X), JNCH, Nhava Sheva, Dist. Raigad, Maharashtra-400 707 as per my say and as per my request and I certify, it has been recorded exactly as stated by me in response to questions raised to me during the proceedings. I therefore affix my dated signature on every page of the statement in token of having been recorded correctly as stated by me. I have nothing more to add. Statement of mine is correctly recorded as per my say.

The above statement of mine running into 04 pages and 22 questions has been given as my true, correct and voluntary without any force or threat. In document of 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.

  
Shri Sanjay Babaji Sawant 8/4/2025  
G card holder of CHA firm M/s Jit Shipping Services Company

Before me,

Typed by me:-

  
8-4-2025  
(Sameer Kumar)  
I.O./SIIB(X), JNCH

  
(Jaganpreet)  
SIO, SIIB(X), JNCH