

SARAIMX LOGISTICS PVT LTD
INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

Shipping Bill for Export

Job No.: **0001069** Date: **02/01/2024** S/B No.: **6500738** Date: **03/01/2024**

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

Supporting Documents Details

Inv No	Item No	IRN No	DRN No	Document Type Description	Place of Issue	Issue Date	Expiry Date
Document Issuer Party Name		Document Issuer Party Address					
Document Beneficiary Name		Document Beneficiary Address					
1	1	2024010300099714	2024010300036081	331000 Commercial invoice which includes a packing list	Delhi	02/01/2024	
NKGK WORLDWIDE VENTURES PRIVATE LTD NUMERO UNO GENERAL TRADING FZE							
1	1	2024010300099715	2024010300036081	934000 Value declaration (GATT Valuation Declaration)	Delhi	02/01/2024	
NKGK WORLDWIDE VENTURES PRIVATE LTD NUMERO UNO GENERAL TRADING FZE							
1	1	2024010300099716	2024010300036081	101000 Registration Document	Delhi	02/01/2024	
NKGK WORLDWIDE VENTURES PRIVATE LTD NUMERO UNO GENERAL TRADING FZE							

Statement Details

Inv/Item Sn	Code	Title
1/1	DEC-RD001	I/We, in regard to my/our claim under RoDTEP 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 RoDTEP 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 RoDTEP. 3. I/We undertake to preserve and make available relevant documents relating to the exported goods for the purposes of audit in the manner and for the time period prescribed in the Customs Audit Regulations, 2018.

Following is the list of document attached

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

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

NO

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

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

Signature of Exporter/CHA with Date

[Handwritten Signature]

SARAIMX LOGISTICS PVT LTD
INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

Shipping Bill for Export

Job No.: 0001068 Date: 02/01/2024 S/B No.: 6496065 Date: 03/01/2024

Loading Port: INNSA1 State of Origin: DELHI

Exporter's Name

IEC No. (1) AADCN9893N PAN:AADCN9893N
 NKGC WORLDWIDE VENTURES PRIVATE LIMITED
 13C,ATMA RAM HOUSE,TOLSTOY MARG, CONNAUGHT PLACE
 DELHI DELHI 110001
 GSTN Type : GSN GSTN No : 07AADCN9893N1ZI

Consignee's Name

NUMERO UNO GENERAL TRADING FZE
 SM OFFICE G1, 223C, AJMAN FREE ZONE, AJMAN, UAE
 UNITED ARAB EMIRATES

Port of Loading (INNSA1) : **Nhava Sheva Sea** No of Packages : **8200**
 Country of Final Dest. (AE) : **UNITED ARAB EMIRATES** Loose Packets. :
 Port of Final Dest. (AEJEA) : **JEBEL ALI** Type of Packages : **BOX**
 Port of Discharge (AEJEA) : **JEBEL ALI** Net Weight (KGS) : **16400.000**
 Country of Discharge (AE) : **UNITED ARAB EMIRATES** Gross Weight (KGS) : **19680.000**
 Nature of Cargo : **C** No. of Containers : **0**
 Rotation No :
 Marks & No(s). : AS PER INVOICE WE INTEND TO CLAIM REMISSION OF DUTIES & TAXES ON EXPORTED PRODUCT (RODTEP)

Forex Bank Acc : RBI Waiver No :
 FOB Value (Rs.) : **2307330.00** RODTEP Amount : **36080.00**
 ST / Excise Regn. : Drawback Account No :
 Authorised Dealer Code : **6360250** DBK Amount : **3461.00**
 I.F.S. Code : F ROSCTL Amount : **0.00**

Invoice Details Serial No : **1**
 Invoice Value : **28700.00 (Rs. 2373490.00)** DBK Value (Rs.) : **3461.00**
 FOB Value : **27900.00 (Rs. 2307330.00)** Currency of Invoice : **USD**
 Invoice No. : **NKGC/EX/2324/001** Invoice Date : **02/01/2024**
 Nature of Contract : **C&F** Exchange Rate : **USD 1 = Rs. 82.70**
 Contract No. :
 Third Party :

Insurance	Rate	Currency	Amount	Buyer's Name and Address
Freight		USD	800.00	GIBRALTAR GENERAL TRADING F.Z.C
Discount				P.O.BOX NO : 40119,OFFICE E-1 - 1817 F,
Commission				AJMAN FREE ZONE U.A.E
Other Deduction				Nature of Payment : DP
Packing Charges				Period of Payment : 180 Days

SL No	RITC Code	Item Description	Quantity	Units	Rate	Per	Units	Total Value(FC)	FOB Value(INR)	Scheme		
								Declared PMV(INR)	Accepted PMV(INR)	Reward		
Scheme Description		Manufacturer Details		Transit Country		Source State	HAWB	TotalPkg	IGSTPynt	Tax Value	Tax Amount	End Use
1	08109010	INDIAN FRESH POMEGRANATES PACKED IN CORRUGATED CARTONS	8200	NOS	3.5	Per 1	NOS	28700.00	2307330.00	19		YES
DRAWBACK (DBK)								309.52	2538063.00			
#								0		0.00	GNX100	
Add Freight	: 800.00 USD						Tax Value : 0.00		2307330.00			
							IGST Amt : 0.00		2538063.00			

Drawback Details

INV No	Item No	DBK Sl.No.	Custom Adv.	DBK Adv.	Custom Spec. Rate	DBK Spec. Rate	DBK Quantity	DBK Amount
1	1	0810B	0.00	0.15	0.00	0.00	8200.000	3461.00

Packages Details

Packages From	Packages To	Kind Package
1	8200	BOX

Single Windows Type of Information

Inv/Item	SQC & Qty	RODTEP	RDT Amount	GST Amount	CCS Amount	District Name	State name	Trade	SMC
1/1	16400 KGS	YES 2.5% AND 2.2/KGS	36080.00	0.00	0.00	79 NEW DELHI	07 DELHI	NCPTI	
			36080.00	0.00	0.00				

SARAIMX LOGISTICS PVT LTD
INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

Shipping Bill for Export

Job No.: **0001068** Date: **02/01/2024** S/B No.: **6496065** Date: **03/01/2024**

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

Supporting Documents Details

Inv No	Item No	IRN No	DRN No	Document Type Description	Place of Issue	Issue Date	Expiry Date
Document Issuer Party Name		Document Issuer Party Address					
Document Beneficiary Name		Document Beneficiary Address					
1	1	2024010300062190	2024010300022710	331000 Commercial invoice which includes a packing list	Delhi	29/12/2023	
NKGC WORLDWIDE VENTURES PRIVATE LTD NUMERO UNO GENERAL TRADING FZE							
1	1	2024010300062191	2024010300022710	934000 Value declaration (GATT Valuation Declaration)	Delhi	29/12/2023	
NKGC WORLDWIDE VENTURES PRIVATE LTD NUMERO UNO GENERAL TRADING FZE							
1	1	2024010300062192	2024010300022710	101000 Registration Document	Delhi	29/12/2023	
NKGC WORLDWIDE VENTURES PRIVATE LTD NUMERO UNO GENERAL TRADING FZE							

Statement Details

Inv/Item Sn	Code	Title
1/1,	DEC-RD001	I/We, in regard to my/our claim under RoDTEP 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 RoDTEP 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 RoDTEP. 3. I/We undertake to preserve and make available relevant documents relating to the exported goods for the purposes of audit in the manner and for the time period prescribed in the Customs Audit Regulations, 2018.

Following is the list of document attached

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

Factory Stuffing

Sample Accompanied

Vessel Name & Voys, Rotation No & Date

NO

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

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

Signature of Exporter/CHA with Date



INVOICE CUM PACKING LIST

WORLDWIDE VENTURES PRIVATE LTD
 HOUSE, TOLSTOY MARG, CONNAUGHT PLACE,
 10001 INDIA
 CN9893N
 893N

Invoice No. & Date
 NKG/EX /23-24/001
 DT:02/01/2024
 GST NO:
 07AADCN9893N1Z1

EXPORTER'S REF.
 IEC NO
 AADCN9893N

UNO GENERAL TRADING FZE
 OFFICE G1, 223, AJMAN FREE
 ZONE, AJMAN, UAE
 Phone: 00971506170548
 Email: afs.me@icloud.com

Notify Party:
 GIBRALTAR GENERAL TRADING F.Z.C.
 P.O.BOX NO: 40119, OFFICE E-1 - 1817 F, AJMAN FREE ZONE- U.A.E.
 E-MAIL: Info@gibraltaruae.com
 WEB: www.gibraltaruae.com
 TEL: 971 50-1389953, MOBILE: +971 58-2177254

COUNTRY OF ORIGIN
 INDIA

FINAL DESTINATION
 JEBEL ALI U.A.E

Vessel/Flight No.
 Port of Loading
 NHAVA SHEVA/INDIA
 Port of Discharge
 Final Destination
 JEBEL ALI
 JEBEL ALI, U.A.E.

Terms of delivery & payment :

No. & Kind of Pkgs.		Description of goods					TOTAL BAG/CARTONS	RATE USD/CARTON	AMOUNT C&F
8200 BOXES		INDIAN FRESH POMEGRANATES							
SR.NO.	HS CODE	ITEMS	NT.WT./ BAG/CARTONS(KG.)	GR.WT./ BAG/CARTONS(KG.)	Total Net Weight	Total Gross Weight			
1	08109010	POMEGRANATES	2.000	2.400	16400.000	19680.000	8200.000	3.50	28700.00
TOTAL NET.WT.		16400.000	KGS						
TOTAL GRS.WT.		19680.000	KGS						
TOTAL C&F USD : TWENTY-EIGHT THOUSAND SEVEN HUNDRED ONLY							TOTAL	8200	28,700.00

We hereby declare that we shall claim the benefit under chapter III of Import Export Policy 2014 -2019, if applicable.

" We intend to claim rewards under Merchandise Exports From India Scheme (MEIS)".

Declaration : We declare that this Invoice shows the actual price of the goods described and that all particulars are true & correct.

FOR NKG WORLDWIDE VENTURES PRIVATE LTD

AUTHORISED SIGNATORY

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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. SG/Misc-302/2023-24/SIIB(X)JNCH

Date: .01.2024

To,
 The Dy. Commissioner of Customs,
 CWC Impex CFS,
 JNCH, Nhava Sheva.
 Sir,

*Supdt/x
 For compliance pl.
 10/1/24*

*Inspector, Rawati
 Arund Khololi Elant
 the containers & taken
 the seal both containers
 to Dopen CFS CU*

Sub: Scanning of Container No. BMOU9814308 & BMOU9719213 for Export covered under Shipping Bills No. 6500738 & 6496065 both dated 03.01.2024 of exporter M/s. NKG Worldw Ventures Pvt. Ltd. (IEC: AADCN9893N)- reg.

*10/1/24
 Supdt/CX*

Please refer to the subject mentioned above.

*Escorted container no. BMOU9814308
 with CBS no. - 4317191 and container no.
 BMOU9719213 with CBS no. - 4317190 intact
 from
 CWC Impex
 CFS to DTSCSD &
 back from DTSCSD
 to CWC Impex CFS. the seal remained
 intact during the process.*

The Exporter M/s. NKG Worldw Ventures Pvt. Ltd. (IEC: AADCN9893N) has filed 02 shipping bills No. 6500738 & 6496065 both dated 03.01.2024 for export of goods declared as Indian Fresh Pomegranates. On the basis of NCTC alert the above two shipping bills were put on hold.

Details of the two shipping bills as follows:-

Sr.No.	S/B No. & Date	Description of Goods	FOB (in Rs.)	Drawback (in Rs.)	RoSCTL (in Rs.)	RODTEP
1.	6500738 dtd 03.01.2024	Indian fresh pomgranates packed in corrugated cartons	23,07,330/-	3,461/-	NIL	36,080/-
2.	6496065 dtd 03.01.2024	Indian fresh pomgranates packed in corrugated cartons	23,07,330/-	3,461/-	NIL	36,080/-

*10/1/24
 (Ravi Anand)
 [Poln]*

*Pass in
 BMOU9814308
 with intact CBS
 4317191
 BMOU9719213
 with intact CBS
 4317190
 Impex CFS*

Further the exporter vide letter dated 09.01.2024 has requested for waiver of examination as the goods are perishable in nature and provisional release of the consignment. The competent authority has approved the waiver of examination subject to CSD scanning of both the containers.

*Shg
 10/1/24*

In view of above, the containers No. BMOU9814308 & BMOU9719213 may be sent to CSD scanning the scanning report may be forward to this office at the earliest.

This issues with the approval of competent authority.

*Pass out of Container
 BMOU9814308 with CBS 4317191
 intact
 BMOU9719213 CBS 4317190*

Yours Faithfully

*Shg 10/1/24
 शाश्वत जायसवाल
 SHAIENDRA JAYASWAL
 नगरपालिका
 Preventive Officer*

**SCANNED
 CLEAN**

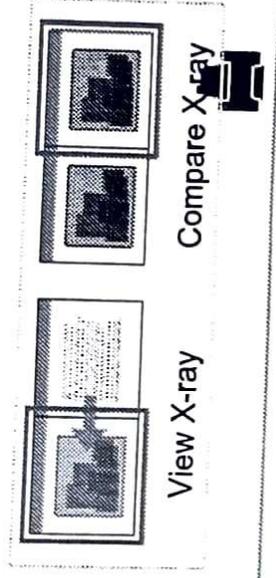
(Jay Manoj Shah)

Dy. Commissioner of Customs
 SIIB(X), JNCH

10 JAN 2024
 DRIVE THROUGH CONTAINER SCANNER
 ARMITA N. PATIL
 SUPERINTENDENT

**शाश्वत जायसवाल
 SHAIENDRA JAYASWAL
 नगरपालिका
 Preventive Officer**

Manifest Details



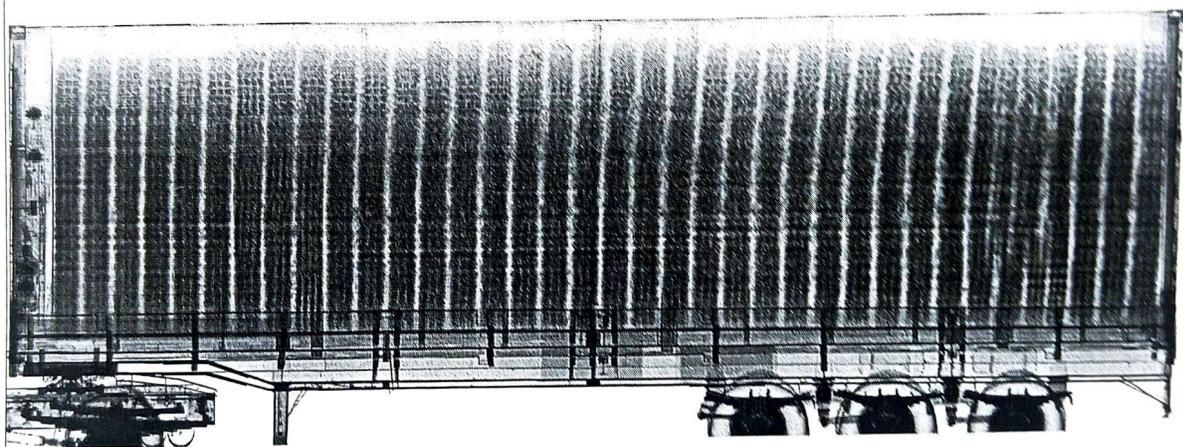
Create Date 10 January 2024 21:07:33

Accession Number 20240110241

Current Process COMPLETED

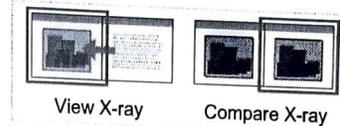
X-ray Done Inspection Result Search Result Archived

IGM Number	S.B. NO.6496065 DT. 03.01.2024	Container 1	BMOU9814308	Container 2	
Weight	31940	Declared Weight			
Cargo Information	POMEGRANATES, GR. WT. 19680 KGS	HS Code			NKGC WORLDWIDE VENTURES PVT LTD CHA NO. 11/2640, ROTATION NO. 12345
Vehicle Type	Light Goods	Plate	40/CWC	Import Export	Export
Scan Speed	3.57 KPH	Additional Information	CONTAINER SCANNED AS PER SIIB INSTRUCTION SB NO 6500738 & 6496065 DTD 03.01.2024 ESCORT BY PO RAVI ANAND ON DTD 10.01.2024		
IGCSMRef		IGM Date			



Filename: 20240110240
ID1:BMOU9719213 ID2:
Commodity:
Comments:

Manifest Details



Create Date	10 January 2024 21:01:58	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Accession Number	20240110240	X-ray Done	Inspection Result	Search Result	Archived
Current Process	COMPLETED				

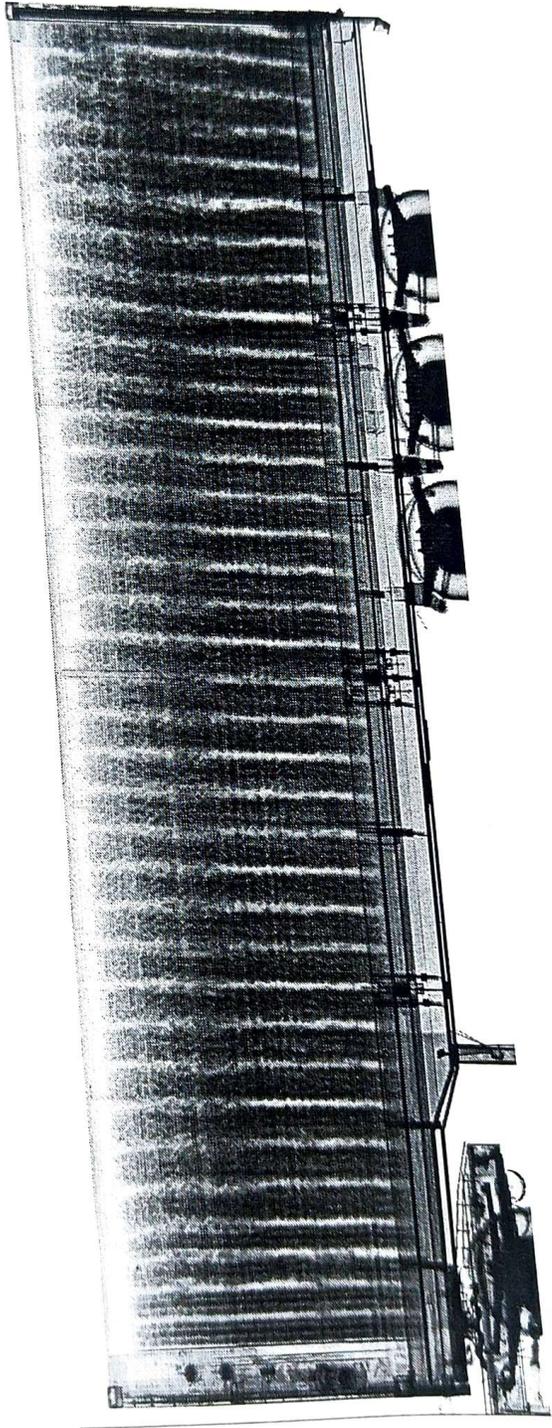
IGM Number	S.B.NO.6500738 DT. 03.01.2024	Container 1	BMOU9719213	Container 2	
Weight	34280	Declared Weight		Company Name	NKGC WORLDWIDE VENTURES PVT LTD
Cargo Information	POMEGRANATES, GR. WT. 19680 KGS	HS Code		Drivers Name	CHA NO. 11/2640, ROTATION NO. 12345
Vehicle Type	Light Goods	Plate	40/CWC	Import Export	Export
Scan Speed	4.45 KPH	Additional Information	CONTAINER SCANNED AS PER SIIB INSTRUCTION SB NO 6500738 & 6496065 DTD 03.01.2024 ESCORT BY PO RAVI ANAND ON DTD 10.01.2024	IGM Date	
IGCSMRef					

[Modify](#)

Complete Scan

Snapshots

Eagle P60 Date: 10/01/2024 21:07:34
LAW ENFORCEMENT SENSITIVE



Department of Trade and Taxes
Government of NCT of Delhi
Office of the Goods and Service Tax Officer,
4th FLOOR, Vyapar Bhawan, New Delhi, I.P. Estate, New Delhi – 110002

No.F. DT&T/ GSTO (W-02)/2024-25/ 1971

Dated: 27/12/2024

To
The Assistant Commissioner of Customs,
SIIB(X), JNCH, Nhava Sheva,
O/o Commissioner Custom NS-II,
Jawaharlal Nehru Custom House,
Nhava Sheva, Distt.-Raigad,
Maharashtra-400707.

Sub: Verification of the genuineness of exporter M/s NKGK Worldwide Ventures Pvt. Ltd. (GSTIN-07AADCN9893N1ZI)-reg.

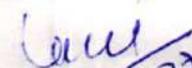
Sir,

With reference to your office letter F.No.SG/INV-216/2023-24/SIIB(X) JNCH dated 08.11.2024 on the subject cited above, in this regard, the requisite information point wise in r/o M/s NKGK Worldwide Ventures Pvt. Ltd. (GSTIN-07AADCN9893N1ZI) are given below:

Queries	Information sought
1. Verify the genuineness of the exporter M/s NKGK Worldwide Ventures Pvt. Ltd. (GSTIN-07AADCN9893N1ZI).	After inspected, the said firm was found non-functioning at registered principal place of business.
2. Whether the exporter M/s NKGK Worldwide Ventures Pvt. Ltd. (GSTIN-07AADCN9893N1ZI) has filed the GST returns regularly or otherwise;	As per GST portal taxpayer has filed return regularly.
3. It is further requested to kindly forward the GSTR-1 and GSTR-2A of the exporter for the period October 2023 to March-2024.	Copy of the GSTR-1 and GSTR-2A is hereby enclosed for the period October 2023 to March-2024.

Further, it is informed that as per GSTI report, above said firm has been suspended w.e.f.27.12.2024 and necessary action will be taken as ^{per} CGST/DGST Act, 2017.

Yours faithfully,


(LALIT KUMAR) 27/12/2024
GSTO (Ward-02)

FORM GSTR-1
[See rule 59(1)]

Details of outward supplies of goods or services

Financial year	2023-24
Tax period	October

1	GSTIN	07AADCN9893N1Z1
2	(a) Legal name of the registered person	NKGC WORLDWIDE VENTURES PRIVATE LIMITED
	(b) Trade name if any	NKGC WORLDWIDE VENTURES PRIVATE LIMITED
	(c) ARN	AA071023341654I
	(d) ARN date	10/11/2023

Description	No. of records	Document Type	Value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)
4A - Taxable outward supplies made to registered persons (other than reverse charge supplies) - B2B Regular							
Total	0	Invoice	0.00	0.00	0.00	0.00	0.00
4B - Taxable outward supplies made to registered persons attracting tax on reverse charge - B2B Reverse charge							
Total	0	Invoice	0.00	0.00	0.00	0.00	0.00
5A - Taxable outward inter-state supplies made to unregistered persons (Where invoice value is more than Rs. 2.5 lakh) - B2CL (Large)							
Total	0	Invoice	0.00	0.00	0.00	0.00	0.00
6A - Exports (with/without payment)							
Total	0	Invoice	0.00	0.00	0.00	0.00	0.00
- EXPWP	0	Invoice	0.00	0.00	0.00	0.00	0.00
- EXPWOP	0	Invoice	0.00	0.00	0.00	0.00	0.00
6B - Supplies made to SEZ unit or SEZ developer - SEZWOP/SEZWOP							
Total	0	Invoice	0.00	0.00	0.00	0.00	0.00
- SEZWOP	0	Invoice	0.00	0.00	0.00	0.00	0.00
- SEZWOP	0	Invoice	0.00	0.00	0.00	0.00	0.00
6C - Deemed Exports - DE							
Total	0	Invoice	0.00	0.00	0.00	0.00	0.00
7 - Taxable supplies (Net of debit notes and credit notes) to unregistered persons other than the supplies covered in Table 5 - B2CS (Others)							

Description	No. of records	Document Type	Value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)
8 - Nil-rated, exempted and non GST outward supplies	0	Net Value	0.00	0.00	0.00	0.00	0.00
Total			0.00				
- Nil			0.00				
- Exempted			0.00				
- Non-GST			0.00				
9A - Amendment to taxable outward supplies made to registered person in returns of earlier tax periods in table 4 - B2B Regular							
Amended amount - Total	0	Invoice	0.00	0.00	0.00	0.00	0.00
Net differential amount (Amended - Original)			0.00	0.00	0.00	0.00	0.00
9A - Amendment to taxable outward supplies made to registered person in returns of earlier tax periods in table 4 - B2B Reverse charge							
Amended amount - Total	0	Invoice	0.00	0.00	0.00	0.00	0.00
Net differential amount (Amended - Original)			0.00	0.00	0.00	0.00	0.00
9A - Amendment to Inter-State supplies made to unregistered person (where invoice value is more than Rs. 2.5 lakh) in returns of earlier tax periods in table 5 - B2CL (Large)							
Amended amount - Total	0	Invoice	0.00	0.00	0.00		0.00
Net differential amount (Amended - Original)			0.00	0.00	0.00		0.00
9A - Amendment to Export supplies in returns of earlier tax periods in table 6A (EXPWP/EXPWOP)							
Amended amount - Total	0	Invoice	0.00	0.00	0.00		0.00
Net differential amount (Amended - Original) - Total			0.00	0.00	0.00		0.00
- EXPWP	0	Invoice	0.00	0.00	0.00		0.00
- EXPWOP	0	Invoice	0.00	0.00	0.00		0.00
9A - Amendment to supplies made to SEZ units or SEZ developers in returns of earlier tax periods in table 6B (SEZWP/SEZWOP)							
Amended amount - Total	0	Invoice	0.00	0.00	0.00		0.00
Net differential amount (Amended - Original) - Total			0.00	0.00	0.00		0.00
- SEZWP	0	Invoice	0.00	0.00	0.00		0.00
- SEZWOP	0	Invoice	0.00	0.00	0.00		0.00
9A - Amendment to Deemed Exports in returns of earlier tax periods in table 6C (DE)							
Amended amount - Total	0	Invoice	0.00	0.00	0.00	0.00	0.00
Net differential amount (Amended - Original)			0.00	0.00	0.00	0.00	0.00
9B - Credit/Debit Notes (Registered) - CDNDR							

Description	No. of records	Document Type	Value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)
Total - Net off debit/credit notes (Debit notes - Credit notes)	0	Note	0.00	0.00	0.00	0.00	0.00
Credit / Debit notes issued to registered person for taxable outward supplies in table 4 other than table 6 - B2B Regular							
Net Total (Debit notes - Credit notes)	0	Note	0.00	0.00	0.00	0.00	0.00
Credit / Debit notes issued to registered person for taxable outward supplies in table 4 other than table 6 - B2B Reverse charge							
Net Total (Debit notes - Credit notes)	0	Note	0.00	0.00	0.00	0.00	0.00
Credit / Debit notes issued to registered person for taxable outward supplies in table 6B - SEZWP/SEZWOP							
Net Total (Debit notes - Credit notes)	0	Note	0.00	0.00	0.00	0.00	0.00
Credit / Debit notes issued to registered person for taxable outward supplies in table 6C - DE							
Net Total (Debit notes - Credit notes)	0	Note	0.00	0.00	0.00	0.00	0.00
9B - Credit/Debit Notes (Unregistered) - CDNUR							
Total - Net off debit/credit notes (Debit notes - Credit notes)	0	Note	0.00	0.00	0.00	0.00	0.00
Unregistered Type							
- B2CL	0	Note	0.00	0.00	0.00	0.00	0.00
- EXPWP	0	Note	0.00	0.00	0.00	0.00	0.00
- EXPWOP	0	Note	0.00	0.00	0.00	0.00	0.00
9C - Amended Credit/Debit Notes (Registered) - CDNRA							
Amended amount - Total	0	Note	0.00	0.00	0.00	0.00	0.00
Net Differential amount (Net Amended Debit notes - Net Amended Credit notes) - Total							
Amended Credit / Debit notes issued to registered person for taxable outward supplies in table 4 other than table 6 - B2B Regular							
Net total (Net Amended Debit notes - Net Amended Credit notes)	0	Note	0.00	0.00	0.00	0.00	0.00
Amended Credit / Debit notes issued to registered person for taxable outward supplies in table 6B - SEZWP/SEZWOP							
Net total (Net Amended Debit notes - Net Amended Credit notes)	0	Note	0.00	0.00	0.00	0.00	0.00
Amended Credit / Debit notes issued to registered person for taxable outward supplies in table 6C - DE							
Net total (Net Amended Debit notes - Net Amended Credit notes)	0	Note	0.00	0.00	0.00	0.00	0.00
9C - Amended Credit/Debit Notes (Unregistered) - CDNURA							
Amended amount - Total	0	Note	0.00	0.00	0.00	0.00	0.00
Net Differential amount (Net Amended Debit notes - Net Amended Credit notes) - Total							
Unregistered Type							

Description	No. of records	Document Type	Value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)
- B2CL	0	Note	0.00	0.00			0.00
- EXPWP	0	Note	0.00	0.00			0.00
- EXPWOP	0	Note	0.00				0.00
10 - Amendment to taxable outward supplies to unregistered person in returns for earlier tax periods in table 7 - B2C (Others)							
Amended amount - Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
Net differential amount (Amended - Original)			0.00	0.00	0.00	0.00	0.00
11A(1), 11A(2) - Advances received for which invoice has not been issued (tax amount to be added to the output tax liability)							
Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
11B(1), 11B(2) - Advance amount received in earlier tax period and adjusted against the supplies being shown in this tax period in Table Nos. 4, 5, 6 and 7							
Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
11A - Amendment to advances received in returns for earlier tax periods in table 11A(1), 11A(2)							
Amended amount - Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
Total			0.00	0.00	0.00	0.00	0.00
11B - Amendment to advances adjusted in returns for earlier tax periods in table 11B(1), 11B(2)							
Amended amount - Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
Total			0.00	0.00	0.00	0.00	0.00
12 - HSN-wise summary of outward supplies							
Total	0	NA	0.00	0.00	0.00	0.00	0.00
13 - Documents issued							
Net issued documents	0	All Documents					
Total Liability (Outward supplies other than Reverse charge)			0.00	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 and in case of any reduction in output tax liability the benefit thereof has been/ will be passed on to the recipient of supply.

Date: 10/11/2023

Signature

Name of Authorized Signatory

VEEKAS HAANDAA

Designation/Status: DIRECTOR

FORM GSTR-1
[See rule 59(1)]

Details of outward supplies of goods or services

Financial year	2023-24
Tax period	November

1	GSTIN	07AADCN9893N1Z1	
2	(a)	Legal name of the registered person	NKGC WORLDWIDE VENTURES PRIVATE LIMITED
	(b)	Trade name if any	NKGC WORLDWIDE VENTURES PRIVATE LIMITED
	(c)	ARN	AA071123534263M
	(d)	ARN date	13/12/2023
	(e)	Nil Filed	Yes

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 and in case of any reduction in output tax liability the benefit thereof has been/ will be passed on to the recipient of supply.

Date: 13/12/2023

Signature

Name of Authorized Signatory

NTIN GUPTA

Designation/Status: DIRECTOR

PREPARED

FORM GSTR-1
[See rule 59(1)]

Details of outward supplies of goods or services

Financial year	2023-24
Tax period	December

1	GSTIN	07AADCN9893N1Z1
2	(a) Legal name of the registered person	NKGC WORLDWIDE VENTURES PRIVATE LIMITED
	(b) Trade name if any	NKGC WORLDWIDE VENTURES PRIVATE LIMITED
	(c) ARN	AA071223533084L
	(d) ARN date	11/01/2024

Description	No. of records	Document Type	Value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)
4A - Taxable outward supplies made to registered persons (other than reverse charge supplies) - B2B Regular							
Total	3	Invoice	12,46,170.00	1,830.60	74,160.00	74,160.00	0.00
4B - Taxable outward supplies made to registered persons attracting tax on reverse charge - B2B Reverse charge							
Total	0	Invoice	0.00	0.00	0.00	0.00	0.00
5A - Taxable outward inter-state supplies made to unregistered persons (where invoice value is more than Rs. 2.5 lakh) - B2CL (Large)							
Total	0	Invoice	0.00	0.00			0.00
6A - Exports (with/without payment)							
Total	0	Invoice	0.00	0.00			0.00
- EXPWP	0	Invoice	0.00	0.00			0.00
- EXPWOP	0	Invoice	0.00				
6B - Supplies made to SEZ unit or SEZ developer - SEZWOP/SEZWOP							
Total	0	Invoice	0.00	0.00			0.00
- SEZWOP	0	Invoice	0.00	0.00			0.00
- SEZWOP	0	Invoice	0.00				
6C - Deemed Exports - DE							
Total	0	Invoice	0.00	0.00			0.00
7 - Taxable supplies (Net of debit notes and credit notes) to unregistered persons other than the supplies covered in Table 5 - B2CS (Others)							
Total	0	Invoice	0.00	0.00			0.00

Description	No. of records	Document Type	Value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)
8 - Nil rated, exempted and non GST outward supplies							
Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
- Nil			0.00				
- Exempted			0.00				
- Non-GST			0.00				
9A - Amendment to taxable outward supplies made to registered person in returns of earlier tax periods in table 4 - B2B Regular							
Amended amount - Total	0	Invoice	0.00	0.00	0.00	0.00	0.00
Net differential amount (Amended - Original)			0.00	0.00	0.00	0.00	0.00
9A - Amendment to taxable outward supplies made to registered person in returns of earlier tax periods in table 4 - B2B Reverse charge							
Amended amount - Total	0	Invoice	0.00	0.00	0.00	0.00	0.00
Net differential amount (Amended - Original)			0.00	0.00	0.00	0.00	0.00
9A - Amendment to Inter-State supplies made to unregistered person (where invoice value is more than Rs. 2.5 lakh) in returns of earlier tax periods in table 5 - B2CL (Large)							
Amended amount - Total	0	Invoice	0.00	0.00	0.00	0.00	0.00
Net differential amount (Amended - Original)			0.00	0.00	0.00	0.00	0.00
9A - Amendment to Export supplies in returns of earlier tax periods in table 6A (EXPWP/EXPWOP)							
Amended amount - Total	0	Invoice	0.00	0.00	0.00	0.00	0.00
Net differential amount (Amended - Original) - Total			0.00	0.00	0.00	0.00	0.00
- EXPWP	0	Invoice	0.00	0.00	0.00	0.00	0.00
- EXPWOP	0	Invoice	0.00	0.00	0.00	0.00	0.00
9A - Amendment to supplies made to SEZ units or SEZ developers in returns of earlier tax periods in table 6B (SEZWP/SEZWOP)							
Amended amount - Total	0	Invoice	0.00	0.00	0.00	0.00	0.00
Net differential amount (Amended - Original) - Total			0.00	0.00	0.00	0.00	0.00
- SEZWP	0	Invoice	0.00	0.00	0.00	0.00	0.00
- SEZWOP	0	Invoice	0.00	0.00	0.00	0.00	0.00
9A - Amendment to Deemed Exports in returns of earlier tax periods in table 6C (DE)							
Amended amount - Total	0	Invoice	0.00	0.00	0.00	0.00	0.00
Net differential amount (Amended - Original)			0.00	0.00	0.00	0.00	0.00
9B - Credit/Debit Notes (Registered) - CDNR							

Description	No. of records	Document Type	Value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)
Total - Net off debit/credit notes (Debit notes - Credit notes)	0	Note	0.00	0.00	0.00	0.00	0.00
Credit / Debit notes issued to registered person for taxable outward supplies in table 4 other than table 6 - B2B Regular							
Net Total (Debit notes - Credit notes)	0	Note	0.00	0.00	0.00	0.00	0.00
Credit / Debit notes issued to registered person for taxable outward supplies in table 4 other than table 6 - B2B Reverse charge							
Net Total (Debit notes - Credit notes)	0	Note	0.00	0.00	0.00	0.00	0.00
Credit / Debit notes issued to registered person for taxable outward supplies in table 6B - SEZWP/SEZWOP							
Net Total (Debit notes - Credit notes)	0	Note	0.00	0.00	0.00	0.00	0.00
Credit / Debit notes issued to registered person for taxable outward supplies in table 6C - DE							
Net Total (Debit notes - Credit notes)	0	Note	0.00	0.00	0.00	0.00	0.00
9B - Credit/Debit Notes (Unregistered) - CDNUR							
Total - Net off debit/credit notes (Debit notes - Credit notes)	0	Note	0.00	0.00	0.00	0.00	0.00
Unregistered Type							
- B2CL	0	Note	0.00	0.00	0.00	0.00	0.00
- EXPWP	0	Note	0.00	0.00	0.00	0.00	0.00
- EXPWOP	0	Note	0.00	0.00	0.00	0.00	0.00
9C - Amended Credit/Debit Notes (Registered) - CDNRA							
Amended amount - Total	0	Note	0.00	0.00	0.00	0.00	0.00
Net Differential amount (Net Amended Debit notes - Net Amended Credit notes) - Total							
Amended Credit / Debit notes issued to registered person for taxable outward supplies in table 4 other than table 6 - B2B Regular							
Net total (Net Amended Debit notes - Net Amended Credit notes)	0	Note	0.00	0.00	0.00	0.00	0.00
Amended Credit / Debit notes issued to registered person for taxable outward supplies in table 6B - SEZWP/SEZWOP							
Net total (Net Amended Debit notes - Net Amended Credit notes)	0	Note	0.00	0.00	0.00	0.00	0.00
Amended Credit / Debit notes issued to registered person for taxable outward supplies in table 6C - DE							
Net total (Net Amended Debit notes - Net Amended Credit notes)	0	Note	0.00	0.00	0.00	0.00	0.00
9C - Amended Credit/Debit Notes (Unregistered) - CDNURA							
Amended amount - Total	0	Note	0.00	0.00	0.00	0.00	0.00
Net Differential amount (Net Amended Debit notes - Net Amended Credit notes) - Total							
Unregistered Type							

Description	No. of records	Document Type	Value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)
- B2CL	0	Note	0.00	0.00			0.00
- EXPWP	0	Note	0.00	0.00			0.00
- EXPWOP	0	Note	0.00				
10 - Amendment to taxable outward supplies to unregistered person in returns for earlier tax periods in table 7 - B2C (Others)							
Amended amount - Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
Net differential amount (Amended - Original)			0.00	0.00	0.00	0.00	0.00
11A(1), 11A(2) - Advances received for which invoice has not been issued (tax amount to be added to the output tax liability)							
Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
11B(1), 11B(2) - Advance amount received in earlier tax period and adjusted against the supplies being shown in this tax period in Table Nos. 4, 5, 6 and 7							
Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
11A - Amendment to advances received in returns for earlier tax periods in table 11A(1), 11A(2)							
Amended amount - Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
Total			0.00	0.00	0.00	0.00	0.00
11B - Amendment to advances adjusted in returns for earlier tax periods in table 11B(1), 11B(2)							
Amended amount - Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
Total			0.00	0.00	0.00	0.00	0.00
12 - HSN-wise summary of outward supplies							
Total	2	NA	12,46,170.00	1,830.60	74,160.00	74,160.00	0.00
13 - Documents issued							
Net issued documents	3	All Documents					
Total Liability (Outward supplies other than Reverse charge)			12,46,170.00	1,830.60	74,160.00	74,160.00	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 and in case of any reduction in output tax liability the benefit thereof has been/ will be passed on to the recipient of supply.

Date: 11/01/2024
Signature
Name of Authorized Signatory
NITIN GUPTA
Designation/Status: DIRECTOR

FORM GSTR-1
[See rule 59(1)]

Details of outward supplies of goods or services

Financial year	2023-24
Tax period	January

1	GSTIN	07AADCN9893N1Z1
2	(a) Legal name of the registered person	NKGC WORLDWIDE VENTURES PRIVATE LIMITED
	(b) Trade name if any	NKGC WORLDWIDE VENTURES PRIVATE LIMITED
	(c) ARN	AA0701243296369
	(d) ARN date	09/02/2024

Description	No. of records	Document Type	Value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)
4A - Taxable outward supplies made to registered persons (other than reverse charge supplies) including supplies made through e-commerce operator attracting TCS - B2B Regular							
Total	0	Invoice	0.00	0.00	0.00	0.00	0.00
4B - Taxable outward supplies made to registered persons attracting tax on reverse charge - B2B Reverse charge							
Total	0	Invoice	0.00	0.00	0.00	0.00	0.00
5 - Taxable outward inter-state supplies made to unregistered persons (where invoice value is more than Rs. 2.5 lakh) including supplies made through e-commerce operator, rate wise - B2CL (large)							
Total	0	Invoice	0.00	0.00			0.00
6A - Exports (with/without payment)							
Total	2	Invoice	47,46,980.00	0.00			0.00
- EXPWP	0	Invoice	0.00	0.00			0.00
- EXPWOP	2	Invoice	47,46,980.00				
6B - Supplies made to SEZ unit or SEZ developer - SEZWP/SEZWOP							
Total	0	Invoice	0.00	0.00			0.00
- SEZWP	0	Invoice	0.00	0.00			0.00
- SEZWOP	0	Invoice	0.00				
6C - Deemed Exports - DE							
Total	0	Invoice	0.00	0.00	0.00	0.00	0.00
7 - Taxable supplies (Net of debit and credit notes) to unregistered persons (other than the supplies covered in Table 5) including supplies made through e-commerce operator attracting TCS - B2CS (Others)							
Total	0	Invoice	0.00	0.00	0.00	0.00	0.00

Description	No. of records	Document Type	Value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)
8 - Nil rated, exempted and non GST outward supplies	0	Net Value	0.00	0.00	0.00	0.00	0.00
Total			0.00				0.00
- Nil			0.00				
- Exempted			0.00				
- Non-GST			0.00				
9A - Amendment to taxable outward supplies made to registered person in returns of earlier tax periods in table 4 - B2B Regular	0	Invoice	0.00	0.00	0.00	0.00	0.00
Amended amount - Total			0.00				0.00
Net differential amount (Amended - Original)			0.00				0.00
9A - Amendment to taxable outward supplies made to registered person in returns of earlier tax periods in table 4 - B2B Reverse charge	0	Invoice	0.00	0.00	0.00	0.00	0.00
Amended amount - Total			0.00				0.00
Net differential amount (Amended - Original)			0.00				0.00
9A - Amendment to Inter-State supplies made to unregistered person (where invoice value is more than Rs. 2.5 lakh) in returns of earlier tax periods in table 5 - B2CL (I range)	0	Invoice	0.00	0.00	0.00	0.00	0.00
Amended amount - Total			0.00				0.00
Net differential amount (Amended - Original)			0.00				0.00
9A - Amendment to Export supplies in returns of earlier tax periods in table 6A (EXPWP/EXPWOP)	0	Invoice	0.00	0.00	0.00	0.00	0.00
Amended amount - Total			0.00				0.00
Net differential amount (Amended - Original) - Total			0.00				0.00
- EXPWP	0	Invoice	0.00	0.00			0.00
- EXPWOP	0	Invoice	0.00				
9A - Amendment to supplies made to SEZ units or SEZ developers in returns of earlier tax periods in table 6B (SEZWP/SEZWOP)	0	Invoice	0.00	0.00	0.00	0.00	0.00
Amended amount - Total			0.00				0.00
Net differential amount (Amended - Original) - Total			0.00				0.00
- SEZWP	0	Invoice	0.00	0.00			0.00
- SEZWOP	0	Invoice	0.00				
9A - Amendment to Deemed Exports in returns of earlier tax periods in table 6C (DE)	0	Invoice	0.00	0.00	0.00	0.00	0.00
Amended amount - Total			0.00				0.00
Net differential amount (Amended - Original)			0.00				0.00
9B - Credit/Debit Notes (Registered) - CDNR							

Description	No. of records	Document Type	Value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)
Total - Net off debit/credit notes (Debit notes - Credit notes)	0	Note	0.00	0.00	0.00	0.00	0.00
Credit / Debit notes issued to registered person for taxable outward supplies in table 4 other than table 6 - B2B Regular							
Net Total (Debit notes - Credit notes)	0	Note	0.00	0.00	0.00	0.00	0.00
Credit / Debit notes issued to registered person for taxable outward supplies in table 4 other than table 6 - B2B Reverse charge							
Net Total (Debit notes - Credit notes)	0	Note	0.00	0.00	0.00	0.00	0.00
Credit / Debit notes issued to registered person for taxable outward supplies in table 6B - SEZWP/SEZWOP							
Net Total (Debit notes - Credit notes)	0	Note	0.00	0.00	0.00	0.00	0.00
Credit / Debit notes issued to registered person for taxable outward supplies in table 6C - DE							
Net Total (Debit notes - Credit notes)	0	Note	0.00	0.00	0.00	0.00	0.00
9B - Credit/Debit Notes (Unregistered) - CDNUR							
Total - Net off debit/credit notes (Debit notes - Credit notes)	0	Note	0.00	0.00	0.00	0.00	0.00
Unregistered Type							
- B2CL	0	Note	0.00	0.00	0.00	0.00	0.00
- EXPWP	0	Note	0.00	0.00	0.00	0.00	0.00
- EXPWOP	0	Note	0.00	0.00	0.00	0.00	0.00
9C - Amended Credit/Debit Notes (Registered) - CDNRA							
Amended amount - Total	0	Note	0.00	0.00	0.00	0.00	0.00
Net Differential amount (Net Amended Debit notes - Net Amended Credit notes) - Total							
Amended Credit / Debit notes issued to registered person for taxable outward supplies in table 4 other than table 6 - B2B Regular							
Net total (Net Amended Debit notes - Net Amended Credit notes)	0	Note	0.00	0.00	0.00	0.00	0.00
Amended Credit / Debit notes issued to registered person for taxable outward supplies in table 4 other than table 6 - B2B Reverse charge							
Net total (Net Amended Debit notes - Net Amended Credit notes)	0	Note	0.00	0.00	0.00	0.00	0.00
Amended Credit / Debit notes issued to registered person for taxable outward supplies in table 6B - SEZWP/SEZWOP							
Net total (Net Amended Debit notes - Net Amended Credit notes)	0	Note	0.00	0.00	0.00	0.00	0.00
Amended Credit / Debit notes issued to registered person for taxable outward supplies in table 6C - DE							
Net total (Net Amended Debit notes - Net Amended Credit notes)	0	Note	0.00	0.00	0.00	0.00	0.00
9C - Amended Credit/Debit Notes (Unregistered) - CDNURA							
Amended amount - Total	0	Note	0.00	0.00	0.00	0.00	0.00
Net Differential amount (Net Amended Debit notes - Net Amended Credit notes) - Total							
Unregistered Type							

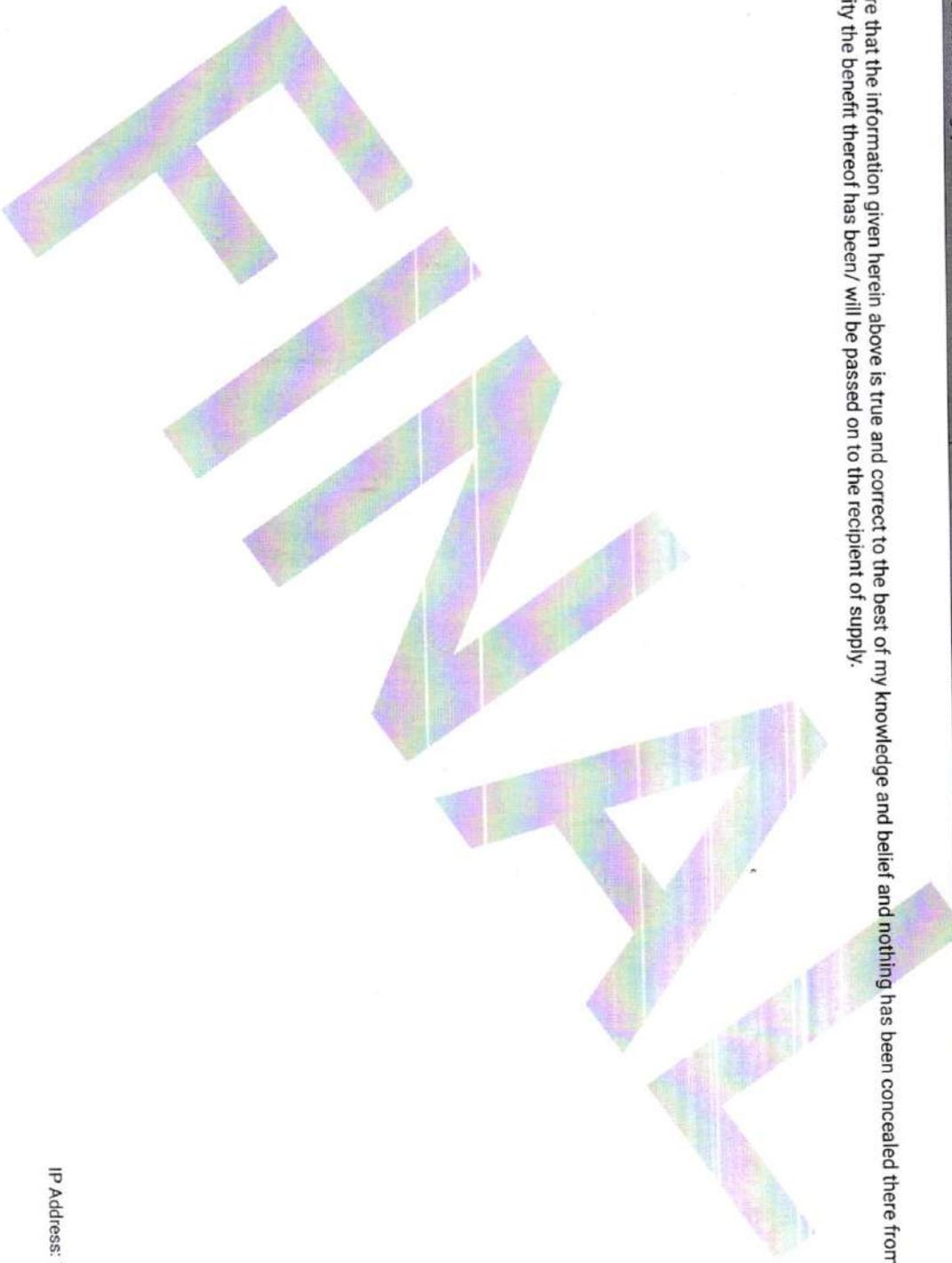
Description	No. of records	Document Type	Value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)
- B2CL	0	Note	0.00	0.00			0.00
- EXPWP	0	Note	0.00	0.00			0.00
- EXPWOP	0	Note	0.00				
10 - Amendment to taxable outward supplies made to unregistered person in returns for earlier tax periods in table 7 including supplies made through e-commerce operator attracting TCS - B2C (Others)							
Amended amount - Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
Net differential amount (Amended - Original)			0.00	0.00	0.00	0.00	0.00
11A(1), 11A(2) - Advances received for which invoice has not been issued (tax amount to be added to the output tax liability) (Net of refund vouchers, if any)							
Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
11B(1), 11B(2) - Advance amount received in earlier tax period and adjusted against the supplies being shown in this tax period in Table Nos. 4, 5, 6 and 7 (Net of refund vouchers, if any)							
Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
11A - Amendment to advances received in returns for earlier tax periods in table 11A(1), 11A(2) (Net of refund vouchers, if any)							
Amended amount - Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
Total			0.00	0.00	0.00	0.00	0.00
11B - Amendment to advances adjusted in returns for earlier tax periods in table 11B(1), 11B(2) (Net of refund vouchers, if any)							
Amended amount - Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
Total			0.00	0.00	0.00	0.00	0.00
12 - HSN-wise summary of outward supplies							
Total	1	NA	47,46,980.00	0.00	0.00	0.00	0.00
13 - Documents issued							
Net issued documents	2	All Documents					
14 - Supplies made through E-Commerce Operators							
Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
(a) Liable to collect tax u/s 52	0	Net Value	0.00	0.00	0.00	0.00	0.00
(b) Liable to pay tax u/s 9(5)	0	Net Value	0.00	0.00	0.00	0.00	0.00
15 - Supplies U/s 9(5)							
Total	0	Document/Net Value	0.00	0.00	0.00	0.00	0.00
- For Registered Recipients	0	Document	0.00	0.00	0.00	0.00	0.00

Description	No. of records	Document Type	Value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)
- Regular	0	Document	0.00	0.00	0.00	0.00	0.00
- DE	0	Document	0.00	0.00	0.00	0.00	0.00
- SEZWP	0	Document	0.00	0.00			0.00
- SEZMOP	0	Document	0.00				
- For Unregistered Recipient	0	Net Value	0.00	0.00	0.00	0.00	0.00
Total Liability (Outward supplies other than Reverse charge)			47,46,980.00	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 and in case of any reduction in output tax liability the benefit thereof has been/ will be passed on to the recipient of supply.

Date: 09/02/2024
Signature
Name of Authorized Signatory
NITIN GUPTA
Designation/Status: DIRECTOR



FORM GSTR-1
[See rule 59(1)]

Details of outward supplies of goods or services

Financial year	2023-24
Tax period	February

1	GSTIN	07AADCN9893N1Z1
2	(a) Legal name of the registered person	NKGC WORLDWIDE VENTURES PRIVATE LIMITED
	(b) Trade name if any	NKGC WORLDWIDE VENTURES PRIVATE LIMITED
	(c) ARN	AA0702244915362
	(d) ARN date	11/03/2024

Description	No. of records	Document Type	Value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)
4A - Taxable outward supplies made to registered persons (other than reverse charge supplies) including supplies made through e-commerce operator attracting TCS - B2B Regular							
Total	0	Invoice	0.00	0.00	0.00	0.00	0.00
4B - Taxable outward supplies made to registered persons attracting tax on reverse charge - B2B Reverse charge							
Total	0	Invoice	0.00	0.00	0.00	0.00	0.00
5 - Taxable outward inter-state supplies made to unregistered persons (where invoice value is more than Rs. 2.5 lakh) including supplies made through e-commerce operator, rate wise - B2CL (Large)							
Total	0	Invoice	0.00	0.00			0.00
6A - Exports (with/without payment)							
Total	6	Invoice	2,12,08,548.00	27,00,000.00			0.00
- EXPWP	3	Invoice	1,50,00,000.00	27,00,000.00			0.00
- EXPWOP	3	Invoice	62,08,548.00				
6B - Supplies made to SEZ unit or SEZ developer - SEZWP/SEZWOP							
Total	0	Invoice	0.00	0.00			0.00
- SEZWP	0	Invoice	0.00	0.00			0.00
- SEZWOP	0	Invoice	0.00				
6C - Deemed Exports - DE							
Total	0	Invoice	0.00	0.00	0.00	0.00	0.00
7 - Taxable supplies (Net of debit and credit notes) to unregistered persons (other than the supplies covered in Table 5) including supplies made through e-commerce operator attracting TCS - B2CS (Others)							
Total	0	Invoice	0.00	0.00	0.00	0.00	0.00

Description	No. of records	Document Type	Value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)
8 - Nil rated, exempted and non GST outward supplies							
Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
- Nil			2,06,03,691.69				
- Exempted			1,15,55,980.60				
- Non-GST			-5,17,26,494.26				
			6,07,74,205.35				
9A - Amendment to taxable outward supplies made to registered person in returns of earlier tax periods in table 4 - B2B Regular							
Amended amount - Total	1	Invoice	0.10	0.00	0.00	0.00	0.00
Net differential amount (Amended - Original)			-36,08,146.90	0.00	0.00	0.00	0.00
9A - Amendment to taxable outward supplies made to registered person in returns of earlier tax periods in table 4 - B2B Reverse charge							
Amended amount - Total	0	Invoice	0.00	0.00	0.00	0.00	0.00
Net differential amount (Amended - Original)			0.00	0.00	0.00	0.00	0.00
9A - Amendment to Inter-State supplies made to unregistered person (where invoice value is more than Rs. 2.5 lakh) in returns of earlier tax periods in table 5 - B2CL (Large)							
Amended amount - Total	0	Invoice	0.00	0.00	0.00	0.00	0.00
Net differential amount (Amended - Original)			0.00	0.00	0.00	0.00	0.00
9A - Amendment to Export supplies in returns of earlier tax periods in table 6A (EXPWP/EXPWOP)							
Amended amount - Total	0	Invoice	0.00	0.00	0.00	0.00	0.00
Net differential amount (Amended - Original) - Total			0.00	0.00	0.00	0.00	0.00
- EXPWP	0	Invoice	0.00	0.00	0.00	0.00	0.00
- EXPWOP	0	Invoice	0.00	0.00	0.00	0.00	0.00
9A - Amendment to supplies made to SEZ units or SEZ developers in returns of earlier tax periods in table 6B (SEZWP/SEZWOP)							
Amended amount - Total	0	Invoice	0.00	0.00	0.00	0.00	0.00
Net differential amount (Amended - Original) - Total			0.00	0.00	0.00	0.00	0.00
- SEZWP	0	Invoice	0.00	0.00	0.00	0.00	0.00
- SEZWOP	0	Invoice	0.00	0.00	0.00	0.00	0.00
9A - Amendment to Deemed Exports in returns of earlier tax periods in table 6C (DE)							
Amended amount - Total	0	Invoice	0.00	0.00	0.00	0.00	0.00
Net differential amount (Amended - Original)			0.00	0.00	0.00	0.00	0.00
9B - Credit/Debit Notes (Registered) - CDNR							

Description	No. of records	Document Type	Value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)
Total - Net off debit/credit notes (Debit notes - Credit notes)	0	Note	0.00	0.00	0.00	0.00	0.00
Credit / Debit notes issued to registered person for taxable outward supplies in table 4 other than table 6 - B2B Regular							
Net Total (Debit notes - Credit notes)	0	Note	0.00	0.00	0.00	0.00	0.00
Credit / Debit notes issued to registered person for taxable outward supplies in table 4 other than table 6 - B2B Reverse charge							
Net Total (Debit notes - Credit notes)	0	Note	0.00	0.00	0.00	0.00	0.00
Credit / Debit notes issued to registered person for taxable outward supplies in table 6B - SEZWP/SEZWOP							
Net Total (Debit notes - Credit notes)	0	Note	0.00	0.00	0.00	0.00	0.00
Credit / Debit notes issued to registered person for taxable outward supplies in table 6C - DE							
Net Total (Debit notes - Credit notes)	0	Note	0.00	0.00	0.00	0.00	0.00
9B - Credit/Debit Notes (Unregistered) - CDNUR							
Total - Net off debit/credit notes (Debit notes - Credit notes)	0	Note	0.00	0.00	0.00	0.00	0.00
Unregistered Type							
- B2CL	0	Note	0.00	0.00	0.00	0.00	0.00
- EXPWP	0	Note	0.00	0.00	0.00	0.00	0.00
- EXPWOP	0	Note	0.00	0.00	0.00	0.00	0.00
9C - Amended Credit/Debit Notes (Registered) - CDNRA							
Amended amount - Total	0	Note	0.00	0.00	0.00	0.00	0.00
Net Differential amount (Net Amended Debit notes - Net Amended Credit notes) - Total							
Amended Credit / Debit notes issued to registered person for taxable outward supplies in table 4 other than table 6 - B2B Regular							
Net total (Net Amended Debit notes - Net Amended Credit notes)	0	Note	0.00	0.00	0.00	0.00	0.00
Amended Credit / Debit notes issued to registered person for taxable outward supplies in table 4 other than table 6 - B2B Reverse charge							
Net total (Net Amended Debit notes - Net Amended Credit notes)	0	Note	0.00	0.00	0.00	0.00	0.00
Amended Credit / Debit notes issued to registered person for taxable outward supplies in table 6B - SEZWP/SEZWOP							
Net total (Net Amended Debit notes - Net Amended Credit notes)	0	Note	0.00	0.00	0.00	0.00	0.00
Amended Credit / Debit notes issued to registered person for taxable outward supplies in table 6C - DE							
Net total (Net Amended Debit notes - Net Amended Credit notes)	0	Note	0.00	0.00	0.00	0.00	0.00
9C - Amended Credit/Debit Notes (Unregistered) - CDNURA							
Amended amount - Total	0	Note	0.00	0.00	0.00	0.00	0.00
Net Differential amount (Net Amended Debit notes - Net Amended Credit notes) - Total							
Unregistered Type							

Description	No. of records	Document Type	Value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)
- B2CL	0	Note	0.00	0.00			0.00
- EXPWP	0	Note	0.00	0.00			0.00
- EXPWOP	0	Note	0.00				
10 - Amendment to taxable outward supplies made to unregistered person in returns for earlier tax periods in Table 7 including supplies made through e-commerce operator attracting TCS - B2C (Others)							
Amended amount - Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
Net differential amount (Amended - Original)			0.00	0.00	0.00	0.00	0.00
11A(1), 11A(2) - Advances received for which invoice has not been issued (tax amount to be added to the output tax liability) (Net of refund vouchers, if any)							
Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
11B(1), 11B(2) - Advance amount received in earlier tax period and adjusted against the supplies being shown in this tax period in Table Nos: 4, 5, 6 and 7 (Net of refund vouchers, if any)							
Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
11A - Amendment to advances received in returns for earlier tax periods in Table 11A(1), 11A(2) (Net of refund vouchers, if any)							
Amended amount - Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
Total			0.00	0.00	0.00	0.00	0.00
11B - Amendment to advances adjusted in returns for earlier tax periods in Table 11B(1), 11B(2) (Net of refund vouchers, if any)							
Amended amount - Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
Total			0.00	0.00	0.00	0.00	0.00
12 - HSN-wise summary of outward supplies							
Total	3	NA	2,80,05,608.60	27,00,000.00	0.00	0.00	0.00
13 - Documents issued							
Net issued documents	10	All Documents					
14 - Supplies made through E-Commerce Operators							
Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
(a) Liable to collect tax u/s 52	0	Net Value	0.00	0.00	0.00	0.00	0.00
(b) Liable to pay tax u/s 9(5)	0	Net Value	0.00	0.00	0.00	0.00	0.00
14A - Amended Supplies made through E-Commerce Operators							
Amended amount - Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
Net differential amount (Amended - Original)	0	Net Value	0.00	0.00	0.00	0.00	0.00
(a) Liable to collect tax u/s 52							

Description	No. of records	Document Type	Value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)
Amended amount - Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
Net differential amount (Amended - Original)	0	Net Value	0.00	0.00	0.00	0.00	0.00
(b) Liable to pay tax u/s 9(5)							
Amended amount - Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
Net differential amount (Amended - Original)	0	Net Value	0.00	0.00	0.00	0.00	0.00
15 - Supplies U/s 9(5)							
Total	0	Document/Net Value	0.00	0.00	0.00	0.00	0.00
- For Registered Recipients	0	Document	0.00	0.00	0.00	0.00	0.00
- Regular	0	Document	0.00	0.00	0.00	0.00	0.00
- DE	0	Document	0.00	0.00	0.00	0.00	0.00
- SEZWP	0	Document	0.00	0.00	0.00	0.00	0.00
- SEZWOP	0	Document	0.00	0.00	0.00	0.00	0.00
- For Unregistered Recipient	0	Net Value	0.00	0.00	0.00	0.00	0.00
15A (i) - Amended Supplies U/s 9(5) - For Registered Recipients							
Amended amount - Total	0	Document	0.00	0.00	0.00	0.00	0.00
Net differential amount (Amended - Original)	0	Document	0.00	0.00	0.00	0.00	0.00
- Regular	0	Document	0.00	0.00	0.00	0.00	0.00
- DE	0	Document	0.00	0.00	0.00	0.00	0.00
- SEZWP	0	Document	0.00	0.00	0.00	0.00	0.00
- SEZWOP	0	Document	0.00	0.00	0.00	0.00	0.00
15A (ii) - Amended Supplies U/s 9(5) - For Unregistered Recipients							
Amended amount - Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
Net differential amount (Amended - Original)	0	Net Value	0.00	0.00	0.00	0.00	0.00
Total Liability (Outward supplies other than Reverse charge)			3,82,04,092.79	27,00,000.00	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 and in case of any reduction in output tax liability the benefit thereof has been/ will be passed on to the recipient of supply.

Date: 11/03/2024
Signature
Name of Authorized Signatory
NITTIN GUPTA
Designation/Status: DIRECTOR

FORM GSTR-1
[See rule 59(1)]

Details of outward supplies of goods or services

Financial year	2023-24
Tax period	March

1	GSTIN	07AADCN9893N1Z1
2	(a) Legal name of the registered person	NKGC WORLDWIDE VENTURES PRIVATE LIMITED
	(b) Trade name if any	NKGC WORLDWIDE VENTURES PRIVATE LIMITED
	(c) ARN	AA070324524681D
	(d) ARN date	11/04/2024

Description	No. of records	Document Type	Value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)
4A - Taxable outward supplies made to registered persons (other than reverse charge supplies) including supplies made through e-commerce operator attracting TCS - B2B Regular							
Total	0	Invoice	0.00	0.00	0.00	0.00	0.00
4B - Taxable outward supplies made to registered persons attracting tax on reverse charge - B2B Reverse charge							
Total	0	Invoice	0.00	0.00	0.00	0.00	0.00
5 - Taxable outward inter-state supplies made to unregistered persons (where invoice value is more than Rs. 2.5 lakh) including supplies made through e-commerce operator, rate wise - B2CL (Large)							
Total	0	Invoice	0.00	0.00	0.00	0.00	0.00
6A - Exports (with/without payment)							
Total	2	Invoice	3,09,60,000.00	0.00	0.00	0.00	0.00
- EXPWP	0	Invoice	0.00	0.00	0.00	0.00	0.00
- EXPWOP	2	Invoice	3,09,60,000.00	0.00	0.00	0.00	0.00
6B - Supplies made to SEZ unit or SEZ developer - SEZWP/SEZWOP							
Total	0	Invoice	0.00	0.00	0.00	0.00	0.00
- SEZWP	0	Invoice	0.00	0.00	0.00	0.00	0.00
- SEZWOP	0	Invoice	0.00	0.00	0.00	0.00	0.00
6C - Deemed Exports - DE							
Total	0	Invoice	0.00	0.00	0.00	0.00	0.00
7- Taxable supplies (Net of debit and credit notes) to unregistered persons (other than the supplies covered in Table 5) including supplies made through e-commerce operator attracting TCS - B2CS (Others)							
Total	0	Invoice	0.00	0.00	0.00	0.00	0.00

Description	No. of records	Document Type	Value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)
8 - Nil rated, exempted and non GST outward supplies	1	Net Value	8,34,319.00	0.00	75,088.71	75,088.71	0.00
Total			0.00				
- Nil			0.00				
- Exempted			0.00				
- Non-GST			0.00				
9A - Amendment to taxable outward supplies made to registered person in returns of earlier tax periods in table 4 - B2B Regular	0	Invoice	0.00	0.00	0.00	0.00	0.00
Amended amount - Total			0.00				
Net differential amount (Amended - Original)			0.00				
9A - Amendment to taxable outward supplies made to registered person in returns of earlier tax periods in table 4 - B2B Reverse charge	0	Invoice	0.00	0.00	0.00	0.00	0.00
Amended amount - Total			0.00				
Net differential amount (Amended - Original)			0.00				
9A - Amendment to Inter-State supplies made to unregistered person (where invoice value is more than Rs. 2.5 lakh) in returns of earlier tax periods in table 5 - B2CL (Large)	0	Invoice	0.00	0.00	0.00	0.00	0.00
Amended amount - Total			0.00				
Net differential amount (Amended - Original)			0.00				
9A - Amendment to Export supplies in returns of earlier tax periods in table 6A (EXPWP/EXPWOP)	0	Invoice	0.00	0.00	0.00	0.00	0.00
Amended amount - Total			0.00				
Net differential amount (Amended - Original) - Total			0.00				
- EXPWP		Invoice	0.00	0.00	0.00	0.00	0.00
- EXPWOP		Invoice	0.00	0.00	0.00	0.00	0.00
9A - Amendment to supplies made to SEZ units or SEZ developers in returns of earlier tax periods in table 6B (SEZWP/SEZWOP)	0	Invoice	0.00	0.00	0.00	0.00	0.00
Amended amount - Total			0.00				
Net differential amount (Amended - Original) - Total			0.00				
- SEZWP		Invoice	0.00	0.00	0.00	0.00	0.00
- SEZWOP		Invoice	0.00	0.00	0.00	0.00	0.00
9A - Amendment to Deemed Exports in returns of earlier tax periods in table 6C (DE)	0	Invoice	0.00	0.00	0.00	0.00	0.00
Amended amount - Total			0.00				
Net differential amount (Amended - Original)			0.00				
9B - Credit/Debit Notes (Registered) - CONR							

Description	No. of records	Document Type	Value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)
Total - Net off debit/credit notes (Debit notes - Credit notes)	0	Note	0.00	0.00	0.00	0.00	0.00
Credit / Debit notes issued to registered person for taxable outward supplies in table 4 other than table 6 - B2B Regular							
Net Total (Debit notes - Credit notes)	0	Note	0.00	0.00	0.00	0.00	0.00
Credit / Debit notes issued to registered person for taxable outward supplies in table 4 other than table 6 - B2B Reverse charge							
Net Total (Debit notes - Credit notes)	0	Note	0.00	0.00	0.00	0.00	0.00
Credit / Debit notes issued to registered person for taxable outward supplies in table 6B - SEZWP/SEZWOP							
Net Total (Debit notes - Credit notes)	0	Note	0.00	0.00	0.00	0.00	0.00
Credit / Debit notes issued to registered person for taxable outward supplies in table 6C - DE							
Net Total (Debit notes - Credit notes)	0	Note	0.00	0.00	0.00	0.00	0.00
9B - Credit/Debit Notes (Unregistered) - CDNUR							
Total - Net off debit/credit notes (Debit notes - Credit notes)	0	Note	0.00	0.00	0.00	0.00	0.00
Unregistered Type							
- B2CL	0	Note	0.00	0.00	0.00	0.00	0.00
- EXPWP	0	Note	0.00	0.00	0.00	0.00	0.00
- EXPWOP	0	Note	0.00	0.00	0.00	0.00	0.00
9C - Amended Credit/Debit Notes (Registered) - CONRA							
Amended amount - Total	0	Note	0.00	0.00	0.00	0.00	0.00
Net Differential amount (Net Amended Debit notes - Net Amended Credit notes) - Total							
Amended Credit / Debit notes issued to registered person for taxable outward supplies in table 4 other than table 6 - B2B Regular							
Net total (Net Amended Debit notes - Net Amended Credit notes)	0	Note	0.00	0.00	0.00	0.00	0.00
Amended Credit / Debit notes issued to registered person for taxable outward supplies in table 6 - B2B Reverse charge							
Net total (Net Amended Debit notes - Net Amended Credit notes)	0	Note	0.00	0.00	0.00	0.00	0.00
Amended Credit / Debit notes issued to registered person for taxable outward supplies in table 6B - SEZWP/SEZWOP							
Net total (Net Amended Debit notes - Net Amended Credit notes)	0	Note	0.00	0.00	0.00	0.00	0.00
Amended Credit / Debit notes issued to registered person for taxable outward supplies in table 6C - DE							
Net total (Net Amended Debit notes - Net Amended Credit notes)	0	Note	0.00	0.00	0.00	0.00	0.00
9C - Amended Credit/Debit Notes (Unregistered) - CDNURA							
Amended amount - Total	0	Note	0.00	0.00	0.00	0.00	0.00
Net Differential amount (Net Amended Debit notes - Net Amended Credit notes) - Total							
Unregistered Type							

Description	No. of records	Document Type	Value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)
- BZCL	0	Note	0.00	0.00			0.00
- EXPWP	0	Note	0.00	0.00			0.00
- EXPWOP	0	Note	0.00				
10 - Amendment to taxable outward supplies made to unregistered person in returns for earlier tax periods in table 7 including supplies made through e-commerce operator attracting TCS - BZC (Others)							
Amended amount - Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
Net differential amount (Amended - Original)			0.00	0.00	0.00	0.00	0.00
11A(1), 11A(2) - Advances received for which invoice has not been issued (tax amount to be added to the output tax liability) (Net of refund vouchers, if any)							
Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
11B(1), 11B(2) - Advance amount received in earlier tax period and adjusted against the supplies being shown in this tax period in Table Nos. 4, 5, 6 and 7 (Net of refund vouchers, if any)							
Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
11A - Amendment to advances received in returns for earlier tax periods in table 11A(1), 11A(2) (Net of refund vouchers, if any)							
Amended amount - Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
Total			0.00	0.00	0.00	0.00	0.00
11B - Amendment to advances adjusted in returns for earlier tax periods in table 11B(1), 11B(2) (Net of refund vouchers, if any)							
Amended amount - Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
Total			0.00	0.00	0.00	0.00	0.00
12 - HSN-wise summary of outward supplies							
Total	2	NA	3,17,94,319.00	0.00	75,088.71	75,088.71	0.00
13 - Documents issued							
Net issued documents	30	All Documents					
14 - Supplies made through E-Commerce Operators							
Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
(a) Liabe to collect tax u/s 52	0	Net Value	0.00	0.00	0.00	0.00	0.00
(b) Liabe to pay tax u/s 9(5)	0	Net Value	0.00	0.00	0.00	0.00	0.00
14A - Amended Supplies made through E-Commerce Operators							
Amended amount - Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
Net differential amount (Amended - Original)	0	Net Value	0.00	0.00	0.00	0.00	0.00
(a) Liabe to collect tax u/s 52							
(b) Liabe to collect tax u/s 52							

Description	No. of records	Document Type	Value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)
Amended amount - Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
Net differential amount (Amended - Original)	0	Net Value	0.00	0.00	0.00	0.00	0.00
(b) Liable to pay tax u/s 9(5)							
Amended amount - Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
Net differential amount (Amended - Original)	0	Net Value	0.00	0.00	0.00	0.00	0.00
15 - Supplies U/s 9(5)							
Total	0	Document/Net Value	0.00	0.00	0.00	0.00	0.00
- For Registered Recipients	0	Document	0.00	0.00	0.00	0.00	0.00
- Regular	0	Document	0.00	0.00	0.00	0.00	0.00
- DE	0	Document	0.00	0.00	0.00	0.00	0.00
- SEZWP	0	Document	0.00	0.00	0.00	0.00	0.00
- SEZWOP	0	Document	0.00	0.00	0.00	0.00	0.00
- For Unregistered Recipient	0	Net Value	0.00	0.00	0.00	0.00	0.00
15A (i) - Amended Supplies U/s 9(5) - For Registered Recipients							
Amended amount - Total	0	Document	0.00	0.00	0.00	0.00	0.00
Net differential amount (Amended - Original)	0	Document	0.00	0.00	0.00	0.00	0.00
- Regular	0	Document	0.00	0.00	0.00	0.00	0.00
- DE	0	Document	0.00	0.00	0.00	0.00	0.00
- SEZWP	0	Document	0.00	0.00	0.00	0.00	0.00
- SEZWOP	0	Document	0.00	0.00	0.00	0.00	0.00
15A (ii) - Amended Supplies U/s 9(5) - For Unregistered Recipients							
Amended amount - Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
Net differential amount (Amended - Original)	0	Net Value	0.00	0.00	0.00	0.00	0.00
Total Liability (Outward supplies other than Reverse charge)			3,17,94,319.00	0.00	75,088.71	75,088.71	0.00

I, the undersigned, being duly authorized, 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 and in case of any variation or change in the output tax liability the benefit thereof has been/ will be passed on to the recipient of supply.

Authorized Signatory
 Director
 IP Address: 122.179.199.131



FORM GSTR-2B

Auto-drafted ITC Statement

(From FORM GSTR-1/IFF including E-Commerce supplies, GSTR-1A, 5 and 6 and Import data received from ICEGATE)

Financial Year	2023-24
Month	October

1. GSTIN	07AADCN9893N1Z1
2(a). Legal name of the registered person	NKGC WORLDWIDE VENTURES PRIVATE LIMITED
2(b). Trade name, if any	NKGC WORLDWIDE VENTURES PRIVATE LIMITED
2(c). Date of generation	14/11/2023

3. ITC Available Summary

(Amount in ₹ for all tables)

S.no.	Heading	GSTR-3 B table	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)	Advisory
Credit which may be availed under FORM GSTR-3B							
Part A ITC Available - Credit may be claimed in relevant headings in GSTR-3B							
I	All other ITC - Supplies from registered persons other than reverse charge	4(A)(5)	8,662.20	1,412.82	1,412.82	0.00	Net input tax credit may be availed under Table 4(A)(5) of FORM GSTR-3B.
Details	B2B - Invoices		8,662.20	1,412.82	1,412.82	0.00	
	B2B - Debit Notes		0.00	0.00	0.00	0.00	
	ECO - Documents		0.00	0.00	0.00	0.00	
	B2B - Invoices (Amendment)		0.00	0.00	0.00	0.00	
	B2B - Debit Notes (Amendment)		0.00	0.00	0.00	0.00	
	ECO - Documents (Amendment)		0.00	0.00	0.00	0.00	
II	Inward Supplies from ISD	4(A)(4)	0.00	0.00	0.00	0.00	Net input tax credit may be availed under Table 4(A)(4) of FORM GSTR-3B.

S.no.	Heading	GSTR-3 B table	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)	Advisory
Details	ISD - Invoices		0.00	0.00	0.00	0.00	These supplies shall be declared in Table 3.1(d) of FORM GSTR-3B for payment of tax. Net input tax credit may be availed under Table 4(A)(3) of FORM GSTR-3B on payment of tax.
	ISD - Invoices (Amendment)		0.00	0.00	0.00	0.00	
III	Inward Supplies liable for reverse charge	3.1(d) 4(A)(3)	0.00	0.00	0.00	0.00	
Details	B2B - Invoices		0.00	0.00	0.00	0.00	Net input tax credit may be availed under Table 4(A)(1) of FORM GSTR-3B.
	B2B - Debit Notes		0.00	0.00	0.00	0.00	
	B2B - Invoices (Amendment)		0.00	0.00	0.00	0.00	
	B2B - Debit Notes (Amendment)		0.00	0.00	0.00	0.00	
IV	Import of Goods	4(A)(1)	0.00	0.00	0.00	0.00	
Details	IMPG - Import of goods from overseas		0.00	0.00	0.00	0.00	
	IMPG (Amendment)		0.00	0.00	0.00	0.00	
	IMPGSEZ - Import of goods from SEZ		0.00	0.00	0.00	0.00	
	IMPGSEZ (Amendment)		0.00	0.00	0.00	0.00	
Part B ITC Available - Credit Notes should be net-off against relevant available headings in GSTR-3B							
I	Others	4(A)	0.00	0.00	0.00	0.00	Credit Notes should be net-off against relevant ITC available tables [Table 4A(3,4,5)].
	B2B - Credit Notes	4(A)(5)	0.00	0.00	0.00	0.00	
	B2B - Credit Notes (Amendment)	4(A)(5)	0.00	0.00	0.00	0.00	
	B2B - Credit notes (Reverse charge)	4(A)(3)	0.00	0.00	0.00	0.00	
	B2B - Credit notes (Reverse charge) (Amendment)	4(A)(3)	0.00	0.00	0.00	0.00	
	ISD - Credit notes	4(A)(4)	0.00	0.00	0.00	0.00	

S.no.	Heading	GSTR-3 B table 4(A)(4)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)	Advisory
	ISD - Credit Notes (Amendment)		0.00	0.00	0.00	0.00	

System Generator

4. ITC Not Available Summary

(Amount in ₹ for all tables)

S.no.	Heading	GSTR-3 B table	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)	Advisory
Part A ITC Not Available							
I	All other ITC - Supplies from registered persons other than reverse charge	4(D)(2)	0.00	0.00	0.00	0.00	Such credit shall not be taken and has to be reported in table 4(D)(2) of FORM GSTR-3B.
Details	B2B - Invoices		0.00	0.00	0.00	0.00	
	B2B - Debit Notes		0.00	0.00	0.00	0.00	
	ECO - Documents		0.00	0.00	0.00	0.00	
	B2B - Invoices (Amendment)		0.00	0.00	0.00	0.00	
	B2B - Debit Notes (Amendment)		0.00	0.00	0.00	0.00	
	ECO - Documents (Amendment)		0.00	0.00	0.00	0.00	
II	Inward Supplies from ISD	4(D)(2)	0.00	0.00	0.00	0.00	Such credit shall not be taken and has to be reported in table 4(D)(2) of FORM GSTR-3B.
Details	ISD - Invoices		0.00	0.00	0.00	0.00	
	ISD - Invoices (Amendment)		0.00	0.00	0.00	0.00	
III	Inward Supplies liable for reverse charge	3.1(d) 4(D)(2)	0.00	0.00	0.00	0.00	These supplies shall be declared in Table 3.1(d) of FORM GSTR-3B for payment of tax. However, credit will not be available on the same and has to be reported in table 4(D)(2) of FORM GSTR-3B.
Details	B2B - Invoices		0.00	0.00	0.00	0.00	
	B2B - Debit Notes		0.00	0.00	0.00	0.00	
	B2B - Invoices (Amendment)		0.00	0.00	0.00	0.00	
	B2B - Debit Notes (Amendment)		0.00	0.00	0.00	0.00	

S.no.	Heading	GSTR-3 B table	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)	Advisory
Part B ITC Not Available – Credit notes should be net-off against relevant ITC available headings in GSTR-3B							
1	Others	4(A)	0.00	0.00	0.00	0.00	Credit Notes should be net-off against relevant ITC available tables [Table 4A(3,4,5)].
Details	B2B - Credit Notes	4(A)(5)	0.00	0.00	0.00	0.00	
	B2B - Credit Notes (Amendment)	4(A)(5)	0.00	0.00	0.00	0.00	
	B2B - Credit notes (Reverse charge)	4(A)(3)	0.00	0.00	0.00	0.00	
	B2B - Credit notes (Reverse charge) (Amendment)	4(A)(3)	0.00	0.00	0.00	0.00	
	ISD - Credit notes	4(A)(4)	0.00	0.00	0.00	0.00	
	ISD - Credit Notes (Amendment)	4(A)(4)	0.00	0.00	0.00	0.00	

Instructions:

1. Terms Used :-

- ITC – Input tax credit
- B2B – Business to Business
- ISD – Input service distributor
- IMPG – Import of goods
- IMPGSEZ – Import of goods from SEZ
- ECO – E-Commerce Operator

2. Important Advisory:

- FORM GSTR-2B is a statement which has been generated on the basis of the information furnished by your suppliers or by ECOs in their respective FORMS GSTR-1/IFF, GSTR-1A, 5 and 6. It is a static statement and will be made available once a month. The documents filed by the supplier in any FORMS GSTR-1/IFF/ GSTR-1A, 5 and 6 would reflect in the next open FORM GSTR-2B of the recipient irrespective of supplier's date of filing. Taxpayers are advised to refer FORM GSTR-2B for availing credit in FORM GSTR-3B. However, in case for additional details, they may refer to their respective FORM GSTR-2A (which is updated on near real time basis) for more details.
- Input tax credit shall be indicated to be non-available in the following scenarios: -

i. Invoice or debit note for supply of goods or services or both where the recipient is not entitled to input tax credit as per the provisions of sub-section (4) of Section 16 of CGST Act, 2017.

ii. Invoice or debit note where the Supplier (GSTIN) and place of supply are in the same State while recipient is in another State.

However, there may be other scenarios for which input tax credit may not be available to the taxpayers and the same has not been generated by the system. Taxpayers, should self-assess and reverse such credit in their FORM GSTR-3B.

3. It may be noted that GSTR-2B will consist of all the GSTR-1/IFFs, 1As, 5s and 6s being filed by your respective supplier or by ECOs. Generally, this date will be between filing date of GSTR-1 (Monthly/Quarterly)/IFF for previous month (M-1) to filing date of GSTR-1 (Monthly/Quarterly)/IFF for the current month (M). For example, GSTR-2B for the month of February will consist of all the documents filed by suppliers in their GSTR-1/IFF including E-Commerce supplies, GSTR-1A, 5 and 6 from 00:00 hours on 12th February to 23:59 hours on 11th March. It may be noted that for import of goods, the data is being updated on real time basis, therefore, imports made in the month (month for which GSTR-2B is being generated for) shall be made available. The dates for which the relevant data has been extracted is available under the "View Advisory" tab on the online portal.
4. It also contains information on imports of goods from the ICGATE system including data on imports from Special Economic Zones Units / Developers.
5. It may be noted that reverse charge credit on import of services is not part of this statement and will be continued to be entered by taxpayers in Table 4(A) (2) of FORM GSTR-3B.
6. Table 3 captures the summary of ITC available as on the date of generation of FORM GSTR-2B. It is divided into following two parts:
 - A. Part A captures the summary of credit that may be availed in relevant tables of FORM GSTR-3B.
 - B. Part B captures the summary of credit that shall be net-off from relevant table of FORM GSTR-3B.
7. Table 4 captures the summary of ITC not available as on the date of generation of FORM GSTR-2B. Credit available in this table shall not be availed as credit in FORM GSTR-3B but to be reported as ineligible ITC in Table 4(D)(2) of FORM GSTR-3B. However, the liability to pay tax on reverse charge basis and the liability to net-off credit on receipt of credit notes continues for such supplies.
8. Table 5 captures the summary of ITC to be reversed under Rule 37A on or before 30th November following the end of financial year in which the ITC in respect of such invoice or debit note has been availed for which supplier has not furnished FORM GSTR-3B. Credit auto populated in this table shall be reversed FORM GSTR-3B but to be reported as ITC reversed in Table 4(B)(2) of FORM GSTR-3B.
9. Taxpayers are advised to ensure that the data generated in FORM GSTR-2B is reconciled with their own records and books of accounts. Tax payers shall ensure that
 - a. No credit shall be taken twice for any document under any circumstances.
 - b. Credit shall be reversed wherever necessary.
 - c. Tax on reverse charge basis shall be paid in cash.

10. Details of invoices, credit notes, debit notes, bill of entries etc. will also be made available online and through download facility.

11. There may be scenarios where a percentage of the applicable rate of tax rate may be notified by the Government. A separate column will be provided for invoices / documents where such rate is applicable.

12. Table wise instructions:

Table No. and Heading	Instructions
<p>Table 3 Part A Section I All other ITC - Supplies from registered persons other than reverse charge</p>	<p>ITC Available Summary</p> <ul style="list-style-type: none"> i. This section consists of the details of supplies (other than those on which tax is to be paid on reverse charge basis), which have been declared and filed by your suppliers or by ECOs in their FORM GSTR-1/IFF, GSTR-1A and GSTR-5. ii. This table displays only the supplies on which input tax credit is available. iii. Negative credit, if any may arise due to amendment in B2B - Invoices, ECO - Documents and B2B - Debit notes. Such credit shall be net-off in Table 4(A)(5) of FORM GSTR-3B.
<p>Table 3 Part A Section II Inward Supplies from ISD</p>	<ul style="list-style-type: none"> i. This section consists of the details of supplies, which have been declared and filed by an input service distributor in their FORM GSTR-6. ii. This table displays only the supplies on which ITC is available. iii. Negative credit, if any, may arise due to amendment in ISD Amendments - Invoices. Such credit shall be net-off in table 4(A)(4) of FORM GSTR-3B.
<p>Table 3 Part A Section III Inward Supplies liable for reverse charge</p>	<ul style="list-style-type: none"> i. This section consists of the details of supplies on which tax is to be paid on reverse charge basis, which have been declared and filed by your suppliers in their FORM GSTR-1/IFF and GSTR-1A. ii. This table provides only the supplies on which ITC is available. iii. These supplies shall be declared in Table 3.1(d) of FORM GSTR-3B for payment of tax. Credit may be availed under Table 4(A)(3) of FORM GSTR-3B on payment of tax. iv. Negative credit, if any, may arise due to amendment in B2B - Invoices (Reverse Charge) and B2B - Debit notes (Reverse Charge). Such credit shall be net-off in Table 4(A)(3) of FORM GSTR-3B.
<p>Table 3 Part A Section IV Import of Goods</p>	<ul style="list-style-type: none"> i. This section provides the details of IGST paid by you on import of goods from overseas and SEZ units / developers on bill of entry and amendment thereof. These details are updated on near real time basis from the ICEGATE system. ii. This table shall consist of data on the imports made by you (GSTIN) in the month for which GSTR-2B is being generated for. iii. The ICEGATE reference date is the date from which the recipient is eligible to take input tax credit.

FORM GSTR-2B

Auto-drafted ITC Statement

(From FORM GSTR-1/IFF including E-Commerce supplies, GSTR-1A, 5 and 6 and Import data received from ICEGATE)

Financial Year	2023-24
Month	November

1.GSTIN	07AADCN9893N1Z1
2(a). Legal name of the registered person	NKGC WORLDWIDE VENTURES PRIVATE LIMITED
2(b). Trade name, if any	NKGC WORLDWIDE VENTURES PRIVATE LIMITED
2(c). Date of generation	14/12/2023

3. ITC Available Summary

(Amount in ₹ for all tables)

S.no.	Heading	GSTR-3 B table	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)	Advisory
Part A ITC Available - Credit may be claimed in relevant headings in GSTR-3B							
I	All other ITC - Supplies from registered persons other than reverse charge	4(A)(5)	12,237.12	383.52	383.52	0.00	Net input tax credit may be availed under Table 4(A)(5) of FORM GSTR-3B.
Details	B2B - Invoices		12,237.12	383.52	383.52	0.00	
	B2B - Debit Notes		0.00	0.00	0.00	0.00	
	ECO - Documents		0.00	0.00	0.00	0.00	
	B2B - Invoices (Amendment)		0.00	0.00	0.00	0.00	
	B2B - Debit Notes (Amendment)		0.00	0.00	0.00	0.00	
	ECO - Documents (Amendment)		0.00	0.00	0.00	0.00	
II	Inward Supplies from ISD	4(A)(4)	0.00	0.00	0.00	0.00	Net input tax credit may be availed under Table 4(A)(4) of FORM GSTR-3B.

S.no.	Heading	GSTR-3 B table	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)	Advisory
Details	ISD - Invoices		0.00	0.00	0.00	0.00	These supplies shall be declared in Table 3.1(d) of FORM GSTR-3B for payment of tax. Net input tax credit may be availed under Table 4(A)(3) of FORM GSTR-3B on payment of tax.
	ISD - Invoices (Amendment)		0.00	0.00	0.00	0.00	
III	Inward Supplies liable for reverse charge	3.1(d) 4(A)(3)	0.00	0.00	0.00	0.00	
Details	B2B - Invoices		0.00	0.00	0.00	0.00	Net input tax credit may be availed under Table 4(A)(1) of FORM GSTR-3B.
	B2B - Debit Notes		0.00	0.00	0.00	0.00	
	B2B - Invoices (Amendment)		0.00	0.00	0.00	0.00	
	B2B - Debit Notes (Amendment)		0.00	0.00	0.00	0.00	
IV	Import of Goods	4(A)(1)	0.00	0.00	0.00	0.00	
Details	IMPG - Import of goods from overseas		0.00	0.00	0.00	0.00	
	IMPG (Amendment)		0.00	0.00	0.00	0.00	
	IMPGSEZ - Import of goods from SEZ		0.00	0.00	0.00	0.00	
	IMPGSEZ (Amendment)		0.00	0.00	0.00	0.00	
Part B ITC Available – Credit Notes should be net-off against relevant available headings in GSTR-3B							
I	Others	4(A)	0.00	0.00	0.00	0.00	Credit Notes should be net-off against relevant ITC available tables [Table 4A(3,4,5)].
Details	B2B - Credit Notes	4(A)(5)	0.00	0.00	0.00	0.00	
	B2B - Credit Notes (Amendment)	4(A)(5)	0.00	0.00	0.00	0.00	
	B2B - Credit notes (Reverse charge)	4(A)(3)	0.00	0.00	0.00	0.00	
	B2B - Credit notes (Reverse charge) (Amendment)	4(A)(3)	0.00	0.00	0.00	0.00	
	ISD - Credit notes	4(A)(4)	0.00	0.00	0.00	0.00	

S.no.	Heading	GSTR-3 B table	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)	Advisory
	ISD - Credit Notes (Amendment)	4(A)(4)	0.00	0.00	0.00	0.00	

System Generator

4. ITC Not Available Summary

(Amount in ₹ for all tables)

S.no.	Heading	GSTR-3 B table	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)	Advisory
Credit which may not be availed under FORM GSTR-3B							
Part A ITC Not Available							
I	All other ITC - Supplies from registered persons other than reverse charge	4(D)(2)	0.00	0.00	0.00	0.00	Such credit shall not be taken and has to be reported in table 4(D)(2) of FORM GSTR-3B.
Details	B2B - Invoices		0.00	0.00	0.00	0.00	
	B2B - Debit Notes		0.00	0.00	0.00	0.00	
	ECO - Documents		0.00	0.00	0.00	0.00	
	B2B - Invoices (Amendment)		0.00	0.00	0.00	0.00	
	B2B - Debit Notes (Amendment)		0.00	0.00	0.00	0.00	
	ECO - Documents (Amendment)		0.00	0.00	0.00	0.00	
II	Inward Supplies from ISD	4(D)(2)	0.00	0.00	0.00	0.00	Such credit shall not be taken and has to be reported in table 4(D)(2) of FORM GSTR-3B.
Details	ISD - Invoices		0.00	0.00	0.00	0.00	
	ISD - Invoices (Amendment)		0.00	0.00	0.00	0.00	
III	Inward Supplies liable for reverse charge	3.1(d) 4(D)(2)	0.00	0.00	0.00	0.00	These supplies shall be declared in Table 3.1(d) of FORM GSTR-3B for payment of tax. However, credit will not be available on the same and has to be reported in table 4(D)(2) of FORM GSTR-3B.
Details	B2B - Invoices		0.00	0.00	0.00	0.00	
	B2B - Debit Notes		0.00	0.00	0.00	0.00	
	B2B - Invoices (Amendment)		0.00	0.00	0.00	0.00	
	B2B - Debit Notes (Amendment)		0.00	0.00	0.00	0.00	

FORM GSTR-2B

Auto-drafted ITC Statement

(From FORM GSTR-1//IFF including E-Commerce supplies, GSTR-1A, 5 and 6 and Import data received from ICEGATE)

Financial Year	2023-24
Month	December

1. GSTIN	07AADCN9893N1Z1
2(a). Legal name of the registered person	NKGC WORLDWIDE VENTURES PRIVATE LIMITED
2(b). Trade name, if any	NKGC WORLDWIDE VENTURES PRIVATE LIMITED
2(c). Date of generation	14/01/2024

3. ITC Available Summary

(Amount in ₹ for all tables)

S.no.	Heading	GSTR-3 B table	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)	Advisory
Part A ITC Available - Credit may be claimed in relevant headings in GSTR-3B							
I	All other ITC - Supplies from registered persons other than reverse charge	4(A)(5)	16,438.86	852.84	852.84	0.00	Net input tax credit may be availed under Table 4(A)(5) of FORM GSTR-3B.
Details	B2B - Invoices		16,438.86	852.84	852.84	0.00	
	B2B - Debit Notes		0.00	0.00	0.00	0.00	
	ECCO - Documents		0.00	0.00	0.00	0.00	
	B2B - Invoices (Amendment)		0.00	0.00	0.00	0.00	
	B2B - Debit Notes (Amendment)		0.00	0.00	0.00	0.00	
	ECCO - Documents (Amendment)		0.00	0.00	0.00	0.00	
II	Inward Supplies from ISD	4(A)(4)	0.00	0.00	0.00	0.00	Net input tax credit may be availed under Table 4(A)(4) of FORM GSTR-3B.

S.no.	Heading	GSTR-3 B table	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)	Advisory	
Details	ISD - Invoices		0.00	0.00	0.00	0.00	These supplies shall be declared in Table 3.1(d) of FORM GSTR-3B for payment of tax. Net input tax credit may be availed under Table 4(A)(3) of FORM GSTR-3B on payment of tax.	
	ISD - Invoices (Amendment)		0.00	0.00	0.00	0.00		
III	Inward Supplies liable for reverse charge	3.1(d) 4(A)(3)	0.00	0.00	0.00	0.00	Net input tax credit may be availed under Table 4(A)(1) of FORM GSTR-3B.	
	Details							
Details	B2B - Invoices		0.00	0.00	0.00	0.00		
	B2B - Debit Notes		0.00	0.00	0.00	0.00		
	B2B - Invoices (Amendment)		0.00	0.00	0.00	0.00		
	B2B - Debit Notes (Amendment)		0.00	0.00	0.00	0.00		
IV	Import of Goods	4(A)(1)	0.00	0.00	0.00	0.00		
Details	IMPG - Import of goods from overseas		0.00	0.00	0.00	0.00		
	IMPG (Amendment)		0.00	0.00	0.00	0.00		
	IMPGSEZ - Import of goods from SEZ		0.00	0.00	0.00	0.00		
	IMPGSEZ (Amendment)		0.00	0.00	0.00	0.00		
Part B ITC Available – Credit Notes should be net-off against relevant available headings in GSTR-3B								
I	Others	4(A)	0.00	0.00	0.00	0.00	Credit Notes should be net-off against relevant ITC available tables [Table 4A(3,4,5)].	
	Details	B2B - Credit Notes	4(A)(5)	0.00	0.00	0.00		0.00
		B2B - Credit Notes (Amendment)	4(A)(5)	0.00	0.00	0.00		0.00
		B2B - Credit notes (Reverse charge)	4(A)(3)	0.00	0.00	0.00		0.00
		B2B - Credit notes (Reverse charge) (Amendment)	4(A)(3)	0.00	0.00	0.00		0.00
	ISD - Credit notes	4(A)(4)	0.00	0.00	0.00	0.00		

S.no.	Heading	GSTR-3 B table 4(A)(4)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)	Advisory
	ISD - Credit Notes (Amendment)		0.00	0.00	0.00	0.00	

System Generator

4. ITC Not Available Summary

(Amount in ₹ for all tables)

S.no.	Heading	GSTR-3 B table	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)	Advisory
Part A ITC Not Available							
I	All other ITC - Supplies from registered persons other than reverse charge	4(D)(2)	0.00	0.00	0.00	0.00	Such credit shall not be taken and has to be reported in table 4(D)(2) of FORM GSTR-3B.
Details	B2B - Invoices		0.00	0.00	0.00	0.00	
	B2B - Debit Notes		0.00	0.00	0.00	0.00	
	ECO - Documents		0.00	0.00	0.00	0.00	
	B2B - Invoices (Amendment)		0.00	0.00	0.00	0.00	
	B2B - Debit Notes (Amendment)		0.00	0.00	0.00	0.00	
ECO - Documents (Amendment)		0.00	0.00	0.00	0.00		
II	Inward Supplies from ISD	4(D)(2)	0.00	0.00	0.00	0.00	Such credit shall not be taken and has to be reported in table 4(D)(2) of FORM GSTR-3B.
Details	ISD - Invoices		0.00	0.00	0.00	0.00	
	ISD - Invoices (Amendment)		0.00	0.00	0.00	0.00	
III	Inward Supplies liable for reverse charge	3-1(d) 4(D)(2)	0.00	0.00	0.00	0.00	These supplies shall be declared in Table 3.1(d) of FORM GSTR-3B for payment of tax. However, credit will not be available on the same and has to be reported in table 4(D)(2) of FORM GSTR-3B.
Details	B2B - Invoices		0.00	0.00	0.00	0.00	
	B2B - Debit Notes		0.00	0.00	0.00	0.00	
	B2B - Invoices (Amendment)		0.00	0.00	0.00	0.00	
	B2B - Debit Notes (Amendment)		0.00	0.00	0.00	0.00	

FORM GSTR-2B

Auto-drafted ITC Statement

(From FORM GSTR-1/IFF including E-Commerce supplies, GSTR-1A, 5 and 6 and Import data received from ICGATE)

Financial Year	2023-24
Month	January

1. GSTIN	07AADDN9893N1ZI
2(a). Legal name of the registered person	NKGC WORLDWIDE VENTURES PRIVATE LIMITED
2(b). Trade name, if any	NKGC WORLDWIDE VENTURES PRIVATE LIMITED
2(c). Date of generation	14/02/2024

3. ITC Available Summary

(Amount in ₹ for all tables)

S.no.	Heading	GSTR-3 B table	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)	Advisory
Part A ITC Available - Credit may be claimed in relevant headings in GSTR-3B							
I	All other ITC - Supplies from registered persons other than reverse charge	4(A)(5)	13,05,619.41	4,575.68	4,575.68	0.00	Net input tax credit may be availed under Table 4(A)(5) of FORM GSTR-3B.
Details	B2B - Invoices		13,05,619.41	4,575.68	4,575.68	0.00	
	B2B - Debit Notes		0.00	0.00	0.00	0.00	
	ECCO - Documents		0.00	0.00	0.00	0.00	
	B2B - Invoices (Amendment)		0.00	0.00	0.00	0.00	
	B2B - Debit Notes (Amendment)		0.00	0.00	0.00	0.00	
	ECCO - Documents (Amendment)		0.00	0.00	0.00	0.00	
II	Inward Supplies from ISD	4(A)(4)	0.00	0.00	0.00	0.00	Net input tax credit may be availed under Table 4(A)(4) of FORM GSTR-3B.

S.no.	Heading	GSTR-3 B table	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)	Advisory	
Details	ISD - Invoices		0.00	0.00	0.00	0.00	These supplies shall be declared in Table 3.1(d) of FORM GSTR-3B for payment of tax. Net input tax credit may be availed under Table 4(A)(3) of FORM GSTR-3B on payment of tax.	
	ISD - Invoices (Amendment)		0.00	0.00	0.00	0.00		
III	Inward Supplies liable for reverse charge	3.1(d) 4(A)(3)	0.00	0.00	0.00	0.00	Net input tax credit may be availed under Table 4(A)(1) of FORM GSTR-3B.	
		Details						
		B2B - Invoices	0.00	0.00	0.00	0.00		
		B2B - Debit Notes	0.00	0.00	0.00	0.00		
IV	Import of Goods	4(A)(1)	0.00	0.00	0.00	0.00	Net input tax credit may be availed under Table 4(A)(1) of FORM GSTR-3B.	
		Details						
		IMPG - Import of goods from overseas	0.00	0.00	0.00	0.00		
		IMPG (Amendment)	0.00	0.00	0.00	0.00		
I	Others	4(A)	0.00	0.00	0.00	0.00	Credit Notes should be net-off against relevant ITC available tables [Table 4A(3,4,5)].	
		Details						
		B2B - Credit Notes	4(A)(5)	0.00	0.00	0.00		0.00
		B2B - Credit Notes (Amendment)	4(A)(5)	0.00	0.00	0.00		0.00
Details	B2B - Credit notes (Reverse charge)	4(A)(3)	0.00	0.00	0.00	0.00	Credit Notes should be net-off against relevant ITC available tables [Table 4A(3,4,5)].	
		Details						
		B2B - Credit notes (Reverse charge)	4(A)(3)	0.00	0.00	0.00		0.00
		B2B - Credit notes (Amendment)	4(A)(3)	0.00	0.00	0.00		0.00
Details	ISD - Credit notes	4(A)(4)	0.00	0.00	0.00	0.00	Credit Notes should be net-off against relevant ITC available tables [Table 4A(3,4,5)].	
		Details						

Part B ITC Available – Credit Notes should be net-off against relevant available headings in GSTR-3B

S.no.	Heading	GSTR-3 B table 4(A)(4)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)	Advisory
	ISD - Credit Notes (Amendment)		0.00	0.00	0.00	0.00	

System Generator

4. ITC Not Available Summary

(Amount in ₹ for all tables)

S.no.	Heading	GSTR-3 B table	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)	Advisory
Credit which may not be availed under FORM GSTR-3B							
Part A ITC Not Available							
I	All other ITC - Supplies from registered persons other than reverse charge	4(D)(2)	0.00	0.00	0.00	0.00	Such credit shall not be taken and has to be reported in table 4(D)(2) of FORM GSTR-3B.
Details	B2B - Invoices		0.00	0.00	0.00	0.00	
	B2B - Debit Notes		0.00	0.00	0.00	0.00	
	ECO - Documents		0.00	0.00	0.00	0.00	
	B2B - Invoices (Amendment)		0.00	0.00	0.00	0.00	
	B2B - Debit Notes (Amendment)		0.00	0.00	0.00	0.00	
	ECO - Documents (Amendment)		0.00	0.00	0.00	0.00	
II	Inward Supplies from ISD	4(D)(2)	0.00	0.00	0.00	0.00	Such credit shall not be taken and has to be reported in table 4(D)(2) of FORM GSTR-3B.
Details	ISD - Invoices		0.00	0.00	0.00	0.00	
	ISD - Invoices (Amendment)		0.00	0.00	0.00	0.00	
III	Inward Supplies liable for reverse charge	3.1(d) 4(D)(2)	0.00	0.00	0.00	0.00	These supplies shall be declared in Table 3.1(d) of FORM GSTR-3B for payment of tax. However, credit will not be available on the same and has to be reported in table 4(D)(2) of FORM GSTR-3B.
Details	B2B - Invoices		0.00	0.00	0.00	0.00	
	B2B - Debit Notes		0.00	0.00	0.00	0.00	
	B2B - Invoices (Amendment)		0.00	0.00	0.00	0.00	
	B2B - Debit Notes (Amendment)		0.00	0.00	0.00	0.00	

FORM GSTR-2B

Auto-drafted ITC Statement

(From FORM GSTR-1/IFF including E-Commerce supplies, GSTR-1A, 5 and 6 and Import data received from ICEGATE)

Financial Year	2023-24
Month	February

1. GSTIN	07AADCN9893N1Z1
2(a). Legal name of the registered person	NKGC WORLDWIDE VENTURES PRIVATE LIMITED
2(b). Trade name, if any	NKGC WORLDWIDE VENTURES PRIVATE LIMITED
2(c). Date of generation	14/03/2024

3. ITC Available Summary

(Amount in ₹ for all tables)

S.no.	Heading	GSTR-3 B table	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)	Advisory
Part A ITC Available - Credit may be claimed in relevant headings in GSTR-3B							
I	All other ITC - Supplies from registered persons other than reverse charge	4(A)(5)	9,33,537.50	9,511.31	9,511.31	0.00	Net input tax credit may be availed under Table 4(A)(5) of FORM GSTR-3B.
Details	B2B - Invoices		9,33,537.50	9,511.31	9,511.31	0.00	
	B2B - Debit Notes		0.00	0.00	0.00	0.00	
	ECO - Documents		0.00	0.00	0.00	0.00	
	B2B - Invoices (Amendment)		0.00	0.00	0.00	0.00	
	B2B - Debit Notes (Amendment)		0.00	0.00	0.00	0.00	
	ECO - Documents (Amendment)		0.00	0.00	0.00	0.00	
II	Inward Supplies from ISD	4(A)(4)	0.00	0.00	0.00	0.00	Net input tax credit may be availed under Table 4(A)(4) of FORM GSTR-3B.

S.no.	Heading	GSTR-3 B table	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)	Advisory
Details	ISD - Invoices		0.00	0.00	0.00	0.00	
	ISD - Invoices (Amendment)		0.00	0.00	0.00	0.00	
III	Inward Supplies liable for reverse charge	3.1(d) 4(A)(3)	0.00	0.00	0.00	0.00	These supplies shall be declared in Table 3.1(d) of FORM GSTR-3B for payment of tax. Net input tax credit may be availed under Table 4(A)(3) of FORM GSTR-3B on payment of tax.
			0.00	0.00	0.00	0.00	
			0.00	0.00	0.00	0.00	
			0.00	0.00	0.00	0.00	
Details	B2B - Invoices		0.00	0.00	0.00	0.00	
	B2B - Debit Notes		0.00	0.00	0.00	0.00	
	B2B - Invoices (Amendment)		0.00	0.00	0.00	0.00	
	B2B - Debit Notes (Amendment)		0.00	0.00	0.00	0.00	
IV	Import of Goods	4(A)(1)	0.00	0.00	0.00	0.00	Net input tax credit may be availed under Table 4(A)(1) of FORM GSTR-3B.
			0.00	0.00	0.00	0.00	
Details	IMPG - Import of goods from overseas		0.00	0.00	0.00	0.00	
			0.00	0.00	0.00	0.00	
			0.00	0.00	0.00	0.00	
			0.00	0.00	0.00	0.00	
Part B	ITC Available – Credit Notes should be net-off against relevant available headings in GSTR-3B		0.00	0.00	0.00	0.00	
			0.00	0.00	0.00	0.00	
			0.00	0.00	0.00	0.00	
			0.00	0.00	0.00	0.00	
I	Others	4(A)	0.00	0.00	0.00	0.00	Credit Notes should be net-off against relevant ITC available tables [Table 4A(3,4,5)].
			0.00	0.00	0.00	0.00	
			0.00	0.00	0.00	0.00	
			0.00	0.00	0.00	0.00	
			0.00	0.00	0.00	0.00	
			0.00	0.00	0.00	0.00	
Details	B2B - Credit Notes	4(A)(5)	0.00	0.00	0.00	0.00	
	B2B - Credit Notes (Amendment)	4(A)(5)	0.00	0.00	0.00	0.00	
	B2B - Credit notes (Reverse charge)	4(A)(3)	0.00	0.00	0.00	0.00	
	B2B - Credit notes (Reverse charge) (Amendment)	4(A)(3)	0.00	0.00	0.00	0.00	
	ISD - Credit notes	4(A)(4)	0.00	0.00	0.00	0.00	

S.no.	Heading	GSTR-3 B table	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)	Advisory
	ISD - Credit Notes (Amendment)	4(A)(4)	0.00	0.00	0.00	0.00	

4. ITC Not Available Summary

(Amount in ₹ for all tables)

S.no.	Heading	GSTR-3 B table	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)	Advisory
Credit which may not be availed under FORM GSTR-3B							
Part A ITC Not Available							
I	All other ITC - Supplies from registered persons other than reverse charge	4(D)(2)	0.00	114.84	114.84	0.00	Such credit shall not be taken and has to be reported in table 4(D)(2) of FORM GSTR-3B.
Details	B2B - Invoices		0.00	114.84	114.84	0.00	
	B2B - Debit Notes		0.00	0.00	0.00	0.00	
	ECO - Documents		0.00	0.00	0.00	0.00	
	B2B - Invoices (Amendment)		0.00	0.00	0.00	0.00	
	B2B - Debit Notes (Amendment)		0.00	0.00	0.00	0.00	
II	Inward Supplies from ISD	4(D)(2)	0.00	0.00	0.00	0.00	Such credit shall not be taken and has to be reported in table 4(D)(2) of FORM GSTR-3B.
	ISD - Invoices		0.00	0.00	0.00	0.00	
	ISD - Invoices (Amendment)		0.00	0.00	0.00	0.00	

S.no.	Heading	GSTR-3 B table	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)	Advisory
III	Inward Supplies liable for reverse charge	3.1(d) 4(D)(2)	0.00	0.00	0.00	0.00	These supplies shall be declared in Table 3.1(d) of FORM GSTR-3B for payment of tax. However, credit will not be available on the same and has to be reported in table 4(D)(2) of FORM GSTR-3B.
Details	B2B - Invoices		0.00	0.00	0.00	0.00	
	B2B - Debit Notes		0.00	0.00	0.00	0.00	
	B2B - Invoices (Amendment)		0.00	0.00	0.00	0.00	
	B2B - Debit Notes (Amendment)		0.00	0.00	0.00	0.00	
Part B ITC Not Available – Credit notes should be net-off against relevant ITC available headings in GSTR-3B							
I	Others	4(A)	0.00	0.00	0.00	0.00	Credit Notes should be net-off against relevant ITC available tables [Table 4A(3,4,5)].
Details	B2B - Credit Notes	4(A)(5)	0.00	0.00	0.00	0.00	
	B2B - Credit Notes (Amendment)	4(A)(5)	0.00	0.00	0.00	0.00	
	B2B - Credit notes (Reverse charge)	4(A)(3)	0.00	0.00	0.00	0.00	
	B2B - Credit notes (Reverse charge) (Amendment)	4(A)(3)	0.00	0.00	0.00	0.00	
	ISD - Credit notes	4(A)(4)	0.00	0.00	0.00	0.00	
	ISD - Credit Notes (Amendment)	4(A)(4)	0.00	0.00	0.00	0.00	

Instructions:

1. Terms Used :-

- ITC – Input tax credit
- B2B – Business to Business
- ISD – Input service distributor
- IMPG – Import of goods
- IMPGSEZ – Import of goods from SEZ

FORM GSTR-2B

Auto-drafted ITC Statement

(From FORM GSTR-1/IFF including E-Commerce supplies, GSTR-1A, 5 and 6 and Import data received from ICEGATE)

Financial Year	2023-24
Month	March

1. GSTIN	07AADCN9893N1Z1
2(a). Legal name of the registered person	NKGC WORLDWIDE VENTURES PRIVATE LIMITED
2(b). Trade name, if any	NKGC WORLDWIDE VENTURES PRIVATE LIMITED
2(c). Date of generation	14/04/2024

3. ITC Available Summary

(Amount in ₹ for all tables)

S.no.	Heading	GSTR-3 B table	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)	Advisory
Part A ITC Available - Credit may be claimed in relevant headings in GSTR-3B							
I	All other ITC - Supplies from registered persons other than reverse charge	4(A)(5)	22,282.02	3,40,741.05	3,40,741.05	0.00	Net input tax credit may be availed under Table 4(A)(5) of FORM GSTR-3B.
Details	B2B - Invoices		22,282.02	3,40,741.05	3,40,741.05	0.00	
	B2B - Debit Notes		0.00	0.00	0.00	0.00	
	ECO - Documents		0.00	0.00	0.00	0.00	
	B2B - Invoices (Amendment)		0.00	0.00	0.00	0.00	
	B2B - Debit Notes (Amendment)		0.00	0.00	0.00	0.00	
	ECO - Documents (Amendment)		0.00	0.00	0.00	0.00	
II	Inward Supplies from ISD	4(A)(4)	0.00	0.00	0.00	0.00	Net input tax credit may be availed under Table 4(A)(4) of FORM GSTR-3B.

S.no.	Heading	GSTR-3 B table	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)	Advisory
Details	ISD - Invoices		0.00	0.00	0.00	0.00	These supplies shall be declared in Table 3.1(d) of FORM GSTR-3B for payment of tax. Net Input tax credit may be availed under Table 4(A)(3) of FORM GSTR-3B on payment of tax.
	ISD - Invoices (Amendment)		0.00	0.00	0.00	0.00	
III	Inward Supplies liable for reverse charge	3.1(d) 4(A)(3)	0.00	0.00	0.00	0.00	Net Input tax credit may be availed under Table 4(A)(1) of FORM GSTR-3B.
		Details					
Details	B2B - Invoices		0.00	0.00	0.00	0.00	
	B2B - Debit Notes		0.00	0.00	0.00	0.00	
	B2B - Invoices (Amendment)		0.00	0.00	0.00	0.00	
	B2B - Debit Notes (Amendment)		0.00	0.00	0.00	0.00	
IV	Import of Goods	4(A)(1)	0.00	0.00	0.00	0.00	
		Details					
Details	IMPG - Import of goods from overseas		0.00	0.00	0.00	0.00	
	IMPG (Amendment)		0.00	0.00	0.00	0.00	
	IMPGSEZ - Import of goods from SEZ		0.00	0.00	0.00	0.00	
	IMPGSEZ (Amendment)		0.00	0.00	0.00	0.00	
Part B ITC Available – Credit Notes should be net-off against relevant available headings in GSTR-3B							
I	Others	4(A)	0.00	0.00	0.00	0.00	Credit Notes should be net-off against relevant ITC available tables [Table 4A(3,4,5)].
		Details					
Details	B2B - Credit Notes	4(A)(5)	0.00	0.00	0.00	0.00	
	B2B - Credit Notes (Amendment)	4(A)(5)	0.00	0.00	0.00	0.00	
	B2B - Credit notes (Reverse charge)	4(A)(3)	0.00	0.00	0.00	0.00	
	B2B - Credit notes (Reverse charge) (Amendment)	4(A)(3)	0.00	0.00	0.00	0.00	
	ISD - Credit notes	4(A)(4)	0.00	0.00	0.00	0.00	

S.no.	Heading	GSTR-3 B table	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)	Advisory
	ISD - Credit Notes (Amendment)	4(A)(4)	0.00	0.00	0.00	0.00	

4. ITC Not Available Summary

(Amount in ₹ for all tables)

S.no.	Heading	GSTR-3 B table	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)	Advisory
Credit which may not be availed under FORM GSTR-3B							
Part A ITC Not Available							
I	All other ITC - Supplies from registered persons other than reverse charge	4(D)(2)	0.00	0.00	0.00	0.00	Such credit shall not be taken and has to be reported in table 4(D)(2) of FORM GSTR-3B.
Details	B2B - Invoices		0.00	0.00	0.00	0.00	
	B2B - Debit Notes		0.00	0.00	0.00	0.00	
	ECO - Documents		0.00	0.00	0.00	0.00	
	B2B - Invoices (Amendment)		0.00	0.00	0.00	0.00	
	B2B - Debit Notes (Amendment)		0.00	0.00	0.00	0.00	
	ECO - Documents (Amendment)		0.00	0.00	0.00	0.00	
II	Inward Supplies from ISD	4(D)(2)	0.00	0.00	0.00	0.00	Such credit shall not be taken and has to be reported in table 4(D)(2) of FORM GSTR-3B.
Details	ISD - Invoices		0.00	0.00	0.00	0.00	
	ISD - Invoices (Amendment)		0.00	0.00	0.00	0.00	

S.no.	Heading	GSTR-3 B table	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)	Advisory
III	Inward Supplies liable for reverse charge	3.1(d) 4(D)(2)	0.00	0.00	0.00	0.00	These supplies shall be declared in Table 3.1(d) of FORM GSTR-3B for payment of tax. However, credit will not be available on the same and has to be reported in table 4(D)(2) of FORM GSTR-3B.
Details	B2B - Invoices		0.00	0.00	0.00	0.00	
	B2B - Debit Notes		0.00	0.00	0.00	0.00	
	B2B - Invoices (Amendment)		0.00	0.00	0.00	0.00	
	B2B - Debit Notes (Amendment)		0.00	0.00	0.00	0.00	
Part B ITC Not Available – Credit notes should be net-off against relevant ITC available headings in GSTR-3B							
I	Others	4(A)	0.00	0.00	0.00	0.00	Credit Notes should be net-off against relevant ITC available tables [Table 4A(3,4,5)].
Details	B2B - Credit Notes	4(A)(5)	0.00	0.00	0.00	0.00	
	B2B - Credit Notes (Amendment)	4(A)(5)	0.00	0.00	0.00	0.00	
	B2B - Credit notes (Reverse charge)	4(A)(3)	0.00	0.00	0.00	0.00	
	B2B - Credit notes (Reverse charge) (Amendment)	4(A)(3)	0.00	0.00	0.00	0.00	
	ISD - Credit notes	4(A)(4)	0.00	0.00	0.00	0.00	
	ISD - Credit Notes (Amendment)	4(A)(4)	0.00	0.00	0.00	0.00	

Instructions:

1. Terms Used :-
 - a. ITC – Input tax credit
 - b. B2B – Business to Business
 - c. ISD – Input service distributor
 - d. IMPG – Import of goods
 - e. IMPGSEZ – Import of goods from SEZ

Goods and Services Tax

Government of India, States and Union Territories

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• indicates mandatory fields

GSTIN/UIN of the Taxpayer •

SEARCH

Search Result based on GSTIN/UIN : 27AQZPK0971B3ZJ

Legal Name of Business

ALIM ABBAS KHOT

Trade Name

ALIM KHOT

Effective Date of registration

08/11/2019

Constitution of Business

Proprietorship

GSTIN / UIN Status

Suspended

(Effective from 11/02/2025)

Taxpayer Type ⓘ

Regular

Administrative Office

(JURISDICTION - STATE)

State - Maharashtra

Zone - Thane

Division - MIRA_BHAYANDER

Charge - BHAYANDER-EAST_701

Other Office

(JURISDICTION - CENTER)

State - CBIC

Zone - MUMBAI

Commissionerate - THANE

Division - DIVISION V

Range - RANGE-I

Principal Place of Business

B/702, RAJ ESTATE CHS LTD, KASHIMIRA,KASHIGAON, NEAR JARI MARI
TALAV,MIRA ROAD EAST, MIRA BHAYANDAR, Thane, Maharashtra, 401107

Whether Aadhaar Authenticated?

No

Whether e-KYC Verified?

No

Additional Trade Name

View

Nature Of Core Business Activity



Top

Trader - Wholesaler/Distributor

Nature of Business Activities ^

1. Import
2. Export

Dealing In Goods and Services

Goods		Services	
HSN	Description	HSN	Description
0709	OTHER VEGETABLES, FRESH OR CHILLED	998813	Services by way of job work in relation to fruits and vegetables and their products
07096010	GREEN CHILLY		

HSN: Harmonized System of Nomenclature of Goods and Services

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1800-103-4786

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Site Last Updated on 04-03-2025

Designed & Developed by GSTN

Site best viewed at 1024 x 768 resolution in Microsoft Edge, Google Chrome 49+, Firefox 45+ and Safari 6+



Statement of Shri Tushar Sharma, address at RZ E 24, 1st Floor, KH No. 32/10, Gali No.-9, E-Block, Dabri Extension, Dabri, South West Delhi, Delhi-110045, Authorized representative of M/S NKGK Worldwide Ventures Pvt. Ltd. , recorded under Section 108 of the Customs Act, 1962 in the office of Special Investigation and Intelligence Branch (Exports) situated at Room No. B 403, 4th floor, Jawaharlal Nehru Custom House, Nhava Sheva, Taluka - Uran, District - Raigad, Maharashtra - 400 707 on 27.02.2025.

In receipt of Summons CBIC-DIN 20250278NT0000575812 dated 12.02.2025 issued by Shri Kumar Swetank, Superintendent of Customs (P), Special Investigation and Intelligence Branch (Exports), I Tushar Sharma, present myself at Room No. B 403 , 4th floor, Jawaharlal Nehru Custom House, Nhava Sheva, Taluka -Uran, District - Raigad, Maharashtra - 400707 on 27.02.2025 to depose my true, correct and voluntary statement. I have been explained the provisions of section 108 of the Customs Act, 1962; that giving false evidence under the said section of the said act is an offence under Section 208, 210 and 267 of the Bharatiya Nyaya Sanhita of 2023 and is punishable under Section 229 of the Bharatiya Nyaya Sanhita of 2023, that this statement of mine can be used as evidence either against me or any other person in any court of law, anywhere in India. Having been explained the said provisions of the Section 108 of the Customs Act, 1962 & Sections of the Bharatiya Nyaya Sanhita,2023 to me and understood the same; I am giving my true, correct and voluntary statement as follows:

My name is Tushar Sharma , aged- 23 and DOB- 15.04.2002. I am presently residing at RZ E 24, 1st Floor, KH No. 32/10, Gali No.-9, E-Block, Dabri Extension, Dabri, South West Delhi, Delhi-110045 and this is my permanent address. I have the personal Mobile No. - 7428539963. Aadhar Card bearing No.-372069327007, PAN Card bearing No. MZBPS0981A, email id-ts4536460@gmail.com and I am submitting the copies of the same as proof of my identity. I have done graduation. I can read, understand and write in English and Hindi. I am unmarried and I am staying with my parents at above-mentioned present address. On my request, the undersigned SIIB (X) officer is typing my statement in the desktop computer as per my say.

Q. Give your introduction. What sort of work do you do? How are you related to M/s NKGK Worldwide Ventures Pvt. Ltd.?

Ans. I am Tushar Sharma. I have done my graduation from School of Open Learning in 2024. I have been working with NKGK Worldwide Ventures Pvt. Ltd. since January 2023 and I work as an account executive. I handle accounts and Logistics in the company. The firm has been incorporated in the year 2020, and is engaged in trading of fruits, oxygen concentrators etc.

Q. Do you know what you have been called for?

Ans. To depose statement w.r.t. investigation related to export of goods covered under shipping bill no. 6500738 and 6496065 both dated 03.01.2024

Q. When did M/s NKGK Worldwide Ventures Pvt. Ltd. get their IEC registration?

Ans. We got IEC registration done on 23/07/2020. We have submitted our IEC registration copy for the saem.

Q. Was the IEC amended? If yes then what was the reason of amendment?

Ans. We had amended the IEC in January 2024 for updating of list of goods i.e. pomegranate pertaining to the said shipping bill. 

Q. How many shipping bills have you filed before the filing of shipping bill no. 6500738 and 6496065 both dated 03.01.2024? If yes then which port?

Ans. Sir, we have filed one shipping bill before the said shipping bill and the goods were Oxygen concentrator through Tughlakabad port. I am Sumitting you the shipping bill of the same. At

JNCH we have shipped a total of 5 shipping bills including the shipping bill under investigation. The details are as under:

Q. From whom did you purchase the goods which were being exported vide shipping bill no. 6500738 and 6496065 both dated 03.01.2024? Please provide the bank statements verifying the transactions made for the purchase.

Ans. We had purchased the goods locally. Our suppliers is Alim Khot. I am submitting the purchase invoice of the same.

Q. Now I'll show you the GSTIN status of your supplier on the portal which is showing suspended? Do you have any idea about it?

Ans. We are not in touch with the supplier. I don't have any knowledge of the status of the supplier.

Q. It is seen that you have major suppliers in Delhi NCR, you are also registered in Delhi, and exporting from Nhava Sheva, which is approx. 1500 kms away, without proper vehicle movement. Why is it so?

Ans. Our Custom Broker had guided us to Export through Nhava Sheva as it is cost efficient and had told us that it would require less time to reach the destination. I don't have the E-way Bills for the same as our goods are exempted from the same.

Q. How do you justify the supply chain for the goods filed under shipping bill no. 6500738 and 6496065 both dated 03.01.2024?

Ans. The goods under the shipment are Pomegranates and they do not attract GST. However, I am hereby submitting the Purchase invoice, GSTR 1, 2A and 3B for the period of January, February and March of 2024.

Q. How did you meet your foreign consignee?

Ans. We came in contact with the foreign consignee through an export Exhibition in Dubai.

Q. It is seen that the consignee in the shipping bill no. 6500738 and 6496065 both dated 03.01.2024 and in the previous shipping bill is same whereas the country of destination is different and the commodity being exported was also different? Can you justify?

Ans. Our overseas consignee required us to supply different goods ie. Oxygen Concentrator and Pomegranates at two different places i.e. in Turkey and UAE. Hence, to match their requirement we supplied the goods accordingly.

Q Why are the directors in registration certificate and as per ROC/Open Source data different.

Ans. The previous Directors moved abroad and new directors were appointed. I am submitting a copy of appointment letter.

Q. Has your bank received the realization for your shipment?

Ans. Yes. The realization has been completed in the shipment. We have not yet received the BRC copies for the same. But I am furnishing the Bank letter mentioning the remittance received by us. We had received an advance of Rs. 2,83,12,50,0 and exported goods worth Rs. 1,09,55,528. We did not receive a proper quotation for the remaining goods hence did not export the same till now.

Q. Do you have anything more to say?

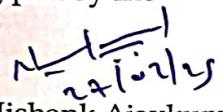
Ans. I have already stated the facts above. I have nothing more to say.

[Signature]
27/02/2025

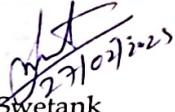
above statement of mine running into 01-03 pages has
been given as my true, correct and voluntary without any
force, threat, inducement or coercion. On my regards
request, the said statement has been typed on the office
computer of 4th Floor SIIB(X), JNCH, Nhava Sheva,
Dist. Rajgad, Maharashtra - 400707 as per my say and
and as per my request and I certify that it has been
recorded exactly as stated by me in response to questions
raised to me during the proceedings. I therefore
affix my dated signature on every page of the statement
in token of having been recorded correctly as stated by
me. Statement of mine is correctly recorded as per my say.

Account (Shri Tushar Sharma)  27/02/2025
(Partner of NKG Worldwde Ventures Pvt. Ltd.)

Typed by me


(Nishank Ajaykumar Patel)
IO / SIIB(X)
JNCH, NHAVA SHEVA

Recorded before me


Kumar Swetank
SIO/SIIB(X)
JNCH, NHAVA SHEVA



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/610/2025-CEAC

Date of SCN: 27.01.2026

F. No.: SG/INV-216/23-24/SIIB(X)

Date of Issue: 27.01.2026

SCN NO. 1898/2025-26/ADC/CEAC/NS-II/CAC/JNCH.

DIN NO. 20260178NT0000222FDA

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

M/s NKGK Worldwide Ventures Pvt. Ltd. (IEC: AADCN9893N) having its registered office address at 13C, Atma Ram House, Tolstoy Marg, Connaught Place, CENTRAL DELHI, DELHI, 110001 (hereinafter referred to as the 'exporter') had filed Shipping Bills No. 6500738 and 6496065 both dated 03.01.2024 through their Customs Broker M/s Saraimx Logistics Pvt Ltd (CHA No. ABACS8742FCH001) for export of Indian fresh Pomegranates under Export Promotion Scheme Code 19 & RD (Drawback & RoDTEP) and under LUT. The details of the same are tabulated as under:

Table-I

Sr No	SB No./ Date	Description of goods	FOB Value (INR)	DBK (in Rs.)	RoDTEP (in Rs.)	IGST amt (INR)
1.	6500738 dated 03.01.2024	Indian Fresh Pomegranates packed in corrugated cartons	23,07,330/-	3,461/-	36,080/-	LUT
2	6496065 dated 03.01.2024	Indian Fresh Pomegranates packed in corrugated cartons	23,07,330/-	3,461/-	36,080/-	LUT
Total:			46,14,660/-	6,922/-	72,160/-	LUT

2. On the basis of specific intelligence, regarding export of suspicious consignment of **M / s NKGK Worldwide Ventures Pvt. Ltd. (IEC: AADCN9893N)** covered under Shipping Bills No. 6500738 and 6496065 dated 03.01.2024 (hereinafter referred to as "Shipping Bill") (**RUD-1**) for export of goods declared as "**Indian fresh pomogranates packed in corrugated cartons**" destined to United Arab Emirates. The details of the Shipping Bills No. 6500738 and 6496065 both dated 03.01.2024 filed by the Customs Broker M/s Saraimx Logistics Pvt Ltd (CHA No. ABACS8742FCH001). The subject goods were kept on hold vide Hold No. 241/2022-23/SIIB(X) issued vide F. No. SG/Misc-101/2021-22/SIIB(X) JNCH dated 08.01.2024 for examination of the same as the supply chain of the exporter appeared to be fake/manipulated.

3. During the examination, it has been found the subject goods covered under the both shipping bills already examined by the docks officer before SIIB(X) hold and no discrepancy has been found by the docks officer. The docks officer's examinations report are as under:

"Opened/Examined, checked marks and Nos. APEDA Cert. Phyto Certificate no. PSC10MUM2024126855 dt 03.01.2024, CVR, FEMA Decl produced. First Time exporter, provision of JNCH PN 112/2017 dtd 31.08.2017 is also completed vide file no. S/6-GEN-02/4565/2-23-24/CEAC dt 04.01.2024."

4. Based on the above examination report, the exporter vide their letter dated 09.01.2024 had requested for waiver of 100% exemption of the goods and also requested to provisional release of the consignment for export as the goods are perishable goods and are liable to damage if taken from the container. The request of the exporter was accepted by the adjudicating authority based on CSD report dated 10.01.2024 i.e. "SCANNED CLEAN" and docks officer report for both the subject containers **(RUD-II)**. The goods were released provisionally for export on execution of Bond equivalent to FOB value of the subject goods i.e. Rs. 46,14,660/-.

5. An alert to withhold the export incentives against the exporter M/s NKGK Worldwide Ventures Private Limited (IEC- AADCN9893N) was inserted during the investigation.

6. To ascertain the verification of genuineness of supply chain of the exporter Letters dated 19.01.2024 and 08.11.2024, were sent to CGST Authorities of the exporter M/s NKGK Worldwide Ventures Pvt. Ltd. (IEC: AADCN9893N, GSTIN -07AADCN9893N1ZI) to verify the genuineness of the exporter. In this regard, concerned GST New Delhi vide their letter dated 27.12.2024 **(RUD-III)** has informed that:

After inspected the said firm was found non-functioning at registered principal place of business. As per GST portal taxpayer has filed return regularly. Further, it is informed that as per GSTI report above said firm has been suspended w.e.f. 27.12.2024 and necessary action will be taken as per CGST/DGST Act, 2017.

6.1 Further, to ascertain the verification of genuineness of supply chain of the exporter Letter was sent to CGST authority of the suppliers of M/s NKGK Worldwide Ventures Pvt. Ltd. (IEC: AADCN9893N, GSTIN - 07AADCN9893N1ZI) i.e. M/s Alim Khot (GSTIN: 27AQZPK0971B3ZJ) on 19.01.2024, 09.12.2024, 13.03.2025 to verify the genuineness of the suppliers. No reply has been received yet. The GST status of the firm M/s Alim Khot (GSTIN: 27AQZPK0971B3ZJ) is showing **Suspended effective from 11.02.2025 on the GSTIN portal (RUD-IV)**.

7. Further, in order to record the statement M/s NKGK Worldwide Ventures Pvt. Ltd. (IEC: AADCN9893N), under section 108 of Customs Act, 1962 03 Summons have been issued vide DIN-20241178NT000000F20E dated 06.11.2024, DIN-20241278NT000000F357 dated 23.12.2024 & DIN-20250278NT0000575812 dated 12.02.2024 in the name of M/s NKGK Worldwide Ventures Pvt. Ltd. (IEC: AADCN9893N) to appear before the office of SIIB(X), 4th floor, B-403, Jawaharlal Nehru Custom House, Nhava Sheva,

Taluka-Uran, Dist: Raigad, Maharashtra-400707 u/s Section 108 of the Customs Act, 1962. Thereafter, statement of Shri Tushar Sharma, Authorised representative of M/s NKGK Worldwide Ventures Pvt Ltd. was recorded under section 108 of the Customs Act, 1962 on 27.02.2025 (**RUD-V**) wherein he interalia stated that M/s NKGK Worldwide Ventures Pvt. Ltd. (IEC: AADCN9893N) has been incorporated in the year 2020 and is engaged in trading of fruits, oxygen concentrators etc. He is working with the firm since January 2023 and work as an account executive; that he had been called to depose statement wrt investigation related to export of goods covered under shipping bill no. 6500738 and 6496065 both dated 03.01.2024; that they got IEC registration on 23.07.2020 and was later amended to include for updating list of goods i.e. pomegranates; that they had filed one shipping bill before this where the goods were oxygen concentrator through Tuglakabad port; that the goods under the said shipping bills were purchased locally and the supplier was Alim Khot; on being asked regarding the GSTIN status of Supplier being suspended he stated that they are not in touch with the supplier; on being asked Choice of Nhava Sheva being the port of export despite most supplier in Delhi NCR he stated that the Nhava Sheva port is cost efficient and takes less time to reach the destination and they don't have the e-way bills as the goods under said shipping bill are exempted from it; On being asked about the GST supply chain he stated that the goods are Pomegranates and don't attract GST; he submitted Purchase Voice, GSTR 1, 2A and 3B. On being asked, meeting about getting orders he stated that they got in contact with the foreign consignee through an export exhibition in Dubai. On being asked consignee in the said shipping bill and in previous shipping bill is same whereas the country of destination and commodity being different he stated that they supplied different goods ie Oxygen Concentrator and Pomegranates at two different places ie Turkey and UAE; that they did it to match the requirement of the consignee. On being asked directors in registration certificate and ROC/Open source data being different he stated that the previous directors moved abroad and new directors were appointed and submitted appointment letter. On being asked regarding the realization for the shipments, he stated that the realization has been completed but haven't received the copies of the BRC; that they received an advance of Rs. 2,83,12,500/- and exported goods worth 1,09,55,528/-; that he is furnishing the bank letter; that they did not receive a proper quotation for the remaining goods hence did not export the same till now.

8. Other Export shipment: - Further, on perusal of the export data in respect of the subject exporter in ICES 1.5 system, the following shipping bills have been found wherein foreign remittance has not been received as per FEMA regulation. The details of the shipping bills are as under: -

Table-II

Sr No.	S/B No. and date	Declared FOB (in Rs)	Drawback (in Rs.)	RoDTEP (In Rs.)	FOB actual realized
1	6778452 dated 16.01.2024	1963500	2945	36080	0
2	7224330 dated 02.02.2024	2091168	3137	36080	0

3	7910724 dated 28.02.2024	1956360	2405	36080	
	Total	60,11,028/-	8,487/-	1,08,240/-	0

8.1 In view of above, no foreign remittance has been received in the above mentioned shipping bills as mandated under FEMA regulations, by the exporter in any of the above shipments. Further, as per Rule 18 (1) of the Customs and Central Excise Duties Drawback Rules, 2017, if an amount of drawback & RoSCTL have been paid to an exporter but the sale proceeds in respect of such export goods has not been realized within the time allowed under the Foreign Exchange (FEMA), 1999, such drawback & RoDTEP amount is recovered. Hence, the export incentives claimed by the exporter in all the Shipping Bills shall be demanded back alongwith applicable interest in terms of rule 18 of Customs and Central Excise Duties Drawback Rules, 2017 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 and section 28AAA read with section 28AA of the Customs Act, 1962 and thus, the goods exported vide current and subsequent shipping bills wherein foreign remittance have not been received as detailed at Table I and Table-II having FOB of **Rs. 46,14,660/- and Rs. 60,11,028/-**, respectively though not available for confiscation, appears liable to be confiscated under Section 113(ia) & 113(ja) of the Customs Act 1962.

9. RELEVANT LEGAL PROVISIONS

A. Customs Act, 1962

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(ia): Any goods entered for exportation under claim for drawback which do not correspond in any material particular with any information furnished by the Exporter or manufacturer under this Act in relation to the

fixation of the rate of drawback under Section 75, shall be liable to confiscation;

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

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

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

Section 114AC: Penalty for fraudulent utilization of input tax credit for claiming refund.- Where any person has obtained any invoice by fraud, collusion, wilful misstatement or suppression of facts to utilise input tax credit on 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 on goods that are entered for exportation under claim of the 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 (120 of 2017).

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

(1) Notwithstanding anything contained in any judgment, decree, order or direction of any court, Appellate Tribunal or any authority or in any other provision of this Act or the rules made there under, the person, who is liable to pay duty in accordance with the provisions of section 28, shall, in addition to such duty, be liable to pay interest, if any, at the rate fixed under sub-section (2), whether such payment is made voluntarily or after determination of the duty under that section. (2) Interest at such rate not below ten per cent. And not exceeding thirty-six per cent. per annum, as the Central Government may, by notification in the Official Gazette, fix, shall be paid by the person liable to pay duty in terms of section 28 and such interest shall be calculated from the first day of the month succeeding the month in which the duty ought to have been paid or from the date of such erroneous refund, as the case may be, up to the date of payment of such duty.

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

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

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

Section 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), by such person or his agent or employee and such instrument is utilised under the provisions of this Act or the rules made or notifications issued thereunder, by a person other than the person to whom the instrument was issued, the duty relatable to such utilisation 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 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 utilised 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.

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

10.1 M/s NKGK Worldwide Ventures Pvt. Ltd. (IEC: AADCN9893N) having registered address at 13C, Atma Ram House, Tolstoy Marg, Cannought Place, Central Delhi, Delhi-110001 (hereinafter called as "the Exporter") has filed Shipping Bills No. 6500738 and 6496065 both dated 03.01.2024 (hereinafter referred to as "Shipping Bill") through Customs Broker M/s Saraimx Logistics Pvt Ltd (CHA No. ABACS8742FCH001) for export of goods declared as "Indian fresh pomogranates packed in corrugated cartons" destined to United Arab Emirates. The total FOB value of the shipping bills is Rs. 46,14,660/-.

10.2 During the examination, it has been found the subject goods covered under the both shipping bills already examined by the docks officer before SIIB(X) hold and as per examination report by docks officer's no discrepancy has been found. Based on the above examination report, the exporter vide their letter dated 09.01.2024 had requested for waiver of 100% exemption of the goods and also requested to provisional release of the consignment for export as the goods are perishable goods and are liable to damage if taken from the container. The request of the exporter was accepted by the adjudicating authority based on CSD report dated 10.01.2024 i.e. "SCANNED CLEAN" and docks officer report for both the subject containers. The goods were released provisionally for export on execution of Bond equivalent to FOB value of the subject goods i.e. Rs. 46,14,660/-

10.3 With respect of the exporter M/s NKGK Worldwide Ventures Pvt. Ltd. (IEC: AADCN9893N, GSTIN - 07AADCN9893N1ZI), this office received GST verification report from the GST Authorities wherein the exporter found non-functioning at registered principal place of business and GSTIN has been **suspended w.e.f. 27.12.2024**. Further, to ascertain the verification of genuineness of supply chain of the exporter Letter was sent to CGST authority of the suppliers of M/s NKGK Worldwide Ventures Pvt. Ltd. (IEC: AADCN9893N, GSTIN - 07AADCN9893N1ZI) i.e. M/s Alim Khot (GSTIN: 27AQZPK0971B3ZJ) on 19.01.2024, 09.12.2024, 13.03.2025 to verify the genuineness of the suppliers. No reply has been received yet. The GST status of the firm M/s Alim Khot (GSTIN: 27AQZPK0971B3ZJ) is showing **Suspended effective from 11.02.2025 on the GSTIN portal**. In view of above, 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. Hence, the exporter M/s NKGK

Worldwide Ventures Pvt. Ltd. (IEC: AADCN9893N) have rendered themselves liable to penalty in terms of Section 114AC of the Customs Act, 1962.

10.4 Further, data for the other shipping bills in respect of M/s NKGK Worldwide Ventures Pvt. Ltd. (IEC: AADCN9893N) was retrieved from the ICES 1.5 system wherein 05 shipping bills including current live shipping bills have been found wherein foreign remittance have not been received by the exporter as per FEMA regulation. In the event of non-receipt of foreign remittance in the above shipping bills as mentioned Table I and Table-II, the goods covered under the said shipping bills are liable for confiscation under section 113(ia) and 113(ja) of the Customs Act, 1962 and claimed export incentive i.e. Drawback & RoDTEP are liable to be demand back from the exporter in terms of Rule 18 of the Customs and Central Excise Duties Drawback Rules, 2017 in terms of Rule 18 of the Customs and Central Excise Duties Drawback Rules, 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 and section 28AAA read with section 28AA of the Customs Act, 1962.

10.5 From the above discussion, it appears that the M/s NKGK Worldwide Ventures Pvt. Ltd. (IEC: AADCN9893N) Automation Instrumentation have rendered themselves liable to penalty in terms of section 114AB of the Customs Act, 1962 on account of the claiming and receipt export benefit incentives through the foreign remittance in the other Shipping Bills filed by the exporter not received till date as mentioned at Table-II above.

10.6 It further appears that the exporter M/s NKGK Worldwide Ventures Pvt. Ltd. (IEC: AADCN9893N) have rendered themselves liable to penalty in terms of Section 114(iii) of the Customs Act, 1962, as the goods proposed for confiscation u/s 113(ia) and 113 (ja) of the Customs Act, 1962.

11. Now, therefore, M/s NKGK Worldwide Ventures Pvt. Ltd. (IEC: AADCN9893N) having registered address at 13C, Atma Ram House, Tolstoy Marg, Cannought Place, Central Delhi, Delhi-110001 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 goods exported under Shipping Bills No. 6500738 and 6496065 both dated 03.01.2024 as detailed in Table-I, having a total FOB value of **Rs. 46,14,660/-**, on account of non-receipt of foreign remittance should not be confiscated under the provisions of Section 113(ia) and 113(ja) of the Customs Act, 1962;
- ii. The drawback amount of **Rs. 6,922/-** claimed in respect of the shipping bills detailed in Table-I above should not be demanded and recovered 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 read with section 28AA of the Customs Act, 1962; and the corresponding RoDTEP amount of **Rs. 72,160/-** claimed, should not be demanded and recovered from the exporter along with applicable interest 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 and section 28AAA read with section 28AA of the Customs Act, 1962;

- iii. Penalty should not be imposed upon the exporter M/s NKGK Worldwide Ventures Pvt. Ltd. (IEC: AADCN9893N) under 114AB of the Customs Act, 1962 on account for obtaining instrument by fraud etc. in respect of the shipping bills detailed in Table-I above;
- iv. Penalty should not be imposed upon the exporter M/s NKGK Worldwide Ventures Pvt. Ltd. (IEC: AADCN9893N) under 114 (iii) of the Customs Act, 1962 for having rendered the said goods liable to confiscation under Section 113(ia) and Section 113(ja) of the Customs Act, 1962 in respect of the shipping bills detailed in Table-I above;
- v. Penalty should not be imposed upon the exporter M/s NKGK Worldwide Ventures Pvt. Ltd. (IEC: AADCN9893N) under 114AC of the Customs Act, 1962 for having obtained invoices by fraud, collusion, wilful misstatement and suppression of facts and for utilizing such invoices to avail input tax credit in relation to export of goods in respect of the shipping bills detailed in Table-I above;
- vi. The goods exported under the other subsequent shipping bills as detailed in Table-II, having a total FOB value of **Rs. 60,11,028/-** on account of non-receipt of foreign remittance should not be confiscated under the provisions of Section 113(ia) and 113(ja) of the Customs Act, 1962;
- vii. The drawback amount of **Rs. 8,487/-** claimed in respect of the subsequent shipping bills detailed in Table-II above should not be demanded and recovered 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 read with section 28AA of the Customs Act, 1962; and the corresponding RoDTEP amount of **Rs. 1,08,240/-** claimed, should not be demanded and recovered from the exporter along with applicable interest 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 and section 28AAA read with section 28AA of the Customs Act, 1962;
- vii. Penalty should not be imposed upon the exporter M/s NKGK Worldwide Ventures Pvt. Ltd. (IEC: AADCN9893N) under 114AB of the Customs Act, 1962 on account for obtaining instrument by fraud etc. in respect of the shipping bills detailed in Table-II above;
- viii. Penalty should not be imposed upon the exporter M/s NKGK Worldwide Ventures Pvt. Ltd. (IEC: AADCN9893N) under 114 (iii) of the Customs Act, 1962 for having rendered the said goods liable to confiscation under Section 113(ia) and Section 113(ja) of the Customs Act, 1962 in respect of the shipping bills detailed in Table-II above;

- ix. Penalty should not be imposed upon the exporter M/s NKGK Worldwide Ventures Pvt. Ltd. (IEC: AADCN9893N) under 114AC of the Customs Act, 1962 for having obtained invoices by fraud, collusion, wilful misstatement and suppression of facts and for utilizing such invoices to avail input tax credit in relation to export of goods in respect of the shipping bills detailed in Table-II above;
- x. The bond amount of Rs. 46,14,660/- submitted at the time of provisional release of the goods for Export, should not be enforced and appropriated against export incentives, applicable interest, redemption fine and penalty etc. arising out of this order.

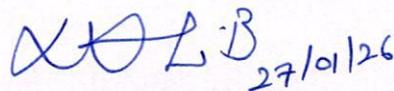
12. The aforesaid noticee is to submit their written reply within 30 days before the adjudicating authority. In their reply, they should clearly state whether they wish to be heard in person or not. In case no such request is made or they do not appear before the adjudicating authority on the date and time fixed, the case will be decided ex-parte on the basis of available records without any further reference to them.

13. 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.

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

15. 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.

16. 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.

 27/01/26

(RAGHU KIRAN B.)

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

To,

M/s NKGK Worldwide Ventures Pvt. Ltd.,
13C, Atma Ram House, Tolstoy Marg,
Cannaught Place, Central Delhi,
Delhi-110001

Copy to:

- 1) The DC/AC, CAC/Drawback/DRC Section, JNCH

- 2) The DC/AC, SIIB (X) & IRMC JNCH.
- 3) Supdt. /CHS, JNCH for display on Notice Board.
- 4) Supdt. /EDI, JNCH for uploading on JNCH website.
- 5) Office Copy.

Annexure - A

Sr. No.	List of Relied Upon Documents
RUD-I	Copy of Shipping Bills No. 6500738 and 6496065 dated 03.01.2024
RUD-II	Copy of scanning report of Containers for export covered under Shipping Bills No. 6500738 and 6496065 dated 03.01.2024 of exporter of M/s NKGK Worldwide Ventures (IEC: AACDN9893N)
RUD-III	Copy of verification of genuineness of supply chain of the exporter M/s NKGK Worldwide Ventures Pvt. Ltd. (IEC: AACDN9893N, GSTIN-07AACDN9893N1ZI)
RUD-IV	Copy of GST status of supplier M/s Alim Khot (GSTIN: 27AQZPK0971B3ZJ) is showing Suspended effective 11.02.2025 on the GSTIN portal.
RUD-V	Copy of Statement of Shri Tushar Sharma, Authorised representative of M/s NKGK Worldwide Ventures Pvt Ltd. was recorded under section 108 of the Customs Act, 1962 on 27.02.2025