

	<p>सीमाशुल्क आयुक्त का कार्यालय, एनएस-II  <b>OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II</b>  केंद्रीकृत निर्यात आकलन कक्ष, जवाहरलाल नेहरू सीमाशुल्क भवन  <b>CENTRALIZED EXPORT ASSESSMENT CELL</b>  <b>JAWAHARLAL NEHRU CUSTOM HOUSE</b>  न्हावा शेवा, तालुका -उरण, जिला -रायगढ़, महाराष्ट्र 707 400-  <b>NHAVA SHEVA, TALUKA-URAN, DIST- RAIGAD, MAHARASHTRA-  400707</b></p>
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**F. No. CUS/ASS/MISC/574/2025-CEAC**      **Date of SCN: 14 .01.2026**

**F. No. CUS/SIIB/345/2024-SIIB(X)**      **Date of Issue: 16 .01.2026**

**SCN NO. 1836/2025-26/Commr/CEAC/NS-II/CAC/JNCH**

**DIN NO. 20260178NT0000515715**

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

M/s. M A Creation (IEC- EAHPA7973M) having its office at H NO A-15 Ekta Vihar West B-33, Ziyarat K Samne Ekta Vihar, Moradabad, Uttar Pradesh, 244001 had filed following Shipping bills through their Customs Broker M/s YSR Logistics (Licence No. 11/2708) for export of Men's Cotton Shirt under Export Promotion Scheme Code 60 (Drawback & RoSCTL) and under LUT. The details of the same are tabulated as under: -

**TABLE-I**

Sr. No.	Shipping Bill No. & Date	Item description	Declared FOB Value (in Rs)	Drawback Claimed (in Rs)	RoSCTL claimed (in Rs)	IGST
1.	6884031 dated 20.01.2024	Mens Shirt of Cotton	8419859.28	252596	509402	LUT
2.	6884025 dated 20.01.2024	Mens Shirt of Cotton	8119150.02	243575	491208	LUT
3.	6883981 dated 20.01.2024	Mens Shirt of Cotton	9021277.8	270638	545787	LUT
	<b>Total</b>		<b>2,55,60,287.1</b>	<b>7,66,809</b>	<b>15,46,397</b>	

2. On the basis of specific intelligence regarding export of suspicious consignment of M/s. M A Creation (IEC- EAHPA7973M) covered under 03 Shipping bills No. 6884031, 6884025, 6883981 all dated

20.01.2024(hereinafter collectively referred to as "Shipping Bill") **(RUD-I)** filed by Customs Broker M/s. YSR Logistics (License No. 11/2708) at JWR CFS. The goods covered in the shipping bills No. 6884031, 6884025, 6883981 all dated 20.01.2024 having declared items as "RMG" were put on hold vide Hold No. 254/2022-23/SIIB(X) vide letter F. No. SG/Misc-101/2021-22 SIIB(X)/JNCH dated 25.01.2024 for examination of the same as the supply chain of the exporter appeared to be fake/manipulated and the declared value of the goods appeared to be very highly overvalued and mis-declared to avail illegitimate claim of drawback and other export incentives. Hence the case was taken up by SIIB(X) for detailed investigation.

3. Consequently, the subject goods pertaining to Shipping bills No. 6884031, 6884025, 6883981 all dated 20.01.2024 were examined 100% under Panchanama dated 03.02.2024 **(RUD-II)** in the presence of two independent Panchas, representatives of Customs broker. During the examination, the subject goods were found as declared in the said Shipping Bills, their corresponding invoices and Packing lists w.r.t. declared quantity and description. Representative Sealed Samples (RSS) of the goods of the readymade garments were drawn randomly for the purpose of testing and further necessary action.

4. Further, a letter dated 07.02.2024 was forwarded to DYCC, JNCH for testing of RSS in order to determine exact characteristics, nature and composition of the subject goods. The details of test report **(RUD-III)** are as under:

**Table-II**

<b>Sr. No.</b>	<b>Shipping bill No. &amp; Date</b>	<b>Description</b>	<b>Test results</b>
1.	6883981 dated 20.01.2024	Men's Shirt of Cotton	The sample as received is in the form of dyed woven readymade garment (Men's Shirt). It is wholly composed of spun yarns of cotton. Total wt of sample – 306.0 gm Wt of base fabric = 302.6 gm Wt of button = Balance GSM of sample = Balance

4.1 As per the DYCC report, the goods were found to be mis-classified

in terms of description in the above-mentioned Shipping Bill. The exporter has declared the goods under CTH 61051090, whereas based on the test report received the goods under subject Shipping Bill are rightly to be classified under CTH 62051090.

5. To ascertain prevailing market value of the goods, the market enquiry of the goods found covered under the subject shipping bill was required to be conducted, therefore this office had requested to the exporter to represent them during the said market enquiry. Hence the market enquiry was conducted on 07.02.2024 (**RUD-IV**) along with authorised representative of the exporter. As per the market enquiry the value of the goods has been re-determined and accordingly the export incentives have been re-determined. The re-determined FOB value of the goods and corresponding export incentives under the Shipping Bills would be as below:

**Table-III**

Sl No.	Shipping Bill No. & Date	Description of goods	Declared			Re-determined		
			FOB (INR)	Drawback (in Rs.)	ROSCTL (in Rs.)	FOB (INR)	Drawback (in Rs.)	RoSCTL (in Rs.)
1.	6884031 dated 20.01.2024	Mens Shirt of Cotton	84,19,859.28/-	2,52,596/-	5,09,401/-	49,06,859/-	1,47,206/-	2,96,865/-
2.	6884025 dated 20.01.2024	Mens Shirt of Cotton	81,19,150/-	2,43,575/-	4,91,209/-	47,31,614/-	1,41,948/-	2,86,263/-
3.	6883981 dated 20.01.2024	Mens Shirt of Cotton	90,21,278/-	2,70,638/-	5,45,787/-	52,57,349/-	1,57,720/-	3,18,070/-
Total			2,55,60,287.28/-	7,66,809/-	15,46,397/-	1,48,95,822/-	4,46,874/-	9,01,198/-

6. Further, based on the test report received from the DYCC, JNCH, it is seen that the exporter has attempted to claim higher incentives in the following Shipping Bills by mis-classifying the goods:

**Table-IV**

Sr. No.	Shipping Bill No./ date	Item description	Declared RITC	Re-classified correct RITC	FOB (as per market enquiry)	Claimed Drawback	Re-determined Drawback	Claimed ROSCTL	Re-determined ROSCTL
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1.	6884031 dated 20.0 1.2024	Mens Shirt of Cotton	610501090	620501090	4906859	610501 @ 3% 252596	620501 @ 2.4% 117764.6	610501 @6.05% 509401	620501 @6.05% 296865
2.	6884025 dated 20.0 1.2024	Mens Shirt of Cotton	610501090	620501090	4731614	610501 @ 3% 243575	620501@ 2.4% 113558.7	610501 @ 6.05% 491209	620501 @6.05% 286263
3	6883981 dated 20.0 1.2024	Mens Shirt of Cotton	610501090	620501090	5257349	610501@3 % 270638	620501@2 .4% 126176.3	610501 @6.05% 545787	620501 @6.05% 318070
Total					1,48,95,822	7,66,809	357499.6	1,546,397	901198

**6.1** It is thus seen that the exporter has attempted to claim undue export incentives which are summarised as under:

**Table-V**

Re-determined FOB (in Rs.)	Differential Drawback (in Rs.)	Differential ROSCTL (in Rs.)	Total excess export benefits (in Rs.)
1,48,95,822	4,09,309/-	6,45,200/-	10,54,509/-

**7.** As can be seen from the table above, based on the report received by the DYCC, JNCH and market enquiry conducted on 07.02.2024, it appears that the goods declared by the exporter in the Shipping bills No. 6884031, 6884025, 6883981 all dated 20.01.2024 have been mis-declared in terms of their value and composition. The value of the goods has been re-determined based on the market survey report dated 07.02.2024 and Test report. The export incentive such as drawback & RoSCTL are therefore to be re-determined with respect to the new re-determined FOB of the goods as mentioned in the table above. Hence the declared value i.e. Rs. 2,55,60,287.28/- appeared to be liable for rejection in terms of Rule 8 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007 and the value needs to be re-determined as per the provisions of the said Rules. For the purpose of Customs Tariff Act, 1975, valuation of export goods is to be done in terms of Section 14 of the Customs Act, 1962 read with Customs Valuation (Determination of value of Export Goods) Rules, 2007 (CVR). As per the provisions of Act/Rules, transaction value of the goods is to be accepted, subject to Rule 8 of Customs Valuation (Determination of value of Export Goods) Rules, 2007. Prima facie on examination of the subject consignment, the declared value of the goods appeared to be on the higher side; the declared transaction value appeared

liable for rejection under Rule 8 of the CVR and the said value is required to be re-determined by sequentially proceeding in terms of Rule 4 to 6 of the Customs Valuation Rules, 2007.

**8. Re-determination of Valuation**

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

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

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

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

***RULE 6. Residual Method.*** – “Subject to the provisions of rule 3, where the value of the export goods cannot be determined under the provisions of rules 4 and 5, the value shall be determined using reasonable means consistent with the principles and the general provisions of these rules provided that local market price of the export goods may not be the only basis for determining the value of export goods”.

As per the provisions of Rule 6 ibid, the assessable value of the goods is proposed to be re-determined under Rule 6 ibid, i.e. as per the residual method. Accordingly, Market survey was conducted by the officers of SIIB (Export) on 07.02.2024. Value of the goods was taken from 3 different shops/dealers and average of their prices was taken as market value of the same. The details of the determination of the value are summarized in the Market Survey Report dated 07.02.2024.

**9.** It can thus be seen that the goods are mis-declared in terms of their value and classification to avail undue export incentive and thereby the goods covered under shipping bills no. 6884031, 6884025, 6883981 all dated 20.01.2024 are liable for confiscation under the provisions of Section 113(i), 113(ia), 113(ja) of the Customs Act, 1962.

**10.** Further, an alert was inserted against the exporter to withhold the export incentives of M/s. M A Creation (IEC- EAHPA7973M) till further investigation.

**11.** The exporter vide their letter dated 05.02.2024 has requested for provisional release of the goods for Export. The request of the exporter was accepted by the adjudicating authority as per the provisions of Board Circular no.01/2011 dated 04.01.2011 and 30/2013 dated 05.08.2013 and the goods were released provisionally for Export on execution of Bond equivalent to FOB value of the subject goods and on submission of Bank Guarantee/Cash Security of Rs. 1,50,000/- at the time of provisional release.

**12.** To ascertain the verification of genuineness of supply chain of the exporter letter dated 08.02.2024, 09.12.2024 and 03.01.2025 were sent to Jurisdictional CGST Commissionerate of the exporter to verify the genuineness of the exporter. However, no reply has been received by SIIB (X).

**13.** Further, in order to record the statement of M/s M A Creation, under section 108 of Customs Act, 1962, 03 Summons have been issued vide DIN-20241178NT00006606D8 dated 06.11.2024, DIN-20241278NT000000DCE0 dated 18.12.2024 & DIN-20250178NT000000A80C dated 03.01.2025 in the name of M/s M A Creation 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. However,

all the summons sent via speed post have not been delivered to the exporter with postal remark that the Item returned No such person in the address **(RUD-V)**.

**14.** Further, on receipt of spot summons, statement of Shri. Rajan A Sarang, authorised representative and G-Card holder of M/s. YSR Logistics (11/2708) was recorded on 03.01.2025 **(RUD-VI)** wherein he inter-alia stated that; the firm has been engaged in handling import and export clearance at JNCH, Mumbai Port and ACC since 2023; that the Shipping Bills No. 6884031 and 6884025 & 6883981 all dated 20.01.2024 have been filed by them on behalf of M/s M A Creation; that they guide their exporters verbally to send them all necessary documents as per exporting commodity on their mail I'd and also ask whether they want to claim export benefits or not. After that they create checklist based on the documents submitted by the exporter. Thereafter they send the checklist to exporter for approval, after getting approval from exporter, they file Shipping Bill on behalf of exporter on ICEGATE; that they came in contact with the exporter through Forwarder M/s Galaxy Cargo; that they verified address at the time of KYC before filing Shipping Bills and requested to submit the required Copies of IEC, GST registration, Aadhaar and PAN of the proprietor, copy of bank authorisation letter and copy of electricity bill by 06.01.2025; that they are not in contact with the exporter since long, therefore they are not aware about Summons returning from the registered address of the exporter; that they had not done physical verification of the premises/address of the exporter; thus they filed Shipping bills based on the KYC documents of the exporter.

**15.** From the above, it appears that, the exporter has illegally claimed Drawback and RoSCTL by exporting goods at inflated price on the basis of invoices. The re-determined FOB value of the said goods covered under the above-mentioned Shipping Bill comes to Rs. 1,48,95,822/- as against the declared FOB value of Rs. 2,55,60,287.28/- By inflating the FOB value and mis-declaring the goods, the exporter was attempting to claim Drawback of Rs. 7,66,809/-and RoSCTL of Rs. 15,46,397/-whereas they were eligible for Drawback of Rs. 3,57,500/- and RoSCTL of Rs. 9,01,198/- respectively.

**16.** Further, on perusal of the past 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-VI

Sl. No.	SB No.	SB Date	FOB Value (in Rs.)	Drawback (in Rs.)	ROSCTL (in Rs.)	RODTEP (in Rs.)	FOB to be Realised (in FC)	FOB Actually Realised (in FC)
1	1421903	31-May-2023	3958673.5	114802	188036	0	48,543	0
2	1558934	6-Jun-2023	9100072.8	263902	432254	0	111,384	0
3	1559209	6-Jun-2023	8894188.8	257931	422474	0	108,864	0
4	1559574	6-Jun-2023	9058896	262708	430298	0	110,880	0
5	1560473	6-Jun-2023	7463295	216436	354506	0	91,350	0
6	1797289	16-Jun-2023	8737559.45	253389	415034	0	107,407	0
7	1797320	16-Jun-2023	8553627.1	248055	406297	0	105,146	0
8	1797336	16-Jun-2023	9743777.6	282570	462829	0	119,776	0
9	1969704	23-Jun-2023	9696204.12	281190	460570	0	119,191	0
10	1969705	23-Jun-2023	9963585.3	285327	386576	0	122,478	0
11	1969728	23-Jun-2023	9998037.03	289943	474907	0	122,902	0
12	2394786	12-Jul-2023	7757239.88	224960	368469	0	95,123	0
13	2394795	12-Jul-2023	4663640.63	135246	221522	0	57,188	0
14	2535045	18-Jul-2023	8117058.86	225452	347822	0	99,535	0
15	2535047	18-Jul-2023	9196311.95	249527	432266	0	112,769	0
16	3230135	16-Aug-	9287460	269336	441155	0	113,400	0

		2023						
17	3230147	16-Aug-2023	7339673.25	212851	348634	0	89,618	0
18	3230158	16-Aug-2023	8492866.2	246293	403411	0	103,698	0
19	3230169	16-Aug-2023	10030456.8	290883	476447	0	122,472	0
20	3644181	1-Sep-2023	9871504.86	268457	442580	0	120,091	0
21	3644194	1-Sep-2023	9865056.27	214153	485726	0	120,013	0
22	3644197	1-Sep-2023	9601777.89	206284	472535	0	116,810	0
23	3644209	1-Sep-2023	9749598.15	276239	465083	0	118,608	0
24	3644216	1-Sep-2023	9865348.08	253415	470900	0	120,016	0
25	3646628	1-Sep-2023	8558943.48	164506	402104	0	104,123	0
26	4188812	26-Sep-2023	8626747.73	250176	409771	0	104,821	0
27	4188842	26-Sep-2023	716177481	200295	321972	0	87,020	0
28	4189991	26-Sep-2023	7917926.63	220346	383847	0	96,208	0
29	4190312	26-Sep-2023	7701255.42	204185	368352	0	93,575	0
30	4219397	27-Sep-2023	9099384.28	263882	392540	0	110,564	0
31	4219406	27-Sep-2023	7091544.1	184105	356930	0	86,167	0
32	4339041	2-Oct-2023	6539767.04	159093	256584	10904	79,463	0
33	4339386	2-Oct-2023	5876220	170410	279121	0	71,400	0
34	4339389	2-Oct-2023	5115768	149444	232679	0	62,160	0
35	4414884	5-Oct-	9066168	190390	444242	0	110,160	0

		2023						
36	4415806	5-Oct-2023	8940249	187745	438072	0	108,630	0
37	4417954	5-Oct-2023	7806978	163947	382542	0	94,860	0
38	4462687	7-Oct-2023	5962464	173999	272884	0	72,360	0
39	4462768	7-Oct-2023	5883360	170617	279460	0	71,400	0
40	4559625	11-Oct-2023	7222549.52	200344	345501	0	87,652	0
41	4562329	11-Oct-2023	5915496	194377	243178	0	71,790	0
42	4565489	11-Oct-2023	6919371.08	198459	327001	0	83,973	0
43	4567051	11-Oct-2023	6465508.58	194590	285627	0	78,465	0
44	4567789	11-Oct-2023	6719258.56	191710	309614	0	81,544	0
45	4568012	11-Oct-2023	5212783.86	181696	198086	0	63,262	0
46	4789991	20-Oct-2023	8728239.45	183293	322603	0	105,861	0
47	4804412	21-Oct-2023	8591454.9	180421	317547	0	104,202	0
48	4804476	21-Oct-2023	8764167.04	184048	323930	0	106,297	0
49	4804588	21-Oct-2023	7116185.3	165737	299979	0	86,309	0
50	4804665	21-Oct-2023	8654017.96	181734	319392	0	104,961	0
51	5276671	10-Nov-2023	7621433.09	213400	296474	0	92,493	0
52	5276672	10-Nov-2023	8142916.32	228002	316760	0	98,822	0
53	5276673	10-Nov-2023	7696028.16	215489	299376	0	93,398	0
54	5276865	10-Nov-2023	7561848	211732	294156	0	91,770	0

		2023						
55	5931000	11-Dec-2023	8050606.2	181440	369668	0	97,524	0
56	5931030	11-Dec-2023	7795031.4	175680	357933	0	94,428	0
57	5931131	11-Dec-2023	7731137.7	174240	354999	0	93,654	0
58	6107482	18-Dec-2023	7986712.5	180000	366734	0	96,750	0
59	6107577	18-Dec-2023	8242287.3	185760	378470	0	99,846	0
60	6107666	18-Dec-2023	7603350.3	171360	349131	0	92,106	0
61	6108056	18-Dec-2023	7795031.4	175680	357933	0	94,428	0
62	6318966	27-Dec-2023	8193254.4	184320	375833	0	99,072	0
63	6318978	27-Dec-2023	8321274	187200	381705	0	100,620	0
64	6319047	27-Dec-2023	8129244.6	182880	372897	0	98,298	0
65	6319103	27-Dec-2023	8001225	180000	367025	0	96,750	0
66	6348278	28-Dec-2023	7873205.4	177120	361152	0	95,202	0
67	6348282	28-Dec-2023	8449293.6	190080	387578	0	102,168	0
68	6348349	28-Dec-2023	6400980	144000	293620	0	77,400	0
69	6515903	4-Jan-2024	5842755	274609	277531	0	70,650	0
70	6515975	4-Jan-2024	6037513.5	283763	286782	0	73,005	0
71	6515979	4-Jan-2024	5453238	256302	259029	0	65,940	0
72	6515982	4-Jan-2024	5063721	237995	240527	0	61,230	0
73	6667660	11-Jan-	9120271.88	279082	447308	0	110,549	0

		2024						
74	6667732	11-Jan-2024	8804895	242525	431440	0	106,726	0
75	6667838	11-Jan-2024	8231932.5	254760	403365	0	99,781	0
76	6667935	11-Jan-2024	8765841.98	271281	430442	0	106,253	0
77	6668083	11-Jan-2024	8744793.75	270732	427887	0	105,998	0
78	6668290	11-Jan-2024	8619402	253682	365075	0	104,478	0
79	6839121	18-Jan-2024	6092460	176681	289392	0	73,848	0
80	6840631	18-Jan-2024	6155572.5	178512	292390	0	74,613	0
81	8622192	20-Mar-2023	39663.8	0	0	0	484	0
<b>Total</b>			<b>1,33,82,46,119</b>	<b>1,70,77,205</b>	<b>2,87,56,501</b>	<b>10,904</b>		

**16.1** In view of above, in the event of non –receipt of foreign remittance in the above shipping bills, the claimed export incentive i.e. Drawback, RoDTEP & RoSCTL 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 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.

## **17. RELEVANT LEGAL PROVISIONS**

### **A. Customs Act, 1962**

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

### **Section 50: Entry of goods for exportation. –**

(1) The Exporter of any goods shall make entry thereof by presenting [electronically] [on the customs automated system] to the proper officer in the case of goods to be exported in a vessel or aircraft, a shipping bill, and in the case of goods to be exported by land, a bill of export [in such form

and manner as may be prescribed]:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Section 51B.**            (1) The Central Government may, by notification in the Official Gazette, specify the manner in which it shall issue duty credit, -

(a) in lieu of remission of any duty or tax or levy, chargeable on any material used in the manufacture or processing of goods or for carrying out any operation on such goods in India that are exported; or Tax consultation service (b) in lieu of such other financial benefit subject to such conditions and restrictions as may be specified therein.

(2) The duty credit issued under sub-section (1) shall be maintained in the customs automated system in the form of an electronic duty credit ledger of the person who is the recipient of such duty credit, in such manner as may be prescribed.

(3) The duty credit available in the electronic duty credit ledger may be used by the person to whom it is issued or the person to whom it is transferred, towards making payment of duties payable under this Act or under the Customs Tariff Act, 1975 in such manner and subject to such conditions and restrictions and within such time as may be prescribed.

**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 (52 of 1962).

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

**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.

**E . Customs Valuation (Determination of Value of Export Goods) Rules, 2007**

**(A) RULE 3. Determination of the method of Valuation**

(1) Subject to rule 8, the value of export goods shall be the transaction value.

(2) The transaction value shall be accepted even where the buyer and seller are related, provided that the relationship has not influenced the price.

(3) If the value cannot be determined under the provisions of sub-rule (1) and sub-rule (4), the value shall be determined by proceeding sequentially through rules 4 to 6.

**(B) RULE 4. Determination of export value by comparison. -**

(1) "the value of the export goods shall be based on the transaction value of goods of like kind and quality exported at or about the same time to other buyers in the same destination country of importation or in its absence another destination country of importation adjusted in accordance with the provisions of sub-rule (2).

(2) In determining the value of export goods under sub-rule (1), the proper officer shall make such adjustments as appear to him reasonable, taking into consideration the relevant factors, including

- (i) Difference in the dates of exportation,
- (ii) Difference in commercial levels and quantity levels,
- (iii) Difference in composition, quality and design between the goods to be assessed and the goods with which they are being compared,
- (iv) Difference in domestic freight and insurance charges depending on the place of exportation".

**(C) RULE 5. Computed value method. - "If the value cannot be determined under Rule 4, it shall be based on a computed value, which shall include the following:**

- (a) cost of production, manufacture or processing of export goods;
- (b) charges, if any, for the design or brand;
- (c) an amount towards profit".

**(D) RULE 6. Residual Method. - "Subject to the provisions of rule 3, where the value of the export goods cannot be determined under the**

provisions of rules 4 and 5, the value shall be determined using reasonable means consistent with the principles and the general provisions of these rules provided that local market price of the export goods may not be the only basis for determining the value of export goods”.

**(E) RULE 7. Declaration by the exporter.** - “The exporter shall furnish a declaration relating to the value of export goods in the manner specified in this behalf”.

**(F) RULE 8. Rejection of declared value.** -

(a) “When the proper officer has reason to doubt the truth or accuracy of the value declared in relation to any export goods, he may ask the exporter of such goods to furnish further information including documents or other evidence and if, after receiving doubt about the truth or accuracy of the value so declared, the transaction value shall be deemed to have not been determined in accordance with sub- rule (1) of rule 3.

(b) At the request of an exporter, the proper officer shall intimate the exporter in writing the ground for doubting the truth or accuracy of the value declared in relation to the export goods by such exporter and provided a reasonable opportunity of being heard, before taking a final decision under sub-rule (1)”.

**F. Customs Brokers Licensing Regulations, 2018:**

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

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

**G . NOTIFICATION No. 24/2023-Customs (N.T.) and 25/2023 - Customs (N.T.) dated 01.04.2023:**

3. Cancellation of duty credit. - (1) Where a person contravenes any of the provisions of the Act or any other law for the time being in force or the rules or regulations made thereunder in relation to exports to which the duty credit relates, or in relation to the e-scrip, the Principal Commissioner of Customs or Commissioner of

Customs having jurisdiction over the customs station of registration of the e-scrip may, after enquiry, pass an order to cancel the said duty credit or e-scrip.

5. Recovery of amount of duty credit where export proceeds are not realised. - (1) Where an amount of duty credit has been allowed to an exporter but the sale proceeds in respect of such export goods have not been realized by the exporter in India within the period allowed under the Foreign Exchange Management Act, 1999 (42 of 1999), the exporter shall, himself or on demand by the proper officer, repay the amount of duty credit, along with interest, at the rate as fixed under section 28AA of the said Act for the purposes of that section, within fifteen days of expiry of the said period.

**18. Whereas, from the investigation, the following facts emerge that:**

**18.1** M/s. M A Creation (IEC- EAHPA7973M) having its registered office address at H. No A-15 Ekta Vihar West B-33, Ziyarat K Samne Ektavihar, Moradabad, Uttar Pradesh, 244001 had filed 03 Shipping Bills No. 6884031, 6884025, 6883981 all dated 20.01.2024 filed by Customs Broker M/s. YSR Logistics (License No. 11/2708). The re-determined FOB value of the said goods covered under the above-mentioned Shipping Bill comes to Rs. 1,48,95,822/- as against the declared FOB value of Rs. 2,55,60,287.28/-. By inflating the FOB value, the exporter was attempting to claim Drawback of Rs. 7,66,809/- and RoSCTL of Rs. 15,46,397/- whereas they were eligible for Drawback of Rs. 3,57,500/- and RoSCTL of Rs. 9,01,198/- respectively.

**18.2** As can be seen from above, based on the market enquiry conducted on 07.02.2024 and DYCC test report, it appears that the goods declared by the exporter in the 03 Shipping Bills No. 6884031, 6884025, 6883981 all dated 20.01.2024 have been mis-declared in terms of their value and classification. During the market enquiry it was found that the value of the goods filed under the said Shipping Bill were inflated and hence needed to be re-determined under Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007. The export incentive such as drawback & RoSCTL are therefore re-determined with respect to the re-determined FOB as mentioned in the Table-IV above. It can thus be seen that the goods are mis-declared to avail undue export incentive and

thereby rendering the goods liable for confiscation under section 113 (i), 113(ia) and 113 (ja) of the Customs Act, 1962.

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

**18.4** As the Exporter had not made declaration truthfully in the said Shipping Bill, they have violated the conditions of Section 50(2) of the Customs Act, 1962. Hence, it appears that there was a deliberate mis-declaration, mis-statement and suppression of facts regarding the actual value of the impugned goods, on the part of the Exporter with mala-fide intention to claim undue export benefits not legitimately payable to them. The exporter had declared the FOB value in the shipping bill as Rs. 2,55,60,287.28/- whereas the re-determined FOB value after conducting the Market Survey was Rs. 1,48,95,822/- only and hence higher Drawback & RoSCTL and other export incentives were claimed. Thus, it appeared that the said goods were attempted to be exported in violation of Section 50(2) of the Customs Act, 1962 read with Section 11(1) of Foreign Trade (Development & Regulation) Act 1992 & Rules 11 of Foreign Trade Rules 1993, as exporter had furnished wrong declaration to the Custom Authorities.

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

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

**18.7** As the export goods were not standard goods, the export data in Export Commodity Data Base (ECDB) could not be used for comparing price of the goods of like kind and quality as required under Rule 4 of CVR, 2007. Further, the goods of like kind and quality exported cannot be

identified to compare their transaction value with the declared value of the subject goods. Hence, value of the subject goods could not be determined under the said Rule 4 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.

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

**18.9** The value of the impugned goods is, therefore, proposed to be re-determined under the residual Rule 6 of CVR (Export) Rules, 2007. This rule stipulates that subject to the provisions of Rule 3, where the value of the export goods cannot be determined under the provisions of Rules 4 and 5, the value shall be determined using reasonable means consistent with the principles and general provisions of these rules. Therefore, in order to arrive at the correct value of the impugned goods the same was required to be done on the basis of Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007. Accordingly, the total value of the goods has been re-determined as Rs. 1,48,95,822/- as per the market enquiry conducted of the subject goods.

**18.10** It is thus cogent and clear that the exporter M/s. M A Creation (IEC-EAHPA7973M) had mis-declared the impugned goods in terms of their value & classification and attempted to defraud the Government by claiming undue higher amount of Drawback and ROSCTL and thereby acted in a manner which rendered the said goods under Table-I above liable for confiscation in terms of the provisions of Section 113(i), 113(ia) and 113 (ja) of the Customs Act, 1962.

**18.11** In view of the non-receipt of foreign remittance in respect of past shipping bills as detailed in Table-VI, the RoSCTL and RoDTEP scrips/credits obtained or claimed by M/s. M A Creation (IEC-EAHPA7973M) are liable to be cancelled, recovered, and rendered void, along with applicable interest, under the provisions of Customs Notifications No. 24/2023-Customs (N.T.) and 25/2023-Customs (N.T.) dated 01.04.2023 governing RoDTEP and RoSCTL schemes and Section 28AAA read with Section 28AA of the Customs Act, 1962.

**19.** Further, to ascertain the verification of genuineness and supply chain of the exporter letter dated 08.02.2024, 09.12.2024 and 02.01.2025 were sent to Jurisdictional CGST Commissionerate of the exporter to. However, no reply has been received by SIIB (X). As the Summons issued to the exporter returned with remark "Item returned. No such person in the addresses". It is clear that the exporter is a fly by night operator, and was established only to export inferior goods to claim higher export incentives. Therefore, it appears that the exporter connived with their supplier to obtain invoice by fraud and collusion to utilize input tax credit on the basis of such invoice for discharging tax on goods which have been entered for exportation under the Shipping Bill filed by them. Hence, M/s. M A Creation (IEC- EAHPA7973M) appears liable for penalty under section 114AC of the Customs Act, 1962.

**20.** The exporter M/s. M A Creation (IEC- EAHPA7973M) have rendered themselves liable to penalty in terms of Section 114(iii) of the Customs Act, 1962 on account of mis-declaration of value of the impugned goods and attempting to export improperly as their omission and commission has rendered the goods liable for confiscation u/s 113(i), 113(ia) and 113 (ja) of the Customs Act, 1962.

**21.** M/s. M A Creation (IEC- EAHPA7973M), has knowingly & intentionally caused to sign & used the documents to provide the undue advantage to the exporter with mala-fide intent to avail undue/excess export benefits in form of Drawback and ROSCTL. Further, exporter was operating as fly by night and is currently not traceable at his principal place of business. Therefore, M/s. M A Creation (IEC-EAHPA7973M) is also liable for penalty u/s 114 AA of Customs Act, 1962 for this intentional mis-declaration.

**22.** Further, for the past shipping bills in respect of M/s. M A Creation (IEC-EAHPA7973M) was retrieved from the ICES 1.5 System wherein 81 shipping bills have been found wherein foreign remittance has not been received as per FEMA regulation. In the event of non-receipt of foreign remittance in the above shipping bills as mentioned Table-VI, the goods covered under the said shipping bills are liable for confiscation and claimed export incentive i.e. Drawback, RoDTEP & RoSCTL 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 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.

**23.** As per above discussion, it appears that the M/s. M A Creation (IEC-EAHPA7973M) have rendered themselves liable to penalty in terms of section 114AB of the Customs Act, 1962 on account of non-receipt of the foreign remittance in Shipping Bills filed by the exporter as mentioned at Table-VI above.

**24.** The Customs Broker **M/s. YSR Logistics** (License No. 11/2708) has failed to discharge the statutory obligations cast upon them under the Customs Brokers Licensing Regulations, 2018, and has knowingly and willfully abetted the exporter M/s. M A Creation (IEC-EAHPA7973M) in dealing with goods which they knew or had reason to believe were liable for confiscation, as discussed below:

- Regulation 10(n) of the CBLR, 2018 mandates that a Customs Broker shall verify the correctness of the IEC, GSTIN, identity of the client and the functioning of the client at the declared address by using reliable, independent and authentic documents, data or information. In the present case, the CB has admitted in their voluntary statement that they merely obtained copies of the IEC and GST registration from the exporter and commenced filing Shipping Bills without carrying out any independent verification whatsoever. The CB has further admitted that they did not verify the principal place of business of the exporter. The failure to conduct even basic verification cannot be treated as a mere procedural lapse. The CB's deliberate abstention from KYC verification indicates willful blindness, especially when such verification would have clearly revealed that the exporter was non-existent/non-functional at the declared address and that the supply chain was dubious. The CB has also failed to produce the KYC documents when specifically called upon during investigation. Such deliberate non-compliance facilitated the exporter in misusing the Customs system and establishes active complicity and abetment by the CB.
- Regulation 10(d) obligates the Customs Broker to advise the client to comply with the provisions of the Customs Act and allied laws and to bring any non-compliance to the notice of Customs authorities. Regulation 10(e) requires the CB to exercise due diligence to ascertain the correctness of information furnished in documents filed with

Customs.

- In the instant case, despite multiple Shipping Bills being filed, the CB neither advised the exporter on compliance nor raised any alert with Customs regarding the exporter's credentials, existence, or source of goods. The repeated filing of Shipping Bills without verification, demonstrates that the CB was aware, that the exporter was fictitious and that the goods were liable to confiscation. By continuing to handle and process such goods, the CB has knowingly facilitated and abetted the attempted export of offending goods.
- During investigation, the CB stated that the subject Shipping Bill was the first export shipment filed by them on behalf of M/s. M A Creation. However, verification from the ICES 1.5 system revealed that 18 Shipping Bills (**Sl. No. 51 to 68 of Table-VI**) had already been filed by the same CB for the said exporter. This false statement and suppression of material facts are not inadvertent but appear to be a deliberate attempt to mislead the investigation.
- The cumulative acts of deliberate non-verification of KYC, conscious suppression of facts, false statements, and repeated filing of Shipping Bills for a fictitious exporter clearly establish that the CB has knowingly concerned himself in the handling, documentation and attempted export of goods liable to confiscation. The CB appears to have aided and abetted the acts of omission and commission perpetrated by exporter, **M/s. M A Creation (IEC- EAHPA7973M)** which have rendered the goods liable for confiscation. Therefore, the CB has rendered himself liable for penalty under Section 114(iii) and Section 114AA of the Customs Act, 1962.

**25.** Now, **M/s. M A Creation (IEC- EAHPA7973M)** having its registered office at H No A-15 Ekta Vihar West-B33, Ziyarat K Samne Ekta Vihar, Moradabad, Uttar Pradesh-244001 is hereby called upon to Show Cause to the Commissioner of Customs, CAC, NS-II, JNCH, having office at Jawaharlal Custom House, Nhava Sheva, Tal-Uran, Dist-Raigad, Maharashtra, within 30 days of receipt of this notice **as to why:**

- i. The declared value of Rs. 2,55,60,287.28/- covered under the Shipping Bill no. 6884031, 6884025 and 6883981 all dated 20.01.2024 should not be rejected under Rule 8 and should not be re-determined to Rs. 1,48,95,822/- under rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.
- ii. The said impugned export goods covered under the

Shipping Bill no. 6884031, 6884025 and 6883981 all dated 20.01.2024 having total declared FOB value of Rs. 2,55,60,287.28/- which appear to be mis-declared in terms of value should not be confiscated under the provisions of Section 113(i), 113(ia) and 113(ja) of the Customs Act, 1962.

iii. The claimed Drawback of Rs. 7,66,809/- and RoSCTL of Rs. 15,46,397/- covered under Shipping Bill no. 6884031, 6884025 and 6883981 all dated 20.01.2024 should not be rejected on account of mis-declared and should not be re-determined as Drawback amount of Rs. 3,57,500/- and RoSCTL amount of Rs. 9,01,198/- respectively.

iv. Penalty should not be imposed upon the exporter, M/s. M A Creation (IEC-EAHPA7973M) under Section 114(iii) and 114AA of the Customs Act, 1962.

v. Penalty should not be imposed upon the exporter, M/s. M A Creation (IEC-EAHPA7973M) under Section 114AC of the Customs Act, 1962 on account of fraudulent utilisation of input tax credit for claiming refund.

vi. Penalty should not be imposed upon the exporter, M/s. M A Creation (IEC-EAHPA7973M) under Section 114AB of the Customs Act, 1962 on account of for obtaining instrument by fraud, etc.

vii. The goods valued at Rs. 1,33,82,46,119/-, pertaining to past exports covered under the shipping bills as detailed in Table-VI, in respect of which foreign remittance has not been received, should not be held liable to confiscation under Section 113(ja) of the Customs Act, 1962.

viii. Penalty should not be imposed upon the exporter, M/s. M A Creation (IEC-EAHPA7973M) under Section 114(iii) and 114AA of the Customs Act for omission on the part of the Exporter which have rendered the export goods liable for confiscation under the aforesaid provisions of the Customs Act, 1962, as detailed in (vii) above.

ix. Penalty should not be imposed upon the exporter, M/s. M A Creation (IEC-EAHPA7973M) under Section 114AC of the Customs Act, 1962 for fraudulent utilization of Input Tax Credit for claiming refund which have rendered the goods liable for confiscation, under the aforesaid provisions of the Customs Act, 1962, as detailed in (vii) above.

x. Penalty should not be imposed upon the exporter, M/s. M A Creation (IEC-EAHPA7973M) under Section 114AB of the Customs Act, 1962 on account of claiming export incentives/benefits without receipt of the foreign remittance in Shipping Bill Nos. mentioned in Table-VI filed by the Exporter.

xi. The Drawback amount of Rs. 1,70,77,205/- claimed in the

**past shipping bills** as mentioned at Table-VI above should not be recovered alongwith interest on account of the non FOB realized and should not be demanded from the exporter along with applicable interest under Section 75 and 75A of the Customs Act 1962 read with Rule 17 &18 of the drawback Rules, 2017 read with section 28AA of the Customs Act, 1962.

xii. The amount of RoSCTL amount of Rs. 2,87,56,501/- and RoDTEP amount of Rs. 10,904/- claimed in the **past shipping bills** as mentioned at Table-VI above should not be recovered on account of the non FOB realized and should not be demanded 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.

xiii. The RoSCTL and RoDTEP scrips availed or claimed by the exporter, M/s. M A Creation (IEC-EAHPA7973M) in respect of the **past Shipping Bills** listed in Table-VI, where foreign remittance has not been realised, should not be cancelled in terms of Notification No. 76/2021-Cus(N.T) dated 23.09.2021, 77/2021-Cus (N.T) dated 24.09.2021, 24/2023-Customs (N.T.) dated 01.04.2023 and 25/2023-Customs (N.T.) dated 01.04.2023 and section 28AAA read with section 28AA of the Customs Act, 1962.

xiv. The bond should not be enforced and cash security in form of Bank Guarantee of Rs. 1,50,000/- at the time of provisional release of the goods for export, should not be appropriated against export incentives, applicable interest, redemption fine and penalty etc. arising out of this order.

**26.** Now, therefore, the **Customs Broker, M/s. YSR Logistics (License No. 11/2708)** having its registered address at D2/274, Gajmukh CHS Ltd, RSC 35, Gorai, Opp Nalanda College, Borivali West, Mumbai-400091 is hereby called upon to Show Cause to the Commissioner of Customs, CAC, NS-II, JNCH, having office at Jawaharlal Custom House, Nhava Sheva, Tal-Uran, Dist-Raigad, Maharashtra, within 30 days of receipt of this notice **as to why** penalty should not be imposed under Section 114(iii) and 114AA of the Customs Act, 1962.

**27.** 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.

**28.** 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.

**29.** 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.

**30.** 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.

**31.** 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.

Digitally signed by  
GIRIDHAR GOPALKRISHNA PAI  
Date: 14-01-2026 13:21:38

**(GIRIDHAR G. PAI)**

COMMISSIONER OF CUSTOMS  
NS-II, JNCH, Nhava Sheva

**To,**

1. M/s. M A Creation  
H. No. A-15 Ekta Vihar West, B-33,  
Ziyarat K Samne, Ekta Vihar, Moradabad,  
Uttar Pradesh, 244001
2. M/s. YSR Logistics (License No. 11/2708),  
D2/274, Gajmukh CHS Ltd, RSC 35, Gorai,  
Opp Nalanda College,  
Borivali West, Mumbai, 400091

**Copy to:**

1. The DC/AC, CAC/Drawback/DRC Section, JNCH
2. The DC/AC, SIIB (X) & IRMC JNCH.

3. The DC/AC/License, JNCH
4. The DC/AC, CBS, NCH, Mumbai.
5. Supdt. /CHS, JNCH for display on Notice Board.
6. Supdt. /EDI, JNCH for uploading on JNCH website.
7. Office Copy.

**Annexure - A**

Sr. No.	List of Relied Upon Documents
RUD-I	Copy Shipping bills No. 6884031, 6884025, 6883981 all dated 20.01.2024
RUD-II	Panchanama dated 03.02.2024
RUD-III	DYCC Test Reports
RUD-IV	Copy of market enquiry dated on 07.02.2024
RUD-V	Summon in respect of Exporter tracking report
RUD-VI	Copy of statement of Shri. Rajan A Sarang, authorised representative and G-Card holder of M/s. YSR Logistics (11/2708) was recorded on 03.01.2025

- x. The bond should not be enforced and cash security in form of Bank Guarantee amount at the time of provisional release of the goods for export, should not be appropriated against export incentives, applicable interest, redemption fine and penalty etc. arising out of this order.
  - xi. Penalty should not be imposed on M/s. YSR Logistics (License No. 11/2708) under Section 114(iii) and 114AA of the Customs Act, 1962.
- 26.** 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.
- 27.** In case the notice is eligible to avail the facility of settlement of the case as per the Chapter XIVA of the Customs Act, 1962, and interested in the same, he may apply to the Settlement Commission as per prescribed procedure and also inform the same to the Adjudicating Authority
- 28.** 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.
- 29.** 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.
- 30.** 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.
- 31.** List of the documents relied upon in this notice (RUDs) are as per Annexure-A attached with this notice. It may be noted that all the relied upon documents and annexure enclosed with this show cause notice are an integral part of this show cause notice.

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

**To,**

- i. M/s. M A Creation  
H. No. A-15 Ekta Vihar West, B-33,  
Ziyarat K Samne, Ekta Vihar, Moradabad,  
Uttar Pradesh, 244001
- ii. M/s. YSR Logistics (License No. 11/2708),  
D2/274,Gajmukh Chs Ltd, RSC 35,Gorai, Opp Nalanda College,  
Borivali West, Mumbai,400091

Copy to:

- 1. The Asstt. Commissioner of Customs, SIIB (X), JNCH**
- 2. Supdt/CHS, JNCH for display on Notice Board.**

### 3. Office Copy

#### Annexure – A

Sr. No.	List of Relied Upon Documents
RUD-I	Copy Shipping bills No. 6884031, 6884025, 6883981 all dated 20.01.2024
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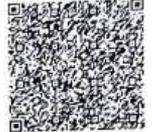
**INDIAN CUSTOMS EDI SYSTEM**  
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS  
DEPARTMENT OF REVENUE - MINISTRY OF FINANCE  
GOVERNMENT OF INDIA

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

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

SB No  
6884031  
EAHPA7973M  
09EAHPA7973M1Z1 GSN  
AAAFY8719LCH002  
INV  
1  
56  
ITEM  
1  
G.WT  
KGS  
2464  
CONT  
0  
2464

SB Date  
20-JAN-24



\*SB2200120241545

**PART - I - SHIPPING BILL SUMMARY**

A STATUS	1.MODE	2.ASSSS	3.EXMN	4.JOBBING	5.MEIS	6.DBK	7.RODTP	8.LICENCE	9.DFRC	10.RE-EXP	11.UNIT	
	SEA	N	Y	N	Y	Y	N	N	N			
B DECLARAN DETAILS	12.PORT OF LOADING INNSA1 (Jawaharlal Nehru (Nh)					13.COUNTRY OF FINAL DESTINATION UNITED ARAB EMIRATES						
	14.STATE OF ORIGIN Maharashtra					15.PORT OF FINAL DESTINATION AEJEA (Jebel Ali)						
C VALU SUMMA	16.PORT OF DISCHARGE AEJEA (Jebel Ali)					17.COUNTRY OF DISCHARGE UNITED ARAB EMIRATES						
	1.EXPORTER'S NAME & ADDRESS M A CREATION H NO A-15 EKTA VIHAR WEST B-33 ZIYARAT K SAMNE EKTA VIHAR MORADABAD					7.CONSIGNEE NAME & ADDRESS SHAH WALI TRADING LLC Dubai UAE Email razi121@gmail.com						
	2.Type Private					8. GSTIN / TYPE 09EAHPA7973M1Z1 GSN						
	3. AD CODE: 6380218					9.FOREX BANK A/C NO. 25XXXXXX561						
	4.RBI WAIVER NO.& DT					10.DBK BANK A/C NO. 25XXXXXX561						
	5.CB NAME YSR LOGISTICS					11. IFSC NO. INDB0000151						
E MANIFEST DETAILS	1.FOB VALUE 8419859.28		2.FREIGHT 0		3.INSURANC 0		4.DISCOU 0		5.COM 0		D. EX. PR.	
	6.DEDUCTIONS 0		7.P/C 0		8.DUTY 0		9.CESS 0		1.DBK CLAIM 252596	2. IGST AMT	3.CESS AMT	
G. EQUIPMENT DETAILS	1.MAWB NO.		2.MAWB DT		3.HAWB NO.		4.HAWB DT		N.O.C.		F. INVOICE SUMMARY	
	4. CIN NO. 24PCEG0120529330800		5. CIN DT. 20-JAN-24		6. CIN SITE ID INNSA1		1.SNO 1	2. INV NO. MA/100/23-24	3. INV AMT. 102244.8	4. CURRENC USD	H CHALLAN DETAILS	
I. ANNEX DETAILS	1.CONTAINER		2.SEAL		3.DATE		4.S No		1SR.NO	2.CHALLAN NO	3.PAYMT DT	4.AMOUNT
	1.SEAL TYPE WAREHOUSE SEALED		2.NATURE OF CARGO CONTAINERISED		3.NO. OF PACKETS 56		4.NO. OF CONTAINERS 0		5.LOOSE PACKETS 0		Certified that ( 56 ) Packages have been stuffed in ( 1 X 70 ) Container No. <u>RLV-1948776</u> & Sealed with Customs Seal No. <u>4352123</u>	
J. PROCESS DETAILS	6.MARKS & NUMBERS		AS PER INVOICE," WE INTEND TO CLAIM BENEFIT/REWARD UNDER MEIS/RODTP/REBATE OF STATE & CENTRAL TAXES & LEVIES SCHEME"						Under General Provision			
	1.EVENT		2.DATE		3.TIME		4.LEO NO.		Subdt.of Customs (Prev) 39589			
5.Submission		20-JAN-24		08:33		6.LEO Date.		20-JAN-24				
5.Assessment						8.BRC Realisation Date		31-OCT-24				
7.Examination		20-JAN-24		13:08								
9.LEO		20-JAN-24		15:45								

Subdt.of Customs (Prev) 39589  
20-JAN-24  
31-OCT-24  
**ANAND KUMAR**  
SUPERINTENDENT OF CUSTOMS (P)

Signature Not Verified

Digitally signed by DS CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS 05  
Date: 2024.01.20 15:48:38 IST  
Reason: CUSTOMS  
Location: INDIA

**Glossary**

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

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Visit ICEGATE portal to verify latest version.

17-01-2024  
Page 03-02-24  
CB  
6493123



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

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

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

SB No  
6884031  
EAHPA7973M  
09EAHPA7973M1Z1 GSN  
AAAFY8719LCH002  
SB Date  
20-JAN-24  
0  
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INV  
1  
56  
ITEM  
1  
G.WT  
KGS  
CONT  
0  
2464



\*SB22200120241545

**PART - II - INVOICE DETAILS**

A. REF	1.S.No	2.INVOICE No. & Dt.	3.P.O.No. & Dt.	4.LoC No. & Dt	5.Contract No.&Dt	6.AD code	7.INVTERM		
	1	MA/100/23-24 16/01/2024				6380218	FOB		
B. TRANSACTION PARTIES	1.EXPORTER'S NAME & ADDRESS			2.BUYER'S NAME & ADDRESS					
	M A CREATION H NO A-15 EKTA VIHAR WEST B-33 ZIYARAT K SAMNE EKTA VIHAR 244001			P R K G TRADING LLC, UAE JAIN TEXTILE TRADING, UAE ALMARSA TRANSPORT LLC, UAE					
	3.THIRD PARTY NAME & ADDRESS			4.BUYER AEO STATUS					
C. VAL DTLs	1.INVOICE VALUE	2.FOB VALUE	3.FREIGHT	4.INSURANCE	5.DISCOUNT	6.COMMISON	7.DEDUCT	8.P/C	9.EXCHANGE RATE
	102244.8 USD	102244.8 USD	0 USD	0 USD	0	0	0		1 USD INR 82.35
	1.ItemSNo	2.HS CD	3.DESCRPTION		4.QUANTITY	5.UQC	6.RATE	7.VALUE(F/C)	
	1	61051090	MENS SHIRTS OF COTTON		11424	NOS	8.95	102244.8	

LET EXPORT

D. ITEM DETAILS

*Handwritten signatures and dates:*  
 16/01/2024  
 CB  
 16/01/24



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

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

Port Code INNSA1	SB No 6884031	SB Date 20-JAN-24
IEC/Br GSTIN/TYPE CB CODE	EADHPA7973M 09EADHPA7973M1Z1 GSN AAAFY8719LCH002	
TYPE Nos PKG	INV 1 56	ITEM 1 G.WT KGS 2464
CONT 0 2464		



\* SB22200120241545

**PART - III - ITEM DETAILS**

1. INVS N	2. ITEMS N	3. HS CD	4. DESCRIPTION	5. QUANTITY	6. UQC	7. RATE	8. VALUE(F/C)	9. FOB (INR)	10. PMV
1	1	61051090	MENS SHIRTS OF COTTON	11424	NOS	8.95	102244.8	8419859.28	812.21
11. DUTY AMT	12. CESS RT	13. CES AMT	14. DBKCLMD	15. IGST STAT	16. IGST VALUE	17. IGST AMOUNT	18. SCHCOD		
			Y	LUT			60		
19. SCHEME DESCRIPTION	20. SQC MSR	21. SQC UQC	22. STATE OF ORIGIN		23. DISTRICT OF ORIGIN				
Drawback and ROSCTL	11424	NOS	Maharashtra		MUMBAI SUBURBAN				
24. PT Abroad	25. COMP CESS	26. END USE	27. FTA BENEFIT AVAILED		28. REWARD BENEFIT		29. THIRD PARTY ITEM		
NCPTI	0 INR	GNX100	Y		Yes		N		

LET EXPORT CC

*Handwritten signature*

*Handwritten signature*  
03-02-24

CB  
*Handwritten signature*  
6/9/23

INVOICE (1/1)



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

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

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

SB No  
6884031  
EAHPA7973M  
09EAHPA7973M1Z1 GSN  
AAAFY8719LCH002  
INVT  
1  
56  
ITEM  
1  
G.WT  
KGS  
CONT  
0  
2464



\*SB2220012024154\*

**PART - IV - EXPORT SCHEME DETAILS**

A. DRAWBACK & ROSL CLAIM										
1.INV SNO	2.ITEM SNO	3.DBK SNO.	4.QTY/WT	5.VALUE	6.RATE	7.DBK AMT	8.STALEV	9.CENLEV	10.ROSC TL AMT	
1	1	610501B	11424	8419859.28	3	252595.78	303115	206287	509402	
B. AA / DFIA LICENCE DETAILS										
1.INV SNO	2.ITEM SNO	3.LICENCE NO	4.DESCN OF EXPORT ITEM	5.EXP SNO	6.EXPQTY	7.UQC	8.FOB VALUE			
		9.SION	10.DESCN OF IMPORT ITEM	11IMP SNO	12IMPQTY	13.UQC	14.INDIG / IMP			
C. JOBBING DETAILS										
1.BE NO	2.BE DATE	3.PORT CODE	4.DESCN OF IMPORTED GOODS			5.QTY IMP	6.QTY USED			
D. SINGLE WINDOW DECLARATION										
1.INVSN	2.ITMSN	3.INFO	4.QUALIFIER	5.INFO CD	6.INFO TEXT	7.INFO MSR	8.UQC			
1	1	ORC	DOO	483			11424	NOS		
1	1	CHR	SQC		NCPTI		0	INR		
1	1	ORC	EPT							
1	1	DTY	GCESS	27						
1	1	ORC	STO							
E. SINGLE WINDOW DECLARATION - CONSTITUENTS										
1.INVSN	2.ITMSN	3.C SNO	4.NAME	5.CODE	6.PERCENTAGE	7.YIELD PCT	8.ING			
F. SINGLE WINDOW DECLARATION - CONTROL										
1.INVSN	2.ITMSN	3.CONTROL TYPE	4.LOCATION	5.ST DT	6.END DT	7.RES CD	8.RES TEXT			
G.SUPPORTING DOCUMENTS										
1.INVSN	2.ITMSN	3 DOCTYPCD	4. ICEGATE ID	5. IRN	6.PARTY CD	7.ISSUE PLA	8.ISS DT	9.EXP DT		
1	1	934000	YSRLOG2023	2024012000002410		UNITED ARAB	18-JAN-24			
1	1	271000	YSRLOG2023	2024012000002412		UNITED ARAB	18-JAN-24			
1	1	380000	YSRLOG2023	2024012000002411		UNITED ARAB	18-JAN-24			
H.INVOICE DETAILS										
1.SNO	2.INVOICE NO			3.INVOICE AMOUNT		4.CURRENCY				
1	MA/100/23-24			102244.8		USD				
I.CONTAINER DETAILS										
1.SNO	2.CONTAINER			3.SEAL		4.DATE				
J.AR4 DETAILS										
1.INVSN	2.ITMSN	3.AR4 NUMBER	4.AR4 DATE	5.COMMISSIONERATE	6.DIVISION	7.RANGE				
K. THIRD PARTY DETAILS										
1.INVSN	2.ITMSN	3.IEC	4. EXPORTER NAME		5. ADDRESS		6.GSTN ID AND TYPE			
L. ITEM MANUFACTURER/PRODUCER/GROWER DETAILS										
1.INVSN	2.ITMSN	3.TYPE	4.MANUFACT CD	5.SOURCE STATE	6.TRANS CY	7.ADDRESS				
M. RODTEP DETAILS										
1.INVSN	2.ITMSN	3. QUANTITY		4. UQC	5. NO. OF UNITS	6. VALUE				

OTHER ADDITIONAL INFORMATION

**Glossary**

INVSN - Invoice Serial Number ITMSN - Item Serial Number A: DBK - Drawback, ROSL - Rebate of State Levies, B: DFIA - Duty Free Import Authorization, EXP - Export, IMP - Import, UQC - Unit Quantity Code FOB - Freight On Board D: INFO - Information CD - Code MSR - Measurement

E: ING - Ingredient F: RES CD - Result Code, RES TXT - Result Text ST DT - Start Date G: IRN - Image Reference Number CD - Code PLA - Pla

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

*Handwritten signatures and dates:*  
03/01/24  
03/01/24  
03/01/24



# INDIAN CUSTOMS EDI SYSTEM

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

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

Port Code  
INNSA1

IEC/Br  
GSTIN/TYPE  
CB CODE

TYPE  
Nos  
PKG

SB No  
6884031

EAHPA7973M  
09EAHPA7973M1Z1 GSN  
AAAFY8719LCH002

SB Date  
20-JAN-24

0

INV  
1  
56

ITEM  
1  
G.WT KGS

CONT  
0  
2464



\* SB22200120241545

## PART - IV - EXPORT SCHEME DETAILS

### N. REEXPORT DETAILS

1. INVS	2. ITMSN	3. BE SITE ID	4. BE NUMBER	5. BE DATE	6. BE INV SNO	7. BE ITEM S	8. BE QTY	9. BE UQC
---------	----------	---------------	--------------	------------	---------------	--------------	-----------	-----------

LET EXPORT COPY

OTHER ADDITIONAL INFORMATION

*P.*  
*[Signature]*  
03/01/24

*[Signature]*  
03-02-24

CB  
*[Signature]*  
6/1/23

LET EXPORT COPY

DATE

AUTHORIZED SIGNATORY

CHA NAME :AAAFY8719LCH002

PLACE

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

# EXPORT / TAX INVOICE

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

<b>Exporter :-</b> M A CREATION H NO A-15 EKTA VIHAR WEST B-33, ZIYARAT K SAMNE EKTA VIHAR , MORADABAD , MORADABAD , UTTAR PRADESH, 244001 INDIA	Invoice No. & Date :- MA/100/23-24 16.01.2024	IEC No. :- EAHPA7973M PAN :- EAHPA7973M GSTIN:- 09EAHPA7973M1Z1 Purchase Order No. : Other Reference : Buyer if other than consignee P R K G TRADING LLC, UAE JAIN TEXTILE TRADING, UAE ALMARSAS TRANSPORT LLC, UAE
---	---	---

<b>Consignee :-</b> SHAH WALI TRADING LLC Dubai UAE Email : raz1121@gmail.com	Country Of Origin INDIA	Country of Final Destination U.A.E.
Port of Discharge JEBEL ALI	Final Destination JEBEL ALI, U.A.E.	Terms Of Delivery Of Goods :- FOB (BY SEA)
Pre-Carriage By Truck	Place of Receipt by pre-carrier NHAVA SHEVA, RAIGAD	Terms Of Payment :- ADVANCE PAYMENT
Vessel / Flight No.	PORT OF LOADING JNPT, NHAVA SHEVA	

MARKS & C. NOS	DESCRIPTION OF GOODS	HSN CODE	QTY	UQC	RATE	FOB USD	FOB INR	UNDER LUT	TOTAL AMOUNT INR
FAH C/NOS 115-170	MENS SHIRTS OF COTTON	61051090	11424	NOS	8.95	102244.80	8435196.00	0.00	8435196.00
			11424			102244.80	8435196.00	0.00	8435196.00

Amount Chargeable In Words (In USD): ONE LAC TWO THOUSAND TWO HUNDRED FORTY FOUR AND CENTS EIGHTY ONLY.

PKGS 56 NT WT/KGS 2352.00 GR WT/KGS 2464.00	FOR M A CREATION  AUTHORIZED SIGNATORY
---	--

**Declaration**  
 We Intend to claim reward under Drawback/RoDTEP/ROSCITL.

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

P. A. / 03/01/24  
 P. R. K. G. / 03-01-24 C-13  
 6443/25



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

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

SB No  
6884025  
EAHPA7973M  
09EAHPA7973M1Z1 GSN  
AAAFY8719LCH002  
INVT  
1  
54  
ITEM  
1  
G.WT  
KGS  
CONT  
0  
2376

SB Date  
20-JAN-24



\*SB22200120241546

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

**PART - I - SHIPPING BILL SUMMARY**

<b>A STATUS</b>										
1.MODE	2.ASSESS	3.EXMN	4.JOBGING	5.MEIS	6.DBK	7.RODTP	8.LICENCE	9.DFRC	10.RE-EXP	11
SEA	N	Y	N	Y	Y	N	N	N		
<b>B DECLARANT DETAILS</b>										
12.PORT OF LOADING INNSA1 (Jawahar Lal Nehru (Nh)										
14.STATE OF ORIGIN Maharashtra										
16.PORT OF DISCHARGE AEJEA (Jebel Ali)										
<b>1.EXPORTER'S NAME &amp; ADDRESS</b>										
M A CREATION										
H NO A-15 EKTA VIHAR WEST B-33										
ZIYARAT K SAMNE EKTA VIHAR										
MORADABAD										
2.Type Private										
3. AD CODE: 6380218										
<b>4.RBI WAIVER NO.&amp; DT</b>										
5.CB NAME YSR LOGISTICS										
6.AEO										
<b>13.COUNTRY OF FINAL DESTINATION</b> UNITED ARAB EMIRATES										
<b>15.PORT OF FINAL DESTINATION</b> AEJEA (Jebel Ali)										
<b>17.COUNTRY OF DISCHARGE</b> UNITED ARAB EMIRATES										
<b>7.CONSIGNEE NAME &amp; ADDRESS</b>										
KLUCK TO CART GENERAL TRADING LLC										
P.O BOX 124045										
DUBAI UAE										
8. GSTIN / TYPE										
9.FOREX BANK A/C NO. 25XXXXXXXX561										
10.DBK BANK A/C NO. 25XXXXXXXX561										
11. IFSC NO. INDB0000151										
<b>C VALU SUMMARY</b>										
1.FOB VALUE 8119150.02										
2.FREIGHT 0										
3.INSURANC 0										
4.DISCOU 0										
5.COM 0										
6.DEDUCTIONS 0										
7.P/C 0										
8.DUTY 0										
9.CESS 0										
<b>D. EX.PR.</b>										
1.DBK CLAIM 243575										
2.IGST AMT										
3.CESS AMT										
4.IGST VALUE										
5.RODTEP AMT 0										
6.ROSTL AMT 491208										
<b>E MANIFEST DETAILS</b>										
1.MAWB NO.										
2.MAWB DT										
3.HAWB NO.										
4.HAWB DT										
N.O.C.										
4. CIN NO. 24PCEG0120529333500										
5. CIN DT. 20-JAN-24										
6. CIN SITE ID INNSA1										
<b>F INVOICE SUMMARY</b>										
1.SNO 1										
2.INV NO. MA/99/23-24										
3. INV AMT. 98593.2										
4.CURRENTC USD										
<b>G. EQUIPMENT DETAILS</b>										
1.CONTAINER										
2.SEAL										
3.DATE										
4.S No										
<b>H CHALLAN DETAILS</b>										
1SR.NO										
2.CHALLAN NO										
3.PAYMT DT										
4.AMOUNT										
Certified that ( 54 ) Packages have been stuffed in ( 1 X ) Container No. TLU-1948276 & Sealed 425223										
<b>I. ANNEX DETAILS</b>										
1.SEAL TYPE WAREHOUSE SEALED										
2.NATURE OF CARGO CONTAINERISED										
3.NO. OF PACKETS Under general supervision 0										
4.NO. OF CONTAINERS										
5.LOOSE PACKETS										
6.MARKS & NUMBERS AS PER INVOICE," WE INTEND TO CLAIM BENEFIT/REWARD UNDER MEIS/RODTEP/REBATE OF STATE & CENTRAL TAXES & LEVIES SCHEME" CFS/JWR (JNCH)										
<b>J. PROCESS DETAILS</b>										
1.EVENT										
2.DATE										
3.TIME										
4.LEO NO.										
5.Submission 20-JAN-24 08:29										
6.LEO Date.										
5.Assessment 20-JAN-24 13:08										
8.BRC Realisation Date 31-OCT-24										
7.Examination 20-JAN-24 15:46										
9.LEO										

39/591  
20-JAN-24  
31-OCT-24  
Anand Kumar  
SUPERINTENDENT OF CUSTOMS (P)

Signature Not Verified  
Digitally signed by DS CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS 05  
Date: 2024.01.20 15:46:39 IST  
Reason: CUSTOMS  
Location: INDIA

**Glossary**

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

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

*Handwritten signatures and initials: P, CB, DW, 03-02-24*



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

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

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

SB No  
6884025  
 EAHPA7973M  
 09EAHPA7973M1Z1 GSN  
 AAIFY8719LCH002  
 SB Date  
20-JAN-24  
 0  
 0  
 0  
 2376  
 CONT  
 0  
 2376



\*SB22200120241546

**PART - II - INVOICE DETAILS**

A. REF  
 B. TRANSACTION PARTIES  
 C. VAL DTLs

1.S.No 1	2.INVOICE No. & Dt. MA/99/23-24 16/01/2024	3.P.O.No. & Dt.	4.LoC No. & Dt	5.Contract No.&Dt	6.AD code 6380218	7.INVTERM FOB		
1.EXPORTER'S NAME & ADDRESS M A CREATION H NO A-15 EKTA VIHAR WEST B-33 ZIYARAT K SAMNE EKTA VIHAR 244001			2.BUYER'S NAME & ADDRESS P R K G TRADING LLC, UAE JAIN TEXTILE TRADING, UAE ALMARSA TRANSPORT LLC, UAE					
3.THIRD PARTY NAME & ADDRESS			4.BUYER AEO STATUS					
1.INVOICE VALUE 98593.2 USD	2.FOB VALUE 98593.2 USD	3.FREIGHT 0 USD	4.INSURANCE 0 USD	5.DISCOUNT 0	6.COMMISON 0	7.DEDUCT 0	8.P/C	9.EXCHANGE RATE 1 USD INR 82.35
1.ItemSNo 1	2.HS CD 61051090	3.DESCRPTION MENS SHIRTS OF COTTON		4.QUANTITY 11016	5.UQC NOS	6.RATE 8.95	7.VALUE(F/C) 98593.2	

LET EXPORT

*P. D. 03-02-24*  
*R. [Signature] 03/02/24*  
*CM [Signature] 03/02/24*

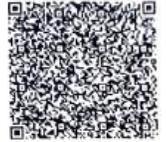
D. ITEM DETAILS



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

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

SB No  
6884025  
EAHPA7973M  
09EAHPA7973M1Z1 GSN  
AAAFY8719LCH002  
SB Date  
20-JAN-24  
0  
0  
INV  
1  
54  
ITEM  
1  
G.WT  
KGS  
CONT  
0  
2376



\*SB22200120241546

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

**PART - III - ITEM DETAILS**

1. INVS N	2. ITEMS N	3. HS CD	4. DESCRIPTION		5. QUANTITY	6. UQC	7. RATE	8. VALUE (F/C)	9. FOB (INR)	10. PMV
1	1	61051090	MENS SHIRTS OF COTTON		11016	NOS	8.95	98593.2	8119150.02	812.21
11. DUTY AMT		12. CESS RT		13. CESAMT	14. DBKCLMD	15. IGSTSTAT	16. IGST VALUE		17. IGST AMOUNT	18. SCHCOD
				Y	LUT					60
19. SCHEME DESCRIPTION			20. SQC MSR		21. SQC UQC		22. STATE OF ORIGIN		23. DISTRICT OF ORIGIN	
Drawback and ROSCTL			11016		NOS		Maharashtra		MUMBAI SUBURBAN	
24. PT Abroad		25. COMP CESS		26. END USE		27. FTA BENEFIT AVAILED		28. REWARD BENEFIT		29. THIRD PARTY ITEM
NCPTI		0 INR		GNX100		Y		Yes		N

INVOICE (1/1)

LET EXPORT COM

P. A. Lalwani

12/1/24  
03-02-24

CB

P. A. Lalwani



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

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

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

SB No  
6884025  
EAHPA7973M  
09EAHPA7973M1Z1 GSN  
AAAFY8719LCH002

SB Date  
20-JAN-24  
0

INV  
1  
54

ITEM  
1  
G.WT KGS

CONT  
0  
2376



**PART - IV - EXPORT SCHEME DETAILS**

**A. DRAWBACK & ROSL CLAIM**

1.INV SNO	2.ITEM SNO	3.DBK SNO.	4.QTY/WT	5.VALUE	6.RATE	7.DBK AMT	8.STALEV	9.CENLEV	10.ROSC TL AMT
1	1	610501B	11016	8119150.02	3	243574.5	292289	198919	491208

**B. AA / DFIA LICENCE DETAILS**

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

**C. JOBBING DETAILS**

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

**D. SINGLE WINDOW DECLARATION**

1.INVSN	2.ITMSN	3.INFO	4.QUALIFIER	5.INFO CD	6.INFO TEXT	7.INFO MSR	8.UQC
1	1	ORC	DOO	483			
1	1	CHR	SQC			11016	NOS
1	1	ORC	EPT	NCPTI			
1	1	DTY	GCESS			0	INR
1	1	ORC	STO	27			

**E. SINGLE WINDOW DECLARATION - CONSTITUENTS**

1.INVSN	2.ITMSNO	3.C SNO	4.NAME	5.CODE	6.PERCENTAGE	7.YIELD PCT	8.ING

**F. SINGLE WINDOW DECLARATION - CONTROL**

1.INVSN	2.ITMSNO	3.CONTROL TYPE	4.LOCATION	5.ST DT	6.END DT	7.RES CD	8.RES TEXT

**G.SUPPORTING DOCUMENTS**

1.INVSN	2.ITMSNO	3 DOCTYPCD	4. ICEGATE ID	5. IRN	6.PARTY CD	7.ISSUE PLA	8.ISS DT	9.EXP DT
1	1	934000	YSRLOG2023	2024012000002402		UNITED ARAB	18-JAN-24	
1	1	271000	YSRLOG2023	2024012000002404		UNITED ARAB	18-JAN-24	
1	1	380000	YSRLOG2023	2024012000002403		UNITED ARAB	18-JAN-24	

**H.INVOICE DETAILS**

1.SNO	2.INVOICE NO	3.INVOICE AMOUNT	4.CURRENCY
1	MA/99/23-24	98593.2	USD

**I.CONTAINER DETAILS**

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

**J.AR4 DETAILS**

1.INVSN	2.ITMSN	3.AR4 NUMBER	4.AR4 DATE	5.COMMISSIONERATE	6.DIVISION	7.RANGE

**K. THIRD PARTY DETAILS**

1.INVSN	2.ITMSN	3.IEC	4. EXPORTER NAME	5. ADDRESS	6.GSTN ID AND TYPE

**L. ITEM MANUFACTURER/PRODUCER/GROWER DETAILS**

1.INVSN	2.ITMSN	3.TYPE	4.MANUFACT CD	5.SOURCE STATE	6.TRANS CY	7.ADDRESS

**M. RODTEP DETAILS**

1.INVSN	2.ITMSN	3. QUANTITY	4. UQC	5. NO. OF UNITS	6. VALUE

OTHER ADDITIONAL INFORMATION

**Glossary**

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

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*P. D. 03/01/24*  
*CB*  
*03-01-24*  
*03/01/24*



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

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

Port Code	INNSA1	SB No	6884025	SB Date	20-JAN-24
IEC/Br			EAHPA7973M		0
GSTIN/TYPE			09EAHPA7973M1Z1	GSN	
CB CODE			AAAFY8719LCH002		
TYPE		INV		ITEM	CONT
Nos		1		1	0
PKG		54	G.WT	KGS	2376

\*SB22200120241546

**PART - IV - EXPORT SCHEME DETAILS**

**N. REEXPORT DETAILS**

1. INVS	2. ITMSN	3. BE SITE ID	4. BE NUMBER	5. BE DATE	6. BE INV SNO	7. BE ITEM S	8. BE QTY	9. BE UQC
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LET EXPORT COPY

*Handwritten signature and date: 03/02/24*

*Handwritten signature and date: 03/02/24 CB*

*Handwritten signature and date: 04/02/24*

LET EXPORT COPY

DATE

AUTHORIZED SIGNATORY

CHA NAME :AAAFY8719LCH002

PLACE

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Visit ICEGATE portal to verify latest version\*.



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

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

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

SB No  
6883981  
EAHPA7973M  
09EAHPA7973M1Z1 GSN  
AAAFY8719LCH002

SB Date  
20-JAN-24  
0

INV  
1  
60

ITEM  
1  
G.WT KGS

CONT  
0  
2640



\*SB22200120241545

**PART - I - SHIPPING BILL SUMMARY**

A STATUS	1.MODE	2.ASSESS	3.EXMN	4.JOBING	5.MEIS	6.DBK	7.RODTP	8.LICENCE	9.DFRC	10.RE-EXP	11.
	SEA	N	Y	N	Y	Y	N	N	N		
B DECLARANT DETAILS	12.PORT OF LOADING INNSA1 (Jawaharlal Nehru (Nh))					13.COUNTRY OF FINAL DESTINATION UNITED ARAB EMIRATES					
	14.STATE OF ORIGIN Maharashtra					15.PORT OF FINAL DESTINATION AEJEA (Jebel Ali)					
C VALU SUMMARY	16.PORT OF DISCHARGE AEJEA (Jebel Ali)					17.COUNTRY OF DISCHARGE UNITED ARAB EMIRATES					
	1.EXPORTER'S NAME & ADDRESS M A CREATION H NO A-15 EKTA VIHAR WEST B-33 ZIYARAT K SAMNE EKTA VIHAR MORADABAD					7. CONSIGNEE NAME & ADDRESS Almarsa Transport LLC UAE, Dubai, RAS ALKHOUR Industrial area 2, St no 7 gate no 63 Email Bekoboss@yahoo.com Tel 00971 58107 AE					
	3. AD CODE: 6380218					8. GSTIN / TYPE 09EAHPA7973M1Z1 GSN					
	4.RBI WAIVER NO.& DT					9. FOREX BANK A/C NO. 25XXXXXX561					
	5.CB NAME YSR LOGISTICS					10.DBK BANK A/C NO. 25XXXXXX561					
	6.AEO					11. IFSC NO. INDB0000151					
E MANIFEST DETAILS	1.FOB VALUE	2.FREIGHT	3.INSURANC	4.DISCOU	5.COM	D. EX.PR.	1.DBK CLAIM	2.IGST AMT	3.CESS AMT		
	9021277.8	0	0	0	0		270638				
F INVOICE SUMMARY	6.DEDUCTIONS	7.P/C	8.DUTY	9.CESS			4.IGST VALUE	5.RODTEP AMT	6.ROSTL AMT		
	0	0						0	545787		
G EQUIPMENT DETAILS	1.MAWB NO.	2.MAWB DT	3.HAWB NO.	4.HAWB DT	N.O.C.	H CHALLAN DETAILS	1.SNO	2.INV NO.	3. INV AMT.	4.CURRENC	
							1	MA/98/23-24	109548	USD	
I ANNEX DETAILS	4. CIN NO. 24PCEG0120529328100		5. CIN DT. 20-JAN-24		6. CIN SITE ID INNSA1	CHALLAN DETAILS	1SR.NO	2.CHALLAN NO	3.PAYMT DT	4.AMOUNT	
	1.CONTAINER		2.SEAL		3.DATE		4.S No	Certified that ( 60 ) Packages have been stuffed in ( 20 ) Conts per No. TCU-1948776 & Sealed with Customs Seal No. 4352123 Under general supervision of JNCH			
J PROCESS DETAILS	1.SEAL TYPE WAREHOUSE SEALED		2.NATURE OF CARGO CONTAINERISED		3.NO. OF PACKETS 88		4.NO. OF CONTAINERS 0		5.LOOSE-PACKETS 0		
	6.MARKS & NUMBERS AS PER INVOICE," WE INTEND TO CLAIM BENEFIT/REWARD UNDER MEIS/RODTEP/REBATE OF STATE & CENTRAL TAXES & LEVIES SCHEME"										
J PROCESS DETAILS	1.EVENT	2.DATE	3.TIME	4.LEO NO.	Supdt. of Customs (Prev) 20-JAN-24						
	5.Submission	20-JAN-24	08:22	6.LEO Date.							
	5.Assessment			8.BRC Realisation Date							
	7.Examination	20-JAN-24	13:08								
	9.LEO	20-JAN-24	15:45								

33/590  
Supdt. of Customs (Prev)  
20-JAN-24  
ANAND KUMAR  
SUPERINTENDENT OF CUSTOMS (P)

Signature Not Verified  
Digitally signed by DS CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS 05  
Date: 2024.01.20 15:48:53 IST  
Reason: CUSTOMS  
Location: INDIA

**Glossary**

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

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Handwritten signature and date: 03/01/24

Handwritten signature and date: 03/01/24



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

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

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

SB No  
6883981  
EAHPA7973M  
09EAHPA7973M1Z1 GSN  
AAAFY8719LCH002

SB Date  
20-JAN-24  
0

INV	ITEM	CONT
1	1	0
60	G.WT KGS	2640



**PART - II - INVOICE DETAILS**

A. REF	1.S.No	2.INVOICE No. & Dt.	3.P.O.No. & Dt.	4.LoC No. & Dt	5.Contract No.&Dt	6.AD code	7.INVTERM			
1	MA/98/23-24	16/01/2024				6380218	FOB			
B. TRANSACTION PARTIES	1.EXPORTER'S NAME & ADDRESS			2.BUYER'S NAME & ADDRESS						
	M A CREATION H NO A-15 EKTA VIHAR WEST B-33 ZIYARAT K SAMNE EKTA VIHAR 244001			P R K G TRADING LLC, UAE JAIN TEXTILE TRADING, UAE ALMARSA TRANSPORT LLC, UAE						
	3.THIRD PARTY NAME & ADDRESS			4.BUYER AEO STATUS						
C.VAL DTLs	1.INVOICE VALUE		2.FOB VALUE	3.FREIGHT	4.INSURANCE	5.DISCOUNT	6.COMMISON	7.DEDUCT	8.P/C	9.EXCHANGE RATE
	109548 USD		109548 USD	0 USD	0 USD	0	0	0		1 USD INR 82.35
D. ITEM DETAILS	1.ItemSNo	2.HS CD	3.DESCRPTION			4.QUANTITY	5.UQC	6.RATE	7.VALUE(F/C)	
	1	61051090	MENS SHIRTS OF COTTON			12240	NOS	8.95	109548	

LET EXPORT

*P. S. 03/01/24*

*AL Dinesh 03-02-24*

*CB [Signature] 04/01/24*





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

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

SB No  
6883981  
EAHPA7973M  
09EAHPA7973M1Z1 GSN  
AAAFY8719LCH002

SB Date  
20-JAN-24  
0

INV  
1

ITEM  
1

CONT  
0

60 G.WT KGS 2640



\*SB22200120241545

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

**PART - IV - EXPORT SCHEME DETAILS**

**A. DRAWBACK & ROSL CLAIM**

1.INV SNO	2.ITEM SNO	3.DBK SNO.	4.QTY/WT	5.VALUE	6.RATE	7.DBK AMT	8.STALEV	9.CENLEV	10.ROSC TL AMT
1	1	610501B	12240	9021277.8	3	270638.33	324766	221021	545787

**B. AA / DFIA LICENCE DETAILS**

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

**C. JOBBING DETAILS**

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

**D. SINGLE WINDOW DECLARATION**

1.INVSN	2.ITMSN	3.INFO	4.QUALIFIER	5.INFO CD	6.INFO TEXT	7.INFO MSR	8.UQC
1	1	ORC	DOO	483			
1	1	CHR	SQC			12240	NOS
1	1	ORC	EPT	NCPTI			
1	1	DTY	GCESS			0	INR
1	1	ORC	STO	27			

**E. SINGLE WINDOW DECLARATION - CONSTITUENTS**

1.INVSN	2.ITMSNO	3.C SNO	4.NAME	5.CODE	6.PERCENTAGE	7.YIELD PCT	8.ING

**F. SINGLE WINDOW DECLARATION - CONTROL**

1.INVSN	2.ITMSNO	3.CONTROL TYPE	4.LOCATION	5.ST DT	6.END DT	7.RES CD	8.RES TEXT

**G.SUPPORTING DOCUMENTS**

1.INVSN	2.ITMSNO	3 DOCTYPCD	4. ICEGATE ID	5. IRN	6.PARTY CD	7.ISSUE PLA	8.ISS DT	9.EXP DT
1	1	271000	YSRLOG2023	2024012000002399		UNITED ARAB	18-JAN-24	
1	1	380000	YSRLOG2023	2024012000002398		UNITED ARAB	18-JAN-24	
1	1	934000	YSRLOG2023	2024012000002397		UNITED ARAB	18-JAN-24	

**H.INVOICE DETAILS**

1.SNO	2.INVOICE NO	3.INVOICE AMOUNT	4.CURRENCY
1	MA/98/23-24	109548	USD

**I.CONTAINER DETAILS**

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

**J.AR4 DETAILS**

1.INVSN	2.ITMSN	3.AR4 NUMBER	4.AR4 DATE	5.COMMISSIONERATE	6.DIVISION	7.RANGE

**K. THIRD PARTY DETAILS**

1.INVSN	2.ITMSN	3.IEC	4. EXPORTER NAME	5. ADDRESS	6.GSTN ID AND TYPE

**L. ITEM MANUFACTURER/PRODUCER/GROWER DETAILS**

1.INVSN	2.ITMSN	3.TYPE	4.MANUFACT CD	5.SOURCE STATE	6.TRANS CY	7.ADDRESS

**M. RODTEP DETAILS**

1.INVSN	2.ITMSN	3. QUANTITY	4. UQC	5. NO. OF UNITS	6. VALUE

**Glossary**

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

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

OTHER ADDITIONAL INFORMATION

*M. 03/01/24*  
*CB Ray 03/01/24*



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

Port Code	INNSA1	SB No	6883981	SB Date	20-JAN-24
IEC/Br			EAHPA7973M		0
GSTIN/TYPE			09EAHPA7973M1Z1	GSN	
CB CODE			AAAFY8719LCH002		
TYPE		INV		ITEM	CONT
Nos		1		1	0
PKG		60	G.WT	KGS	2640



\* SB22200120241545

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

**PART - IV - EXPORT SCHEME DETAILS**

**N. REEXPORT DETAILS**

1. INVS	2. ITMSN	3. BE SITE ID	4. BE NUMBER	5. BE DATE	6. BE INV SNO	7. BE ITEM S	8. BE QTY	9. BE UQC
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OTHER ADDITIONAL INFORMATION

LET EXPORT COPY

*[Handwritten signature]*  
03/01/24

*[Handwritten signature]*  
03-02-24

CB  
*[Handwritten signature]*  
04/03/25



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

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

<b>Port Code</b>	<b>SB No</b>	<b>SB Date</b>
INNSA1	6883981	20-JAN-24
<b>IEC/Br</b>	EAHPA7973M	0
<b>GSTIN/TYPE</b>	09EAHPA7973M1Z1 GSN	
<b>CB CODE</b>	AAAFY8719LCH002	
<b>TYPE</b>	<b>INV</b>	<b>ITEM</b>
	1	1
<b>Nos</b>	60	<b>G.WT</b>
<b>PKG</b>		<b>KGS</b>
		2640



\*SB22200120241541

**PART - V - DECLARATIONS**

A. DECLARATION STATEMENT

LET EXPORT COPY

B. AUTHORIZED SIGNATORY

DATE  
PLACE

AUTHORIZED SIGNATORY

CHA NAME :AAAFY8719LCH002

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

**25 PANCHANAMA dated 03.02.2024 DRAWN AT CFS- JWR Logistics Pvt. Ltd., Village- Padeghar, Panvel, Navi Mumbai - 410206**

<b>Pancha No. 1</b>		<b>Pancha No. 2</b>	
Name :	Ishwar Hiraman Patil	Name :	Dipak Sadashiv Gopale
Age :	43	Age :	29
Address :	Uran, Raigarh, Maharashtra-400702.	Address :	Ahmadnagar, Maharashtra-422602.
Occupation :	Pvt Service	Occupation :	Pvt Service
Mobile No. :	9821076483	Mobile No. :	8291738729

We the above mentioned Panchas were called upon by a person who introduced himself as Shri Ashok Kumar Nayak, an Intelligence Officer, SIIB(X), JNCH on 03.02.2024 at 1130 hrs at JWR CFS, 15-23, National Highway 4B, Panvel-JNPT Highway, Village- Padeghar, Ulwe, Panvel, Navi Mumbai, Maharashtra-400210 to witness the examination of goods of exporter M/s. M A Creation (IEC:EAHPA7973M) covered under 03 Shipping Bills No. 6884031, 6884025 & 6883981 all dtd 20.01.2024 stuffed inside container No. TCLU1948776 in JWR CFS, for confirmation of declaration in respect of description of goods, quantity and any other declaration thereof.

Here we were introduced to Shri Ashok Kumar Nayak, IO/SIIB(X) and Shri Rajan A Sarang, authorized representative CB M/s YSR Logistics (CHA License No: 11/2708) having Kardex No.6493/2023. Then the officer explained to us that the exporter M/s. M A Creation (IEC:EAHPA7973M) having address at First Floor, Shop No. 02, Prop No. WZ-36, Village Aslatpur, Janakpuri, New Delhi-110058 as filed 03 Shipping Bills No. 6884031, 6884025 & 6883981 all dtd 20.01.2024 through their Customs Broker M/s. YSR Logistics (CHA License No: 11/2708) for export of their consignment.

We were shown the Hold letter No. 254/2022-23/SIIB(X) dtd. 25.01.2024 signed by Deputy Commissioner of Customs, SIIB(X), JNCH regarding hold of 03 Shipping Bills having No 6884031, 6884025 & 6883981 all dtd 20.01.2024 stuffed in container no. TCLU1948776 of M/s. M A Creation (IEC: EAHPA7973M), filed through their authorized Customs Broker M/s. YSR Logistics (CHA License No: 11/2708). Further we were shown the above-mentioned Shipping Bill, Export Invoice & Packing List of the goods attempted to be exported.

Further, the above-mentioned officer requested us to bear witness to the seal cutting, destuffing and the examination proceedings of the goods covered under 03 Shipping Bill No. 6884031, 6884025 & 6883981 all dtd 20.01.2024 to which we both voluntarily agreed.

P. *[Signature]*  
03/02/24

P. *[Signature]*  
02/02/24

CA *[Signature]*  
6493/23  
02/2/24

Thereafter, all of us proceeded to the location outside Shed-D where the container No. TCLU1948776 found placed. The container was found sealed with intact bottle seal no. 4352123, which was then cut by the seal cutting person available in the CFS. Further, the goods were destuffed into location H-17 in Shed No. D. Then at the said location, a total of 170 packages were found placed for above mentioned 03 Shipping Bills. The goods were found to be packed in white polypropylene bags. There after each of these packages were opened by the laborers available in the CFS with the help of CHA and CFS staff and further the officer started examining the goods thoroughly.

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

Sr.No.	S/B No. & Date	Description of Goods	FOB (in Rs.)	Drawback (in Rs.)	RoSCTL (in Rs.)	IGST
1.	6884031 dtd 20.01.2024	Mens Shirt of Cotton	8419859.28	252596	509402	LUT
2.	6884025 dtd 20.01.2024	Mens Shirt of Cotton	8119150.02	243575	491208	LUT
3.	6883981 dtd 20.01.2024	Mens Shirt of Cotton	9021277.8	270638	545787	LUT

**During 100% examination, goods covered under Shipping Bill No. 6884031, 6884025 & 6883981 all dtd 20.01.2024 were found as declared in terms of quantity and declared description in the said shipping bill.**

Thereafter, samples of the readymade garments were drawn randomly in duplicate from the said consignment in our presence. Further, the said samples as drawn above were sealed with wax seal and taken over for the purpose of further investigation by the said Customs Officer. We have put our dated signatures as a token of having witnessed the samples drawl process and sealing of the same in the presence of Shri Rajan A Sarang, authorized representative CB M/s YSR Logistics (CHA License No: 11/2708).

All the goods pertaining to M/s. M A Creation (IEC: EAHPA7973M) covered under 03 Shipping Bills No. 6884031, 6884025 & 6883981 all dtd 20.01.2024 were re-packed in the same packages and kept back inside Shed-D at location H-17, JWR CFS in our presence and the same were handed over to Manager, JWR CFS for safe custody.

We have put our dated signatures on the Shipping bill No. 6884031, 6884025 & 6883981 all dtd 20.01.2024 filed by exporter M/s. M A Creation (IEC:EAHPA7973M), Export Invoice and Packing List and other relevant documents as a token of having seen the same and being present during the examination.

P. A. S.  
20/01/24

P. 2  
D. S. R.  
20/01/24

P. S.  
6490723  
20/01/24

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The Panchanama running into 03 pages ended on the same place and same date i.e. 03.02.2024 at 1415 hrs. The Panchanama was carried out in our presence as per our say and in the presence of the authorized Customs Broker representative. The Panchanama was carried out in peaceful and systematic manner and no untoward event happened during the course of drawing the Panchanama and no damage was done to the subject goods.

Drawn by me, on the 03<sup>rd</sup> day of February 2024.

*Ashok*  
03/02/2024  
I.O./SIIB(X), JNCH  
(Ashok Kumar Nayak)

*[Signature]*  
03/02/24  
(Representative of CB)

In presence of:

*Paramveer Singh Nain*  
Pancha-I

(Paramveer Singh Nain)  
I.O./SIIB(X), JNCH

*Goopale Deepak S*

Pancha-II  
*[Signature]*  
03-02-24



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



F.No. SG/MISC-336/2023-24/SIIB(X)JNCH

Date: 07.02.2024

To,

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

**Sub: Testing of sample pertaining to Shipping Bill No. 6883981 dtd 20.01.2024  
by M/s. M A Creation (IEC: EAHPA7973M) – reg.**

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to 6883981 dtd 20.01.2024 for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	6883981 dtd 20.01.2024	Men's Shirt of Cotton	01

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

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

Thanking you.

Yours sincerely,

(Shaikh Salman)

Dy. Commissioner of Customs  
SIIB(X), JNCH

Encl: as above.

Lab No. 147/SIIB (X)

Dt. 09.02.24

SB No. = 6883981 dt 20/01/2024

Report:- The sample as received is in the form of dyed woven ready made garment (mens shirt). It is wholly composed of spun yarns of cotton.

Total wt of sample = 306.0 gm

wt of Base fabric = 302.6 gm

wt of Button = Balance

CRS m of sample = Balance

Sealed remnant returned

15/02/2024

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

M. Maity 15/02/2024  
डॉ. मृत्युंजय माइति  
Dr. MRITUNJOY MAITY  
रसायन परीक्षक ग्रेड-II  
CHEMICAL EXAMINER GR-II  
J.N.C.H. Laboratory Nhava Sheva

C.E.II

**Market Enquiry Report of M/s. M A Creation (IEC: EAHPA7973M) conducted on 07.02.2024.**

As approved by the competent authority, the undersigned officer from SIIB (X) along with Shri Vaibhav Padwal, authorized representative of exporter, conducted a market survey of goods covered under Shipping Bills No. **6884031, 6884025, 6883981** all dated **20.01.2024** presented for export by M/s. M A Creation (IEC: EAHPA7973M). The officer carried representative samples of the goods which were drawn from the aforesaid consignment covered under the said Shipping Bills. Market enquiry was conducted on 07.02.2024 in wholesale market near Masjid Bunder, Mumbai.

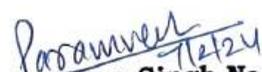
To ascertain the fair market value of the goods, we visited the different Wholesale Shops near Masjid Bunder, Mumbai. The samples were opened in the presence of authorized representative of exporter Shri Vaibhav Padwal. Representative samples were shown to the shopkeeper of subject goods and quotation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

S/B No.	Item Description	Shop 1	Shop 2	Shop 3	Average wholesale price	PMV	Re-determined FOB Value= Declared FOB * (Re-determined PMV/Declared PMV)
		A D Garment, Sheriff Devji Street, Mumbai-03	A K Enterprises, Chakla Street, Mumbai-03	S G, Mohammed Ali Road, Masjid Bunder (W), Mumbai-03			
6884031 dtd 20.01.2024	Mens Shirt of Cotton	475	470	475	473	812	4906859
6884025 dtd 20.01.2024	Mens Shirt of Cotton	475	470	475	473	812	4731614
6883981 dtd 20.01.2024	Mens Shirt of Cotton	475	470	475	473	812	5257349

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

  
(Vaibhav Padwal)

**Authorized representative of exporter**

  
(Paramveer Singh Nain)  
IO/SIIB(X)

**SUMMONS**

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

To,

**M/s M. A. Creation**

**H No. A-15, Ekta Vihar West, B-33, Ziyarat  
K Samne, Ekta Vihar, Moradabad, Uttar  
Pradesh-244001**

WHEREAS, I, **Kumar Swetank** am making inquiry in connection with investigation w.r.t. **SB No. 6884031, 6884025 and 6883981** all dated **20.01.2024** under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

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

- 1. to depose statement verbally and in writing**
- 2. documents w.r.t. SB No. 6884031, 6884025 and 6883981 all dated 20.01.2024**
- 3. Any other documents related to this investigation**

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I do hereby summon you to appear before me  **in person** / or  **by an authorised agent** on **2025-01-09** at **11:00:AM** at the office of **B-403, 4th Floor, SIIB(X), JNCH Nhava Sheva**

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

Given under my hand and seal of office to-day the **02** day of **January, 2025** at **JNCH, Nhava Sheva**



Seal of Office.

Name : **Kumar Swetank**

Signature : ..... *[Handwritten Signature]*  
21/1/2025

Designation : **Superintendent / Appraiser / Senior Intelligence Officer**



You are here Home >> Track Consignment

Quick help

## Track Consignment

\* Indicates a required field.

\* Consignment Number

EM082310871IN

Track More

Booked At	Booked On	Destination Pincode	Tariff	Article Type	Delivery Location	Delivery Confirmed On
Panvel BPC	17/12/2024 15:39:04	110018	41.30	Inland Speed Post	Tilak Nagar S.O (West Delhi)	26/12/2024 17:44:45

Event Details For : EM082310871IN

Current Status : Item Delivered(Sender)

Date	Time	Office	Event
26/12/2024	17:44:45	Jnpt S.O	Item Delivered(Sender)
26/12/2024	10:49:23	Jnpt S.O	Out for Delivery
26/12/2024	09:16:17	Jnpt S.O	Item Received
26/12/2024	04:59:42	Panvel Sorting L2U	Item Dispatched
26/12/2024	03:48:33	Panvel ICH	Item Dispatched
26/12/2024	00:54:01	Panvel ICH	Item Bagged
25/12/2024	17:55:55	Panvel ICH	Item Received
25/12/2024	10:19:39	Panvel Sorting L2U	Item Dispatched
25/12/2024	08:44:28	Mumbai PH	Item Dispatched
25/12/2024	03:40:46	THANE NSH	Item Dispatched
25/12/2024	00:31:17	THANE NSH	Item Bagged
24/12/2024	21:52:28	THANE NSH	Item Received
24/12/2024	19:22:35	Mumbai NSH	Item Dispatched
24/12/2024	12:49:57	Mumbai NSH	Item Bagged
21/12/2024	22:01:35	MA RMS Bhawan	Item Dispatched
21/12/2024	15:58:38	Tilak Nagar S.O (West Delhi)	Item Dispatched
20/12/2024	19:43:05	Tilak Nagar S.O (West Delhi)	Item Bagged
20/12/2024	15:20:54	Tilak Nagar S.O (West Delhi)	Item Returned No such person in the address
20/12/2024	09:28:26	Tilak Nagar S.O (West Delhi)	Out for Delivery
20/12/2024	08:09:11	Tilak Nagar S.O (West Delhi)	Item Received
20/12/2024	07:57:04	Tilak Nagar S.O (West Delhi)	Item Received
20/12/2024	07:44:43	Tilak Nagar S.O (West Delhi)	Item Received
20/12/2024	05:00:00	New Delhi NSH	Item Dispatched
20/12/2024	02:00:00	Delhi AP TMO	Item Dispatched
19/12/2024	23:48:02	New Delhi NSH	Item Bagged

**SUMMONS**

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

To,

M/s M. A. Creation

H No. A-15, Ekta Vihar West, B-33,  
Ziyarat K Samne, Ekta Vihar, Moradabad,  
Uttar Pradesh-244001

WHEREAS, I, Kumar Swetank am making inquiry in connection with  
SB No. 6884031, 6884025, 6883981 all dated 20.01.2024 under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

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

1. Tax Invoices, GSTR2A/2B of exporter and domestic supplier etc.
2. Documents required to depose statement verbally and in writing
3. Copy of past shipping bills, Invoices, BRC and other relevant documents

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs  
Act, 1962, I do hereby summon you to appear before me  in person / or  by an  
authorised agent on 2024-12-26 at 12:30:PM at the office of  
B-403, 4th Floor, SIIB(X), JNCH Nhava Sheva

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

Given under my hand and seal of office to-day the 16 day of December, 2024 at  
JNCH, Nhava Sheva



Name : Kumar Swetank

Signature : .....  
16/12/2024

Designation :  
Superintendent / Appraiser / Senior Intelligence Officer





भारतसरकार/ Government of India  
वित्तमंत्रालय /Ministry of Finance  
आयुक्त सीमाशुल्क एन.एस.-II कार्यालय  
Office of Commissioner of Customs NS-II  
जवाहरलालनेहरूकस्टमहाउस, न्हावाशेवा,  
जिला- रायगढ़, महाराष्ट्र - 400 707  
Jawaharlal Nehru Custom House, Nhava Sheva,  
Dist- Raigad, Maharashtra - 400 707



F.No.SG/INV-202/23-24/SIIB(X) JNCH

Date 11.2024

REMINDER-I

TO

The Dy. /Asst. Commissioner of CGST  
Div-Moradabad, Range-Moradabad-I,  
Locco Shed, Near Locco Bridge, Moradabad  
Uttar Pradesh-244001

EM082310275IN

09/12/24

Madam/Sir,

**Sub: Verification of the genuineness of exporter M/s M.A Creation (GSTIN-09EAHPA7973M1Z1)- reg.**

Please refer to this office letter of even no. dated 31/01/2024 (Copy enclosed). Till date no reply is received.

This unit is investigating a case against the exporter M/s M.A Creation (GSTIN-09EAHPA7973M1Z1) wherein, apparently Govt. revenue implications are there.

In this regard, it is requested to verify the following queries relating to the exporter M/s M.A Creation (GSTIN-09EAHPA7973M1Z1)

- (i) Verify the genuineness of M/s M.A Creation (GSTIN-09EAHPA7973M1Z1) by physically verifying the place of visit.
- (ii) Whether the said exporter has filed the GST Returns regularly or otherwise,
- (iii) It is further requested to kindly forward the GSTR1 and GSTR2A of the exporter for the period October 2023 to March 2024 .

The outcome of verification may please be communicated to this office at the earliest ([siibx.jnch@gov.in](mailto:siibx.jnch@gov.in)). Also, if any adversity is found; you may initiate appropriate action at your end under the provisions of the GST Act.

This issues with the approval of Jt. Commissioner of Customs, SIIB(X)/JNCH

Yours faithfully,

(I. Ramalingeshwara Rao )  
Asst. Commissioner of Customs  
SIIB(X), JNCH, NhavaSheva

Copy To,

The Deputy Director NCTC.  
Near Canara Bank, opp. Patkar Hall,  
New Marine Lines,  
Mumbai, Maharashtra 400020

EM082309414IN

09/12/24

**SUMMONS**

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

To,

M/s M. A. Creation

H No. A-15, Ekta Vihar West, B-33, Ziyarat  
K Samne, Ekta Vihar, Moradabad, Uttar  
Pradesh-244001

EM078385913JN  
06/11/2024

WHEREAS, I, Kumar Swetank am making inquiry in connection with investigation related to goods covered under shipping bill no. 6884031, 6884025, 6883981 all dated 20.01.2024 under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

(a) give evidence and / or

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

1. to depose statement verbally and in writing

2. documents w.r.t. Shipping Bill No. 6884031, 6884025, 6883981 all dated 20.01.2024

3. Any other documents related to this investigation

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I do hereby summon you to appear before me  in person / or  by an authorised agent on 2024-11-12 at 12:00:PM at the office of B-403, 4th Floor, SIIB(X), JNCH Nhava Sheva

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

Given under my hand and seal of office to-day the 05 day of November, 2024 at JNCH, Nhava Sheva



Name : Kumar Swetank

Signature : .....  
05/11/2024

Designation :

Superintendent / Appraiser / Senior Intelligence Officer

Seal of Office

Statement of Rajan A. Sarang, G-Card holder and authorised representative of M/s YSR Logistics, recorded under Section 108 of the Customs Act, 1962 in the office of Special Investigation and Intelligence Branch (Exports) situated at Room No. B-403, 4th floor, Jawaharlal Nehru Custom House, Nhava Sheva, Taluka - Uran, District - Raigad, Maharashtra - 400 707 on 03.01.2025.

\*\*\*\*\*

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

My name is Rajan A. Sarang, aged 52 years and DOB-05.07.1972. I am residing at B-106, Parivar CHS, Kanjur Marg (East), Mumbai-400042. I have the personal Mobile No. 9301200200, Aadhaar Card bearing No. 397208391584, PAN Card bearing No. BDTPS0858R and I am submitting the copies of the same as proof of my identity. I have completed my B. Com from Mumbai University. I can read, understand and write in Hindi, Marathi and English. I am married and I am staying alongwith my wife and two sons at the address mentioned above. On my request, the undersigned SIIB (X) officer is typing my statement in the desktop computer/Cell-F as per my say.

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

Ans. My name is Rajan A. Sarang. I have been associated with M/s YSR Logistics. The firm has been engaged in handling import and export clearance at JNCH, Mumbai Port and ACC since 2023. I have been working as G-Gard holder with the firm since the year 2023.

Q2. How did you come in contact with M/s M A Creation and since when are you handling the export of M/s M A Creation?

Ans. The export work of M/s M A Creation was brought by one forwarder M.s Galaxy Cargo.

Q3. Has the Shipping Bill No. 6884031, 6884025 and 6883981 all dated 20.01.2024 been filed by you on behalf of M/s M A Creation?

Ans. Yes, the Shipping Bill No. 6884031, 6884025 and 6883981 all dated 20.01.2024 have been filed by us on behalf of M/s M A Creation. This was the first export shipment handled by us on behalf of M/s M A Creation.

Q4. Please explain the procedure followed by you during filing of any Shipping Bill?

Ans. We guide our exporters verbally to send us all necessary documents as per exporting commodity on our mail id and also ask whether they want to claim export benefits or not. After that we create checklist based on the documents submitted by the exporter. Thereafter we send checklist to exporter for approval. After getting approval from the exporter, we file Shipping Bill on behalf of exporter on ICEGATE.

Q5. How much payment have you received for clearance of export shipment?

Ans. We get the payment from the exporters once the goods are cleared from Customs. In case of FCL cargo 20'ft container, we get Rs. 4500/-, 40ft- 5500/- and for LCL cargo we get Rs 2500/- per shipment.

Q6. Are you aware that the goods which are attempted to be exported under Shipping Bill No. 6884031, 6884025 and 6883981 all dated 20.01.2024 have been mis-declared in terms of their value to availed undue export incentives?

*Rajan A. Sarang*  
3/1/2025

Ans. We have filed the shipping bill on the basis of documents such as invoice and packing list as received from the exporter. In every case we file Shipping Bill strictly as per the declaration by the exporter. Before filing we confirm the details from them. We were not aware about the overvaluation done by the exporter.

Q7. Now I show you the test report No. 147/SIIB(X) dated 09.02.2024 received from the DYCC, JNCH. Do you agree with the same?

Ans. I have seen the test report as mentioned above and I do agree with the same.

Q8. Now I show you the Market enquiry report dated 07.02.2024. Do you agree with the same?

Ans. I have seen the test report as mentioned above and I do agree with the same.

Q9. It is noticed that the exporter M/s M A Creation has been summoned 03 times, but they have not responded to the said summons, neither they have attended to the ongoing investigation. Why is it so?

Ans. This was the only export consignment handled by us on behalf of M/s M A Creation. We are since not in touch with them. Now since I have been called by your office, I came to know that the exporter is not responding to the Summons. We will try to contact them and urge them to come forward to face the investigation proceedings.

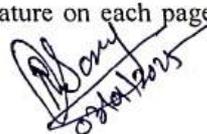
Q10. Have you verified the identity of the exporter and functioning of his client at the declared address, as mandated under regulation 10 of the CBLR, 2018?

Ans. Before handling the customs related work of the exporter, we had called for all the KYC related documents of viz. Copy of IEC, GST registration, Aadhaar and PAN of the proprietor, copy of Bank authorisation letter and copy of electricity Bill. I will submit the same by 06.01.2025.

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

Ans. We would like to say that we are genuine Custom Broker. We have been continuously filing shipment for our clients regularly. We file the Shipping bill as per the documents and description of the goods received from the exporter. I would like to assert that in future, I would co-operate with the customs authorities in the ongoing investigation.

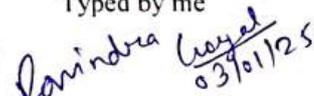
The above statement of mine running into 02 pages (serially mentioned 1 to 2) and it has been recorded correctly as per my true, correct and voluntary say and recorded as per my say without any force, threat, inducement or coercion. On my request, the said statement has been typed on the office computer of SIIB(X), JNCH, Nhava Sheva, District - Raigarh, Maharashtra - 400707 as per my say. I certify it has been recorded exactly as stated by me in response to questions raised to me during the proceedings. I have nothing more to add. Statement of mine is correctly recorded as per my say; I, therefore affix my dated signature on each page of the statement in token of having been recorded correctly as stated by me.



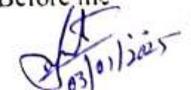
(Rajan A. Sarang)

Authorised representative, M/s YSR Logistics

Typed by me

  
(Ravindra Kumar Goyal)  
IO/SIIB(X)  
JNCH, NHAVA SHEVA

Before me

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