

 सत्यमेव जयते	सीमाशुल्क आयुक्त (न्हावा शेवा - II) का कार्यालय, OFFICE OF THE COMMISSIONER OF CUSTOMS, NS- II, जवाहरलाल नेहरू सीमाशुल्क भवन, न्हावा शेवा, JAWAHAR LAL NEHRU CUSTOM HOUSE, NHAVA -SHEVA, ता. उरण, जिला - रायगड - 400 707, महाराष्ट्र. TAL. URAN DIST- RAIGAD - 400 707, MAHARASHTRA.	
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F. No.: CUS/ASS/MISC/218/2025 CEAC

Date: 12.02.2026

F. No: SG/INV-165/2022-23/SIIB(X)/JNCH

DIN: 20260278NT0000924049

SCN No.: 2009/2025-26/Commr/CEAC/NS-II/CAC/JNCH

**SHOW CAUSE ISSUED UNDER SECTION 124 OF THE CUSTOMS ACT,
1962**

M/s. Kaizen Enterprises (IEC: IYXPS6057N) having its registered address at H. No. 201, Royal House, Waza Mohalla, Near Jama Masjid, Nala-Sopara, Dist. Palghar-401203, Maharashtra (hereinafter referred to as '**the Exporter**') filed 11 Shipping Bills Nos. 5627261, 5627499, 5627612, 5627782, 5628087, 5628312, 5628454, 5628682, 5628792, 5630786, 5631042 all dated 28.11.2023 (hereinafter collectively referred to as '**S/Bills**') (**RUD-1**) having declared items as "Readymade Garments viz. Babies Boys/Girls 2/3 Set of MM Fabrics" (hereinafter referred to as '**the goods**') under CTH 6209 9090. On the basis of NCTC E-mail received, regarding export of suspicious consignment, the subject consignments were put on hold, i.e. Hold No. 218/2022-23-SIIB(X) dated 04.12.2023 vide F. No. SG/Misc-101/2021-22/ SIIB (X) JNCH 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. The Exporter, M/s. Kaizen Enterprises filed the above S/Bills through Customs Broker, M/s. Sunway Logistics (CB PAN No. ADPFS1811FCH003) (hereinafter referred to as '**the CB**') at JWC CFS.

2. The Exporter has filed subject 11 S/Bills for export of following items under RITC 6209 9090 destined to the UAE, the details are as under:

TABLE - I

 <p>सत्यमेव जयते</p>	<p>सीमाशुल्क आयुक्त (न्हावा शेवा - II) का कार्यालय, OFFICE OF THE COMMISSIONER OF CUSTOMS, NS- II, जवाहरलाल नेहरू सीमाशुल्क भवन, न्हावा शेवा, JAWAHAR LAL NEHRU CUSTOM HOUSE, NHAVA -SHEVA, ता. उरण,जिला - रायगड - 400 707, महाराष्ट्र. TAL. URAN DIST- RAIGAD - 400 707, MAHARASHTRA.</p>	
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Sr . No.	SB No. & Date	Description	Qty	FOB (INR)	Drawbac k (INR)	RoSCTL (INR)	IGST amou nt paid in INR
1	5627261 / 28.11.20 23	Babies Girls 2 PCS Set of MMF	1080 0	5318492. 40	143599.2 9	183294.3 7	Under LUT
		Babies Boys3 PCS Set of MMF	1500	738679.5 0	19944.35	25457.55	Under LUT
		Babies Boys 2 PCS Set of MMF	1500	734973.7 5	19844.35	25394.55	Under LUT
2	5627499 / 28.11.20 23	Babies Girls 2 PCS Set of MMF	1500 0	7386795	199433.4 6	254575.4 1	Under LUT
3	5627612 / 28.11.20 23	Babies Girls 2 PCS Set of MMF	7800	3841133. 40	103710.6 0	132379.2 7	Under LUT
		Babies Boys3 PCS Set of MMF	7200	3545661. 6	95732.86	122196.2 5	Under LUT
4	5627782 / 28.11.20 23	Babies Girls 2 PCS Set of MMF	1440 0	7091323. 20	191465.7 3	244392.5 9	Under LUT
5	5628087 / 28.11.20	Babies Girls 2 PCS Set	4200	2068302. 60	55844.17	71281.14	Under LUT

		of MMF					
	23	Babies Boys2 PCS Set of MMF	9588	4697952. 21	126844.7 1	162321.9 9	Under LUT
6	5628312 / 28.11.20 23	Babies Girls 2 PCS Set of MMF	1320 0	6500379. 60	175510.2 5	224026.4 5	Under LUT
		Babies Boys3 PCS Set of MMF	600	255471.8 0	7977.74	10183.02	Under LUT
7	5628454 / 28.11.20 23	Babies Girls 2 PCS Set of MMF	1200 0	5909436	159554.7 7	203660.4 1	Under LUT
		Babies Boys3 PCS Set of MMF	1200	590943.6 0	15955.48	20366.04	Under LUT
8	5628682 / 28.11.2 023	Babies Girls 2 PCS Set of MMF	1260 0	6204907. 80	167532.5 1	213843.4 3	Under LUT
9	5628792 / 28.11.20 23	Babies Girls 2 PCS Set of MMF	1359 6	6695390. 99	180775.5 6	230747.2 5	Under LUT
10	5630786 / 28.11.20 23	Babies Girls 2 PCS Set of MMF	1416 0	6973134. 48	202220.9 0	240319.2 9	Under LUT
11	5631042 / 28.11.20 23	Babies Girls 2 PCS Set of MMF	1434 0	7061776. 02	204791.5 0	243374.1 9	Under LUT

	TOTAL		1536 84	7561475 3.95	2070738 .17	2607813 .30	
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3. **EXAMINATION OF THE GOODS:** Consequently, the subject goods pertaining to the above mentioned 11 S/Bills as per Table-I were then examined 100% under Panchanama dated 20.12.2023 (**RUD-2**) in the presence of two independent Panchas, representatives of CB and Exporter. During the examination, the subject goods were found as declared in the S/Bills, its corresponding Invoice and Packing List w.r.t. declared quantity and description. Representative Sealed Samples (**'RSS'** in short) of the goods from the S/Bills were drawn for the purpose of testing. Thereafter, the goods covered under above stated S/Bills were handed over to the Custodian, JWC Logistics Park Pvt. Ltd CFS for safe custody.

4. **TESTING OF THE GOODS:** The RSS pertaining to the subject S/Bills were forwarded to DyCC, JNCH for testing vide letter dated 08.01.2024. The DyCC, JNCH forwarded the Test Reports to SIIB (X), JNCH (**RUD-3**). The details of the DYCC Reports *inter alia*, are given below:

TABLE - II

S/Bill No. & Date	Name of the declared item	Lab No.	Report
5628792 / 28.11.20 23	Babies girls 2 Pcs set of MMF	21/SIIB(X) dated 09.01.2024	The Sample as received is in the form of dyed and printed knitted fabric readymade garments (Girls frock with lower) – Total wt. of sample – 137.1 gm. 1. Girls Frock – The sample is in the form of dyed and printed knitted readymade garments (Girls frock) stitched with lining material, upper dyed knitted fabric fitted with zipper at back side. Wt. of sample – 96.6 gm. Base knitted fabric and lining material are made of filament yarn of polyester. 2. Lower – The sample is in the form of dyed knitted readymade garment (lower) having elastic strip at waist part. Wt. Of sample – 41.1 gm. It is made of filament yarn of polyester.

5627612 / 28.11.20 23	Babies girls 2 Pcs set of MMF	11/SIIB(X) dated 09.01.2024	<p>The sample as received is in the form of dyed and printed knitted readymade garments (Girls frock with lower)</p> <p>Total wt. of sample – 127.9 gm.</p> <p>1. Girls Frock – The sample is in the form of dyed and printed knitted readymade garment (Girls Frock) stitched with upper fabric, lining material and plastic decorated piece, flower and plastic sequences pasted on front side. Zipper fitted at back side</p> <p>Wt. Of sample – 96.9 gm</p> <p>Base dyed and printed knitted fabric and lining material are made of filament yarn of polyester.</p> <p>2. Lower – The sample is in the form of dyed knitted readymade garment (lower) having elastic strip at waist part.</p> <p>Wt. Of Sample - 31.0 gm.</p> <p>It is made of filament yarn of polyester.</p>
5627261 / 28.11.20 23	Babies boys 2 PCs set of MMF	09/SIIB(X) dated 09.01.2024	<p>The sample as received is in the form of textile article (set of 2 pieces). It consists of 1. Shirt 2. Pant</p> <p>Total wt. of the sample as received = 79.5 gm.</p> <p>1. Shirt – it is made of dyed woven base fabric at sleeves, front placket and pocket position are composed of cotton yarns. Collar is made of canvas paper in the middle layer, dyed woven fabric on back side is composed of polyester filament yarns, front side is composed of dyed and printed woven fabric of cotton yarns and buttons are stitched at front side.</p> <p>Total weight of the shirt = 43.4 gm.</p> <p>Wt. of dyed woven base fabric = 20.68 gm.</p> <p>Wt. of dyed and printed woven fabric =</p>

			<p>17.52 gm. Wt. of dyed woven fabric at collar = 2.1 gm. Wt. of buttons = balance GSM of Base fabric = 103.01 gm. 2. Pant – it is made of dyed and printed woven fabric composed of cotton yarns fitted with elastic strip at waist position. Total Wt. of the pant = 36.1 gm. Wt. of base fabric = 31.3 gm. Wt. of Elastic Strip = balance GSM of base fabric = 160.02</p>
5628312 / 28.11.20 23	Babies girls 2 Pcs set of MMF	16/SIIB(X) dated 09.01.2024	<p>The sample as received is in the form of textile article (set of 2 pieces each). It consists of 1. Top 2. Shirt 1. Top : It is made of dyed knitted base fabric, stitched with Knitted printed fabric at sleeves, button and middle, elastic strip at sleeves, pasted with decorative items. It is wholly composed of polyester filament yarns. Total Weight of the Top = 52.2 gm. Wt. of base fabric = 24.76 gm. Wt. of Knitted printed fabric = 22.5 gm. Wt. of Elastic strip = 0.52 gm. Wt. of decorative items = Balance 2. Skirt – It is made of knitted fabric, fitted with elastic strip at waist position. It is wholly composed of polyester filament yarns. Total weight of the skirt = 51.1 gm. Wt. of base fabric = 49.0 gm. Wt. of Elastic strip = Balance</p>
5628087 / 28.11.20 23	Babies boys 2 Pcs set of MMF	15/SIIB(X) dated 09.01.2024	<p>The sample as received is in the form of readymade textile article (Baby 2pcs) consisting of half shirt and half pant. 1. Half Shirt – It is made of dyed woven fabric, stitched with dyed printed woven fabric at hand and</p>

			<p>pocket having small embroidery work on front side and fitted with plastic buttons. It is wholly composed of cotton.</p> <p>Net Wt. – 42.1 gm.</p> <p>Wt. of Woven Fabric – 41.55 gm.</p> <p>Wt. of Plastic Buttons (03 Pcs) = Balance</p> <p>GSM of the fabric = 105.4</p> <p>2. Half Pant – It is made of dyed and printed woven fabric stitched with elastomeric strip at waist. It is wholly composed of cotton.</p> <p>Net Wt. = 37.6 gm.</p> <p>Wt. of dyed and Printed Woven Fabric = 33 gm.</p> <p>Wt. of Elastomeric Strip = Balance</p> <p>GSM of the fabric = 156.5</p>
5627499 / 28.11.20 23	Babies girls 2 Pcs set of MMF	10/SIIB(X) dated 09.01.2024	<p>The sample as received is in the form of readymade garment (Girls 2 Pcs set) having one top and skirt.</p> <p>Total weight of sample (Top and skirt) – 104.7 gm</p> <p>Weight of top = 57.3 gm.</p> <p>weight of skirt = 47.7 gm.</p> <p>1. Top – The sample is in the form of readymade garment (Top). It is made of dyed knitted fabric having decorated with plastic buttons and strip of printed woven fabric at sleeves and lower part. Printed woven fabric, dyed knitted fabric are composed of polyester filament yarns.</p> <p>Weight of top = 57.3 gm.</p> <p>2. Skirt – The sample is in the form of readymade garment(skirt). It is made of printed woven fabric lined with white knitted fabric having elastic at waist portion. Printed woven fabric and white knitted lining are composed of polyester filament yarns.</p> <p>Weight of skirt = 47.7 gm.</p>

			<p>Weight of printed woven fabric = 24.7 gm.</p> <p>Weight of knitted fabric of lining = 19.0 gm.</p> <p>Weight of elastic = balance</p> <p>GSM of woven fabric = 99.7</p>
5630786 / 28.11.20 23	Babies girls 2 Pcs set of MMF	22/SIIB(X) dated 09.01.2024	<p>The sample as received is in the form of readymade garment (Babies girl 2 Pcs set) having one top and lower (pant).</p> <p>Total weight of sample (Top + Lower) = 131.4 gm</p> <p>weight of top = 90.8 gm.</p> <p>weight of skirt = 40.6 gm.</p> <p>1. Top – The sample is in the form of readymade garment (Top). It is made of dyed knitted fabric decorated with flower and laces with plastic beads. Frills are at sleeves and bottom portion, elastic strip is fitted at sleeves. Dyed knitted fabric is composed of polyester filament yarns and cotton. Decorative laces are composed of polyester.</p> <p>Wt. Of sample = 90.8 gm.</p> <p>Weight of dyed knitted fabric = 60.5 gm.</p> <p>Weight of laces with plastic beads = 24.2 gm.</p> <p>Weight of decorative flower elastic = balance</p> <p>% composition -</p> <p>Polyester = 76.5 %</p> <p>% of cotton = balance</p> <p>2. Lower – The sample is in the form of readymade garment(lower). It is made of dyed knitted fabric having elastic at waist portion and at the ankle. Dyed knitted fabric is composed of polyester filament yarns and cotton.</p> <p>Wt. Of sample = 40.6 gm.</p>

			<p>Weight of Dyed Knitted fabric = 38.7 gm.</p> <p>Weight of decorative flower elastic = balance</p> <p>% Composition</p> <p>Polyester = 75.2 %</p> <p>% of cotton = balance</p>
5627612 / 28.11.20 23	Babies Boys 3 Pcs set of MMF	12/SIIB(X) dated 09.01.2024	<p>The sample is in the form of a readymade textile garments (3 Pieces) consist of jacket, t-shirt and pant.</p> <p>Total wt. – 130.3 gm.</p> <p>1. Jacket – it is made of dyed & printed woven fabric having zipper at the front side.</p> <p>Wt. – 46.2 gm.</p> <p>Wt. Of fabric – 41.7 gm.</p> <p>Wt. Of zipper – balance</p> <p>Fabrics is composed of blended spun yarns of polyester and cotton.</p> <p>Polyester content = 74.7 %</p> <p>Cotton content = balance</p> <p>GSM of fabric = 173.17</p> <p>2. T-Shirt – It is made of printed knitted fabric.</p> <p>Wt. = 28.4 gm.</p> <p>The fabric is composed of Polyester filament yarns.</p> <p>3. Pant – It is made of yarn dyed woven fabric having elastic strip at the waist.</p> <p>Wt. – 55.7 gm.</p> <p>Wt. Of Fabric – 52.72 gm.</p> <p>Wt. Of Elastic strip – balance</p> <p>Fabric is composed of blended spun yarns of cotton and polyester on one side and filament yarns on other side.</p> <p>Cotton content – 54.5 %</p> <p>Polyester content – balance</p> <p>GSM of Fabric – 280.16</p>
5628312 / 28.11.20	Babies Boys 3 Pcs set of	17/SIIB(X) dated	<p>The sample as received is in the form of boy's garments (set of 03 pieces each). It consists 1. Jacket and 2. T-</p>

23	MMF	09.01.2024	<p>shirt and 3. Pant Total wt of the sample as received = 142.3 gm.</p> <p>1. Jacket – It is consisting of dyed & Printed base woven fabric composed of cotton yarns, stitched with dyed elastic strip at bottom of the jacket, dyed knitted fabric composed of filament yarns of polyester at both sides of sleeve, coated printed canvas paper inside the collar stitched with dyed and printed woven fabric composed of filament yarns of polyester at top of backside of collar, and front side is fitted with zipper. Total wt of the jacket – 147.8 gm. wt. of base fabric = 131.73 gm. wt. of elastic strip = 6.4 gm. wt. of dyed knitted fabric = 1.8 gm. wt. of zipper = 5.01 gm. wt. of dyed and printed woven fabric = 1.86 gm. wt. of canvas paper = balance GSM of base fabric = 150.69</p> <p>2. T-shirt – It is made of printed knitted fabric composed of filament yarns of polyester. Wt. of T-shirt as received = 30.9 gm.</p> <p>3. Pant - It is made of woven fabric composed of cotton yarns on one side and filament yarns of polyester on one side, fitted with elastic strip at waist position. Total weight of the pant = 63.5 gm wt. of Fabric = 60.9 gm. wt. of elastic strip = balance GSM of base fabric = 291.55 % composition of base fabric = Wt. of cotton = 75.19 % Wt. of polyester = balance</p>
5627261 / 28.11.20	Babies Boys 3 Pcs set of	08/SIIB(X) dated	The samples as received are in the form of readymade textile articles (Babies boy 3 pcs set of MMF)

23	MMF	09.01.2024	<p>Total wt of the sample = 101.4 gm wt. of set 1 = 37.3 gm. wt. of set 2 = 36.1 gm. wt. of set 3 = 28.0 gm.</p> <p>1. Set 1 & Set 2 – The samples are in the form of a readymade textile articles. Each is made of dyed, printed and woven fabric. Each is composed of cotton yarns. Wt. of set 1 = 37.3 gms. Wt. of set 2 = 36.1 gms. GSM of set 1 = 186.0 GSM of set 2 = 188.0</p> <p>2. Set 3 – The sample is in the form of readymade textile article. It is made of printed knitted fabric. It is composed of filament yarns of polyester wt. of set 3 = 28.0 gms.</p>
5628087 / 28.11.20 23	Babies girls 2 Pcs set of MMF	14/SIIB(X) dated 09.01.2024	<p>The samples as received is in the form of dyed, knitted readymade garment (babies girl 02 pcs set of MMF). Each of the sample is wholly composed of Filament yarns of Polyester. wt. of the sample = 133.2 gms. wt. of set 1 = 36.4 gms. wt. of set 2 = 36.8 gms.</p>
5628454 / 28.11.20 23	Babies boys 3 Pcs set of MMF	19/SIIB(X) dated 09.01.2024	<p>The samples as received are in the form of a readymade textile article (Babies boys 03 pcs set of MMF) Total wt of the sample = 133.9 gms wt. of set 1 = 48.2 gms. Wt. of set 2 = 57.0 gms. wt. of set 3 = 28.7 gms.</p> <p>1. Set 1 – The sample is in the form of a readymade textile article (Baby Set). It is made of dyed, printed and woven fabric/ It is composed of blended spun yarns of cotton and polyester.</p>

			<p>% composition % of cotton – 52.3 % of polyester = balance GSM = 281.0</p> <p>2. Set 2 – The sample is in the form of a Readymade textile article (Baby Set). It is made of dyed woven fabric. It is composed of filament yarns of polyester on one side and spun yarns of cotton on other side</p> <p>% Composition % cotton – 73.5 % polyester – balance GSM – 287.0</p> <p>3. Set 3 – The sample is in the form of a Readymade textile articles. It is made of printed knitted fabric. It is composed of filament yarns of polyester.</p>
5628682 / 28.11.20 23	Babies girls 2 Pcs set of MMF	20/SIIB(X)	<p>On opening the sample packet, two readymade textile garment articles were found 1. Frock & 2. Pant Total wt. of sample = 126.7 gm.</p> <p>1. Frock – It is made of dyed and printed knitted fabric stitched with dyed knitted fabric and further stitched with inner white knitted lining, fitted with zip at back side and decorated with decorative plastic material. Decorative plastic material designed as “APPLE”. Dyed printed knitted fabric, dyed knitted fabric and white knitted lining are composed of filament yarns of polyester Wt. of frock – 94.2 gm. wt. of dyed and printed knitted fabric = 36.9 gm. wt. of dyed knitted fabric = 41.3 gm. Wt. of white knitted lining = 6.8 gm. wt. of decorative plastic material = 6.5 gm. wt. of zip = balance</p> <p>2. Pant – it is made of dyed knitted</p>

			<p>fabric fitted with elastic at waist part. Dyed knitted fabric is wholly composed of filament yarns of polyester/ Wt. of pant = 32.5 gm. wt. of dyed knitted fabric = 31.1 gm. wt. of elastic = balance</p>
5627261 / 28.11.20 23	Babies girls 2 Pcs set of MMF	07/SIIB(X)	<p>On opening the sample packet, two readymade textile garment articles were found 1. Top 2. Skirt Total wt. of sample = 110.6 gms. 1. Top – it is made of dyed and printed knitted fabric stitched with knitted collar, net fabric and lace fabric at front side; metallic hook and white knitted fabric on vack side, decorated with plastic material on front side. Dyed and printed knitted fabric is composed of blended spun yarns of cotton and polyester, and filament yarns of polyester. Knitted yarn dyed collar is composed of spun yarns of viscose and polyester and filament yarns of polyester/ Net fabric is composed of filament yarns of nylon. Lace fabric is composed of filament yarns of polyester. White knitted fabric is composed of cotton yarns and polyester yarns. Wt. of Top = 48.1 gm.</p> <p>Weight of dyed and printed knitted fabric = 34.3 gms. Wt. of net fabric = 3.4 gm. wt. of lace fabric = 3.2 gm. wt. of knitted yarn dyed collar = 2.3 gm. wt. of white knitted fabric = 0.8 gm. wt. of plastic material = 3.4 gm. wt. of metallic hook = balance % composition of dyed and printed knitted fabric = % of polyester yarns – 72.95%</p>

			<p>% of cotton yarns – Balance</p> <p>2. Skirt – It is made of dyed and printed woven fabric stitched with dyed and printed knitted fabric and stitched with white knitted lining with elastic at waist part. Dyed and printed woven fabric is composed of cotton yarns. Dyed and printed knitted fabric is composed of blended spun yarns of cotton and polyester, and filament yarns of polyester. Dyed knitted lining is composed of filament yarns of polyester.</p> <p>Wt. of skirt – 62.5 gm.</p> <p>Wt. of dyed and printed woven fabric = 23 gm.</p> <p>Wt. of dyed and printed knitted fabric = 26.5 gm.</p> <p>Wt. of dyed knitted lining = 10.6 gms.</p> <p>wt. of elastic = balance</p> <p>GSM of dyed and printed woven fabric = 105.9</p> <p>% composition of dyed and printed knitted fabric -</p> <p>% of polyester yarns – 73.1%</p> <p>% of cotton yarns – Balance</p>
5627782 / 28.11.20 23	Babies girls 2 Pcs set of MMF	13/SIIB(X)	<p>The sample as received is in the form of readymade textile article (top and skirt)</p> <p>total wt of sample(top and skirt) = 160.0 gms</p> <p>1. Top – It is printed knitted fabric having dyed(blue) knitted inner lining decorated with plastic buttons and dyed(pink) knitted fabric stitched at front. Printed knitted and dyed knitted fabric are wholly made of polyester filament yarns.</p> <p>Total wt. of top = 74.0 gms.</p> <p>wt. of base printed knitted fabric = 40.0 gms.</p> <p>wt. of dyed inner lining (Blue) = 15.15 gms.</p>

			<p>wt. of dyed (pink) knitted fabric = 10.40 gms.</p> <p>wt. of plastic buttons = balance</p> <p>2. Skirt – It is printed knitted fabric fitted with elastic at waist. It is wholly made of polyester filament yarns.</p> <p>Total wt. of skirt = 86.0 gms.</p> <p>Wt. of base printed knitted fabric = 84.0 gms.</p> <p>Wt. of elastic = balance</p>
5628454 / 28.11.20 23	Babies girls 2 Pcs set of MMF	18/SIIB(X)	<p>The sample as received is in the form of readymade garment (described as babies girl's 1 pcs set of mmf) consists of one top and one lower.</p> <p>Total wt. of sample = 132.5 gm.</p> <p>1. Top – The sample as received is in the form of a readymade garment. It is made of printed knitted fabric having white lining and dyed knitted fabric having dyed knitted lining stitched at front. It is fitted with zip on back side, decorative plastic piece and flower on front side. It is wholly composed of polyester filament yarns.</p> <p>Wt. of upper top = 96.5 gm.</p> <p>Wt. of dyed knitted fabric = 32.9 gm.</p> <p>wt. of printed knitted fabric = 44.7 gm.</p> <p>wt. of dyed knitted lining fabric = 6.5 gm.</p> <p>wt. of white knitted lining fabric = 3.5 gm.</p> <p>Wt. of plastic decorative pieces = 4.4 gm.</p> <p>weight of zip = 2.9 gm.</p> <p>weight of flower = balance</p> <p>2. Lower – The sample is in the form of readymade garment (Lower). It is made of dyed knitted fabric, fitted with elastic at waist. It is wholly composed of polyester filament yarns.</p> <p>Total wt. Of sample (Lowr) = 36.0 gm.</p> <p>Wt. of dyed knitted fabric = 34.3 gm.</p>

			wt. of elastic = 1.7 gm.
5631042 / 28.11.20 23	Babies girls 2 Pcs set of MMF	23/SIIB(X)	<p>The sample as received is in the form of article. On Opening the sample packet two pieces are found as top (frock) and trouser.</p> <p>Total wt. of the articles = 67.9 gm.</p> <p>1. Top (Frock) – It is made of knitted fabric stitched with knitted inner lining fabric on front, woven fabric having embroidery decoration on front, designed strip, brooch at front and a net fabric on front. The base knitted fabric is composed of Polyester (86.47% by wt) and cotton (13.53% by wt), inner lining knitted fabric, woven fabric having embroidery and net fabric is wholly composed of polyester.</p> <p>Wt. of Top = 46.9 gm.</p> <p>Wt. of knitted base fabric = 28.9 gm.</p> <p>wt. of knitted inner lining fabric = 8.1 gm.</p> <p>Wt. of woven fabric having embroidery decoration = 5.54 gm.</p> <p>Wt. of designed strip = 2.3 gm.</p> <p>wt. of net fabric = 1.06 gm.</p> <p>Wt. Of Brooch = balance</p> <p>2. Trouser – it is made of knitted base fabric fitted with elastic strip at waist. The base fabric is composed of polyester and cotton.</p> <p>% composition (by wt):</p> <p>Polyester = 87.16%</p> <p>Cotton = balance</p> <p>Wt. of trouser = 21.0 gm.</p> <p>Wt. of knitted base fabric = 19.8 gm.</p> <p>wt. of elastic strip = balance</p>

The DyCC Test Reports confirmed the goods as per their declared description and composition.

5. DETAILS OF MARKET ENQUIRY: To ascertain prevailing market value of the goods, the Market Enquiry of the goods found covered under the subject

11 S/Bills was required to be conducted, therefore, Officers of SIIB (X)/JNCH had requested to the exporter to represent them during the said Market Enquiry. Hence, the Market Enquiry was conducted on 11.01.2024 along with authorised representative of the Exporter. As per the Market Enquiry Report the value of the goods has been re-determined and accordingly the export incentives have been re-determined. On the basis of Panchanama dated 20.12.2023 and Market Enquiry Report dated 11.01.2024 (**RUD-4**), it is observed that the subject goods have been mis-declared in terms of valuation. The re-determined FOB value of the goods and corresponding export incentives under the S/Bills mentioned as below:

TABLE - III

Sr No.	S/Bill No. & Date	Declared (in Rs.)			Re-determined (in Rs.)		
		FOB	Drawback	ROSCTL	FOB	Drawback	ROSCTL
1	562726 1 / 28.11.2 023	6792145. 65	183387. 93	234146. 47	383502 6	103545. 70	145730 .99
2	562749 9 / 28.11.2 023	7386795. 00	199433. 46	254575. 51	422505 0	114076. 40	160551 .90
3	562761 2 / 28.11.2 023	7386795. 00	199443. 96	254575. 52	435242 4	117515. 45	165392 .11
4	562778 2 / 28.11.2 023	7091323. 20	191465. 73	244392. 59	393120 0	106142. 40	149385 .6
5	562808 7 / 28.11.2 023	6766254. 81	182688. 88	233603. 13	346812 2.04	93639.3 0	131788 .64
6	562831 2 / 28.11.2	6755851. 40	183487. 99	234209. 47	401435 4	108387. 56	152545 .45

	023						
7	562845 4 / 28.11.2 023	6500379. 60	175510. 25	224026. 45	379599 6	102491. 89	144247 .85
8	562868 2 / 28.11.2 023	6204907. 80	167532. 51	213843. 43	354904 2	95824.1 3	134863 .60
9	562879 2 / 28.11.2 023	6695390. 99	180775. 56	230747. 25	382958 5.32	103398. 8	145524 .20
1 0	563078 6 / 28.11.2 023	6973134. 48	202220. 90	240319. 29	411107 2.8	110999	156220 .80
1 1	563104 2 / 28.11.2 023	7061776. 02	204791. 50	243374. 19	403914 7.8	109057	153487 .60
TOTAL		7561475 3.95	207073 8.17	260781 3.30	431510 20	116507 7.63	16397 39

6. VALUATION OF THE GOODS: As can be seen from the Table above, based on the report received by the DyCC, JNCH and Market Enquiry conducted on 11.01.2024, it appears that the goods declared by the Exporter in the above mentioned S/Bills have been mis-declared in terms of their value. The value of the goods has been re-determined based on the Market Survey Report dated 11.01.2024. The export incentive such as Drawback & RoSCTL are therefore to be re-determined with respect to the new re-determined FOB Value of the goods as mentioned in the Table above. Hence, the declared value i.e. **Rs. 7,56,14,754/-** appeared to be liable for rejection in terms of Rule 8 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007 ('**CVR (X), 2007**' in short) 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 CVR (X), 2007. As per the provisions of Act/Rules, transaction value of the goods is to be accepted, subject to Rule 8 of CVR, 2007. *Prima facie* on examination of the subject consignments, 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 (X), 2007 and the said value is required to be re-determined by sequentially proceeding in terms of Rule 4 to 6 of the CVR (X), 2007. In the instant case, the Exporter is a Merchant Exporter and hence, transaction value of the impugned goods under export could not be determined under Rule 4 & 5 of the Customs Valuation Rules, 2007. Hence the value of all the items could be ascertained from the wholesale market.

7. RE-DETERMINATION OF VALUATION:

7.1. Accordingly, as per Rule 3 (3) of CVR (X), 2007, 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 CVR (X), 2007.

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

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

7.4. As the provisions of Rule 4 & 5 of CVR (X), 2007 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 (X), 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 FOB 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 (X)/JNCH on 11.01.2024. Value of the goods was taken from 3 different shops/dealers and average of their prices was taken as market value of the same.

Considering transportation costs, taxes paid, profit margin of seller and other miscellaneous expenditures, 30% of average value was taken as FOB Value for the goods. The details of the determination of the value are summarized in the Market Survey Report dated 11.01.2024.

8. SEIZURE OF THE GOODS: It can thus be seen that the goods are mis-declared in terms of their value to avail undue export incentive and thereby the goods covered under above S/Bills were seized vide Seizure Memo dated 22.01.2024 (**RUD-5**) u/s. 110 of the Customs Act, 1962, on the reasonable belief that the detained goods are liable for confiscation under the provisions of Section 113 (i), 113 (ia) & 113 (ja) of the Customs Act, 1962.

9. INSERTION OF ALERT IN ICES SYSTEM: Further, an Alert was inserted against the Exporter to withhold the export incentives claims such as Drawback, RoSCTL and other export benefits.

10. PROVISIONAL RELEASE OF THE SEIZED GOODS: The exporter vide their letter dated 10.01.2024 requested for provisional release of the goods for export and allow them to export the goods to their buyer further delay in said case may cause cancelation of order. Further they also informed that they will pay necessary B.G. & Bond to comply Departmental norms. 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 u/s. 110A of the Customs Act, 1962 with appropriate Bond of Rs. 7,56,54,753.95/- and Cash Security of Rs. 5,00,000/- on 24.01.2024.

11. VERIFICATION OF SUPPLY CHAIN: To ascertain the verification of genuineness of supply chain of the Exporter, letters were issued to Jurisdictional CGST Commissionerate on 08.01.2024 and 15.03.2024 to verify the genuineness of the Exporter and to take the necessary action at their end, if any adversity is found. In the response of these letters, the Jurisdictional CGST Commissionerate, Palghar vide their letter dated 11.06.2024 (**RUD-6**) has forwarded point wise reply to the queries relating to M/s. Kaizen Enterprises is as under:-

- (i) As requested, the physical verification was carried out in respect of M/s. Kaizen Enterprises (Legal Name: Mohamed Yusuf Mohamed Rafique Shaikh) situated at H. No. 201, Royal House, Waza Mohalla, Near Jama Masjid, Nala Sopara, Thane- 401 203 during which the premises declared by the taxpayer as PPOB could not be located. Hence, the taxpayer appears to be non-genuine;
- (ii) The taxpayer has filed their Returns up to the month of March 2024; and
- (iii) Since the taxpayer appears to be no-genuine action for *ab-initio* cancellation of their registration has been initiated and the case will be

transferred to Anti Evasion (Hqrs), Palghar for further investigation at their end including verification in respect of ITC and IGST refund by them.

12. RECORDING OF STATEMENTS: During the course of investigation, statement of **Shri Mir Asif Hussain, Manager of M/s Kaizen Enterprises** residing at Room No. 04, D'Souza Compound, Tilak Nagar, Saki Naka, Andheri, Mumbai was recorded u/s. 108 of the Customs Act, 1962 before the Superintendent of Customs, SIIB (X), JNCH on 29.02.2024 (**RUD-7**), wherein, he *inter alia* stated following:

- (i) On being asked regarding his company, he stated that the company was established in 2021, it is a Proprietorship firm. This firm is for the purpose of doing business relating to Readymade Garments. They are a Merchant Exporter firm. They procure clothes from local manufacturers. He deals with the export wing of the Firm;
- (ii) On being asked regarding to get the export goods that are covered in 11 S/Bills (present consignments) all dated 18.08.2023, he stated that all the goods to be exported by M/s. Kaizen Enterprises have been procured from various local suppliers from Mumbai. He stated that they will submit all the Purchase Invoices and necessary documents within 02 weeks which has not been received yet;
- (iii) On being asked how they got order for export, he stated that they have local acquaintances at Dubai. From there, they get the Purchase Order. Accordingly, they procure the goods from the local market;
- (iv) On being asked about the huge business from the present office he stated that they have good relationship with the local suppliers as well as foreign buyers and take goods on credit. Further regarding other exporters registered at the same address. he stated that they in the past some other firms may have registered at this address. They are not aware about the same.
- (v) On being asked about the exported goods of various commodities & exported to various countries he stated that they only deal with the RMG and export to many countries through Ports like Addis Ababa, Jabel Ali etc.;
- (vi) On being asked regarding the question of Market Survey and overvaluation of goods he stated they have declared the proper value of the goods and same is acceptable by foreign buyers. They accepted the re-determined values too;
- (vii) Regarding the question on bogus supply chain he stated that the goods are procured from the local supplier of Mumbai;
- (viii) Test reports of the goods have also been accepted by them.

12.1. During the course of investigation, statement of **Shri Sanjay Sarjerao Kolse ('G' Card) holder and authorized representative of CB firm, M/s. Sunway Logistics** was recorded u/s. 108 of the Customs Act, 1962 on 28.10.2024 (**RUD-8**), wherein he *inter alia* stated that:

- (i) the export work of M/s. Kaizen Enterprises was brought by him. This was the first shipment of M/s. Kaizen Enterprises; that they get the payment from the exporters once the goods are cleared from Customs. In case of FCL cargo 20' Container, they get Rs. 2500/-, 40' Container – Rs. 3500/- and for LCL cargo they get Rs. 2000/- per shipment;
- (ii) that they were not aware about the overvaluation of export consignments of M/s. Kaizen Enterprises;
- (iii) On being asked regarding physical verification of PPOB, he stated that the firm was in existence at the time of their visit but due to Hold, order were cancelled by the consignee and due to huge detention and demiurge the exporter closed the registered address;
- (iv) They had called for all the KYC related documents of the Exporter, viz. Copy of IEC, GST Registration, Aadhaar and Pan of the Proprietor and Bank Signature Verification Letter.

13. RE-DETERMINATION OF THE EXPORT INCENTIVES: 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 11 S/Bills comes to Rs. 4,31,51,020/- as against the declared FOB value of Rs. 7,56,14,753.95/-. By inflating the FOB value and mis-declaring the goods, the exporter was attempting to claim Drawback of **Rs. 20,70,738.17** and RoSCTL of **Rs. 26,07,813.30**, whereas, they were eligible for Drawback of **Rs. 11,65,077.63** and RoSCTL of **Rs. 16,39,739/-** respectively.

14. PAST EXPORTS : Further, on perusal of the past export data in respect of the subject Exporter in 1.5 EDI System, the following S/Bills has been found, wherein, the foreign remittance has not been received as per FEMA Regulations. The details of the shipping bills are as under:

TABLE – IV

Sr. No.	S/Bill No.	S/Bill Date	FOB Value (in Rs.)	Drawback Claimed (in Rs.)	RoDTE P Claimed (in Rs.)	RoSCTL Claimed (in Rs.)
1	1004084	27.04.2022	6749100.59	181271.00	0.00	0.00

2	10043 19	27.04.20 22	6597544.17	188536.00	0.00	0.00
3	10043 72	27.04.20 22	6334495.29	182964.00	0.00	0.00
4	10044 42	27.04.20 22	6182373.00	180179.00	0.00	0.00
5	10825 19	30.04.20 22	6096782.52	176807.00	0.00	0.00
6	10825 72	30.04.20 22	6096782.52	176807.00	0.00	0.00
7	10827 03	30.04.20 22	6046804.44	175357.00	0.00	0.00
8	10828 03	30.04.20 22	5918056.56	171624.00	0.00	0.00
9	10828 46	30.04.20 22	6236666.82	179368.00	0.00	0.00
10	12338 81	07.05.20 22	5637562.67	165120.00	0.00	0.00
11	12339 61	07.05.20 22	5341825.23	154913.00	0.00	0.00
12	12341 16	07.05.20 22	5805766.48	176719.00	0.00	0.00
13	12342 83	07.05.20 22	5982790.00	170060.00	0.00	0.00
14	12343 71	07.05.20 22	6067238.51	169095.00	0.00	0.00
15	13292 19	11.05.20 22	6843347.28	198457.00	0.00	247607.00
16	13292 21	11.05.20 22	6402622.12	185676.00	0.00	276846.00
17	13292 26	11.05.20 22	6359080.37	189679.00	0.00	293289.00
18	15378	20.05.20	7038657.00	203400.00	0.00	236273.00

	67	22				
19	15379 07	20.05.20 22	6914079.00	199800.00	0.00	232091.00
20	15379 17	20.05.20 22	7163235.00	207000.00	0.00	240455.00
21	15379 57	20.05.20 22	6978675.00	201696.00	0.00	234869.00
22	18624 32	19.06.20 23	6507349.20	188713.00	0.00	235703.00
23	18624 97	19.06.20 23	5607292.80	176921.00	0.00	256899.00
24	18625 17	19.06.20 23	6538489.98	189616.00	0.00	237677.00
25	18625 60	19.06.20 23	6122726.40	191868.00	0.00	275568.00
26	18625 84	19.06.20 23	6546787.68	193536.00	0.00	251903.00
27	19625 96	23.06.20 23	6548349.60	189902.00	0.00	220713.00
28	19628 24	23.06.20 23	6697024.86	194214.00	0.00	225409.00
29	19629 70	23.06.20 23	6893143.44	199901.00	0.00	231941.00
30	19631 08	23.06.20 23	6995424.80	202867.00	0.00	235383.00
31	19632 34	23.06.20 23	6706762.46	194496.00	0.00	225729.00
32	19634 12	23.06.20 23	6774681.57	196466.00	0.00	228071.00
33	19679 21	23.06.20 23	6441314.15	184730.00	0.00	245384.00
34	19753	23.06.20	6696012.05	188169.00	0.00	292945.00

	68	23				
35	24587 08	14.07.20 23	6294844.50	183838.00	0.00	230806.00
36	24593 55	14.07.20 23	6196005.90	180900.00	0.00	227138.00
37	24597 16	14.07.20 23	6048314.77	176527.00	0.00	221756.00
38	24599 05	14.07.20 23	6336149.58	183895.00	0.00	244873.00
39	24599 91	14.07.20 23	6436866.27	182243.00	0.00	230536.00
40	24602 48	14.07.20 23	6266001.90	170461.00	0.00	109747.00
41	24776 65	15.07.20 23	5863916.36	165459.00	0.00	228686.00
42	26402 97	22.07.20 23	5993875.44	127476.00	0.00	350559.00
43	26405 13	22.07.20 23	6083459.34	135318.00	0.00	363288.00
44	26406 67	22.07.20 23	5825854.78	137228.00	0.00	322330.00
45	26565 34	22.07.20 23	6838339.20	198000.00	0.00	229772.00
46	26565 39	22.07.20 23	6968908.80	201985.00	0.00	247471.00
47	26565 42	22.07.20 23	6502171.20	188322.00	0.00	218897.00
48	26565 44	22.07.20 23	6962672.64	201600.00	0.00	233949.00
49	26565 72	22.07.20 23	6216672.00	180000.00	0.00	208883.00
50	26565	22.07.20	6758194.80	195733.00	0.00	227480.00

	77	23				
51	26565 80	22.07.20 23	5843671.68	169200.00	0.00	196350.00
52	26565 85	22.07.20 23	6919214.40	199800.00	243.00	231861.00
53	26565 99	22.07.20 23	6877266.48	197915.00	547.00	229718.00
54	26566 08	22.07.20 23	6527505.60	189000.00	0.00	219328.00
55	30143 86	07.08.20 23	7785225.63	141898.00	102274. 00	129680.00
56	30164 20	23.07.20 22	8549532.29	253290.00	0.00	313083.00
57	30164 24	23.07.20 22	8652299.04	258280.00	0.00	325668.00
58	30165 13	23.07.20 22	8062195.68	251416.00	0.00	352962.00
59	30165 56	23.07.20 22	8203377.60	241381.00	0.00	292513.00
60	30271 47	07.08.20 23	5010792.70	116593.00	4439.00	219934.00
61	30306 04	07.08.20 23	5083609.99	143701.00	8876.00	174689.00
62	30355 14	10.07.20 21	6676992.00	193633.00	0.00	317157.00
63	30355 22	10.07.20 21	6438528.00	186717.00	0.00	305830.00
64	30412 03	10.07.20 21	6152371.20	178419.00	0.00	292238.00
65	30412 06	10.07.20 21	6271603.20	181876.00	0.00	297901.00
66	30412	10.07.20	6200064.00	179802.00	0.00	294503.00

	14	21				
67	30412 15	10.07.20 21	6676992.00	193633.00	0.00	317157.00
68	30412 19	10.07.20 21	6390835.20	185334.00	0.00	303565.00
69	30416 57	10.07.20 21	5723136.00	165971.00	0.00	271849.00
70	30416 75	10.07.20 21	10245120.00	165971.00	452.00	271849.00
71	30423 76	10.07.20 21	5426380.80	156750.00	212.00	256746.00
72	30428 61	10.07.20 21	6676992.00	193633.00	0.00	317157.00
73	30428 62	10.07.20 21	6438528.00	186717.00	0.00	305830.00
74	30428 65	10.07.20 21	6438528.00	186717.00	0.00	305830.00
75	30428 67	10.07.20 21	6200064.00	179802.00	0.00	294503.00
76	30428 70	10.07.20 21	6200064.00	179802.00	0.00	294503.00
77	30428 92	10.07.20 21	6438528.00	186717.00	0.00	305830.00
78	30430 82	10.07.20 21	5961600.00	172886.00	0.00	283176.00
79	30430 83	10.07.20 21	6438528.00	186717.00	0.00	305830.00
80	30430 87	10.07.20 21	6200064.00	179802.00	0.00	294503.00
81	30431 19	10.07.20 21	7787174.40	215071.00	352.00	352271.00
82	30432	10.07.20	8397818.88	184412.00	6694.00	302055.00

	25	21				
83	30433 25	10.07.20 21	6676992.00	193633.00	0.00	317157.00
84	30433 27	10.07.20 21	6041088.00	175192.00	0.00	286952.00
85	30433 36	10.07.20 21	6847030.08	186717.00	3698.00	305830.00
86	30433 42	10.07.20 21	6359040.00	184412.00	0.00	302055.00
87	32060 22	15.08.20 23	6218667.00	180000.00	0.00	208917.00
88	32060 31	15.08.20 23	5875886.02	170280.00	0.00	197517.00
89	32060 55	15.08.20 23	6179767.78	178830.00	0.00	207585.00
90	32060 56	15.08.20 23	6111713.79	176490.00	0.00	205087.00
91	32060 63	15.08.20 23	5637070.53	162617.00	0.00	189072.00
92	32191 26	16.08.20 23	6239246.83	180810.00	0.00	209731.00
93	32191 69	16.08.20 23	6506332.56	188078.00	0.00	218451.00
94	32192 16	16.08.20 23	5220279.79	151110.00	0.00	175381.00
95	32192 65	16.08.20 23	6550244.06	189720.00	0.00	220127.00
96	32193 00	16.08.20 23	6335521.92	183600.00	0.00	212968.00
97	33165 93	19.08.20 23	6332066.57	188516.00	0.00	306495.00
98	33168	19.08.20	7677443.83	186394.00	0.00	438079.00

	21	23				
99	33168 74	19.08.20 23	11045564.17	200266.00	123787. 00	298893.00
10 0	34733 46	25.08.20 23	6242144.70	179935.00	0.00	209658.00
10 1	34734 12	25.08.20 23	6082387.36	139895.00	0.00	322367.00
10 2	34734 44	25.08.20 23	6782323.64	182620.00	0.00	282107.00
10 3	34734 91	25.08.20 23	7577146.68	195972.00	0.00	298183.00
10 4	34735 60	25.08.20 23	8490081.25	178292.00	0.00	375048.00
10 5	35651 05	29.08.20 23	6108388.86	158394.00	0.00	255172.00
10 6	35651 10	29.08.20 23	6711197.63	174060.00	279.00	263314.00
10 7	38019 13	08.09.20 23	6207546.72	180019.00	0.00	294858.00
10 8	38024 60	08.09.20 23	6555934.98	190122.00	0.00	311407.00
10 9	38026 12	08.09.20 23	6753190.32	193698.00	0.00	320777.00
11 0	38037 87	08.09.20 23	6675289.38	193583.00	0.00	317076.00
11 1	38038 47	08.09.20 23	6525081.21	189227.00	0.00	309942.00
11 2	39067 03	13.09.20 23	7589116.64	158365.00	27664.0 0	384765.00
11 3	39068 27	13.09.20 23	5286018.96	149538.00	0.00	229070.00

11 4	39069 27	13.09.20 23	6292738.80	143023.00	0.00	272065.00
11 5	39070 10	13.09.20 23	5407938.00	156830.00	0.00	205502.00
11 6	40756 48	21.09.20 23	6208505.17	177980.00	0.00	294905.00
11 7	40757 65	21.09.20 23	6208268.44	179522.00	0.00	294893.00
11 8	40761 79	21.09.20 23	6494405.81	187248.00	0.00	308483.00
11 9	40762 69	21.09.20 23	6266816.21	181615.00	0.00	248461.00
12 0	40763 22	21.09.20 23	5779317.60	167400.00	0.00	194224.00
12 1	40763 80	21.09.20 23	6059494.66	174960.00	0.00	203321.00
12 2	40765 59	21.09.20 23	5037988.68	145444.00	0.00	204452.00
12 3	40784 11	21.09.20 23	6354211.25	181789.00	0.00	301825.00
12 4	40803 54	21.09.20 23	6065088.37	174477.00	0.00	215912.00
12 5	41463 02	23.09.20 23	5573076.00	129842.00	0.00	221447.00
12 6	41464 30	23.09.20 23	6376180.16	151603.00	1646.00	244927.00
12 7	41465 33	23.09.20 23	5435997.30	157644.00	0.00	187614.00
12 8	41465 41	23.09.20 23	6425967.54	186353.00	0.00	221781.00
12 9	41465 50	23.09.20 23	6571054.21	182654.00	0.00	251150.00
13	41465	23.09.20	8428676.32	185313.00	0.00	408061.00

0	51	23				
13 1	41465 53	23.09.20 23	9076196.26	179268.00	0.00	379722.00
13 2	41465 57	23.09.20 23	8043508.20	185733.00	0.00	312582.00
13 3	43042 33	30.09.20 23	5731042.80	164789.00	0.00	192784.00
13 4	43042 38	30.09.20 23	5570360.28	156240.00	0.00	285949.00
13 5	43054 06	30.09.20 23	5448194.16	156587.00	0.00	183022.00
13 6	43056 10	30.09.20 23	6549713.82	189942.00	0.00	226052.00
13 7	43056 23	30.09.20 23	6271260.00	180000.00	0.00	209811.00
13 8	43057 35	30.09.20 23	6680961.75	176827.00	0.00	300638.00
13 9	43057 42	30.09.20 23	5047080.42	146365.00	0.00	174191.00
14 0	43059 11	30.09.20 23	5052668.59	134736.00	2928.00	193292.00
14 1	43060 41	30.09.20 23	7543198.27	171662.00	11522.0 0	280698.00
14 2	43946 02	04.10.20 23	6219147.64	180355.00	0.00	295409.00
14 3	43946 06	04.10.20 23	6241862.44	180637.00	0.00	296488.00
14 4	43960 18	04.10.20 23	6282185.33	176770.00	0.00	298404.00
14 5	43960 23	04.10.20 23	6311080.86	181797.00	0.00	299776.00

14 6	43960 25	04.10.20 23	6233904.03	180783.00	0.00	296110.00
14 7	43960 26	04.10.20 23	6332240.19	180852.00	0.00	300781.00
14 8	43960 31	04.10.20 23	6277309.05	181528.00	0.00	298173.00
14 9	44534 04	06.10.20 23	8424971.52	185349.00	0.00	509711.00
15 0	44535 48	06.10.20 23	8584267.20	188854.00	0.00	519349.00
15 1	44535 51	06.10.20 23	8575417.44	188659.00	0.00	518813.00
15 2	48718 82	25.10.20 23	8421228.63	185267.00	0.00	509484.00
15 3	48718 83	25.10.20 23	8500924.80	187020.00	0.00	514306.00
15 4	48718 89	25.10.20 23	8223638.85	186680.00	735.00	482582.00
15 5	50129 55	31.10.20 23	8783942.67	183948.00	0.00	439651.00
15 6	50129 58	31.10.20 23	7526860.50	180645.00	0.00	455375.00
15 7	50129 62	31.10.20 23	7225786.08	173419.00	0.00	437160.00
15 8	51741 36	06.11.20 23	6332255.42	219222.00	0.00	300782.00
15 9	51742 38	06.11.20 23	6620233.54	258189.00	0.00	314461.00
16 0	51744 24	06.11.20 23	6616288.22	258035.00	0.00	314274.00
16 1	51744 75	06.11.20 23	6651796.03	259420.00	0.00	315961.00
16	51744	06.11.20	6770155.39	264036.00	0.00	321582.00

2	81	23				
163	5174577	06.11.2023	61744132.28	240802.00	0.00	293285.00
164	5174679	06.11.2023	6825389.76	2666190.00	0.00	324206.00
165	5174757	06.11.2023	6600506.98	257420.00	0.00	313524.00
166	5174901	06.11.2023	6572889.79	256343.00	0.00	312213.00
167	5306047	10.11.2023	5097343.10	198796.00	0.00	242124.00
168	5306058	10.11.2023	5128905.60	200027.00	0.00	243623.00
169	6306066	10.11.2023	5268359.36	192531.00	0.00	250248.00
170	5306068	10.11.2023	5555793.63	197980.00	0.00	263900.00
171	5306077	10.11.2023	4676549.38	196189.00	0.00	222137.00
172	5306090	10.11.2023	4141094.40	194631.00	0.00	196702.00
173	5306094	10.11.2023	4417780.42	191749.00	0.00	201201.00
174	5371710	16.11.2023	3509745.60	136880.00	0.00	166713.00
175	5371754	16.11.2023	4178471.04	138906.00	0.00	219325.00
176	5371853	16.11.2023	5345452.80	128291.00	0.00	323400.00
177	5371888	16.11.2023	5479089.12	131498.00	0.00	331485.00

178	5371959	16.11.2023	5211816.48	125084.00	0.00	315315.00
179	5428888	19.11.2023	4745247.46	182083.00	0.00	219295.00
180	5428898	19.11.2023	4829811.85	192895.00	0.00	226463.00
181	5428938	19.11.2023	8524809.41	186948.00	0.00	369113.00
182	5428976	19.11.2023	8263567.22	187944.00	0.00	381406.00
183	5428981	19.11.2023	8598163.50	189600.00	0.00	390003.00
184	5428994	19.11.2023	6661312.09	172639.00	0.00	311813.00
185	5429013	19.11.2023	8631927.00	187200.00	0.00	387919.00
186	5429039	19.11.2023	7015585.91	171288.00	0.00	337294.00
187	5429110	19.11.2023	7738633.73	153594.00	0.00	410148.00
188	5781638	28.11.2022	7061776.02	190668.00	0.00	243374.00
189	5781925	28.11.2022	7061776.02	190668.00	0.00	243374.00
190	5781999	28.11.2022	6642893.16	195174.00	0.00	240573.00
191	5782127	28.11.2022	6663247.60	193234.00	0.00	253203.00
192	6067303	10.12.2022	6228782.67	181468.00	0.00	295868.00
193	6067329	10.12.2022	6009616.67	180336.00	0.00	285457.00
19	60675	10.12.20	6285143.63	175984.00	0.00	298544.00

4	31	22				
195	7008233	16.01.2023	6232100.82	179640.00	0.00	208940.00
196	7008364	16.01.2023	5490518.88	158368.00	0.00	184155.00
197	7008514	16.01.2023	5847984.78	168776.00	0.00	196217.00
198	7008574	16.01.2023	6676990.98	192844.00	0.00	224139.00
199	7008754	16.01.2023	6418307.61	185170.00	0.00	215304.00
200	7126506	2001.2023	6741781.27	196527.00	0.00	233993.00
201	7127088	20.01.2023	6948516.87	201088.00	0.00	256645.00
202	7856748	17.02.2023	4999148.15	160816.00	13411.00	165011.00
203	7856749	17.02.2023	5541092.74	173047.00	14097.00	176767.00
204	9636442	28.04.2023	5913976.99	170837.00	0.00	222054.00
205	9636443	28.04.2023	5813327.52	168587.00	0.00	211521.00
206	9636444	28.04.2023	5895842.70	170979.00	0.00	214523.00
207	9636446	28.04.2023	5873947.73	170344.00	0.00	213583.00
208	9636462	28.04.2023	5930445.84	171983.00	0.00	215782.00
209	9636470	28.04.2023	5762753.70	167120.00	0.00	209681.00

21 0	96365 14	28.04.20 23	5909151.60	171365.00	0.00	215008.00
21 1	96365 29	28.04.20 23	5808003.96	168432.00	0.00	211327.00
21 2	96365 71	28.04.20 23	5860311.60	169949.00	0.00	213146.00
21 3	96365 78	28.04.20 23	5760091.92	167043.00	0.00	209584.00
21 4	96365 92	28.04.20 23	5040019.38	146161.00	0.00	183257.00
21 5	96754 12	13.04.20 22	6843769.13	189970.00	0.00	0.00
21 6	96763 53	13.04.20 22	6350200.66	177686.00	0.00	0.00
21 7	96802 34	13.04.20 22	6177759.80	155340.00	0.00	0.00
21 8	96803 05	13.04.20 22	7089412.96	187348.00	0.00	0.00
21 9	96804 63	13.04.20 22	6033413.84	147481.00	0.00	0.00
22 0	99174 44	23.04.20 22	5360963.94	155468.00	0.00	0.00
22 1	99174 55	23.04.20 22	6464691.81	187476.00	0.00	0.00
22 2	99174 87	23.04.20 22	6546449.43	189847.00	0.00	0.00
22 3	99174 88	23.04.20 22	6307016.40	182903.00	0.00	0.00
22 4	99175 49	23.04.20 22	5661565.79	180550.00	0.00	0.00
22 5	99175 72	23.04.20 22	5085378.29	175392.00	0.00	0.00
TOTAL			150,60,51,45	43339041	3,23,85	5,46,21,31

	3/-		6/-	7/-
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14.1 In the event of non-receipt of foreign remittance in the above S/Bills, the claimed export incentive, i.e. Drawback, RoDTEP & RoSCTL are liable to be demanded back from the exporter.

15. RELEVANT PROVISIONS OF LAW APPLICABLE IN THIS CASE:

- A. **Section 2 (30) of the Customs Act, 1962:** *Market price in relation to any goods means the wholesale price of the goods in the ordinary course of trade in India.*
- B. **Section 11 (1) of the Foreign Trade (Development and Regulation) Act, 1992:** *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 export and import policy (now termed as Foreign Trade Policy) for the time being in force.*
- C. **Section 50 (2) of the Customs Act, 1962:** *The exporter of any goods, while presenting a Shipping bill or bill of export, shall at the foot thereof make and subscribe to a declaration as to the truth of its contents.*
- D. **Section 113 (i) of the Customs Act, 1962:** *Confiscation of goods attempted to be improperly exported, etc.- The following export goods shall be liable to confiscation- 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.*
- E. **Section 113 (ia) of the Customs Act, 1962:** *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.*
- F. **Section 113 (ja) of the Customs Act, 1962:** *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;*
- G. **Section 114 (iii) of the Customs Act, 1962:** *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.*
- H. **Section 114AA of the Customs Act, 1962:** *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 documents which is false or incorrect in any material particular, in the transaction of any business for the purpose of this Act, shall be liable to a penalty not exceeding five times of the value of goods.

J. **Rule 11 of the Foreign Trade (Regulations), 1993:** *Stipulates that on exportation out of any customs port of any goods, whether liable to duty or not, the owner of the such goods shall in the S/bill or any other documents prescribed under the Customs Act, 1962, state the value, quantity and description of such goods to the best of his knowledge and belief and certify that the quality and specifications 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 truthful declaration of such statement at the foot of such Shipping bill or any other documents.*

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

I. **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.

II. **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”.

- III. **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”.
- IV. **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”.
- V. **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”.
- VI. **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)”.
- L. **Customs Brokers Licensing Regulations, 2018:**
Regulation 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;
- M. **Section 28AAA of the Customs Act, 1962:** 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), or any other law, or any scheme of the Central Government, for the time being in force, by such person] or his agent or employee and such instrument is utilised under the provisions of this Act or the rules or regulations 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.

N. Section 28AA of the Customs Act, 1962: Interest on delayed payment of duty –

(1) Notwithstanding anything contained in any judgment, decree, order or direction of any court, Appellate Tribunal or any authority or in any other provision of this Act or the rules made 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.

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

- (a) the duty becomes payable consequent to the issue of an order, instruction or direction by the Board under section 151A; and
- (b) such amount of duty is voluntarily paid in full, within forty-five days from the date of issue of such order, instruction or direction, without reserving any right to appeal against the said payment at any subsequent stage of such payment.

O. Section 75A (2) of the Customs Act, 1962: Where any drawback has been paid to the claimant erroneously or it becomes otherwise recoverable under this Act or the rules made there under, the claimant shall, within a

period of two months from the date of demand, pay in addition to the said amount of drawback, interest at the rate fixed under section 28AA and the amount of interest shall be calculated for the period beginning from the date of payment of such drawback to the claimant till the date of recovery of such drawback.

P. **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.

Q. **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.*

R. **Customs and Central Excise Duties Drawback Rules, 2017:**
Rule 18- Recovery of amount of Drawback where export proceeds not realised.

(1) Where an amount of drawback has been paid to an exporter or a person authorised by him (hereinafter referred to as the claimant) but the sale proceeds in respect of such export goods have not been realised 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.

16. M/s Kaizen Enterprises had filed 11 S/Bills Nos. 5627261, 5627499, 5627612, 5627782, 5628087, 5628312, 5628312, 5628454, 5628682, 5628792, 5630786, 5631042 all dated 28.11.2023 through CB firm, M/s. Sunway Logistics for export of Readymade Garments. The re-determined FOB value of the said goods covered under the above mentioned S/Bills comes to **Rs. 4,31,51,020/-** as against the declared FOB value of Rs. 7,56,14,753.95. By inflating the FOB value and mis-declaring the goods, the exporter was attempting to claim Drawback of Rs. 20,70,738.17 and RoSCTL of Rs. 26,07,813.30 whereas they were eligible for Drawback of **Rs. 11,65,077.63** and RoSCTL of **Rs. 16,39,739/-** respectively (As tabulated in Table-III above).

16.1. As can be seen from the Table-III, based on the Market Enquiry conducted on 11.01.2024, it appears that the goods declared by the exporter in the S/Bills Nos. 5627261, 5627499, 5627612, 5627782, 5628087, 5628312, 5628312, 5628454, 5628682, 5628792, 5630786, 5631042 all dated 28.11.2023 have been mis-declared in terms of their value. During the Market Enquiry, it was found that the value of the goods filed under the said S/Bills were inflated and hence needed to be re determined under Rule 6 of the CVR (X), 2007. The export incentive such as Drawback and RoSCTL are therefore are re-determined with respect to the re-determined FOB Value as mentioned in the Table-III 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 u/s. 113 (i), 113 (ia) and 113 (ja) of the Customs Act, 1962.

16.2. The Exporter has violated the provisions of Rule 11 of the Foreign Trade (Regulations) Rules, 1993 in as much, as they did not make a correct declaration of description, composition and value of goods in the S/Bills filed by them to the Customs Authorities.

16.3. As the Exporter had not made declaration truthfully in the said S/Bills, they have violated the conditions of Section 50 (2) of the Customs Act, 1962. Hence, it appears that there was a deliberate mis-declaration, mis-statement and suppression of facts regarding the actual description and 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 S/Bills as Rs. 7,56,14,753.95, whereas, the re-determined FOB Value after conducting the Market Survey was **Rs. 4,31,51,020/-** 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 and Rule 11 of Foreign Trade (Regulation) Rules, 1993, as Exporter had furnished wrong declaration to the Custom Authorities.

16.4. The description of the goods found was not in consonance with the Exporter's declaration with respect to value, as the Exporter had overvalued the goods. Hence, the declared value appeared to be rejected as per Rule 8 of the CVR (X), 2007.

16.5. Accordingly, as per Rule 3 (3) of CVR (X), 2007, 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 CVR (X), 2007.

16.6. 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 (X), 2007.

16.7. 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 CVR (X), 2007.

16.8. 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 CVR (X), 2007.

16.9. The value of the impugned goods is, therefore, proposed to be re-determined under the residual Rule 6 of CVR (X), 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 CVR (X), 2007. Accordingly, the total value of the goods has been re-determined as **Rs. 4,31,51,020/-** as per the Market Enquiry conducted of the subject goods.

16.10 It is cogent and clear that the Exporter, M/s. Kaizen Enterprises had mis-declared the impugned goods in terms of their value and attempted to defraud the Government by claiming undue higher amount of Drawback, RoSCTL and other export benefits 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.

16.11. It further appears that the Exporter, M/s. Kaizen Enterprises 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.

16.12. Shri Mohamed Yusuf Mohamed Rafique Shaikh, Proprietor of M/s. Kaizen Enterprises has knowingly & intentionally caused to sign & used the documents to provide the undue advantage to the Exporter with *mala fide* intent to avail undue/excess export benefits in form of Drawback, RoSCTL and other export benefits. Therefore, Shri Mohamed Yusuf Mohamed Rafique Shaikh, also liable for penalty u/s 114AA of Customs Act, 1962 for this intentional mis-declaration.

17. Further, for the past shipping bills in respect of M/s. Kaizen Enterprises (IEC: IYXPS6057N) was retrieved from the ICES 1.5 System wherein 225 shipping bills mentioned at Table-IV above 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-IV, 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.

17.2 As per above discussion, it appears that the M/s. Kaizen Enterprises 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-IV above.

17.3 In view of 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. Kaizen Enterprises (IEC: IYXPS6057N) 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.

18. Further, in terms of the Board Circular No: 171/03/2022-GST dated 06.07.2022, the clarification has been issued where the registered persons are found to be involved in issuing tax Invoices, without actual supply of goods or services or both in order to enable the recipients of such invoices to avail and utilize input tax credit fraudulently. The Board has laid down that if the recipient person has availed and utilized fraudulent ITC on the basis of the tax invoice, without receiving the goods or services or both in contravention of the provisions of Section 16(2) (b) of CGST Act, he shall be liable for the demand and recovery of the said Input Tax Credit along with the penal Action under the provisions of section 74 of the CGST Act along with applicable interest under the provisions of Section 50 of the said Act. Further, the GST Circular No. 31/05/2018-GST dated 09.02.2018 assigns the Central Tax officers (Principal Commissioner/Commissioner of Central Tax, Additional/Joint Commissioner of Central Tax, Deputy/Assistant Commissioner of Central Tax, Superintendent and Inspector of Central Tax) to function as the proper officers in relation to issue of show cause notices and orders under sections 73 and 74 of the CGST Act and section 20 of the IGST Act (read with sections 73 and 74 of the CGST Act), up to the monetary limits as mentioned in the said circulars. Thus, the proper officer as defined under section 2 (91) of the CGST Act 2017 and assigned functions vide Circular No. 31/05/2018-GST dated 09.02.2018 are to exercise powers under section 73 and 74 of the CGST Act 2017 and can issue notices and orders under the said Sections/Acts. Accordingly, this IR/notice shall be forwarded to concerned Central GST Unit for initiation of suitable action for IGST/ITC recovery and/or investigation (if any) at their end.

19.1. M/s. Sunway Logistics also failed to ascertain the veracity and genuineness of the export firm, M/s. Kaizen Enterprises. The Regulation 10 (n) of the CBLR, 2018 has mandated that the CB has to verify correctness of Importer Exporter Code (IEC) number, Goods and Services Tax Identification Number (GSTIN), identity of his client and functioning of his client at the declared address by using reliable, independent, authentic documents, data or information. In the instant case, the CB has merely taken copies of the IEC and GST Registration from the Exporter and started filing S/Bills on their behalf. The CB has to verify the antecedents of the Exporter by using reliable, independent, authentic documents, data or information, which the CB has failed to do in this case. Had the CB confirmed the veracity and genuineness of the exporter through their own independent and reliable sources, they could have easily known that the Exporter and their supply chain is dubious. The CB has thereby violated regulation 10 (n) of the CBLR, 2018.

19.2 Further, it may be seen as brought out in Para 14 above, that the exporter firm has been exporting since July 2021. Prior to M/s Sunway Logistics taking up the exports [the impugned live export and Seventy Five (75) past exports], the exporter firm had already exported 225 shipments. For many of these shipments the time period for realisation of export proceeds had expired. It was incumbent upon the CB M/s Sunway Logistics as part of the KYC to check whether the BRCs for past exports had been received by the exporter firm to verify its genuineness. It appears that the CB M/s Sunway Logistics intentionally avoided the same or was complicit with the exporter firm. The CB appears to have aided and abetted the acts of omission and commission purported by exporter, M/s. Kaizen Enterprises 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

20. Now, Kaizen Enterprises (IEC: IYXPS6057N) having its registered address at H. No. 201, Royal House, Waza Mohalla, Near Jama Masjid, Nala-Sopara, Dist. Palghar-401 203, Maharashtra and its Proprietor, Shri Mohamed Yusuf Mohamed Rafique Shaikh, in respect of the said impugned export goods, is hereby called upon to show cause to the Commissioner of Customs, NS-II, JNCH, having office at Jawaharlal Custom House, Nhava Sheva, Tal-Uran, Dist. Raigad-400707, Maharashtra, within 30 days of receipt of this notice as to why:

- (i) The declared FOB value of Rs. 7,56,14,753.95 covered under eleven (11) S/Bills mentioned in Table-I should not be rejected under the provisions of Rule 8 of CVR (X), 2007 and re-determined the same at **Rs. 4,31,51,020/-** (Rupees Four Crores Thirty One Lakhs Fifty One Thousand Twenty only) in terms of Rule 6 *ibid*.
- (ii) The said impugned export goods covered under eleven (11) S/Bills mentioned in Table-I above filed by M/s Kaizen Enterprises having total declared FOB value of **Rs. 7,56,14,753.95** appear to be mis-declared in terms of value should not be held liable for confiscation under the provisions of Sections 113 (i), 113 (ia) and 113 (ja) of the Customs Act, 1962.
- (iii) M/s. Kaizen Enterprises should not be held liable for penalty u/s. 114 (iii) of the Customs Act, 1962 for mis-declarartion of value of the goods covered under eleven (11) S/Bills mentioned in Table-I
- (iv) Shri Mohamed Yusuf Mohamed Rafique Shaikh, Proprietor of M/s. Kaizen Enterprises should not be held liable for penalty u/s. 114AA of the Customs Act, 1962 for intentional mis-declarartion of value of the goods covered under eleven (11) S/Bills mentioned in Table-I

- (v) The claimed Drawback of Rs. 20,70,738.17 and RoSCTL of Rs. 26,07,813.30 covered under eleven (11) S/Bills mentioned in Table-I all date 28.11.2023 should not be rejected and re-determined to Drawback of **Rs. 11,65,077.63** (Rupees Eleven Lakhs Sixty Five Thousand Seventy Seven and Sixty Three Paise only) and RoSCTL of **Rs. 16,39,739/-** (Rupees Sixteen Lakhs Thirty Nine Thousand Seven Hundred Thirty Nine only) respectively on the basis of re-determined value. However, in the event of non-receipt of remittance in the subject S/Bills, the total claimed Drawback of Rs. 20,70,738.17 should not be held liable to be rejected and demanded read with Rule 18 of the Drawback Rules, 2017. Further, the claimed RoSCTL amount of Rs. 26,07,813.30 should not be rejected and demanded back in terms of Section 28AAA read with section 28AA of the Customs Act, 1962.
- (vi) The goods valued at Rs. **150,60,51,453/-** , pertaining to past exports covered under the 225 shipping bills as detailed in Table-IV, 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.
- (vii) M/s. Kaizen Enterprises should not be held liable for penalty u/s. 114 (iii) of the Customs Act, 1962 for omission on the part of the Exporter which have rendered the exported goods vide 225 S/Bills mentioned in Table-IV liable for confiscation under the aforesaid provisions of the Customs Act, 1962.
- (viii) Shri Mohamed Yusuf Mohamed Rafique Shaikh, Proprietor of M/s. Kaizen Enterprises, should not be held liable penalty under Section 114AA of the Customs Act, 1962, for alleged intentional mis-declaration made with the intent to claim export incentives/benefits without receipt of foreign remittance in respect of 225 past Shipping Bills, as detailed in Table-IV, filed by the exporter.
- (ix) Penalty should not be imposed upon the exporter, M/s. Kaizen Enterprises under Section 114AB of the Customs Act, 1962 on account of claiming export incentives/benefits without receipt of the foreign remittance in 225 past shipping bills.
- (x) The Drawback amount of Rs. 4,33,39,041/- (Rupees Four Crores Thirty Three Lakhs Thirty Nine Thousand Forty One only) claimed in 225 S/Bills mentioned at Table-IV above should not be held liable to be rejected and demanded back from the Exporter along with applicable interest under section 75 and 75A of the Customs Act, 1962 read with Rule 18 of the Drawback Rules, 2017.

- (xi) The RoDTEP amount of **Rs. 3,23,856/-** (Rupees Three Lakhs Twenty Three Thousand Eight Hundred Fifty Six only) and RoSCTL amount of **Rs. 5,46,21,317/-** (Rupees Five Crores Forty Six Lakhs Twenty One Thousand Three Hundred Seventeen) claimed in 225 S/Bills mentioned at Table-IV above should not be held liable to be rejected and demanded back from the Exporter in terms of Section 28AAA read with Section 28AA of the Customs Act, 1962.
- (xi) The RoSCTL and RoDTEP scrips availed or claimed in respect of the impugned 225 S/Bills mentioned at Table-IV above, 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.
- (xii) The Bond should not be enforced and Cash Security Rs. 5,00,000/- executed at the time of provisional release of the goods should not be encashed and appropriated against export incentives, applicable interest, redemption fine and penalty etc. arising out of this order.

21. Further, M/s. Sunway Logistics (CB PAN No. ADPFS1811FCH003), in respect of the said impugned export goods, is hereby called upon to show cause to the Commissioner of Customs NS-II, JNCH, having office at Jawaharlal Custom House, Nhava Sheva, Tal-Uran, Dist. Raigad-400 707, Maharashtra, within 30 days of receipt of this notice as to why penalty should not be imposed on them u/s. 114 (iii) and 114AA of the Customs Act, 1962.

22. The Noticees are required to specifically mention in their written reply as to whether they wish to be heard in person before the case is decided. In case the Noticees does not submit a written reply within the aforesaid period or if they fail to attend the personal hearing, whenever it is fixed by the Adjudicating Authority, the case will be decided on the basis of material evidence available on record, *ex parte*, without any further reference to them.

23. This Show Cause Notice is issued without prejudice to department's right to amend, modify, supplement and revise the Show Cause Notice with additional facts in support of allegation contained in the Show Cause Notice. This Notice is issued without prejudice to any other action that may be initiated against the Noticee or any other person under the Customs Act, 1962 or any other Act or law for the time being in force in India in relation to the goods covered in this Show Cause Notice also.

24. List of documents relied upon in this notice (RUDs) are as per Annexure-I 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: 12-02-2026 17:16:40

(Giridhar G. Pai)
COMMISSIONER OF CUSTOMS,
CEAC/NS-II, JNCH

To,

1. **M/s. Kaizen Enterprises,**
H. No. 201, Royal House, Waza Mohalla,
Near Jama Masjid, Nala-Sopara,
Dist. Palghar-401 203, Maharashtra.
2. **Shri Mohamed Yusuf Mohamed Rafique Shaikh, Proprietor,**
M/s. Kaizen Enterprises,
H. No. 201, Royal House, Waza Mohalla,
Near Jama Masjid, Nala-Sopara,
Dist. Palghar-401 203, Maharashtra.
3. **M/s. Sunway Logistics (CB No. ADPFS1811FCH003),**
Mumbai Office Address:- Shop No. 153,
Aggrawal Trade Centre, Ground Floor, Plot No. 62,
Sec-11, CBD Belapur, Navi Mumbai-400614

Copy to:

1. The Dy. Commissioner of Customs, CRAC (X), JNCH, Nhava Sheva.
2. The Dy. Commissioner of Customs, SIIB (X), JNCH, Nhava Sheva.
3. The Dy. Commissioner of Customs, CAC, NS-II, JNCH, Nhava Sheva.
4. The Deputy Commissioner, EDI, JNCH, Nhava Sheva
5. The Deputy Commissioner, IRMC, JNCH, Nhava Sheva
6. The Asssstant/ Deputy Commissioner, Anti evasion Palghar.
7. Supdt./CHS, JNCH for display on Notice Board.
8. The DC/AC Licence Section

Annexure – I (Relied Upon Documents)

Sr. No.	List of Relied Upon Documents
RUD-I	Copies of S/Bills Nos. 5627261, 5627499, 5627612, 5627782, 5628087, 5628312, 5628312, 5628454, 5628682, 5628792, 5630786, 5631042 all dated 28.11.2023 along with relevant documents
RUD-II	Panchanama dated 20.12.2023
RUD-III	Copies of DyCC Reports pertaining to 11 S/Bills
RUD-IV	Copy of Market Enquiry Report dated 11.01.2024
RUD-V	Copy of Seizure Memo dated 22.01.2024
RUD-VI	Copy of letter dated 11.06.2024 received from Jurisdictional CGST Commissionerate, Palghar
RUD-VII	Copy of statement of Shri Mir Asif Hussain, Manager of M/s Kaizen Enterprises dated 29.02.2024
RUD-VIII	Copy of statement of Shri Sanjay Sarjerao Kolse ('G' Card) holder and authorized representative of CB firm, M/s. Sunway Logistics dated 28.10.2024

Panchanama dated 20.12.2023 drawn at JWC Logistics Park Pvt Ltd-CFS, in respect of Examination of goods covered under S/B Nos. 5627261, 5627499, 5627612, 5627782, 5628087, 5628312, 5628454, 5628682, 5628792, 5630786, 5631042 all dated 28.11.2023 pertaining to M/s Kaizen Enterprises (IEC-IYXPS6057N)

	Pancha 1	Pancha 2
Name	Anil Kumar Goswami	Prem Kumar Mahto
Date of Birth	15.07.1992	25.03.1993
Occupation	Pvt Service	Pvt Service
Address	Room no. 1/3, Krishna Colony, Vitthalwad, Behind S.T. Depo, Kaanadi Chawl, Kalyan East, Thane, Maharashtra - 421306	C/o Prem Kumar Mahto, 402, Bhagwati Heights, Plot no. 110, Sector - 20, Ulwe, Wahal, Raigarh, Maharashtra - 410206

We, the above mentioned panchas, on being called upon by one person who introduced himself as Vikram Meena, Intelligence Officer (IO), SIIB(X), JNCH by showing us his Govt. Identity card, presented ourselves at JWC Logistics Park Pvt Ltd, CFS, on 20.12.2023 at 15.00 Hrs. Further, the said officer introduced us to Shri Santosh Kumar Kushwaha, Senior Intelligence Officer (SIO), SIIB(X), JNCH, Shri Sudhir D Jadhav, Senior Intelligence Officer (SIO), SIIB(X), JNCH and Shri Anand Kumar Thakur, Intelligence Officer (IO), SIIB(X), JNCH by showing us their Govt. Identity card. The said officers introduced us to Shri Sanjay Sarjerao Kolse, G card holder(cardex no. 4552/2022) of CHA firm M/s Sunway Logistics.. The officer explained to us that the exporter M/s Kaizen Enterprises (IEC-IYXPS6057N) having the address: House No. 201, Royal House, Waza Mohalla, Near Jama Masjid, Nalasopara, Palghar, Maharashtra - 401203 has filed Shipping Bill No. 5627261, 5627499, 5627612, 5627782, 5628087, 5628312, 5628454, 5628682, 5628792, 5630786, 5631042 all dated 28.11.2023 through CHA M/s Sunway Logistics for export of their consignment under the said shipping bills. The said cargo was kept on hold for detailed examination vide Hold letter No. 218/2022-23/SIIB(X) dated 04.12.2023 issued vide F.No. SG/MISC-101/2021-22/SIIB(X) JNCH. Further, the officer informed us that export consignment against said Shipping Bill Nos. 5627261, 5627499, 5627612, 5627782, 5628087, 5628312, 5628454, 5628682, 5628792, 5630786, 5631042 all dated 28.11.2023 having details as per Table-A has been ordered for detailed examination by SIIB(X), JNCH by Competent Authority. The said cargo was destined to Jebel Ali, United Arab Emirates.

Table-A

Sr.No.	SB No./Date	RITC	Description of goods	Net weight (in kgs) and quantity of Bales	Qty	FOB (in Rupees)	Drawback (in rupees)	ROSC TL (in rupees)	IGST amount paid in INR
1	5627261 dated 28.11.2023	62099090	Babies girls 2 PCS set of MMF	1844 kgs 23 Bales	10800	5318492.40	143599.29	183294.37	Under LUT
2			Babies boys 3 PCS set of MMF		1500	738679.50	19944.35	25457.55	Under LUT

[Handwritten signature]
P1/20/12/23

[Handwritten signature]
P2/20/12/23

[Handwritten signature]
CB/Export/20/12/23

3			Babies boys 2 PCS set of MMF		1500	734973.75	19844.29	25394.55	Under LUT
4	56274 99 dated 28.11. 2023	62099090	Babies girls 2 PCS set of MMF	1795 Kgs 25 Bales	15000	7386795	199433.46	254575.51	Under LUT
5	56276 12 dated 28.11. 2023	62099090	Babies girls 2 PCS set of MMF	1313 kgs 14 Bales	7800	3841133.40	103710.60	132379.27	Under LUT
6			Babies boys 3 PCS set of MMF		7200	3545661.60	95732.86	122196.25	Under LUT
7	56277 82 dated 28.11. 2023	62099090	Babies girls 2 PCS set of MMF	1753 kgs 24 Bales	14400	7091323.20	191465.73	244392.59	Under LUT
8	56280 87 dated 28.11. 2023	62099090	Babies girls 2 PCS set of MMF	914 8 Bales	4200	2068302.60	55844.17	71281.14	Under LUT
9			Babies boys 2 PCS set of MMF		9588	4697952.21	126844.71	162321.99	Under LUT
10	56283 12 dated 28.11. 2023	62099090	Babies girls 2 PCS set of MMF	1709 kgs 23 Bales	13200	6500379.60	175510.25	224026.45	Under LUT
11			Babies boys 3 PCS set of MMF		600	255471.80	7977.74	10183.02	Under LUT
12	56284 54 dated 28.11. 2023	62099090	Babies girls 2 PCS set of MMF	1642 kgs 22 Bales	12000	5909436.0	159554.77	203660.41	Under LUT
13			Babies boys 3 PCS set of MMF		1200	590943.60	15955.48	20366.04	Under LUT
14	56286 82 dated 28.11. 2023	62099090	Babies girls 2 PCS set of MMF	1571 kgs 21 Bales	12600	6204907.80	167532.51	213843.43	Under LUT
15	56287 92 dated 28.11. 2023	62099090	Babies girls 2 PCS set of MMF	1673 kgs 18 Bales	13596	6695390.99	180775.56	230747.25	Under LUT
16	56307 86 dated 28.11. 2023	62099090	Babies girls 2 PCS set of MMF	1960 kgs 31 Bales	14160	6973134.48	202220.90	240319.29	Under LUT
17	56310 42 dated 28.11. 2023	62099090	Babies girls 2 PCS set of MMF	1474 kgs 24 Bales	14340	7061776.02	204791.50	243374.19	Under LUT
Total				17648 kgs 233 Bales	153684	7,56,14,753.95	20,70,738.17	20,67,813.3	

We the panchas along with Custom Broker/ Exporter and the aforesaid officers visited the Export Shed, Warehouse 7, Location Pillar No.4 and 14 of of JWC Logistics Park Pvt Ltd-CFS where the above-mentioned goods were kept in open.

[Signature]
PI 20/12/23

2
[Signature]
PZ 20/12/23

[Signature]
CB/Exporter 20/12/23

Further, we were shown the copy of the said Hold letter, Shipping Bills, packing list, Export invoices. We put our dated signature on the above-said documents as a token of having seen the same.

Further, the examination procedure started in our presence. Total 233 Bales were found which was same as declared. Thereafter all the Bales were opened and examined one by one and the officers counted the quantity of goods in the Bales. The quantity and physical description of the goods were found as per declaration in the shipping bills.

During the examination officers observed that the composition of the goods (Garments) can be ascertained only after testing by DYCC, JNCH. Therefore representative samples, in triplicate, were drawn from all the 11 shipping bills as per the goods found therein as mentioned in the Table - B below:-

Table-B

Sl.No.	SB No./Date	Description of goods	Packing Bale Nos.	Bale No. from which sample was drawn
1	5627261 dated 28.11.2023	Babies girls 2 PCS set of MMF	5013-5027, 5033-5035	5015
		Babies boys 3 PCS set of MMF	5029, 5031, 5032	5032
		Babies boys 2 PCS set of MMF	5028, 5030, 5032	5032
2	5627499 dated 28.11.2023	Babies girls 2 PCS set of MMF	5036-5060	5044
3	5627612 dated 28.11.2023	Babies girls 2 PCS set of MMF	5061-5073	5070
		Babies boys 3 PCS set of MMF	5007	5007
4	5627782 dated 28.11.2023	Babies girls 2 PCS set of MMF	5076-5091, 5094-5101	5101
5	5628087 dated 28.11.2023	Babies girls 2 PCS set of MMF	5102-5108	5102
		Babies boys 2 PCS set of MMF	5092	5092
6	5628312 dated 28.11.2023	Babies girls 2 PCS set of MMF	5109-5113, 5115, 5117-5132	5120
		Babies boys 3 PCS set of MMF	5116	5116
7	5628454 dated 28.11.2023	Babies girls 2 PCS set of MMF	5133-5138, 5140-5141, 5143-5154	5143
		Babies boys 3 PCS set of MMF	5139, 5142	5139
8	5628682 dated 28.11.2023	Babies girls 2 PCS set of MMF	5155-5175	5165
9	5628792 dated 28.11.2023	Babies girls 2 PCS set of MMF	5074-5075, 5176-5191	5182
10	5630786 dated 28.11.2023	Babies girls 2 PCS set of MMF	6001-6031	6012
11	5631042 dated 28.11.2023	Babies girls 2 PCS set of MMF	5001-5006, 5008-5012, 6032-6044	5004

All the representative samples were thereafter sealed in green colour envelopes and we have put our dated signature on the same. The examined goods were repacked and handed over to the CFS authorities for safe custody.

The Panchanama which started at 15.00 Hrs on 20.12.2023 concluded at 19.30 Hrs on the same day and at the same place without any untoward incident.

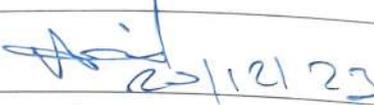
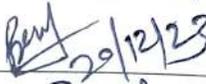
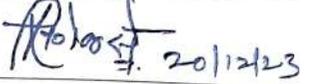
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P1 20/12/23

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P2 3 20/12/23

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CB/Spotn 20/12/23

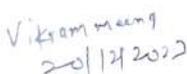
The entire Panchanama was conducted in a peaceful and systematic manner and no damage to any movable and immovable property as well as the goods was caused during the course of the Panchanama. Nothing was taken over by the said Customs officers except for the sealed samples mentioned above. Also, no religious or cultural sentiments were hurt during the course of the Panchnama. No damage was done to the cargo.

We, the panchas have read over the said proceedings of Panchnama running into 01 to 04 pages which is typed and printed in the office of JWC Logistics Park Pvt Ltd CFS. The Panchnama has been read over to us in Hindi & English as well and therefore, we find it to be correctly recorded and typed as per our say.

Sr. No.	Name	Signature
1	Pancha-I (Anil Kumar Goswami)	 20/12/23
2	Pancha-II (Prem Kumar Mahto)	 20/12/23
3	Shri Sanjay SarjeraoKolse, CHA/Representative of exporter M/s Kaizen Enterprises (IEC-IYXPS6057N)	 20/12/23

Drawn and typed by me at the office of JWC Logistics Park Pvt Ltd-CFS.

(as per panchas say):,


20/12/2023

Vikram Meena
IO/SIIB(X)/JNCH

In Presence of


20/12/2023

Anand Kumar Thakur
IO/ SIIB(X)/ JNCH

In Presence of,


20.12.23

Santosh Kumar Kuswaha
SIO/ SIIB(X)/ JNCH

In Presence of,


20.12.2023

Sudhir D. Jadhav
SIO/ SIIB(X)/ JNCH

Statement of Mir Asif Hussain, Manager of M/s Kaizen Enterprises (IE Code IYXPS6057N) having its office at H.No.201, Royal House, Waza Mohalla, Near Zama Masjid, Nalasopara, Palghar-401203 aged 52 years (DOB 28.01.1972), having personal Mobile No. 7730946931, recorded under Section 108 of the Customs Act, 1962 in the office of the Special Intelligence and Investigation Branch (Exports), situated at 4th floor, B-403, Jawaharlal Nehru Custom House, Nhava Sheva, Dist. Raigad, Maharashtra-400 707 on 29.02.2024.

 I present myself against the receipt of spot Summons No. CBIC-DIN 20240278NT0000552405 dated 29.02.2024 issued by Shri Santosh K Kushwaha, Superintendent, SIIB (X), Jawaharlal Nehru Custom House, Nhava Sheva, Dist. Raigad, Maharashtra - 400 707, under his seal and signature. 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 offense 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 Section 108 of the Customs Act, 1962, I am giving my true and voluntary statement as follows:

My name is **Mir Asif Hussain**, aged 52 years. I am the Manager of **M/s Kaizen Enterprises (IE Code IYXPS6057N)** having its office at **H.No.201, Royal House, Waza Mohalla, Near Zama Masjid, Nalasopara, Palghar-401203** and my residential address (Permanent) Room No. 04, D'Souza Compound, Tilak Nagar, Saki Naka. My Aadhar Card number is 785006736933, my PAN is AUBPM7885N and my Mobile No: 7730946931. I am submitting copies of my Aadhar Card and PAN card as proof of my identity. I am a Diploma (Civil Engineering) from Setwin College, Hyderabad in 1997. I can read, understand and write English, Telgu and Hindi languages. I am requesting the officer to type my statement on the computer as per my say. I am residing with my parents at the above address. Our firm has a Current Account No.1062000100273901 in Karnataka Bank Limited, Bhayander, East, Mumbai-401105.

Q Please give a business brief about your firm **M/s Kaizen Enterprises (IE Code IYXPS6057N)**?

Ans. Firm **M/s Kaizen Enterprises** was established in the year 19 June, 2021. It is a Proprietor firm. This firm is for the purpose of doing business relating to Readymade garments. We are a merchant exporter firm. We procure clothes from local manufacturers. I deal with the export wing of the Firm.

Q. How do you manage your export business?

Ans: There are 04 staffs in the firm. We are operating from the H.No.201, Royal House, Waza Mohalla, Near Zama Masjid, Nalasopara, Palghar and look after the export business. Purchase of goods from local suppliers are being taken care by the proprietor himself.


 29/02/24

Q. How do you get the export goods that are covered in 11 Shipping Bill (present consignment) all dated 18-08-2023?

Ans: All the goods to be exported by M/s Kaizen Enterprises have been procured from various local suppliers from Mumbai. I will submit the purchase invoices and necessary documents within 02 weeks.

Q Tell me details about your office premises.

Ans: Our office is located at **H.No.201, Royal House, Waza Mohalla, Near Zama Masjid, Nalasopara, Palghar**. The same is taken at Rent. I will submit the rent agreement copy along with the electricity bill.

Q It appears that there is a huge business form the present office. What do you want to say about it?

Ans- We have goods relationship with the local supplier. We take the goods on credit. We also have a good relationship with foreign buyers. Hence, our business has been established in short period. Hence, there I huge turnover. We are planning to buy a new office.

Q Are there any other exporters at the same address?

Ans- At present, we are only registered at this address from 2021. In the past, some other firms may have registered at this address. We are not aware of the same.

Q. How do you get the Purchase Order for the present shipment?

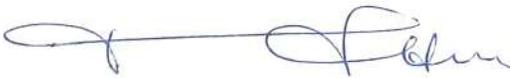
Ans. We have local acquaintances at Dubai. From there, we get the purchase order. Accordingly, we procure the goods from the local market. I will submit the purchase order.

Q Why do you export the goods from this Nhava Seva Port only?

Ans- This port has a good facility and a fast clearing process. Even, the customs department sometimes cooperates for the facilitation of the export. Further, we are a Mumbai-based firm, this is the nearest port for the export.

Q It appears that you have exported goods of various commodities & exported to various countries. What do you want to say about your supply chain of the exported goods?

Ans. Sir, as per my knowledge, we only deal with the RMG. A per the requirement of foreign buyers, we have exported to many countries and ports like Adis Ababa, Jabel ali.


22/02/24

Q. During the market survey dated 11.01.2024, the value of the goods has been re-determined. What do you want to say about it? What is the margin of profit in respect of the present shipment?

Ans: As per our knowledge, we have declared the proper value of the goods. The same was acceptable by foreign buyers. Hence, we have declared the price. Further, the market survey was one in the wholesale market. Hence, the value of the goods was Redetermined. We have cooperated in the Customs procedure. The new value has been accepted by us. There is approx. 40-50% profit margin.

Q. It appears that there is bogus supply chain of your present consignment. What do you want to say about it?

Ans: Sir, the goods are procured from the local supplier of Mumbai. These are genuine supplier. They aren't bogus. They may not be big firms of supply but they are contributing to the economy of India. During the examination, goods are found as per declaration in terms of quantity and declaration.

Q It appears that, huge amount of export incentives have been claimed for the present shipment?

Ans- Sir, we have claimed the export incentives as per the norms of the Customs. The drawback, RoSCTL is automatically calculated in the system after filing the shipping bill. Further, as there is a large quantity of RMG, hence there is a high FOB. As per the market survey, we also accepted the Redetermined value of the goods.

Q Now, you are being shown the test report of the goods, covered under present shipment?

Ans- I have seen the same. I accept the findings of the same.

Q Anything you want to submit/tell?

Ans- No sir, I don't want to say anything.

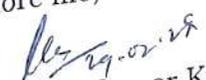
The above statement of mine running into 01-03 pages has been given as my true, correct and voluntary without any force, threat, inducement or coercion. On my request, the said statement has been typed on the office computer of SIIB (X), JNCH, Nhava Sheva, Dist. Raigad, Maharashtra - 400 707 as per my say and as per my request and I certify that it has been recorded exactly as stated by me in response to questions raised to me during the proceedings. I therefore affix my dated signature on every page of the statement in token of having been recorded correctly as stated by me. My statement is correctly recorded as per my say.



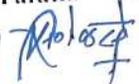
(Mir Asif Hussain)
Manager,

M/s Kaizen Enterprises

Before me,


(Santosh Kumar Kushwaha)
SIIB (X), JNCH.

29/02/24

Statement of Shri. Sanjay Sarjerao Kolse, Power of Attorney (G-Card) holder of M/s Sunway 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 07.02.2024. 28/10/2024 

In receipt of Summons DIN-20240678NT000000C074A issued by 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 28.10.2024. 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 Sanjay Sarjerao Kolse, aged 41 years and DOB-24.09.1984, I am residing at the Address, Room No. 07, Sai Sadan Chawl, Near Samaj Mandir, Bindu Madhav Nagar, Digha, Navi Mumbai, Thane, Maharashtra-400708. I have the personal Mobile No.8452951983, Aadhaar Card bearing No.420487897226 and I am submitting the copies of the same as proof of my identity. I have completed my 12th pass from Bharat Junior College, Thane (e), Maharashtra. I can read, understand and write in Hindi, Marathi and English. I am married and I am staying alongwith my father, mother and wife 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.

Q.1. Give your brief introduction. What sort of work do you do?

Ans. My name is Sanjay Sarjerao Kolse. I am G-card holder and power of attorney of M/s Sunwy Logistics, passed the 12th examination in the year 2001-2002. Thereafter i work in customs clearance with various Customs Broker. I work as an employee in M/s Sunwy Logistics. We serve to almost 10 importers/exporters for customs clearing.

Q.2. How did you come in contact with M/s Kaizen Enterprises and since when are you handling the export of M/s Kaizen Enterprises?

Ans. The export work of M/s Kaizen Enterprises was brought to us through a forwarder M/s Alka Logistics, Belapur. This was the first export consignment of M/s Kaizen Enterprises which was handled by us.

Q.3. 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. 2500/-, 40ft- 3500/- and for LCL cargo we get Rs 2000/- per shipment. We have not received the payment for shipment of M/s Kaizen Enterprises.

Q.4. Were you aware of the overvaluation of export consignment done by M/s Kaizen Enterprises vide Shipping Bill Nos. 5627261, 5627499, 5627612, 5627782, 5628087, 5628312, 5628454, 5628682, 5628792, 5630786 and 5631042 all dated 28.11.2023?

Ans. We were not aware about the overvaluation done by M/s Kaizen Enterprises. We only got to know about the overvaluation during the investigation period. We received the goods directly at the CFS i.e. JWC Logistics.

Q. 5. Now I show you the verification genuineness of exporter M/s Kaizen Enterprises wherein the premises declared by the M/s Kaizen Enterprises as PPOB could not be located during the physical verification. Hence prima-facie the taxpayer (M/s Kaizen Enterprises) appears to be non genuine. What do you have to say in this regard?

Ans. I cannot say about the current status of the exporter, since the export related work was done around 01 years ago. The firm was in existence at the time of our visit, hence we agreed to handle the export related work. The subject consignment was the first shipment of the exporter, but due to SIIB hold the exporter received cancelled order from the consignee accordingly, goods has been cleared provisionally for back to town. During the SIIB hold the exporter faced huge detainision and demiurge therefore the exporter closed their registered office.

Q.6. 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. We had called for all the KYC related documents of the exporter viz. Copy of IEC, GST resistration, Aadhaar, PAN of the proprietor and Bank signature verification letter. I am hereby submitting copies of the same and putting my dated signature in token of having submitted them. Further, as per the mandate of regulation 10 of the CBLR, 2018 to verify the identity of the exporter, we had sent one of our employees, Mr. Santosh Vende & Mr. Namdeo Gorde, to their registered address at Mumbai. They were found to be existing at their registered place of work. We verify address proof, GST Number, IEC Number of the exporter online on DGFT portal and exporter also visit our office M/s Sunway Logistics's at belapur. I will submit the evidence related to the visit in 02 days.

Q.7. 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. The current shipment was done only after due verification of the exporter at our end. I would like to assert that in future, we would cooperate 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), JNCII, 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.

(Sanjay Sarjerao Kolse)

Power of Attorney (G-card Holder), M/s Sunwy Logistics.

Typed and Recorded by me

(Anup Singh Meena)

SIO /SIIB(X)

JNCII, NHAVA SHEVA

	OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II SPECIAL INVESTIGATION AND INTELLIGENCE BRANCH (X) Jawaharlal Nehru Custom House, NhavaSheva, Dist- Raigad, Maharashtra – 400 707. Email Id – siibx.jnch@gov.in	
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F. No. SG/Misc-256/2023-24/SIIB(X), JNCH

Date : .01.2024

To,

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

Subject: Testing of Samples pertaining to Shipping Bill no: 5631042 dated 28.11.2023 filed by M/s KAIZEN ENTERPRISES (**IEC-IYXPS6057N**)-reg.

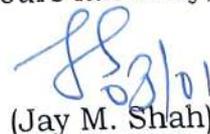
Please find enclosed herewith (01) sealed envelopes of samples of below mentioned goods from the consignment pertaining to Shipping Bill no: 5631042 dated 28.11.2023 for testing purpose.

Sample No.	Shipping Bill & Date	Declared description	No. of RSS
17	5631042 28.11.2023	Babies girls 2 Pcs set of MMF	01

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

- a) Detailed analysis of composition

Yours faithfully,



(Jay M. Shah)

Dy. Commissioner of Customs,
SIIB(X)/JNCH

Encl- As above

Lab No. 23/SIIB (*)

Dt. 09.01.24

Report: The sample as received is in the form of article. On opening the sample packet two pieces are found as top (frock) and trouser

Total wt of the articles=67.9 gm

(1) Top (frock): It is made of knitted fabric stitched with knitted inner lining fabric on front, woven fabric having embroidery decoration on front, designed strip, brooch at front and a net fabric on front. The base knitted fabric is composed of polyester (86.47 % by wt) and cotton (13.53% by wt), inner lining knitted fabric, woven fabric having embroidery and net fabric is wholly composed of polyester.

Wt of Top= 46.9 gm

Wt of knitted base fabric= 28.9 gm

Wt of knitted inner lining fabric =8.1 gm

Wt of woven fabric having embroidery decoration =5.54 gm

Wt of designed strip= 2.3 gm

Wt of net fabric =1.06 gm

Wt. of brooch=balance

(2) Trouser: It is made of knitted base fabric fitted with elastic strip at waist. The base fabric is composed of polyester and cotton.

% composition (by wt):

Polyester=87.16 %

Cotton= balance

Wt of trouser=21.0 gm

Wt of knitted base fabric =19.8 gm

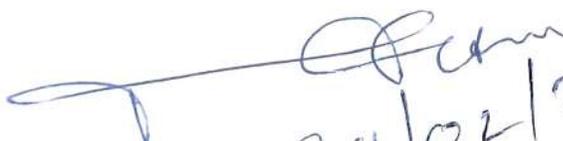
Wt of elastic strip= balance

Sealed remnant returned.

J & K

Wt of
29.01.24

Gth


29/02/24


30.01.2024
Dr. Purnima Mishra
Assistant Examiner Grade-1
Jawahar Institute of Forensic Science Laboratory



OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II
SPECIAL INVESTIGATION AND INTELLIGENCE BRANCH (X)

Jawaharlal Nehru Custom House, NhavaSheva,

Dist- Raigad, Maharashtra – 400 707.

Email Id – siibx.jnch@gov.in



F. No. SG/Misc-256/2023-24/SIIB(X), JNCH

Date : .01.2024

To,

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

Subject: Testing of Samples pertaining to Shipping Bill no: 5628454 dated 28.11.2023 filed by M/s KAIZEN ENTERPRISES (IEC-IYXPS6057N)-reg.

Please find enclosed herewith (01) sealed envelopes of samples of below mentioned goods from the consignment pertaining to Shipping Bill no: 5628454 dated 28.11.2023 for testing purpose.

Sample No.	Shipping Bill & Date	Declared description	No. of RSS
12	5628454 28.11.2023	Babies girls 2 Pcs set of MMF	01

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

- a) Detailed analysis of composition

Yours faithfully,

(Jay M. Shah)

Dy. Commissioner of Customs,
SIIB(X)/JNCH

Encl- As above

S.B No:5628454, 28/11/2023

Report:

The sample as received is in the form of readymade garment (described as babies girl's 2 pcs set of mmf) consists of one top and one lower.

Total wt. of sample=132.5g

1- **Top**- The sample as received is in the form of a readymade garment. It is made of printed knitted fabric having white lining and dyed knitted fabric having dyed knitted lining stitched at front. It is fitted with zip on back side, decorative plastic piece and flower on front side. It is wholly composed of polyester filament yarns.

Wt. of upper top=96.5g

Wt. of dyed knitted fabric=32.9g

Wt. of printed knitted fabric=44.7g

Weight of dyed knitted lining fabric =6.5 gm

Weight of white knitted lining fabric =3.5 gm

Weight of plastic decorative pieces =4.4gm

Weight of zip =2.9 gm

Weight of flower =Balance

2-**Lower** - The sample is in the form of readymade garment (lower). It is made of dyed knitted fabric, fitted with elastic at waist. It is wholly composed of polyester filament yarns.

Total wt. of sample (lower)=36.0gm

Wt. of dyed knitted fabric =34.3gm

Wt of elastic= 1.7

sealed remnant sample returned

[Signature]
06/02/2024

[Signature]
06.02.2024
Dr. Ravi Shankar Sharma
रासायनिक परीक्षक (ग्रे II)
Chemical Examiner (Gr II)

J4K

Gth

[Signature]



OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II
SPECIAL INVESTIGATION AND INTELLIGENCE BRANCH (X)
Jawaharlal Nehru Custom House, NhavaSheva,
Dist- Raigad, Maharashtra – 400 707.
Email Id – siibx.jnch@gov.in

75
आजादी का
अमृत महोत्सव

F. No. SG/Misc-256/2023-24/SIIB(X), JNCH

Date : .01.2024

To,

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

Subject: Testing of Samples pertaining to Shipping Bill no: 5627782 dated 28.11.2023 filed by M/s KAIZEN ENTERPRISES (IEC-IYXPS6057N)-reg.

Please find enclosed herewith (01) sealed envelopes of samples of below mentioned goods from the consignment pertaining to Shipping Bill no: 5627782 dated 28.11.2023 for testing purpose.

Sample No.	Shipping Bill & Date	Declared description	No. of RSS
07	5627782 28.11.2023	Babies girls 2 Pcs set of MMF	01

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

- a) Detailed analysis of composition

Yours faithfully,

(Jay M. Shah)

Dy. Commissioner of Customs,
SIIB(X)/JNCH

Encl- As above

Lab No. B \$ IIB (X)

Dt. 09.01.24

S/B No.: 5627782 dated 28.11.2023

Report: The sample as received is in the form of readymade textile article (top and skirt).

Total wt. of sample (top and skirt) = 160.0 gms.

1. Top: It is printed knitted fabric having dyed (blue) knitted inner lining, decorated with plastic buttons and dyed (pink) knitted fabric stitched at front. Printed knitted and dyed knitted fabrics are wholly made of polyester filament yarns.

Total wt. of Top = 74.0 gm.

Wt. of base printed knitted fabric = 40.0 gms.

Wt. of dyed inner lining (blue) = 15.15 gms.

Wt. of dyed (pink) knitted fabric = 10.40 gms.

Wt. of plastic buttons = balance.

3. Skirt- It is printed knitted fabric fixed with elastic at waist. It is wholly made of polyester filament yarns.

Total wt. of skirt = 86.0 gms.

Wt. of base printed knitted fabric = 84.0 gms.

Wt. of elastic = balance

Sealed remnant returned.


05.02.24

Saurabh Kumar

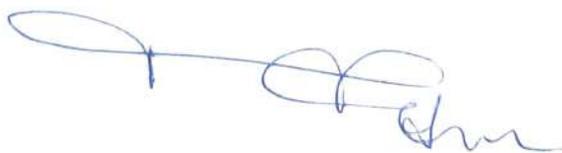
Assistant Professor, IIT Bombay


05.02.2024
CE II

Dr. R. S. Choudhary
IIT Bombay
Chemical Engineering

J & K

4th





OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II
SPECIAL INVESTIGATION AND INTELLIGENCE BRANCH (X)
Jawaharlal Nehru Custom House, NhavaSheva,
Dist- Raigad, Maharashtra – 400 707.
Email Id – siibx.jnch@gov.in

आजादी का
अमृत महोत्सव

F. No. SG/Misc-256/2023-24/SIIB(X), JNCH

Date : .01.2024

[Handwritten Signature]
69.07

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

Subject: Testing of Samples pertaining to Shipping Bill no: 5627261
28.11.2023 filed by M/s KAIZEN ENTERPRISES (IEC-IYXPS6057N)-reg.

Please find enclosed herewith (01) sealed envelopes of samples of below mentioned goods from the consignment pertaining to Shipping Bill no: 5627261 dated 28.11.2023 for testing purpose.

Sample No.	Shipping Bill & Date	Declared description	No. of RSS
1.	5627261 28.11.2023	Babies girls 2 Pcs set of MMF	01

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

a) Detailed analysis of composition

Yours faithfully,

[Handwritten Signature]
08/01/24

(Jay M. Shah)
Dy. Commissioner of Customs,
SIIB(X)/JNCH

Encl- As above

[Handwritten Signature]
20.1.2024

REPORT: On opening the sample packet, two readymade textile garment articles were found i.e. (1) Top and (2) Skirt

Total weight of sample (2 pieces) = 110.6 g

(1) **Top**- It is made of dyed and printed knitted fabric stitched with knitted collar, net fabric and lace fabric at front side; metallic hook and white knitted fabric on back side, decorated with plastic material on front side. Dyed and printed knitted fabric is composed of blended spun yarns of cotton and polyester, and filament yarns of polyester. Knitted yarn dyed collar is composed of spun yarns of viscose and polyester, and filament yarns of polyester. Net fabric is composed of filament yarns of nylon. Lace fabric is composed of filament yarns of polyester. White knitted fabric is composed of cotton yarns and polyester yarns.

Weight of Top = 48.1 g

Weight of dyed and printed knitted fabric = 34.3 g

Weight of net fabric = 3.4 g

Weight of lace fabric = 3.2 g

Weight of knitted yarn dyed collar = 2.3 g

Weight of white knitted fabric = 0.8 g

Weight of plastic material = 3.4 g

Weight of metallic hook = Balance

Percentage Composition of dyed and printed knitted fabric:

% of polyester yarns = 72.95 %

% of cotton yarns = Balance

(2) **Skirt**- It is made of dyed and printed woven fabric stitched with dyed and printed knitted fabric and stitched with white knitted lining with elastic at waist part. Dyed and printed woven fabric is composed of cotton yarns. Dyed and printed knitted fabric is composed of blended spun yarns of cotton and polyester, and filament yarns of polyester. Dyed knitted lining is composed of filament yarns of polyester.

Weight of skirt = 62.5 g

Weight of dyed and printed woven fabric = 23 g

Weight of dyed and printed knitted fabric = 26.5 g

Weight of dyed knitted lining = 10.6 g

Weight of elastic = Balance

GSM of dyed and printed woven fabric = 105.9

Percentage Composition of dyed and printed knitted fabric:

% of polyester yarns = 73.1 %

% of cotton yarns = Balance

Scaled remnant returned.

Martina Devi
02/02/2024
Dr. MARTINA DEVI
Chemical Assistant

JPK

M. Maity 02/02/2024
Dr. MINITENJOY MAITY
Chemical Examiner Grade-II

(Signature)

Dr. PM, 49
 PRK
 09/01/24
 49

	<p align="center">OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II SPECIAL INVESTIGATION AND INTELLIGENCE BRANCH (X) Jawaharlal Nehru Custom House, NhavaSheva, Dist- Raigad, Maharashtra – 400 707. Email Id – siibx.jnch@gov.in</p>	
F. No. SG/Misc-256/2023-24/SIIB(X), JNCH		Date : .01.2024

To,

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

Siibx sheet
CA
19.01.2024

Subject: Testing of Samples pertaining to Shipping Bill no: 5628682 dated 28.11.2023 filed by M/s KAIZEN ENTERPRISES (**IEC-IYXPS6057N**)-reg.

Please find enclosed herewith (01) sealed envelopes of samples of below mentioned goods from the consignment pertaining to Shipping Bill no: 5628682 dated 28.11.2023 for testing purpose.

Sample No.	Shipping Bill & Date	Declared description	No. of RSS
14	5628682 28.11.2023	Babies girls 2 Pcs set of MMF	01

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

- a) Detailed analysis of composition

Re allotted
MS
Harshu
CA
30.1.2024

Yours faithfully,

(Jay M. Shah)

Dy. Commissioner of Customs,
SIIB(X)/JNCH

Encl- As above

LAB NO 20 SIIB LAB DATE 9/1/2024

S/B NO. 5628682 S/B DATE 28/11/2023

REPORT: On opening the sample packet, two readymade textile garment articles were found i.e. (1) Frock and (2) Pant

Total weight of sample (2 pieces) = 126.7 g

(1) **Frock**- It is made of dyed and printed knitted fabric stitched with dyed knitted fabric and further stitched with inner white knitted lining, fitted with zip at back side and decorated with decorative plastic material. Decorative plastic material designed as "APPLE". Dyed printed knitted fabric, dyed knitted fabric and white knitted lining are composed of filament yarns of polyester.

Weight of Frock = 94.2 g

Weight of dyed and printed knitted fabric = 36.9 g

Weight of dyed knitted fabric = 41.3 g

Weight of white knitted lining = 6.8 g

Weight of decorative plastic material = 6.5 g

Weight of zip = Balance

(2) **Pant**- It is made of dyed knitted fabric fitted with elastic at waist part. Dyed knitted fabric is wholly composed of filament yarns of polyester.

Weight of Pant = 32.5 g

Weight of dyed knitted fabric = 31.1 g

Weight of elastic = Balance

Sealed remnant returned.

Martina Devi
02/02/2024

Dr. MARTINA DEVI
Chemical Assistant

M. Maity

02/02/2024

Dr. MENTULLOY MAITY
Chemical Examiner Grade-II

JPK

[Handwritten signature]



OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II
SPECIAL INVESTIGATION AND INTELLIGENCE BRANCH (X)

Jawaharlal Nehru Custom House, NhavaSheva,

Dist- Raigad, Maharashtra – 400 707.

Email Id – siibx.jnch@gov.in

F. No. SG/Misc-256/2023-24/SIIB(X), JNCH

Date : .01.2024

To,

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

Subject: Testing of Samples pertaining to Shipping Bill no: 5628792 dated 28.11.2023 filed by M/s KAIZEN ENTERPRISES (IEC-IYXPS6057N)-reg.

Please find enclosed herewith (01) sealed envelopes of samples of below mentioned goods from the consignment pertaining to Shipping Bill no: 5628792 dated 28.11.2023 for testing purpose.

Sample No.	Shipping Bill & Date	Declared description	No. of RSS
15	5628792 28.11.2023	Babies girls 2 Pcs set of MMF	01

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

- a) Detailed analysis of composition

Yours faithfully,

(Jay M. Shah)

Dy. Commissioner of Customs,
SIIB(X)/JNCH

Encl- As above

S/B No. = 5628792 / 28.11.23

Repeat = The sample as received is in the form of dyed and printed knitted fabric ready made garments (birds frock with lower)

Total wt. of sample = 137.1 gm

1) birds frock = The sample is in the form of dyed and printed knitted ready made garments (birds frock) stitched with lining material, upper dyed knitted fabric fitted with zipper at back side.

wt. of sample = 96.6 gm

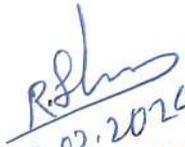
Base knitted fabric and lining material are made of filament yarn of Polyester.

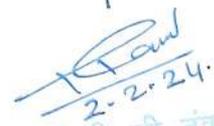
2) lower = The sample is in the form of dyed knitted ready made garment (lower) having elastic strip at waist part.

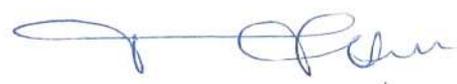
wt. of sample = 41.1 gm

It is made of filament yarn of Polyester.

sealed & returned.


02.02.2024
Dr. Rameesh Kumar Sharma
Chemical Assistant


2.2.24.
डॉ. टी. सी. तंवर
Dr. T. C. PANWAR
रसायनशास्त्र-1
CHEMICAL ASSISTANT


20/02/24



सत्यमेव जयते

OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II
SPECIAL INVESTIGATION AND INTELLIGENCE BRANCH (X)

Jawaharlal Nehru Custom House, NhavaSheva,

Dist- Raigad, Maharashtra – 400 707.

Email Id – siibx.jnch@gov.in



आजदीन
समस्त महाराष्ट्र

F. No. SG/Misc-256/2023-24/SIIB(X), JNCH/ Date : .01.2024

To,

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

Subject: Testing of Samples pertaining to Shipping Bill no: 5627612 dated 28.11.2023 filed by M/s KAIZEN ENTERPRISES (IEC-IYXPS6057N)-reg.

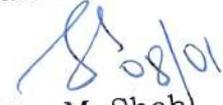
Please find enclosed herewith (01) sealed envelopes of samples of below mentioned goods from the consignment pertaining to Shipping Bill no: 5627612 dated 28.11.2023 for testing purpose.

Sample No.	Shipping Bill & Date	Declared description	No. of RSS
05	5627612 28.11.2023	Babies girls 2 Pcs set of MMF	01

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

- a) Detailed analysis of composition

Yours faithfully,


(Jay M. Shah)
Dy. Commissioner of Customs,
SIIB(X)/JNCH

Encl- As above

Lab No. 11 / STIB (K)

Dt. 09.01.24

Sl/BN No = 5627612 / 28.11.2023

Report = The sample as received is in the form of dyed and printed knitted readymade garments (birds frock with lower). Total wt. of sample = 127.9 gm

1) birds frock = The sample is in the form of dyed and printed knitted readymade garment (birds frock) stitched with upper fabric, lining material and plastic decorated piece, flower and plastic sequences pasted on front side. Zipper fitted at back side.
wt. of sample = 96.9 gm

Base dyed and printed knitted fabric and lining material are made of filament yarn of Polyester.

2) lower = The sample is in the form of dyed knitted readymade garment (lower) having elastic strip at waist part.
wt. of sample = 31.0 gm

It is made of filament yarn of Polyester.
sealed & returned.


02.02.2024
Dr. Rameesh Kumar Sharma
Chemical Assistant


2.2.24
डॉ. पी. सी. तंवर
Dr. P. C. TANWAR
CHEMICAL LABORER GR I



22/02/24



OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II
SPECIAL INVESTIGATION AND INTELLIGENCE BRANCH (X)

Jawaharlal Nehru Custom House, NhavaSheva,

Dist- Raigad, Maharashtra – 400 707.

Email Id – siibx.jnch@gov.in



F. No. SG/Misc-256/2023-24/SIIB(X), JNCH

Date : .01.2024

To,

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

Subject: Testing of Samples pertaining to Shipping Bill no: 5627261 dated 28.11.2023 filed by M/s KAIZEN ENTERPRISES (IEC-IYXPS6057N)-reg.

Please find enclosed herewith (01) sealed envelopes of samples of below mentioned goods from the consignment pertaining to Shipping Bill no: 5627261 dated 28.11.2023 for testing purpose.

Sample No.	Shipping Bill & Date	Declared description	No. of RSS
03	5627261 28.11.2023	Babies boys 2 Pcs set of MMF	01

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

- a) Detailed analysis of composition

JPK

Yours faithfully,

JPK
08/01/24
(Jay M. Shah)

Dy. Commissioner of Customs,
SIIB(X)/JNCH

Encl- As above

Dy. Commissioner of Customs,
SIIB(X)/JNCH

Encl- As above

Lab No- 09/SIFB(x)

DT- 09.01.24

S /B no: 5627261, dt: 28.11.2023

Report:

The sample as received is in the form of textile article (set of 02pieces). It consists of

1. Shirt 2. Pant.

Total wt of the sample as received = 79.5 gm

1. Shirt

It is made of dyed woven base fabric, stitched with dyed and printed woven fabric at sleeves, front placket, and pocket position are composed of cotton yarns. Collar is made of canvas paper in the middle layer, dyed woven fabric on back side is composed of polyester filament yarns, front side is composed of dyed and printed woven fabric of cotton yarns and buttons are stitched at front side.

Total weight of the shirt = 43.4 gm

Wt of dyed woven base fabric = 20.68 gm

Wt of dyed and printed woven fabric = 17.52gm

Wt of dyed woven fabric at collar = 2.6 gm

Wt of canvas paper = 2.1gm

Wt of buttons = Balance

GSM of base fabric = 103.01

2. Pant:

It is made of dyed and printed woven fabric composed of cotton yarns fitted with elastic strip at waist position.

Total weight of the pant = 36.1gm

Wt of base fabric = 31.3 gm

Wt of elastic strip = balance

GSM of base fabric = 160.02

Sealed r/s returned.

R. Uday
29/1/24



T. C. Tanwar
29/1/24
डॉ. टी. सी. तंवर
Dr. T. C. TANWAR
रसायन विभाग
CHEMICAL EXAMINER GR I

24/02/24

TCT, CE
 09/01/24
 CE

 <p>सत्यमेव जयते</p>	<p>OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II SPECIAL INVESTIGATION AND INTELLIGENCE BRANCH (X)</p>	 <p>7/11/24 आचार्यजी अमृत महोदय</p>
<p>Jawaharlal Nehru Custom House, NhavaSheva,</p>		
<p>Dist- Raigad, Maharashtra – 400 707.</p>		
<p>Email Id – siibx.jnch@gov.in</p>		

F. No. SG/Misc-256/2023-24/SIIB(X), JNCH

Date : .01.2024

Jday

To,

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

Subject: Testing of Samples pertaining to Shipping Bill no: 5628312 dated 28.11.2023 filed by M/s KAIZEN ENTERPRISES (**IEC-IYXPS6057N**)-reg.

Please find enclosed herewith (01) sealed envelopes of samples of below mentioned goods from the consignment pertaining to Shipping Bill no: 5628312 dated 28.11.2023 for testing purpose.

Sample No.	Shipping Bill & Date	Declared description	No. of RSS
10	5628312 28.11.2023	Babies girls 2 Pcs set of MMF	01

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

- a) Detailed analysis of composition

J M K

Yours faithfully,



(Jay M. Shah)

Dy. Commissioner of Customs,
 SIIB(X)/JNCH

Encl- As above

Lab No. 16/SIIB (A)

S /B no: 5628312, dt; 28.11.2023

Report:

The sample as received is in the form of textile article (set of 02 pieces each). It consists of

1. Top. 2 Skirt.

Total wt of the sample as received = 103.3 gm

1. Top:

It is made of dyed knitted base fabric, stitched with Knitted printed fabric at sleeves, bottom and middle, elastic strip at sleeves, pasted with decorative items. It is wholly composed of polyester filament yarns.

Total weight of the Top = 52.2 gm

Wt of base fabric = 24.76gm

Wt of knitted printed fabric = 22.5gm

Wt of elastic strip = 0.52 gm

Wt of decorative items = Balance

2. Skirt:

It is made of knitted fabric, fitted with elastic strip at waist position. It is wholly composed of polyester filament yarns.

Total weight of the skirt = 51.1gm

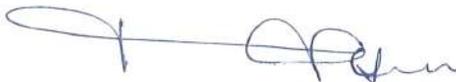
Wt of base Fabric = 49.0 gm

Wt of elastic strip = Balance

Sealed r/s returned.

R. J. J. J.
29/1/24

1
T. C. Tanwar
29.1.24
डॉ. टी. सी. तंवर
Dr. T. C. TANWAR
रसायन परीक्षक - I
CHEMICAL EXAMINER GR-I


29/02/24



OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II
SPECIAL INVESTIGATION AND INTELLIGENCE BRANCH (X)
Jawaharlal Nehru Custom House, NhavaSheva,
Dist- Raigad, Maharashtra – 400 707.
Email Id – siibx.jnch@gov.in

75
आज 75
सपना सच होनी

F. No. SG/Misc-256/2023-24/SIIB(X), JNCH

Date : .01.2024

To,

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

09.11.2023

Subject: Testing of Samples pertaining to Shipping Bill no: 5628087 dated 28.11.2023 filed by M/s KAIZEN ENTERPRISES (IEC-IYXPS6057N)-reg.

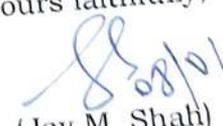
Please find enclosed herewith (01) sealed envelopes of samples of below mentioned goods from the consignment pertaining to Shipping Bill no: 5628087 dated 28.11.2023 for testing purpose.

Sample No.	Shipping Bill & Date	Declared description	No. of RSS
09	5628087 28.11.2023	Babies boys 2 Pcs set of MMF	01

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

- a) Detailed analysis of composition

Yours faithfully,


(Jay M. Shah)
Dy. Commissioner of Customs,
SIIB(X)/JNCH

Encl- As above

LQB No. 15/SIIB(x)

DT. 09.01.24

F.No - 54/Misc - 256/2023-24/SIIB(x), JREH

SB No. 5628087 Dt 28.11.23

Reqm:- The sample as received is in the form of readymade textile article (Baby 2pcs) consisting of half shirt and half pant.

Half shirt:- It is made of dyed woven fabric, stitched with dyed printed woven fabric at hand and pocket having small embroidery work on front side and fitted with plastic buttons. It is wholly composed of cotton.

Net wt = 42.1 gm

Wt of woven fabric = 41.55 gm

Wt of plastic buttons (03 pcs) = Balance.

GSM of the fabric = 105.4.

Half pant:- It is made of dyed and printed woven fabric stitched with elastomeric strip at waist. It is wholly composed of cotton.

Net wt = 37.6 gm

Wt of dyed + printed woven fabric = 33.0 gm

Wt of elastomeric strip = Balance.

GSM of the fabric = 156.5

Sealed sumant returned.

J.P. Bahinipati
19/01/24

J. P. Bahinipati
Assistant Chemical Examiner
JHCH Laboratory

J&K

M. Maity 19.01.2024
Dr. MRITUNJOY MAITY
Chemical Examiner Gr-II
JHCH Laboratory, Khava Sheva

[Signature]
29/02/24

 <p>सत्यमेव जयते</p>	<p>OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II SPECIAL INVESTIGATION AND INTELLIGENCE BRANCH (X) Jawaharlal Nehru Custom House, NhavaSheva, Dist- Raigad, Maharashtra – 400 707. Email Id – siibx.jnch@gov.in</p>	 <p>आजादी का अमृत महोत्सव</p>
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F. No. SG/Misc-256/2023-24/SIIB(X), JNCH

Date : .01.2024

To,

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

Subject: Testing of Samples pertaining to Shipping Bill no: 5627499 dated 28.11.2023 filed by M/s KAIZEN ENTERPRISES (**IEC-IYXPS6057N**)-reg.

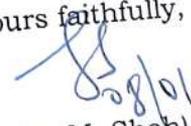
Please find enclosed herewith (01) sealed envelopes of samples of below mentioned goods from the consignment pertaining to Shipping Bill no: 5627499 dated 28.11.2023 for testing purpose.

Sample No.	Shipping Bill & Date	Declared description	No. of RSS
04	5627499 28.11.2023	Babies girls 2 Pcs set of MMF	01

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

- a) Detailed analysis of composition

Yours faithfully,


 (Jay M. Shah)
 Dy. Commissioner of Customs,
 SIIB(X)/JNCH

Encl- As above

S/B No.. 5627499 dated 28.11.2023

Report- The sample as received is in the form of readymade garment (Girl two pcs set) having one top and skirt.

Total weight of sample (Top and skirt) = 104.7 gm

weight of top = 57.3 gm

weight of skirt = 47.7 gm

1. Top- The sample is in the form of readymade garment (Top). It is made of dyed knitted fabric having decorated with plastic buttons and strip of printed woven fabric at sleeves and lower part. Printed woven fabric, dyed knitted fabric are composed of polyester filament yarns.

Weight of top = 57.3 gm

2. Skirt- The sample is in the form of readymade garment (skirt). It is made of printed woven fabric lined with white knitted fabric having elastic at waist portion. Printed woven fabric and white knitted lining are composed of polyester filament yarns

Weight of skirt = 47.7 gm

Weight of printed woven fabric = 24.7 gm

Weight of knitted fabric of lining = 19.0 gm

Weight of elastic = balance

GSM of woven fabric = 99.7

Sealed remnant sample returned.

[Signature]
25/01/2024

Dr. Anjali Srivastava
Senior Chemical Examiner
SIIB Laboratory

[Signature] 25/01/2024

Dr. मृत्युंजय माझि
DR. MRITUNJOY MAITY
रसायन परीक्षक सेवक
CHEMICAL EXAMINER GR-II
SIIB Laboratory, Nhas, S'ova

[Signature]

J.P.K

[Signature]
29/02/24

 मह्यमेव जयते	OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II SPECIAL INVESTIGATION AND INTELLIGENCE BRANCH (X) Jawaharlal Nehru Custom House, NhavaSheva, Dist- Raigad, Maharashtra – 400 707. Email Id – siibx.jnch@gov.in	 75 अज्ञातानुभव अमृत महोत्सव
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F. No. SG/Misc-256/2023-24/SIIB(X), JNCH

Date : .01.2024

To,

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

Subject: Testing of Samples pertaining to Shipping Bill no: 5630786 dated 28.11.2023 filed by M/s KAIZEN ENTERPRISES (**IEC-IYXPS6057N**)-reg.

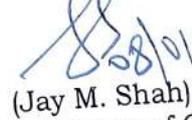
Please find enclosed herewith (01) sealed envelopes of samples of below mentioned goods from the consignment pertaining to Shipping Bill no: 5630786 dated 28.11.2023 for testing purpose.

Sample No.	Shipping Bill & Date	Declared description	No. of RSS
16	5630786 28.11.2023	Babies girls 2 Pcs set of MMF	01

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

- a) Detailed analysis of composition

Yours faithfully,



(Jay M. Shah)
Dy. Commissioner of Customs,
SIIB(X)/JNCH

Encl- As above

Lab No. 22/SIPB (*)

DT. 09.01.24

S/B No.: 5630786 dated 28.11.2023

Report- The sample as received is in the form of readymade garment (Babies Girl two pcs set) having one top and lower (pant).

Total weight of sample (Top + lower) = 131.4 gm

weight of top = 90.8 gm

weight of skirt = 40.6 gm

1. **Top-** The sample is in the form of readymade garment (Top). It is made of dyed knitted fabric decorated with flower and laces with plastic beads. frills are at sleeves and bottom portion, elastic strip is fitted at sleeves. Dyed knitted fabric is composed of polyester filament yarns and cotton. Decorative laces are composed of polyester.

Wt. of sample = 90.8 gm

Weight of Dyed Knitted fabric = 60.5 gm

Weight of laces with plastic beads = 24.2 gm

Weight of decorative flower elastic = balance

% composition

Polyester 76.5%

% of Cotton = balance

2. **Lower-** The sample is in the form of readymade garment (lower). It is made of dyed knitted fabric having elastic at waist portion and at the ankle. Dyed knitted fabric is composed of polyester filament yarns and cotton.

Wt. of sample = 40.6 gm

Weight of Dyed Knitted fabric = 38.7 gm

Weight of decorative flower elastic = balance

% composition

Polyester 75.2%

% of Cotton = balance

Scaled remnant sample returned

[Signature]

Dr. Anshu Srivastava
Assistant Chemical Examiner
IPCC Laboratory

[Signature]

[Signature]

27.01.2024

Dr. Mrityunjay Maity
MRITUNJOY MAITY
रसायन परीक्षक (आई.पी.सी.)
CHEMICAL EXAMINER (IPCC)
Laboratory - 100, C-102

[Signature]

 सत्यमेव जयते	OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II SPECIAL INVESTIGATION AND INTELLIGENCE BRANCH (X) Jawaharlal Nehru Custom House, NhavaSheva, Dist- Raigad, Maharashtra – 400 707. Email Id – siibx.jnch@gov.in	 75 आजादी का अमृत महोत्सव
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F. No. SG/Misc-256/2023-24/SIIB(X), JNCH

Date : .01.2024

To,

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

Subject: Testing of Samples pertaining to Shipping Bill no: 5627612 dated 28.11.2023 filed by M/s KAIZEN ENTERPRISES (IEC-IYXPS6057N)-reg.

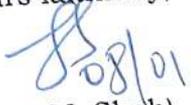
Please find enclosed herewith (01) sealed envelopes of samples of below mentioned goods from the consignment pertaining to Shipping Bill no: 5627612 dated 28.11.2023 for testing purpose.

Sample No.	Shipping Bill & Date	Declared description	No. of RSS
06	5627612 28.11.2023	Babies boys 3 Pcs set of MMF	01

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

- a) Detailed analysis of composition

Yours faithfully,


 (Jay M. Shah)
 Dy. Commissioner of Customs,
 SIIB(X)/JNCH

Encl- As above

Lab No 12-571124

DT-09.01.24

S/B No.: 5627612/ 28.11.2023

Report: The sample is in the form of a readymade textile garments (three pieces) consist of jacket, t shirt and pant.

Total Wt.- 130.3 gm

1.) **Jacket:** It is made of dyed & printed woven fabric having zipper at the front side.

Wt.: 46.2 gm

Wt. of fabric: 41.7 gm

Wt. of zipper: balance.

Fabric is composed of blended spun yarns of polyester and cotton.

Polyester content= 74.7 %

Cotton content= balance

GSM of Fabric- 173.17

2.) **T Shirt:** It is made of printed knitted fabric.

Wt.: 28.4 gm

The fabric is composed of Polyester filament yarns.

3.) **Pant:** It is made of yarn dyed woven fabric having elastic strip at the waist.

Wt.: 55.7 gm

Wt. of fabric: 52.72 gm

Wt. of elastic strip: balance

Fabric is composed of blended spun yarns of cotton and polyester on one side and filament yarns on other side.

Cotton content= 54.5 %

Polyester content= balance

GSM of Fabric- 280.16

Sealed remnant returned.

Reshma
CA 25/1/24

Zal 10/12/24

M. Maity 25/01/2024 CEN

MAITY JOY MAITY
CHEMICAL ANALYST

 <p>सत्यमेव जयते</p>	<p align="center">OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II SPECIAL INVESTIGATION AND INTELLIGENCE BRANCH (X) Jawaharlal Nehru Custom House, NhavaSheva, Dist- Raigad, Maharashtra – 400 707. Email Id – siibx.jnch@gov.in</p>	
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F. No. SG/Misc-256/2023-24/SIIB(X), JNCH

Date : .01.2024

To,

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

Subject: Testing of Samples pertaining to Shipping Bill no: 5628312 dated 28.11.2023 filed by M/s KAIZEN ENTERPRISES (**IEC-IYXPS6057N**)-reg.

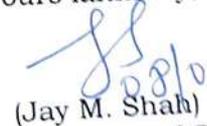
Please find enclosed herewith (01) sealed envelopes of samples of below mentioned goods from the consignment pertaining to Shipping Bill no: 5628312 dated 28.11.2023 for testing purpose.

Sample No.	Shipping Bill & Date	Declared description	No. of RSS
11	5628312 28.11.2023	Babies boys 3 Pcs set of MMF	01

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

- a) Detailed analysis of composition

Yours faithfully,



(Jay M. Shah)

Dy. Commissioner of Customs,
SIIB(X)/JNCH

Encl- As above

Lab No. 17/SIFB(x)

Dt. 09.01.24

S/B no: 5628312, dt: 28.11.2023

Sample no: 11

Report:

The sample as received is in the form of boy's garments (set of 03 pieces each). It consists 1. Jacket and 2. T-shirt, and 3. Pant.

Total wt of the sample as received = 142.3 gm

1. Jacket:

It is consisting of dyed & printed base woven fabric composed of cotton yarns, stitched with dyed elastic strip at bottom of the jacket, dyed knitted fabric composed of filament yarns of polyester at both sides of sleeve, coated printed canvas paper inside the collar stitched with dyed and printed woven fabric composed of filament yarns of polyester at top of backside of collar, and front side is fitted with zipper.

Total weight of the jacket = 147.8 gm

wt of base fabric = 131.73 gm

wt of elastic strip = 6.4 gm

wt of dyed knitted fabric = 1.8 gm

wt of zipper = 5.01 gm

wt of dyed and printed woven fabric = 1.86 gm

wt of canvas paper = balance

GSM of base fabric = 150.69

2. T-shirt:

It is made of printed knitted fabric composed of filament yarns of polyester.

wt of T-shirt as received = 30.9 gm

3. Pant:

It is made of woven fabric composed of cotton yarns on one side and filament yarns of polyester on one side, fitted with elastic strip at waist position.

Total weight of the pant = 63.5 gm

wt of Fabric = 60.9 gm

wt of elastic strip = balance

GSM of base fabric = 291.55

% composition of base fabric :

wt of Cotton = 75.19 %

wt of polyester = balance

Sealed r/s returned.

JJK

Kyau
16.01.24

M. Maity
16.01.2024

CE/A

Dr. K. SARASWATA
Chemical / Assistant
J.N.C.H. Laboratory

श्रीधर मंडारि
श्रीधर मंडारि MAITY
FOUNDER & DIRECTOR
J.N.C.H. LABORATORY
Bhubaneswar, Odisha, India

29/09/24



OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II
SPECIAL INVESTIGATION AND INTELLIGENCE BRANCH (X)
Jawaharlal Nehru Custom House, NhavaSheva,
Dist- Raigad, Maharashtra – 400 707.
Email Id – siibx.jnch@gov.in



F. No. SG/Misc-256/2023-24/SIIB(X), JNCH

Date : .01.2024

To,

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

Subject: Testing of Samples pertaining to Shipping Bill no: 5627261
28.11.2023 filed by M/s KAIZEN ENTERPRISES (IEC-IYXPS6057N)-reg.

Please find enclosed herewith (01) sealed envelopes of samples of below mentioned goods from the consignment pertaining to Shipping Bill no: 5627261 dated 28.11.2023 for testing purpose.

Sample No.	Shipping Bill & Date	Declared description	No. of RSS
02	5627261 28.11.2023	Babies boys 3 Fcs set of MMF	01

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

- a) Detailed analysis of composition

Yours faithfully,


(Jay M. Shah)

Dy. Commissioner of Customs,
SIIB(X)/JNCH

Encl- As above

Report: The samples as received are in the form of a Ready made textile article (Babies boys 3p set of inner) ,
Total wt. of the sample = 101.4 gms.

- wt. of set 1 = 37.3 gms.
- wt. of set 2 = 36.1 gms.
- wt. of set 3 = 28.0 gms.

set 1 & set 2
The samples are in the form of a Ready made textile article. Each is made of dyed, printed and woven fabric. Each is composed of cotton yarn.

- wt. of set 1 = 37.3 gms
- wt. of set 2 = 36.1 gms.
- Grsm of set 1 = 186.0
- Grsm of set 2 = 188.0

set 3 The sample is in the form of Ready-made textile article. It is made of printed knitted fabric. It is composed of filament yarns of polyester.

wt. of set 3 = 28.0 gms.
Seab'd remnants returned.

N. P. → wt
11/01/2024

एन. पोन्नूसामी / N. POINUSAMY
सहायक रसायन परीक्षक
Assistant Chemical Examiner

JPK

Dr. N. P. Poinusamy
मुकुल शर्मा / Mukul Sharma
रसायन परीक्षक - II / Chemical Examiner (C-II)
परमाणुसंशोधन मंत्रालय, सीमा शुल्क भवन, जवाहर नगर, कोयंबूर
Jawahar Nagar Customs House Laboratory
कोयंबूर शहर / Nihava Sheva

Signature
29/02/24



OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II
SPECIAL INVESTIGATION AND INTELLIGENCE BRANCH (X)

Jawaharlal Nehru Custom House, NhavaSheva,

Dist- Raigad, Maharashtra – 400 707.

Email Id – siibx.jnch@gov.in



F. No. SG/Misc-256/2023-24/SIIB(X), JNCH

Date : .01.2024

To,

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

Subject: Testing of Samples pertaining to Shipping Bill no: 5628087 dated 28.11.2023 filed by M/s KAIZEN ENTERPRISES (IEC-IYXPS6057N)-reg.

Please find enclosed herewith (01) sealed envelopes of samples of below mentioned goods from the consignment pertaining to Shipping Bill no: 5628087 dated 28.11.2023 for testing purpose.

Sample No.	Shipping Bill & Date	Declared description	No. of RSS
08	5628087 28.11.2023	Babies girls 2 Pcs set of MMF	01

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

- a) Detailed analysis of composition

Yours faithfully,

(Jay M. Shah)

Dy. Commissioner of Customs,
SIIB(X)/JNCH

Encl- As above

Lab No. 14/SPIB(*)

Dt. 09.01.24

Report:

The samples as received is in the form of dyed, knitted ready made garment (babina girls or pos set of NMT). Each of the sample is wholly composed of filament yarn of polyester.

wt. of the sample = 133.2 gms.

wt. of set 1 = 96.4 gms

wt. of set 2 = 36.8 gms

Search remnants returned.

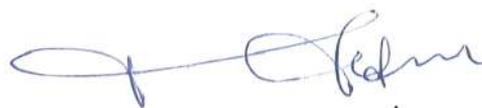
N. P. — 84
11/01/2024

एन. पोन्नूसामी / N. PONNUSAMY
सहायक रसायन परीक्षक
Assistant Chemical Examiner


11/1/24

प्रफुल दत्त / Praful Datal
रसायन परीक्षक ग्रेड-II / Chemical Examiner Gr. II
जवाहरलाल नेहरू सीमाशुल्क भवन प्रयोगशाला
Jawaharlal Nehru Custom House Laboratory
न्याया शेवा / Nitya Sheva

JPK


29/02/24



OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II
SPECIAL INVESTIGATION AND INTELLIGENCE BRANCH (X)

Jawaharlal Nehru Custom House, NhavaSheva,

Dist- Raigad, Maharashtra – 400 707.

Email Id – siibx.jnch@gov.in



F. No. SG/Misc-256/2023-24/SIIB(X), JNCH

Date : .01.2024

To,

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

Subject: Testing of Samples pertaining to Shipping Bill no: 5628454 dated 28.11.2023 filed by M/s KAIZEN ENTERPRISES (IEC-IYXPS6057N)-reg.

Please find enclosed herewith (01) sealed envelopes of samples of below mentioned goods from the consignment pertaining to Shipping Bill no: 5628454 dated 28.11.2023 for testing purpose.

Sample No.	Shipping Bill & Date	Declared description	No. of RSS
13	5628454 28.11.2023	Babies boys 3 Pcs, set of MMF	01

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

- a) Detailed analysis of composition

Yours faithfully,

(Jay M. Shah)

Dy. Commissioner of Customs,
SIIB(X)/JNCH

Encl- As above

Report:

The samples as received are in the form of a Ready made textile article (Baby boys naps set of naps).

Total wt. of the sample = 133.9 gm.

wt. of set 1 = 48.2 gm.

wt. of set 2 = 57.0 gm

wt. of set 3 = 28.7 gm.

Set 1

The sample is in the form of a Ready made textile article (Baby set). It is made of dyed, printed and woven fabric. It is composed of blended spun yarns of cotton and polyester.

% Composition

% of cotton = 52.3

% of Polyester = balance.

Gsm

= 281.0

Set 2

The sample is in the form of a Ready made textile article (Baby set). It is made of dyed woven fabric. It is composed of filament yarns of polyester on one side and spun yarns of cotton on other side.

% Composition.

% cotton = 73.5

% polyester = balance.

= 287.0

Gsm

Set 3

The sample is in the form of a Ready made textile article. It is made of printed knit of fabric. It is composed of filament yarns of polyester.

Sealed remnants returned.

N. P. S. ut

11/01/2024

एन. पोन्नसामी / N. PONNUSAMY
सहायक रसायन परीक्षक
Assistant Chemical Examiner

JFR

11/01/24

SIIB (x)
SIIB (x)

11/01/24



**Office of the Deputy Commissioner of Central Tax
(CGST) and Central Excise, Division I, Palghar
Commissionerate**

1st Floor, Khodiyar Bhavan, Opp. LIC Building, Manikpur
Road, Vasai(W), Dist - Palghar, Pin Code - 401202

email - r4d1-cgstpalghar@gov.in

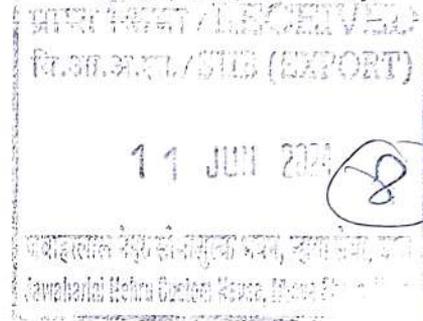


F.No.: GEXCOMGEXCOM/5505/2024-CGST-RANGE-4-DIV-1-COMMRTE-PALGHAR

529

Vasai, the, 17th May,

2024



To,
The Deputy Commissioner,
Customs, SIIB(X), JNCH,
Jawaharlal Nehru Custom House,
Nhava Sheva, Taluka: Uran,
Dist.: Raigad, Maharashtra-400707.

Sub: - Verification of genuineness of exporter M/s Kaizen Enterprises,
GSTIN:27IYXPS6057N1ZX - Reg.

Please refer to your letter F.No. SG/misc-256/2023-24/SIIB(X) JNCH
dated 15.03.2024 , on the above subject.

In this regard, the point wise reply to the queries relating to M/s Kaizen
Enterprises, GSTIN:27IYXPS6057N1ZX is as under:

(i) As requested, the physical verification was carried out in respect of
M/s Kaizen Enterprises (Legal Name : Mohamed Yusuf Mohamed Rafique
Shaikh) situated at H.No.201, Royal House, Waza Mohalla, Near Jama Masjid,
Nalasopara, Thane, 401203, during which, the premises declared by the
taxpayer as PPOB could not be located. Hence, the taxpayer appears to be
non-genuine.

(ii) The taxpayer has filed their returns up to the month of March
2024.

(iii) Since the taxpayer appears to be non-genuine, action for ab-
initio cancellation of their registration has been initiated and the case
will be transferred to Anti Evasion (Hqrs), Palghar for further
investigation at their end including verification in respect of ITC and IGST
refund claimed by them.

The Visit Note and photo of the premises in respect of the above

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

Given under my hand and seal of office to-day the **19** day of **June, 2024** at **JNCH, Nhava Sheva.**

Name **Sudhir D Jadhav**

Signature :

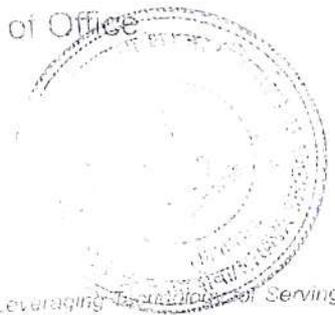


19.06.2024

Designation

Superintendent / Appraiser / Senior Intelligence Officer

Seal of Office



Market Survey Report dated 11.01.2024

As per instruction of Assistant Commissioner, SIIB(X), JNCH, I undersigned, along with Anand Kumar Thakur IO, SIIB(X), JNCH and Shri Sanjay Sarjerao Kolse (representative of M/s Kaizen Enterprises and CHA M/s Sunway Logistics) conducted the market survey of goods covered **5627261, 5627499, 5627612, 5627782, 5628087, 5628312, 5628454, 5628682, 5628792, 5630786, 5631042** all dated **28.11.2023** by **M/s Kaizen Enterprises (IEC-IYXPS6057N)** on 11.01.2024. Details pertaining to the subject samples are given below-

Sr.No.	SB No./Date	RITC	Description of goods	Net weight (in kgs) and quantity of Bales	Qty	FOB (in Rupees)	Drawback (in rupees)	ROSCTL (in rupees)	IGST amount paid in INR
1	5627261 dated 28.11. 2023	62099090	Babies girls 2 PCS set of MMF	1844 kgs 23 Bales	10800	5318492.40	143599.29	183294.37	Under LUT
2			Babies boys 3 PCS set of MMF		1500	738679.50	19944.35	25457.55	Under LUT
3			Babies boys 2 PCS set of MMF		1500	734973.75	19844.29	25394.55	Under LUT
4	5627499 dated 28.11. 2023	62099090	Babies girls 2 PCS set of MMF	1795 Kgs 25 Bales	15000	7386795	199433.46	254575.51	Under LUT
5	5627612 dated 28.11. 2023	62099090	Babies girls 2 PCS set of MMF	1313 kgs 14 Bales	7800	3841133.40	103710.60	132379.27	Under LUT
6			Babies boys 3 PCS set of MMF		7200	3545661.60	95732.86	122196.25	Under LUT
7	5627782 dated 28.11. 2023	62099090	Babies girls 2 PCS set of MMF	1753 kgs 24 Bales	14400	7091323.20	191465.73	244392.59	Under LUT
8	5628087 dated 28.11. 2023	62099090	Babies girls 2 PCS set of MMF	914 8 Bales	4200	2068302.60	55844.17	71281.14	Under LUT
9			Babies boys 2 PCS set of MMF		9588	4697952.21	126844.71	162321.99	Under LUT
10	5628312 dated 28.11. 2023	62099090	Babies girls 2 PCS set of MMF	1709 kgs 23 Bales	13200	6500379.60	175510.25	224026.45	Under LUT
11			Babies boys 3 PCS set of MMF		600	255471.80	7977.74	10183.02	Under LUT
12	5628454 dated	62099090	Babies girls 2 PCS set	1642 kgs 22 Bales	12000	5909436.0	159554.77	203660.41	Under LUT

			of MMF		1200	590943.60	15955.48	20366.04	Under LUT
13	28.11.2023		Babies boys 3 PCS set of MMF						
14	56286 82 dated 28.11.2023	62099090	Babies girls 2 PCS set of MMF	1571 kgs 21 Bales	12600	6204907.80	167532.51	213843.43	Under LUT
15	56287 92 dated 28.11.2023	62099090	Babies girls 2 PCS set of MMF	1673 kgs 18 Bales	13596	6695390.99	180775.56	230747.25	Under LUT
16	56307 86 dated 28.11.2023	62099090	Babies girls 2 PCS set of MMF	1960 kgs 31 Bales	14160	6973134.48	202220.90	240319.29	Under LUT
17	56310 42 dated 28.11.2023	62099090	Babies girls 2 PCS set of MMF	1474 kgs 24 Bales	14340	7061776.02	204791.50	243374.19	Under LUT
Total				17648 kgs 233 Bales	153684	7,56,14,753.95	20,70,738.17	20,67,813.3	

To ascertain the proper value of the above-mentioned items, we have carried the samples with us. We went to the wholesale market in Mangaldas Market, Masjid Bunder, Mumbai where such items are sold on a wholesale basis. The said samples were shown to the below-mentioned wholesalers situated in the market. The wholesalers said that the subject goods are manufactured by various local manufacturers and its market price varies from the price offered by different local manufacturers. So accurate price could not be quoted, but they have quoted the approximate price of similar types of goods. The rates quoted by the concerned wholesalers are mentioned below.

Sr. No.	SB No./Date	Description of goods	MAAZ COLLECT ION; 17, Bhajipala X Lane, Chakla, Mumbai - 400 003	FASHION ZONE; Shop no. 119, Below gaya Building, Yusuf Meher Ali Road, Masjid(W), Mumbai 400 003	ALISONS WHOLESAL ERS; 85-A, M. Ali Road, Opp. B.M.C. Bank, Mumbai 400 003	Average price per piece as per market enquiry (INR)	Average price per piece after adding 30% Misc expenses (INR)	Price as declared by exporter (in Rs.)
1	5627261 dated 28.11.2023	Babies girls 2 PCS set of MMF	220	210	220			
2		Babies boys 3 PCS set of MMF	230	220	220	216.67	281.67	492.45
3		Babies boys 2 PCS set of MMF	180	190	180	223.33	290.33	492.45
4	5627499 dated 28.11.2023	Babies girls 2 PCS set of MMF	220	220	210	183.33	238.33	489.98
5	5627612 dated 28.11.2023	Babies girls 2 PCS set of MMF	220	220	220	216.67	281.67	492.45
						220.00	286.00	492.45

6		Babies boys 3 PCS set of MMF	230	220	230	226.67	294.67	492.45
7	5627782 dated 28.11.2023	Babies girls 2 PCS set of MMF	220	200	210	210.00	273.00	492.45
8	5628087 dated 28.11.2023	Babies girls 2 PCS set of MMF	220	210	220	216.67	281.67	492.45
9		Babies boys 2 PCS set of MMF	180	180	190	183.33	238.33	489.98
10	5628312 dated 28.11.2023	Babies girls 2 PCS set of MMF	220	230	220	223.33	290.33	492.45
11		Babies boys 3 PCS set of MMF	230	240	230	233.33	303.33	425.79
12	5628454 dated 28.11.2023	Babies girls 2 PCS set of MMF	220	220	220	220.00	286.00	492.45
13		Babies boys 3 PCS set of MMF	230	240	230	233.33	303.33	492.45
14	5628682 dated 28.11.2023	Babies girls 2 PCS set of MMF	220	220	210	216.67	281.67	492.45
15	5628792 dated 28.11.2023	Babies girls 2 PCS set of MMF	220	210	220	216.67	281.67	492.45
16	5630786 dated 28.11.2023	Babies girls 2 PCS set of MMF	220	230	220	223.33	290.33	492.45
17	5631042 dated 28.11.2023	Babies girls 2 PCS set of MMF	220	210	220	216.67	281.67	492.45

The shopkeepers refused to give any written quotation for the sample shown to them. Enquiry of the prices of the similar goods (the shopkeepers informed that same materials goods were not readily available) was done at the above-mentioned shops and the price of the similar goods is shown in the above table. The original visiting cards are attached herewith to this survey report.

Vikram Meena
11/01/2024

(Vikram Meena)
IO/SIIB(X)

Anand Kumar Thakur
11/01/24

Anand Kumar Thakur,
IO, SIIB(X), JNCH

(Mr. Shri Sanjay Sarjerao Kolse)
Authorised representative of exporter and CHA

SUNWAY LOGISTICS
INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

Job No.: **0000206** Date: **28/11/2023** S/B No.: **5627261** Date: **28/11/2023**

Shipping Bill for Export

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

Exporter's Name

IEC No. (0) **IYXPS6057N** PAN: **IYXPS6057N**
KAIZEN ENTERPRISES
 H.NO.201, ROYAL HOUSE, WAZA MOHALLANEAR JAMA MASJID, NALASOPARA
 PALGHAR, MAHARASHTRA 401203
 GSTN Type: **GSN** GSTN No: **27IYXPS6057N1ZX**

Consignee's Name

AYEME SOURCING GENERAL TRADING LLC
 DUBAI, U.A.E
 P.O BOX NO 111578
 UNITED ARAB EMIRATES

Port of Loading (INNSA1)	: Nhava Sheva Sea	No of Packages	: 23
Country of Final Dest. (AE)	: UNITED ARAB EMIRATES	Loose Packets.	:
Port of Final Dest. (AEJEA)	: JEBEL ALI	Type of Packages	: CTN
Port of Discharge (AEJEA)	: JEBEL ALI	Net Weight (KGS)	: 1844.000
Country of Discharge (AE)	: UNITED ARAB EMIRATES	Gross Weight (KGS)	: 1890.000
Nature of Cargo	: C	No. of Containers	: 0
Rotation No	:		
Marks & No(s).	: AS PER INVOICE," WE INTEND TO CLAIM BENEFIT/REWARD UNDER MEIS/RODTEP/REBATE OF STATE & CENTRAL TAXES & LEVIES SCHEME"		



Forex Bank Acc	: NA	RBI Waiver No	:
FOB Value (Rs.)	: 6792145.65	RODTEP Amount	:
ST / Excise Regn.	:	Drawback Account No	:
Authorised Dealer Code	: 6220283	DBK Amount	: 183387.93
I.F.S. Code	: NA	F ROSCTL Amount	: 234146.00

Invoice Details Serial No	: 1	DBK Value (Rs.)	: 183387.93
Invoice Value	: 82479.00 (Rs. 6792145.65)	Currency of Invoice	: USD
FOB Value	: 82479.00 (Rs. 6792145.65)	Invoice Date	: 22/11/2023
Invoice No.	: KE/22-23/243	Exchange Rate	: USD 1 = Rs. 82.35
Nature of Contract	: FOB	Contract Date	:
Contract No.	:		
Third Party	:		

Insurance		Buyer's Name and Address	
Freight		UNIQUE SILK GARMENTS TRADING LLC	
Discount		OFFICE NO 6095, ABDALLA KAMER BUSINESS CENTER	
Commission		BUILDING,AL MURAQQABAT. DEIRA. DUBAI	
Other Deduction		UAE	
Packing Charges		Nature of Payment : DA	
		Period of Payment : 180 Days	

SL No	RITC Code	Item Description	Rate	Per	Units	Total Value(FC)	FOB Value(INR)	Scheme
	Quantity	Units				Declared PMV(INR)	Accepted PMV(INR)	Reward
	Scheme Description	Source State	HAWB	TotalPkg	IGSTPynt	Tax Value	Tax Amount	End Use
	Manufacturer Details	Transit Country						
1	62099090	BABIES GIRLS 2 PCS SET OF MMF				64584.00	5318492.40	60
	10800	PCS 5.98		Per 1	PCS	541.70	5850341.64	YES
	Drawback, and ROSCTL							
#				0	LUT	0	0.00	GNX100
2	62099090	BABIES BOYS 3 PCS SET OF MMF				8970.00	738679.50	60
	1500	PCS 5.98		Per 1	PCS	541.70	812547.45	YES
	Drawback, and ROSCTL							
#				0	LUT	0	0.00	GNX100
3	62099090	BABIES BOYS 2 PCS SET OF MMF				8925.00	734973.75	60
	1500	PCS 5.95		Per 1	PCS	538.98	808471.12	YES
	Drawback, and ROSCTL							
#				0	LUT	0	0.00	GNX100
				27			6792145.65	
						Tax Value : 0.00	7471360.21	
						IGST Amt : 0.00		

P1 25/12/23

ER 20/12/23

P2 20/12/2023

SUNWAY LOGISTICS
INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

Job No.: 0000206 Date: 28/11/2023 S/B No.: 5627261 Date: 28/11/2023 Shipping Bill for Export Loading Port: INNSA1 State of Origin: MAHARASHTRA

Drawback Details

INV No	Item No	DBK SI.No.	Custom Adv.	DBK Adv.	Custom Spec. Rate	DBK Spec. Rate	DBK Quantity	DBK Amount
1	1	620903B	0.00	2.70	0.00	29.80	10800.000	143599.29
1	2	620903B	0.00	2.70	0.00	29.80	1500.000	19944.35
1	3	620903B	0.00	2.70	0.00	29.80	1500.000	19844.29
Drawback Amount(INR)								183387.93

ROSTL Details

INV No	Item No	ROSTL SI.No.	State Leavy Duty	State Leavy Rate	Central Tax Leavy Duty	Central Tax Leavy Rate	ROSTL Quantity	State Leavy	Central Leavy	ROSTL Amount(Rs)
1	1	620903B	2.10	8.60	1.70	0.00	10800.000	92880.00	90414.37	183294.37
1	2	620903B	2.10	8.60	1.70	0.00	1500.000	12900.00	12557.55	25457.55
1	3	620903B	2.10	8.60	1.70	0.00	1500.000	12900.00	12494.55	25394.55
ROSTL Amount(INR)								118680.00	115466.47	234146.47

Packages Details

Packages From	Packages To	Kind Package
5013	5035	CTN

Single Windows Type of Information

Inv/Item	SQC & Qty	RODTEP	RDT Amount	GST Amount	CCS Amount	District Name	State name	Trade	SVC
1/1	10800 NOS	NILL		0.00	0.00	665 PALGHAR	27 MAHARASHTRA	NCPTI	
1/2	1500 NOS	NILL		0.00	0.00	665 PALGHAR	27 MAHARASHTRA	NCPTI	
1/3	1500 NOS	NILL		0.00	0.00	665 PALGHAR	27 MAHARASHTRA	NCPTI	
			0.00	0.00	0.00				

Supporting Documents Details

Inv No	Item No	IRN No	DRN No	Document Type Description	Place of Issue	Issue Date	Expiry Date
Document Issuer Party Name		Document Issuer Party Address		Document Beneficiary Name			
1		2023112800036837	KE/22-23/243	380000 Commercial Invoice	United Arab Emirates	28/11/2023	
AYEME SOURCING GENERAL TRADING LLC		DUBAI,U.A.E P.O BOX NO 111578					
KAIZEN ENTERPRISES		H NO 201, ROYAL HOUSE, WAZA MOHALLA NEAR JAMA MASJID, NALASOPARA . PALGHAR . MAHARASHTRA					
1		2023112800036838	KE/22-23/243	271000 Packing list	United Arab Emirates	28/11/2023	
AYEME SOURCING GENERAL TRADING LLC		DUBAI,U.A.E P.O BOX NO 111578					
KAIZEN ENTERPRISES		H NO 201, ROYAL HOUSE, WAZA MOHALLA NEAR JAMA MASJID, NALASOPARA . PALGHAR . MAHARASHTRA					

Statement Details

Inv/Item Sn	Code	Title
1/1, 1/2, 1/3,	DEC-RS001	I/We KAIZEN ENTERPRISES holder of IEC No IYXPS6057N, in regard to my/our claim under RosCTL scheme made in this Shipping Bill or Bill of Export, hereby declare that: 1. I/ We undertake to abide by the provisions, including conditions, restrictions, exclusions and time-limits as provided under RosCTL scheme, and relevant notifications, regulations, etc., as amended from time to time 2. Any claim made in this shipping bill or bill of export is not with respect to any duties or taxes or levies which are exempted or remitted or credited under any other mechanism outside RosCTL. 3. I/We undertake to preserve and make available relevant documents relating to the exported goods for the purposes of audit in the manner and for the time period prescribed in the Customs Audit Regulations, 2018.

Following is the list of document attached Invoice

Item	Agency	Document Name
-	-	Invoice
-	-	Packaging List

Factory Stuffing

Sample Accompanied

Vessel Name & Voys, Rotation No & Date

NO

I/We declare that particulars given here in true and correct.
 I/We undertake to abide by the provisions of Foreign Exchange Management Act, 1999, as amended from time to time, including realisation or repatriation of foreign exchange to or from India.

Handwritten signature and date: PI 20/12/23

Handwritten signature and date: CB 20/12/23

Handwritten signature and date: Bemy 20/12/2023

COMMERCIAL / TAX INVOICE

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

Exporter KAIZEN ENTERPRISES H.NO.201, ROYAL HOUSE, WAZA MOHALLA, NEAR JAMA MASJID, NALASOPARA , PALGHAR , MAHARASHTRA, 401203	Inv No. KE/22-23/243 Date: 22/11/2023	IEC No. IYXPS6057N PAN : IYXPS6057N GSTIN: 27IYXPS6057N1ZX
Purchase Order No. :		
Other Reference (S) ARN:		
Consignee AYEME SOURCING GENERAL TRADING LLC DUBAI,U.A.E P.O BOX NO 111578	Buyer if other than consignee UNIQUE SILK GARMENTS TRADING LLC OFFICE NO 6095, ABDALLA KAMER BUSINESS CENTER BUILDING, AL MURAQQABAT, DEIRA, DUBAI UAE EMAIL-uniquesilkgarment@gmail.com TEL#0522781608	

Port of Discharge JEBEL ALI	Final Destination DUBAI, U.A.E.	Country Of Origin India	Country of Final Destination U.A.E.
Pre-Carriage By Truck	Place of Receipt by pre-carrier NHAVA SHEVA	Terms Of Delivery Of Goods : FOB, BY SEA Terms Of Payment: DA 180 DAYS	
Vessel / Flight No.	PORT OF LOADING NHAVA SHEVA		

MARKS & C. NOS	ITEMS	HSN CODE	QTY	RATE	FOB USD	FOB INR	UNDER LUT	TOTAL AMOUNT INR
MAA	BABIES GIRLS 2 PCS SET OF MMF	62099090	10800	5.98	64584.00	5318492.40	0.00	5318492.40
5013-5035	BABIES BOYS 3 PCS SET OF MMF	62099090	1500	5.98	8970.00	738679.50	0.00	738679.50
	BABIES BOYS 2 PCS SET OF MMF	62099090	1500	5.95	8925.00	734973.75	0.00	734973.75
					82479.00	6792145.65	0.00	6792145.65

Amount Chargeable In Words (In USD): EIGHTY TWO THOUSAND FOUR HUNDRED SEVENTY NINE ONLY

PKGS 23 NT WT 1844.000 GR WT 1890.000	FOR KAIZEN ENTERPRISES AUTHORISED SIGNATORY
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Declaration
 We intend to claim rewards under Remission of Duties or Taxes on Export Products (RoDTEP) Scheme

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

P1 20/12/23

CB

 20/12/23

P2

 20/12/2023

DETAILED PACKING LIST

KE/22-23/243

C/NOS	ITEMS	QTY	NT WT	GR WT	MARKA
5013	BABIES GIRLS 2 PCS SET OF MMF	600	96	98	MAA
5014	BABIES GIRLS 2 PCS SET OF MMF	600	96	98	MAA
5015	BABIES GIRLS 2 PCS SET OF MMF	600	70	72	MAA
5016	BABIES GIRLS 2 PCS SET OF MMF	600	70	72	MAA
5017	BABIES GIRLS 2 PCS SET OF MMF	600	95	97	MAA
5018	BABIES GIRLS 2 PCS SET OF MMF	600	95	97	MAA
5019	BABIES GIRLS 2 PCS SET OF MMF	600	95	97	MAA
5020	BABIES GIRLS 2 PCS SET OF MMF	600	95	97	MAA
5021	BABIES GIRLS 2 PCS SET OF MMF	600	70	72	MAA
5022	BABIES GIRLS 2 PCS SET OF MMF	600	70	72	MAA
5023	BABIES GIRLS 2 PCS SET OF MMF	600	95	97	MAA
5024	BABIES GIRLS 2 PCS SET OF MMF	600	96	98	MAA
5025	BABIES GIRLS 2 PCS SET OF MMF	600	96	98	MAA
5026	BABIES GIRLS 2 PCS SET OF MMF	600	95	97	MAA
5027	BABIES GIRLS 2 PCS SET OF MMF	600	96	98	MAA
5028	BABIES BOYS 2 PCS SET OF MMF	600	51	53	MAA
5029	BABIES BOYS 3 PCS SET OF MMF	600	63	65	MAA
5030	BABIES BOYS 2 PCS SET OF MMF	600	51	53	MAA
5031	BABIES BOYS 3 PCS SET OF MMF	600	72	74	MAA
5032	BABIES BOYS 2 PCS SET OF MMF	300	63	65	MAA
	BABIES BOYS 3 PCS SET OF MMF	300			MAA
5033	BABIES GIRLS 2 PCS SET OF MMF	600	67	69	MAA
5034	BABIES GIRLS 2 PCS SET OF MMF	600	66	68	MAA
5035	BABIES GIRLS 2 PCS SET OF MMF	600	81	83	MAA
23		13800	1844	1890	

FOR KAIZEN ENTERPRISES

AUTHORISED SIGNATORY

[Handwritten signature]
20/12/23
P1

CB
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20/12/23

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20/12/2023

SUNWAY LOGISTICS
INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

Shipping Bill for Export

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

Job No.: **0000207** Date: **28/11/2023** S/B No.: **5627499** Date: **28/11/2023**

Exporter's Name
 IEC No. (0) **IYXPS6057N** PAN: **IYXPS6057N**
KAIZEN ENTERPRISES
 H.NO.201, ROYAL HOUSE, WAZA MOHALLANEAR JAMA MASJID, NALASOPARA
 PALGHAR, MAHARASHTRA 401203
 GSTN Type : GSN GSTN No : **27IYXPS6057N1ZX**

Consignee's Name
MUHAMMED HANIF SHARIF GEN TRAD LLC
 P.O.BOX NO.16259
 DUBAI U.A.E.
 UNITED ARAB EMIRATES

Port of Loading (INNSA1) : **Nhava Sheva Sea**
 Country of Final Dest. (AE) : **UNITED ARAB EMIRATES**
 Port of Final Dest. (AEJEA) : **JEBEL ALI**
 Port of Discharge (AEJEA) : **JEBEL ALI**
 Country of Discharge (AE) : **UNITED ARAB EMIRATES**
 Nature of Cargo : **C**
 Rotation No :
 Marks & No(s) :

No of Packages : **25**
 Loose Packets. :
 Type of Packages : **CTN**
 Net Weight (KGS) : **1795.000**
 Gross Weight (KGS) : **1845.000**
 No. of Containers : **0**

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

Forex Bank Acc : **NA**
 FOB Value (Rs.) : **7386795.00**
 ST / Excise Regn. :
 Authorised Dealer Code : **6220283**
 I.F.S. Code : **NA**

RBI Waiver No :
 RODTEP Amount :
 Drawback Account No :
 DBK Amount : **199443.46**
 F ROSCTL Amount : **254576.00**

Invoice Details Serial No : **1**
 Invoice Value : **89700.00 (Rs. 7386795.00)**
 FOB Value : **89700.00 (Rs. 7386795.00)**
 Invoice No. : **KE/22-23/244**
 Nature of Contract : **FOB**
 Contract No. :
 Third Party :

DBK Value (Rs.) : **199443.46**
 Currency of Invoice : **USD**
 Invoice Date : **22/11/2023**
 Exchange Rate : **USD 1 = Rs. 82.35**
 Contract Date :

	Rate	Currency	Amount	Buyer's Name and Address
Insurance				UNIQUE SILK GARMENTS TRADING LLC OFFICE NO 6095, ABDALLA KAMER BUSINESS CENTER BUILDING,AL MURAQQABAT, DEIRA, DUBAI UAE
Freight				
Discount				
Commission				
Other Deduction				Nature of Payment : DA
Packing Charges				Period of Payment : 180 Days

SL No	RITC Code	Item Description	Rate	Per	Units	Total Value(FC)	FOB Value(INR)	Scheme
	Quantity	Units				Declared PMV(INR)	Accepted PMV(INR)	Reward
	Scheme Description	Manufacturer Details				Tax Value	Tax Amount	End Use
	Transit Country	Source State	HAWB	TotalPkg	IGSTPytm			
J	62099090	BABIES GIRLS 2 PCS SET OF MMF				89700.00	7386795.00	60
	15000	PCS 5.98		Per 1	PCS	541.70	8125474.50	YES
	Drawback, and ROSCTL							
#	27			0	LUT		0.00	GNX100
					Tax Value : 0.00		7386795.00	
					IGST Amt : 0.00		8125474.50	

INV No	Item No	DBK SI.No.	Custom Adv.	DBK Adv.	Custom Spec. Rate	DBK Spec. Rate	DBK Quantity	DBK Amount
1	1	620903B	0.00	2.70	0.00	29.80	15000.000	199443.46

INV No	Item No	ROSCTL SI.No.	State Leavy	State Leavy Rate	Central Tax Leavy	Central Tax Leavy Rate	ROSCTL Quantity	State Leavy	Central Leavy	ROSCTL Amount(Rs)
1	1	620903B	2.10	8.60	1.70	0.00	15000.000	129000.00	125575.51	254575.51

Handwritten: PI 20/12/23

Handwritten: CS (Signature) 20/12/23

Handwritten: Pay 20/12/23

SUNWAY LOGISTICS
INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

Job No.: **0000207** Date: **28/11/2023** S/B No.: **5627499** Date: **28/11/2023** Shipping Bill for Export Loading Port: **INNSA1** State of Origin: **MAHARASHTRA**

Packages Details

Packages From: **5036** Packages To: **5060** Kind Package: **CTN**

Single Windows Type of Information

Inv/Item	SQC & Qty	RODTEP	RDT Amount	GST Amount	CCS Amount	District Name	State name	Trade	SMC
1/1	15000 NOS	NILL		0.00	0.00	665 PALGHAR	27 MAHARASHTRA	NCPTI	
			0.00	0.00	0.00				

Supporting Documents Details

Inv No	Item No	IRN No	DRN No	Document Type Description	Place of Issue	Issue Date	Expiry Date
Document Issuer Party Name		Document Issuer Party Address					
Document Beneficiary Name		Document Beneficiary Address					
1		2023112800036839	KE/22-23/244	380000 Commercial Invoice	United Arab Emirates	28/11/2023	
MUHAMMED HANIF SHARIF GEN TRAD. LLC KAIZEN ENTERPRISES		P.O.BOX NO.16259 DUBAI U.A.E.					
1		2023112800036840	KE/22-23/244	271000 Packing list	United Arab Emirates	28/11/2023	
MUHAMMED HANIF SHARIF GEN TRAD. LLC KAIZEN ENTERPRISES		P.O.BOX NO.16259 DUBAI U.A.E.					
		H NO 201, ROYAL HOUSE, WAZA MOHALLA NEAR JAMA MASJID, NALASOPARA, PALGHAR, MAHARASHTRA					

Statement Details

Inv/Item Sn	Code	Title
1/1	DEC-RS001	I/We KAIZEN ENTERPRISES holder of IEC No IYXPS6057N, in regard to my/our claim under RosCTL scheme made in this Shipping Bill or Bill of Export, hereby declare that: 1. I/ We undertake to abide by the provisions, including conditions, restrictions, exclusions and time-limits as provided under RosCTL scheme, and relevant notifications, regulations, etc., as amended from time to time. 2. Any claim made in this shipping bill or bill of export is not with respect to any duties or taxes or levies which are exempted or remitted or credited under any other mechanism outside RosCTL. 3. I/We undertake to preserve and make available relevant documents relating to the exported goods for the purposes of audit in the manner and for the time period prescribed in the Customs Audit Regulations, 2018

Following is the list of document attached
 Invoice

Item	Agency	Document Name
-	-	Invoice
-	-	Packaging List

Factory Stuffing
NO

Sample Accompanied

Vessel Name & Voys, Rotation No & Date

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

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

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

Signature of Exporter/CHA with Date

[Handwritten Signature]
 20/12/23
 P1

CB
[Handwritten Signature]
 20/12/23

[Handwritten Signature]
 20/12/2023
 P2

COMMERCIAL / TAX INVOICE

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

Exporter KAIZEN ENTERPRISES H.NO.201, ROYAL HOUSE, WAZA MOHALLA, NEAR JAMA MASJID, NALASOPARA , PALGHAR , MAHARASHTRA, 401203	Inv No. KE/22-23/244 Date: 22/11/2023	IEC No. IYXPS6057N PAN : IYXPS6057N GSTIN: 27IYXPS6057N1ZX
Purchase Order No. :		
Other Reference (S) ARN:		

Consignee MUHAMMED HANIF SHARIF GEN TRAD. LLC P.O.BOX NO.16259 DUBAI U.A.E. United Arab Emirates,	Buyer if other than consignee UNIQUE SILK GARMENTS TRADING LLC OFFICE NO 6095, ABDALLA KAMER BUSINESS CENTER BUILDING, AL MURAAQQABAT, DEIRA, DUBAI UAE EMAIL-uniquestilkgarment@gmail.com TEL#0522781608
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Port of Discharge JEBEL ALI	Final Destination DUBAI, U.A.E.	Country Of Origin India	Country of Final Destination U.A.E.
Pre-Carriage By Truck	Place of Receipt by pre-carrier NHAVA SHEVA	Terms Of Delivery Of Goods : FOB, BY SEA Terms Of Payment: DA 180 DAYS	
Vessel / Flight No.	PORT OF LOADING NHAVA SHEVA		

MARKS & C. NOS	ITEMS	HSN CODE	QTY	RATE	FOB USD	FOB INR	UNDER LUT	TOTAL AMOUNT INR
MAA 5036-5060	BABIES GIRLS 2 PCS SET OF MMF	62099090	15000	5.98	89700.00	7386795.00	0.00	7386795.00
					89700.00	7386795.00	0.00	7386795.00

Amount Chargeable In Words (In USD): EIGHTY NINE THOUSAND SEVEN HUNDRED ONLY

PKGS	25
NT WT	1795.000
GR WT	1845.000

Declaration We intend to claim rewards under Remission of Duties or Taxes on Export Products (RoDTEP)Scheme	FOR KAIZEN ENTERPRISES
Declaration We declare that the invoice shoe the actual price of the goods Description and all the particulars are true and corret	AUTHORIZED SIGNATORY

PI 20/12/23

CB

 20/12/23

20/12/23

DETAILED PACKING LIST

KE/22-23/244

C/NOS	ITEMS	QTY	NT WT	GR WT	MARKA
5036	BABIES GIRLS 2 PCS SET OF MMF	600	74	76	MAA
5037	BABIES GIRLS 2 PCS SET OF MMF	600	65	67	MAA
5038	BABIES GIRLS 2 PCS SET OF MMF	600	65	67	MAA
5039	BABIES GIRLS 2 PCS SET OF MMF	600	80	82	MAA
5040	BABIES GIRLS 2 PCS SET OF MMF	300	73	75	MAA
	BABIES GIRLS 2 PCS SET OF MMF	300			MAA
5041	BABIES GIRLS 2 PCS SET OF MMF	600	67	69	MAA
5042	BABIES GIRLS 2 PCS SET OF MMF	600	68	70	MAA
5043	BABIES GIRLS 2 PCS SET OF MMF	600	81	83	MAA
5044	BABIES GIRLS 2 PCS SET OF MMF	300	75	77	MAA
	BABIES GIRLS 2 PCS SET OF MMF	300			MAA
5045	BABIES GIRLS 2 PCS SET OF MMF	600	81	83	MAA
5046	BABIES GIRLS 2 PCS SET OF MMF	600	69	71	MAA
5047	BABIES GIRLS 2 PCS SET OF MMF	300	75	77	MAA
	BABIES GIRLS 2 PCS SET OF MMF	300			MAA
5048	BABIES GIRLS 2 PCS SET OF MMF	600	67	69	MAA
5049	BABIES GIRLS 2 PCS SET OF MMF	600	75	77	MAA
5050	BABIES GIRLS 2 PCS SET OF MMF	600	83	85	MAA
5051	BABIES GIRLS 2 PCS SET OF MMF	600	52	54	MAA
5052	BABIES GIRLS 2 PCS SET OF MMF	600	81	83	MAA
5053	BABIES GIRLS 2 PCS SET OF MMF	600	69	71	MAA
5054	BABIES GIRLS 2 PCS SET OF MMF	600	69	71	MAA
5055	BABIES GIRLS 2 PCS SET OF MMF	600	67	69	MAA
5056	BABIES GIRLS 2 PCS SET OF MMF	600	75	77	MAA
5057	BABIES GIRLS 2 PCS SET OF MMF	600	67	69	MAA
5058	BABIES GIRLS 2 PCS SET OF MMF	600	81	83	MAA
5059	BABIES GIRLS 2 PCS SET OF MMF	600	67	69	MAA
5060	BABIES GIRLS 2 PCS SET OF MMF	15000	1795	1845	
25					

FOR KAIZEN ENTERPRISES

AUTHORISED SIGNATORY

[Signature]
20/12/23
P1

CB
[Signature]
20/12/23

[Signature]
20/12/23

SUNWAY LOGISTICS
INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

Shipping Bill for Export

Job No.: **0000208** Date: **28/11/2023** S/B No.: **5627612** Date: **28/11/2023** Loading Port: **INNSA1** State of Origin: **MAHARASHTRA**

Exporter's Name
IEC No. (0) **IYXPS6057N** PAN: **IYXPS6057N**
KAIZEN ENTERPRISES
H.NO.201, ROYAL HOUSE, WAZA MOHALLANEAR JAMA MASJID, NALASOPARA
PALGHAR, MAHARASHTRA 401203
GSTN Type : **GSN** GSTN No : **27IYXPS6057N1ZX**

Consignee's Name
JAIN TEXTILE TRADING LLC
SHOP 6 NEAR GOLD SOUK GATE 1,
MURSHID BAZAR, DEIRA, DUBAI,
P.O. BOX 185529,
UNITED ARAB EMIRATES



Port of Loading (INNSA1) :	Nhava Sheva Sea	No of Packages :	14
Country of Final Dest. (AE) :	UNITED ARAB EMIRATES	Loose Packets. :	
Port of Final Dest. (AEJEA) :	JEBEL ALI	Type of Packages :	CTN
Port of Discharge (AEJEA) :	JEBEL ALI	Net Weight (KGS) :	1313.000
Country of Discharge (AE) :	UNITED ARAB EMIRATES	Gross Weight (KGS) :	1341.000
Nature of Cargo :	C	No. of Containers :	0
Rotation No :			
Marks & No(s). :	AS PER INVOICE," WE INTEND TO CLAIM BENEFIT/REWARD UNDER MEIS/RODTEP/REBATE OF STATE & CENTRAL TAXES & LEVIES SCHEME"		

Forex Bank Acc :	NA	RBI Waiver No :	
FOB Value (Rs.) :	7386795.00	RODTEP Amount :	
ST / Excise Regn. :		Drawback Account No :	
Authorised Dealer Code :	6220283	DBK Amount :	199443.46
I.F.S. Code :	NA	F ROSCTL Amount :	254576.00

Invoice Details Serial No :	1	DBK Value (Rs.) :	199443.46
Invoice Value :	89700.00 (Rs. 7386795.00)	Currency of Invoice :	USD
FOB Value :	89700.00 (Rs. 7386795.00)	Invoice Date :	22/11/2023
Invoice No. :	KE/22-23/245	Exchange Rate :	USD 1 = Rs. 82.35
Nature of Contract :	FOB	Contract Date :	
Contract No. :			
Third Party :			

Insurance		Buyer's Name and Address	UNIQUE SILK GARMENTS TRADING LLC
Freight			OFFICE NO 6095, ABDALLA KAMER BUSINESS CENTER
Discount			BUILDING,AL MURAQQABAT. DEIRA, DUBAI
Commission			UAE
Other Deduction		Nature of Payment :	DA
Packing Charges		Period of Payment :	180 Days

SL No	RITC Code	Item Description	Rate	Per	Units	Total Value(FC)	FOB Value(INR)	Scheme
	Quantity	Units				Declared PMV(INR)	Accepted PMV(INR)	Reward
	Scheme Description	Manufacturer Details						
	Transit Country	Source State	HAWB	TotalPkg	IGSTPynt	Tax Value	Tax Amount	End Use
1	62099090	BABIES GIRLS 2 PCS SET OF MMF						60
	7800	PCS 5.98		Per 1	PCS	46644.00	3841133.40	YES
	Drawback, and ROSCTL					541.70	4225246.74	
#				0	LUT		0.00	GNX100
2	62099090	BABIES BOYS 3 PCS SET OF MMF						60
	7200	PCS 5.98		Per 1	PCS	43056.00	3545661.60	YES
	Drawback, and ROSCTL					541.70	3900227.76	
#					LUT		0.00	GNX100
					Tax Value : 0.00		7386795.00	
					IGST Amt : 0.00		8125474.50	

Drawback Details

INV No	Item No	DBK Sl.No.	Custom Adv.	DBK Adv.	Custom Spec. Rate	DBK Spec. Rate	DBK Quantity	DBK Amount
1	1	620903B	0.00	2.70	0.00	29.80	7800.000	103710.60
1	2	620903B	0.00	2.70	0.00	29.80	7200.000	95732.86
Drawback Amount(INR)								199443.46

Handwritten: P1, 20/12/23

Handwritten: CB, 20/12/23

Handwritten: P2, 20/12/23

SUNWAY LOGISTICS
INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

Shipping Bill for Export

Job No.: 0000208 Date: 28/11/2023 S/B No.: 5627612 Date: 28/11/2023 Loading Port: INNSA1 State of Origin: MAHARASHTRA

ROSCTL Details

INV No	Item No	ROSCTL Sl.No.	State Leavy Duty	State Leavy Rate	Central Tax Leavy Duty	Central Tax Leavy Rate	ROSCTL Quantity	State Leavy	Central Leavy	ROSCTL Amount(Rs)
1	1	620903B	2.10	8.60	1.70	0.00	7800.000	67080.00	65299.27	132379.27 ✓
1	2	620903B	2.10	8.60	1.70	0.00	7200.000	61920.00	60276.25	122196.25 ✓
ROSCTL Amount(INR)								129000.00	125575.52	254575.52 ✓

Packages Details

Packages From	Packages To	Kind Package
5061	5073	CTN
5007	5007	CTN

Single Windows Type of Information

Inv/Item	SQC & Qty	RODTEP	RDT Amount	GST Amount	CCS Amount	District Name	State name	Trade	SMC
1/1	7800 NOS	NILL		0.00	0.00	665 PALGHAR	27 MAHARASHTRA	NCPTI	
1/2	7200 NOS	NILL		0.00	0.00	665 PALGHAR	27 MAHARASHTRA	NCPTI	
			0.00	0.00	0.00				

Supporting Documents Details

Inv No	Item No	IRN No	DRN No	Document Type	Description	Place of Issue	Issue Date	Expiry Date
Document Issuer Party Name			Document Issuer Party Address					
Document Beneficiary Name			Document Beneficiary Address					
1		2023112800037893	KE/22-23/245	380000	Commercial Invoice	United Arab Emirates	28/11/2023	
JAIN TEXTILE TRADING LLC			SHOP 6 NEAR GOLD SOUK GATE 1, MURSHID BAZAR, DEIRA, DUBAI, P.O. BOX 185529, H.NO.201, ROYAL HOUSE, WAZA MOHALLA NEAR JAMA MASJID, NALASOPARA, PALGHAR, MAHARASHTRA					
KAIZEN ENTERPRISES								
1		2023112800037894	KE/22-23/245	271000	Packing list	United Arab Emirates	28/11/2023	
JAIN TEXTILE TRADING LLC			SHOP 6 NEAR GOLD SOUK GATE 1, MURSHID BAZAR, DEIRA, DUBAI, P.O. BOX 185529, H.NO.201, ROYAL HOUSE, WAZA MOHALLA NEAR JAMA MASJID, NALASOPARA, PALGHAR, MAHARASHTRA					
KAIZEN ENTERPRISES								

Statement Details

Inv/Item Sn	Code	Title
1/1,1/2,	DEC-RS001	I/We KAIZEN ENTERPRISES holder of IEC No IYXPS6057N, in regard to my/our claim under RosCTL scheme made in this Shipping Bill or Bill of Export, hereby declare that: 1. I/ We undertake to abide by the provisions, including conditions, restrictions, exclusions and time-limits as provided under RosCTL scheme, and relevant notifications, regulations, etc., as amended from time to time 2. Any claim made in this shipping bill or bill of export is not with respect to any duties or taxes or levies which are exempted or remitted or credited under any other mechanism outside RosCTL. 3. I/We undertake to preserve and make available relevant documents relating to the exported goods for the purposes of audit in the manner and for the time period prescribed in the Customs Audit Regulations. 2018

Following is the list of document attached

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

Factory Stuffing

Sample Accompanied

Vessel Name & Voys, Rotation No & Date

NO

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

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

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

Signature of Exporter/CHA with Date

P1
20/12/23

CB
20/12/23

P2
20/12/23

COMMERCIAL / TAX INVOICE

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

Exporter KAIZEN ENTERPRISES H.NO.201, ROYAL HOUSE, WAZA MOHALLA, NEAR JAMA MASJID, NALASOPARA, PALGHAR, MAHARASHTRA, 401203	Inv No. KE/22-23/245 Date: 22/11/2023	IEC No. IYXPS6057N PAN : IYXPS6057N GSTIN: 27IYXPS6057N1ZX
Purchase Order No. :		
Other Reference (S) ARN:		

Consignee JAIN TEXTILES TRADING. P. O. Box No. 185529. Murshid Bazaar Near Masreq Bank Deira. Dubai. U. A. E.	Buyer if other than consignee UNIQUE SILK GARMENTS TRADING LLC OFFICE NO 6095, ABDALLA KAMER BUSINESS CENTER BUILDING, AL MURAQQABAT, DEIRA, DUBAI UAE EMAIL-uniquesilkgarment@gmail.com TEL#0522781608
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Port of Discharge JEBEL ALI	Final Destination DUBAI, U.A.E.	Country Of Origin India	Country of Final Destination U.A.E.
Pre-Carriage By Truck	Place of Receipt by pre-carrier NHAVA SHEVA	Terms Of Delivery Of Goods : FOB, BY SEA	
Vessel / Flight No.	PORT OF LOADING NHAVA SHEVA	Terms Of Payment: DA 180 DAYS	

MARKS & C. NOS	ITEMS	HSN CODE	QTY	RATE	FOB USD	FOB INR	UNDER LUT	TOTAL AMOUNT INR
MAA	BABIES GIRLS 2 PCS SET OF MMF	62099090	7800	5.98	46644.00	3841133.40	0.00	3841133.40
5061-5073 BALE 5007	BABIES BOYS 3 PCS SET OF MMF	62099090	7200	5.98	43056.00	3545661.60	0.00	3545661.60
					89700.00	7386795.00	0.00	7386795.00

Amount Chargeable In Words (In USD): EIGHTY NINE THOUSAND SEVEN HUNDRED ONLY

PKGS	14
NT WT	1313.000
GR WT	1341.000

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

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

FOR KAIZEN ENTERPRISES

AUTHORISED SIGNATORY

P1

20/12/23

CB

20/12/23

P2

20/12/23

DETAILED PACKING LIST

KE/22-23/245

C/NOS	ITEMS	QTY	NT WT	GR WT	MARKA
5061	BABIES GIRLS 2 PCS SET OF MMF	600	70	72	MAA
5062	BABIES GIRLS 2 PCS SET OF MMF	300	76	78	MAA
	BABIES GIRLS 2 PCS SET OF MMF	300			MAA
5063	BABIES GIRLS 2 PCS SET OF MMF	300	66	68	MAA
	BABIES GIRLS 2 PCS SET OF MMF	300			MAA
5064	BABIES GIRLS 2 PCS SET OF MMF	600	50	52	MAA
5065	BABIES GIRLS 2 PCS SET OF MMF	300	51	53	MAA
	BABIES GIRLS 2 PCS SET OF MMF	300			MAA
5066	BABIES GIRLS 2 PCS SET OF MMF	600	52	54	MAA
5067	BABIES GIRLS 2 PCS SET OF MMF	600	86	88	MAA
5068	BABIES GIRLS 2 PCS SET OF MMF	600	52	54	MAA
5069	BABIES GIRLS 2 PCS SET OF MMF	600	81	83	MAA
5070	BABIES GIRLS 2 PCS SET OF MMF	600	81	83	MAA
5071	BABIES GIRLS 2 PCS SET OF MMF	600	83	85	MAA
5072	BABIES GIRLS 2 PCS SET OF MMF	600	84	86	MAA
5073	BABIES GIRLS 2 PCS SET OF MMF	600	81	83	MAA
BALE 5007	BABIES BOYS 3 PCS SET OF MMF	7200	400	402	MAA
14		15000	1313	1341	

FOR KAIZEN ENTERPRISES

AUTHORISED SIGNATORY

~~P1~~ 20/12/23

CB
Rto 20/12/23

R2 20/12/23

SUNWAY LOGISTICS
INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

Shipping Bill for Export

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

Job No.: **0000209** Date: **28/11/2023** S/B No.: **5627782** Date: **28/11/2023**

Exporter's Name

IEC No. (0) **IYXPS6057N** PAN:**IYXPS6057N**
KAIZEN ENTERPRISES
 H.NO.201, ROYAL HOUSE, WAZA MOHALLANEAR JAMA MASJID, NALASOPARA
 PALGHAR, MAHARASHTRA 401203
 GSTN Type : GSN GSTN No : **27IYXPS6057N1ZX**

Consignee's Name

KDT GENERAL TRADING L.L.C.
 PO. BOX 64984 DUBAI
 UNITED ARAB EMIRATES

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

No of Packages : **24**
 Loose Packets :
 Type of Packages : **CTN**
 Net Weight (KGS) : **1753.000**
 Gross Weight (KGS) : **1801.000**
 No. of Containers : **0**

Forex Bank Acc : **NA**
 FOB Value (Rs.) : **7091323.20**
 ST / Excise Regn.
 Authorised Dealer Code : **6220283**
 I.F.S. Code : **NA**

RBI Waiver No :
 RODTEP Amount :
 Drawback Account No :
 DBK Amount : **191465.73**
 F ROSCTL Amount : **244392.00**

Invoice Details Serial No

Invoice Value : **1**
 Invoice Value : **86112.00 (Rs. 7091323.20)**
 FOB Value : **86112.00 (Rs. 7091323.20)**
 Invoice No. : **KE/22-23/246**
 Nature of Contract : **FOB**
 Contract No.
 Third Party

DBK Value (Rs.) : **191465.73**
 Currency of Invoice : **USD**
 Invoice Date : **22/11/2023**
 Exchange Rate : **USD 1 = Rs. 82.35**
 Contract Date

	Rate	Currency	Amount	Buyer's Name and Address
Insurance				UNIQUE SILK GARMENTS TRADING LLC OFFICE NO 6095, ABDALLA KAMER BUSINESS CENTER BUILDING,AL MURAQQABAT, DEIRA, DUBAI UAE Nature of Payment : DA Period of Payment : 180 Days
Freight				
Discount				
Commission				
Other Deduction				
Packing Charges				

SL No	RITC Code	Item Description	Rate	Per	Units	Total Value(FC)	FOB Value(INR)	Scheme
	Quantity	Units				Declared PMV(INR)	Accepted PMV(INR)	Reward
	Scheme Description	Source	HAWB	TotalPkg	IGSTPymt	Tax Value	Tax Amount	End Use
	Manufacturer Details	State						
	Transit Country							
1	62099090	BABIES GIRLS 2 PCS SET OF MMF		Per 1	PCS	86112.00	7091323.20	60
	14400	PCS 5.98				541.70	7800455.52	YES
	Drawback, and ROSCTL							
#	27			0	LUT	0	0.00	GNN100
							7091323.20	
							7800455.52	
								IGST Amt : 0.00
								IGST Amt : 0.00

Drawback Details

INV No	Item No	DBK SI.No.	Custom Adv.	DBK Adv.	Custom Spec. Rate	DBK Spec. Rate	DBK Quantity	DBK Amount
1	1	620903B	0.00	2.70	0.00	29.80	14400.000	191465.73

ROSCTL Details

INV No	Item No	ROSCTL SI.No.	State Leavy Duty	State Leavy Rate	Central Tax Leavy Duty	Central Tax Leavy Rate	ROSCTL Quantity	State Leavy	Central Leavy	ROSCTL Amount(Rs)
1	1	620903B	2.10	8.60	1.70	0.00	14400.000	123840.00	120552.49	244392.49 ✓

Handwritten: PI 20/12/23

Handwritten: CB
 R. P. Singh
 20/12/23

Handwritten: R. P. Singh
 20/12/23



SUNWAY LOGISTICS
INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

Shipping Bill for Export

Job No.: 0000209 Date: 28/11/2023 S/B No.: 5627782 Date: 28/11/2023 Loading Port: INNSA1 State of Origin: MAHARASHTRA

Packages Details

Packages From	Packages To	Kind Package
5076	5091	CTN
5094	5101	CTN

Single Windows Type of Information

Inv/Item	SQC & Qty	RODTEP	RDT Amount	GST Amount	CCS Amount	District Name	State name	Trade	SMC
1/1	14400 NOS	NILL		0.00	0.00	665 PALGHAR	27 MAHARASHTRA	NCPTI	
			0.00	0.00	0.00				

Supporting Documents Details

Inv No	Item No	IRN No	DRN No	Document Type Description	Place of Issue	Issue Date	Expiry Date
Document Issuer Party Name		Document Issuer Party Address					
Document Beneficiary Name		Document Beneficiary Address					
1		2023112800037895	KE/22-23/246	380000 Commercial Invoice	United Arab Emirates	28/11/2023	
KDT GENERAL TRADING L.L.C. KAIZEN ENTERPRISES		PO. BOX 64984 DUBAI H NO 201, ROYAL HOUSE, WAZA MOHALLA NEAR JAMA MASJID, NALASOPARA , PALGHAR , MAHARASHTRA					
1		2023112800037896	KE/22-23/246	271000 Packing list	United Arab Emirates	28/11/2023	
KDT GENERAL TRADING L.L.C. KAIZEN ENTERPRISES		PO. BOX 64984 DUBAI H NO.201, ROYAL HOUSE, WAZA MOHALLA NEAR JAMA MASJID, NALASOPARA , PALGHAR , MAHARASHTRA					

Statement Details

Inv/Item Sn	Code	Title
1/1,	DEC-RS001	I/We KAIZEN ENTERPRISES holder of IEC No IYXPS6057N, in regard to my/our claim under RosCTL scheme made in this Shipping Bill or Bill of Export, hereby declare that: 1. I/ We undertake to abide by the provisions, including conditions, restrictions, exclusions and time-limits as provided under RosCTL scheme, and relevant notifications, regulations, etc., as amended from time to time. 2. Any claim made in this shipping bill or bill of export is not with respect to any duties or taxes or levies which are exempted or remitted or credited under any other mechanism outside RosCTL. 3. I/We undertake to preserve and make available relevant documents relating to the exported goods for the purposes of audit in the manner and for the time period prescribed in the Customs Audit Regulations, 2018.

Following is the list of document attached Invoice	Item	Agency	Document Name
-	-	-	Invoice
-	-	-	Packaging List

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

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

Signature of Exporter/CHA with Date

P1
20/12/23

CB
20/12/23

P2
20/12/23

COMMERCIAL / TAX INVOICE

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

Exporter

KAIZEN ENTERPRISES
H.NO.201, ROYAL HOUSE, WAZA MOHALLA,
NEAR JAMA MASJID, NALASOPARA ,
PALGHAR , MAHARASHTRA, 401203

Inv No. KE/22-23/246 IEC No. IYXPS6057N
Date: 22/11/2023 PAN : IYXPS6057N
GSTIN: 27IYXPS6057N1ZX

Purchase Order No. :

Consignee

KDT GENERAL TRADING L.L.C.
PO. BOX 64984 DUBAI
U.A.E.

Other Reference (S) ARN:

Buyer if other than consignee
UNIQUE SILK GARMENTS TRADING LLC
OFFICE NO 6095, ABDALLA KAMER
BUSINESS CENTER BUILDING,
AL MURAQQABAT, DEIRA, DUBAI UAE
EMAIL-uniquestilkgarment@gmail.com
TEL#0522781608

Port of Discharge JEBEL ALI	Final Destination DUBAI, U.A.E.	Country Of Origin India	Country of Final Destination U.A.E.
Pre-Carriage By Truck	Place of Receipt by pre-carrier NHAVA SHEVA	Terms Of Delivery Of Goods : FOB, BY SEA	
Vessel / Flight No.	PORT OF LOADING NHAVA SHEVA	Terms Of Payment: DA 180 DAYS	

MARKS & C. NOS	ITEMS	HSN CODE	QTY	RATE	FOB USD	FOB INR	UNDER LUT	TOTAL AMOUNT INR
MAA 5076-5091 5094-5101	BABIES GIRLS 2 PCS SET OF MMF	62099090	14400	5.98	86112.00	7091323.20	0.00	7091323.20
					86112.00	7091323.20	0.00	7091323.20

Amount Chargeable In Words (In USD): EIGHTY SIX THOUSAND ONE HUNDRED TWELVE ONLY

PKGS 24
NT WT 1753.000
GR WT 1801.000

Declaration

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

FOR KAIZEN ENTERPRISES

Declaration

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

AUTHORISED SIGNATORY

Handwritten signature and date: 20/12/23

Handwritten signature: CB, 20/12/23

Handwritten signature and date: 20/12/23

DETAILED PACKING LIST

KE/22-23/246

C/NOS	ITEMS	QTY	NT WT	GR WT	MARKA
5076	BABIES GIRLS 2 PCS SET OF MMF	600	69	71	MAA
5077	BABIES GIRLS 2 PCS SET OF MMF	600	65	67	MAA
5078	BABIES GIRLS 2 PCS SET OF MMF	300	67	69	MAA
	BABIES GIRLS 2 PCS SET OF MMF	300			MAA
5079	BABIES GIRLS 2 PCS SET OF MMF	600	84	86	MAA
5080	BABIES GIRLS 2 PCS SET OF MMF	600	77	79	MAA
5081	BABIES GIRLS 2 PCS SET OF MMF	600	77	79	MAA
5082	BABIES GIRLS 2 PCS SET OF MMF	600	69	71	MAA
5083	BABIES GIRLS 2 PCS SET OF MMF	600	77	79	MAA
5084	BABIES GIRLS 2 PCS SET OF MMF	600	77	79	MAA
5085	BABIES GIRLS 2 PCS SET OF MMF	600	77	79	MAA
5086	BABIES GIRLS 2 PCS SET OF MMF	600	69	71	MAA
5087	BABIES GIRLS 2 PCS SET OF MMF	600	67	69	MAA
5088	BABIES GIRLS 2 PCS SET OF MMF	600	69	71	MAA
5089	BABIES GIRLS 2 PCS SET OF MMF	600	81	83	MAA
5090	BABIES GIRLS 2 PCS SET OF MMF	300	76	78	MAA
	BABIES GIRLS 2 PCS SET OF MMF	300			MAA
5091	BABIES GIRLS 2 PCS SET OF MMF	600	65	67	MAA
5094	BABIES GIRLS 2 PCS SET OF MMF	600	71	73	MAA
5095	BABIES GIRLS 2 PCS SET OF MMF	600	70	72	MAA
5096	BABIES GIRLS 2 PCS SET OF MMF	600	75	77	MAA
5097	BABIES GIRLS 2 PCS SET OF MMF	300	78	80	MAA
	BABIES GIRLS 2 PCS SET OF MMF	300			MAA
5098	BABIES GIRLS 2 PCS SET OF MMF	600	77	79	MAA
5099	BABIES GIRLS 2 PCS SET OF MMF	600	82	84	MAA
5100	BABIES GIRLS 2 PCS SET OF MMF	600	66	68	MAA
5101	BABIES GIRLS 2 PCS SET OF MMF	600	68	70	MAA
24		14400	1753	1801	

FOR KAIZEN ENTERPRISES

AUTHORISED SIGNATORY

~~Handwritten signature~~
20/12/23
P1

CB
Handwritten signature
20/12/23

P2
Handwritten signature
20/12/23

SUNWAY LOGISTICS
INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

Job No.: 0000210 Date: 28/11/2023 S/B No.: 5628087 Date: 28/11/2023

Shipping Bill for Export Loading Port: INNSA1 State of Origin: MAHARASHTRA

ROSCTL Details

INV No	Item No	ROSCTL Sl.No.	State Leavy	State Leavy Rate	Central Tax Leavy Duty	Central Tax Leavy Rate	ROSCTL Quantity	State Leavy	Central Leavy	ROSCTL Amount(Rs)
1	1	620903B	2.10	8.60	1.70	0.00	4200.000	36120.00	35161.14	71281.14
1	2	620903B	2.10	8.60	1.70	0.00	9588.000	82456.80	79865.19	162321.99
ROSCTL Amount(INR)								118576.80	115026.33	233603.13

Packages Details

Packages From	Packages To	Kind Package
5102	5108	CTN
5092	5092	CTN

Single Windows Type of Information

Inv/Item	SQC & Qty	RODTEP	RDT Amount	GST Amount	CCS Amount	District Name	State name	Trade	SMC
1/1	4200 NOS	NILL		0.00	0.00	665 PALGHAR	27 MAHARASHTRA	NCPTI	
1/2	9588 NOS	NILL		0.00	0.00	665 PALGHAR	27 MAHARASHTRA	NCPTI	
			0.00	0.00	0.00				

Supporting Documents Details

Inv No	Item No	IRN No	DRN No	Document Type	Description	Place of Issue	Issue Date	Expiry Date
Document Issuer Party Name				Document Issuer Party Address				
Document Beneficiary Name				Document Beneficiary Address				
1		2023112800038344	KE/22-23/247	380000	Commercial Invoice	United Arab Emirates	28/11/2023	
SAQLAINIA TEXTILE TRADING L.L.C.			ABDUL RAHMAN SAOUD AL DOSARI BLDG OFF NO. M-01, NEARGOLD SOUQ BESIDE KUWAIT MASJID, DEIRA, DUBAI U.A.E.					
KAIZEN ENTERPRISES			H.NO.201, ROYAL HOUSE, WAZA MOHALLA NEAR JAMA MASJID, NALASOPARA, PALGHAR, MAHARASHTRA					
1		2023112800038345	KE/22-23/247	271000	Packing list	United Arab Emirates	28/11/2023	
SAQLAINIA TEXTILE TRADING L.L.C.			ABDUL RAHMAN SAOUD AL DOSARI BLDG OFF NO. M-01, NEARGOLD SOUQ BESIDE KUWAIT MASJID, DEIRA, DUBAI U.A.E.					
KAIZEN ENTERPRISES			H.NO.201, ROYAL HOUSE, WAZA MOHALLA NEAR JAMA MASJID, NALASOPARA, PALGHAR, MAHARASHTRA					

Statement Details

Inv/Item Sn	Code	Title
1/1,1/2,	DEC-RS001	I/We KAIZEN ENTERPRISES holder of IEC No IYXPS6057N, in regard to my/our claim under RosCTL scheme made in this Shipping Bill or Bill of Export, hereby declare that: 1. I/ We undertake to abide by the provisions, including conditions, restrictions, exclusions and time-limits as provided under RosCTL scheme, and relevant notifications, regulations, etc., as amended from time to time. 2. Any claim made in this shipping bill or bill of export is not with respect to any duties or taxes or levies which are exempted or remitted or credited under any other mechanism outside RosCTL. 3. I/We undertake to preserve and make available relevant documents relating to the exported goods for the purposes of audit in the manner and for the time period prescribed in the Customs Audit Regulations. 2018.

Following is the list of document attached

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

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

NO

I/We declare that particulars given here in true and correct.
 I/We undertake to abide by the provisions of Foreign Exchange Management Act, 1999, as amended from time to time, including realisation or repatriation of foreign exchange to or from India.
 I declare that, I have not claimed or shall not claim credit/rebate/refund/reimbursement of these specific State Levies under any other mechanism and I am eligible for the rebate claimed for. Further, declare that an Internal Complaints Committee(ICC), where applicable, in pursuance of the Sexual Harassment of Women at workplace (Prevention, Prohibition and Redressal) Act, 2013 has been constituted.

Signature of Exporter/CHA with Date

[Handwritten Signature]
20/12/23

CB
[Handwritten Signature]
20/12/23

[Handwritten Signature]
20/12/23

COMMERCIAL / TAX INVOICE

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

Exporter KAIZEN ENTERPRISES H.NO.201, ROYAL HOUSE, WAZA MOHALLA, NEAR JAMA MASJID, NALASOPARA, PALGHAR, MAHARASHTRA, 401203	Inv No. KE/22-23/247 Date: 22/11/2023	IEC No. IYXPS6057N PAN : IYXPS6057N GSTIN: 27IYXPS6057N1ZX
Purchase Order No. :		

Consignee SAQLAINIA TEXTILE TRADING L.L.C. ABDUL RAHMAN SAOUD AL DOSARI BLDG OFF NO. M-01, NEARGOLD SOUQ BESIDE KUWAIT MASJID, DEIRA, DUBAI U.A.E. DUBAI, U.A.E.	Other Reference (S) ARN: Buyer if other than consignee UNIQUE SILK GARMENTS TRADING LLC OFFICE NO 6095, ABDALLA KAMER BUSINESS CENTER BUILDING, AL MURAQQABAT, DEIRA, DUBAI UAE EMAIL-uniquesilkgarment@gmail.com TEL#0522781608
--	--

Port of Discharge JEBEL ALI	Final Destination DUBAI, U.A.E.	Country Of Origin India	Country of Final Destination U.A.E.
Pre-Carriage By Truck	Place of Receipt by pre-carrier NHAVA SHEVA	Terms Of Delivery Of Goods : FOB, BY SEA	
Vessel / Flight No.	PORT OF LOADING NHAVA SHEVA	Terms Of Payment: DA 180 DAYS	

MARKS & C. NOS	ITEMS	HSN CODE	QTY	RATE	FOB USD	FOB INR	UNDER LUT	TOTAL AMOUNT INR
MAA	BABIES GIRLS 2 PCS SET OF MMF	62099090	4200	5.98	25116.00	2068302.60	0.00	2068302.60
5102-5108 BALE 5092	BABIES BOYS 2 PCS SET OF MMF	62099090	9588	5.95	57048.60	4697952.21	0.00	4697952.21
					82164.60	6766254.81	0.00	6766254.81

Amount Chargeable In Words (In USD): EIGHTY TWO THOUSAND ONE HUNDRED SIXTY FOUR & CENT SIXTY ONLY

PKGS	8
NT WT	914.000
GR WT	930.000

Declaration We intend to claim rewards under Remission of Duties or Taxes on Export Products (RoDTEP)Scheme	FOR KAIZEN ENTERPRISES AUTHORIZED SIGNATORY
Declaration We declare that the invoice shoe the actual price of the goods Description and all the particulars are true and corret	

20/12/23
 P1

CB

 20/12/23

P2

 20/12/23

DETAILED PACKING LIST

KE/22-23/247

C/NOS	ITEMS	QTY	NT WT	GR WT	MARKA
BALE 5092	BABIES BOYS 2 PCS SET OF MMF	9588	400	402	MAA
5102	BABIES GIRLS 2 PCS SET OF MMF	600	82	84	MAA
5103	BABIES GIRLS 2 PCS SET OF MMF	600	81	83	MAA
5104	BABIES GIRLS 2 PCS SET OF MMF	600	80	82	MAA
5105	BABIES GIRLS 2 PCS SET OF MMF	600	65	67	MAA
5106	BABIES GIRLS 2 PCS SET OF MMF	600	80	82	MAA
5107	BABIES GIRLS 2 PCS SET OF MMF	600	74	76	MAA
5108	BABIES GIRLS 2 PCS SET OF MMF	600	52	54	MAA
8		13788	914	930	

FOR KAIZEN ENTERPRISES

AUTHORISED SIGNATORY

~~P1~~ 20/12/23

CB
 (Signature)
 20/12/23

P2 20/12/23

Job No.: **0000211** Date: **28/11/2023** S/B No.: **5628312** Date: **28/11/2023**

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

Exporter's Name

IEC No. (0) **IYXPS6057N** PAN: **IYXPS6057N**
KAIZEN ENTERPRISES
H.NO.201, ROYAL HOUSE, WAZA MOHALLANEAR JAMA MASJID, NALASOPARA
PALGHAR, MAHARASHTRA 401203
GSTN Type : **GSN** GSTN No : **27IYXPS6057N1ZX**

Consignee's Name

A 4 APPLE GENERAL TRADING FZE
P. O. BOX : 130303, AJMAN - U. A. E.
UNITED ARAB EMIRATES

Port of Loading (INNSA1)	: Nhava Sheva Sea	No of Packages	: 23
Country of Final Dest. (AE)	: UNITED ARAB EMIRATES	Loose Packets.	:
Port of Final Dest. (AEJEA)	: JEBEL ALI	Type of Packages	: CTN
Port of Discharge (AEJEA)	: JEBEL ALI	Net Weight (KGS)	: 1709.000
Country of Discharge (AE)	: UNITED ARAB EMIRATES	Gross Weight (KGS)	: 1755.000
Nature of Cargo	: C	No. of Containers	: 0
Rotation No	:		
Marks & No(s).	: AS PER INVOICE," WE INTEND TO CLAIM BENEFIT/REWARD UNDER MEIS/RoDTEP/REBATE OF STATE & CENTRAL TAXES & LEVIES SCHEME"		

Forex Bank Acc	: NA	RBI Waiver No	:
FOB Value (Rs.)	: 6795851.40	RODTEP Amount	:
ST / Excise Regn.	:	Drawback Account No	:
Authorised Dealer Code	: 6220283	DBK Amount	: 183487.99
I.F.S. Code	: NA	F ROSCTL Amount	: 234209.00

Invoice Details Serial No	: 1	DBK Value (Rs.)	: 183487.99
Invoice Value	: 82524.00 (Rs. 6795851.40)	Currency of Invoice	: USD
FOB Value	: 82524.00 (Rs. 6795851.40)	Invoice Date	: 22/11/2023
Invoice No.	: KE/22-23/248	Exchange Rate	: USD 1 = Rs. 82.35
Nature of Contract	: FOB	Contract Date	:
Contract No.	:		
Third Party	:		

Insurance		Buyer's Name and Address	UNIQUE SILK GARMENTS TRADING LLC
Freight			OFFICE NO 6095, ABDALLA KAMER BUSINESS CENTER
Discount			BUILDING,AL MURAQQABAT, DEIRA, DUBAI
Commission			UAE
Other Deduction		Nature of Payment	: DA
Packing Charges		Period of Payment	: 180 Days

SL No	RTIC Code	Item Description	Rate	Per	Units	Total Value(FC)	FOB Value(INR)	Scheme
	Quantity	Units				Declared PMV(INR)	Accepted PMV(INR)	Reward
Manufacturer Details		Source State	HAWB	TotalPkg	IGSTPynt	Tax Value	Tax Amount	End Use
#1	62099090 13200	BABIES GIRLS 2 PCS SET OF MMF PCS 5.98		Per 1	PCS	78936.00 541.70	6500379.60 7150417.56	60 YES
	Drawback, and ROSCTL						0.00	GNX100
#2	62099090 600	BABIES BOYS 3 PCS SET OF MMF PCS 5.98		Per 1	PCS	3588.00 541.70	295471.80 325018.98	60 YES
	Drawback, and ROSCTL						0.00	GNX100
#				0	LUT		6795851.40	
						Tax Value : 0.00 IGST Amt : 0.00	7475436.54	

INV No	Item No	DBK SI.No.	Custom Adv.	DBK Adv.	Custom Spec. Rate	DBK Spec. Rate	DBK Quantity	DBK Amount
1	1	620903B	0.00	2.70	0.00	29.80	13200.000	175510.25
1	2	620903B	0.00	2.70	0.00	29.80	600.000	7977.74
Drawback Amount(INR)								183487.99

Handwritten signatures and dates:
 [Signature] 20/12/23
 [Signature] 20/12/23
 [Signature] 20/12/23

SUNWAY LOGISTICS
INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

Job No.: 0000211 Date: 28/11/2023 S/B No.: 5628312 Date: 28/11/2023 Shipping Bill for Export

ROSCTL Details Loading Port: INNSA1 State of Origin: MAHARASHTRA

INV No	Item No	ROSCTL Sl.No.	State Leavy Duty	State Leavy Rate	Central Tax Leavy Duty	Central Tax Leavy Rate	ROSCTL Quantity	State Leavy	Central Leavy	ROSCTL Amount(Rs)
1	1	620903B	2.10	8.60	1.70	0.00	13200.000	113520.00	110506.45	224026.45
1	2	620903B	2.10	8.60	1.70	0.00	600.000	5160.00	5023.02	10183.02
ROSCTL Amount(INR)								118680.00	115529.47	234209.47

Packages Details

Packages From	Packages To	Kind Package
5109	5132	CTN

Single Windows Type of Information

Inv/Item	SQC & Qty	RODTEP	RDY Amount	GST Amount	CCS Amount	District Name	State name	Trade	SMC
1/1	13200 NOS	NILL		0.00	0.00	665 PALGHAR	27 MAHARASHTRA	NCPTI	
1/2	600 NOS	NILL		0.00	0.00	665 PALGHAR	27 MAHARASHTRA	NCPTI	
			0.00	0.00	0.00				

Supporting Documents Details

Inv No	Item No	IRN No	DRN No	Document Type	Description	Place of Issue	Issue Date	Expiry Date
Document Issuer Party Name		Document Issuer Party Address		Document Beneficiary Address				
1		2023112800038346	KE/22-23/248	380000	Commercial Invoice	United Arab Emirates	28/11/2023	
A 4 APPLE GENERAL TRADING FZE KAIZEN ENTERPRISES			P. O. BOX : 130303, AJMAN - U. A. E. H.NO.201, ROYAL HOUSE, WAZA MOHALLA NEAR JAMA MASJID, NALASOPARA , PALGHAR . MAHARASHTRA					
1		2023112800038347	KE/22-23/248	271000	Packing list	United Arab Emirates	28/11/2023	
A 4 APPLE GENERAL TRADING FZE KAIZEN ENTERPRISES			P. O. BOX : 130303, AJMAN - U. A. E. H.NO.201, ROYAL HOUSE, WAZA MOHALLA NEAR JAMA MASJID, NALASOPARA . PALGHAR . MAHARASHTRA					

Statement Details

Inv/Item Sn	Code	Title
1/1,1/2,	DEC-RS001	I/We KAIZEN ENTERPRISES holder of IEC No IYXPS6057N, in regard to my/our claim under RosCTL scheme made in this Shipping Bill or Bill of Export, hereby declare that: 1. I/We undertake to abide by the provisions, including conditions, restrictions, exclusions and time-limits as provided under RosCTL scheme, and relevant notifications, regulations, etc., as amended from time to time 2. Any claim made in this shipping bill or bill of export is not with respect to any duties or taxes or levies which are exempted or remitted or credited under any other mechanism outside RosCTL. 3. I/We undertake to preserve and make available relevant documents relating to the exported goods for the purposes of audit in the manner and for the time period prescribed in the Customs Audit Regulations, 2018.

Following is the list of document attached
 Invoice

Item	Agency	Document Name
-	-	Invoice
-	-	Packaging List

Factory Stuffing

Sample Accompanied

Vessel Name & Voys, Rotation No & Date

NO

I/We declare that particulars given here in true and correct.
 I/We undertake to abide by the provisions of Foreign Exchange Management Act, 1999, as amended from time to time, including realisation or repatriation of foreign exchange to or from India.

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

Signature of Exporter/CHA with Date

[Handwritten Signature]
 20/12/23
 P1

CB
[Handwritten Signature]
 20/12/23

[Handwritten Signature]
 20/12/23
 P2

COMMERCIAL / TAX INVOICE

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

Exporter

KAIZEN ENTERPRISES
H.NO.201, ROYAL HOUSE, WAZA MOHALLA,
NEAR JAMA MASJID, NALASOPARA,
PALGHAR, MAHARASHTRA, 401203

Inv No. KE/22-23/248

Date: 22/11/2023

IEC No. IYXPS6057N

PAN : IYXPS6057N

GSTIN: 27IYXPS6057N1ZX

Purchase Order No. :

Other Reference (S) ARN:

Consignee

A 4 APPLE GENERAL TRADING FZE
P. O. BOX : 130303, AJMAN - U. A. E.
Mob: +97142275222

Buyer if other than consignee

UNIQUE SILK GARMENTS TRADING LLC

OFFICE NO 6095, ABDALLA KAMER
BUSINESS CENTER BUILDING,
AL MURAQQABAT, DEIRA, DUBAI UAE
EMAIL-uniquestilkgarment@gmail.com
TEL#0522781608

Port of Discharge JEBEL ALI	Final Destination DUBAI, U.A.E.	Country Of Origin India	Country of Final Destination U.A.E.
Pre-Carriage By Truck	Place of Receipt by pre-carrier NHAVA SHEVA	Terms Of Delivery Of Goods : FOB, BY SEA	
Vessel / Flight No.	PORT OF LOADING NHAVA SHEVA	Terms Of Payment: DA 180 DAYS	

MARKS & C. NOS	ITEMS	HSN CODE	QTY	RATE	FOB USD	FOB INR	UNDER LUT	TOTAL AMOUNT INR
MAA	BABIES GIRLS 2 PCS SET OF MMF	62099090	13200	5.98	78936.00	6500379.60	0.00	6500379.60
5109-5132	BABIES BOYS 3 PCS SET OF MMF	62099090	600	5.98	3588.00	295471.80	0.00	295471.80
					82524.00	6795851.40	0.00	6795851.40

Amount Chargeable In Words (In USD): EIGHTY TWO THOUSAND FIVE HUNDRED TWENTY FOUR ONLY

PKGS 23
NT WT 1709.000
GR WT 1755.000

FOR KAIZEN ENTERPRISES

Declaration

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

Declaration

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

AUTHORISED SIGNATORY

P1 22/12/23

CB
R. P. Joshi
20/12/23

P2 Beny
20/12/23

DETAILED PACKING LIST

KE/22-23/248

C/NOS	ITEMS	QTY	NT WT	GR WT	MARKA
5109	BABIES GIRLS 2 PCS SET OF MMF	600	60	62	MAA
5110	BABIES GIRLS 2 PCS SET OF MMF	600	67	69	MAA
5111	BABIES GIRLS 2 PCS SET OF MMF	600	82	84	MAA
5112	BABIES GIRLS 2 PCS SET OF MMF	600	52	54	MAA
5113	BABIES GIRLS 2 PCS SET OF MMF	600	52	54	MAA
5115	BABIES GIRLS 2 PCS SET OF MMF	600	80	82	MAA
5116	BABIES BOYS 3 PCS SET OF MMF	600	87	89	MAA
5117	BABIES GIRLS 2 PCS SET OF MMF	600	81	83	MAA
5118	BABIES GIRLS 2 PCS SET OF MMF	300	74	76	MAA
	BABIES GIRLS 2 PCS SET OF MMF	300			MAA
5119	BABIES GIRLS 2 PCS SET OF MMF	600	81	83	MAA
5120	BABIES GIRLS 2 PCS SET OF MMF	600	65	67	MAA
5121	BABIES GIRLS 2 PCS SET OF MMF	300	77	79	MAA
	BABIES GIRLS 2 PCS SET OF MMF	300			MAA
5122	BABIES GIRLS 2 PCS SET OF MMF	300	73	75	MAA
	BABIES GIRLS 2 PCS SET OF MMF	300			MAA
5123	BABIES GIRLS 2 PCS SET OF MMF	600	81	83	MAA
5124	BABIES GIRLS 2 PCS SET OF MMF	600	82	84	MAA
5125	BABIES GIRLS 2 PCS SET OF MMF	600	66	68	MAA
5126	BABIES GIRLS 2 PCS SET OF MMF	600	74	76	MAA
5127	BABIES GIRLS 2 PCS SET OF MMF	600	65	67	MAA
5128	BABIES GIRLS 2 PCS SET OF MMF	600	81	83	MAA
5129	BABIES GIRLS 2 PCS SET OF MMF	600	82	84	MAA
5130	BABIES GIRLS 2 PCS SET OF MMF	600	82	84	MAA
5131	BABIES GIRLS 2 PCS SET OF MMF	600	83	85	MAA
5132	BABIES GIRLS 2 PCS SET OF MMF	600	82	84	MAA
23		13800	1709	1755	

FOR KAIZEN ENTERPRISES

AUTHORISED SIGNATORY

[Handwritten signature]
20/12/23
P1

CB
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20/12/23

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20/12/23
P2

SUNWAY LOGISTICS
INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

Shipping Bill for Export

Job No.: **0000212** Date: **28/11/2023** S/B No.: **5628454** Date: **28/11/2023**

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

Exporter's Name
 IEC No. (0) **1YXPS6057N** PAN: **1YXPS6057N**
KAIZEN ENTERPRISES
 H.NO.201, ROYAL HOUSE, WAZA MOHALLANEAR JAMA MASJID, NALASOPARA
 PALGHAR, MAHARASHTRA 401203
 GSTN Type: **GSN** GSTN No: **271YXPS6057N1ZX**

Consignee's Name
MADINAT AL RAHMA GARMENTS TRADING LLC
 OFFICE NO 43-44 BUR DUBAI
 AL FAHIDI DUBAI, U A E
 UNITED ARAB EMIRATES

Port of Loading (INNSA1)	: Nhava Sheva Sea	No of Packages	: 22
Country of Final Dest. (AE)	: UNITED ARAB EMIRATES	Loose Packets.	:
Port of Final Dest. (AEJEA)	: JEBEL ALI	Type of Packages	: CTN
Port of Discharge (AEJEA)	: JEBEL ALI	Net Weight (KGS)	: 1642.000
Country of Discharge (AE)	: UNITED ARAB EMIRATES	Gross Weight (KGS)	: 1686.000
Nature of Cargo	: C	No. of Containers	: 0
Rotation No	:		
Marks & No(s).	: AS PER INVOICE," WE INTEND TO CLAIM BENEFIT/REWARD UNDER MEIS/RODTEP/REBATE OF STATE & CENTRAL TAXES & LEVIES SCHEME"		

Forex Bank Acc	: NA	RBI Waiver No	:
FOB Value (Rs.)	: 6500379.60	RODTEP Amount	:
ST / Excise Regn.	:	Drawback Account No	:
Authorised Dealer Code	: 6220283	DBK Amount	: 175510.25
I.F.S. Code	: NA	F ROSCTL Amount	: 224026.00

Invoice Details Serial No	: 1	DBK Value (Rs.)	: 175510.25
Invoice Value	: 78936.00 (Rs. 6500379.60)	Currency of Invoice	: USD
FOB Value	: 78936.00 (Rs. 6500379.60)	Invoice Date	: 22/11/2023
Invoice No.	: KE/22-23/249	Exchange Rate	: USD 1 = Rs. 82.35
Nature of Contract	: FOB	Contract Date	:
Contract No.	:		
Third Party	:		

Insurance		Buyer's Name and Address	
Freight		UNIQUE SILK GARMENTS TRADING LLC	
		OFFICE NO 6095, ABDALLA KAMER BUSINESS CENTER	
		BUILDING,AL MURAQQABAT, DEIRA, DUBAI	
		UAE	
Discount		Nature of Payment	: DA
Commission		Period of Payment	: 180 Days
Other Deduction			
Packing Charges			

SL No	RITC Code	Item Description	Rate	Per	Units	Total Value(FC)	FOB Value(INR)	Scheme
	Quantity	Units				Declared PMV(INR)	Accepted PMV(INR)	Reward
	Scheme Description	Manufacturer Details						
	Transit Country	Source State	HAWB	TotalPkg	IGSTPymt	Tax Value	Tax Amount	End Use
1	62099090	BABIES GIRLS 2 PCS SET OF MMF				71760.00	5909436.00	60
	12000	PCS 5.98		Per 1	PCS	541.70	6500379.60	YES
		Drawback, and ROSCTL						
#	27			0	LUT	0	0.00	GNX100
2	62099090	BABIES BOYS 3 PCS SET OF MMF				7176.00	590943.60	60
	1200	PCS 5.98		Per 1	PCS	541.70	650037.96	YES
		Drawback, and ROSCTL						
#	27			0	LUT	0	0.00	GNX100
						Tax Value : 0.00	6500379.60	
						IGST Amt : 0.00	7150417.56	

INV No	Item No	DBK Sl.No.	Custom Adv.	DBK Adv.	Custom Spec. Rate	DBK Spec. Rate	DBK Quantity	DBK Amount
1	1	620903B	0.00	2.70	0.00	29.80	12000.000	159554.77
1	2	620903B	0.00	2.70	0.00	29.80	1200.000	15955.48
Drawback Amount(INR)								175510.25

Handwritten: 20/12/23
 P1

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 20/12/23

Handwritten: 20/12/23

SUNWAY LOGISTICS
INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

Shipping Bill for Export

Job No.: 0000212 Date: 28/11/2023 S/B No.: 5628454 Date: 28/11/2023

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

ROSCTL Details

INV No	Item No	ROSCTL SI.No.	State Leavy Duty	State Leavy Rate	Central Tax Leavy Duty	Central Tax Leavy Rate	ROSCTL Quantity	State Leavy	Central Leavy	ROSCTL Amount(Rs)	
1	1	620903B	2.10	8.60	1.70	0.00	12000.000	103200.00	100460.41	203660.41	
1	2	620903B	2.10	8.60	1.70	0.00	1200.000	10320.00	10046.04	20366.04	
									113520.00	110506.45	224026.45
ROSCTL Amount(INR)											

Packages Details

Packages From	Packages To	Kind Package
5133	5154	CTN

Single Windows Type of Information

Inv/Item	SQC & Qty	RODTEP	RDT Amount	GST Amount	CCS Amount	District Name	State name	Trade	SMC
1/1	12000 NOS	NILL		0.00	0.00	665 PALGHAR	27 MAHARASHTRA	NCPTI	
1/2	1200 NOS	NILL		0.00	0.00	665 PALGHAR	27 MAHARASHTRA	NCPTI	
			0.00	0.00	0.00				

Supporting Documents Details

Inv No	Item No	IRN No	DRN No	Document Type	Description	Place of Issue	Issue Date	Expiry Date
Document Issuer Party Name		Document Issuer Party Address						
Document Beneficiary Name		Document Beneficiary Address						
1		2023112800039308	KE/22-23/249	380000	Commercial Invoice	United Arab Emirates	28/11/2023	
MADINAT AL RAHMA GARMENTS TRADING LLC KAIZEN ENTERPRISES			OFFICE NO 43-44 BUR DUBAI AL FAHIDI DUBAI,U.A.E.					
1		2023112800039309	KE/22-23/249	271000	Packing list	United Arab Emirates	28/11/2023	
MADINAT AL RAHMA GARMENTS TRADING LLC KAIZEN ENTERPRISES			OFFICE NO 43-44 BUR DUBAI AL FAHIDI DUBAI,U.A.E.					
			H.NO.201, ROYAL HOUSE, WAZA MOHALLA NEAR JAMA MASJID, NALASOPARA, PALGHAR, MAHARASHTRA					

Statement Details

Inv/Item Sn	Code	Title
1/1,1/2,	DEC-RS001	I/We KAIZEN ENTERPRISES holder of IEC No IYXPS6057N, in regard to my/our claim under RosCTL scheme made in this Shipping Bill or Bill of Export, hereby declare that: 1. I/ We undertake to abide by the provisions, including conditions, restrictions, exclusions and time-limits as provided under RosCTL scheme, and relevant notifications, regulations, etc., as amended from time to time 2. Any claim made in this shipping bill or bill of export is not with respect to any duties or taxes or levies which are exempted or remitted or credited under any other mechanism outside RosCTL. 3. I/We undertake to preserve and make available relevant documents relating to the exported goods for the purposes of audit in the manner and for the time period prescribed in the Customs Audit Regulations, 2018.

Following is the list of document attached
Invoice

Item	Agency	Document Name
-	-	Invoice
-	-	Packaging List

Factory Stuffing

Sample Accompanied

Vessel Name & Voys, Rotation No & Date

NO

I/We declare that particulars given here in true and correct.
I/We undertake to abide by the provisions of Foreign Exchange Management Act, 1999, as amended from time to time, including realisation or repatriation of foreign exchange to or from India.
I declare that, I have not claimed or shall not claim credit/rebate/refund/reimbursement of these specific State Levies under any other mechanism and I am eligible for the rebate claimed for. Further, declare that an Internal Complaints Committee(ICC), where applicable, in pursuance of the Sexual Harassment of Women at workplace (Prevention, Prohibition and Redressal) Act, 2013 has been constituted.

Signature of Exporter/CHA with Date

PI
20/12/23

CB
20/12/23

20/12/23

COMMERCIAL / TAX INVOICE

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

Exporter KAIZEN ENTERPRISES H.NO.201, ROYAL HOUSE, WAZA MOHALLA, NEAR JAMA MASJID, NALASOPARA , PALGHAR , MAHARASHTRA, 401203	Inv No. KE/22-23/249 Date: 22/11/2023	IEC No. IYXPS6057N PAN : IYXPS6057N GSTIN: 27IYXPS6057N1ZX
Purchase Order No. :		
Other Reference (S) ARN:		

Consignee MADINAT AL RAHMA GARMENTS TRADING LLC OFFICE NO 43-44 BUR DUBAI AL FAHIDI DUBAI,U.A.E. TEL# 971 56 500 4423	Buyer if other than consignee UNIQUE SILK GARMENTS TRADING LLC OFFICE NO 6095, ABDALLA KAMER BUSINESS CENTER BUILDING, AL MURAQQABAT, DEIRA, DUBAI UAE EMAIL-uniqesilkgarment@gmail.com TEL#0522781608
--	---

Port of Discharge JEBEL ALI	Final Destination DUBAI, U.A.E.	Country Of Origin India	Country of Final Destination U.A.E.
Pre-Carriage By Truck	Place of Receipt by pre-carrier NHAVA SHEVA	Terms Of Delivery Of Goods : FOB, BY SEA	
Vessel / Flight No.	PORT OF LOADING NHAVA SHEVA	Terms Of Payment: DA 180 DAYS	

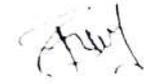
MARKS & C. NOS	ITEMS	HSN CODE	QTY	RATE	FOB USD	FOB INR	UNDER LUT	TOTAL AMOUNT INR
MAA	BABIES GIRLS 2 PCS SET OF MMF	62099090	12000	5.98	71760.00	5909436.00	0.00	5909436.00
5133-5154	BABIES BOYS 3 PCS SET OF MMF	62099090	1200	5.98	7176.00	590943.60	0.00	590943.60
					78936.00	6500379.60	0.00	6500379.60

Amount Chargeable In Words (In USD): SEVENTY EIGHT THOUSAND NINE HUNDRED THIRTY SIX ONLY

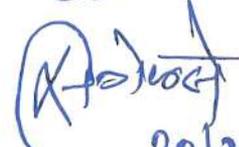
PKGS	22
NT WT	1642.000
GR WT	1686.000

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

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

FOR KAIZEN ENTERPRISES

AUTHORISED SIGNATORY


 20/12/23
 P1

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 20/12/23


 20/12/23

DETAILED PACKING LIST

KE/22-23/249

C/NOS	ITEMS	QTY	NT WT	GR WT	MARKA
5133	BABIES GIRLS 2 PCS SET OF MMF	600	82	84	MAA
5134	BABIES GIRLS 2 PCS SET OF MMF	600	66	68	MAA
5135	BABIES GIRLS 2 PCS SET OF MMF	600	66	68	MAA
5136	BABIES GIRLS 2 PCS SET OF MMF	600	66	68	MAA
5137	BABIES GIRLS 2 PCS SET OF MMF	600	83	85	MAA
5138	BABIES GIRLS 2 PCS SET OF MMF	600	80	82	MAA
5139	BABIES BOYS 3 PCS SET OF MMF	600	83	85	MAA
5140	BABIES GIRLS 2 PCS SET OF MMF	600	81	83	MAA
5141	BABIES GIRLS 2 PCS SET OF MMF	600	51	53	MAA
5142	BABIES BOYS 3 PCS SET OF MMF	600	83	85	MAA
5143	BABIES GIRLS 2 PCS SET OF MMF	600	81	83	MAA
5144	BABIES GIRLS 2 PCS SET OF MMF	600	81	83	MAA
5145	BABIES GIRLS 2 PCS SET OF MMF	600	81	83	MAA
5146	BABIES GIRLS 2 PCS SET OF MMF	600	69	71	MAA
5147	BABIES GIRLS 2 PCS SET OF MMF	600	84	86	MAA
5148	BABIES GIRLS 2 PCS SET OF MMF	600	73	75	MAA
5149	BABIES GIRLS 2 PCS SET OF MMF	600	52	54	MAA
5150	BABIES GIRLS 2 PCS SET OF MMF	600	52	54	MAA
5151	BABIES GIRLS 2 PCS SET OF MMF	600	81	83	MAA
5152	BABIES GIRLS 2 PCS SET OF MMF	600	83	85	MAA
5153	BABIES GIRLS 2 PCS SET OF MMF	300	82	84	MAA
	BABIES GIRLS 2 PCS SET OF MMF	300			MAA
5154	BABIES GIRLS 2 PCS SET OF MMF	600	82	84	MAA
22		13200	1642	1686	

FOR KAIZEN ENTERPRISES

AUTHORISED SIGNATORY

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20/12/23
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20/12/23

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P2 20/12/23

SUNWAY LOGISTICS
INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

Job No.: **0000213** Date: **28/11/2023** S/B No.: **5628682** Date: **28/11/2023**

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

Exporter's Name

IEC No. (0) **IYXPS6057N** PAN **IYXPS6057N**
KAIZEN ENTERPRISES
II,NO.201, ROYAL HOUSE, WAZA MOHALLANEAR JAMA MASJID, NALASOPARA
PALGHAR, MAHARASHTRA 401203
 GSTN Type: **GSN** GSTN No: **27IYXPS6057N1ZX**

Consignee's Name

HAPPY FUTURE TRADING LLC
OFFICE I,WAQF AL HAJHASSAN BUILDING
P O BOX NO 171721 JUMA MASJID ROAD
BUR DUBAI,U A E
UNITED ARAB EMIRATES

Port of Loading (INNSA1)	: Nhava Sheva Sea	No of Packages	: 21
Country of Final Dest. (AE)	: UNITED ARAB EMIRATES	Loose Packets.	:
Port of Final Dest. (AEJEA)	: JEBEL ALI	Type of Packages	: CTN
Port of Discharge (AEJEA)	: JEBEL ALI	Net Weight (KGS)	: 1571.000
Country of Discharge (AE)	: UNITED ARAB EMIRATES	Gross Weight (KGS)	: 1613.000
Nature of Cargo	: C	No. of Containers	: 0
Rotation No	:		
Marks & No(s).	: AS PER INVOICE," WE INTEND TO CLAIM BENEFIT/REWARD UNDER MEIS/RODTEP/REBATE OF STATE & CENTRAL TAXES & LEVIES SCHEME"		

Forex Bank Acc	: NA	RBI Waiver No	:
FOB Value (Rs.)	: 6204907.80	RODTEP Amount	:
ST / Excise Regn.	:	Drawback Account No	:
Authorised Dealer Code	: 6220283	DBK Amount	: 167532.51
I.F.S. Code	: NA	F ROSCTL Amount	: 213843.00

Invoice Details Serial No	: 1	DBK Value (Rs.)	: 167532.51
Invoice Value	: 75348.00 (Rs. 6204907.80)	Currency of Invoice	: USD
FOB Value	: 75348.00 (Rs. 6204907.80)	Invoice Date	: 22/11/2023
Invoice No.	: KE/22-23/250	Exchange Rate	: USD 1 = Rs. 82.35
Nature of Contract	: FOB	Contract Date	:
Contract No.	:		
Third Party	:		

Insurance		Buyer's Name and Address	
Freight		UNIQUE SILK GARMENTS TRADING LLC	
		OFFICE NO 6095, ABDALLA KAMER BUSINESS CENTER	
		BUILDING,AL MURAQQABAT. DEIRA. DUBAI	
		UAE	
Discount		Nature of Payment	: DA
Commission		Period of Payment	: 180 Days
Other Deduction			
Packing Charges			

SL No	RITC Code	Item Description	Rate	Per	Units	Total Value(FC)	FOB Value(INR)	Scheme Reward
	Quantity	Units				Declared PMV(INR)	Accepted PMV(INR)	
	Scheme Description	Source State	HAWB	TotalPkg	IGSTPynt	Tax Value	Tax Amount	End Use
	Manufacturer Details	Transit Country						
1	62099090	BABIES GIRLS 2 PCS SET OF MMF		Per 1	PCS	75348.00	6204907.80	60
	12600	PCS 5.98				541.70	6825398.58	YES
	Drawback, and ROSCTL							
#		27		0	LUT		0.00	GNX100
						Tax Value : 0.00	6204907.80	
						IGST Amt : 0.00	6825398.58	

Drawback Details

INV No	Item No	DBK SI.No.	Custom Adv.	DBK Adv.	Custom Spec. Rate	DBK Spec. Rate	DBK Quantity	DBK Amount
1	1	620903B	0.00	2.70	0.00	29.80	12600.000	167532.51

ROSCTL Details

INV No	Item No	ROSCTL SI.No.	State Leavy Duty	State Leavy Rate	Central Tax Leavy Duty	Central Tax Leavy Rate	ROSCTL Quantity	State Leavy	Central Leavy	ROSCTL Amount(Rs)
1	1	620903B	2.10	8.60	1.70	0.00	12600.000	108360.00	105483.43	213843.43

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SUNWAY LOGISTICS
INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

Job No.: **0000213** Date: **28/11/2023** S/B No.: **5628682** Date: **28/11/2023**

Shipping Bill for Export

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

Packages Details

Packages From	Packages To	Kind Package
5155	5175	CTN

Single Windows Type of Information

Inv/Item	SQC & Qty	RODTEP	RDT Amount	GST Amount	CCS Amount	District Name	State name	Trade	SMC
1/1	12600 NOS	NILL	0.00	0.00	0.00	665 PALGHAR	27 MAHARASHTRA	NCPTI	

Supporting Documents Details

Inv No	Item No	IRN No	DRN No	Document Type Description	Place of Issue	Issue Date	Expiry Date
Document Issuer Party Name		Document Issuer Party Address		Document Beneficiary Name			
Document Beneficiary Name		Document Beneficiary Address					
1		2023112800039310	KE/22-23/250	380000 Commercial Invoice	United Arab Emirates	28/11/2023	
HAPPY FUTURE TRADING LLC		OFFICE 1, WAQF AL HAJHASSAN BUILDING P.O.BOX NO 171721, JUMA MASJID ROAD BUR DUBAI, U.A.E.					
KAIZEN ENTERPRISES		H NO 201, ROYAL HOUSE, WAZA MOHALLA NEAR JAMA MASJID, NALASOPARA, PALGHAR, MAHARASHTRA					
1		2023112800039311	KE/22-23/250	271000 Packing list	United Arab Emirates	28/11/2023	
HAPPY FUTURE TRADING LLC		OFFICE 1, WAQF AL HAJHASSAN BUILDING P.O.BOX NO 171721, JUMA MASJID ROAD BUR DUBAI, U.A.E.					
KAIZEN ENTERPRISES		H NO 201, ROYAL HOUSE, WAZA MOHALLA NEAR JAMA MASJID, NALASOPARA, PALGHAR, MAHARASHTRA					

Statement Details

Inv/Item Sn	Code	Title
1/1	DEC-RS001	I/We KAIZEN ENTERPRISES holder of IEC No IYXPS6057N, in regard to my/our claim under RosCTL scheme made in this Shipping Bill or Bill of Export, hereby declare that: 1. I/ We undertake to abide by the provisions, including conditions, restrictions, exclusions and time-limits as provided under RosCTL scheme, and relevant notifications, regulations, etc., as amended from time to time 2. Any claim made in this shipping bill or bill of export is not with respect to any duties or taxes or levies which are exempted or remitted or credited under any other mechanism outside RosCTL. 3. I/We undertake to preserve and make available relevant documents relating to the exported goods for the purposes of audit in the manner and for the time period prescribed in the Customs Audit Regulations, 2018.

Following is the list of document attached

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

Factory Stuffing

Sample Accompanied

Vessel Name & Voys, Rotation No & Date

NO

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

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

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

Signature of Exporter/CHA with Date

[Handwritten Signature]
 20/12/23
 P1

CB
[Handwritten Signature]
 20/12/23

[Handwritten Signature]
 20/12/23

COMMERCIAL / TAX INVOICE

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

Exporter KAIZEN ENTERPRISES H.NO.201, ROYAL HOUSE, WAZA MOHALLA, NEAR JAMA MASJID, NALASOPARA , PALGHAR , MAHARASHTRA, 401203	Inv No. KE/22-23/250 Date: 22/11/2023	IEC No. IYXPS6057N PAN : IYXPS6057N GSTIN: 27IYXPS6057N1ZX
Purchase Order No. :		
Other Reference (S) ARN:		

Consignee HAPPY FUTURE TRADING LLC OFFICE 1,WAQF AL HAJHASSAN BUILDING P.O.BOX NO 171721,JUMA MASJID ROAD BUR DUBAI,U.A.E.	Buyer if other than consignee UNIQUE SILK GARMENTS TRADING LLC OFFICE NO 6095, ABDALLA KAMER BUSINESS CENTER BUILDING, AL MURAOQBAT, DEIRA, DUBAI UAE EMAIL- uniquesilkgarment@gmail.com TEL#0522781608
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Port of Discharge JEBEL ALI	Final Destination DUBAI, U.A.E.	Country Of Origin India	Country of Final Destination U.A.E.
Pre-Carriage By Truck	Place of Receipt by pre-carrier NHAVA SHEVA	Terms Of Delivery Of Goods : FOB, BY SEA Terms Of Payment: DA 180 DAYS	
Vessel / Flight No.	PORT OF LOADING NHAVA SHEVA		

MARKS & C. NOS	ITEMS	HSN CODE	QTY	RATE	FOB USD	FOB INR	UNDER LUT	TOTAL AMOUNT INR
MAA 5155-5175	BABIES GIRLS 2 PCS SET OF MMF	62099090	12600	5.98	75348.00	6204907.80	0.00	6204907.80
					75348.00	6204907.80	0.00	6204907.80

Amount Chargeable In Words (In USD): SEVENTY FIVE THOUSAND THREE HUNDRED FORTY EIGHT ONLY

PKGS	21
NT WT	1571.000
GR WT	1613.000

Declaration We intend to claim rewards under Remission of Duties or Taxes on Export Products (RoDTEP)Scheme	FOR KAIZEN ENTERPRISES  AUTHORISED SIGNATORY
Declaration We declare that the invoice shoe the actual price of the goods Description and all the particulars are true and corret	

P1

20/12/23

CB

20/12/23

P2

20/12/23

DETAILED PACKING LIST
KE/22-23/250

C/NOS	ITEMS	QTY	NT WT	GR WT	MARKA
5155	BABIES GIRLS 2 PCS SET OF MMF	300	81	83	MAA
	BABIES GIRLS 2 PCS SET OF MMF	300			MAA
5156	BABIES GIRLS 2 PCS SET OF MMF	600	82	84	MAA
5157	BABIES GIRLS 2 PCS SET OF MMF	600	65	67	MAA
5158	BABIES GIRLS 2 PCS SET OF MMF	600	64	66	MAA
5159	BABIES GIRLS 2 PCS SET OF MMF	600	65	67	MAA
5160	BABIES GIRLS 2 PCS SET OF MMF	600	77	79	MAA
5161	BABIES GIRLS 2 PCS SET OF MMF	600	86	88	MAA
5162	BABIES GIRLS 2 PCS SET OF MMF	300	82	84	MAA
	BABIES GIRLS 2 PCS SET OF MMF	300			MAA
5163	BABIES GIRLS 2 PCS SET OF MMF	600	66	68	MAA
5164	BABIES GIRLS 2 PCS SET OF MMF	600	81	83	MAA
5165	BABIES GIRLS 2 PCS SET OF MMF	600	80	82	MAA
5166	BABIES GIRLS 2 PCS SET OF MMF	600	75	77	MAA
5167	BABIES GIRLS 2 PCS SET OF MMF	600	65	67	MAA
5168	BABIES GIRLS 2 PCS SET OF MMF	600	74	76	MAA
5169	BABIES GIRLS 2 PCS SET OF MMF	600	65	67	MAA
5170	BABIES GIRLS 2 PCS SET OF MMF	600	66	68	MAA
5171	BABIES GIRLS 2 PCS SET OF MMF	600	73	75	MAA
5172	BABIES GIRLS 2 PCS SET OF MMF	600	83	85	MAA
5173	BABIES GIRLS 2 PCS SET OF MMF	600	83	85	MAA
5174	BABIES GIRLS 2 PCS SET OF MMF	300	76	78	MAA
	BABIES GIRLS 2 PCS SET OF MMF	300			MAA
5175	BABIES GIRLS 2 PCS SET OF MMF	600	82	84	MAA
21		12600	1571	1613	

FOR KAIZEN ENTERPRISES

AUTHORISED SIGNATORY

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20/12/23

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20/12/23

SUNWAY LOGISTICS
INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

Shipping Bill for Export

Job No.: **0000214** Date: **28/11/2023** S/B No.: **5628792** Date: **28/11/2023**

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

Exporter's Name

IEC No. (0) **IYXPS6057N** PAN: **IYXPS6057N**
 KAIZEN ENTERPRISES
 H.NO.201, ROYAL HOUSE, WAZA MOHALLANEAR JAMA MASJID, NALASOPARA
 PALGHAR, MAHARASHTRA 401203
 GSTN Type : **GSN** GSTN No: **27IYXPS6057N1ZX**

Consignee's Name

ZEEFINITY GOODS TRADING L.L.C.
 BUSINESS BAY
 DUBAI - UAE
 UNITED ARAB EMIRATES

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

No of Packages : **18**
 Loose Packets :
 Type of Packages : **CTN**
 Net Weight (KGS) : **1673.000**
 Gross Weight (KGS) : **1709.000**
 No. of Containers : **0**

Forex Bank Acc : **NA**
 FOB Value (Rs.) : **6695390.99**
 ST / Excise Regn. :
 Authorised Dealer Code : **6220283**
 I.F.S. Code : **NA**

RBI Waiver No :
 RODTEP Amount :
 Drawback Account No :
 DBK Amount : **180775.56**
 F ROSCTL Amount : **230747.00**

Invoice Details Serial No

Invoice Value : **1**
 Invoice Value : **81304.08 (Rs. 6695390.99)**
 FOB Value : **81304.08 (Rs. 6695390.99)**
 Invoice No. : **KE/22-23/251**
 Nature of Contract : **FOB**
 Contract No. :
 Third Party :

DBK Value (Rs.) : **180775.56**
 Currency of Invoice : **USD**
 Invoice Date : **22/11/2023**
 Exchange Rate : **USD 1 = Rs. 82.35**
 Contract Date :

Insurance
 Freight

Buyer's Name and Address
 UNIQUE SILK GARMENTS TRADING LLC
 OFFICE NO 6095, ABDALLA KAMER BUSINESS CENTER
 BUILDING,AL MURAQQABAT, DEIRA, DUBAI
 UAE
 Nature of Payment : **DA**
 Period of Payment : **180 Days**

Discount
 Commission
 Other Deduction
 Packing Charges

SL No	RITC Code	Item Description	Rate	Per	Units	Total Value(FC)	FOB Value(INR)	Scheme
	Quantity	Units				Declared PMV(INR)	Accepted PMV(INR)	Reward
	Scheme Description	Source State	HAWB	TotalPkg	IGSTPymt	Tax Value	Tax Amount	End Use
1	62099090	BABIES GIRLS 2 PCS SET OF MMF						60
	13596	PCS 5.98		Per 1	PCS	81304.08	6695390.99	YES
	Drawback, and ROSCTL					541.70	7364930.09	
#	27			0	LUT	0	0.00	GNX100
						Tax Value : 0.00	6695390.99	
						IGST Amt : 0.00	7364930.09	

Drawback Details

INV No	Item No	DBK Sl.No.	Custom Adv.	DBK Adv.	Custom Spec. Rate	DBK Spec. Rate	DBK Quantity	DBK Amount
1	1	620903B	0.00	2.70	0.00	29.80	13596.000	180775.56

ROSCTL Details

INV No	Item No	ROSCTL Sl.No.	State Leavy Duty	State Leavy Rate	Central Tax Leavy Duty	Central Tax Leavy Rate	ROSCTL Quantity	State Leavy	Central Leavy	ROSCTL Amount(Rs)
1	1	620903B	2.10	8.60	1.70	0.00	13596.000	116925.60	113821.65	230747.25

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PI

Handwritten signature and date: 20/12/23
CB

Handwritten signature and date: 20/12/2023
P2 Buy

SUNWAY LOGISTICS
INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

Shipping Bill for Export

Job No.: **0000214** Date: **28/11/2023** S/B No.: **5628792** Date: **28/11/2023** Loading Port: **INNSA1** State of Origin: **MAHARASHTRA**

Packages Details

Packages From	Packages To	Kind Package
5176	5191	CTN
5074	5075	CTN

Single Windows Type of Information

Inv/Item	SQC & Qty	RODTEP	RDT Amount	GST Amount	CCS Amount	District Name	State name	Trade	SMC
1/1	13596 NOS	NILL		0.00	0.00	665 PALGHAR	27 MAHARASHTRA	NCPTI	
			0.00	0.00	0.00				

Supporting Documents Details

Inv No	Item No	IRN No	DRN No	Document Type	Description	Place of Issue	Issue Date	Expiry Date
Document Issuer Party Name			Document Issuer Party Address					
Document Beneficiary Name			Document Beneficiary Address					
1		2023112800039812	KE/22-23/251	380000	Commercial Invoice	United Arab Emirates	28/11/2023	
ZEEFINITY GOODS TRADING L.L.C KAIZEN ENTERPRISES			BUSINESS BAY DUBAI - UAE H NO 201, ROYAL HOUSE, WAZA MOHALLA NEAR JAMA MASJID, NALASOPARA, PALGHAR MAHARASHTRA					
1		2023112800039813	KE/22-23/251	271000	Packing list	United Arab Emirates	28/11/2023	
ZEEFINITY GOODS TRADING L.L.C KAIZEN ENTERPRISES			BUSINESS BAY DUBAI - UAE H NO 201, ROYAL HOUSE, WAZA MOHALLA NEAR JAMA MASJID, NALASOPARA, PALGHAR MAHARASHTRA					

Statement Details

Inv/Item Sn	Code	Title
1/1	DEC-RS001	I/We KAIZEN ENTERPRISES holder of IEC No IYXPS6057N, in regard to my/our claim under RosCTL scheme made in this Shipping Bill or Bill of Export, hereby declare that: 1. I/ We undertake to abide by the provisions, including conditions, restrictions, exclusions and time-limits as provided under RosCTL scheme, and relevant notifications, regulations, etc., as amended from time to time 2. Any claim made in this shipping bill or bill of export is not with respect to any duties or taxes or levies which are exempted or remitted or credited under any other mechanism outside RosCTL. 3. I/We undertake to preserve and make available relevant documents relating to the exported goods for the purposes of audit in the manner and for the time period prescribed in the Customs Audit Regulations, 2018.

Following is the list of document attached
 Invoice

Item	Agency	Document Name
-	-	Invoice
-	-	Packaging List

Factory Stuffing

Sample Accompanied

Vessel Name & Voys, Rotation No & Date

NO

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

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

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

Signature of Exporter/CHA with Date

[Handwritten Signature]
 20/12/23
 P1

CB
[Handwritten Signature]
 20/12/23

P2
[Handwritten Signature]
 20/12/23

COMMERCIAL / TAX INVOICE

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

Exporter KAIZEN ENTERPRISES H.NO.201, ROYAL HOUSE, WAZA MOHALLA, NEAR JAMA MASJID, NALASOPARA , PALGHAR , MAHARASHTRA, 401203	Inv No. KE/22-23/251 Date: 22/11/2023	IEC No. IYXPS6057N PAN : IYXPS6057N GSTIN: 27IYXPS6057N1ZX
Purchase Order No. :		
Other Reference (S) ARN:		
Consignee ZEEFINITY GOODS TRADING L.L.C. BUSINESS BAY DUBAI - UAE TEL : 052-9671756	Buyer if other than consignee UNIQUE SILK GARMENTS TRADING LLC OFFICE NO 6095, ABDALLA KAMER BUSINESS CENTER BUILDING, AL MURAQQABAT, DEIRA, DUBAI UAE EMAIL-uniquesilkgarment@gmail.com TEL#0522781608	

Port of Discharge JEBEL ALI	Final Destination DUBAI, U.A.E.	Country Of Origin India	Country of Final Destination U.A.E.
Pre-Carriage By Truck	Place of Receipt by pre-carrier NHAVA SHEVA	Terms Of Delivery Of Goods : FOB, BY SEA Terms Of Payment: DA 180 DAYS	
Vessel / Flight No.	PORT OF LOADING NHAVA SHEVA		

MARKS & C. NOS	ITEMS	HSN CODE	QTY	RATE	FOB USD	FOB INR	UNDER LUT	TOTAL AMOUNT INR
MAA 5176-5191 5074, BALE 5075	BABIES GIRLS 2 PCS SET OF MMF	62099090	13596	5.98	81304.08	6695390.99	0.00	6695390.99
					81304.08	6695390.99	0.00	6695390.99

Amount Chargeable In Words (In USD): EIGHTY ONE THOUSAND THREE HUNDRED FOUR & CENT ZERO EIGHT ONLY

PKGS 18 NT WT 1673.000 GR WT 1709.000	FOR KAIZEN ENTERPRISES AUTHORIZED SIGNATORY
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Declaration
We intend to claim rewards under Remission of Duties or Taxes on Export Products (RoDTEP) Scheme

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

20/12/23
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DETAILED PACKING LIST

KE/22-23/251

C/NOS	ITEMS	QTY	NT WT	GR WT	MARKA
5176	BABIES GIRLS 2 PCS SET OF MMF	300	74	76	MAA
	BABIES GIRLS 2 PCS SET OF MMF	300			MAA
5177	BABIES GIRLS 2 PCS SET OF MMF	600	81	83	MAA
5178	BABIES GIRLS 2 PCS SET OF MMF	600	65	67	MAA
5179	BABIES GIRLS 2 PCS SET OF MMF	600	79	81	MAA
5180	BABIES GIRLS 2 PCS SET OF MMF	600	81	83	MAA
5181	BABIES GIRLS 2 PCS SET OF MMF	600	80	82	MAA
5182	BABIES GIRLS 2 PCS SET OF MMF	600	82	84	MAA
5183	BABIES GIRLS 2 PCS SET OF MMF	600	81	83	MAA
5184	BABIES GIRLS 2 PCS SET OF MMF	600	66	68	MAA
5185	BABIES GIRLS 2 PCS SET OF MMF	300	84	86	MAA
	BABIES GIRLS 2 PCS SET OF MMF	300			MAA
5186	BABIES GIRLS 2 PCS SET OF MMF	600	66	68	MAA
5187	BABIES GIRLS 2 PCS SET OF MMF	600	74	76	MAA
5188	BABIES GIRLS 2 PCS SET OF MMF	600	75	77	MAA
5189	BABIES GIRLS 2 PCS SET OF MMF	600	74	76	MAA
5190	BABIES GIRLS 2 PCS SET OF MMF	600	86	88	MAA
5191	BABIES GIRLS 2 PCS SET OF MMF	300	43	45	MAA
5074	BABIES GIRLS 2 PCS SET OF MMF	600	82	84	MAA
BALE 5075	BABIES GIRLS 2 PCS SET OF MMF	3696	400	402	MAA
18		13596	1673	1709	

FOR KAIZEN ENTERPRISES

AUTHORISED SIGNATORY

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P2-20/12/23

SUNWAY LOGISTICS
INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

Shipping Bill for Export

Job No.: **0000204** Date: **28/11/2023** S/B No.: **5630786** Date: **28/11/2023**

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

Exporter's Name
 IEC No. (0) **IYXPS6057N PAN IYXPS6057N**
KAIZEN ENTERPRISES
 H.NO.201, ROYAL HOUSE, WAZA MOHALLA NEAR JAMA MASTI, NAI ASOPARA
 PALGHAR, MAHARASHTRA 401203
 GSTN Type: **GSN** GSTN No: **27IYXPS6057N1ZX**

Consignee's Name
 UNIQUE SILK GARMENTS TRADING LLC
 OFFICE NO 6095, ABDALLA KAMER BUSINESS CENTER
 BUILDING AL MURAOQBAT, DEIRA, DUBAI
 UAE
 UNITED ARAB EMIRATES

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

No of Packages : **31**
 Loose Packets :
 Type of Packages : **CTN**
 Net Weight (KGS) : **1960.000**
 Gross Weight (KGS) : **2022.000**
 No. of Containers : **0**

Forex Bank Acc :
 FOB Value (Rs.) : **6973134.48**
 ST / Excise Regn. :
 Authorised Dealer Code : **6220283**
 I.F.S. Code :

RBI Waiver No :
 RODTEP Amount :
 Drawback Account No :
 DBK Amount : **202220.90**
 F ROSCTL Amount : **240319.00**

Invoice Details Serial No : **1**
 Invoice Value : **84676.80 (Rs. 6973134.48)**
 FOB Value : **84676.80 (Rs. 6973134.48)**
 Invoice No. : **KE/22-23/241**
 Nature of Contract : **FOB**
 Contract No. :
 Third Party :

DBK Value (Rs.) : **202220.90**
 Currency of Invoice : **USD**
 Invoice Date : **22/11/2023**
 Exchange Rate : **USD 1 = Rs. 82.35**
 Contract Date :

Insurance :
 Freight :
 Discount :
 Commission :
 Other Deduction :
 Packing Charges :
 Nature of Payment : **DA**
 Period of Payment : **180 Days**

SL No	RITC Code	Item Description	Rate	Per	Units	Total Value(FC)	FOB Value(INR)	Scheme
	Quantity	Units				Declared PMV(INR)	Accepted PMV(INR)	Reward
	Scheme Description	Source State	HAWB	TotalPkg	IGSTPynt	Tax Value	Tax Amount	End Use
1	62099090	BABIES GIRLS 2 PCS SET OF MMF		Per 1	PCS	84676.80	6973134.48	60
	14160	PCS	5.98			541.70	7670447.93	YTS
	Drawback, and ROSCTL							
#	27			0	LUT	0	0.00	GNN100
					Tax Value : 0.00		6973134.48	
					IGST Amt : 0.00		7670447.93	

Drawback Details

INV No	Item No	DBK SI.No.	Custom Adv.	DBK Adv.	Custom Spec. Rate	DBK Spec. Rate	DBK Quantity	DBK Amount
1	1	620903B	0.00	2.90	0.00	15.00	14160.000	202220.90

ROSCTL Details

INV No	Item No	ROSCTL SI.No.	State Leavy	State Leavy Rate	Central Tax Leavy Duty	Central Tax Leavy Rate	ROSCTL Quantity	State Leavy	Central Leavy	ROSCTL Amount(Rs)
1	1	620903B	2.10	8.60	1.70	0.00	14160.000	121776.00	118543.29	240319.29

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20/12/23

SUNWAY LOGISTICS
INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

Shipping Bill for Export

Job No.: 0000204 Date: 28/11/2023 S/B No.: 5630786 Date: 28/11/2023

Loading Port: INNSA1 State of Origin: MAHARASHTRA

Packages Details

Packages From	Packages To	Kind Package
6001	6031	CTN

Single Windows Type of Information

Inv/Item	SQC & Qty	RODTEP	RDT Amount	GST Amount	CCS Amount	District Name	State name	Trade	SMC
1/1	14160 NOS	NILL	0.00	0.00	0.00	665 PALGHAR	27 MAHARASHTRA	NCPTI	

Supporting Documents Details

Inv No	Item No	IRN No	DRN No	Document Type	Description	Place of Issue	Issue Date	Expiry Date
Document Issuer Party Name		Document Issuer Party Address		Document Beneficiary Name		Document Beneficiary Address		
1		2023112800035426	KE/22-23/241	380000	Commercial Invoice	United Arab Emirates	28/11/2023	
UNIQUE SILK GARMENTS TRADING LLC		OFFICE NO 6095, ABDALLA KAMER BUSINESS CENTER BUILDING,AL MURAAQABAT, DEIRA, DUBAI UAE						
KAIZEN ENTERPRISES		H.NO.201, ROYAL HOUSE, WAZA MOHALLA NEAR JAMA MASJID, NALASOPARA , PALGHAR , MAHARASHTRA						
1		2023112800035427	KE/22-23/241	271000	Packing list	United Arab Emirates	28/11/2023	
UNIQUE SILK GARMENTS TRADING LLC		OFFICE NO 6095, ABDALLA KAMER BUSINESS CENTER BUILDING,AL MURAAQABAT, DEIRA, DUBAI UAE						
KAIZEN ENTERPRISES		H.NO.201, ROYAL HOUSE, WAZA MOHALLA NEAR JAMA MASJID, NALASOPARA , PALGHAR , MAHARASHTRA						

Statement Details

Inv/Item Sn	Code	Title
1/1,	DEC-RS001	I/We KAIZEN ENTERPRISES holder of IEC No IYXPS6057N, in regard to my/our claim under RosCTL scheme made in this Shipping Bill or Bill of Export, hereby declare that: 1. I/ We undertake to abide by the provisions, including conditions, restrictions, exclusions and time-limits as provided under RosCTL scheme, and relevant notifications, regulations, etc., as amended from time to time 2. Any claim made in this shipping bill or bill of export is not with respect to any duties or taxes or levies which are exempted or remitted or credited under any other mechanism outside RosCTL. 3. I/We undertake to preserve and make available relevant documents relating to the exported goods for the purposes of audit in the manner and for the time period prescribed in the Customs Audit Regulations, 2018.

Following is the list of document attached

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

Factory Stuffing
NO

Sample Accompanied

Vessel Name & Voys, Rotation No & Date

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

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

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

Signature of Exporter/CHA with Date

[Handwritten Signature]
 20/12/23
 P1

[Handwritten Signature]
 CB
 20/12/23

[Handwritten Signature]
 20/12/23
 P2

COMMERCIAL / TAX INVOICE

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

Exporter
 KAIZEN ENTERPRISES
 H.NO.201, ROYAL HOUSE, WAZA MOHALLA,
 NEAR JAMA MASJID, NALASOPARA,
 PALGHAR, MAHARASHTRA, 401203

Inv No. KE/22-23/241 IEC No. IYXPS6057N
 Date: 22/11/2023 PAN : IYXPS6057N
 GSTIN: 27IYXPS6057N1ZX

Purchase Order No. :

Other Reference (S) ARN:

Consignee
 UNIQUE SILK GARMENTS TRADING LLC
 OFFICE NO 6095, ABDALLA KAMER
 BUSINESS CENTER BUILDING,
 AL MURAQQABAT, DEIRA, DUBAI UAE
 EMAIL-uniquestilkgarment@gmail.com
 TEL#0522781608

Buyer if other than consignee
 SAME AS CONSIGNEE.

Port of Discharge JEBEL ALI	Final Destination DUBAI, U.A.E.	Country Of Origin India	Country of Final Destination U.A.E.
Pre-Carriage By Truck	Place of Receipt by pre-carrier NHAVA SHEVA	Terms Of Delivery Of Goods : FOB, BY SEA Terms Of Payment: DA 180 DAYS	
Vessel / Flight No.	PORT OF LOADING NHAVA SHEVA		

MARKS & C. NOS	ITEMS	HSN CODE	QTY	RATE	FOB USD	FOB INR	UNDER LUT	TOTAL AMOUNT INR
MAA 6001-6031	BABIES GIRLS 2 PCS SET OF MMF	62099090	14160	5.98	84676.80	6973134.48	0.00	6973134.48
					84676.80	6973134.48	0.00	6973134.48

Amount Chargeable In Words (In USD): EIGHTY FOUR THOUSAND SIX HUNDRED SEVENTY SIX & CENT EIGHTY ONLY

PKGS 31
 NT WT 1960.000
 GR WT 2022.000

FOR KAIZEN ENTERPRISES

 AUTHORISED SIGNATORY

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

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

Handwritten signature
 20/12/23
 P1

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 20/12/23

Handwritten signature
 20/12/23
 P2

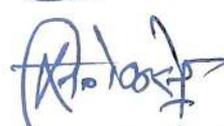
DETAILED PACKING LIST
KE/22-23/241

C/NOS	ITEMS	QTY	NT WT	GR WT	MARKA
6001	BABIES GIRLS 2 PCS SET OF MMF	480	68	70	MAA
6002	BABIES GIRLS 2 PCS SET OF MMF	480	68	70	MAA
6003	BABIES GIRLS 2 PCS SET OF MMF	480	68	70	MAA
6004	BABIES GIRLS 2 PCS SET OF MMF	480	67	69	MAA
6005	BABIES GIRLS 2 PCS SET OF MMF	360	52	54	MAA
6006	BABIES GIRLS 2 PCS SET OF MMF	360	52	54	MAA
6007	BABIES GIRLS 2 PCS SET OF MMF	360	52	54	MAA
6008	BABIES GIRLS 2 PCS SET OF MMF	360	51	53	MAA
6009	BABIES GIRLS 2 PCS SET OF MMF	360	52	54	MAA
6010	BABIES GIRLS 2 PCS SET OF MMF	360	51	53	MAA
6011	BABIES GIRLS 2 PCS SET OF MMF	360	52	54	MAA
6012	BABIES GIRLS 2 PCS SET OF MMF	360	52	54	MAA
6013	BABIES GIRLS 2 PCS SET OF MMF	360	52	54	MAA
6014	BABIES GIRLS 2 PCS SET OF MMF	360	51	53	MAA
6015	BABIES GIRLS 2 PCS SET OF MMF	480	68	70	MAA
6016	BABIES GIRLS 2 PCS SET OF MMF	480	69	71	MAA
6017	BABIES GIRLS 2 PCS SET OF MMF	480	69	71	MAA
6018	BABIES GIRLS 2 PCS SET OF MMF	480	69	71	MAA
6019	BABIES GIRLS 2 PCS SET OF MMF	480	68	70	MAA
6020	BABIES GIRLS 2 PCS SET OF MMF	480	78	80	MAA
6021	BABIES GIRLS 2 PCS SET OF MMF	480	77	79	MAA
6022	BABIES GIRLS 2 PCS SET OF MMF	480	76	78	MAA
6023	BABIES GIRLS 2 PCS SET OF MMF	480	77	79	MAA
6024	BABIES GIRLS 2 PCS SET OF MMF	480	78	80	MAA
6025	BABIES GIRLS 2 PCS SET OF MMF	480	79	81	MAA
6026	BABIES GIRLS 2 PCS SET OF MMF	480	69	71	MAA
6027	BABIES GIRLS 2 PCS SET OF MMF	480	75	77	MAA
6028	BABIES GIRLS 2 PCS SET OF MMF	600	52	54	MAA
6029	BABIES GIRLS 2 PCS SET OF MMF	600	64	66	MAA
6030	BABIES GIRLS 2 PCS SET OF MMF	600	53	55	MAA
6031	BABIES GIRLS 2 PCS SET OF MMF	600	51	53	MAA
		14160	1960	2022	
31					

FOR KAIZEN ENTERPRISES


AUTHORISED SIGNATORY


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SUNWAY LOGISTICS
INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

Job No.: **0000205** Date: **28/11/2023** S/B No.: **5631042** Date: **28/11/2023**

Shipping Bill for Export

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

Exporter's Name
 IEC No. (0) **IYXPS6057N** PAN: **IYXPS6057N**
KAIZEN ENTERPRISES
 H.NO.201, ROYAL HOUSE, WAZA MOHALLANEAR JAMA MASJID, NALASOPARA
 PALGHAR, MAHARASHTRA 401203
 GSTN Type : **GSN** GSTN No : **27IYXPS6057N1ZX**

Consignee's Name
 D FAB INTERNATIONAL FZE
 AF-05, LIU10, JAFZA SOUTH,
 DUBAI, UAE
 UNITED ARAB EMIRATES

Port of Loading (INNSA1)	: Nhava Sheva Sea	No of Packages	: 24
Country of Final Dest. (AE)	: UNITED ARAB EMIRATES	Loose Packets.	:
Port of Final Dest. (AEJEA)	: JEBEL ALI	Type of Packages	: CTN
Port of Discharge (AEJEA)	: JEBEL ALI	Net Weight (KGS)	: 1474.000
Country of Discharge (AE)	: UNITED ARAB EMIRATES	Gross Weight (KGS)	: 1522.000
Nature of Cargo	: C	No. of Containers	: 0
Rotation No	:		
Marks & No(s).	: AS PER INVOICE," WE INTEND TO CLAIM BENEFIT/REWARD UNDER MEIS/RoDTEP/REBATE OF STATE & CENTRAL TAXES & LEVIES SCHEME"		

Forex Bank Acc	: NA	RBI Waiver No	:
FOB Value (Rs.)	: 7061776.02	RODTEP Amount	:
ST / Excise Regn.	:	Drawback Account No	:
Authorised Dealer Code	: 6220283	DBK Amount	: 204791.50
I.F.S. Code	: NA	F ROSCTL Amount	: 243374.00

Invoice Details Serial No	: 1	DBK Value (Rs.)	: 204791.50
Invoice Value	: 85753.20 (Rs. 7061776.02)	Currency of Invoice	: USD
FOB Value	: 85753.20 (Rs. 7061776.02)	Invoice Date	: 22/11/2023
Invoice No.	: KE/22-23/242	Exchange Rate	: USD 1 = Rs. 82.35
Nature of Contract	: FOB	Contract Date	:
Contract No.	:		
Third Party	:		

Insurance		Buyer's Name and Address	
Freight		UNIQUE SILK GARMENTS TRADING LLC	
		OFFICE NO 6095, ABDALLA KAMER BUSINESS CENTER	
Discount		BUILDING,AL MURAQQABAT, DEIRA, DUBAI	
Commission		UAE	
Other Deduction		Nature of Payment	: DA
Packing Charges		Period of Payment	: 180 Days

SL No	RITC Code	Item Description	Rate	Per	Units	Total Value(FC)	FOB Value(INR)	Scheme
	Quantity	Units				Declared PMV(INR)	Accepted PMV(INR)	Reward
	Scheme Description	Manufacturer Details						
	Transit Country	Source State	HAWB	TotalPkg	IGSTPynt	Tax Value	Tax Amount	End Use
1	62099090	BABIES GIRLS 2 PCS SET OF MMF						60
	14340	PCS	5.98	Per 1	PCS	85753.20	7061776.02	YES
	Drawback,and ROSCTL					541.70	7767953.62	
#	27		0		LUT	0	0.00	GNN100
						Tax Value : 0.00	7061776.02	
						IGST Amt : 0.00	7767953.62	

Drawback Details

INV No	Item No	DBK Sl.No.	Custom Adv.	DBK Adv.	Custom Spec. Rate	DBK Spec. Rate	DBK Quantity	DBK Amount
1	1	620903B	0.00	2.90	0.00	15.00	14340.000	204791.50

ROSCTL Details

INV No	Item No	ROSCTL Sl.No.	State Leavy	State Leavy Rate	Central Tax Leavy	Central Tax Leavy Rate	ROSCTL Quantity	State Leavy	Central Leavy	ROSCTL Amount(Rs)
1	1	620903B	2.10	8.60	1.70	0.00	14340.000	123324.00	120050.19	243374.19

Handwritten signatures and dates:
 PI 20/12/23
 CB 20/12/23
 Bm 20/12/23

SUNWAY LOGISTICS
INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

Shipping Bill for Export

Job No.: 0000205 Date: 28/11/2023 S/B No.: 5631042 Date: 28/11/2023

Loading Port: INNSA1 State of Origin: MAHARASHTRA

Packages Details

Packages From	Packages To	Kind Package
6032	6044	CTN
5001	5006	CTN
5008	5012	CTN

Single Windows Type of Information

Inv/Item	SQC & Qty	RODTEP	RDT Amount	GST Amount	CCS Amount	District Name	State name	Trade	SMC
1/1	14340 NOS	NILL		0.00	0.00	665 PALGHAR	27 MAHARASHTRA	NCPTI	
			0.00	0.00	0.00				

Supporting Documents Details

Inv No	Item No	IRN No	DRN No	Document Type Description	Place of Issue	Issue Date	Expiry Date
Document Issuer Party Name		Document Issuer Party Address					
Document Beneficiary Name		Document Beneficiary Address					
1		2023112800035428	KE/22-23/242	380000 Commercial Invoice	United Arab Emirates	28/11/2023	
D FAB INTERNATIONAL FZE KAIZEN ENTERPRISES		AF-05, LIU10, JAFZA SOUTH, DUBAI, UAE H.NO 201, ROYAL HOUSE, WAZA MOHALLA NEAR JAMA MASJID, NALASOPARA, PALGHAR, MAHARASHTRA					
1		2023112800035429	KE/22-23/242	271000 Packing list	United Arab Emirates	28/11/2023	
D FAB INTERNATIONAL FZE KAIZEN ENTERPRISES		AF-05, LIU10, JAFZA SOUTH, DUBAI, UAE H.NO.201, ROYAL HOUSE, WAZA MOHALLA NEAR JAMA MASJID, NALASOPARA, PALGHAR, MAHARASHTRA					

Statement Details

Inv/Item Sn	Code	Title
1/1.	DEC-RS001	I/We KAIZEN ENTERPRISES holder of IEC No IYXPS6057N, in regard to my/our claim under RosCTL scheme made in this Shipping Bill or Bill of Export, hereby declare that: 1. I/ We undertake to abide by the provisions, including conditions, restrictions, exclusions and time-limits as provided under RosCTL scheme, and relevant notifications, regulations, etc., as amended from time to time 2. Any claim made in this shipping bill or bill of export is not with respect to any duties or taxes or levies which are exempted or remitted or credited under any other mechanism outside RosCTL. 3. I/We undertake to preserve and make available relevant documents relating to the exported goods for the purposes of audit in the manner and for the time period prescribed in the Customs Audit Regulations, 2018.

Following is the list of document attached
 Invoice

Item	Agency	Document Name
-	-	Invoice
-	-	Packaging List

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

I/We declare that particulars given here in true and correct.
 I/We undertake to abide by the provisions of Foreign Exchange Management Act, 1999, as amended from time to time, including realisation or repatriation of foreign exchange to or from India.
 I declare that, I have not claimed or shall not claim credit/rebate/refund/reimbursement of these specific State Levies under any other mechanism and I am eligible for the rebate claimed for. Further, declare that an Internal Complaints Committee (ICC), where applicable, in pursuance of the Sexual Harassment of Women at workplace (Prevention, Prohibition and Redressal) Act, 2013 has been constituted.

Signature of Exporter/CHA with Date

[Handwritten Signature]
 20/12/23
 P1

[Handwritten Signature]
 CB
 20/12/23

[Handwritten Signature]
 20/12/23

COMMERCIAL / TAX INVOICE

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

Exporter KAIZEN ENTERPRISES H.NO.201, ROYAL HOUSE, WAZA MOHALLA, NEAR JAMA MASJID, NALASOPARA, PALGHAR, MAHARASHTRA, 401203	Inv No. KE/22-23/242 Date: 22/11/2023	IEC No. IYXPS6057N PAN : IYXPS6057N GSTIN: 27IYXPS6057N1ZX
Purchase Order No. :		
Other Reference (S) ARN:		
Consignee D FAB INTERNATIONAL FZE AF-05, LIU10, JAFZA SOUTH, DUBAI, UAE EMAIL :- INFO@DFABINTL.COM	Buyer if other than consignee UNIQUE SILK GARMENTS TRADING LLC OFFICE NO 6095, ABDALLA KAMER BUSINESS CENTER BUILDING, AL MURAQQABAT, DEIRA, DUBAI UAE EMAIL-uniquesilkgarment@gmail.com TEL#0522781608	

Port of Discharge JEBEL ALI	Final Destination DUBAI, U.A.E.	Country Of Origin India	Country of Final Destination U.A.E.
Pre-Carriage By Truck	Place of Receipt by pre-carrier NHAVA SHEVA	Terms Of Delivery Of Goods : FOB, BY SEA Terms Of Payment: DA 180 DAYS	
Vessel / Flight No.	PORT OF LOADING NHAVA SHEVA		

MARKS & C. NOS	ITEMS	HSN CODE	QTY	RATE	FOB USD	FOB INR	UNDER LUT	TOTAL AMOUNT INR
MAA 6032-6044 5001-5006 5008-5012	BABIES GIRLS 2 PCS SET OF MMF	62099090	14340	5.98	85753.20	7061776.02	0.00	7061776.02
					85753.20	7061776.02	0.00	7061776.02

Amount Chargeable In Words (In USD): EIGHTY FIVE THOUSAND SEVEN HUNDRED FIFTY THREE & CENT TWENTY ONLY

PKGS	24
NT WT	1474.000
GR WT	1522.000

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

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

FOR KAIZEN ENTERPRISES

[Signature]

AUTHORISED SIGNATORY

[Handwritten Signature]
 20/12/23
 P1

CB
[Handwritten Signature]
 20/12/23

[Handwritten Signature]
 20/12/23

DETAILED PACKING LIST

KE/22-23/242

C/NOS	ITEMS	QTY	NT WT	GR WT	MARKA
6032	BABIES GIRLS 2 PCS SET OF MMF	600	53	55	MAA
6033	BABIES GIRLS 2 PCS SET OF MMF	600	54	56	MAA
6034	BABIES GIRLS 2 PCS SET OF MMF	600	53	55	MAA
6035	BABIES GIRLS 2 PCS SET OF MMF	600	53	55	MAA
6036	BABIES GIRLS 2 PCS SET OF MMF	600	52	54	MAA
6037	BABIES GIRLS 2 PCS SET OF MMF	600	52	54	MAA
6038	BABIES GIRLS 2 PCS SET OF MMF	600	52	54	MAA
6039	BABIES GIRLS 2 PCS SET OF MMF	600	51	53	MAA
6040	BABIES GIRLS 2 PCS SET OF MMF	600	51	53	MAA
6041	BABIES GIRLS 2 PCS SET OF MMF	600	53	55	MAA
6042	BABIES GIRLS 2 PCS SET OF MMF	600	54	56	MAA
6043	BABIES GIRLS 2 PCS SET OF MMF	600	51	53	MAA
6044	BABIES GIRLS 2 PCS SET OF MMF	300	63	65	MAA
	BABIES GIRLS 2 PCS SET OF MMF	240			MAA
5001	BABIES GIRLS 2 PCS SET OF MMF	600	50	52	MAA
5002	BABIES GIRLS 2 PCS SET OF MMF	600	50	52	MAA
5003	BABIES GIRLS 2 PCS SET OF MMF	600	50	52	MAA
5004	BABIES GIRLS 2 PCS SET OF MMF	600	50	52	MAA
5005	BABIES GIRLS 2 PCS SET OF MMF	600	50	52	MAA
5006	BABIES GIRLS 2 PCS SET OF MMF	600	50	52	MAA
5008	BABIES GIRLS 2 PCS SET OF MMF	600	96	98	MAA
5009	BABIES GIRLS 2 PCS SET OF MMF	600	96	98	MAA
5010	BABIES GIRLS 2 PCS SET OF MMF	600	96	98	MAA
5011	BABIES GIRLS 2 PCS SET OF MMF	600	96	98	MAA
5012	BABIES GIRLS 2 PCS SET OF MMF	600	98	100	MAA
24		14340	1474	1522	

FOR KAIZEN ENTERPRISES

AUTHORISED SIGNATORY

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**OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II
SPECIAL INVESTIGATION AND INTELLIGENCE BRANCH (X),**

**Jawaharlal Nehru Custom House, Nhava Sheva,
Dist - Raigad, Maharashtra - 400 707.**

Tel No: 27244983; Fax: 27241828, 27241825.

Email Id - siibx.jnch@gov.in



F. No: SG/Misc-256/2023-24/SIIB(X)/JNCH

Date: 22.01.2024

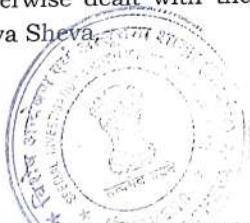
DIN- 20240178NT0000944679

SEIZURE MEMO ISSUED UNDER SECTION 110 OF CUSTOMS ACT, 1962

Whereas the goods covered under SB Nos. 5627261, 5627499, 5627612, 5627782, 5628087, 5628312, 5628454, 5628682, 5628792, 5630786, 5631042 all dated 28.11.2023 filled by M /s Kaizen Enterprises (IEC-IYXPS6057N) at JWC Logistics Park Pvt Ltd-CFS Vill-Palapse, Panvel, Maharashtra-410206 have been found to be overvalued in terms of Market Survey Report dated 11.01.2024 in order to claim the undue higher export benefits. Hence the said goods are mis-declared on account of the value of the goods and therefore, liable for confiscation under the provisions of Section 113 of the Customs Act, 1962. Hence, the said goods meant to be exported under the Shipping Bills as mentioned in Table below are seized under Section 110 of the Customs Act, 1962. The particulars of the goods are as under:

Sr.No.	SB No./Date	RITC	Description of goods
1	5627261 dated 28.11.2023	62099090	Babies girls 2 PCS set of MMF
2			Babies boys 3 PCS set of MMF
3			Babies boys 2 PCS set of MMF
4	5627499 dated 28.11.2023	62099090	Babies girls 2 PCS set of MMF
5	5627612 dated 28.11.2023	62099090	Babies girls 2 PCS set of MMF
6			Babies boys 3 PCS set of MMF
7	5627782 dated 28.11.2023	62099090	Babies girls 2 PCS set of MMF
8	5628087 dated 28.11.2023	62099090	Babies girls 2 PCS set of MMF
9			Babies boys 2 PCS set of MMF
10	5628312 dated 28.11.2023	62099090	Babies girls 2 PCS set of MMF
11			Babies boys 3 PCS set of MMF
12	5628454 dated 28.11.2023	62099090	Babies girls 2 PCS set of MMF
13			Babies boys 3 PCS set of MMF
14	5628682 dated 28.11.2023	62099090	Babies girls 2 PCS set of MMF
15	5628792 dated 28.11.2023	62099090	Babies girls 2 PCS set of MMF
16	5630786 dated 28.11.2023	62099090	Babies girls 2 PCS set of MMF
17	5631042 dated 28.11.2023	62099090	Babies girls 2 PCS set of MMF

The goods pertaining to aforesaid Shipping bills are kept at the Export Shed, Warehouse 7, Location Pillar No.4 and 14 of JWC Logistics Park Pvt Ltd-CFS Vill-Palapse, Panvel, Maharashtra-410206. It is directed that seized goods not be removed, parted with, or otherwise dealt with the goods except with the prior permission of SIIB(X), JNCH, Nhava Sheva.



Vikram Meena
22.01.2024

**(Vikram Meena)
Intelligence Officer/SIIB(X), JNCH**

To,

M/s Kaizen Enterprises (IEC-IYXPS6057N)
House No. 201, Royal House, Waza Mohalla,
Near Jama Masjid, Nalasopara, Palghar, Maharashtra - 401203.

Copy to:-

1. DC/Export Docks, JWC Logistics Park Pvt Ltd-CFS
2. The Manager, JWC Logistics Park Pvt Ltd-CFS
3. CB - M/s Sunway Logistics