

	<p>सीमाशुल्क आयुक्त का कार्यालय, एनएस-II OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II केंद्रीकृत निर्यात आकलन कक्ष, जवाहरलाल नेहरू सीमाशुल्क भवन CENTRALIZED EXPORT ASSESSMENT CELL JAWAHARLAL NEHRU CUSTOM HOUSE न्हावा शेवा, तालुका -उरण, जिला -रायगढ़, महाराष्ट्र 707 400- NHAVA SHEVA, TALUKA-URAN, DIST- RAIGAD, MAHARASHTRA- 400707</p>
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F. No. CUS/ASS/MISC/226/2025-CEAC **Date of SCN: 27.01.2026**

F. No. CUS/SIIB/ALT/774/2024-SIIB(E) **Date of Issue: 28.01.2026**

SCN NO. 1896/2025-26/Commr/CEAC/NS-II/CAC/JNCH

DIN NO. 20260178NT000000DAC

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

On the basis of specific intelligence received, it was suspected that the Exporter M/s. M Carpets (IEC-ABNFM4700H) having address at F-1/3, 1st Floor, Mint House Nadesar, Varanasi-221002 (hereinafter referred to as the 'Exporter') was attempting to mis-classify the export goods declared as 'Readymade Garments' (hereinafter called as 'the goods') vide 02 (Two) Shipping Bills No. 7825939 and 7825953 dtd 16.02.2023 (**RUD-I**), filed through their Customs Broker M/s. JIT Shipping (CHA License No. 11/NA) (hereinafter referred to as the 'Customs Broker'), from Nhava Sheva port investigation has been initiated. Thereafter, the said consignment was put on hold by SIIB(X), JNCH. The details of the said Shipping Bills are tabulated as below:

Table- I

SB No./ Date	RITC	Description of Goods	QTY (PCS)	FOB (Rs.)	DBK (Rs.)	ROSTCL (Rs.)	IGST
7825939 dtd 16.02.23	62053090	RMG (Mens Shirts 100% Polyster)	6528	44,80,157	1,29,925	1,61,680	LUT
	62059090	RMG (Mens Shirts 80% Cotton 20%Polyester)	3744	24,03,240	44,928	1,18,479	
7825953/ 16.02.23	62034290	RMG (Mens Formal Trousers 100% Polyester)	2016	15,88,161	42,880/-	75,437	
	62034290	RMG (80% Cotton 20% Polyester)	1944	14,92,173	35,812/-	80,727	
	62034290	RMG (Mens 4-way Trousers 90% Polyester 10% Lycra)	8448	66,55,149	1,79,689	3,16,119	
				1,66,18,880	4,33,234	7,52,442	

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2. Examination and insertion of Alert:

All these goods of the above Shipping Bills, registered at JWR Logistics Pvt Ltd CFS, Nhava Sheva port, were put on hold vide Hold No. 74/2022-23-SIIB(X) (**RUD-II**) by SIIB (X) and examined 100% under Panchanama dated 25.02.2023 (**RUD-III**), in the presence of authorized representative of the Customs Broker **where the subject goods were found as per declaration in the Shipping Bills, in terms of description and quantity.**

Also, Representative Sealed Samples (RSS), were drawn during the Panchanama, from each subject Shipping Bills, for verification of declared description and value. Further, an alert was inserted against the Exporter M/s. M Carpets (IEC-ABNFM4700H), in order to withhold the Drawback, ROSTCL, and IGST benefits.

3. DYCC Report:

The Representative Sealed Samples (RSS), drawn during the Panchanama, were sent to the DYCC Lab, JNCH for ascertaining detailed analysis of composition, weight of the sample, nature of the sample and whether the samples are as per their respective declared description, vide this office letter dtd. 01.03.2023, in response of which DYCC lab, JNCH forwarded its report of goods covered under 02 shipping Bills 7825939 and 7825953 dtd. 16.02.2023 (**RUD-IV**). The details of the said DYCC report are tabulated as below:-

Table-II

Item Sr.No.	Shipping Bill No & Date	Description Of Goods	Test results
1	7825939 dtd 16.02.2023	1. Mens Shirts 100% Polyester	The sample is in the form of readymade garment shirt (Full Sleeve). It is made of dyed printed woven fabric , wholly composed of viscose spun yarns. Total weight of sample=185.7 gm. GSM (Base Fabric)=111.9
		2. Mens Shirts 80% cotton 20% polyester	The sample as received is in the form of dyed and printed woven readymade garment (full sleeve shirt) having plastic buttons. Base woven fabric is composed of blended spun yarns of polyester and cotton on both sides. Total weight of sample=195.9gm Percentage composition

			% of polyester = 81.9% % of cotton=Balance GSM of base fabric=124.35
2	7825953 dtd 16.02.2023	1. Mens Formal Trousers 100% polyester	The sample is in the form of dyed woven readymade garment (Fullpant). It is composed of dyed base woven fabric, zip, side pocket woven lining fabric, woven strip inside the waist and metallic books. Total weight of full pant=421.6gm Weight of base fabric=338.1gm Weight of zip=2.5gm Weight of side pocket woven lining fabric=7.4gm. Weight of metallic hooks=4.2gm Weight of strips inside waist=balance. Dyed woven base fabric is composed of blended spun yarns of polyester and viscose on both side. Polyester=80.47% Viscose=balance. GSM of base woven fabric=283.12
		2. Mens jeans 80% cotton 20% polyester	The sample as received is in the form of a readymade textile article(described a mens jeans 80% cotton 20%polyester) having elastic at waist side and ankle portion together with lace at waist portion and stitched with yarn dyed woven fabric and metallic design at front pockets. It is made of yarn dyed woven fabric. It is composed of blended polyester filament yarns and elastomeric yarn on one side and spun yarn of cotton on other side. Front pockets are made of yarn dyed woven fabric composed of polyester filament yarns. Total weight of sample=552.8gm Weight of base fabric=506.4gm Weight of elastic at waist and ankle portion=22.5gm Weight of the lace at waist=7.9gm Weight of pockets(front)=13.0297gm Weight of metallic design=balance %composition of base fabric: % of polyester=23.19 % of cotton=74.8 % of elastometric yarns =balance GSM of base fabric=379.28
		3. Mens 4 way	The sample as received is in the form of dyed knitted readymade garment (trouser) with pockets on sides and back, zipper with slider

		trousers 90% polyester 10% lycra	and button on front side. The waist area has stitched dyed woven fabric, non-woven fabric and paper strip from inside. The base fabric is composed of polyester filament yarns together with spandex yarns. Dyed woven fabric of pocket and waist area is wholly composed of polyester filament yarns. Non-woven fabric is composed of polypropylene. Total weight of trouser=430.9gm Weight of knitted base fabric=390.5gm Weight of dyed woven fabric=29.5gm Weight of paper strip=6.1gm Weight of non-woven fabric=1.93gm Weight of zipper with slider=2.1gm Weight of button=0.77gm %composition of base dyed knitted fabric Polyester=96.5% Spandex=3.5%
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As per the DYCC test report the following observations are made in respect of classification:

Table-III

Sr No.	SB No and Date	Description of goods	Declared CTH	Actual CTH	Declared DBK %	Actual DBK %	Declared ROSCTL %	Actual ROSCTL %
1	7825939 dtd 16.02.2023	Mens Shirts 100% Polyester	62053090	No Change	2.9	No Change	3.8	No Change
2		Mens Shirts 80% cotton 20% polyester	62059090	No Change	2.5	No Change	4.93	No Change
3	7825953 dtd 16.02.2023	Mens Formal Trousers 100% polyester	62034290	62034300	2.7	No Change	4.75	No Change
4		Mens jeans 80% cotton 20% polyester	62034290	62034990	2.4	No Change	5.41	No Change
5		Mens 4 way trousers 90% polyester 10% lycra	62034290	61034300	2.7	No Change	4.75	No Change

As per the above observations, the goods covered under the Shipping Bill No.7825953 dtd 16.02.2023 are misclassified.

4. Valuation of the goods:

The Exporter M/s. M Carpets (IEC-ABNFM4700H) having registered address at F-1/3, 1st Floor, Mint House Nadesar, Varanasi-221002 filed Shipping Bills no.- 7825939 and 7825953 dtd 16.02.2023, through their

Customs Broker M/s. JIT Shipping for export of goods declared as 'RMG', under Export Promotion Scheme Code 60 (Drawback & RoSCTL), claiming both drawback and RoSCTL. Upon Scrutinizing, it was observed that the classification of the subject goods was in-correct but both RoSCTL and Drawback were claimed correctly. However, the goods were appeared to be mis-declared in terms of value.

In view of the above, there was sufficient reason to doubt the truth or accuracy of the declared value of the subject goods, the same appeared liable to be rejected as per Rule 8 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007. Accordingly, as per Rule 3 (3) *ibid*, since the value of the impugned goods could not be determined under the provisions of Sub Rule (1), the value was to be re-determined by proceeding sequentially through Rule 4 to Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.

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

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

The value of the impugned goods was, therefore, to be re-determined under the Rule 6 of CVR (Export) Rules, 2007, using reasonable means consistent with the principles and general provisions of these rules. Accordingly, for the purpose of valuation of the subject goods, under this rule, Market Enquiry in the matter, in presence of the Authorized representative of the Customs Broker, was conducted on 23.09.2023 **(RUD-V)** on the basis of the RSS, drawn during the Panchanama.

Table- IV

SB No./ Date	Description of Goods	Qty. (PCS)	Declared Price (in Rs.)/PCS	Market Enquiry Price (in Rs.)/PCS
825939 dtd 16.02.2023	RMG (Mens Shirts 100% Polyester)	6528	757.82	755
	RMG (Mens Shirts 80% Cotton 20%Polyester)	3744	708.78	706.6
7825953 dtd 16.02.2023	RMG (Mens Formal Trousers 100% Polyester)	2016	869.26	866.6
	RMG (80% Cotton 20% Polyester)	1944	846.97	858.3
	RMG (Mens 4 way Trousers 90% Polyester 10% Lycra)	8448	869.26	861.6

From the market enquiry, the value of the goods declared by the exporter for the above mentioned two shipping bills appears to be **fair and reasonable**.

5. Provisional Release:

As per the request made by the Exporter, for provisional release of the subject goods was allowed for Export (**RUD-VI**), by DC, SIIB(X), JNCH to M/s. M Carpets (IEC-ABNFM4700H) vide letter dated 09.03.2023, subject to submission of **Bond of full FOB value and Bank Guarantee/Cash security of Rs, 3,00,000/- (Rupees Three Lakhs only)**, by the Exporter.

6. GST Supply chain:

(i) Exporter Verification:

Letter dated 28.04.2023 and subsequent Reminder I dated 21.08.2023, Reminder II dated 10.01.2024 were sent to the CGST Office, Zone - Lucknow, Commissionerate - Varanasi to verify the genuineness of the Exporter M/s. M Carpets (GSTIN: 09ABNFM4700H1Z6). Reply dated 18.01.2024 received from the office of Assistant Commissioner, CGST & Central Excise, Division Varanasi, 3rd Floor BSNL, C.T.O Building, in which point wise reply has been received as: -

- i. The address of the firm i.e. 1st floor, F-1/3, Mint House, Nadesar, Varanasi, 221002 (UP) was visited by the officers of the Range and found to be existed at given address.
- ii. On perusal of portal, it revealed that party has filed GST returns for 2022-23. Though they have filed GST returns upto August, 2023 only for 2023-24 with NIL transaction.

The verification of Exporter M/s. M Carpets (GSTIN: 09ABNFM4700H1Z6) appears to be genuine as per reply received from the GST formation.

ii. **Supplier Verification:**

Letter dated 19.12.2024 and subsequent Reminder I dated 12.01.2025, Reminder II dated 03.02.2025 and Reminder III dated 14.02.2025 were sent to Jurisdictional GST Authorities of 07 Suppliers M/s. Aarav International (GSTIN: 09BLTPS4886D1Z8), M/s. Sree Sai Overseas (GSTIN: 09AXRPM0192M1ZR), M/s. Nitin Glass and Aluminium Interior works (GSTIN: 09AQKPK1915G1ZU), M/s. Mezzo Clothings Pvt Ltd (GSTIN: 09AAACM8601N1Z6), M/s. Khera Fabric Store (GSTIN: 07ABLP8108R1Z2), M/s. Dinesh Textiles (GSTIN:27AKWPD0665L1ZN) and M/s. Ravi Textiles (GSTIN: 07AAIPW5372K1Z1); however, no response has been received from the GST formations till date.

Letter dated 19.12.2024 was forwarded to the Office of State Tax Officer, Santacruz Div, Byculla (E), Mumbai to verify the genuineness of the Supplier M/s. Baba International. In this regard, reply has been received to this office vide letter dtd. 21.01.2025, in which point wise reply has been received as-

1. The supplier M/s. Baba International (GSTIN: 27AGVPM5702E1Z7) was found at the declared place of Business 2nd Floor, 224, Crystal Shoppe's Paradise, Linking Road, 33rd Road, Near KFC, Bandra West, Mumbai.
2. The supplier is found Genuine.
3. The supplier is a regular return filer.
4. The supplier has not claimed any IGST refund till date.
5. The supplier is a Genuine Business Entity.

Letter dated 20.12.2024 was forwarded to the office of Assistant Commissioner, CGST, Ludhiana Central Fortune Plaza, 2nd Floor, Opp Hero Cycle, I.G.T Road, Ludhiana to verify genuineness of the supplier M/s. Narendra Shawl Trading Co. In this regard, reply has been received to this office vide letter dtd. 21.01.2025, in which reply has been received as:-

Physical verification of supplier was conducted and supplier is found existed and functioning at the registered address i.e. Plot No. 210-211, Near Anjali Gas Company, New Preet Nagar, Tibba Road Ludhiana – 141008. Supplier did not avail any ITC/IGST refund. Supplier has

supplied the goods to the exporter M/s. M Carpets only once in 2022-23, details of which like invoice, copy of e-way bill, copy of transport G.R ledger details, Bank Statement was provided. All documents were checked and found in order. The supplier seems to be genuine business entity.

Hence, the purchase tax invoice submitted by the Exporter from 7 domestic Suppliers could not be verified and accordingly, the same appears to be manipulated & fraudulently obtained in collusion from the supplier with a mala-fide intention to avail un-due export incentives. A letter in this regard, was forwarded to the concerned GST authorities for its recovery and/or investigation (if any), at their end.

7. Summons and Statements:

Summons and Statement to Exporter:

(a) Summons dated 06.03.2023 having DIN No. 20230378NT0000001E8 issued to the Partner of the exporting firm M/s. M Carpets (IEC-ABNFM4700H) to present for recording of the statement on 06.03.2023, the authorized representative of M/s. M Carpets (IEC-ABNFM4700H), Shri. Anand Ji Mishra appeared for the same:

Statement recorded of Shri. Anand Ji Mishra the Authorized Representative of M/s. M Carpets (IEC-ABNFM4700H) dated 06.03.2023 (RUD VII)

On being asked about his role in the firm M/s. M Carpets, he inter-alia stated that he is father of Shri. Uttam Kumar Mishra, Partner in M/s. M Carpets and he look after day-to-day business of the company like marketing, sale/purchase of goods, clearance of export documents etc. On being asked if they are merchant exporter or manufacture exporter, he stated that they are manufacture-cum-merchant exporter. They have a factory in Noida where they manufacture Readymade Garments. They buy fabric from supplier based in Mirzapur and place order to their job workers based in Ulhasnagar. They have also done export of RMG by purchasing directly from suppliers based in Mumbai and Indore. When asked whether their company filed shipping bill having no. 7825939 and 7825953 both dated 16.02.2023 he stated yes, the above said shipping bills were filed by CB M/s. JIT Shipping on behalf of their company M/s. M Carpets. When asked if they get order of Shipping Bills having no. 7825939 and 7825953 both dated 16.02.2023, he stated that they get order from their buyer M/s.

NADFA Trading FZE based in UAE. When asked about the terms and conditions of payment between their firm and the consignee, he stated that the terms and conditions of payment is direct payment within 180 days. For the current consignment they have got advance payments 1,27,000 USD from M/s. NADFA trading FZE, UAE. When stated how they make payment to the supplier based in Mirzapur, do they have made payments for the goods to their supplier for current shipping bills: 7825939 and 7825953 both dated 16.02.2023, he stated that they make payment to their supplier from their company's current account. And for the current shipment, they have made part payment to the supplier M/s. SM Enterprises, Mirzapur and the remaining payment will be made within 30-60 days from the date of shipment. Further, stitching charges to the job worker based in Ulhasnagar has been paid in cash, which was withdrawn from his bank account of ICICI and IDBI bank. When asked whether do they file GSTR regularly for IGST benefits availed for the export goods, he stated that they have filed the GSTR-1, GSTR-2A, GSTR-2B, GSTR-3B regularly. When asked whether he is owner of their exporter M/s. M Carpets, he stated that he is a partnership firm, and his son Shri. Uttam Kumar Mishra is one of the partners in M/s. M carpets and another partner is Sh. Ashish Mishra. When asked about corpus of their company, he stated that the corpus is of 2.5 crores. When asked whether his firm is registered in Uttar Pradesh, however they have attempted to export from Nhava Sheva Port (JNPT), he stated that as earlier they place order to their job workers based in Ulhasnagar. Therefore, the nearest port of export to them from Ulhasnagar is JNPT only. Further, frequencies of vessel are more in JNPT than other ports. Since their supplier is based in Mirzapur and they place order to job workers based in Ulhasnagar and are exporting goods from JNPT, so could they provide vehicular movement details from Mirzapur to Ulhasnagar and from Ulhasnagar to JNPT, he stated that they have submitted e-way bill copy from Ulhasnagar to JNPT. He will submit the e-way bill and vehicular movement from Mirzapur to Ulhasnagar in 2-3 working days. When asked do they have any relevant documents supporting the supply chain for the present shipment, he stated that he hereby submitted copy of purchase order, tax invoice, e-way bill, GSTR-2A, GSTR-3B, inward remittance as supporting documents to justify the supply chain for the present shipment. Also, I will submit copy of transport receipt/bilty from Mirzapur to Ulhasnagar, GSTR-1, GSTR-2B. When asked about there is no inward of the items of HSN code 6205 and 6203, but they are exporting the same, he stated that as they have already told that

they purchase fabrics from Mirzapur and do produce RMG's through a job workers based in Ulhasnagar. Hence, they don't have inward supplies of HSN 6205 and 6203.

8. Past Exports:

The past data of the Exporter was retrieved from ICES, details of which are as follows-

Table-V

Sr. No.	SB No.	Date	FOB	DRAWBACK	ROSCTL	BRC STATUS
1	1059200	4/29/2022	7967897	191230	431063	Not Realised
2	1059208	4/29/2022	7862041	188689	425336	Not Realised
3	1349607	5/12/2022	12465677	277063	745157	Not Realised
4	1579252	5/23/2022	7546535	166024	456565	Not Realised
5	1580209	5/23/2022	6002891	144069	324756	Not Realised
6	1654048	5/25/2022	6716031	147753	406320	Not Realised
7	1654051	5/25/2022	6079007	139180	350365	Not Realised
8	1822255	6/1/2022	6036189	144869	326558	Not Realised
9	1822391	6/1/2022	7589369	166966	459157	Not Realised
10	1898465	6/4/2022	8015600	176343	484944	Not Realised
11	1898527	6/4/2022	7462902	179110	403743	Not Realised
12	1983257	6/8/2022	7205699	158525	435945	Not Realised
13	1984547	6/8/2022	5810150	131915	338422	Not Realised
14	2071430	6/13/2022	6905702	165737	373598	Not Realised
15	2071442	6/13/2022	7515172	169927	439969	Not Realised
16	3311526	8/5/2022	5080818	121558	276092	Not Realised
17	3391229	8/9/2022	5608784	134611	303435	Not Realised
18	3487107	8/13/2022	6756792	162163	365543	Not Realised
19	4144039	9/13/2022	5613750	134730	303703	Not Realised
20	4144687	9/13/2022	5197427	124738	281180	Not Realised
21	4546895	9/30/2022	11047292	279989	572293	Not Realised
22	4555345	9/30/2022	5569741	120794	284327	Not Realised
23	5183567	11/1/2022	8627794	207067	466764	Not Realised
24	5191297	11/2/2022	8122445	214152	397156	Not Realised
25	5268937	11/5/2022	7858398	144845	361152	Not Realised
26	5269567	11/5/2022	7806774	198813	397157	Not Realised
27	5551399	11/18/2022	4450552	97912	269259	Not Realised
28	5551706	11/18/2022	4553618	93088	253171	Not Realised

29	5552125	11/18/2022	3404434	91920	161711	Not Realised
30	5552565	11/18/2022	3208413	86627	152400	Not Realised
31	5979113	12/7/2022	8484097	229071	402995	Not Realised
32	6308592	12/20/2022	7336495	174621	326124	Not Realised
33	6420820	12/24/2022	5509475	148756	261700	Not Realised
34	6441814	12/26/2022	5280337	149278	216418	Not Realised
35	6504302	12/28/2022	9581152	258691	455105	Not Realised
36	6817336	1/9/2023	10086226	244085	502291	Not Realised
37	6979699	1/14/2023	8918209	240792	423615	Not Realised
38	7269576	1/25/2023	8288096	223779	393685	Not Realised
39	7332832	1/8/2022	617113	13576	37335	Not Realised
40	7497176	2/3/2023	6249198	168728	296837	Not Realised
41	7497511	2/3/2023	5413540	146166	257143	Not Realised
42	7501067	2/3/2023	7431004	213221	291783	Not Realised
43	7663897	2/9/2023	11416784	297479	566001	Not Realised
44	7663898	2/9/2023	10999539	296988	522478	Not Realised
45	7825939	2/16/2023	6883398	174853	280159	Not Realised
46	7825953	2/16/2023	9735483	258382	472283	Not Realised
47	7832908	1/29/2022	5356412	128554	289782	Not Realised
48	7833043	1/29/2022	5158440	113486	312086	Not Realised
49	8341824	2/18/2022	5976625	143439	323335	Not Realised
50	8342135	2/18/2022	6613358	145494	400108	Not Realised
51	8430015	2/22/2022	5910825	131476	353006	Not Realised
52	8430098	2/22/2022	5576250	133830	301675	Not Realised
53	8810746	3/9/2022	5801130	130619	341388	Not Realised
54	8810920	3/9/2022	5808625	127790	351422	Not Realised
55	8959246	3/15/2022	6310790	138837	381802	Not Realised
56	8959251	3/15/2022	7075280	165750	395754	Not Realised
57	9339140	3/30/2022	6993600	153859	423113	Not Realised
58	9339594	3/30/2022	6068640	141135	342752	Not Realised
59	9824481	4/20/2022	6264767	150354	338923	Not Realised
60	9824585	4/20/2022	7973863	175425	482419	Not Realised
61	7547118	1/18/2022	3352364	80457	181363	Realised
Total (SB's that are not realized)			41,32,06,645	99,78,921	2,19,90,758	

As the BRCs of the above 60 Shipping bills have not been realized in any of the past shipments and also the period of 09 (nine) months for receiving BRCs has been lapsed, the incentives while exporting appears to be recoverable.

The past exports of the Exporter M/s M Carpets (IEC:

ABNFM4700H) were retrieved from ICES especially wherein 60 shipping bills were found to be exported in past & their BRC/foreign remittance or sales proceed was not received/submitted till date having FOB value of Rs. 41,32,06,645/- in which the drawback amount claimed of Rs 99,78,921/- appears to be recoverable under Rule 17 of Customs and Central Excise Duties Drawback Rules, 2017 read with section 75 of the Customs Act, 1962 along with applicable interest under the second provision of section 75A of the Customs Act, 1962 and corresponding claimed RoDTEP/RosCTL duty scrips amounting to Rs 2,19,90,758/- appears recoverable in terms of Para 5 of Notification no-76/2021-Cus(N.T) dated 23.09.2021 & 25/2023-Cus(N.T) dated 01.04.2023 alongwith applicable interest under Section 28AA of Customs act 1962.

9. Relevant provisions of law applicable in this case:

9.1 Customs Act, 1962:

(i) Section 50: Entry of goods for exportation-

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

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

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

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

(a) the accuracy and completeness of the information given therein;

(b) the authenticity and validity of any document supporting it; and

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

(ii) 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.*

(iii) 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.

(iv) 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, shall be liable to confiscation;

(v) 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;

(vi) 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.

(vii) Section 114AA of 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 document which is false or incorrect in any material particular, in the transaction of any business for the purposes of this Act, shall be liable to a penalty not exceeding five times the value of the goods.

(viii) Section 114AB of the Customs Act, 1962: Penalty for obtaining instrument by fraud etc. Where any person has obtained any instrument by fraud, collusion, willful misstatement or suppression of facts and such instrument has been utilized by such person or any other person for discharging duty, the person to whom the instrument was issued shall be liable for penalty not exceeding the face value of such instrument.

(ix) Customs and Central Excise Duties Drawback Rules, 2017

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

(x) NOTIFICATION No. Notification No. 77/2021-Customs (N.T.) dated 24.09.2021:

3. Cancellation of duty credit. - (1) Where a person contravenes any of the provisions of the said 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 realised 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.*

10. Findings of the investigation:

10.1 The Exporter M/s. M Carpets (IEC: ABNFM4700H) having registered address at F-1/3, 1st Floor, Mint House Nadesar, Varanasi-221002 filed Shipping Bills no.-7825939 and 7825953 all dtd 16.02.2023, through their Customs Broker M/s. JIT Shipping (CHA License No.11/NA) for export of goods declared as 'RMG', under Export Promotion Scheme Code 60 (Drawback & RoSCTL), claiming both drawback and RoSCTL. As per the DYCC report, it was observed that the classification of the subject goods was incorrect of the goods covered under Shipping Bill: 7825953 dtd 16.02.2023 and both RoSCTL and Drawback were claimed correctly.

10.2 In the instant case, the goods covered under the Shipping Bills No. 7825953 dtd 16.02.2023, having FOB of **Rs. 97,35,483 /-**, is liable to be confiscated under the provisions of section 113(i) of the Customs Act, 1962 as the exporter misclassified the goods.

10.3 In view of the above, the goods covered under the aforementioned past 60 Shipping Bills (mentioned in Table-V above) are liable to be confiscated under Section 113(ia) and 113(ja) of the Customs Act, 1962, as the BRCs have not been realized in any of the past shipments and also the period of 09 (nine) months for receiving BRCs has been lapsed and it appears that the exporter has wrongly availed export incentives in past consignments.

10.4 Penalty should be imposed upon the exporter M/s M Carpets (IEC: ABNFM4700H) under Section 114(iii) of the Customs Act 1962 for omission on the part of the Exporter which have rendered the export goods detailed in Table-V above liable for confiscation under section 113 of the Customs Act, 1962.

10.5 Penalty should be imposed upon the Exporter M/s M Carpets (IEC: ABNFM4700H) under Section 114AA of the Customs Act 1962 for misclassification of goods covered under Shipping Bill: 7825953 all dtd 16.02.2023.

10.6 Penalty should be imposed upon the Exporter M/s. M Carpets (IEC: ABNFM4700H) under Section 114AB of the Customs Act, 1962, as the BRCs have not been realized in any of the past shipments and also the period of 09 (nine) months for receiving BRCs has been lapsed and it

appears that the exporter has wrongly availed export incentives in past consignments.

10.7 Further, in case of past Exports vide 60 shipping bills having FOB value of Rs **41,32,06,645/-**, wherein neither foreign remittance nor sale of proceeds has been submitted as detailed at Table-V, the claimed drawback and RoSCTL benefit appears not applicable as neither the foreign remittance as per ICES data nor proof of sales submitted for the same. Thus, it appears that the exporter has claimed undue Export Drawback vide these 60 past shipping bills to the tune of Rs. **99,78,921/-** and the same appears recoverable under Rule 17 of Customs and Central Excise Duties Drawback Rules, 2017 read with section 75 of the Customs Act, 1962 along with applicable interest under the second provision of section 75A of the Customs Act, 1962 and corresponding claimed RoSCTL scrips amounting to Rs. **2,19,90,758/-** appears recoverable in terms of Para 5 of Notification no-77/2021-Cus(N.T) dated 24.09.2021 & 25/2023-Cus(N.T) dated 01.04.2023 alongwith applicable interest under Section 28AA of Customs act 1962 and thus, the goods exported vide these past 60 shipping bills wherein foreign remittance has not been received as detailed at Table-V having FOB of Rs **41,32,06,645/-**, though not available for confiscation, appears liable to be confiscated under Section 113(ia) & 113(ja) of the Customs Act 1962.

10.8 In view of the non-receipt of foreign remittance in respect of past shipping bills as detailed in Table-V, the RoSCTL scrips/credits obtained or claimed by M/s. M Carpets (IEC: ABNFM4700H) are liable to be cancelled, recovered, and rendered void, along with applicable interest, under the provisions of Customs Notification no-77/2021-Cus(N.T) dated 24.09.2021 & 25/2023-Cus(N.T) dated 01.04.2023 governing RoSCTL schemes and Section 28AAA read with Section 28AA of the Customs Act, 1962.

11. Now, therefore, the Exporter M/s. M Carpets (IEC: ABNFM4700H) having registered address at F-1/3, 1st Floor, Mint House Nadesar, Varanasi-221002, is hereby called upon to show cause in writing to the Commissioner of Customs, NS-II, JNCH, Nhava-Sheva, Tal.-Uran, Dist.-Raigad, Maharashtra 400707 (the Adjudicating Authority in this case), within 30 days of the issue of this notice as to why: -

- i. The goods covered under Shipping bills no- 7825953 dtd 16.02.2023 having declared FOB value of **Rs. 97,35,483/-** should not be confiscated under Section 113 (i) of the Customs Act, 1962.
- ii. Penalty should not be imposed on the exporter M/s M Carpets (IEC: ABNFM4700H) Ltd under Section 114 (iii) of the Customs Act 1962 for omission on the part of the Exporter for mis-classification as detailed above which have rendered the export goods liable for confiscation under section 113 of the Customs Act, 1962.
- iii. The Bond of Full FOB and Bank Guarantee/Cash Security of Rs. 3,00,000/- (Rupees Three Lakhs only), submitted by the Exporter M/s. M Carpets (IEC: ABNFM4700H), at the time of provisional release of the subject goods, should not be appropriated towards

recoverable dues, applicable fine and penalty.

- iv. The goods covered under the aforementioned past 60 Shipping Bills (mentioned in Table-V above) where BRCs have not been realized, having combined FOB value amounting to **Rs. 41,32,06,645/-**, should not be held liable to confiscation under Section 113(ia) and 113(ja) of the Customs Act, 1962.
- v. Drawback amounting to **Rs. 99,78,921/-** (Rs Ninety Nine lakhs Seventy Eight Thousand Nine Hundred and Twenty One only) claimed against 60 past shipping bills (Table-V) wherein foreign remittance has not been realized, for the goods covered under past shipments should not be recovered under Rule 17 of Customs and Central Excise Duties Drawback Rules, 2017 read with section 75 of the Customs Act, 1962 along with applicable interest under the second proviso of section 75A of the Customs Act, 1962 and corresponding claimed RoSCTL duty scrips amounting to Rs **2,19,90,758/-** should not be recovered in terms of Para 5 of Notification no- 77/2021-Cus(N.T) dated 24.09.2021 & 25/2023-Cus(N.T) dated 01.04.2023 read with Section 28AAA of Customs Act,1962 alongwith applicable interest under Section 28AA of Customs act 1962.
- vi. Penalty should not be imposed on the Exporter M/s. M Carpets (IEC: ABNFM4700H) under Section 114AB of the Customs Act, 1962, as the BRCs have not been realized in any of the past shipments within the stipulated period of 09 (nine) months and therefore it appears that the exporter has wrongly availed export incentives in past consignments as detailed in Table-V.
- vii. The RoSCTL scrips availed or claimed by the exporter, M/s. M Carpets (IEC: ABNFM4700H) in respect of the **past Shipping Bills** listed in Table-V, where foreign remittance has not been realised, should not be cancelled in terms of Notification No. 77/2021-Cus (N.T) dated 24.09.2021, 25/2023-Customs (N.T.) dated 01.04.2023 and section 28AAA read with section 28AA of the Customs Act, 1962.

12. The Noticee/Exporter is further directed to produce all the evidence upon which they intend to rely upon in support of their defense, at the time of showing cause. The Noticee/Exporter is also required to state in their written submission, as to whether they would like to be heard in person by Adjudicating Authority before the case is adjudicated. If no such request is made in their written reply, it will be presumed that they do not wish/ desire to be heard in person and the case shall be adjudicated accordingly based on the evidence available on record, without any further reference to them.

13. If no cause is shown by them against the action proposed to be taken within 30 days of receipt of this notice and/or if they do not appear

before the adjudicating authority when the case is posted for hearing, the case will be decided ex-parte on the basis of evidences on record and on the merits of the case without any further reference to them.

14. This show cause cum demand notice is issued without prejudice to any other action that may be taken against the recipients of the notice, or any other person/s concerned with the acts, commission as mentioned in this notice or any other law for the time being in force in India.

15. The department reserves the right to issue corrigendum, supplement or amendment to this notice on the basis of further evidence found, if any.

16. The documents relied upon for the purpose of this show cause notice, are enlisted at Annexure 'A' enclosed to this notice. Copies of the same are enclosed herewith.

Digitally signed by
GIRIDHAR GOPALKRISHNA PAI
Date: 27-01-2026 12:43:00

(GIRIDHAR G. PAI)

COMMISSIONER OF CUSTOMS

NS-II, JNCH, Nhava Sheva

To,

M/s. M Carpets (IEC-ABNFM4700H)

F-1/3, 1st Floor, Mint House Nadesar,

Varanasi-221002

Copy to:

1. The DC/AC, CAC/Drawback/DRC Section, JNCH
2. The DC/AC, SIIB (X) & IRMC JNCH.
3. The DC/AC/License, JNCH
4. Supdt. /CHS, JNCH for display on Notice Board.
5. Supdt. /EDI, JNCH for uploading on JNCH website.
6. Office Copy.

ANNEXURE-A

Sr. No.	RUDs
I.	Copy of Shipping Bills No-7825939 and 7825953 dtd 16.02.2023
II.	Copy of Hold Letter vide Hold No. 74/2022-23-SIIB(X)
III.	Panchanama dated 25.02.2023.
IV.	DYCC Test Report dated 24.03.2023, 20.03.2023, 21.03.2023, 14.03.2023 and 11.03.2023
V.	Market Enquiry Report dated. 23.09.2023.
VI.	NOC for Provisional Release dated 09.03.2023.
VII.	Statement dtd. 06.03.2023 of the Authorized Representative of Exporting firm M/s. M Carpets (IEC-ABNFM4700H).



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



F. No.: CUS/SIIB/ALT/774/2024-SIIB(E)

20-02-2025

To,

The Assistant Commissioner of Customs,
IRMC Section, NS-II, JNCH, Nhava Sheva,
Mumbai Zone II.

Sir,

Sub.: Forwarding of Draft Show Cause Notice in respect of M/s M Carpets (IEC-ABNFM4700H)-reg.

This office initiated investigation against M/s. M Carpets (IEC-ABNFM4700H) for Mis-classification of goods covered under shipping bills no. 7825939 and 7825953 dtd 16.02.2023 wherein goods were attempted to be exported.

2. The investigation has since been completed and the DSCN along with RUDs is being forwarded for necessary forwarding to the respective section at the earliest.

3. The issue with the approval of Additional Commissioner, SIIB(X), JNCH, Nhava Sheva.

Yours faithfully,

Encl: As above

Sd/-
ITHA RAMALINGESWARA RAO
ASSISTANT COMMISSIONER,
SIIB(X), JNCH, Nhava Sheva,
Mumbai.

Copy to ADC, CEAC, NS-II, JNCH for information and further necessary action.

This office initiated investigation against M/s. M Carpets (IEC-ABNFM4700H) for Mis-classification of goods covered under shipping bills no. 7825939 and 7825953 dtd 16.02.2023 wherein goods were attempted to be exported.

The investigation has since been completed and the DSCN along with RUDs is

being forwarded through IRMC Section for issuance at your end after due diligence at the earliest.

Further, it is to inform that this office functions in the light of Section 110AA of Customs Act, 1962. The DSCN is forwarded for issuance, in which decision may be taken after exercise of due diligence by the proper officer. Duty/Export Incentive and other calculations may be verified and suitable changes, if any, may be carried out in the DSCN before issuance of the SCN.

The issue with the approval of Additional Commissioner, SIIB(X), JNCH, Nhava Sheva.

Yours faithfully,

Signed by Itha
Ramalingeswara Rao
Date: 20-02-2025 23:22:39

ITHA RAMALINGESWARA RAO
ASSISTANT COMMISSIONER
SIIB(X), JNCH, Nhava Sheva,
Mumbai.

**ANNEXURE C
JIT Shipping**

DATE TO BE ENTERED BY EXAMINING OFFICERS WHEN EXPORT GOODS ARE BROUGHT FOR EXAMINATION

7825939

Date: 16/2

- 1 Shipping Bill No
2 (a) Nature of Cargo
(b) Marks & Numbers

Packaged Cargo

AS PER INVOICE, WE INTEND TO CLAIM REWARD UNDER DRAWBACK/REMISSION OF DUTIES AND TAXES ON EXPORTED PRODUCTS (RODTEP) We are Exporting Goods Without Payment of Integrated Tax- Export Under LUT

(c) Rotation No & Date

- 3 Freight and Insurance Charges :

FOB : 6883398.19

(i) Freight Value

325.00

Currency : USD

(ii) Insurance Value

Currency :

- 4 Total Number of packages : 107

5 Type of Packages (Boxes, Cartons, Bags etc.):

CTN

6 Number marked on the packages (1-25) etc

1 to 107

7 Gross Weight (in Kgs):

3424.000

8 Net Weight (in Kgs):

3049.500

9 Unit of Weight :

KGS

- 10 Container Particulars

Container Number	Size	Place of Sealing	Seal No	Date of Sealing

11 Name of the Sealing Agency:

12 Whether Factory Stuffed : (Y/N)

No

(i) if Yes, whether sample accompanies : (Y/N)

(ii) Factory Name and Address:

13 Details of AR-4 (or any other document containing examination details by Central Excise Officer)

Sl No	AR4 No. or any other Document Number	Date	Commissionerate	Division	Range

I / We declare that the particulars given above are true and correct

Name of the Exporter / CHA

ID No. of the authorised signatory of CHA

Date :

Goods arrived, Verified the number of packages and marks and numbers there on and found to be declared.

Name of the Examining Officer :

Signature of the Examining Officer :

Notes :

- For factory/CFS stuffed containers, gross weight given in Sl. No.7 should be exclusive of the weight of the Container
- Extra sheets may be attached, if necessary

P-1
25/2/2023

P-2
25/2/23

P-3
25/2/23

JIT Shipping
Shipping Bill Check List

Job No	99(93)	Date	15-02-2023
CIA	AFLPP4301FCH003	Name	JIT Shipping
SB No & Date	Dated :	State of Origin	UTTAR PRADESH
Printed on	16-02-2023	Time	11:49

Exporter Details	Consignee Details
ABNFM4700H (ABNFM4700H)	ROYAL MOMENTUM GENERAL TRADING LLC
Branch Sl No.0	P O BOX NO.243261, OFFICE NO.S-10,
M CARPETS	BUR DUBAI SOUQ AL KABEER DUBAI UAE
F-1/3, 1ST FLOOR, MINT HOUSE NADESAR	PH NO-04-3203229
	UAE
	AE()

7825939
1612

GSTN Type	GSN - Normal GSTIN	GSTN Id	09ABNFM4700H1Z6
Port of Loading	INNSA1()	Total Packages	107
Port of Destination	AEJEA()	Loose Packets	
Port of Discharge	AEJEA()	Country of Disc.	AE()
Gross Weight	3424 (KGS)	Net Weight	3049.5 (KGS)
Country of Destn.	AE()	Containers	
Nature of Cargo	P	NFEI Category	
Factory Stuffed	N	Sample Accompanied	N
Rotation Number		Rotation Date	
Custodian		Gateway Port	
Forex Bank A/c		RBI Waiver No/Da /	
	6883398.19	Marks & Nos.	AS PER INVOICE, WE INTEND TO CLAIM REWARD UNDER DRAWBACK/REMISSION OF DUTIES AND TAXES ON EXPORTED PRODUCTS (RODTEP) We are Exporting Goods Without Payment of Integrated Tax- Export Under LUT ARNNO.AD091121001307Q DT:05.11.2021
FOB Value		AD Code	2010220
		A/c No	()
		IFSC CODE:	
No. of Pkg Against AWB		Invoice Number	48/2022-23
		Invoice Date	14-02-2023
		Nature of Contract	CF
		Nature of Payment	DA
		Period	180
		Currency	USD
		Rate	81.05
		AEO Code	
		AEO Country	
		AEO Role	
		Terms Place	
		Invoice Value (FC 85252.800)	In (INR) 6909739.44 DBK (INR) 174853.00
Export Contract Number:		Export Contract Number:	
Rate		Currency	
		Amount	

JWB LOGISTICS PVT. LTD.
RECEIVED 107 3049
EXPORT 1 C.20
SIB NO. 7825939 **SIB DATE:** 16/2

MAHESH K. PATIL
EXPORT SURVEYOR

ROHIT GAWAND
Executive Operations
JWB Logistics Pvt. L

Item NO	RITC	Qty	Units	Rate	Unit	FC	FOB
	As per Tariff:	Qty	Units	RodTEP			
Description (Line 1)				ACC. STATUS	IGST STATUS	IGST Value	IGST Tax
Description (Line 2)					Cess %	Rs/Unit	Cess Amount
Description (Line 3)							
DBK Sch No	DBK %	V.Cap/Unit	DBK Qty	DBK Amount	HAWB No	Package	End Use
	RoSCTL Rate	V.Cap/Unit	Amount (S)	RoSCTL Rate (C)	V.Cap/Unit	Amount (C)	RoSCTL
Scheme					PMV	Reward	Total PMV
State of Origin		District of Origin			PTA/FTA Details		
1	62053090	6528	PCS	8.5	PER 1 PCS	55488.00	4480157.82
	As per Tariff :	6528	NOS	N			
P/NO.: MENS SHIRTS 100% POLYESTER							
							GNX100
620503B	2.9	25/PCS	6528	129924.58			
	2.1	13.1/PCS	85517.00	1.7	/PCS	76163.00	161680.00
Scheme : 60 (DRAWBACK & RoSCTL)					757.82	Y	4947048.96
UTTAR PRADESH (09)		VARANASI (187)			No PTA/FTA (NCPTI)		

2	62059090	3744	PCS	7.95	PER 1 PCS	29764.80	2403240.37
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25/2/2023 **25/2/23** **25/2/23**

JIT Shipping
Shipping Bill Check List

Job No	99(93)	Date	15-02-2023
CKA	AFLPP4301FCH003	Name	JIT Shipping
SB No & Date	Dated :	State of Origin	UTTAR PRADESH
Printed on	16-02-2023	Time	11:49

Exporter Details	Consignee Details
ABNFM4700H (ABNFM4700H)	ROYAL MOMENTUM GENERAL TRADING LLC
Branch Sl No.0	P O BOX NO.243261, OFFICE NO.S-10,
M CARPETS	BUR DUBAI SOUQ AL KABEER DUBAI UAE
F-1/3, 1ST FLOOR, MINT HOUSE NADESAR	PH NO-04-3203229
	UAE
	AE ()

7825939
1612

GSTN Type	GSN - Normal GSTIN	GSTN Id	09ABNFM4700H126
Port of Loading	INNSA1 ()	Total Packages	107
Port of Destination	AEJEA ()	Loose Packets	
Port of Discharge	AEJEA ()	Country of Disc.	AE ()
Gross Weight	3424 (KGS)	Net Weight	3049.5 (KGS)
Country of Destn.	AE ()	Containers	
Nature of Cargo	P	NFEI Category	
Factory Stuffed	N	Sample Accompanied	N
Rotation Number		Rotation Date	
Custodian		Gateway Port	
Forex Bank A/c		RBI Waiver No/Da /	
	6883398.19	Marks & Nos.	AS PER INVOICE, WE INTEND TO CLAIM REWARDUNDERDRAWBACK/REMISSION OF DUTIES ANDTAXESONEXPORTEDPRODUCTS (RODTEP) We areExportingGoods Without Payment of Integrated Tax- ExportUnder LUT ARNNO.AD091121001307Q DT:05.11.2021
FOB Value			
AD Code	2010220	A/c No	()
		IFSC CODE:	
No. of Pkg Against AWB			

Invoice Number	48/2022-23	Invoice Date	14-02-2023
Nature of Contract	CF	Buyer Details	
Nature of Payment	DA	NADFA TRADING FZE	
Period	180	STAR GLOBAL FZE LLC	
Currency	USD	Rate	81.05
AEO Code		JESR Readymade Carments Trading LLC	
AEO Country		Deira, Dubai, UAE	
AEO Role		AE	
Terms Place		Inv Includes	F - Freight

Invoice Value (FC 85252.800)	In (INR)	6909739.44
	DBK (INR)	174853.00
Export Contract Number:		
Rate		

	Currency	Amount
Freight	USD	325.00
Insurance	USD	
Commission 12.000	USD	10230.34
Discount	USD	
Other Ded.	USD	
Packing Charges	USD	

EXPORT ITEMS							
Item NO	RITC	Qty	Units	Rate	Unit	FC	FOB
As per Tariff:		Qty	Units	RoDTEP	ACC. STATUS	IGST STATUS	IGST Value
Description (Line 1)						Cess %	Rs/Unit
Description (Line 2)							Cess Amount
Description (Line 3)							
DBK Sch No	DBK %	V.Cap/Unit	DBK Qty	DBK Amount	HAWB No	Package	End Use
	RoSCTL Rate	V.Cap/Unit	Amount (S)	RoSCTL Rate (C)	V.Cap/Unit	Amount (C)	RoSCTL
Scheme					PMV	Reward	Total PMV
State of Origin		District of Origin		PTA/FTA Details			
1	62053090	6528	PCS	8.5	PER 1 PCS	55488.00	4480157.82
	As per Tariff : 6528		NOS	N			
	P/NO.:1MENS SHIRTS 100% POLYESTER						
					LUT		
620503B	2.9	25/PCS	6528	129924.58			GNX100
	2.1	13.1/PCS	85517.00	1.7	/PCS	76163.00	161680.00
Scheme : 60 (DRAWBACK & RoSCTL)						757.82	4947048.96
UTTAR PRADESH (09)		VARANASI (187)		No PTA/FTA (NCPTI)			

2	62059090	3744	PCS	7.95	PER 1 PCS	29764.80	2403240.37
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JIT Shipping
Shipping Bill Check List

Job No	99(93)	Date	15-02-2023
CHA	AFLPP4301FCH003	Name	JIT Shipping
SB No & D	Dated :	State of Origin	UTTAR PRADESH
Printed on	16-02-2023	Time	11:49
As per Tariff : 3744		NOS	N
P/NO.:2MENS SHIRTS 80% COTTON 20% POLYS			LUT
TER			GNX100
620502B	2.5	12/PCS	3744
	2.85	18.4/PCS	68492.00
			44928.00
			2.08
			13.4/PCS
			49987.00
			118479.00
			708.78
			Y
			2653672.32
Scheme : 60 (DRAWBACK & RoSCTL)			No PTA/FTA (NCPTI)
UTTAR PRADESH (09)		VARANASI (187)	
		Total	85252.800
		Total DBK:	6883398.19
		Total RoSCTL	174853.00
			280159.00

PACKING DETAILS

Pkg. No	From	To	Code
1	1	107	CTN

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

Supporting Document Details

Inv No - Item No	: 1 - 0	Issuing Party Details :
Document No	: 48/2022-23	M CARPETS
CHA LICENCE NO	: AFLPP4301FCH003	F-1/3, 1ST FLOOR,MINT HOUSE NADESAR
IEC	: ABNFM4700H	VARANASI
Ice Gate ID	: JITSHIPPING	VARANASI - 221002
IRN No	: 2023021500048236	Beneficiary Details :
Doc type	: 380000 (Commercial invoice)	ROYAL MOMENTUM GENERAL TRADING LLC
Place of Issue	: INDIA	P O BOX NO.243261, OFFICE NO.S-10,
Issued Date	: 14-02-2023	BUR DUBAI SOUQ AL KABEER DUBAI UAE
Expiry Date	:	UNITED ARAB EMIRATES - AE

Inv No - Item No	: 1 - 0	Issuing Party Details :
Document No	: 48/2022-23	M CARPETS
CHA LICENCE NO	: AFLPP4301FCH003	F-1/3, 1ST FLOOR,MINT HOUSE NADESAR
IEC	: ABNFM4700H	VARANASI
Ice Gate ID	: JITSHIPPING	VARANASI - 221002
IRN No	: 2023021500048237	Beneficiary Details :
Doc type	: 271000 (Packing list)	ROYAL MOMENTUM GENERAL TRADING LLC
Place of Issue	: INDIA	P O BOX NO.243261, OFFICE NO.S-10,
Issued Date	: 14-02-2023	BUR DUBAI SOUQ AL KABEER DUBAI UAE
Expiry Date	:	UNITED ARAB EMIRATES - AE

Inv No - Item No	: 1 - 0	Issuing Party Details :
Document No	: 48/2022-23	M CARPETS
CHA LICENCE NO	: AFLPP4301FCH003	F-1/3, 1ST FLOOR,MINT HOUSE NADESAR,
IEC	: ABNFM4700H	VARANASI
Ice Gate ID	: JITSHIPPING	VARANASI - 221002
IRN No	: 2023021500048235	Beneficiary Details :
Doc type	: 934000 (Value declaration (GATT Valuation D	ROYAL MOMENTUM GENERAL TRADING LLC
Place of Issue	: INDIA	P O BOX NO.243261, OFFICE NO.S-10,
Issued Date	: 14-02-2023	BUR DUBAI SOUQ AL KABEER DUBAI UAE
Expiry Date	:	UNITED ARAB EMIRATES - AE

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

Declaration text RoSCTL Scheme (RS001)

I/We M CARPETS (name of the exporter), holder of IEC no.ABNFM4700H.,,in regard to my claim under RoSCTL scheme made in this Shipping Bill or Bill of Export, hereby declare that:

1. I/ We undertake to abide by the provisions, including conditions, restrictions, exclusions and time-limits as provided under RoSCTL scheme, and relevant notifications, regulations, etc., as amended from time to time.
2. Any claim made in this shipping bill or bill of export is not with respect to any duties or

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25/02/2023

JIT Shipping
Shipping Bill Check List

Job No	99(93)	Date	15-02-2023
CHA	AFLPP4301FCH003	Name	JIT Shipping
SB No & Date	Dated :	State of Origin	UTTAR PRADESH
Printed on	16-02-2023	Time	11:49

taxes or levies which are exempted or remitted or credited under any other mechanism outside RoSCTL.

3. I/We undertake to preserve and make available relevant documents relating to the exported goods for the purposes of audit in the manner and for the time period prescribed in the Customs Audit Regulations, 2018.

Name & Signature of the Exporter
M CARPETS

SB No. & Date

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

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

Signature of
Exporter/CHA with date

Focus Export Checklist Version 1.0.0.0

Atar Singh
25/2/2023

Atar Singh
25/2/23

Atar Singh
25/02/2023

EXPORT INVOICE

EXPORTER M CARPETS F-1/3, 1ST FLOOR, T HOUSE NADESAR, VARANASI UTTAR PRADESH, 221002 INDIA		Invoice No. & Date 48/2022-23 DT 14.02.2023		Exporter's Ref. LUT NO:- AD091121001307Q		
Consignee ROYAL MOMENTUM GENERAL TRADING L.L.C. P O BOX NO.243261 OFFICE NO.S-10, BUR DUBAI, SOUQ AL KABEER, DUBAI UAE PHN NO.04-3203229 EMAIL ID : royalmgt2020@gmail.com		Buyer Order No & Date		Other Exporter Details: PAN : ABNFM4700H IEC No: ABNFM4700H		
		Buyer (if other than consignee) NADFA TRADING FZE HAMRIYAH FREE ZONE SHARJAH UAE		Also Notify STAR GLOBAL FZE LLC Ajman Media City Free Zone, Ajman, UAE JESR Readymade Carments Trading LLC Post Box-64853, Near Arabic Chair, Murshid Bazar, Deira, Dubai, UAE		
Pre Carriage by Vehicle No. BY LORRY		Date & Place of Supply Uhasnagar		Terms of Delivery & Payment C&F 180 DAYS DA COMMISSION-12%		
Mode of Transport BY SEA		Port of Loading JNPT				
Port of Discharge JEBEL ALI		Final Destination JEBEL ALI, U.A.E.				
Country of Origin of Goods INDIA		Country of Final Destination U.A.E.		Bank Details:		
Marks & Nos./ T.B.M.		No. & Kind of Pkgs. 107 (ONE HUNDRED SEVEN) Boxes of Ready Made Garments				
Ctns / Roll Nos.		7001-7024, 7081-7106, 6986-7000, 6935-6936, 7281, 7371-7375, 7377-7410				
	DESCRIPTION	HSN	AREA SQM / PCS	DBK NO.	PER PCS USD \$	TOTAL USD \$
	READYMADE GARMENTS					
	MENS SHIRTS 100% POLYSTER	62053090	6528	620503B	\$8.50	\$55,488.00
	MENS SHIRTS 80% COTTON 20% POLYSTER	62059090	3744	620502B	\$7.95	\$29,764.80
107	CTNS	TOTAL	10272		USD	\$85,252.80
Amount Chargeble USD \$:- \$85,252.80 (in words): USD EIGHTY FIVE THOUSAND TWO HUNDRED FIFTYTWO AND CENT EIGHTY ONLY.						
Declaration: 1. Drawback Declaration: (I) DBK001 - I declare that no input tax credit of the central Goods and Services Tax or of the Integrated Goods & Services tax has been availed for any of the inputs or input services used in the manufacture of the export goods. OR DBK002-I declare that no refund of integrated Goods and Services Tax paid on the export goods shall be claimed. AND (II). DBK003 - I declare that CENVAT credit on the input or input services used in the manufacture of the export goods has not been carried forward in terms of the Central Goods and Services Tax Act, 2017.. 2. We intend to claim rewards under RODTEP on Exports From India Scheme (RODTEP). 3. We abide by provisional of foreign exchange management Act regarding realization. 4. We declare that this invoice shows the actual price of the goods described and all particulars are true and correct						
						FOR M CARPETS  AUTH. SIGN.

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25/2/2023

Signature
25/2/23

Signature
25/02/2023

DETAILED PACKING LIST

INV NO. : 48/2022-23 DT.14.02.2023
 C'NEE : ROYAL MOMENTUM GENERAL TRADING L.L.C.
 MARKS : T.B.M.

SR. NO.	C/NOS.	DESCRIPTION OF GOODS	QTY	GR WT	NT WT
1	7001	MENS SHIRTS 100% POLYSTER	96	32.00	28.50
2	7002	MENS SHIRTS 100% POLYSTER	96	32.00	28.50
3	7003	MENS SHIRTS 100% POLYSTER	96	32.00	28.50
4	7004	MENS SHIRTS 100% POLYSTER	96	32.00	28.50
5	7005	MENS SHIRTS 100% POLYSTER	96	32.00	28.50
6	7006	MENS SHIRTS 100% POLYSTER	96	32.00	28.50
7	7007	MENS SHIRTS 100% POLYSTER	96	32.00	28.50
8	7008	MENS SHIRTS 100% POLYSTER	96	32.00	28.50
9	7009	MENS SHIRTS 100% POLYSTER	96	32.00	28.50
10	7010	MENS SHIRTS 100% POLYSTER	96	32.00	28.50
11	7011	MENS SHIRTS 100% POLYSTER	96	32.00	28.50
12	7012	MENS SHIRTS 100% POLYSTER	96	32.00	28.50
13	7013	MENS SHIRTS 100% POLYSTER	96	32.00	28.50
14	7014	MENS SHIRTS 100% POLYSTER	96	32.00	28.50
15	7015	MENS SHIRTS 100% POLYSTER	96	32.00	28.50
16	7016	MENS SHIRTS 100% POLYSTER	96	32.00	28.50
17	7017	MENS SHIRTS 100% POLYSTER	96	32.00	28.50
18	7018	MENS SHIRTS 100% POLYSTER	96	32.00	28.50
19	7019	MENS SHIRTS 100% POLYSTER	96	32.00	28.50
20	7020	MENS SHIRTS 100% POLYSTER	96	32.00	28.50
21	7021	MENS SHIRTS 100% POLYSTER	96	32.00	28.50
22	7022	MENS SHIRTS 100% POLYSTER	96	32.00	28.50
23	7023	MENS SHIRTS 100% POLYSTER	96	32.00	28.50
24	7024	MENS SHIRTS 100% POLYSTER	96	32.00	28.50
25	7081	MENS SHIRTS 100% POLYSTER	96	32.00	28.50
26	7082	MENS SHIRTS 100% POLYSTER	96	32.00	28.50
27	7083	MENS SHIRTS 100% POLYSTER	96	32.00	28.50
28	7084	MENS SHIRTS 100% POLYSTER	96	32.00	28.50
29	7085	MENS SHIRTS 100% POLYSTER	96	32.00	28.50
30	7086	MENS SHIRTS 100% POLYSTER	96	32.00	28.50
31	7087	MENS SHIRTS 100% POLYSTER	96	32.00	28.50
32	7088	MENS SHIRTS 100% POLYSTER	96	32.00	28.50
33	7089	MENS SHIRTS 100% POLYSTER	96	32.00	28.50
34	7090	MENS SHIRTS 100% POLYSTER	96	32.00	28.50
35	7091	MENS SHIRTS 100% POLYSTER	96	32.00	28.50
36	7092	MENS SHIRTS 100% POLYSTER	96	32.00	28.50
37	7093	MENS SHIRTS 100% POLYSTER	96	32.00	28.50
38	7094	MENS SHIRTS 100% POLYSTER	96	32.00	28.50
39	7095	MENS SHIRTS 100% POLYSTER	96	32.00	28.50
40	7096	MENS SHIRTS 100% POLYSTER	96	32.00	28.50
41	7097	MENS SHIRTS 100% POLYSTER	96	32.00	28.50
42	7098	MENS SHIRTS 100% POLYSTER	96	32.00	28.50
43	7099	MENS SHIRTS 100% POLYSTER	96	32.00	28.50
44	7100	MENS SHIRTS 100% POLYSTER	96	32.00	28.50
45	7101	MENS SHIRTS 100% POLYSTER	96	32.00	28.50
46	7102	MENS SHIRTS 100% POLYSTER	96	32.00	28.50
47	7103	MENS SHIRTS 100% POLYSTER	96	32.00	28.50
48	7104	MENS SHIRTS 100% POLYSTER	96	32.00	28.50
49	7105	MENS SHIRTS 100% POLYSTER	96	32.00	28.50
50	7106	MENS SHIRTS 100% POLYSTER	96	32.00	28.50
51	6986	MENS SHIRTS 100% POLYSTER	96	32.00	28.50
52	6987	MENS SHIRTS 100% POLYSTER	96	32.00	28.50
53	6988	MENS SHIRTS 100% POLYSTER	96	32.00	28.50
54	6989	MENS SHIRTS 100% POLYSTER	96	32.00	28.50
55	6990	MENS SHIRTS 100% POLYSTER	96	32.00	28.50
56	6991	MENS SHIRTS 100% POLYSTER	96	32.00	28.50
57	6992	MENS SHIRTS 100% POLYSTER	96	32.00	28.50
58	6993	MENS SHIRTS 100% POLYSTER	96	32.00	28.50
59	6994	MENS SHIRTS 100% POLYSTER	96	32.00	28.50
60	6995	MENS SHIRTS 100% POLYSTER	96	32.00	28.50
61	6996	MENS SHIRTS 100% POLYSTER	96	32.00	28.50
62	6997	MENS SHIRTS 100% POLYSTER	96	32.00	28.50
63	6998	MENS SHIRTS 100% POLYSTER	96	32.00	28.50
64	6999	MENS SHIRTS 100% POLYSTER	96	32.00	28.50
65	7000	MENS SHIRTS 100% POLYSTER	96	32.00	28.50
66	6935	MENS SHIRTS 100% POLYSTER	96	32.00	28.50
67	6936	MENS SHIRTS 100% POLYSTER	96	32.00	28.50
68	7281	MENS SHIRTS 100% POLYSTER	96	32.00	28.50
69	7371	MENS SHIRTS 80% COTTON 20% POLYSTER	96	32.00	28.50
70	7372	MENS SHIRTS 80% COTTON 20% POLYSTER	96	32.00	28.50
71	7373	MENS SHIRTS 80% COTTON 20% POLYSTER	96	32.00	28.50

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72	7374	MENS SHIRTS 80% COTTON 20% POLYSTER	96	32.00	28.50
73	7375	MENS SHIRTS 80% COTTON 20% POLYSTER	96	32.00	28.50
74	7377	MENS SHIRTS 80% COTTON 20% POLYSTER	96	32.00	28.50
75	7378	MENS SHIRTS 80% COTTON 20% POLYSTER	96	32.00	28.50
76	7379	MENS SHIRTS 80% COTTON 20% POLYSTER	96	32.00	28.50
77	7380	MENS SHIRTS 80% COTTON 20% POLYSTER	96	32.00	28.50
78	7381	MENS SHIRTS 80% COTTON 20% POLYSTER	96	32.00	28.50
79	7382	MENS SHIRTS 80% COTTON 20% POLYSTER	96	32.00	28.50
80	7383	MENS SHIRTS 80% COTTON 20% POLYSTER	96	32.00	28.50
81	7384	MENS SHIRTS 80% COTTON 20% POLYSTER	96	32.00	28.50
82	7385	MENS SHIRTS 80% COTTON 20% POLYSTER	96	32.00	28.50
83	7386	MENS SHIRTS 80% COTTON 20% POLYSTER	96	32.00	28.50
84	7387	MENS SHIRTS 80% COTTON 20% POLYSTER	96	32.00	28.50
85	7388	MENS SHIRTS 80% COTTON 20% POLYSTER	96	32.00	28.50
86	7389	MENS SHIRTS 80% COTTON 20% POLYSTER	96	32.00	28.50
87	7390	MENS SHIRTS 80% COTTON 20% POLYSTER	96	32.00	28.50
88	7391	MENS SHIRTS 80% COTTON 20% POLYSTER	96	32.00	28.50
89	7392	MENS SHIRTS 80% COTTON 20% POLYSTER	96	32.00	28.50
90	7393	MENS SHIRTS 80% COTTON 20% POLYSTER	96	32.00	28.50
91	7394	MENS SHIRTS 80% COTTON 20% POLYSTER	96	32.00	28.50
92	7395	MENS SHIRTS 80% COTTON 20% POLYSTER	96	32.00	28.50
93	7396	MENS SHIRTS 80% COTTON 20% POLYSTER	96	32.00	28.50
94	7397	MENS SHIRTS 80% COTTON 20% POLYSTER	96	32.00	28.50
95	7398	MENS SHIRTS 80% COTTON 20% POLYSTER	96	32.00	28.50
96	7399	MENS SHIRTS 80% COTTON 20% POLYSTER	96	32.00	28.50
97	7400	MENS SHIRTS 80% COTTON 20% POLYSTER	96	32.00	28.50
98	7401	MENS SHIRTS 80% COTTON 20% POLYSTER	96	32.00	28.50
99	7402	MENS SHIRTS 80% COTTON 20% POLYSTER	96	32.00	28.50
100	7403	MENS SHIRTS 80% COTTON 20% POLYSTER	96	32.00	28.50
101	7404	MENS SHIRTS 80% COTTON 20% POLYSTER	96	32.00	28.50
102	7405	MENS SHIRTS 80% COTTON 20% POLYSTER	96	32.00	28.50
103	7406	MENS SHIRTS 80% COTTON 20% POLYSTER	96	32.00	28.50
104	7407	MENS SHIRTS 80% COTTON 20% POLYSTER	96	32.00	28.50
105	7408	MENS SHIRTS 80% COTTON 20% POLYSTER	96	32.00	28.50
106	7409	MENS SHIRTS 80% COTTON 20% POLYSTER	96	32.00	28.50
107	7410	MENS SHIRTS 80% COTTON 20% POLYSTER	96	32.00	28.50
TOTAL	107		10272	3424.00	3049.50

TOTAL CTN : 107
TOTAL PCS : 10272
TOTAL NT WT : 3049.500
TOTAL GR WT : 3424.000

FOR M CARPETS



AUTH. SIGN.

Rhauch
25/2/2023

TH
25/2/23

Handout
25/02/2023

**JIT Shipping
Shipping Bill Check List**

100 (94)	Date	15-02-2023	Formatted Job:E/S/000100/22-23
AFLPP4301FCH003	Name	JIT Shipping	
Date	State of Origin	UTTAR PRADESH	
on	Dated :	16-02-2023	
	Time	11:53	

Exporter Details
 ABNFM4700H (ABNFM4700H)
 Branch S1 No.0
 M CARPETS
 F-1/3, 1ST FLOOR, MINT HOUSE NADESAR
 VARANASI-221002
 UTTAR PRADESH
 Exporter Type : Merchant

Consignee Details
 ROYAL MOMENTUM GENERAL TRADING LLC
 P O BOX NO.243261, OFFICE NO.S-10,
 BUR DUBAI SOUQ AL KABEER DUBAI UAE
 PH NO-04-3203229
 UAE
 AE (UNITED ARAB EMIRATES)

7825953
1612

GSTN Type	GSN - Normal GSTIN	GSTN Id	09ABNFM4700H1Z6
Port of Loading	INNSA1 (NHAVASHEVA SEA)	Total Packages	143
Port of Destination	AEJEA (JEBEL ALI)	Loose Packets	
Port of Discharge	AEJEA (JEBEL ALI)	Country of Disc.	AE (UNITED ARAB EMIRATES)
Gross Weight	5638 (KGS)	Net Weight	5137.5 (KGS)
Country of Destn.	AE (UNITED ARAB EMIRATES)	Containers	
Nature of Cargo	P	NFEI Category	
Factory Stuffed	N	Sample Accompanied	N
Rotation Number		Rotation Date	
Custodian		Gateway Port	
Forex Bank A/c	9735482.85	RBI Waiver No/Da /	
FOB Value		Marks & Nos.	AS PER INVOICE, WE INTEND TO CL REWARD UNDER DRAWBACK/REMISSION OF DUT AND TAXES ON EXPORTED PRODUCTS (RODTEP) are Exporting Goods Without Payment of Integra Tax- Export Under LUT ARNNO.AD0911210013 DT:05.11.2021

AD Code	2010220	A/c No	()
		IFSC CODE:	

No. of Pkg Against AWB	49/2022-23	Invoice Date	14-02-2023
Invoice Number	CF	Buyer Details	NADFA TRADING FZE
Nature of Contract	DA		STAR GLOBAL FZE LLC
Nature of Payment	180		JESR Readymade Carments Trading LLC
Period			Deira, Dubai, UAE
Currency	USD	Rate	81.05
AEO Code			AE
AEO Country			Inv Includes F - Freight
AEO Role			
Terms Place			
Invoice Value (FC120492.000)	In (INR)	9765876.6	
	DBK (INR)	258382.00	

Export Contract Number:	Rate	Currency	Amount
		USD	375.00
Freight		USD	14459.04
Insurance		USD	
Commission	12.000	USD	
Discount		USD	
Other Ded.		USD	
Packing Charges		USD	

Item NO	RITC	Qty	Units	Rate	Unit	FC	FOB
	As per Tariff:	Qty	Units	RoDTEP			IGST Tax
Description (Line 1)				ACC. STATUS	IGST STATUS	IGST Value	IGST Tax
Description (Line 2)					Cess %	Rs/Unit	(Cess Amount)
Description (Line 3)							
DBK Sch No	DBK %	V.Cap/Unit	DBK Qty	DBK Amount	HAWB No	Package	End Use
	RoSCTL Rate	V.Cap/Unit	Amount (\$)	RoSCTL Rate (C)	V.Cap/Unit	Amount (C)	RoSCTL
Scheme					PMV	Reward	Total PMV
State of Origin		District of Origin			PTA/FTA Details		
1	62034290	2016	PCS	9.75	PER 1 PCS	19656.00	1588160.63
	As per Tariff : 2016		NOS	N			
P/NO.:1MENS FORMAL TROUSERS 100% POLYES							
TER							
62030303B	2.7	29/PCS	2016	42880.34			GNX100
	2.65	23.3/PCS	42086.00	2.1	18.5/PCS	33351.00	75437.00
Scheme : 60 (DRAWBACK & RoSCTL)							
UTTAR PRADESH (09) VARANASI (187)							
					869.26	Y	1752428.16
No PTA/FTA (NCPTI)							
2	62034290	1944	PCS	9.5	PER 1 PCS	18468.00	1492172.90

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MAHESH K. PATIL
 EXPORT SURVEYOR

ROHIT GAWAND
 Executive Operations
 JWR Logistics Pvt. L

JIT Shipping
Shipping Bill Check List

Job No	100 (94)	Date	15-02-2023 Formatted Job:E/S/000100/22-23
CHA	AFLPP4301FCH003	Name	JIT Shipping
SB No & Date	Dated :	State of Origin	UTTAR PRADESH
Printed On	16-02-2023	Time	11:53

Exporter Details	Consignee Details
ABNFM4700H (ABNFM4700H)	ROYAL MOMENTUM GENERAL TRADING LLC
Branch Sl No.0	P O BOX NO.243261, OFFICE NO.S-10,
M CARPETS	BUR DUBAI SOUQ AL KABEER DUBAI UAE
F-1/3, 1ST FLOOR,MINT HOUSE NADESAR	PH NO-04-3203229
	UAE
VARANASI-221002	AE (UNITED ARAB EMIRATES)
UTTAR PRADESH	
Exporter Type : Merchant	

7825953
1612

GSTN Type	GSN - Normal GSTIN	GSTN Id	09ABNFM4700H1Z6
Port of Loading	INNSA1 (NHAVASHEVA SEA)	Total Packages	143
Port of Destination	AEJEA (JEBEL ALI)	Loose Packets	
Port of Discharge	AEJEA (JEBEL ALI)	Country of Disc.	AE (UNITED ARAB EMIRATES)
Gross Weight	5638 (KGS)	Net Weight	5137.5 (KGS)
Country of Destn.	AE (UNITED ARAB EMIRATES)	Containers	
Nature of Cargo	P	NFEI Category	
Factory Stuffed	N	Sample Accompanied	N
Rotation Number		Rotation Date	
Custodian		Gateway Port	
Forex Bank A/c		RBI Waiver No/Da /	
	9735482.85	Marks & Nos.	AS PER INVOICE, WE INTEND TO CLAIM REWARDUNDERDRAWBACK/REMISSION OF DUTIES ANDTAXESONEXPORTEDPRODUCTS (RODTEP) We areExportingGoods Without Payment of Integrated Tax- ExportUnder LUT ARNNO.AD091121001307Q DT:05.11.2021

AD Code	2010220	A/c No	()
		IFSC CODE:	

No. of Pkg Against AWB			
Invoice Number	49/2022-23	Invoice Date	14-02-2023
Nature of Contract	CF	Buyer Details	
Nature of Payment	DA	NADFA TRADING FZE	
Period	180	STAR GLOBAL FZE LLC	
Currency	USD	JESR Readymade Carments Trading LLC	
AEO Code		Deira,Dubai,UAE	
AEO Country		AE	
AEO Role		Inv Includes	F - Freight
Terms Place			
Invoice Value (FC120492.000)	In (INR)	9765876.6	
	DBK (INR)	258382.00	

Export Contract Number:		Currency	Amount
Rate			
Freight	USD		375.00
Insurance	USD		
Commission	12.000	USD	14459.04
Discount		USD	
Other Ded.		USD	
Packing Charges			

EXPORT ITEMS							
Item NO	RITC	Qty	Units	Rate	Unit	FC	FOB
	As per Tariff:	Qty	Units	RoDTEP			
Description (Line 1)				ACC. STATUS	IGST STATUS	IGST Value	IGST Tax
Description (Line 2)					Cess %	Rs/Unit	Cess Amount
Description (Line 3)							
DBK Sch No	DBK %	V.Cap/Unit	DBK Qty	DBK Amount	HAWB No	Package	End Use
	RoSCTL Rate	V.Cap/Unit	Amount (\$)	RoSCTL Rate (C)	V.Cap/Unit	Amount (C)	RoSCTL
Scheme					PMV	Reward	Total PMV
State of Origin		District of Origin			PTA/FTA Details		
1	62034290	2016	PCS	9.75	PER 1 PCS	19656.00	1588160.63
	As per Tariff : 2016		NOS	N			
P/NO.:1MENS FORMAL TROUSERS 100% POLYES					LUT		
TER							GNX100
62030303B	2.7	29/PCS	2016	42880.34			
	2.65	23.3/PCS	42086.00	2.1	18.5/PCS	33351.00	75437.00
Scheme : 60 (DRAWBACK & RoSCTL)					869.26	Y	1752428.16
UTTAR PRADESH (09)					No PTA/FTA (NCPTI)		

2	62034290	1944	PCS	9.5	PER 1 PCS	18468.00	1492172.90
---	----------	------	-----	-----	-----------	----------	------------

Handwritten signatures and dates:
 - 25/2/2023
 - 25/2/23
 - 25/02/2023

JIT Shipping
Shipping Bill Check List

Job No	100 (94)	Date	15-02-2023 Formatted Job:E/S/000100/22-23				
CHA	AFLPP4301FCH003	Name	JIT Shipping				
SB No & Date	Dated :	State of Origin	UTTAR PRADESH				
Printed on	16-02-2023	Time	11:53				
As per Tariff : 1944		NOS	N				
P/NO.:2MENS JEANS 80% COTTON 20% POLYES		TER		LUT			
62030302B	2.4	31/PCS	1944	35812.15	GNX100		
	3.13	28/PCS	46705.00	2.28	20.4/PCS	34022.00	80727.00
Scheme : 60 (DRAWBACK & RoSCTL)				846.97	Y	1646509.68	
UTTAR PRADESH (09)		VARANASI (187)		No PTA/FTA (NCPTI)			
3	62034290	8448	PCS	9.75	PER 1 PCS	82368.00	6655149.32
As per Tariff : 8448		NOS	N				
P/NO.:3MENS 4 WAY TROUSERS 90% POLYESTE		R 10% LYCRA		LUT			
62030303B	2.7	29/PCS	8448	179689.03	GNX100		
	2.65	23.3/PCS	176361.00	2.1	18.5/PCS	139758.00	316119.00
Scheme : 60 (DRAWBACK & RoSCTL)				869.26	Y	7343508.48	
UTTAR PRADESH (09)		VARANASI (187)		No PTA/FTA (NCPTI)			
Total						120492.000	9735482.85
Total DBK:							258382.00
Total RoSCTL							472283.00

PACKING DETAILS

Pkg. No	From	To	Code
1	1	143	CTN

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

Supporting Document Details

Inv No - Item No	: 1 - 0	Issuing Party Details :
Document No	: 49/2022-23	M CARPETS
CHA LICENCE NO	: AFLPP4301FCH003	F-1/3, 1ST FLOOR, MINT HOUSE NADESAR
IEC	: ABNFM4700H	VARANASI
Ice Gate ID	: JITSHIPPING	VARANASI - 221002
IRN No	: 2023021500049819	Beneficiary Details :
Doc type	: 380000 (Commercial invoice)	ROYAL MOMENTUM GENERAL TRADING LLC
Place of Issue	: INDIA	P O BOX NO.243261, OFFICE NO.S-10,
Issued Date	: 14-02-2023	BUR DUBAI SOUQ AL KABEER DUBAI UAE
Expiry Date	:	UNITED ARAB EMIRATES - AE

Inv No - Item No	: 1 - 0	Issuing Party Details :
Document No	: 49/2022-23	M CARPETS
CHA LICENCE NO	: AFLPP4301FCH003	F-1/3, 1ST FLOOR, MINT HOUSE NADESAR
IEC	: ABNFM4700H	VARANASI
Ice Gate ID	: JITSHIPPING	VARANASI - 221002
IRN No	: 2023021500049820	Beneficiary Details :
Doc type	: 271000 (Packing list)	ROYAL MOMENTUM GENERAL TRADING LLC
Place of Issue	: INDIA	P O BOX NO.243261, OFFICE NO.S-10,
Issued Date	: 14-02-2023	BUR DUBAI SOUQ AL KABEER DUBAI UAE
Expiry Date	:	UNITED ARAB EMIRATES - AE

Inv No - Item No	: 1 - 0	Issuing Party Details :
Document No	: 49/2022-23	M CARPET
CHA LICENCE NO	: AFLPP4301FCH003	F-1/3, 1ST FLOOR, MINT HOUSE NADESAR
IEC	: ABNFM4700H	VARANASI
Ice Gate ID	: JITSHIPPING	VARANASI - 221002
IRN No	: 2023021500049818	Beneficiary Details :
Doc type	: 934000 (Value declaration (GATT Valuation D	ROYAL MOMENTUM GENERAL TRADING LLC
Place of Issue	: INDIA	P O BOX NO.243261, OFFICE NO.S-10,
Issued Date	: 14-02-2023	BUR DUBAI SOUQ AL KABEER DUBAI UAE
Expiry Date	:	UNITED ARAB EMIRATES - AE

I declare that, I have not claimed or shall not claim credit/ rebate/ refund/ reimbursement of these specific State Levies under any other mechanism and I am eligible for the rate and rebate claimed for. Further,

Handwritten signature
25/2/2023

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25/2/23

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25/02/2022

JIT Shipping
Shipping Bill Check List

Job No	100(94)	Date	15-02-2023 Formatted Job:E/S/000100/22-23
CHA	AFLPP4301FCH003	Name	JIT Shipping
SB No & Date	Dated :	State of Origin	UTTAR PRADESH
Printed on	16-02-2023	Time	11:53

declare that an Internal Complaints Committee (ICC), where applicable, in pursuance of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 has been constituted.

Declaration text RoSCTL Scheme (RS001)

I/We M CARPETS (name of the exporter), holder of IEC no.ABNFM4700H.,,in regard to my claim under RoSCTL scheme made in this Shipping Bill or Bill of Export, hereby declare that:

1. I/ We undertake to abide by the provisions, including conditions, restrictions, exclusions and time-limits as provided under RoSCTL scheme, and relevant notifications, regulations, etc., as amended from time to time.
2. Any claim made in this shipping bill or bill of export is not with respect to any duties or taxes or levies which are exempted or remitted or credited under any other mechanism outside RoSCTL.
3. I/We undertake to preserve and make available relevant documents relating to the exported goods for the purposes of audit in the manner and for the time period prescribed in the Customs Audit Regulations, 2018.

Name & Signature of the Exporter
M CARPETS

SB No. & Date

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

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

Signature of
Exporter/CHA with date

Focus Export Checklist Version 1.0.0.0

[Handwritten Signature]
25/2/23

[Handwritten Signature]
25/2/23

[Handwritten Signature]
25/02/2023

EXPORT INVOICE

EXPORTER: M CARPETS F-1/3, 1ST FLOOR, MOUNT HOUSE NADESAR, VARANASI UTTAR PRADESH,221002 INDIA		Invoice No. & Date 49/2022-23 DT 14.02.2023	Exporter's Ref. LUT NO:- AD091121001307Q
Consignee ROYAL MOMENTUM GENERAL TRADING L.L.C. P O BOX NO.243261 OFFICE NO.S-10, BUR DUBAI, SOUQ AL KABEER, DUBAI UAE PHN NO.04-3203229 EMAIL ID : royalmgt2020@gmail.com		Buyer Order No & Date Other Exporter Details: PAN : ABNFM4700H IEC No: ABNFM4700H	GSTIN : 09ABNFM4700H1Z6 State: UP Code 09
Pre Carriage by Vehicle No. BY LORRY		Date & Place of Supply Ulhasnagar	
Mode of Transport BY SEA		Port of Loading JNPT	
Port of Discharge JEBEL ALI		Final Destination JEBEL ALI, U.A.E.	
Terms of Delivery & Payment C&F 180 DAYS DA COMMISSION-12%		Bank Details:	

Marks & Nos. / No.& Kind of Pkgs.
T.B.M. 143 (ONE HUNDRED FOURTY THREE) Boxes of Ready Made Garments

Ctns / Roll Nos. **95-122, 4827-4853, 4447-4534**

DESCRIPTION	HSN	AREA SQM / PCS	DBK NO.	PER PCS USD \$	TOTAL USD \$
READYMADE GARMENTS					
MENS FORMAL TROUSERS 100% POLYESTER	62034290	2016	62030303B	\$9.75	\$19,656.00
MENS JEANS 80% COTTON 20% POLYESTER	62034290	1944	62030302B	\$9.50	\$18,468.00
MENS 4 WAY TROUSERS 90% POLYESTER 10% LYCRA	62034290	8448	62030303B	\$9.75	\$82,368.00
143 Ctns	TOTAL	12408		USD	\$1,20,492.00

Amount Chargeable USD \$:- **\$1,20,492.00**
 (in words): **USD ONE LAC TWENTY THOUSAND FOUR HUNDRED NINETY TWO AND CENT ZERO ONLY.**

TOTAL CTN : 143
 TOTAL PCS : 12408
 TOTAL NT WT : 5137.500
 TOTAL GR WT : 5638.000

Declaration:

1. Drawback Declaration:

(I) DBK001 - I declare that no input tax credit of the central Goods and Services Tax or of the Integrated Goods & Services tax has been availed for any of the inputs or input services used in the manufacture of the export goods.

OR

DBK002-I declare that no refund of integrated Goods and Services Tax paid on the export goods shall be claimed.

AND

(II). DBK003 - I declare that CENVAT credit on the input or input services used in the manufacture of the export goods has not been carried forward in terms of the Central Goods and Services Tax Act, 2017..

2. We intend to claim rewards under RODTEP on Exports From India Scheme (RODTEP).

3. We abide by provisional of foreign exchange management Act regarding realization.

4. We declare that this invoice shows the actual price of the goods described and all particulars are true and correct

FOR M CARPETS



AUTH. SIGN.


25/2/2023


25/2/23


25/2/2023

DETAILED PACKING LIST

INV NO. : 49/2022-23 DT 14.02.2023
 C'NEE : ROYAL MOMENTUM GENERAL TRADING L.L.C.
 MARKS : T.B.M.

SR. NO.	C/NOS.	DESCRIPTION OF GOODS	QTY	GR WT	NT WT
1	95	MENS TROUSERS 100% POLYESTER	72	32.00	28.50
2	96	MENS TROUSERS 100% POLYESTER	72	32.00	28.50
3	97	MENS TROUSERS 100% POLYESTER	72	32.00	28.50
4	98	MENS TROUSERS 100% POLYESTER	72	32.00	28.50
5	99	MENS TROUSERS 100% POLYESTER	72	32.00	28.50
6	100	MENS TROUSERS 100% POLYESTER	72	32.00	28.50
7	101	MENS TROUSERS 100% POLYESTER	72	32.00	28.50
8	102	MENS TROUSERS 100% POLYESTER	72	32.00	28.50
9	103	MENS TROUSERS 100% POLYESTER	72	32.00	28.50
10	104	MENS TROUSERS 100% POLYESTER	72	32.00	28.50
11	105	MENS TROUSERS 100% POLYESTER	72	32.00	28.50
12	106	MENS TROUSERS 100% POLYESTER	72	32.00	28.50
13	107	MENS TROUSERS 100% POLYESTER	72	32.00	28.50
14	108	MENS TROUSERS 100% POLYESTER	72	32.00	28.50
15	109	MENS TROUSERS 100% POLYESTER	72	32.00	28.50
16	110	MENS TROUSERS 100% POLYESTER	72	32.00	28.50
17	111	MENS TROUSERS 100% POLYESTER	72	32.00	28.50
18	112	MENS TROUSERS 100% POLYESTER	72	32.00	28.50
19	113	MENS TROUSERS 100% POLYESTER	72	32.00	28.50
20	114	MENS TROUSERS 100% POLYESTER	72	32.00	28.50
21	115	MENS TROUSERS 100% POLYESTER	72	32.00	28.50
22	116	MENS TROUSERS 100% POLYESTER	72	32.00	28.50
23	117	MENS TROUSERS 100% POLYESTER	72	32.00	28.50
24	118	MENS TROUSERS 100% POLYESTER	72	32.00	28.50
25	119	MENS TROUSERS 100% POLYESTER	72	32.00	28.50
26	120	MENS TROUSERS 100% POLYESTER	72	32.00	28.50
27	121	MENS TROUSERS 100% POLYESTER	72	32.00	28.50
28	122	MENS TROUSERS 100% POLYESTER	72	32.00	28.50
29	4827	MENS JEANS 80% COTTON 20% POLYESTER	72	42.00	38.50
30	4828	MENS JEANS 80% COTTON 20% POLYESTER	72	42.00	38.50
31	4829	MENS JEANS 80% COTTON 20% POLYESTER	72	42.00	38.50
32	4830	MENS JEANS 80% COTTON 20% POLYESTER	72	42.00	38.50
33	4831	MENS JEANS 80% COTTON 20% POLYESTER	72	42.00	38.50
34	4832	MENS JEANS 80% COTTON 20% POLYESTER	72	42.00	38.50
35	4833	MENS JEANS 80% COTTON 20% POLYESTER	72	42.00	38.50
36	4834	MENS JEANS 80% COTTON 20% POLYESTER	72	42.00	38.50
37	4835	MENS JEANS 80% COTTON 20% POLYESTER	72	42.00	38.50
38	4836	MENS JEANS 80% COTTON 20% POLYESTER	72	42.00	38.50
39	4837	MENS JEANS 80% COTTON 20% POLYESTER	72	42.00	38.50
40	4838	MENS JEANS 80% COTTON 20% POLYESTER	72	42.00	38.50
41	4839	MENS JEANS 80% COTTON 20% POLYESTER	72	42.00	38.50
42	4840	MENS JEANS 80% COTTON 20% POLYESTER	72	42.00	38.50
43	4841	MENS JEANS 80% COTTON 20% POLYESTER	72	42.00	38.50
44	4842	MENS JEANS 80% COTTON 20% POLYESTER	72	42.00	38.50
45	4843	MENS JEANS 80% COTTON 20% POLYESTER	72	42.00	38.50
46	4844	MENS JEANS 80% COTTON 20% POLYESTER	72	42.00	38.50
47	4845	MENS JEANS 80% COTTON 20% POLYESTER	72	42.00	38.50
48	4846	MENS JEANS 80% COTTON 20% POLYESTER	72	42.00	38.50
49	4847	MENS JEANS 80% COTTON 20% POLYESTER	72	42.00	38.50
50	4848	MENS JEANS 80% COTTON 20% POLYESTER	72	42.00	38.50
51	4849	MENS JEANS 80% COTTON 20% POLYESTER	72	42.00	38.50
52	4850	MENS JEANS 80% COTTON 20% POLYESTER	72	42.00	38.50
53	4851	MENS JEANS 80% COTTON 20% POLYESTER	72	42.00	38.50
54	4852	MENS JEANS 80% COTTON 20% POLYESTER	72	42.00	38.50
55	4853	MENS JEANS 80% COTTON 20% POLYESTER	72	42.00	38.50
56	4447	MENS 4 WAY TROUSERS 90% POLYESTER 10% LYCRA	96	41.00	37.50
57	4448	MENS 4 WAY TROUSERS 90% POLYESTER 10% LYCRA	96	41.00	37.50
58	4449	MENS 4 WAY TROUSERS 90% POLYESTER 10% LYCRA	96	41.00	37.50
59	4450	MENS 4 WAY TROUSERS 90% POLYESTER 10% LYCRA	96	41.00	37.50
60	4451	MENS 4 WAY TROUSERS 90% POLYESTER 10% LYCRA	96	41.00	37.50
61	4452	MENS 4 WAY TROUSERS 90% POLYESTER 10% LYCRA	96	41.00	37.50
62	4453	MENS 4 WAY TROUSERS 90% POLYESTER 10% LYCRA	96	41.00	37.50
63	4454	MENS 4 WAY TROUSERS 90% POLYESTER 10% LYCRA	96	41.00	37.50
64	4455	MENS 4 WAY TROUSERS 90% POLYESTER 10% LYCRA	96	41.00	37.50
65	4456	MENS 4 WAY TROUSERS 90% POLYESTER 10% LYCRA	96	41.00	37.50
66	4457	MENS 4 WAY TROUSERS 90% POLYESTER 10% LYCRA	96	41.00	37.50
67	4458	MENS 4 WAY TROUSERS 90% POLYESTER 10% LYCRA	96	41.00	37.50
68	4459	MENS 4 WAY TROUSERS 90% POLYESTER 10% LYCRA	96	41.00	37.50
69	4460	MENS 4 WAY TROUSERS 90% POLYESTER 10% LYCRA	96	41.00	37.50
70	4461	MENS 4 WAY TROUSERS 90% POLYESTER 10% LYCRA	96	41.00	37.50
71	4462	MENS 4 WAY TROUSERS 90% POLYESTER 10% LYCRA	96	41.00	37.50
72	4463	MENS 4 WAY TROUSERS 90% POLYESTER 10% LYCRA	96	41.00	37.50
73	4464	MENS 4 WAY TROUSERS 90% POLYESTER 10% LYCRA	96	41.00	37.50
74	4465	MENS 4 WAY TROUSERS 90% POLYESTER 10% LYCRA	96	41.00	37.50
75	4466	MENS 4 WAY TROUSERS 90% POLYESTER 10% LYCRA	96	41.00	37.50
76	4467	MENS 4 WAY TROUSERS 90% POLYESTER 10% LYCRA	96	41.00	37.50

Refrence
28/12/2023

25/12/23

Aguland
28/12/2023



**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-101/2021-22/SIIB(X) JNCH

Date: 20.02.2023

HOLD NO: 74/2022-23-SIIB(X)

Subject: Request for taking consignment on hold- reg.

The consignment pertaining to below mentioned Shipping Bills should be placed on hold immediately until further orders. The details are as under:

1. Name of the Exporter: M/s M CARPETS (IE Code ABNFM4700H)
2. Shipping Bills No.: 7825939 and 7825953 both dated 16.02.2023.
3. CB- M/s. Jit Shipping.

Note: This information is confidential in nature and the details should not be shared or parted with any unauthorized person by any means of communication.

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

(Dr.M.D.Chavan)

Dy. Commissioner of Customs
SIIB(X), JNCH, Nhava Sheva

To,

DC/ Export Docks, JWR, CFS

Copy to:

1. The Manager, JWR, CFS
2. Exporter: M/s. M CARPETS (IE Code ABNFM4700H)
3. CB- M/s. Jit Shipping.

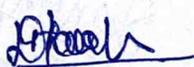
PANCHANAMA dated 25.02.2023 DRAWN AT CFS- JWR Logistics
Pvt. Ltd., Village- Padeghar, Panvel, Navi Mumbai - 410206

Pancha No. 1		Pancha No. 2	
Name :	Dinesh Harishchandra Mhamunkar	Name :	Santosh Pandurang Pawar
Age :	45	Age :	46
Address :	Mumbai Central, Maharashtra- 400008	Address :	Sion, Mumbai-400022
Occupation :	Service	Occupation :	Service
Mobile No. :	9869625602	Mobile No. :	7304775687

We the above mentioned Panchas were called upon by a person who introduced himself as Shri Banmeet Singh, an Intelligence Officer, SIIB(X), JNCH on 25.02.2023 at 10:30 hrs at JWR CFS, 15-23, National Highway 4B, Panvel-JNPT Highway, Village- Padeghar, Ulwe, Panvel, Navi Mumbai, Maharashtra-400210 to witness the examination of goods covered under 02 Shipping Bills No.7825939 and 7825953 both dated 16.02.2023 of exporter M/s. M Carpets (IEC:ABNFM4700H) which were carted inside Shed No. I, for confirmation of declaration in respect of description of goods, quantity and any other declaration thereof.

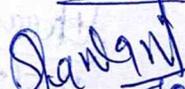
Here we were introduced to Shri Sanjay Babaji Sawant, G-card holder of CB M/s. Jit Shipping (CHA License No:11/NA) having ID Kardex No.5630/2022. Then the officer explained to us that the exporter M/s. M Carpets (IEC:ABNFM4700H) having address at F-1/3,1st Floor, Mint House Nadesar, Varanasi, Uttar Pradesh-221002 has filed 02 Shipping Bills No.7825939 and 7825953 both dated 16.02.2023 through their Customs Broker M/s. Jit Shipping (CHA License No:11/NA) for export of their consignment.

We were shown the Hold letter No. 74/2022-23 SIIB(X) issued vide F. No. SG/Misc-101/2021-22 SIIB(X), JNCH dated 20.02.2023 signed by Deputy Commissioner of Customs, SIIB(X), JNCH regarding hold of 02 Shipping Bills No.7825939 and 7825953 both dated 16.02.2023 of M/s. M Carpets (IEC:ABNFM4700H) through their authorized Customs Broker M/s. Jit Shipping (CHA License No:11/NA). We were also shown copy of above mentioned Shipping Bills, their respective Invoice and Packing List for the goods to be exported. We have put our dated signatures on the above-mentioned documents in token of

P-1

25/2/2023

P-2

25/2/23

G-Card

25/02/2023

having seen and understood the same. Further, the above-mentioned officer requested us to bear witness to the examination proceedings to which we both voluntarily agreed.

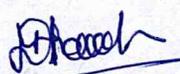
Thereafter, all of us proceeded to the area/location in Shed No.I where the goods covered under the aforementioned Shipping Bills were placed. On reaching the specified place, 100% examination of the goods covered under the aforesaid 02 Shipping Bills No.7825939 and 7825953 both dated 16.02.2023 was started and a total of 250 packages (107 packages of S/B No. 7825939 dated 16.02.2023, 143 packages of S/B No. 7825953 dated 16.02.2023) were found placed at the said location which were opened by the laborers available in the said CFS with the help of CHA and CFS staff and further, the officer started examining the goods thoroughly.

Details of the goods covered under 02 Shipping Bills No. 7825939 and 7825953 both dated 16.02.2023 is tabulated as follows:

Sr. No.	S/B No. & Date	Item Description	FOB (in Rs.)	Drawback(in Rs.)	ROSCTL(in Rs.)
1.	7825939/16 .02.2023	RMG	68,83,398.19	1,74,853	2,80,159
2.	7825953/16 .02.2023	RMG	97,35,482.85	2,58,382	4,72,283

During 100% examination, the subject goods were found as declared in Shipping Bills No. 7825939 and 7825953 both dated 16.02.2023, their respective Invoice and Packing List w.r.t. declared description and quantity. However, declared value of the goods appeared to be on a higher side.

Thereafter, samples of all the five items of RMG (**Mens Formal Trousers 100% Polyester, Mens Jeans 80% Cotton 20% Polyester, Mens 4 Way Trousers 90% Polyester 10% Lycra, Mens Shirts 100% Polyester and Mens Shirts 80% Cotton 20% Polyester**) declared in the subject consignment covered under 02 Shipping Bills No. 7825939 and 7825953 both dated 16.02.2023 were drawn randomly in triplicate in our presence. Further, the said samples as drawn above were sealed with wax seal and taken over for the purpose of further investigation by the said Customs Officer. We have put our dated signatures as a token of having seen the drawn samples and sealing of the same in the


28/2/2023


25/2/23


25/02/2023

presence of Shri Sanjay Babaji Sawant, G-card holder of CB M/s. Jit Shipping (CHA License No:11/NA) having ID Kardex No.5630/2022.

All the goods pertaining to the aforesaid Shipping Bills were re-packed in the same packages and kept back inside Shed-I, JWR, CFS in our presence and the same were handed over to Manager, JWR for safe custody.

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

The Panchanama running into 03 pages ended on the same place and same date i.e. 25.02.2023 at 17:30 hrs. The Panchanama was carried out in our presence and in the presence of the authorized Customs Broker representative. The Panchanama was carried out in peaceful and systematic manner and no untoward event happened during the course of the Panchanama and no damage was done to the subject/concerned goods.

Drawn by me, on the 25th day of February, 2023.

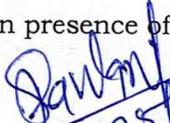

25.02.2023

I.O./SIIB(X), JNCH
(Banmeet Singh)


25/2/2023
Pancha-I
DINESH H. MHAMUNKAR


Pancha-II
25/2/23
Santosh. Pawar

In presence of:


25/02/2023

Representative of CB
Sanjay Sawant



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: 27244989: Fax: 27241828, 27241825.

F. No.SG/MISC-159/2022-2023 SIIB(X) JNCH

Date: .02.2023

To,

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

Sn. PICA, CELL
PSN
01/03/2023
CE

Shri. Abhishek DCA

Sub: Testing of sample pertaining to Shipping Bills No. 7825939 and 7825953 both dated 16.02.2023 of exporter M/s. M Carpets (IEC:ABNFM4700H) – reg.

PSN
01/03/2023
CE

Please find enclosed herewith sealed envelope of sample of below mentioned goods from the consignment pertaining to Shipping Bills No. 7825939 and 7825953 both dated 16.02.2023 for testing purpose.

Sr.No.	S/B No. & Date	Item No.	Declared Description
1.	7825939/16.02.2023	1	Mens Shirts 100% Polyester
2.		2	Mens Shirts 80% Cotton 20% Polyester
3.	7825953/16.02.2023	1	Mens Formal Trousers 100% Polyester
4.		2	Mens Jeans 80% Cotton 20% Polyester
5.		3	Mens 4 Way Trousers 90% Polyester 10% Lycra

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

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

Thanking you.

Yours sincerely,

(Signature) 01/03/23

(Dr.M.D.Chavan)

Deputy Commissioner of Customs
SIIB(X), JNCH

Encl: as above.

Lab No 283 STTB (X)

02/03/23

Report:- The sample is in the form of dyed woven ready-made garment (full pant). It is composed of dyed back woven fabric, zip, side pocket woven lining fabric, woven strip inside the waist & metallic hooks.

Total wt. of full pant = 421.6 gm

wt. of back fabric = 338.2 gm

wt. of zip = 2.5 gm

wt. of side pocket woven lining fabric = 7.4 gm

wt. of metallic hooks = 4.2 gm

wt. of strips inside waist = balance

Dyed woven back fabric is composed of blended spun yarns of polyester & viscose on both side.

% Composition of back fabric

Polyester = 80.47%

Viscose = balance

GSM of back woven fabric = 283.12

Sealed remnant returned.

VSK
21-03-23
ABHISHEK DE
Chemical Assistant


24/03/2023
प्रमोद कुमार अग्रवाल
PRAMOD KUMAR AGARWAL
रासायन परीक्षक वर्ग II
CHEMICAL EXAMINER GR II
जवाहरलाल नेहरू सीमाशुल्क भवन प्रयोगशाला
Jawaharlal Nehru Customs House Laboratory
Nhava Sheva नवा शेवा



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: 27244989; Fax: 27241828, 27241825.

Sh. PKA) CEI
P800
03/03/2023
49

F. No.SG/MISC-159/2022-2023 SIIB(X) JNCH

Date: .02.2023

To,

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

M.S. Martins Deni
CA

02/03/2023

Sub: Testing of sample pertaining to Shipping Bills No. 7825939 and 7825953 both dated 16.02.2023 of exporter M/s. M Carpets (IEC:ABNFM4700H) – reg.

Please find enclosed herewith sealed envelope of sample of below mentioned goods from the consignment pertaining to Shipping Bills No. 7825939 and 7825953 both dated 16.02.2023 for testing purpose.

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4.		2	Mens Jeans 80% Cotton 20% Polyester
5.		3	Mens 4 Way Trousers 90% Polyester 10% Lycra

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

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

Thanking you.

Yours sincerely,

(Dr.M.D.Chavan)

Deputy Commissioner of Customs
SIIB(X), JNCH

Encl: as above.

S.B No. 78 25939 SB date 16/02/23

Lab NO 282 STIB (X) dt 02/03/23

Report: —

The sample as received is in the form of dyed and printed woven readymade garment (Full sleeve shirt) having plastic buttons.

Base woven fabric is composed of blended spun yarns of polyester and cotton on both sides.

Total ^{Martina Devi} ~~Net~~ weight of sample = 195.9 g
Percentage composition

% of polyester = 81.9%

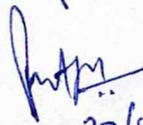
% of cotton = Balance

GSM of base fabric = 124.35

Sealed remnant retained.

Martina Devi
20/03/23

MARTINA DEVI
Chemical Assistant



20/03/2023

प्रमोद कुमार अग्रवाल
PRAMOD KUMAR AGARWAL
रासायन परीक्षक वर्ग II
CHEMICAL EXAMINER GR II

जवाहरलाल नेहरू सीमाशुल्क भवन प्रयोगशाला
Jawaharlal Nehru Customs House Laboratory
Nhava Sheva न्हावा शेवा



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: 27244989; Fax: 27241828, 27241825.

MS AJA ICEI
PAM
03/03/2023
ES

F. No.SG/MISC-159/2022-2023 SIIB(X) JNCH

Date: .02.2023

To,

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

Drach
03/3/23

Sub: Testing of sample pertaining to Shipping Bills No. 7825939 and 7825953 both dated 16.02.2023 of exporter M/s. M Carpets (IEC:ABNFM4700H) – reg.

Please find enclosed herewith sealed envelope of sample of below mentioned goods from the consignment pertaining to Shipping Bills No. 7825939 and 7825953 both dated 16.02.2023 for testing purpose.

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4.		2	Mens Jeans 80% Cotton 20% Polyester
5.		3	Mens 4 Way Trousers 90% Polyester 10% Lycra

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

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

Thanking you.

Yours sincerely,

(Dr.M.D.Chavan)

Deputy Commissioner of Customs
SIIB(X), JNCH

Encl: as above.

Lab MO 285 SLIB (XI) dt 02/03/23

S/B NO:- 7825953 S/B dt:- 16/02/23

Report:- The sample as received is in the form of dyed knitted readymade garment (trouser) with pockets on sides and back, zipper with slider and button on front side. The waist area has stitched dyed woven fabric, non-woven fabric and paper strip from inside. The base fabric is composed of polyester filament yarns together with spandex yarns. Dyed woven fabric of pocket and waist area is wholly composed of polyester filament yarns. Non-woven fabric is composed of polypropylene.

Total wt. of trouser = 430.9 g

wt. of dyed knitted base fabric = 390.5 g

wt. of dyed woven fabric = 29.5 g

wt. of paper strip = 6.1 g

wt. of non-woven fabric = 1.93 g

wt. of zipper with slider = 2.1 g

wt. of button = 0.77 g

% Composition of base dyed knitted fabric

polyester = 96.5 %

Spandex = 3.5 %

Sealed remnant returned.

Preeti

21/03/2023

MS. PREETI BATHAM
Chemical Assistant

Aleyamma

21/03/2023

एलिम्मा ए. जे.
ALEYAMMA A.J.
रसायन परीक्षक ग्रेड-1
CHEMICAL EXAMINER GR-I
J.N.C.H. Laboratory Nhava Sheva



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: 27244989; Fax: 27241828, 27241825.

Sr. PKA, CEU
PSM
03/03/2023
CS

F. No.SG/MISC-159/2022-2023 SIIB(X) JNCH

Date: .02.2023

To,

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

Sri Sandeep Kumar
ACE
03/03/2023

Sub: Testing of sample pertaining to Shipping Bills No. 7825939 and 7825953 both dated 16.02.2023 of exporter M/s. M Carpets (IEC:ABNFM4700H) – reg.

Please find enclosed herewith sealed envelope of sample of below mentioned goods from the consignment pertaining to Shipping Bills No. 7825939 and 7825953 both dated 16.02.2023 for testing purpose.

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5.		3	Mens 4 Way Trousers 90% Polyester 10% Lycra

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

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

Thanking you.

Yours sincerely,

(Signature)
01/03/23

(Dr.M.D.Chavan)

Deputy Commissioner of Customs
SIIB(X), JNCH

Encl: as above.

Lab No 281 STIB (X) ct 02/03/23

S/B-7825939/16/2/23

Rept:

Sr. No. 1, Item No. 1 Des. menshrt 100% Polyester.

The sample is in the form of readymade garment
shrt (full sleeves).

It is made of dyed & printed woven fabric, wholly composed
of viscose spungans.

Total weight of sample = 185.7 g

GSM (Base fabric) = 111.9.

Sealed R/s returned


14/3/2023
Sandeep Kumar
Assistant Chemical Examiner


14/03/2023
प्रमोद कुमार अग्रवाल
PRAMOD KUMAR AGARWAL
रासायन परीक्षक वर्ग II
CHEMICAL EXAMINER GR II
जवाहरलाल नेहरू सीमाशुल्क भवन प्रयोगशाला
Jawaharlal Nehru Customs House Laboratory
Nhaava Sheva नहावा शेवा



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: 27244989; Fax: 27241828, 27241825.

Mrs AJA, CEI
03/03/2023
CEI

F.No.SG/MISC-159/2022-2023 SIIB(X) JNCH

Date: .02.2023

To,

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

Uday
03/3/23

Sub: Testing of sample pertaining to Shipping Bills No. 7825939 and 7825953 both dated 16.02.2023 of exporter M/s. M Carpets (IEC:ABNFM4700H) – reg.

Please find enclosed herewith sealed envelope of sample of below mentioned goods from the consignment pertaining to Shipping Bills No. 7825939 and 7825953 both dated 16.02.2023 for testing purpose.

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

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

Thanking you.

Yours sincerely,

(Dr.M.D.Chavan)

Deputy Commissioner of Customs
SIIB(X), JNCH

Encl: as above.

Lab No 284 STIB (A) dt 02/03/23

SIBNO: 7825956, date: 16.02.2023, sr NO: 4, item No: 2

Report: The sample as received is in the form of a ready made textile article (described as mens jeans 80% cotton 20% polyester) having elastic at waist side and ankle portion together with lace at waist portion and stretched with yarn dyed woven fabric and metallic design at front pockets. It is made of yarn dyed woven fabric. It is composed of blended polyester filament yarns and elastomeric yarn on one side and spun yarn of cotton on other side. Front pockets are made of yarn dyed woven fabric composed of polyester filament yarns.

Total weight of sample = 552.8 gm

weight of base fabric = 506.4 gm

weight of elastic at waist & ankle portion = 22.5 gm

weight of the lace at waist = 7.9 gm

weight of pockets (front) = 13.029 gm

weight of metallic design = Balance

% Composition of base fabric:

% of polyester = 23.19

% of cotton = 74.8

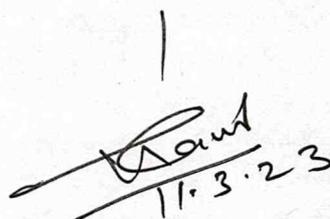
% of elastomeric yarns = Balance

Gsm of base fabric = 379.28

Sealed remnant sample returned

R. Uday
11/03/2023

Dr. UDAYA KUMAR
Chemical Assistant


11.3.23

Dr. T. C. TANWAR
Chemical Examiner Gr.-I

Market Enquiry Report of M/s. M Carpets (IEC: ABNFM4700H) conducted on 23.09.2023.

As directed by DC, SIIB(X), the undersigned officer from SIIB (X) along with Shri Sanjay Babaji Sawant, authorized Custom Broker, conducted market survey of goods covered under Shipping Bills No. 7825939 & 7825953 both dated 16.02.2023 presented for export by M/s. M Carpets (IEC: ABNFM4700H). The officer carried representative samples of the goods which were drawn from the aforesaid consignment covered under the said Shipping Bills. Market enquiry was conducted on 23.09.2023 in wholesale market near Masjid Bunder, Mumbai.

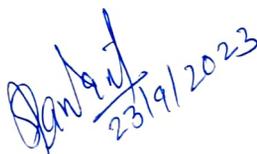
To ascertain the fair market value of the goods, we visited the different Wholesale Shops near Masjid Bunder, Mumbai. The sample were opened in presence of authorized Custom Broker of exporter Shri Sanjay Babaji Sawant. Representative samples were shown to the shopkeeper of subject goods and quotation/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

S/B No.	Item Description	Shop 1	Shop 2	Shop 3	Average wholesale price (PMV) From Market Enquiry
		M/s. A C Garment, Chakala Street, Sheriff Devji Street, Masjid Bunder, Mumbai-400003	M/s Freedom Value Mart, Chakala Street, Masjid Bunder, Mumbai-400003	M/s Officer Creation, Mohmmmed Ali Masjid Bunder West, Mumbai-400003	
7825939 dtd 16.02.2023	Mens Shirt 100% Polyester	750	765	750	755
	Mens Shirt 80% Cotton, 20% Polyester	685	710	725	706.6
7825953 dtd 16.02.2023	Mens Formal Trousers 100% Polyester	885	855	860	866.6
	Mens Jeans 80% Cotton 20% Polyester	850	865	860	858.3
	Mens 4 Way Trousers 90% Polyester 10% Lycra	885	860	840	861.6

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

From above market enquiry, the value of the goods declared by the exporter for the above mentioned **two Shipping Bills** appears to be fair and reasonable.


(Ashok Kumar Nayak)
IO/SIIB(X)


(Sanjay Babaji Sawant)
Authorized Custom Broker



**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-159/2022-23/SIIB(X) JNCH
DIN: 20230378 NT0000823283

Date: 09.03.2023

To,

M/s. M CARPETS (IEC:ABNFM4700H),
F-1/3, 1st Floor, Mint House Nadesar,
Varanasi, Uttar Pradesh-221002.

Sub: Provisional Release of the goods of exporter M/s. M CARPETS (IEC:ABNFM4700H) covered under S/B's No. 7825939 and 7825953 both dated 16.02.2023 for export -reg.

Kind reference is invited to this office letter vide F.No.SG/Misc-101/2021-22/SIIB(X) JNCH dated **20.02.2023** regarding request for putting consignment on hold of exporter **M/s. M CARPETS (IEC:ABNFM4700H)**.

In this regard, it is to inform that the Competent Authority has permitted the **provisional release of the goods for export** covered under the above mentioned shipping bills on the following conditions (revised):

- Execution of Bond of full FOB value,
- Furnishing of Bank Guarantee with self-renewal clause of Rs. **3,00,000/- (Rs. Three Lakhs Only)**.

Further, you are directed to get your Bond & BG accepted by the DC/JWR(X), before 'Provisional Release' of the subject goods within a period of one Month.

*Recd
Dawant
15/3/2023*

(Signature)
09/03/23

(Dr.M.D.Chavan)

Dy. Commissioner of Customs
SIIB(X), JNCH

Copy to:

- The Manager, JWR CFS.
- The DC(X)/JWR CFS.

Statement of Shri Anand Ji Mishra Authorised representative of M/s. M Carpets (IEC No. ABNFM4700H) having address S/o Ram Lal Mishra,Rajendra Nagar,Bhatawa Ki Pokhari,Mirzapur,Bishnupur,Uttar Pradesh-231001 in the office of SIIB(X), JNCH, Nhava Sheva situated at C-604, Special Investigation and Intelligence Branch, Jawaharlal Nehru Custom House, Nhava Sheva, Dist:- Raigad, Maharashtra-400707 on 06.03.2023.

In compliance of spot Summon SIIB(X) JNCH dated 06.03.2023, issued under seal and signature of Mr. Mithlesh Pradhan, Supdt. of Customs, SIIB(X), I present myself to give statement u/s 108 of Custom Act, 1962. I have been explained the provisions of section 108 of Custom Act, 1962. I have also been explained that giving false evidence under these enquiries is an offence punishable u/s 193 of the Indian Penal Code 1860. I am also informed that this statement of mine can be used as evidence against me or any other person in any court of law, or for any adjudication proceedings. Having been understood the provisions of sections 108 of the Customs Act 1962, I am giving my true, correct and voluntary statement which goes below:

My name is **Anand Ji Mishra**, aged-49 years (DOB: 15.09.1972). I am authorized on behalf of M/s **M Carpets (IEC No. ABNFM4700H)**. I am holding my Aadhar card no 475313442285 and PAN card No is AKPPM7918L, as proof of my identity and address proof. I am B.Com passed from Purvanchal University, Jaunpur. I can read, write and understand English, Hindi. I am requesting the officer to type my statement on computer as per my say. My mobil No. is 7570006831. I am residing at **S/o Ram Lal Mishra,Rajendra Nagar,Bhatawa Ki Pokhari,Mirzapur,Bishnupur,Uttar Pradesh-231001** with my family. My PAN No. is AKPPM7918L.

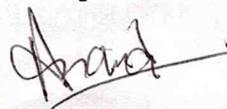
On being asked regarding my company M/s. **M Carpets (IEC No. ABNFM4700H)**, I state that the company is dealing in export for the last 1 Year. The company holds Current account in ICICI Bank, Mirzapur Branch and IDFC Bank,Varanasi Branch.

Q1. Do you know why you have been called?

Ans. I have been called regarding export of goods under shipping bill no. 7825939 and 7825953 both dated 16.02.2023.

Q2. What is your role in M/s **M Carpets (IEC No. ABNFM4700H)**?

Ans. I am father of Sh. Uttam Kumar Mishra, partner in M/s. **M Carpets (IEC No. ABNFM4700H)** and I look after day to day business of the company like marketing, sale/purchase of goods, clearance of export documents etc.



Q 3. Are you a merchant exporter or manufacture exporter?

Ans. We are a manufacturer cum merchant exporter. We have a factory in Noida where we manufacture Readymade Garments. We buy fabric from our supplier based in Mirzapur and place order to our job workers based in Ulhasnagar. We have also done export of RMG by purchasing directly from suppliers based in Mumbai and Indore.

Q4. Have your company filed the shipping bill having no. 7825939 and 7825953 both dated 16.02.2023?

Ans. Yes, the above said shipping bills were filed by CB M/s Jit Shipping on behalf of our company M/s **M Carpets (IEC No. ABNFM4700H)**.

Q5. How did you get order of shipping bills having no. 7825939 and 7825953 both dated 16.02.2023?

Ans. We get order from our buyer M/s. NADFA Trading FZE based in UAE.

Q6. From where you purchase the goods in the shipping bills having no. 7825939 and 7825953 both dated 16.02.2023?

Ans. For this consignment, we bought fabric from our supplier based in Mirzapur and placed order to our job workers based in Ulhasnagar. The stiched the fabric into RMG and then we those RMG's were delivered at CFS, JWR.

Q7. What are the terms and conditions of payment between your firm and the consignee?

Ans. The terms and conditions of payment is direct payment within 180 days. For the current consignment we have got advance payments 1,27,000 USD from M/s. NADFA Trading FZE, UAE.

Q8. How you make payment to the supplier based in Mirzapur? Do you have made payments for the goods to your supplier for your current S/Bills No. 7825939 and 7825953 both dated 16.02.2023?

Ans. We make payment to our supplier from our company's current account. And for the current shipment, we have made part payment to the supplier M/s SM Enterprises, Mirzapur and the remaining payment will be made within 30-60 days from the date of shipment. Further, Stiching charges to the job worker based in Ulhasnagar has been paid in cash, which was withdrawn from my bank account of ICICI and IDBI bank.

Q9. Do you file GSTR regularly for IGST benefits availed for the export goods?

Anand

Ans. Yes, I have filed the GSTR-I, GSTR-2A, GSTR-2B and GSTR-3B regularly.

Q10. Who is the owner of your exporter M/s **M Carpets (IEC No. ABNFM4700H)**?

Ans- Ours is a partnership firm . And my son Sh. Uttam Kumar Mishra, is one of the partners in M/s. **M Carpets (IEC No. ABNFM4700H)** and another partner is Sh. Ashish Mishra.

Q11. What is the corpus of your company?

Ans. We have corpus of 2.5 Crores.

Q12. Your Firm is registered in Uttar Pradesh, however you have attempted to export from Nhava Sheva Port (JNPT). How?

Ans. As I mentioned earlier that we place order to our job workers based in Ulhasnagar. Therefore, the nearest port of export to us from Ulhasnagar is JNPT only. Further, frequencies of vessel are more in JNPT than other ports.

Q13. Since your supplier is based in Mirzapur and you place order to your job workers based in Ulhasnagar and are exporting goods from JNPT, so could you provide vehicular movement details from Mirzapur to Ulhasnagar and from Ulhasnagar to JNPT?

Ans. I have submitted E-Way Bill copy from Ulhasnagar to JNPT. I will submit the E-way Bill and vehicular movement from Mirzapur to Ulhasnagar in 2-3 working days.

Q14. Do you have any relevant documents supporting the supply chain for the present shipment?

Ans. I am hereby submitting copy of Purchase Order, Tax Invoice , E-way Bill , GSTR-2A, GSTR-3B, Inward Remittance as supporting documents to justify the supply chain for the present shipment. Also, I'll submit copy of Transport Receipt/Bilty from Mirzapur to Ulhasnagar, GSTR-I, GSTR-2B.

Q15. There is no Inward of the items of HSN code 6205 and 6203, but you are exporting the same?

Ans. As I have already told that we purchase fabrics from Mirzapur and do produce RMG's through a job workers based in Ulhasnagar. Hence we don't have inward supplies of HSN 6205 and 6203.

Q16. Do you have anything else to say?

