

 सत्यमेव जयते	सीमाशुल्क आयुक्त (न्हावा शेवा - II) का कार्यालय, OFFICE OF THE COMMISSIONER OF CUSTOMS, NS- II, जवाहरलाल नेहरू सीमाशुल्क भवन, न्हावा शेवा, JAWAHAR LAL NEHRU CUSTOM HOUSE, NHAVA - SHEVA, ता. उरण, जिला - रायगड - 400 707, महाराष्ट्र. TAL. URAN DIST- RAIGAD - 400707, MAHARASHTRA	
---	---	---

F. No.: CUS/ASS/MISC/216/2025 CEAC
F. No: SG/INV-103/2022-23/SIIB(X)/JNCH

Date: 13.02.2026

DIN: 20260278NT000000D768

SCN No.: 2016/2025-26/Commr/CEAC/NS-II/CAC/JNCH

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

On the basis of specific intelligence developed by the Officers of Special Investigation & Intelligence Branch (Export), JNCH regarding export of suspicious consignment by the Exporter, M/s. Yukti Creations (IEC: EXPPP2881C) having address at Ground Floor, Gala No. 07, House No. 2/4, Near Sai Darshan, Smruti Chawl, Dombivli, Dist. Thane - 421 202, Maharashtra (hereinafter referred to as **'the Exporter'**) covered under four (04) Shipping Bills Bearing Nos. 3094551, 3094441, 3094394 & 3094470 all dated 27.07.2022 (**RUD-I**) were filed through Customs Broker firm M/s. Sunway Logistics (CB PAN No. ADPFS1811FCH003) at Punjab Conware CFS were put on hold with the approval of competent authority vide Hold No. 06/2022-23 SIIB (X) issued from F. No. SG/JNCH HOLD/2021-22 SIIB(X), JNCH dated 28.07.2022 for examination of the same as they were suspected to be overvalued/mis-declared in order to avail undue benefits. The goods were stuffed in one container bearing No. CAXU-6649515. Hence. the case was taken up by SIIB (X), JNCH for detailed investigation. The details of the said S/Bills are tabulated as below:

TABLE - I

Sr.	S/Bill No. & Date	Description of the Goods	No. of Pkgs.	Declared Qty. (Pcs.)	Declared FOB (in Rs.)	Claimed Drawback (in Rs.)	Claimed RoSCTL (in Rs.)
1	3094551 /	Babies Girls	88	17568	90,44,0	2,62,276.19	3,04,83

 सत्यमेव जयते	सीमाशुल्क आयुक्त (न्हावा शेवा - II) का कार्यालय, OFFICE OF THE COMMISSIONER OF CUSTOMS, NS- II, जवाहरलाल नेहरू सीमाशुल्क भवन, न्हावा शेवा, JAWAHAR LAL NEHRU CUSTOM HOUSE, NHAVA - SHEVA, ता. उरण,जिला - रायगड - 400 707, महाराष्ट्र. TAL. URAN DIST- RAIGAD - 400707,MAHARASHTRA	
---	---	---

F. No.: CUS/ASS/MISC/216/2025 CEAC

Date: .02.2026

F. No: SG/INV-103/2022-23/SIIB(X)/JNCH

DIN:

SCN No.:

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

On the basis of specific intelligence developed by the Officers of Special Investigation & Intelligence Branch (Export), JNCH regarding export of suspicious consignment by the Exporter, M/s. Yukti Creations (IEC: EXPPP2881C) having address at Ground Floor, Gala No. 07, House No. 2/4, Near Sai Darshan, Smruti Chawl, Dombivli, Dist. Thane - 421 202, Maharashtra (hereinafter referred to as '**the Exporter**') covered under four (04) Shipping Bills Bearing Nos. 3094551, 3094441, 3094394 & 3094470 all dated 27.07.2022 (**RUD-I**) were filed through Customs Broker firm M/s. Sunway Logistics (CB PAN No. ADPFS1811FCH003) at Punjab Conware CFS were put on hold with the approval of competent authority vide Hold No. 06/2022-23 SIIB (X) issued from F. No. SG/JNCH HOLD/2021-22 SIIB(X), JNCH dated 28.07.2022 for examination of the same as they were suspected to be overvalued/mis-declared in order to avail undue benefits. The goods were stuffed in one container bearing No. CAXU-6649515. Hence. the case was taken up by SIIB (X), JNCH for detailed investigation. The details of the said S/Bills are tabulated as below:

TABLE - I

Sr.	S/Bill No. & Date	Description of the Goods	No. of Pkgs.	Declared Qty. (Pcs.)	Declared FOB (in Rs.)	Claimed Drawback (in Rs.)	Claimed RoSCTL (in Rs.)
1	3094551 /	Babies Girls	88	17568	90,44,0	2,62,276.19	3,04,83

	27.07.2022	2 PCs. MMF			06.00		3.00
2	3094441 / 27.07.2022	Babies Boys 2 Pcs. MMF	60	16944	86,55,6 73.00	2,51,014.52	2,92,86 5.00
3	3094394 / 27.07.2022	Babies Girls 2 PCs. MMF	40	5760	29,65,2 48.00	85,992.19	99,945. 22
		Boys 2 Pcs. MMF	56	8400	46,23,6 96.00	1,47,958.27	2,19,62 5.56
		Babies Boys 2 Pcs. MMF	10	1680	8,58,21 1.20	24,888.12	29,037. 59
4	3094470 / 27.07.2022	Babies Boys 2 Pcs. MMF	14	4200	21,45,5 28.00	62,220.31	72,593. 98
		Boys 2 Pcs. MMF	44	10560	58,12,6 46.40	1,86,004.68	2,76,10 0.70
TOTAL					3,41,05 ,008.76	10,20,354.28	12950 01

2. EXAMINATION OF THE GOODS: The consignment was examined by the officers of SIIB (X)/JNCH under Panchnama dated 10.08.2022 (**RUD-II**) in the presence of Shri Dhananjay Gulab Bhosale, authorized representative of the Exporter, M/s. Yukti Creations, and CB M/s. Sunway Logistics. The goods (RMG) contained in above 04 S/Bills were stuffed in one container bearing No. CAXU-6649515 with Customs Bottle Seal No. 3563881 respectively were destuffed in Shed No. 02 of Punjab Conware CFS for detail examination. During the course of 100% examination, number of Packages & quantity were found as declared in the S/Bills. However, it was found that the value of the goods declared by the exporter was not in conformity with the quality of the goods in above 04 S/Bills. Hence, Representative Sealed Samples (**RSS** in short) were drawn randomly and were sealed for the purpose of testing of declared description and for valuation through Market Enquiry. Further, all the packages pertaining to the aforesaid S/Bills were re-packed in the same plastic Jumbo Bags and kept in Shed No. 02, Punjab Conware CFS in the presence of authorized representatives of the Exporter and CB and handed

over to the Manager, Punjab Conware CFS for safe custody.

2.1. The shipping bill wise details of the said consignment found are tabulated as below:

TABLE - II

Sr.	S/Bill No. & Date	Description of the Goods	Declared Pkgs. (Nos.)	RSS drawn from Pkg. No.
1	3094551 / 27.07.2022	Babies Girls 2 PCs. MMF	88	371
2	3094441 / 27.07.2022	Babies Boys 2 Pcs. MMF	60	473
3	3094394 / 27.07.2022	Babies Boys 2 Pcs. MMF	10	513
		Babies Girls 2 PCs. MMF	40	523
		Boys 2 Pcs. MMF	56	602
4	3094470 / 27.07.2022	Boys 2 Pcs. MMF	44	425
		Babies Boys 2 Pcs. MMF	14	437

3 . COMPOSITION OF THE GOODS: To ascertain the nature, composition and correct classification of the subject goods, the RSS were drawn randomly at the time of Panchnama were forwarded to DyCC, JNCH vide letters dated 16.08.2022 for testing. The DyCC, JNCH forwarded Test Reports Nos. 772, 773, 775, 776, 779, 781, 782/SIIB(X) all dated 02.08.2022 (**RUD-III**). The details of the said DyCC Reports are tabulated as below:

TABLE - III

Sr.	S/Bill No. & Date	Description of the Goods	Test Report
1	3094551 / 27.07.2022	Babies Girls 2 PCs. MMF	<p>I - Frock – It is made of woven fabric & knitted fabric, Weight of sample is:</p> <ul style="list-style-type: none"> • Total weight of sample – 43.5 gm • Weight of woven fabric – 13.3 gm • Weight of knitted fabric – 27.1 gm • Weight of decorative item – 2.1 gm <p>Composition of sample is as per below:</p> <ul style="list-style-type: none"> • Cotton – 62.11%

			<ul style="list-style-type: none"> • Polyester – 37.89%. <p>II - Lower-is made of base Knitted Fabric. It is composed of Polyester</p>
2	3094441 / 27.07.2022	Babies Boys 2 Pcs. MMF	<p>I - Half sleeve T-shirt:- is made of printed dyed & Knitted Fabric. It is composed of Polyester Filament Yarns.</p> <p>II - Half Pant:- is made of Printed Knitted Fabric. It is composed of Polyester.</p>
3	3094394 / 27.07.2022	Babies Girls 2 PCs. MMF	<p>I- Frock – It is made of Knitted Fabric. It is wholly composed of Polyester.</p> <p>II-Lower - is made of Base Knitted Fabric. It is composed of Polyester.</p>
		Babies Boys 2 Pcs. MMF	<p>I - Half sleeve Shirt: - is made of Printed Woven Fabric. It is composed of Cotton Yarns.</p> <p>II - Half Pant: - is made of Yarn Dyed Woven Fabric. It is composed of Cotton Yarns.</p>
		Boys 2 Pcs. MMF	<p>I - Half sleeve T-shirt:- is made of Printed Dyed & Knitted Fabric. Composition is as per below</p> <ul style="list-style-type: none"> • Cotton – 36.19% • Polyester – 63.81%. <p>II - Half pant: - is made of Yarn Dyed Woven Fabric. Composition is as per below:</p> <ul style="list-style-type: none"> • Cotton – 75.5% • Polyester – 24.5%.
4	3094470 / 27.07.2022	Babies Boys 2 Pcs. MMF	<p>I - Half sleeve T-shirt:- is made of Printed Dyed & Knitted Fabric. It is composed of Polyester Filament Yarns.</p> <p>II - Half pant: - is made of Printed Knitted Fabric. It is composed of Polyester</p>
		Boys 2 Pcs. MMF	<p>I - Half sleeve T-shirt:- is made of Printed Dyed & Knitted Fabric. It is composed of Polyester Filament Yarns.</p> <p>II - Half pant: - is made of Printed Knitted Fabric. It is composed of Polyester</p>

4 . **SEIZURE OF GOODS:** The DyCC Test Reports confirmed that the

goods covered under the above-mentioned 04 S/Bills were mis-declared in terms of CTH, thus, the goods were seized vide Seizure Memo dated 17.08.2022 (**RUD-IV**). The composition of some items found to be “Knitted” instead of declared “Woven” RMGs which have changed chapter from 62 to 61 itself as detailed at Annexure-A. In this way, the Exporter intentionally mis-declared the description in order to avail undue export benefits like Drawback & RoSCTL etc.

5. CLASSIFICATION OF THE GOODS AS PER TEST REPORT RECEIVED FROM DYCC:

5.1. Goods covered under **S/Bill No. 3094551 dated 27.07.2022**, the exporter had declared that the goods were “Babies Girls 2 pc. Dress Set of MMF” (RITC 6209 9090) respectively and claimed the Drawback and RoSCTL against the Serial No. 620903, however, according to the Test Report provided by DyCC, the sample was composed of Blended Spun Yarn of Polyester and Cotton and made of Knitted Fabric. Therefore, the items of the S/Bill No. 3094551 dated 27.07.2022 was mis-declared with respect to classification under Drawback and RoSCTL Serial No. 620903. The said goods are rightly classifiable under RITC-6111 9090 under Drawback and RoSCTL Sr. No. 611102.

5.2. Goods covered under **S/Bill No. 3094394 dated 27.07.2022**, the Exporter had declared that the Item No. 2 was “Babies Girls 2 Pc. Dress Set of MMF” (RITC 6203 1200) respectively and claimed the Drawback and RoSCTL against the Serial No. 620903 however, according to the Test Report provided by DyCC, the sample was made of Knitted Fabric. Therefore, the items of the S/Bill No. 3094394 dated 27.07.2022 was mis-declared with respect to classification under Drawback Serial No. 620903. The said goods are rightly classifiable under RITC-6111 9090 under DBK Sr. No. 611103.

5.3. Goods covered under **S/Bill No. 3094441 & 3094470 both dated 27.07.2022** “Babies Boys 2 Pc. Dress Set Made of MMF” under (RITC-6209 9090) respectively and claimed the Drawback and RoSCTL against the Serial No. 620903 however, according to the Test Report provided by DyCC, the sample was made of Knitted Fabric. Therefore, the items of the S/Bill No. 3094441 & 3094470 both dated 27.07.2022 were mis-declared with respect to classification under Drawback and RoSCTL Serial No. 620903. The said goods are rightly classifiable under RITC-6111 9090

under DBK and RoSCTL Sr. No. 611103.

5.4. Goods covered under **S/Bill No. 3094394 dated 27.07.2022**, the Exporter had declared that the Item No. 1 as “Babies Boys 2 Pc. Dress Set of MMF” (RITC 6209 9090) respectively and claimed the Drawback and RoSCTL against the serial No. 620903 however, according to the Test Report provided by DyCC, the sample was composed of Blended Spun Yarn of Polyester and Cotton made of Knitted Fabric. Therefore, the items of the S/Bill No. 3094394 dated 27.07.2022 was mis-declared with respect to classification under Drawback and RoSCTL Serial No. 620903. The said goods are rightly classifiable under RITC-6111 9090 under DBK and RoSCTL Sr. No. 611103.

5.5. Goods covered under **S/Bill No. 3094470 dated 27.07.2022** “Boys 2 Pc. Dress Set Made of MMF”, respectively and declared under (RITC-6203 1200) respectively and claimed the Drawback against the serial No. 62030103, however, according to the Test Report provided by DyCC, was made of Knitted Fabric. Therefore, the items of the S/Bill No. 3094470 dated 27.07.2022 was mis-declared with respect to classification under Drawback and RoSCTL Serial No. 62030103. The said goods are rightly classifiable under RITC 6103 1200 under DBK and RoSCTL Sr. No. 61030103.

5.6. Goods covered under **S/Bill No. 3094394 dated 27.07.2022** “Boys 2 Pc. Dress Set Made of MMF”, respectively and declared under (RITC-6203 1200) respectively and claimed the Drawback against the Serial No. 62030103, however, according to the Test Report provided by DyCC, the sample was composed of Blended Spun Yarn of Polyester and Cotton and made of Knitted Fabric. Therefore, the items of the S/Bill No. 3094394 dated 27.07.2022 was mis-declared with respect to classification under Drawback and RoSCTL Serial No. 62030103. The said goods are rightly classifiable under RITC-6103 1030 under DBK and RoSCTL Sr. No. 61030103.

6 . INSERTION OF ALERT IN EDI SYSTEM: An alert was inserted against the exporter IEC to withhold the export incentives claims, such as Drawback, RoSCTL and other export benefits.

7. CORRESPONDENCE WITH SGST AUTHORITIES: A letter dated

20.09.2022 was issued to the Deputy Commissioner, SGST, Kalyan (West), Maharashtra to withhold GST benefits availed by the exporter.

8. PROVISIONAL RELEASE OF GOODS FOR BACK-TO-TOWN: The exporter vide their letter dated 25.08.2022 requested for release of the goods for Back-to-Town. On request of the Exporter, the Investigating Agency had issued NOC for provisional release of impugned goods for Back-to-Town vide letter dated 16.09.2022 (**RUD-V**) addressed to the Additional Commissioner, CEAC/DBK, JNCH to decide the condition of provisional release for Back-to-Town as per CBIC Circular No. 01/2011 dated 04.01.2011 as CEAC is a Competent Authority to decide quantum of Bond and BG.

9. RE-DETERMINATION OF VALUE: Whereas, during 100% examination, it was also noticed that “the goods appear to be mis-declared in terms of description, classification and value”. Further, the same is dually signed by the representative of the Exporter i.e. CB during his Panchnama dated 10.08.2022 and moreover, as the composition of the goods found to be different, i.e. Knitted instead of declared Woven RMG, which means the transaction value given in respective Invoices appears liable to be rejected as per Rule 8 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007 (“**CVR (X), 2007**” in short).

9.1. Accordingly, as per Rule 3 (3) of CVR (X), 2007, since, the value of the impugned goods could not be determined under the provisions of Sub Rule (1), the value was to be re-determined by proceeding sequentially through Rules 4 to Rule 6 of the CVR (X), 2007.

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

9.3. The Exporter has neither produced any cost of production details, manufacturing or processing of export details and correct transport details

nor produced cost design or brand or an amount towards profit etc. to derive computed value of the goods. In absence of complete cost data details, value cannot be determined as per Rule 5 of the CVR (X), 2007.

9.4. The value of the impugned goods is, therefore, proposed to be re-determined under the residual Rule 6 of CVR (X), 2007. This rule stipulates that subject to the provisions of Rule 3 *ibid*, where the value of the export goods cannot be determined under the provisions of Rules 4 and 5, the value shall be determined using reasonable means consistent with the principles and general provisions of these Rules. Therefore, in order to arrive at the correct value of the impugned goods the same was required to be done on the basis of Rule 6 of the CVR (X), 2007, i.e. through Market Enquiry in presence of authorized representative from the Exporter and accordingly, the average wholesale price of the goods was re-determined and accordingly in same proportionate, declared FOB value needs to be re-determined as detailed in (Table-VII below).

10. MARKET ENQUIRY: To ascertain the correct value of the export goods, Market Survey of the goods covered under subject 04 S/Bills was conducted on 22.08.2022 (**RUD-VI**) by the Officer of SIIB(X), JNCH in presence of Exporter's representative, Shri Dhananjay Bhosale to re-determined the FOB value of the goods under the residual Rule 6 of CVR (X), 2007. Accordingly, the re-determined FOB Value and export benefit would be as below:

(For description as Babies Girls 2 Pcs MMF)

TABLE - IV

Sr. No.	Shop Name	S/Bill No. All Dated 27.07.2022	Exporter (M/s.)	Declared PMV in S/Bill (in Rs.)	Wholesale Market Price in Rs. as stated by shop
1	Mahavir Collection	3094551	Yukti Creation	514.80	90 – 120
		3094394	Yukti Creation	514.80	130 – 150
2	Go Banana's Kids Wear	3094551	Yukti Creation	514.80	90 – 120
		3094394	Yukti Creation	514.80	130 – 150
	Glamour	3094551	Yukti Creation	514.80	90 – 120

3	Collection	3094394	Yukti Creation	514.80	130 – 150
4	Fashion Zone	3094551	Yukti Creation	514.80	90 – 120
		3094394	Yukti Creation	514.80	130 – 150

(For description Boys 2 Pcs MMF)

TABLE – V

Sr. No.	Shop Name	S/Bill No. All Dated 27.07.2022	Exporter (M/s.)	Declared PMV in S/Bill (in Rs.)	Wholesale Market Price in Rs. as stated by shop
1	Mahavir Collection	3094394	Yukti Creation	550.44	150 – 160
2	Go Banana's Kids Wear	3094394	Yukti Creation	550.44	150 – 160
		3094470	Yukti Creation	550.44	80 – 90
3	Glamour Collection	3094394	Yukti Creation	550.44	150 – 160
		3094470	Yukti Creation	550.44	80 – 90
4	Fashion Zone	3094394	Yukti Creation	550.44	150 – 160
		3094470	Yukti Creation	550.44	80 – 90

(For description Baby Boys 2 Pcs MMF)

TABLE - VI

Sr. No.	Shop Name	S/Bill No. All Dated 27.07.2022	Exporter (M/s.)	Declared PMV in S/Bill (in Rs.)	Wholesale Market Price in Rs. as stated by shop
1	Mahavir Collection	3094441 & 3094470	Yukti Creation	510.84	80 – 100
		3094394	Yukti Creation	510.84	120 – 140
2	Go Banana's Kids Wear	3094441 & 3094470	Yukti Creation	510.84	80 - 90
		3094394	Yukti Creation	510.84	120 -140
	Glamour	3094441 & 3094470	Yukti Creation	510.84	80 – 100

3	Collection	3094394	Yukti Creation	510.84	120 – 140
4	Fashion Zone	3094441 & 3094470	Yukti Creation	510.84	80 – 100
		3094394	Yukti Creation	510.84	120 – 140

10.1. In view of the above, S/Bill Number-wise re-determined export benefit would be as below:

TABLE – VII

Sr No.	S/Bill No. All Dated 27.07. 2022	Declared FOB Value (in Rs.)	Re-determined FOB Value (in Rs.)	Claimed Drawback (in Rs.)	Re-determined Drawback (in Rs.)	Claimed RoSCTL (in Rs.)	Re-determined RoSCTL (in Rs.)
1	3094551	90,44,006.40	18,44,640.00	2,62,276.19	46,116.00	3,04,833.00	87,620.40
5	3094394	84,47,155.00	16,71,600.00	2,58,839.00	50,618.00	3,48,609.00	70,303.80
6	3094470	79,58,174.40	12,75,600.00	2,48,224.99	39,685.20	3,48,695.00	57,000.00
7	3094441	86,55,672.96	15,24,959.83	2,51,015.00	38,124.00	2,92,864.00	58,710.00
	TOTAL	3,41,05,008.76	63,16,799.83	10,20,354.28	1,74,543.20	12,95,001.00	2,73,634.20

10.2. Revised export incentives under Duty Drawback Scheme and RoSCTL scheme works out to be Rs. 1,74,543.2 and Rs 2,73,634.20 respectively. Summary is produced as follows:

TABLE – VIII

	Declared	Revised	Difference
FOB Value (in Rs.)	3,41,05,008.76	63,16,799.83	2,77,88,208.93
Duty Drawback Amount (in Rs.)	10,20,354.28	1,74,543.20	8,45,811.99

RoSCTL Amount (in Rs.)	12,95,001.00	2,73,634.20	10,21,366.80
------------------------	--------------	-------------	--------------

10.3. From the above Table-III, it appears that the Exporter has illegally claimed Drawback by mis-classifying goods. By mis-classifying the subject goods, the Exporter was attempting to claim Drawback and RoSCTL of **Rs. 10,20,354.28** and **Rs 12,95,001/-** respectively, whereas, they were eligible for Drawback and RoSCTL of **Rs. 1,74,543.20** and **Rs. 2,73,634.20** respectively.

10.4. From the above, it appears that the Exporter has mis-declared the goods in terms of value and description/composition which were unearthed only after Market Enquiry conducted on 22.08.2022 in presence of representative of the Exporter and after conducting testing of goods. The same was accepted by the representative of Exporter and it is cardinal rule that “*what is accepted need not to prove*”.

10.5. Hence, on the basis of the Market Enquiry Report dated 22.08.2022 as detailed at Table-IV to VI, the re-determined FOB of the said S/Bills comes out to be **Rs. 63,16,799.83** as against declared FOB of **Rs. 3,41,05,008.76** and re-determined Drawback **Rs. 1,74,543.20** against claimed Drawback of **Rs. 10,20,354.28** and redetermined RoSCTL benefit of **Rs. 2,73,634.20** against declared RoSCTL of **Rs. 12,95,001/-**. In this way, it appears that the goods covered under 04 S/Bills, the Exporter had inflated FOB value of the export goods & attempted to claim undue/excess export benefits, i.e. differential Drawback of **Rs. 8,45,811.99** & differential RoSCTL amounting to **Rs. 10,21,366.80**.

11. SUMMONS AND STATEMENTS:

11.1. Statement of **Shri Mir Asif Hussain, Manager of the firm, M/s. Yukti Creations** was recorded by SIIB (X), JNCH on 19.05.2023 u/s. 108 of the Customs Act, 1962 (**RUD-VII**), wherein, he, *inter-alia* stated that:

- i. the name of the firm is M/s. Yukti Creation, and they are exporting as Traders;
- ii. he is the Manager of the firm since September 2022. The Proprietor of the firm is Shri Ravi Shankar Ramani Pillai;
- iii. he is aware about the case booked by SIIB (X), JNCH, and the case is about the overvaluation of children's dresses;
- iv. the IEC for the company was issued in May 2022;

- v. they are registered with GST; the GSTIN No. of M/s Yukti Creation is 27EXPPP2881C1Z1;
- vi. they are filing GST returns since the inception of the company, i.e. from November 2021-22. He further mentioned that he is signing on the printout taken from the GST portal as a witness of having seen the same;
- vii. he has a personal bank account in Andhra Bank (now Union Bank), Collector Complex branch, Warangal, Andhra Pradesh, with A/C No. 131810100085026; M/s. Yukti Creation has a current bank account in Karnataka Bank, Airoli Branch, with A/C No. 6352000100039901. He mentioned that they will submit a copy of the bank statement within a week via email.
- viii. they regularly file Income Tax Returns. He also mentioned that they will submit a copy of the ITR within a week via E-mail;
- ix. he stated that yes, these S/Bills were filed by them through the CB, M/s. Sunway Logistics during July 2022.
- x. he stated that due to the company running at a loss, the office boys are not coming to the office regularly, so the postman returned the letters (Summons copy). He apologized for the inconvenience;
- xi. they have three staff members in their office: one Office Boy, one Telecaller and himself working as the Manager. However, the staff is not working regularly as they are unable to pay them regularly. He will submit the I-cards of all three staff members to the office within a week;
- xii. he has seen the Market Enquiry Report and signed it as being seen by him;
- xiii. the goods were slightly overvalued to cover their export and administration expenses.

11.2. The CB who filed the subject S/Bills on behalf of the Exporters, M/s. Yukti Creations, was M/s. Sunway Logistics (CB No. 11/2658), **Shri Sanjay Sarjerao Kolse, one of the employees of the firm** was concerned in filing of subject S/Bills. The said Shri Sanjay Sarjerao Kolse, in his statement dated 11.05.2023, recorded by SIIB(X), JNCH under section 108 of the Customs Act, 1962 (**RUD-VIII**), stated, inter-alia, as follows:

- i. On being asked, "Do you know M/s. Arihant and Yukti Creation?" he stated that the Proprietors of both firms, namely Yukti Creation—Ravi Shankar Pillai, having Mobile no. 9028 159869—and Arihant Impex— Kamlesh Khengare, having Mobile No. 8446 406889, both visited their office during July' 2022. They discussed

the export of RMGs, and the exporters provided their KYC details;

ii. On being asked, "Have you verified the KYC documents?" he stated that they verified the KYC details online through the CGST website, ICEGATE, and the DGFT portal;

iii. On being asked, "Have you visited the office address of exporters?" he stated that both exporters visited their office and they checked and found all of their documents correct. After that, one of their staff had also visited their office physically.

iv. On being asked, "I am showing you the envelopes containing Summons of M/s. Yukti Creation and Arihant Impex, wherein they have been called at this office on 21/10/2022, 24/12/2022, and 26/04/2023, and those letters got bounced back. Please explain the reason:" he stated that he is not aware of the reason, and only the exporters can explain when they visit the office. He mentioned that they had promised to visit the office in the third week of May' 2023;

v. On being asked, "Do you personally know both of the exporters?" he stated that he met them only when they visited the office during July' 2022 and does not personally know them;

vi. On being asked, "How many S/Bills have been filed by him on behalf of M/s Arihant Impex and M/s Yukti Creation?" he stated that they have filed 4 S(Bills each on behalf of M/s Arihant Impex and M/s Yukti Creation;

vii. On being asked, "What types of items were exported vide these shipping bills? What export incentives were claimed?" he stated that Readymade Garments were exported via all 08 S/Bills, and Drawback is claimed on the export of Readymade Garments.

12. NON-EXISTENT SUPPLY CHAIN: Further, the Exporter has failed to submit any evidence against non-existence of supply chain like E-way Bills, GSTR2A etc. Thus, its supply chain appears non-existent which means the Purchase Tax Invoices were also fraudulently obtained. The Exporter has filed all S(Bills under LUT. This clearly shows the guilty intention on part of the Proprietor of M/s. Yukti Creations (IEC-AAYFB5162E) and by this act and omission, he has rendered himself liable for penalty u/s. 114AC of the Customs act 1962.

13. PAST EXPORT: The past data of export of M/s. Yukti Creations was retrieved from ICES Systems, wherein, it was found that the Exporter has filed 55 S/Bills in which no remittance received till date. Details of the same are as below:

TABLE - IX

Sr. No.	S/Bill No. & Date	CTH	Description of Goods	FOB Value (in Rs.)	Drawback (in Rs.)	RoSCTL (in Rs.)	Status of Remittance
1	1866957 / 19.05.2021	6209 9090	Babies Girls 2 Pc. Set MMF	59039 01.00	18892 5.00	280435 .00	Not Realized
2	1867419 / 19.05.2021	6209 9090	Babies Girls 2 Pc. Set MMF	62974 94.40	20152 0.00	299131 .00	Not Realized
3	1867505 / 19.05.2021	6209 9090	Babies Girls 2 Pc. Set MMF	61006 97.70	19522 2.00	289783 .00	Not Realized
4	1867507 / 19.05.2021	6209 9090	Babies Girls 2 Pc. Set MMF	61006 97.70	19522 2.00	289783 .00	Not Realized
5	1867773 / 19.05.2021	6209 9090	Babies Girls 2 Pc. Set MMF	59039 01.00	18892 5.00	280435 .00	Not Realized
6	1867809 / 19.05.2021	6209 9090	Babies Girls 2 Pc. Set MMF	62974 94.40	20152 0.00	299131 .00	Not Realized
7	1868027 / 19.05.2021	6209 9090	Babies Girls 2 Pc. Set MMF	64817 99.55	19251 1.00	307886 .00	Not Realized
8	1867377 / 19.05.2021	6209 9090	Babies Girls 2 Pc. Set MMF	66609 18.15	18650 5.00	316393 .00	Not Realized
9	1868393 / 19.05.2021	6209 9090	Babies Girls 2 Pc. Set MMF	70694 86.80	19700 0.00	335767 .00	Not Realized
10	1868820 / 19.05.2020	6209 9090	Babies Girls 2 Pc. Set MMF	71940 37.05	19773 0.00	341717 .00	Not Realized
11	1869108 / 19.05.2021	6209 9090	Babies Girls 2 Pc. Set MMF	67446 33.45	19121 7.00	320370 .00	Not Realized
12	1869575 / 19.05.2021	6209 9090	Babies Girls 2 Pc. Set MMF	66989 77.20	19427 0.00	318202 .00	Not Realized
13	1869626 / 19.05.2021	6209 9090	Babies Girls 2 Pc. Set MMF	66270 94.00	19218 6.00	314787 .00	Not Realized
14	1870016 / 19.05.2021	6209 9090	Babies Girls 2 Pc. Set MMF	69272 58.45	20089 0.00	329044 .00	Not Realized
15	1870054 / 19.05.2021	6209 9090	Babies Girls 2 Pc. Set MMF	66123 39.90	19175 9.00	314088 .00	Not Realized
16	1870385 / 19.05.2021	6209 9090	Babies Girls 2 Pc. Set MMF	66123 39.90	19175 9.00	314088 .00	Not Realized
17	1870444 / 19.05.2021	6209 9090	Babies Girls 2 Pc. Set MMF	62974 94.40	18262 7.00	299131 .00	Not Realized
18	1870615 / 19.05.2021	6209 9090	Babies Girls 2 Pc. Set MMF	62974 94.40	18262 7.00	299131 .00	Not Realized
19	1870835 / 19.05.2021	6209 9090	Babies Girls 2 Pc. Set MMF	59826 48.90	17349 6.00	284174 .00	Not Realized
20	1870876 / 19.05.2021	6209 9090	Babies Girls 2 Pc. Set MMF	53528 84.85	15523 3.00	254261 .00	Not Realized

21	2078592 / 29.05.2021	6209 9090	Babies Girls 2 Pc. Set MMF	64706 95.95	18585 1.00	304412 .00	Not Realize d
22	2079221 / 29.05.2021	6209 9090	Babies Girls 2 Pc. Set MMF	64706 95.95	18585 1.00	304412 .00	Not Realize d
23	2080251 29 .05.2021	6209 9090	Babies Girls 2 Pc. Set MMF	68013 20.25	19534 8.00	319966 .00	Not Realize d
24	2080378 / 29.05.2021	6209 9090	Babies Girls 2 Pc. Set MMF	63289 78.95	18178 2.00	297746 .00	Not Realize d
25	2080995 /2 9.05.2021	6209 9090	Babies Girls 2 Pc. Set MMF	63289 78.95	18178 2.00	297746 .00	Not Realize d
26	2114733 / 31.05.2021	6209 9090	Babies Girls 2 Pc. Set MMF	56289 02.35	15736 3.00	257750 .00	Not Realize d
27	2350249 / 11.06.2021	6209 9090	Babies Girls 2 Pc. Set MMF	62077 20.00	18002 4.00	294867 .00	Not Realize d
28	2350816 / 11.06.2021	6209 9090	Babies Girls 2 Pc. Set MMF	65181 06.00	18902 5.00	309610 .00	Not Realize d
29	2350816 / 11.06.2021	6209 9090	Babies Girls 2 Pc. Set MMF	62077 20.00	18002 4.00	294867 .00	Not Realize d
30	2350854 / 11.06.2021	6209 9090	Babies Girls 2 Pc. Set MMF	68284 92.00	19802 6.00	324353 .00	Not Realize d
31	2351292 / 11.06.2021	6209 9090	Babies Girls 2 Pc. Set MMF	65181 06.00	18902 5.00	309610 .00	Not Realize d
32	2351333 / 11.06.2021	6209 9090	Babies Girls 2 Pc. Set MMF	68284 92.00	19802 6.00	324353 .00	Not Realize d
33	2351820 / 11.06.2021	6209 9090	Babies Girls 2 Pc. Set MMF	62077 20.00	18002 4.00	294867 .00	Not Realize d
34	2351994 / 11.06.2021	6209 9090	Babies Girls 2 Pc. Set MMF	65181 06.00	18902 5.00	309610 .00	Not Realize d
35	2352356 / 11.06.2021	6209 9090	Babies Girls 2 Pc. Set MMF	62077 20.00	18002 4.00	294867 .00	Not Realize d
36	2352370 / 11.06.2021	6209 9090	Babies Girls 2 Pc. Set MMF	68284 92.00	19802 6.00	324353 .00	Not Realize d
37	2470166 / 14.06.2021	6209 9090	Babies Girls 2 Pc. Set MMF	58973 34.00	17102 3.00	280123 .00	Not Realize d
38	2407167 / 14.06.2021	6209 9090	Babies Girls 2 Pc. Set MMF	62077 20.00	18002 4.00	294867 .00	Not Realize d
39	2407858 / 14.06.2021	6209 9090	Babies Girls 2 Pc. Set MMF	65181 06.00	18902 5.00	309610 .00	Not Realize d
40	2407940 / 14.06.2021	6209 9090	Babies Girls 2 Pc. Set MMF	58973 34.00	17102 3.00	280123 .00	Not Realize d
41	2407942 / 14.06.2021	6209 9090	Babies Girls 2 Pc. Set MMF	62077 20.00	18002 4.00	294867 .00	Not Realize d
42	2408562 / 14.06.2021	6209 9090	Babies Girls 2 Pc. Set MMF	65181 06.00	18902 5.00	309610 .00	Not Realize d
43	2408582 /	6209	Babies Girls 2	68284	19802	324353	Not Realize

44	14.06.2021 / 2409009 / 14.06.2021	9090 / 6209 / 9090	Pc. Set MMF Babies Girls 2	92.00 68284	6.00 19802	324353 33	Not Realize d
45	2409059 / 14.06.2021	6209 / 9090	Babies Girls 2 Pc. Set MMF	49661 76.00	14401 9.00	235894 .00	Not Realize d
46	2409258 / 14.06.2021	6209 / 9090	Babies Girls 2 Pc. Set MMF	62077 20.00	18002 4.00	294867 .00	Not Realize d
47	2409258 / 14.06.2021	6209 / 9090	Babies Girls 2 Pc. Set MMF	62077 20.00	18002 4.00	294867 .00	Not Realize d
48	1498193 / 19.05.2022	6209 / 9090	Babies Girls 2 Pc. Set MMF	62649 75.75	18225 4.00	213805 .00	Not Realize d
49	1498213 / 19.05.2022	6209 / 9090	Babies Girls 2 Pc. Set MMF	58727 79.00	17955 0.00	240885 .00	Not Realize d
50	1498280 / 19.05.2022	6209 / 9090	Babies Girls 2 Pc. Set MMF	80783 48.85	17031 1.00	199322 .00	Not Realize d
51	1498357 / 19.05.2022	6209 / 9090	Babies Girls 2 Pc. Set MMF	61966 02.00	17035 6.00	199969 .00	Not Realize d
52	1720674 / 28.05.2022	6209 / 9090	Babies Girls 2 Pc. Set MMF	61052 44.80	19415 3.00	275997 .00	Not Realize d
53	1720675 / 28.05.2022	6209 / 9090	Babies Girls 2 Pc. Set MMF	67032 19.20	19137 9.00	272145 .00	Not Realize d
54	1720702 / 28.05.2022	6209 / 9090	Babies Girls 2 Pc. Set MMF	65518 80.00	19439 3.00	243765 .00	Not Realize d
55	1721164 / 28.05.2022	6209 / 9090	Babies Girls 2 Pc. Set MMF	84471 55.20	19208 1.00	243710 .00	Not Realize d
	TOTAL			35356 8966.4	10225 110.00	16084 258.00	

13.1. From the above, it appears that the Exporter has exported goods covered under 55 S/Bills in past having FOB Value of **Rs 35,35,68,966.40** & their BRC/foreign remittance or sales proceed was not received/submitted till date having FOB value of **Rs 35,35,68,966.40** in which the Drawback amount claimed of **Rs. 1,02,25,110/-** appears to be recoverable under Rule 17 of Customs and Central Excise Duties Drawback Rules, 2017 ("**Drawback Rules, 2017**" in short) 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 RoDTEP/RoSCTL Duty Scrips amounting to **Rs. 1,60,84,258/-** (as detailed at Table-IX) appears recoverable in terms of Para 5 of Notification No. 76/2021-Cus (NT) dated 23.09.2021 & 25/2023-Cus (NT) dated 01.04.2023 alongwith applicable interest u/s. 28AAA of the Customs Act, 1962 and thus, the goods exported vide these past 51 S/Bills wherein foreign remittance has not been received as detailed at

having FOB of **Rs. 35,35,68,966.40**, though not available for confiscation, appears liable to be confiscated u/s. 113 (ia) & 113 (ja) of the Customs Act 1962.

14. RELEVANT PROVISIONS OF LAW APPLICABLE IN THIS CASE

(i) **Section 2 (30) of the Customs Act, 1962** *Market price in relation to any goods means the wholesale price of the goods in the ordinary course of trade in India.*

(i i) **Section 11 (1) of the Foreign Trade (Development and Regulation) Act, 1992:** *No export or import shall be made by any person except in accordance with the provisions of this Act, the rules and orders made there under and the export and import policy (now termed as Foreign Trade Policy) for the time being in force.*

(iii) **Section 50 (2) of the Customs Act, 1962** *The exporter of any goods, while presenting a Shipping Bill or Bill of Export, shall at the foot thereof make and subscribe to a declaration as to the truth of its contents.*

(iv) **Section 50 (3) of the Customs Act, 1962** *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.*

(v) **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.*

(v i) **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.*

(vii) **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;*

(viii) **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.

(ix) **Section 114AA of the Customs Act, 1962:** *Penalty for use of false and incorrect material – If a person knowingly or intentionally makes, signs or uses, or causes to be made, signed or used, any declaration, statement or documents which is false or incorrect in any material particular, in the transaction of any business for the purpose of this Act, shall be liable to a penalty not exceeding five times of the value of goods.*

(x) **Section 114AC of the Customs Act, 1962** *Penalty for fraudulent utilization of input tax credit for claiming refund.- Where any person has obtained any invoice by fraud, collusion, wilful misstatement or suppression of facts to utilize input tax credit on basis of such invoice for discharging any duty or tax on goods that are entered for exportation under claim of refund of such duty or tax on goods that are entered for exportation under claim of the refund of such duty or tax, such person shall be liable for penalty not exceeding five times the refund claimed. For the purposes of this section, the expression "input tax credit" shall have the same meaning as assigned to it in clause(63) of section 2 of the Central Goods and services Tax Act, 2017 (120 of 2017).*

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

Explanation. —For the purposes of this section, the expression “instrument” shall have the same meaning as assigned to it in the Explanation 1 to section 28AAA.]

(x i i) **Section 28AAA of the Customs Act, 1962** *Recovery of duties in certain cases.—(1) Where an instrument issued to a person has been obtained by him by means of—*

- (a) *collusion; or*
- (b) *wilful mis-statement; or*
- (c) *Suppression of facts,*

for the purposes of this Act or the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992), or any other law, or any scheme of the Central Government, for the time being in force, by such person] or his agent or employee and such instrument is utilized under the provisions of this Act or the rules or regulations made or notifications issued there under, by a person other than the person to whom the instrument was issued, the duty relatable to such utilization of instrument shall be deemed never to have been exempted or debited and such duty shall be recovered from the person to whom the said instrument was issued:

Provided that the action relating to recovery of duty under this section against the person to whom the instrument was issued shall be without prejudice to an action against the importer under section 28.

(xiii) Section 28AA of the Customs Act, 1962 *Interest on delayed payment of duty*

(1) Notwithstanding anything contained in any judgment, decree, order or direction of any court, Appellate Tribunal or any authority or in any other provision of this Act or the rules made there under, the person, who is liable to pay duty in accordance with the provisions of section 28, shall, in addition to such duty, be liable to pay interest, if any, at the rate fixed under sub-section (2), whether such payment is made voluntarily or after determination of the duty under that section.

(2) Interest at such rate not below ten per cent. And not exceeding thirty-six per cent. per annum, as the Central Government may, by notification in the Official Gazette, fix, shall be paid by the person liable to pay duty in terms of section 28 and such interest shall be calculated from the first day of the month succeeding the month in which the duty ought to have been paid or from the date of such erroneous refund, as the case may be, up to the date of payment of such duty.

(3) Not with standing anything contained in sub-section(1), no interest shall be payable were,

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

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

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

3. Cancellation of duty credit. - (1) Where a person contravenes any of the provisions of the Act or any other law for the time being in force or the rules or regulations made thereunder in relation to exports to which the duty credit relates, or in relation to the e-scrip, the Principal Commissioner of Customs or Commissioner of Customs having jurisdiction over the customs station of registration of the e-scrip may, after enquiry, pass an order to cancel the said duty credit or e-scrip.

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

section, within fifteen days of expiry of the said period.

(xv) **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.

B. Customs and Central Excise Duties Drawback Rules, 2017.

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

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

(xvi) **Rule 11 of the Foreign Trade (Regulations), 1993:** Stipulates that on exportation out of any customs port of any goods, whether liable to duty or not, the owner of the such goods shall in the S/bill or any other documents prescribed under the Customs Act, 1962, state the value, quantity and description of such goods to the best of his knowledge and belief and certify that the quality and specifications of the goods as stated in those documents, are in accordance with the terms of the export contract entered into with the buyer or consignee in pursuance of which the goods are being exported and shall subscribe a truthful declaration of such statement at the foot of such Shipping bill or any other documents.

(xvii) **Customs Brokers Licensing Regulations, 2018:**

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

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

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

15.1. From the facts, evidence and provisions discussed above, it appears that the Exporter had mis-declared the goods in terms of description and value to avail undue Drawback benefits. The FOB Value of said 04 S/Bills has been re-determined under Rule 6 of CVR (X), 2007 which comes to **Rs. 63,16,799.83** as against declared FOB of **Rs. 3,41,05,008.76** as mentioned at Table-VII above. Thus, it appears that by mis-declaring the value of the goods, the Exporter had inflated FOB value of the export goods and attempted to claim undue/excess export benefits, i.e. differential Drawback of **Rs. 8,45,811.99/-** & differential RoSCTL amounting to **Rs.10,20,354.28** for the said 04 S/Bills bearing Nos. 3094551, 3094394, 3094470 & 3094441 all dated 27.07.2022 filed by CB, M/s. Sunway Logistics at Punjab Conware CFS.

15.2. In this case, the Exporter has mis-declared grossly in terms of description/ composition, classification and value thus consequently claimed ineligible export benefits, with *mala-fide* intention to defraud the Government Exchequer by attempting to claim undue/excess export benefits, i.e. differential Drawback of **Rs. 8,45,811.99** & differential RoSCTL amounting to **Rs. 10,20,354.28** and also breached the provisions of Section 50 (2) of the Customs Act, 1962 read with Rule 11 of the Foreign Trade (Regulations) Rules, 1993. Thus, it appears that the goods under 04 current S/Bills Bearing Nos. 3094551, 3094394, 3094470 & 3094441 all dated 27.07.2022 are liable to be confiscated under the provisions of Section 113 (i),113 (ia) and 113 (ja) of the Customs Act, 1962 and consequent liable for penalty u/s. 114 (iii) of the Customs Act 1962.

15.3. As the goods were attempted to be exported by mis-declaration for which confiscation is proposed. However, the Drawback & RoSCTL claimed in the instant S/Bills as mentioned in Table-I is not demanded since the goods were not exported and clear for Back to Town.

15.4. It further appears that the Exporter M/s. Yukti Creations (IEC: EXPPP2881C) has rendered themselves liable to penalty in terms of Section 114 (iii) of the Customs Act, 1962 on account of mis-declaration of description & classification and valuation of the impugned goods. The Exporter has knowingly & intentionally caused to sign & used the documents to provide the undue advantage to the Exporter with *mala fide* intent to avail undue/excess export benefits in form of Drawback, RoSCTL and other export benefits. Therefore, M/s. Yukti Creations (IEC:

EXPPP2881C) also liable for penalty u/s. 114AA of the Customs Act, 1962 for this intentional mis-declaration.

15.5. For the past S/Bills as mentioned in Table-IX, foreign remittance has been not received by the exporter as per FEMA regulation and In the event of non-receipt of foreign remittance in the above past shipping bills as mentioned Table-IX, the goods covered under the said shipping bills are liable for confiscation in terms of provisions of Section 113 (ia) & 113 (ja) of the Customs Act, 1962. The export incentive claimed by the Exporter in these S/Bills are also liable to be recovered from them in terms of Section 75 and 75A of the Customs Act 1962 read with Rule 18 of the Drawback Rules, 2017 & Section 28AAA and Notification No. 76/2021-Cus (NT) dated 23.09.2021, 77/2021-Cus (NT) dated 24.09.2021 & 25/2023-Cus (NT) dated 01.04.2023 along with applicable interest u/s. 28AA of the Customs Act, 1962.

15.6. As above discussion, it appears that the M/s. Yukti Creations (IEC: EXPPP2881C) has rendered themselves liable to penalty in terms of Section 114AB of the Customs Act, 1962 on account of claiming and receiving the export benefit/incentives without receipt of the foreign remittance in S/Bills filed by the Exporter, as mentioned at Table-IX above.

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

16. The CB, M/s. Sunway Logistics, failed to ascertain the veracity and genuineness of the export firm, M/s. Yukti Creations (IEC: EXPPP2881C). The Regulation 10 (n) of the CBLR, 2018 has mandated that the CB has to verify correctness of Importer Exporter Code (IEC) Number, Goods and Services Tax Identification Number (GSTIN), identity of his client and functioning of his client at the declared address by using reliable,

independent, authentic documents, data or information. In the instant case, the CB has merely taken copies of the IEC and GST Registration from the Exporter and started filing S/Bills on their behalf. The CB has to verify the antecedents of the Exporter by using reliable, independent, authentic documents, data or information, which the CB has failed to do in this case. Had the CB confirmed the veracity and genuineness of the Exporter through their own independent and reliable sources, they could have easily known that the Exporter and their supply chain is dubious. The CB has thereby violated Regulation 10 (n) of the CBLR, 2018.

16.2 For many of the past shipments the time period for realisation of export proceeds had expired. It was incumbent upon the CB M/s Sunway Logistics as part of the KYC to check whether the BRCs for past exports had been received by the exporter firm to verify its genuineness. It appears that the CB M/s Sunway Logistics intentionally avoided the same or was complicit with the exporter firm. The CB appears to have aided and abetted the acts of omission and commission purported by exporter, M/s. Yukti Creations (IEC: EXPPP2881C) which have rendered the goods liable for confiscation. Therefore, the CB has rendered himself liable for penalty under Section 114(iii) and Section 114AA of the Customs Act, 1962

17. On completion of investigation, the Investigating Agency, viz. SIIB (X), JNCH prepared an Investigation Report depicting the above facts and forwarded to CEAC Section, JNCH vide letter dated 20.02.2025 for taking further necessary action w.r.t. issuance of Show Cause Notice ("**SCN**" in short) and subsequent adjudication of the matter.

18. On the basis of subject Investigation Report and under the powers conferred under the provisions of Section 124 of the Customs Act, 1962, the Exporter, M/s. Yukti Creations (IEC- EXPPP2881C) having address at Ground Floor, Gala No. 07, House No. 2/4, Near Sai Darshan, Smruti Chawl, Dombivli, Dist. Thane - 421 202, Maharashtra, is hereby called upon to show cause in writing to the Commissioner of Customs, NS-II, JNCH, Nhava-Sheva, Tal.-Uran, Dist.-Raigad, Maharashtra - 400 707 (the Adjudicating Authority in this case), within 30 days of the receipt of this notice as to why:

- (i) The total declared FOB value of S/Bills Nos. 3094551, 3094394, 3094470 & 3094441 all dated 27.07.2022 of FOB value of **Rs 3,41,05,008.76/-** should not be rejected under Rule 8 of the CVR

(X), 2007, and should not be re-determined at **Rs. 63,16,800/-** (Rupees Sixty Three Lakhs Sixteen Thousand Eight Hundred only) under Rule 6 of the said Rules *ibid*.

ii. The goods vide 04 S/Bills Nos. 3094551, 3094394, 3094470 & 3094441 all dated 27.07.2022 having declared FOB Value of **Rs. 3,41,05,008.76** should not be confiscated u/s. 113 (i), 113 (ia) and 113 (ja) of the Customs Act, 1962.

iii. Penalty should not be imposed u/s. 114 (iii) and 114AA of the Customs Act 1962 as the Exporter knowingly mis-declared the goods in terms of description, classification and valuation.

iv. As the value of the goods is re-determined accordingly why the Drawback of said 04 current S/Bills Nos. 3094551, 3094394, 3094470 & 3094441 all dated 27.07.2022 should not be re-determined to **Rs. 1,74,543.20** against claimed Drawback of **Rs 10,20,354.28**, RoSCTL be re determined to **Rs. 2,73,634.20** against declared RoSCTL of **Rs. 12,95,001/-**.

v. Penalty should not be imposed u/s. 114AC of the Customs Act 1962

vi. Further, the goods exported vide 55 past S/Bills, wherein, foreign remittance has not been received as detailed at Table-IX having FOB value of **Rs. 35,35,68,966.40** though not available for confiscation, should not be confiscated u/s. 113 (ia) & 113 (ja) of the Customs Act 1962.

(vii) Penalty should not be imposed u/s. 114 (iii) of the Customs Act, 1962 for omission on the part of the Exporter which have rendered the exported goods vide past 55 S/Bills mentioned in Table-IX liable for confiscation under the aforesaid provisions of the Customs Act, 1962.

(viii). Penalty should not be imposed u/s. 114AA of the Customs Act, 1962, for alleged intentional mis-declaration made with the intent to claim export incentives/benefits without receipt of foreign remittance in respect of 55 S/Bills mentioned in Table-IX liable, filed

by the exporter.

(ix). Drawback amounting to Rs. 1,02,25,110/- claimed against 55 past S/Bills mentioned at (Table-IX) wherein foreign remittance has not been realized, for the goods covered under past shipments should not be recovered under Rule 17 of 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. 1,60,84,258/- should not be recovered in terms of Para 5 of Notification No. 76/2021-Cus (NT) dated 23.09.2021 & 25/2023-Cus(NT) dated 01.04.2023 and Section 28AAA of the Customs Act,1962 alongwith applicable interest u/s. 28AA of Customs act 1962.

x. The RoSCTL/RoDTEP scrips availed or claimed in respect of the impugned 55 S/Bills mentioned at Table-IX above, where foreign remittance has not been realised, should not be cancelled in terms of Notification No. 76/2021-Cus(N.T) dated 23.09.2021, 77/2021-Cus (N.T) dated 24.09.2021, 24/2023-Customs (N.T.) dated 01.04.2023 and 25/2023-Customs (N.T.) dated 01.04.2023 and section 28AAA read with section 28AA of the Customs Act, 1962.

xi. Penalty should not be imposed upon the Exporter, M/s. Yukti Creations (IEC: EXPPP2881C) u/s. 114AB of the Customs Act, 1962 on account of obtaining instrument by fraud etc in past S/Bills.

xii. The Bond should not be enforced and Cash Security Rs. 5,00,000/-executed at the time of provisional release of the goods should not be encashed and appropriated against export incentives, applicable interest, redemption fine and penalty etc. arising out of this order.

18.1. Further, the CB firm, M/s. Sunway Logistics, having address at Shop No.153, Aggarwal Trade Centre, Plot No. 62, Sector-11, CBD Belapur, Navi Mumbai-400 614, Maharashtra are hereby called upon to show cause to the Commissioner of Customs, NS-II, JNCH, Nhava Sheva within 30 days of the receipt of this notice as to why:

(i) Penalty should not be imposed upon CB, M/s. Sunway Logistics u/s. 114 (iii) and 114AA of the Customs Act, 1962.

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

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

21. In case the Noticees are eligible to avail the facility of settlement of the case as per the Chapter XIVA of the Customs Act, 1962, and interested in the same, they may apply to the Settlement Commission as per prescribed procedure and also inform the same to the Adjudicating Authority

22. This SCN is issued only in respect of issues discussed in the SCN and the goods mentioned against the S/Bills discussed hereinabove.

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

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

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

26. The documents listed in 'Annexure-A' to this notice, are relied upon in the case. Copies of the same are being supplied. If the Noticees desire to inspect any documents, which are relied upon and/or wish to take further copies of the same, they may do so with prior appointment with the

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

Digitally signed by
GIRIDHAR GOPALKRISHNA PAI
Date: 13-02-2026 15:38:54

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

Encl.: Annexure (List of RUDs) and copies of RUDs

To,

1. **M/s. Yukti Creations,**
Ground Floor, Gala No. 07, House No. 2/4,
Near Sai Darshan, Smruti Chawl, Dombivli,
Dist. Thane – 421 202, Maharashtra.
2. **M/s. Sunway Logistics,**
(CB PAN No. ADPFS1811FCH003),
Shop No.153, Aggarwal Trade Centre,
Plot No.62, Sector-11, CBD Belapur,
Navi Mumbai-400 614, Maharashtra.

Copy to:

1. The Dy. Commissioner of Customs, CRAC(X), JNCH, Nhava Sheva.
2. The Dy. Commissioner of Customs, SIIB (X), JNCH, Nhava Sheva.
3. The Dy. Commissioner of Customs, CAC, NS-II, JNCH, Nhava Sheva.
4. The Dy. Commissioner of Customs, EDI, JNCH, Nhava Sheva
5. The Dy. Commissioner of Customs, IRMC, JNCH, Nhava Sheva
6. The Dy. Commissioner of Customs CBS, NCH
7. The Supdt./CHS, JNCH – for display on the Notice Board.

ANNEXURE
LIST OF RUDS

RUD No.	Description
RUD - I	Copies of S/Bills Nos. 3094551, 3094441, 3094394 & 3094470 all dated 27.07.2022 and relevant documents
RUD - II	Copy of Panchnama dated 10.08.2022
RUD - III	Copies of Test Reports Nos. 772, 773, 775, 776, 779, 781, 782/SIIB(X) all dated 02.08.2022

RUD - IV	Copy of Seizure Memo dated 17.08.2022
RUD - V	Copy of letter dated 16.09.2022 whereby permission for provisional release of goods to be taken Back-to-Town granted by the Department
RUD - VI	Copy of Market Enquiry Report dated 22.08.2022
RUD - VII	Copy of statement of Shri Mir Asif Hussain, Manager of the firm, M/s. Yukti Creations recorded on 19.05.2023
RUD - VIII	Copy of statement of Shri Sanjay Sarjerao Kolse, one of the employees of the CB firm, M/s. Sunway Logistics recorded 11.05.2023

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

Shipping Bill for Export
Job No.: **0000194** Date: **26/07/2022** S/B No.: **3094551** Date: **27/07/2022** Loading Port: **INNSA1** State of Origin: **MAHARASHTRA**
Packages From Packages To Kind Package

Single Windows Type of Information

Inv/Item	SQC & Qty	RODTEP	RDT Amount	GST Amount	CCS Amount	District Name	State name	Trade
I/1	17568 NOS	NILL		0.00	0.00	497 THANE	27 MAHARASHTRA	NCPTI
			0.00	0.00	0.00			

Supporting Documents Details

Inv No	Item No	IRN No	DRN No	Document Type	Description	Place of Issue	Issue Date	Expiry Date
Document Issuer Party Name			Document Issuer Party Address					
Document Beneficiary Name			Document Beneficiary Address					
1		2022072700018456	YC/21-22/56	380000		United Arab Emirates	26/07/2022	
JABAL UHUD GENERAL TRADING LLC YUKTI CREATION			SHOP: 2 BLDG AMIT 1, AL FAHID STREET, OPP BANK OF BARODA DUBAI, UAE GROUND FLR,GALA NO.07, HOUSE NO 2/4 NEAR SAI DARSHAN SMRUTI CHAWL, SATYAWAN CHOWK,DOMBIVLI, THANE MAHARASHTRA					
1		2022072700018457	YC/21-22/56	271000		United Arab Emirates	26/07/2022	
JABAL UHUD GENERAL TRADING LLC YUKTI CREATION			SHOP: 2 BLDG AMIT 1, AL FAHID STREET, OPP BANK OF BARODA DUBAI, UAE GROUND FLR,GALA NO.07, HOUSE NO 2/4 NEAR SAI DARSHAN SMRUTI CHAWL, SATYAWAN CHOWK,DOMBIVLI, THANE MAHARASHTRA					

Statement Details

Inv/Item Sn	Type	Code	Title
I/1	DEC	RS001	I/We YUKTI CREATION holder of IEC No EXPPP2881C, in regard to my/our claim under RosCTL scheme made in this Shipping Bill or Bill of Export, hereby declare that: 1. I/ We undertake to abide by the provisions, including conditions, restrictions, exclusions and time-limits as provided under RosCTL scheme, and relevant notifications, regulations, etc., as amended from time to time. 2. Any claim made in this shipping bill or bill of export is not with respect to any duties or taxes or levies which are exempted or remitted or credited under any other mechanism outside RosCTL. 3. I/We undertake to preserve and make available relevant documents relating to the exported goods for the purposes of audit in the manner and for the time period prescribed in the Customs Audit Regulations, 2018.

Following is the list of document attached

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

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

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

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

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

Signature of Exporter/CHA with Date

Handwritten signature
P1 - 10/08/22

Handwritten signature
CHA -

Handwritten signature
P2 - Ranjay Kumar
10/08/2022

77

COMMERCIAL / TAX INVOICE

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

Exporter
 YUKTI CREATION
 GROUND FLOOR, GALA NO. 07, HOUSE NO 2/4,
 NEAR SAI DARSHAN SMRUTI CHAWL, SATYAWAN CHOWK,
 DEVICHA PADA, DOMBIVLI, THANE
 MAHARASHTRA 421202

Inv No. YC/21-22/56
 Date: 26/07/2022

IEC No. EXPPP2881C
 PAN : EXPPP2881C
 GSTIN: 27EXPPP2881C1Z1

Purchase Order No. :

Other Reference (S) ARN:

Consignee
 JABAL UHUD GENERAL TRADING LLC
 SHOP: 2 BLDG AMIT I, AL FAHID STREET,
 OPP BANK OF BARODA DUBAI, UAE

Buyer if other than consignee
SAME AS CONSIGNEE.

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

MARKS & C. NOS	ITEMS	HSN CODE	QTY	RATE	FOB USD	FOB INR	IGST	TOTAL AMOUNT INR
RAK- 45 301-388	BABIES GIRLS 2 PCS SET OF MMF	62099090	17568	6.50	114192.00	9044006.40	0.00	9044006.40
					114192.00	9044006.40	0.00	9044006.40

Amount Chargeable In Words (In USD): ONE LAC FORTEEN THOUSAND ONE HUNDRED NINETY TWO ONLY

PKGS 88
 NT WT 2986.00
 GR WT 3162.00

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

FOR YUKTI CREATION

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

AUTHORISED SIGNATORY

P. 10/8/22

CHA - [Signature]

P2 Per [Signature] 10/08/2022

DETAILED PACKING LIST ANNEXURE TO YC/21-22/56					
C/NOS	DESCRIPTION OF GOODS	QTY	NT WT	GR WT	MARKA
301	BABIES GIRLS 2 PCS SET OF MMF	216	37	39	RAK- 45
302	BABIES GIRLS 2 PCS SET OF MMF	216	37	39	RAK- 45
303	BABIES GIRLS 2 PCS SET OF MMF	216	37	39	RAK- 45
304	BABIES GIRLS 2 PCS SET OF MMF	216	37	39	RAK- 45
305	BABIES GIRLS 2 PCS SET OF MMF	216	37	39	RAK- 45
306	BABIES GIRLS 2 PCS SET OF MMF	216	37	39	RAK- 45
307	BABIES GIRLS 2 PCS SET OF MMF	216	37	39	RAK- 45
308	BABIES GIRLS 2 PCS SET OF MMF	216	37	39	RAK- 45
309	BABIES GIRLS 2 PCS SET OF MMF	216	37	39	RAK- 45
310	BABIES GIRLS 2 PCS SET OF MMF	216	37	39	RAK- 45
311	BABIES GIRLS 2 PCS SET OF MMF	216	37	39	RAK- 45
312	BABIES GIRLS 2 PCS SET OF MMF	216	37	39	RAK- 45
313	BABIES GIRLS 2 PCS SET OF MMF	216	37	39	RAK- 45
314	BABIES GIRLS 2 PCS SET OF MMF	216	37	39	RAK- 45
315	BABIES GIRLS 2 PCS SET OF MMF	216	37	39	RAK- 45
316	BABIES GIRLS 2 PCS SET OF MMF	216	37	39	RAK- 45
317	BABIES GIRLS 2 PCS SET OF MMF	216	37	39	RAK- 45
318	BABIES GIRLS 2 PCS SET OF MMF	216	37	39	RAK- 45
319	BABIES GIRLS 2 PCS SET OF MMF	216	37	39	RAK- 45
320	BABIES GIRLS 2 PCS SET OF MMF	216	37	39	RAK- 45
321	BABIES GIRLS 2 PCS SET OF MMF	216	37	39	RAK- 45
322	BABIES GIRLS 2 PCS SET OF MMF	216	37	39	RAK- 45
323	BABIES GIRLS 2 PCS SET OF MMF	216	37	39	RAK- 45
324	BABIES GIRLS 2 PCS SET OF MMF	216	37	39	RAK- 45
325	BABIES GIRLS 2 PCS SET OF MMF	216	37	39	RAK- 45
326	BABIES GIRLS 2 PCS SET OF MMF	216	37	39	RAK- 45
327	BABIES GIRLS 2 PCS SET OF MMF	216	37	39	RAK- 45
328	BABIES GIRLS 2 PCS SET OF MMF	216	37	39	RAK- 45
329	BABIES GIRLS 2 PCS SET OF MMF	216	37	39	RAK- 45
330	BABIES GIRLS 2 PCS SET OF MMF	216	37	39	RAK- 45
331	BABIES GIRLS 2 PCS SET OF MMF	216	37	39	RAK- 45
332	BABIES GIRLS 2 PCS SET OF MMF	216	37	39	RAK- 45
333	BABIES GIRLS 2 PCS SET OF MMF	216	37	39	RAK- 45
334	BABIES GIRLS 2 PCS SET OF MMF	216	37	39	RAK- 45
335	BABIES GIRLS 2 PCS SET OF MMF	216	37	39	RAK- 45
336	BABIES GIRLS 2 PCS SET OF MMF	216	37	39	RAK- 45
337	BABIES GIRLS 2 PCS SET OF MMF	216	37	39	RAK- 45
338	BABIES GIRLS 2 PCS SET OF MMF	216	37	39	RAK- 45
339	BABIES GIRLS 2 PCS SET OF MMF	216	37	39	RAK- 45
340	BABIES GIRLS 2 PCS SET OF MMF	216	37	39	RAK- 45
341	BABIES GIRLS 2 PCS SET OF MMF	216	37	39	RAK- 45
342	BABIES GIRLS 2 PCS SET OF MMF	216	37	39	RAK- 45
343	BABIES GIRLS 2 PCS SET OF MMF	216	37	39	RAK- 45
344	BABIES GIRLS 2 PCS SET OF MMF	216	37	39	RAK- 45
345	BABIES GIRLS 2 PCS SET OF MMF	216	37	39	RAK- 45
346	BABIES GIRLS 2 PCS SET OF MMF	216	37	39	RAK- 45

P₁ - [Signature] 10/08/2012

[Signature] CMA - 10/08/2012

P₂ - [Signature] 10/08/2012

347	BABIES GIRLS 2 PCS SET OF MMF	216	37	39	RAK- 45
348	BABIES GIRLS 2 PCS SET OF MMF	216	37	39	RAK- 45
349	BABIES GIRLS 2 PCS SET OF MMF	216	37	39	RAK- 45
350	BABIES GIRLS 2 PCS SET OF MMF	216	37	39	RAK- 45
351	BABIES GIRLS 2 PCS SET OF MMF	216	37	39	RAK- 45
352	BABIES GIRLS 2 PCS SET OF MMF	216	37	39	RAK- 45
353	BABIES GIRLS 2 PCS SET OF MMF	216	37	39	RAK- 45
354	BABIES GIRLS 2 PCS SET OF MMF	216	37	39	RAK- 45
355	BABIES GIRLS 2 PCS SET OF MMF	216	37	39	RAK- 45
356	BABIES GIRLS 2 PCS SET OF MMF	216	37	39	RAK- 45
357	BABIES GIRLS 2 PCS SET OF MMF	216	37	39	RAK- 45
358	BABIES GIRLS 2 PCS SET OF MMF	216	37	39	RAK- 45
359	BABIES GIRLS 2 PCS SET OF MMF	168	28	30	RAK- 45
360	BABIES GIRLS 2 PCS SET OF MMF	168	28	30	RAK- 45
361	BABIES GIRLS 2 PCS SET OF MMF	168	28	30	RAK- 45
362	BABIES GIRLS 2 PCS SET OF MMF	168	28	30	RAK- 45
363	BABIES GIRLS 2 PCS SET OF MMF	168	28	30	RAK- 45
364	BABIES GIRLS 2 PCS SET OF MMF	168	28	30	RAK- 45
365	BABIES GIRLS 2 PCS SET OF MMF	168	28	30	RAK- 45
366	BABIES GIRLS 2 PCS SET OF MMF	168	28	30	RAK- 45
367	BABIES GIRLS 2 PCS SET OF MMF	168	28	30	RAK- 45
368	BABIES GIRLS 2 PCS SET OF MMF	168	28	30	RAK- 45
369	BABIES GIRLS 2 PCS SET OF MMF	168	28	30	RAK- 45
370	BABIES GIRLS 2 PCS SET OF MMF	168	28	30	RAK- 45
371	BABIES GIRLS 2 PCS SET OF MMF	168	28	30	RAK- 45
372	BABIES GIRLS 2 PCS SET OF MMF	168	28	30	RAK- 45
373	BABIES GIRLS 2 PCS SET OF MMF	168	28	30	RAK- 45
374	BABIES GIRLS 2 PCS SET OF MMF	168	28	30	RAK- 45
375	BABIES GIRLS 2 PCS SET OF MMF	168	28	30	RAK- 45
376	BABIES GIRLS 2 PCS SET OF MMF	168	28	30	RAK- 45
377	BABIES GIRLS 2 PCS SET OF MMF	168	28	30	RAK- 45
378	BABIES GIRLS 2 PCS SET OF MMF	168	28	30	RAK- 45
379	BABIES GIRLS 2 PCS SET OF MMF	168	28	30	RAK- 45
380	BABIES GIRLS 2 PCS SET OF MMF	168	28	30	RAK- 45
381	BABIES GIRLS 2 PCS SET OF MMF	168	28	30	RAK- 45
382	BABIES GIRLS 2 PCS SET OF MMF	168	28	30	RAK- 45
383	BABIES GIRLS 2 PCS SET OF MMF	168	28	30	RAK- 45
384	BABIES GIRLS 2 PCS SET OF MMF	168	28	30	RAK- 45
385	BABIES GIRLS 2 PCS SET OF MMF	168	28	30	RAK- 45
386	BABIES GIRLS 2 PCS SET OF MMF	168	28	30	RAK- 45
387	BABIES GIRLS 2 PCS SET OF MMF	168	28	30	RAK- 45
388	BABIES GIRLS 2 PCS SET OF MMF	168	28	30	RAK- 45
88		17568	2986	3162	

FOR YUKTI CREATION

AUTHORISED SIGNATORY

P1 - [Signature] 10/08/2022

CFA - [Signature] 10/08/2022

P2 - [Signature] 10/08/2022

90

CHA No: ADPFS1811FCH003

SUNWAY LOGISTICS
INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)
Shipping Bill for Export

Page# 1 to 2
Print on 27/07/2022 12:28:13

Job No.: 0000192 Date: 26/07/2022 S/B No.: 3094441 Date: 27/07/2022 Loading Port: INNSA1 State of Origin: MAHARASHTRA

Exporter's Name
IEC No. (0) EXPPP2881C PAN:EXPPP2881C
YUKTI CREATION
GROUND FLR,GALA NO.07, HOUSE NO 2/4NEAR SAI DARSHAN SMRUTI CHAWL,
SATYAWAN CHOWK,DOMBIVLI, THANE MAHARASHTRA 421202
GSTN Type : GSN GSTN No : 27EXPPP2881C1Z1

Consignee's Name
ROYAL MOMENTUM GENERAL TRADING L. L. C.
P. O. BOX 243261
MOHD.AHMAD ATIQ BUILDING SHOP NUMBER 5.
AL KARAMA BUR DUBAI U. A. E.
UNITED ARAB EMIRATES

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

No of Packages : 60
Loose Packets. : 0
Type of Packages : CTN
Net Weight (KGS) : 2930.000
Gross Weight (KGS) : 3050.000
No. of Containers : 0

3094441
27/7

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

Forex Bank Acc :
FOB Value (Rs.) : 8655672.96
ST / Excise Regn. :
Authorised Dealer Code : 6220283
I.F.S. Code : KARB0000632

RBI Waiver No :
RODTEP Amount : 0.00
Drawback Account No :
DBK Amount : 251014.52
F ROSCTL Amount : 292865.00

Invoice Details Serial No : 1
Invoice Value : 109288.80 (Rs. 8655672.96)
FOB Value : 109288.80 (Rs. 8655673.00)
Invoice No. : YC/21-22/58
Nature of Contract : FOB
Contract No. :
Third Party :

DBK Value (Rs.) : 251014.52
Currency of Invoice : USD
Invoice Date : 26/07/2022
Exchange Rate : USD 1 = Rs. 79.20
Contract Date :

Insurance
Freight
Discount
Commission
Other Deduction
Packing Charges

Buyer's Name and Address
JABAL UHUD GENERAL TRADING LLC
SHOP: 2 BLDG AMIT I , AL FAHID STREET,
OPP BANK OF BARODA DUBAI , UAE

Nature of Payment : DA
Period of Payment : 180 Days

100% concealment
DU Part
misdecln
PPT/lotry

449
- 452
- 486

SL No	RITC Code	Item Description	Quantity	Units	Rate	Per	Units	Total Value(FC)	FOB Value(INR)	Scheme
								Declared PMV(INR)	Accepted PMV(INR)	Reward
1	62099090	BABIES BOYS 2 PCS SET OF MMF	16944	PCS	6.45	Per 1	PCS	109288.80	8655673.00	YES
#	27							9521240.26	0	GNX100

Drawback Details

INV No	Item No	DBK SI.No.	Custom Adv.	DBK Adv.	Custom Spec. Rate	DBK Spec. Rate	DBK Quantity	DBK Amount
1	1	620903B	0.00	2.90	0.00	15.00	16944.000	251014.52

ROSCTL Details

INV No	Item No	ROSCTL SI.No.	State Leavy Duty	State Leavy Rate	Central Tax Leavy Duty	Central Tax Leavy Rate	ROSCTL Quantity	State Leavy	Central Leavy	ROSCTL Amount(Rs)
1	1	620903B	2.10	8.60	1.70	0.00	16944.000	145718.40	147146.44	292864.84

Packages Details

Packages From	Packages To	Kind Package
447	506	CTN

PUNJAB CONWARE (O & M BY G)
CARTING ALLOWED
Conware is not liable for any loss to cargo not covered under insurance by Exporter / Agent.
S B NO. 3094441/27-7.22
RECEIVED PKGS 60
LOCATION K-11,12
27/7/22

Handwritten signature and date 27/7/22

Handwritten signature and date 27/7/22

Handwritten signature and date 10/08/2022

89

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

Page# 2 to 2
Print on 27/07/2022 12:28:13

Job No.: 0000192 Date: 26/07/2022 S/B No.: 3094441 Date: 27/07/2022 Shipping Bill for Export
Loading Port: INNSA1 State of Origin: MAHARASHTRA
Packages From Packages To Kind Package

Single Windows Type of Information

Inv/Item	SQC & Qty	RODTEP	RDT Amount	GST Amount	CCS Amount	District Name	State name	Trade
1/1	16944 NOS	NILL		0.00	0.00	497 THANE	27 MAHARASHTRA	NCPTI
			0.00	0.00	0.00			

Supporting Documents Details

Inv No	Item No	IRN No	DRN No	Document Type	Description	Place of Issue	Issue Date	Expiry Date
		2022072700018698	YC/21-22/58	271000		United Arab Emirates	26/07/2022	
ROYAL MOMENTUM GENERAL TRADING L. L. C. YUKTI CREATION			P. O. BOX 243261 MOHD.AHMAD ATIQ BUILDING SHOP NUMBER 5. AL KARAMA BUR DUBAI U. A. E. GROUND FLR,GALA NO.07, HOUSE NO 2/4 NEAR SAI DARSHAN SMRUTI CHAWL, SATYAWAN CHOWK,DOMBIVLI, THANE MAHARASHTRA					
1		2022072700018697	YC/21-22/58	380000		United Arab Emirates	26/07/2022	
ROYAL MOMENTUM GENERAL TRADING L. L. C. YUKTI CREATION			P. O. BOX 243261 MOHD.AHMAD ATIQ BUILDING SHOP NUMBER 5. AL KARAMA BUR DUBAI U. A. E. GROUND FLR,GALA NO.07, HOUSE NO 2/4 NEAR SAI DARSHAN SMRUTI CHAWL, SATYAWAN CHOWK,DOMBIVLI, THANE MAHARASHTRA					

Statement Details

Inv/Item Sn	Type	Code	Title
1/1	DEC	RS001	I/We YUKTI CREATION holder of IEC No EXPPP2881C, in regard to my/our claim under RosCTL scheme made in this Shipping Bill or Bill of Export, hereby declare that: 1. I/ We undertake to abide by the provisions, including conditions, restrictions, exclusions and time-limits as provided under RosCTL scheme, and relevant notifications, regulations, etc., as amended from time to time. 2. Any claim made in this shipping bill or bill of export is not with respect to any duties or taxes or levies which are exempted or remitted or credited under any other mechanism outside RosCTL. 3. I/We undertake to preserve and make available relevant documents relating to the exported goods for the purposes of audit in the manner and for the time period prescribed in the Customs Audit Regulations, 2018.

Following is the list of document attached

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

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

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

Signature of Exporter/CHA with Date

P1
10/8/22

P1
10/8/22
CHA -

P2
Ranjit Kumar
10/08/2022

88

COMMERCIAL / TAX INVOICE

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

Exporter
 YUKTI CREATION
 GROUND FLOOR, GALA NO. 07, HOUSE NO 2/4,
 NEAR SAI DARSHAN SMRUTI CHAWL, SATYAWAN CHOWK,
 DEVICHA PADA, DOMBIVLI, THANE
 MAHARASHTRA 421202

Inv No. YC/21-22/58
 Date: 26/07/2022

IEC No. EXPPP2881C
 PAN : EXPPP2881C
 GSTIN: 27EXPPP2881C1Z1

Purchase Order No. :

Other Reference (S) ARN:

Consignee
 ROYAL MOMENTUM GENERAL TRADING L. L. C.
 P. O. BOX 243261
 MOHD.AHMAD ATIQ BUILDING SHOP NUMBER 5.
 AL KARAMA BUR DUBAI U. A. E.

Buyer if other than consignee
 JABAL UHUD GENERAL TRADING LLC
 SHOP: 2 BLDG AMIT I , AL FAHID STREET,
 OPP BANK OF BARODA DUBAI , UAE

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

MARKS & C. NOS	ITEMS	HSN CODE	QTY	RATE	FOB USD	FOB INR	IGST	TOTAL AMOUNT INR
RAK- 45 447-506	BABIES BOYS 2 PCS SET OF MMF	62099090	16944	6.45	109288.80	8655672.96	0.00	8655672.96
					109288.80	8655672.96	0.00	8655672.96

Amount Chargeable In Words (In USD): ONE LAC NINE THOUSAND TWO HUNDRED EIGHTY EIGHT & CENT EIGHTY ONLY

PKGS 60
 NT WT 2930.00
 GR WT 3050.00

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

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

FOR YUKTI CREATION

AUTHORISED SIGNATORY

[Handwritten Signature]
 10/8/22

[Handwritten Signature]
 10/8/22
 CHA

[Handwritten Signature]
 10/08/2022

DETAILED PACKING LIST ANNEXURE TO YC/21-22/58					
C/NOS	DESCRIPTION OF GOODS	QTY	NT WT	GR WT	MARKA
447	BABIES BOYS 2 PCS SET OF MMF	300	52	54	RAK- 45
448	BABIES BOYS 2 PCS SET OF MMF	300	52	54	RAK- 45
449	BABIES BOYS 2 PCS SET OF MMF	300	52	54	RAK- 45
450	BABIES BOYS 2 PCS SET OF MMF	300	52	54	RAK- 45
451	BABIES BOYS 2 PCS SET OF MMF	300	52	54	RAK- 45
452	BABIES BOYS 2 PCS SET OF MMF	300	52	54	RAK- 45
453	BABIES BOYS 2 PCS SET OF MMF	300	52	54	RAK- 45
454	BABIES BOYS 2 PCS SET OF MMF	300	52	54	RAK- 45
455	BABIES BOYS 2 PCS SET OF MMF	300	52	54	RAK- 45
456	BABIES BOYS 2 PCS SET OF MMF	300	52	54	RAK- 45
457	BABIES BOYS 2 PCS SET OF MMF	300	52	54	RAK- 45
458	BABIES BOYS 2 PCS SET OF MMF	300	52	54	RAK- 45
459	BABIES BOYS 2 PCS SET OF MMF	300	52	54	RAK- 45
460	BABIES BOYS 2 PCS SET OF MMF	300	52	54	RAK- 45
461	BABIES BOYS 2 PCS SET OF MMF	300	52	54	RAK- 45
462	BABIES BOYS 2 PCS SET OF MMF	300	52	54	RAK- 45
463	BABIES BOYS 2 PCS SET OF MMF	300	52	54	RAK- 45
464	BABIES BOYS 2 PCS SET OF MMF	300	52	54	RAK- 45
465	BABIES BOYS 2 PCS SET OF MMF	300	52	54	RAK- 45
466	BABIES BOYS 2 PCS SET OF MMF	300	52	54	RAK- 45
467	BABIES BOYS 2 PCS SET OF MMF	300	52	54	RAK- 45
468	BABIES BOYS 2 PCS SET OF MMF	300	52	54	RAK- 45
469	BABIES BOYS 2 PCS SET OF MMF	300	52	54	RAK- 45
470	BABIES BOYS 2 PCS SET OF MMF	300	52	54	RAK- 45
471	BABIES BOYS 2 PCS SET OF MMF	300	52	54	RAK- 45
472	BABIES BOYS 2 PCS SET OF MMF	300	52	54	RAK- 45
473	BABIES BOYS 2 PCS SET OF MMF	300	52	54	RAK- 45
474	BABIES BOYS 2 PCS SET OF MMF	300	52	54	RAK- 45
475	BABIES BOYS 2 PCS SET OF MMF	300	52	54	RAK- 45
476	BABIES BOYS 2 PCS SET OF MMF	300	52	54	RAK- 45
477	BABIES BOYS 2 PCS SET OF MMF	300	52	54	RAK- 45
478	BABIES BOYS 2 PCS SET OF MMF	300	52	54	RAK- 45
479	BABIES BOYS 2 PCS SET OF MMF	300	52	54	RAK- 45
480	BABIES BOYS 2 PCS SET OF MMF	300	52	54	RAK- 45
481	BABIES BOYS 2 PCS SET OF MMF	300	52	54	RAK- 45
482	BABIES BOYS 2 PCS SET OF MMF	300	52	54	RAK- 45
483	BABIES BOYS 2 PCS SET OF MMF	300	52	54	RAK- 45
484	BABIES BOYS 2 PCS SET OF MMF	300	52	54	RAK- 45
485	BABIES BOYS 2 PCS SET OF MMF	300	52	54	RAK- 45
486	BABIES BOYS 2 PCS SET OF MMF	300	52	54	RAK- 45
487	BABIES BOYS 2 PCS SET OF MMF	300	52	54	RAK- 45
488	BABIES BOYS 2 PCS SET OF MMF	300	52	54	RAK- 45

P. J. [Signature]

[Signature]
CHA-

P2 - Pannay K...
10/08/2022

26

489	BABIES BOYS 2 PCS SET OF MMF	300	52	54	RAK- 45
490	BABIES BOYS 2 PCS SET OF MMF	300	52	54	RAK- 45
491	BABIES BOYS 2 PCS SET OF MMF	300	52	54	RAK- 45
492	BABIES BOYS 2 PCS SET OF MMF	300	52	54	RAK- 45
493	BABIES BOYS 2 PCS SET OF MMF	300	52	54	RAK- 45
494	BABIES BOYS 2 PCS SET OF MMF	300	52	54	RAK- 45
495	BABIES BOYS 2 PCS SET OF MMF	300	52	54	RAK- 45
496	BABIES BOYS 2 PCS SET OF MMF	300	52	54	RAK- 45
497	BABIES BOYS 2 PCS SET OF MMF	300	52	54	RAK- 45
498	BABIES BOYS 2 PCS SET OF MMF	300	52	54	RAK- 45
499	BABIES BOYS 2 PCS SET OF MMF	168	28	30	RAK- 45
500	BABIES BOYS 2 PCS SET OF MMF	168	28	30	RAK- 45
501	BABIES BOYS 2 PCS SET OF MMF	168	28	30	RAK- 45
502	BABIES BOYS 2 PCS SET OF MMF	168	28	30	RAK- 45
503	BABIES BOYS 2 PCS SET OF MMF	168	28	30	RAK- 45
504	BABIES BOYS 2 PCS SET OF MMF	168	28	30	RAK- 45
505	BABIES BOYS 2 PCS SET OF MMF	168	28	30	RAK- 45
506	BABIES BOYS 2 PCS SET OF MMF	168	28	30	RAK- 45
60		16944	2930	3050	

FOR YUKTI CREATION

AUTHORISED SIGNATORY

[Handwritten signature]
12/08/22

[Handwritten signature]
CHA-

P2 - Pankaj Kumar
10/08/2022

57

CHA No: ADPFS1811FCH003

SUNWAY LOGISTICS
INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)
Shipping Bill for Export

Page# 1 to 2
Print on 27/07/2022 12:28:29

Job No.: 0000193 Date: 26/07/2022 S/B No.: 3094470 Date: 27/07/2022 Loading Port: INNSA1 State of Origin: MAHARASHTRA

Exporter's Name
IEC No. (0) EXPPP2881C PAN:EXPPP2881C
YUKTI CREATION
GROUND FLR,GALA NO.07, HOUSE NO 2/4NEAR SAI DARSHAN SMRUTI CHAWL,
SATYAWAN CHOWK,DOMBIVLI, THANE MAHARASHTRA 421202
GSTN Type : GSN GSTN No : 27EXPPP2881C1Z1

Consignee's Name
SAQLAINIA TEXTILE TRADING L.L.C.
ABDUL RAHMAN SAOUD AL DOSARI BLDG
OFF NO. M-01, NEARGOLD SOUQ BESIDE
KUWAIT MASJID , DEIRA ,DUBAI U.A.E.
UNITED ARAB EMIRATES

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

No of Packages : 58
Loose Packets. : 0
Type of Packages : CTN
Net Weight (KGS) : 2541.000
Gross Weight (KGS) : 2657.000
No. of Containers : 0

3094470
27/7

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

Forex Bank Acc :
FOB Value (Rs.) : 7958174.40
ST / Excise Regn. :
Authorised Dealer Code : 6220283
I.F.S. Code : KARB0000632

RBI Waiver No :
RODTEP Amount : 0.00
Drawback Account No :
DBK Amount : 248224.99
F ROSCTL Amount : 348695.00

Invoice Details Serial No : 1
Invoice Value : 100482.00 (Rs. 7958174.40)
FOB Value : 100482.00 (Rs. 7958174.00)
Invoice No. : YC/21-22/57
Nature of Contract : FOB
Contract No. :
Third Party :

DBK Value (Rs.) : 248224.99
Currency of Invoice : USD
Invoice Date : 26/07/2022
Exchange Rate : USD 1 = Rs. 79.20
Contract Date :

Insurance
Freight
Discount
Commission
Other Deduction
Packing Charges

Buyer's Name and Address
JABAL UHUD GENERAL TRADING LLC
SHOP: 2 BLDG AMIT 1, AL FAHID STREET,
OPP BANK OF BARODA DUBAI , UAE

Nature of Payment : DA
Period of Payment : 180 Days

SL No	RITC Code	Item Description	Rate	Per	Units	Total Value(FC)	FOB Value(INR)	Scheme
	Quantity	Units				Declared PMV(INR)	Accepted PMV(INR)	Reward
1	62099090	BABIES BOYS 2 PCS SET OF MMF	6.45	Per I	PCS	27090.00	2145528.00	60
	4200	PCS				361.92	2360080.80	YES
#		27			LUT	0	0	GNX100
2	62031200	BOYS 2 PCS SET OF MMF	6.95	Per I	PCS	7389.00	5812646.00	60
	10560	PCS				605.48	6393911.04	YES
#		27			LUT	0	0	GNX100
						0.00	7958174.00	
						0.00	8753991.84	

RECEIVED PKGS 58
K- 11, 12
EXECUTIVE
27/7/22

Drawback Details

INV No	Item No	DBK Sl.No.	Custom Adv.	DBK Adv.	Custom Spec. Rate	DBK Spec. Rate	DBK Quantity	DBK Amount
1	1	620903B	0.00	2.90	0.00	15.00	4200.000	62220.31
1	2	62030103B	0.00	3.20	0.00	83.00	10560.000	186004.68
Drawback Amount(INR)								248224.99

P. - 10/8/22

CHA -

P2 - Pankaj Kumar
10/08/2022

56

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

Page# 2 to 2
Print on 27/07/2022 12:28:29

Shipping Bill for Export

Job No.: 0000193 Date: 26/07/2022 S/B No.: 3094470 Date: 27/07/2022

Loading Port: INNSA1 State of Origin: MAHARASHTRA

ROSCTL Details

INV No	Item No	ROSCTL SI.No.	State Leavy Duty	State Leavy Rate	Central Tax Leavy Duty	Central Tax Leavy Rate	ROSCTL Quantity	State Leavy	Central Leavy	ROSCTL Amount(Rs)
1	1	620903B	2.10	8.60	1.70	0.00	4200.000	36120.00	36473.98	72593.98
1	2	62030103B	2.65	54.60	2.10	43.30	10560.000	154035.13	122065.57	276100.70
ROSCTL Amount(INR)								190155.13	158539.55	348694.68

Packages Details

Packages From	Packages To	Kind Package
389	446	CTN

Single Windows Type of Information

Inv/Item	SQC & Qty	RODTEP	RDT Amount	GST Amount	CCS Amount	District Name	State name	Trade
1/1	4200 NOS	NILL		0.00	0.00	497 THANE	27 MAHARASHTRA	NCPTI
1/2	10560 NOS	NILL		0.00	0.00	497 THANE	27 MAHARASHTRA	NCPTI
			0.00	0.00	0.00			

Supporting Documents Details

Inv No	Item No	IRN No	DRN No	Document Type Description	Place of Issue	Issue Date	Expiry Date
Document Issuer Party Name		Document Issuer Party Address					
Document Beneficiary Name		Document Beneficiary Address					
1		2022072700018459	YC/21-22/57	271000	United Arab Emirates	26/07/2022	
SAQLAINIA TEXTILE TRADING L.L.C.		ABDUL RAHMAN SAOUD AL DOSARI BLDG OFF NO. M-01, NEARGOLD SOUQ BESIDE KUWAIT MASJID , DEIRA ,DUBAI U.A.E.					
YUKTI CREATION		GROUND FLR.GALA NO.07, HOUSE NO 2/4 NEAR SAI DARSHAN SMRUTI CHAWL, SATYAWAN CHOWK,DOMBIVLI, THANE MAHARASHTRA					
1		2022072700018458	YC/21-22/57	380000	United Arab Emirates	26/07/2022	
SAQLAINIA TEXTILE TRADING L.L.C.		ABDUL RAHMAN SAOUD AL DOSARI BLDG OFF NO. M-01, NEARGOLD SOUQ BESIDE KUWAIT MASJID , DEIRA ,DUBAI U.A.E.					
YUKTI CREATION		GROUND FLR.GALA NO.07, HOUSE NO 2/4 NEAR SAI DARSHAN SMRUTI CHAWL, SATYAWAN CHOWK,DOMBIVLI, THANE MAHARASHTRA					

Statement Details

Inv/Item Sn	Type	Code	Title
1/1,1/2	DEC	RS001	I/We YUKTI CREATION holder of IEC No EXPPP2881C, in regard to my/our claim under RosCTL scheme made in this Shipping Bill or Bill of Export, hereby declare that: 1. I/ We undertake to abide by the provisions, including conditions, restrictions, exclusions and time-limits as provided under RosCTL scheme, and relevant notifications, regulations, etc., as amended from time to time. 2. Any claim made in this shipping bill or bill of export is not with respect to any duties or taxes or levies which are exempted or remitted or credited under any other mechanism outside RosCTL. 3. I/We undertake to preserve and make available relevant documents relating to the exported goods for the purposes of audit in the manner and for the time period prescribed in the Customs Audit Regulations, 2018.

Following is the list of document attached

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

Factory Stuffing

Sample Accompanied

Vessel Name & Voys, Rotation No & Date

NO

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

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

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

Signature of Exporter/CHA with Date

P. T. A. D.
10/08/22

B. S. D.
CHA -

P2 - Pankaj Kumar
10/08/2022

33

COMMERCIAL / TAX INVOICE

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

Exporter
 YUKTI CREATION
 GROUND FLOOR, GALA NO. 07, HOUSE NO 2/4,
 NEAR SAI DARSHAN SMRUTI CHAWL, SATYAWAN CHOWK,
 DEVICHA PADA, DOMBIVLI, THANE
 MAHARASHTRA 421202

Inv No. YC/21-22/57
 Date: 26/07/2022

IEC No. EXPPP2881C
 PAN : EXPPP2881C
 GSTIN: 27EXPPP2881C1Z1

Purchase Order No. :

Other Reference (S) ARN:

Consignee
 SAQLAINIA TEXTILE TRADING L.L.C.
 ABDUL RAHMAN SAOUD AL DOSARI BLDG
 OFF NO. M-01, NEARGOLD SOUQ BESIDE
 KUWAIT MASJID , DEIRA ,DUBAI U.A.E.
 Mob: +971567466700

Buyer if other than consignee
 JABAL UHUD GENERAL TRADING LLC
 SHOP: 2 BLDG AMIT I , AL FAHID STREET,
 OPP BANK OF BARODA DUBAI , UAE

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

MARKS & C. NOS	ITEMS	HSN CODE	QTY	RATE	FOB USD	FOB INR	IGST	TOTAL AMOUNT INR
RAK- 45 389-446	BABIES BOYS 2 PCS SET OF MMF BOYS 2 PCS SET OF MMF	62099090 62031200	4200 10560	6.45 6.95	27090.00 73392.00	2145528.00 5812646.40	0.00 0.00	2145528.00 5812646.40
					100482.00	7958174.40	0.00	7958174.40

Amount Chargeable In Words (In USD): ONE LAC FOUR HUNDRED EIGHTY TWO ONLY

PKGS 58
 NT WT 2541.00
 GR WT 2657.00

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

FOR YUKTI CREATION

AUTHORISED SIGNATORY

P1 - *[Signature]*
10/08/22

[Signature]
CHA - 10/08/22

P2 - *[Signature]*
10/08/2022

DETAILED PACKING LIST					
ANNEXURE TO YC/21-22/57					
C/NOS	DESCRIPTION OF GOODS	QTY	NT WT	GR WT	MARKA
389	BOYS 2 PCS SET OF MMF	240	41	43	RAK- 45
390	BOYS 2 PCS SET OF MMF	240	41	43	RAK- 45
391	BOYS 2 PCS SET OF MMF	240	41	43	RAK- 45
392	BOYS 2 PCS SET OF MMF	240	41	43	RAK- 45
393	BOYS 2 PCS SET OF MMF	240	41	43	RAK- 45
394	BOYS 2 PCS SET OF MMF	240	41	43	RAK- 45
395	BOYS 2 PCS SET OF MMF	240	41	43	RAK- 45
396	BOYS 2 PCS SET OF MMF	240	41	43	RAK- 45
397	BOYS 2 PCS SET OF MMF	240	41	43	RAK- 45
398	BOYS 2 PCS SET OF MMF	240	41	43	RAK- 45
399	BOYS 2 PCS SET OF MMF	240	41	43	RAK- 45
400	BOYS 2 PCS SET OF MMF	240	41	43	RAK- 45
401	BOYS 2 PCS SET OF MMF	240	41	43	RAK- 45
402	BOYS 2 PCS SET OF MMF	240	41	43	RAK- 45
403	BOYS 2 PCS SET OF MMF	240	41	43	RAK- 45
404	BOYS 2 PCS SET OF MMF	240	41	43	RAK- 45
405	BOYS 2 PCS SET OF MMF	240	41	43	RAK- 45
406	BOYS 2 PCS SET OF MMF	240	41	43	RAK- 45
407	BOYS 2 PCS SET OF MMF	240	41	43	RAK- 45
408	BOYS 2 PCS SET OF MMF	240	41	43	RAK- 45
409	BOYS 2 PCS SET OF MMF	240	41	43	RAK- 45
410	BOYS 2 PCS SET OF MMF	240	41	43	RAK- 45
411	BOYS 2 PCS SET OF MMF	240	41	43	RAK- 45
412	BOYS 2 PCS SET OF MMF	240	41	43	RAK- 45
413	BOYS 2 PCS SET OF MMF	240	41	43	RAK- 45
414	BOYS 2 PCS SET OF MMF	240	41	43	RAK- 45
415	BOYS 2 PCS SET OF MMF	240	41	43	RAK- 45
416	BOYS 2 PCS SET OF MMF	240	41	43	RAK- 45
417	BOYS 2 PCS SET OF MMF	240	41	43	RAK- 45
418	BOYS 2 PCS SET OF MMF	240	41	43	RAK- 45
419	BOYS 2 PCS SET OF MMF	240	41	43	RAK- 45
420	BOYS 2 PCS SET OF MMF	240	41	43	RAK- 45
421	BOYS 2 PCS SET OF MMF	240	41	43	RAK- 45
422	BOYS 2 PCS SET OF MMF	240	41	43	RAK- 45
423	BOYS 2 PCS SET OF MMF	240	41	43	RAK- 45
424	BOYS 2 PCS SET OF MMF	240	41	43	RAK- 45
425	BOYS 2 PCS SET OF MMF	240	41	43	RAK- 45
426	BOYS 2 PCS SET OF MMF	240	41	43	RAK- 45
427	BOYS 2 PCS SET OF MMF	240	41	43	RAK- 45
428	BOYS 2 PCS SET OF MMF	240	41	43	RAK- 45
429	BOYS 2 PCS SET OF MMF	240	41	43	RAK- 45
430	BOYS 2 PCS SET OF MMF	240	41	43	RAK- 45

P. *[Signature]*
10/08/2022

CHA- *[Signature]*

P₂ - Pankaj Kumar
10/08/2022

53

431	BOYS 2 PCS SET OF MMF	240	41	43	RAK- 45
432	BOYS 2 PCS SET OF MMF	240	41	43	RAK- 45
433	BABIES BOYS 2 PCS SET OF MMF	300	52	54	RAK- 45
434	BABIES BOYS 2 PCS SET OF MMF	300	52	54	RAK- 45
435	BABIES BOYS 2 PCS SET OF MMF	300	52	54	RAK- 45
436	BABIES BOYS 2 PCS SET OF MMF	300	52	54	RAK- 45
437	BABIES BOYS 2 PCS SET OF MMF	300	52	54	RAK- 45
438	BABIES BOYS 2 PCS SET OF MMF	300	52	54	RAK- 45
439	BABIES BOYS 2 PCS SET OF MMF	300	52	54	RAK- 45
440	BABIES BOYS 2 PCS SET OF MMF	300	52	54	RAK- 45
441	BABIES BOYS 2 PCS SET OF MMF	300	52	54	RAK- 45
442	BABIES BOYS 2 PCS SET OF MMF	300	52	54	RAK- 45
443	BABIES BOYS 2 PCS SET OF MMF	300	52	54	RAK- 45
444	BABIES BOYS 2 PCS SET OF MMF	300	52	54	RAK- 45
445	BABIES BOYS 2 PCS SET OF MMF	300	52	54	RAK- 45
446	BABIES BOYS 2 PCS SET OF MMF	300	52	54	RAK- 45
58		14760	2541	2657	

FOR YUKTI CREATION

AUTHORISED SIGNATORY

P₁ -  10/08/2022

CHA - 

P₂ - Pankaj Kumar
10/08/2022

45

P2



भारत सरकार
GOVERNMENT OF INDIA



पंकज कुमार
Pankaj Kumar
जन्म तिथि/DOB: 15/04/1995
पुरुष/ MALE



8012 4701 1182
VID : 9126 0823 7161 2471

मेरा आधार, मेरी पहचान



भारतीय विशिष्ट पहचान प्राधिकरण
UNIQUE IDENTIFICATION AUTHORITY OF INDIA

पता:
संबोधित: योगेन्द्र ठाकुर, बहरावान, पटना,
बिहार - 803214

Address :
S/O: Yogendra Thakur,
Bahrawan, Patna,
Bihar - 803214



8012 4701 1182
UID : 9126 0823 7161 2471

1947
1800 300 1947

help@uidai.gov.in

www.uidai.gov.in

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

Pankaj Kumar

Date 10/08/2022

MO - 9608389674

P2



भारत सरकार
GOVERNMENT OF INDIA



पंकज कुमार
Pankaj Kumar
जन्म तिथि/DOB: 15/04/1995
पुरुष/ MALE



8012 4701 1182
VID : 9126 0823 7161 2471

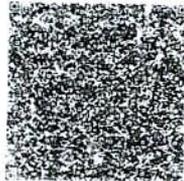
मेरा आधार, मेरी पहचान



भारतीय विशिष्ट पहचान प्राधिकरण
UNIQUE IDENTIFICATION AUTHORITY OF INDIA

पता:
संबोधित: योगेन्द्र ठाकुर, बहरावान, पटना,
बिहार - 803214

Address :
S/O: Yogendra Thakur,
Bahrawan, Patna,
Bihar - 803214



8012 4701 1182

1947
1800 300 1947

help@uidai.gov.in

www.uidai.gov.in

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

Pankaj Kumar

Date 10/08/2022

MU - 9608389674

43

P,



भारत सरकार
Government of India



Issue Date: 30/03/2012



अनिल कुमार गोस्वामी
Anil Kumar Goswami
जन्म तारीख/DOB: 15/07/1992
पुरुष/ MALE

2777 1730 4470

VID : 9116 6387 6059 5111

माझे आधार, माझी ओळख



भारतीय विशिष्ट ओळख प्राधिकरण
Unique Identification Authority of India



पत्ता:
रूम न-1/3, कृष्णा कॉलनी, विठ्ठलवाडी, एस.टी डेपो
मागे, काानडी चॉल जवळ, कल्याण ईस्ट, कल्याण, ठाणे,
महाराष्ट्र - 421306

Address:
Room No-1/3, Krishna Colony, Vitthalwadi,
Behind S.T Depo, Near Kaanadi Chawl, Kalyan
East, Kalyan, Thane,
Maharashtra - 421306

Download Date: 04/12/2021



2777 1730 4470

VID : 9116 6387 6059 5111



1947



help@uidai.gov.in



www.uidai.gov.in

42

R,



भारत सरकार
Government of India



Issue Date: 30.03.2012



अनिल कुमार गोस्वामी
Anil Kumar Goswami
जन्म तारीख/DOB: 15/07/1992
पुरुष/ MALE

2777 1730 4470

VID : 9116 6387 6059 5111

माझे आधार, माझी ओळख



भारतीय विशिष्ट ओळख प्राधिकरण
Unique Identification Authority of India



पत्ता:
रूम न-1/3, कृष्णा कॉलनी, विठ्ठलवाडी, एस.टी डेपो
मागे, काानडी चौक जवळ, कल्याण ईस्ट, कल्याण, ठाणे,
महाराष्ट्र - 421306

Address:
Room No-1/3, Krishna Colony, Vitthalwadi,
Behind S.T Depo, Near Kaanadi Chawli, Kalyan
East, Kalyan, Thane,
Maharashtra - 421306

Download Date: 04/12/2021



2777 1730 4470

VID : 9116 6387 6059 5111



1947



help@uidai.gov.in



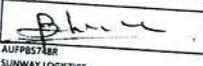
www.uidai.gov.in

कार्यालय प्रधान आयुक्त, सीमाशुल्क (सामान्य), नवीन सीमाशुल्क भवन, बलार्ड एस्टेट, मुम्बई-400001
 OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS (GENERAL), NEW CUSTOM HOUSE, BALLARD ESTATE, MUMBAI-400001
 e-mail: cbscc.nch@gov.in Phone no: 022-22757891

FORM-G/DA
 [see sub-regulation (5) of regulation 13]
 Identity Card CARD NO. 987/2021

Valid upto 19.06.2028

Shri/Ms. DHANANJAY GULAB BHOSALE having been registered in the books of this office as an authorised Employee of Shri/Sarvashri/Ms./M/s SUNWAY LOGISTICS having been authorized by him/them to transact business at the Mumbai Custom House on his/their behalf is hereby permitted to do so for a period of five years with effect from 27-07-2021 or until the cancellation of the license issued to his principal, whichever is earlier. He/She has passed the examination conducted under sub-regulation (5) of regulation 13 of the Customs Brokers Licensing Regulations 2018.

Specimen signature of employee: 
 Permanent Account No. (PAN) of employee: AUPP8578R
 Name of the Customs Broker: SUNWAY LOGISTICS
 Customs Broker Licence No.: ADPFS1811F [11/2658]
 Customs station: MUMBAI
 Dated: 28-07-2021


 Signature of the Deputy/Assistant Commissioner of Customs

Blue

 987/22



कार्यालय प्रधान आयुक्त, सीमाशुल्क (सामान्य), नवीन सीमाशुल्क भवन, बलार्ड एस्टेट, मुंबई-400001
 OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS (GENERAL), NEW CUSTOM HOUSE, BALLARD ESTATE, MUMBAI-400001



e-mail: cbsec.nch@gov.in

Phone no: 022-22757891

FORM-G/PA

CARD NO. 987/2021

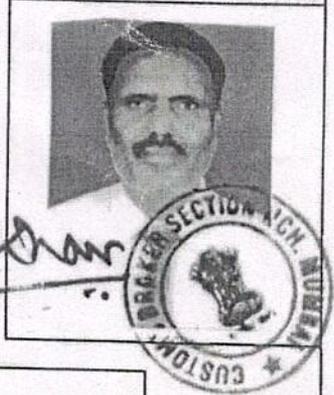
[see sub-regulation (5) of regulation 13]

Identity Card

Valid upto 19.06.2028

Shri/Ms. DHANANJAY GULAB BHOSALE having been registered in the books of this office as an authorised Employee of Shri/Sarvashri/Ms./ M/s SUNWAY LOGISTICS having been authorized by him/them to transact business at the Mumbai Custom House on his/their behalf is hereby permitted to do so for a period of five years with effect from 27-07-2021 or until the cancellation of the license issued to his principal, whichever is earlier.

He/She has passed the examination conducted under sub-regulation (5) of regulation 13 of the Customs Brokers Licensing Regulations 2018.



Specimen signature of employee:

[Handwritten signature]

Permanent Account No. (PAN) of employee:

AUFPB5748R

Name of the Customs Broker:

SUNWAY LOGISTICS

Customs Broker Licence No.:

ADPFS1811F [11/2658]

Customs station:

MUMBAI

Dated:

28-07-2021



[Handwritten signature]

Signature of the Deputy/Assistant Commissioner of Customs

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

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

[Handwritten signature]
 987/22

125

CHA No: ADPFS1811FCH003

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

Page# 1 to 2
Print on 27/07/2022 12:27:55

Job No.: 0000191 Date: 26/07/2022 S/B No.: 3094394 Date: 27/07/2022 Loading Port: INNSA1 State of Origin: MAHARASHTRA

Exporter's Name
IEC No. (0) EXPPP2881C PAN:EXPPP2881C
YUKTI CREATION
GROUND FLR,GALA NO.07, HOUSE NO 2/4NEAR SAI DARSHAN SMRUTI CHAWL,
SATYAWAN CHOWK,DOMBIVLI, THANE MAHARASHTRA 421202
GSTN Type : GSN GSTN No : 27EXPPP2881C1Z1

Consignee's Name
M/S.AL NASEEHA TRADING LLC
P.O.BOX NO.33371,
DUBAI U.A.E.
UNITED ARAB EMIRATES

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

No of Packages : 106
Loose Packets. : 0
Type of Packages : CTN
Net Weight (KGS) : 2639.000
Gross Weight (KGS) : 2851.000
No. of Containers : 0

3094394
27/7

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

Forex Bank Acc :
FOB Value (Rs.) : 8447155.20
ST / Excise Regn. :
Authorised Dealer Code : 6220283
I.F.S. Code : KARB0000632

RBI Waiver No :
RODTEP Amount : 0.00
Drawback Account No :
DBK Amount : 258838.58
F ROSCTL Amount : 348608.00

Invoice Details Serial No : 1
Invoice Value : 106656.00 (Rs. 8447155.20)
FOB Value : 106656.00 (Rs. 8447155.00)
Invoice No. : YC/21-22/59
Nature of Contract : FOB
Contract No. :
Third Party :

DBK Value (Rs.) : 258838.58
Currency of Invoice : USD
Invoice Date : 26/07/2022
Exchange Rate : USD 1 = Rs. 79.20
Contract Date :

Insurance
Freight
Discount
Commission
Other Deduction
Packing Charges

Rate Currency Amount Buyer's Name and Address

JABAL UHUD GENERAL TRADING LLC
SHOP: 2 BLDG AMIT 1, AL FAHID STREET,
OPP BANK OF BARODA DUBAI, UAE

Nature of Payment : DA
Period of Payment : 180 Days

UPP

SL No	RITC Code	Item Description	Quantity	Units	Rate	Per	Units	Total Value(FC)	FOB Value(INR)	Scheme
		Scheme Description					Declared PMV(INR)		Accepted PMV(INR)	Reward
		Manufacturer Details					Tax Value		Tax Amount	End Use
		Transit Country	Source State	HAWB	TotalPkg	IGSTPynt				
1	62099090	BABIES BOYS 2 PCS SET OF MMF	1680	PCS	6.45	Per 1	PCS	10836.00	858211.00	60
		Drawback,and ROSCTL					PUNJAB CONWARE (O&M BY G CARTING ALLOWED)		944032.32	YES
#	2	62099090	27	PCS	6.5	Per 1	PCS	1755.00	0	GNX100
		Drawback.and ROSCTL					LUT		0	60
#	3	62031200	27	PCS	6.95	Per 1	PCS	1876.50	2965248.00	60
		Drawback,and ROSCTL					LUT		3261772.80	YES
#			27	PCS		Per 1	PCS	58380.00	0	GNX100
							LUT		605.48	60
							LUT		5086065.60	YES
							LUT		0	GNX100
							LUT		8447155.00	
							LUT		9291870.72	

PUNJAB CONWARE (O&M BY G CARTING ALLOWED)
LUT
Company is not liable for any loss to cargo not covered under insurance by Exporter / Agent
SB NO. 3094394/27.7.22
RECEIVED PKGS 106
LOCATION K-11,12
LUT
Tax Value : 0.00
IGST Amt : 0.00
EXECUTIVE
O&M BLD LOGISTICS (PVT.) LTD.

Drawback Details

INV No	Item No	DBK Sl.No.	Custom Adv.	DBK Adv.	Custom Spec. Rate	DBK Spec. Rate	DBK Quantity	DBK Amount
1	1	620903B	0.00	2.90	0.00	15.00	1680.000	24888.12

P1 - [Signature] 10/08/22

[Signature] CHA-

P2 - [Signature] 10/08/2022

124

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

Job No.: 0000191 Date: 26/07/2022 S/B No.: 3094394 Date: 27/07/2022 Loading Port: INNSA1 State of Origin: MAHARASHTRA

INV No	Item No	DBK Sl.No.	Custom Adv.	DBK Adv.	Custom Spec. Rate	DBK Spec. Rate	DBK Quantity	DBK Amount
1	2	620903B	0.00	2.90	0.00	15.00	5760.000	85992.19
1	3	62030103B	0.00	3.20	0.00	83.00	8400.000	147958.27
Drawback Amount(INR)								258838.58

ROSCTL Details

INV No	Item No	ROSCTL Sl.No.	State Leavy Duty	State Leavy Rate	Central Tax Leavy Duty	Central Tax Leavy Rate	ROSCTL Quantity	State Leavy	Central Leavy	ROSCTL Amount(Rs)
1	1	620903B	2.10	8.60	1.70	0.00	1680.000	14448.00	14589.59	29037.59
1	2	620903B	2.10	8.60	1.70	0.00	5760.000	49536.00	50409.22	99945.22
1	3	62030103B	2.65	54.60	2.10	43.30	8400.000	122527.94	97097.62	219625.56
ROSCTL Amount(INR)								186511.94	162096.43	348608.37

Packages Details

Packages From	Packages To	Kind Package
507	612	CTN

Single Windows Type of Information

Inv/Item	SQC & Qty	RODTEP	RDT Amount	GST Amount	CCS Amount	District Name	State name	Trade
1/1	1680 NOS	NILL		0.00	0.00	497 THANE	27 MAHARASHTRA	NCPTI
1/2	5760 NOS	NILL		0.00	0.00	497 THANE	27 MAHARASHTRA	NCPTI
1/3	8400 NOS	NILL		0.00	0.00	497 THANE	27 MAHARASHTRA	NCPTI
			0.00	0.00	0.00			

Supporting Documents Details

Inv No	Item No	IRN No	DRN No	Document Type Description	Place of Issue	Issue Date	Expiry Date	
Document Issuer Party Name		Document Issuer Party Address		Place of Issue				
Document Beneficiary Name		Document Beneficiary Address		Issue Date				
1		2022072700018700	YC/21-22/59	271000	United Arab Emirates	26/07/2022		
M/S.AL NASEEHA TRADING LLC YUKTI CREATION			P.O.BOX NO.33371, DUBAI U.A.E. GROUND FLR,GALA NO.07, HOUSE NO 2/4 NEAR SAI DARSHAN SMRUTI CHAWL, SATYAWAN CHOWK,DOMBIVLI, THANE MAHARASHTRA					
1		2022072700018699	YC/21-22/59	380000	United Arab Emirates	26/07/2022		
M/S.AL NASEEHA TRADING LLC YUKTI CREATION			P.O.BOX NO.33371, DUBAI U.A.E. GROUND FLR,GALA NO.07, HOUSE NO 2/4 NEAR SAI DARSHAN SMRUTI CHAWL, SATYAWAN CHOWK,DOMBIVLI, THANE MAHARASHTRA					

Statement Details

Inv/Item Sn	Type	Code	Title
1/1,1/2,1/3	DEC	RS001	I/We YUKTI CREATION holder of IEC No EXPPP2881C, in regard to my/our claim under RosCTL scheme made in this Shipping Bill or Bill of Export, hereby declare that: 1. I/ We undertake to abide by the provisions, including conditions, restrictions, exclusions and time-limits as provided under RosCTL scheme, and relevant notifications, regulations, etc., as amended from time to time. 2. Any claim made in this shipping bill or bill of export is not with respect to any duties or taxes or levies which are exempted or remitted or credited under any other mechanism outside RosCTL. 3. I/We undertake to preserve and make available relevant documents relating to the exported goods for the purposes of audit in the manner and for the time period prescribed in the Customs Audit Regulations, 2018.

Following is the list of document attached

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

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

NO

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

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

Signature of Exporter/CHA with Date

P. A. D.
10/08/22

R. K. S.
CHA-

P2 - Pardeep Kumar
10/08/2022

123

COMMERCIAL / TAX INVOICE

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

Exporter
 YUKTI CREATION
 GROUND FLOOR, GALA NO. 07, HOUSE NO 2/4,
 NEAR SAI DARSHAN SMRUTI CHAWL, SATYAWAN CHOWK,
 DEVICHA PADA, DOMBIVLI, THANE
 MAHARASHTRA 421202

Inv No. YC/21-22/59
 Date: 26/07/2022

IEC No. EXPPP2881C
 PAN : EXPPP2881C
 GSTIN: 27EXPPP2881C1Z1

Purchase Order No. :
 Other Reference (S) ARN:

Consignee
 M/S.AL NASEEHA TRADING LLC
 P.O.BOX NO.33371,
 DUBAI U.A.E.

Buyer if other than consignee
 JABAL UHUD GENERAL TRADING LLC
 SHOP: 2 BLDG AMIT I , AL FAHID STREET,
 OPP BANK OF BARODA DUBAI , UAE

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

MARKS & C. NOS	ITEMS	HSN CODE	QTY	RATE	FOB USD	FOB INR	IGST	TOTAL AMOUNT INR
RAK- 45 507-612	BABIES BOYS 2 PCS SET OF MMF	62099090	1680	6.45	10836.00	858211.20	0.00	858211.20
	BABIES GIRLS 2 PCS SET OF MMF	62099090	5760	6.50	37440.00	2965248.00	0.00	2965248.00
	BOYS 2 PCS SET OF MMF	62031200	8400	6.95	58380.00	4623696.00	0.00	4623696.00
					106656.00	8447155.20	0.00	8447155.20

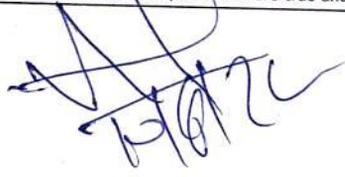
Amount Chargeable In Words (In USD): ONE LAC SIX THOUSAND SIX HUNDRED FIFTY FIVE ONLY

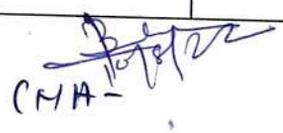
PKGS 106
 NT WT 2639.00
 GR WT 2851.00

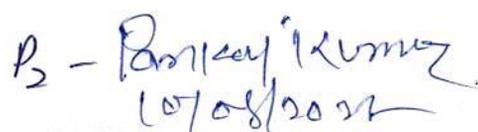
Declaration
 We intend to claim rewards under Remission of Duties or Taxes on Export Products (RoDTEP)Scheme
 FOR YUKTI CREATION

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

AUTHORISED SIGNATORY

P. 

CMA- 

B - 
 10/08/2022

122

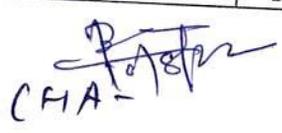
DETAILED PACKING LIST
ANNEXURE TO YC/21-22/59

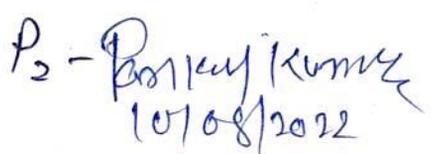
C/NOS	DESCRIPTION OF GOODS	QTY	NT WT	GR WT	MARKA
507	BABIES BOYS 2 PCS SET OF MMF	168	28	30	RAK- 45
508	BABIES BOYS 2 PCS SET OF MMF	168	28	30	RAK- 45
509	BABIES BOYS 2 PCS SET OF MMF	168	28	30	RAK- 45
510	BABIES BOYS 2 PCS SET OF MMF	168	28	30	RAK- 45
511	BABIES BOYS 2 PCS SET OF MMF	168	28	30	RAK- 45
512	BABIES BOYS 2 PCS SET OF MMF	168	28	30	RAK- 45
513	BABIES BOYS 2 PCS SET OF MMF	168	28	30	RAK- 45
514	BABIES BOYS 2 PCS SET OF MMF	168	28	30	RAK- 45
515	BABIES BOYS 2 PCS SET OF MMF	168	28	30	RAK- 45
516	BABIES BOYS 2 PCS SET OF MMF	168	28	30	RAK- 45
517	BABIES GIRLS 2 PCS SET OF MMF	144	24	26	RAK- 45
518	BABIES GIRLS 2 PCS SET OF MMF	144	24	26	RAK- 45
519	BABIES GIRLS 2 PCS SET OF MMF	144	24	26	RAK- 45
520	BABIES GIRLS 2 PCS SET OF MMF	144	24	26	RAK- 45
521	BABIES GIRLS 2 PCS SET OF MMF	144	24	26	RAK- 45
522	BABIES GIRLS 2 PCS SET OF MMF	144	24	26	RAK- 45
523	BABIES GIRLS 2 PCS SET OF MMF	144	24	26	RAK- 45
524	BABIES GIRLS 2 PCS SET OF MMF	144	24	26	RAK- 45
525	BABIES GIRLS 2 PCS SET OF MMF	144	24	26	RAK- 45
526	BABIES GIRLS 2 PCS SET OF MMF	144	24	26	RAK- 45
527	BABIES GIRLS 2 PCS SET OF MMF	144	24	26	RAK- 45
528	BABIES GIRLS 2 PCS SET OF MMF	144	24	26	RAK- 45
529	BABIES GIRLS 2 PCS SET OF MMF	144	24	26	RAK- 45
530	BABIES GIRLS 2 PCS SET OF MMF	144	24	26	RAK- 45
531	BABIES GIRLS 2 PCS SET OF MMF	144	24	26	RAK- 45
532	BABIES GIRLS 2 PCS SET OF MMF	144	24	26	RAK- 45
533	BABIES GIRLS 2 PCS SET OF MMF	144	24	26	RAK- 45
534	BABIES GIRLS 2 PCS SET OF MMF	144	24	26	RAK- 45
535	BABIES GIRLS 2 PCS SET OF MMF	144	24	26	RAK- 45
536	BABIES GIRLS 2 PCS SET OF MMF	144	24	26	RAK- 45
537	BABIES GIRLS 2 PCS SET OF MMF	144	24	26	RAK- 45
538	BABIES GIRLS 2 PCS SET OF MMF	144	24	26	RAK- 45
539	BABIES GIRLS 2 PCS SET OF MMF	144	24	26	RAK- 45
540	BABIES GIRLS 2 PCS SET OF MMF	144	24	26	RAK- 45
541	BABIES GIRLS 2 PCS SET OF MMF	144	24	26	RAK- 45
542	BABIES GIRLS 2 PCS SET OF MMF	144	24	26	RAK- 45
543	BABIES GIRLS 2 PCS SET OF MMF	144	24	26	RAK- 45
544	BABIES GIRLS 2 PCS SET OF MMF	144	24	26	RAK- 45
545	BABIES GIRLS 2 PCS SET OF MMF	144	24	26	RAK- 45
546	BABIES GIRLS 2 PCS SET OF MMF	144	24	26	RAK- 45
547	BABIES GIRLS 2 PCS SET OF MMF	144	24	26	RAK- 45
548	BABIES GIRLS 2 PCS SET OF MMF	144	24	26	RAK- 45
549	BABIES GIRLS 2 PCS SET OF MMF	144	24	26	RAK- 45
550	BABIES GIRLS 2 PCS SET OF MMF	144	24	26	RAK- 45
551	BABIES GIRLS 2 PCS SET OF MMF	144	24	26	RAK- 45
552	BABIES GIRLS 2 PCS SET OF MMF	144	24	26	RAK- 45
553	BABIES GIRLS 2 PCS SET OF MMF	144	24	26	RAK- 45
554	BABIES GIRLS 2 PCS SET OF MMF	144	24	26	RAK- 45
555	BABIES GIRLS 2 PCS SET OF MMF	144	24	26	RAK- 45
556	BABIES GIRLS 2 PCS SET OF MMF	144	24	26	RAK- 45
557	BOYS 2 PCS SET OF MMF	240	41	43	RAK- 45
558	BOYS 2 PCS SET OF MMF	240	41	43	RAK- 45
559	BOYS 2 PCS SET OF MMF	240	41	43	RAK- 45
560	BOYS 2 PCS SET OF MMF	240	41	43	RAK- 45
561	BOYS 2 PCS SET OF MMF	240	41	43	RAK- 45

10
40
56

106

P1 - 
10/08/22

CHIA - 

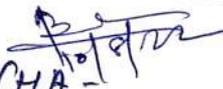
P2 - 
10/08/2022

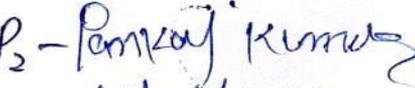
562	BOYS 2 PCS SET OF MMF	240	41	43	RAK- 45
563	BOYS 2 PCS SET OF MMF	240	41	43	RAK- 45
564	BOYS 2 PCS SET OF MMF	240	41	43	RAK- 45
565	BOYS 2 PCS SET OF MMF	240	41	43	RAK- 45
566	BOYS 2 PCS SET OF MMF	240	41	43	RAK- 45
567	BOYS 2 PCS SET OF MMF	240	41	43	RAK- 45
568	BOYS 2 PCS SET OF MMF	120	20	22	RAK- 45
569	BOYS 2 PCS SET OF MMF	120	20	22	RAK- 45
570	BOYS 2 PCS SET OF MMF	120	20	22	RAK- 45
571	BOYS 2 PCS SET OF MMF	120	20	22	RAK- 45
572	BOYS 2 PCS SET OF MMF	120	20	22	RAK- 45
573	BOYS 2 PCS SET OF MMF	120	20	22	RAK- 45
574	BOYS 2 PCS SET OF MMF	120	20	22	RAK- 45
575	BOYS 2 PCS SET OF MMF	120	20	22	RAK- 45
576	BOYS 2 PCS SET OF MMF	120	20	22	RAK- 45
577	BOYS 2 PCS SET OF MMF	120	20	22	RAK- 45
578	BOYS 2 PCS SET OF MMF	120	20	22	RAK- 45
579	BOYS 2 PCS SET OF MMF	120	20	22	RAK- 45
580	BOYS 2 PCS SET OF MMF	120	20	22	RAK- 45
581	BOYS 2 PCS SET OF MMF	120	20	22	RAK- 45
582	BOYS 2 PCS SET OF MMF	120	20	22	RAK- 45
583	BOYS 2 PCS SET OF MMF	120	20	22	RAK- 45
584	BOYS 2 PCS SET OF MMF	120	20	22	RAK- 45
585	BOYS 2 PCS SET OF MMF	120	20	22	RAK- 45
586	BOYS 2 PCS SET OF MMF	120	20	22	RAK- 45
587	BOYS 2 PCS SET OF MMF	120	20	22	RAK- 45
588	BOYS 2 PCS SET OF MMF	120	20	22	RAK- 45
589	BOYS 2 PCS SET OF MMF	120	20	22	RAK- 45
590	BOYS 2 PCS SET OF MMF	120	20	22	RAK- 45
591	BOYS 2 PCS SET OF MMF	120	20	22	RAK- 45
592	BOYS 2 PCS SET OF MMF	120	20	22	RAK- 45
593	BOYS 2 PCS SET OF MMF	120	20	22	RAK- 45
594	BOYS 2 PCS SET OF MMF	120	20	22	RAK- 45
595	BOYS 2 PCS SET OF MMF	120	20	22	RAK- 45
596	BOYS 2 PCS SET OF MMF	120	20	22	RAK- 45
597	BOYS 2 PCS SET OF MMF	120	20	22	RAK- 45
598	BOYS 2 PCS SET OF MMF	144	24	26	RAK- 45
599	BOYS 2 PCS SET OF MMF	144	24	26	RAK- 45
600	BOYS 2 PCS SET OF MMF	144	24	26	RAK- 45
601	BOYS 2 PCS SET OF MMF	144	24	26	RAK- 45
602	BOYS 2 PCS SET OF MMF	144	24	26	RAK- 45
603	BOYS 2 PCS SET OF MMF	144	24	26	RAK- 45
604	BOYS 2 PCS SET OF MMF	144	24	26	RAK- 45
605	BOYS 2 PCS SET OF MMF	144	24	26	RAK- 45
606	BOYS 2 PCS SET OF MMF	144	24	26	RAK- 45
607	BOYS 2 PCS SET OF MMF	144	24	26	RAK- 45
608	BOYS 2 PCS SET OF MMF	144	24	26	RAK- 45
609	BOYS 2 PCS SET OF MMF	144	24	26	RAK- 45
610	BOYS 2 PCS SET OF MMF	144	24	26	RAK- 45
611	BOYS 2 PCS SET OF MMF	144	24	26	RAK- 45
612	BOYS 2 PCS SET OF MMF	144	24	26	RAK- 45
106		15840	2639	2851	

FOR YUKTI CREATION

AUTHORISED SIGNATORY

P₁ - 
10/08/2022

CHA - 

P₂ - 
10/08/2022

155

PANCHNAMA dated 10.08.2022 at Punjab Conware CFS

Pancha No. 1

Name : Anil Kumar Goswami,
S/O Baijnath Giri
Age : 30
Address : Room No.-1/3,
Krishna Colony,
Vitthalwadi, Behind
S.T Depo, Near
Kaanadi Chawl, East
Kalyan, Thane,
Maharashtra -
421306.
Occupation : Service
Mobile No. : 8369426812

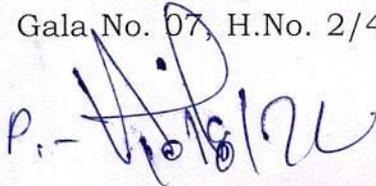
Pancha No. 2

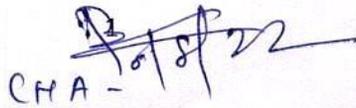
Name : Pankaj Kumar, S/O
Yogendra Thakur
Age : 27 Yrs
Address : Bahrawan, Barh,
Patna, Bihar, 803214
Occupation : Service
Mobile No. : 9608389674

We the above mentioned Panchas were called upon by a person who introduced himself as Shri Lokesh Kumar Bairwa, an Intelligence Officer, SIIB(X), JNCH on 10.08.2022 at 13:00 hrs at Punjab Conware CFS, Plot No.2, Sector 2, Dronagiri Node, Navi Mumbai - 400707, to witness the examination of goods which were stuffed in two 20' Containers bearing No. CAXU6331967 and CAXU6649515 having Customs seal No. 3563882 and 3563881 respectively. We, the panchas were further informed that the Container No. CAXU6331967 is covered under Shipping Bills No. 3094840, 3094664, 3094758 and 3094926, all dated 27.07.2022 and the Container No. CAXU6649515 is covered under Shipping Bills No. 3094551, 3094441, 3094394 and 3094470, all dated 27.07.2022 are being examined for confirmation in respect of declaration, description of goods, quantity and any other declaration thereof.

Here, we were introduced to Shri Himanshu Chouhan, Intelligence officer, Sh. Mithilesh Pradhan, Superintendent (P) and Sh. Ujjwal Prashant, Superintendent (P), all from SIIB(X), JNCH and Shri Dhananjay Gulab Bhosale, G/PA holder of the Custom Broker M/s. Sunway Logistics and Authorized Representative of exporters namely M/s Arihant Impex (IEC-BOPPK0523N) and M/s Yukti Creation (IEC- EXPPP2881C).

Then, the officer explained to us that the exporters namely M/s Arihant Impex and M/s Yukti Creation having address at Ground Floor, H. No. 1485, Near Rudra Apartment, Sector-1, Airoli, Thane-400708 and Ground Floor, Gala.No. 07, H.No. 2/4, Near Sai Darshan Smruti Chawl, Dombivli, Thane-

P1 - 

CHA - 

P2 - Pankaj Kumar
10/08/2022

(154)

421202, respectively had filed the above mentioned 08 shipping bills for export of their respective consignments through Custom Broker M/s Sunway Logistics. We were also informed that the Shipping Bill No. 3094840, 3094664, 3094758 all dated 27.07.2022 were pertaining to M/s Arihant Impex and Shipping Bills No. 3094551,3094441,3094394 and 3094470 all dated 27.07.2022 were pertaining to M/s Yukti Creation.

Further, we were also informed by the said officer that the above mentioned two 20" containers were put on hold at GTI port by SIIB (X), JNCH vide office letter dated 28.07.2022. The said two containers were brought from GTI port to Punjab Conware CFS under preventive escort on 08.08.2022 for examination and weightment of the said containers were also done at CFS on the arrival. We, the panchas put our dated signature as a token of having seen the letter dated 28.07.2022 and weightment slip dated 08.08.2022.

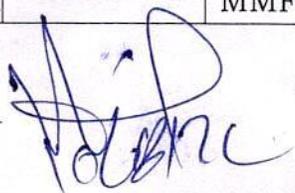
Before examination, the weight of the said two 20" containers were taken at Punjab CFS in our presence along with the above said officers and Custom Broker representative. Thereafter, the two containers bearing no. CAXU6331967 and CAXU6649515 having Customs seal No. 3563882 and 3563881 respectively were taken to Shed No. 2 where the respective custom Bottle seals of the said containers were cut and opened.

Thereafter, goods stuffed in the above-mentioned containers were de-stuffed in our presence and in the presence of representative of Custom Broker and Exporter in Shed No. 2 at location F-6 to F-9.

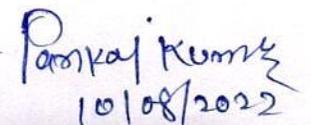
We, the panchas as well as representative of Customs Broker and Exporters were shown the above mentioned 08 Shipping Bills and their respective Invoice-cum Packing Lists of the goods attempted to be exported. The details of the said shipping bills as per their respective container are tabulated as below:

Table-I (Container No. CAXU6331967)

Sr. No.	S/B No. all Dated 27.07.2022	Description of the goods	No. of Package	Declared Quantity (pcs)	Declared FOB (Rs.)	Drawback (Rs.)	Claimed ROSCTL
1	3094840	Boys 3 PCS MMF	105	17640	97,51,674	3,12,053.58	4,63,205
2	3094664	Babies Girls 2 PCS MMF	54	20976	1,07,98,445	3,13,154.90	3,63,967
3	3094758	Babies Girls 2 PCS MMF	52	20880	10749024	311721.70	362301
4	3094926	Boys 3 PCS MMF	18	3024	1650608.06	53494.90	79406.49

P₁ - 

CMA - 

P₂ - 
10/08/2022

		Boys 2 PCS MMF	67	12864	7080860.16	226587.53	336340.85
		Babies Girls 2 PCS MMF	04	1920	988416	28664.06	33315.07

Table-II (Container No. CAXU6649515)

1	3094551	Babies Girls 2 PCS MMF	88	17568	9044006	262276.19	304833
2	3094441	Babies Boys 2PC MMF	60	16944	8655673	251014.52	292865
3	3094394	Babies Boys 2PC MMF	10	1680	858211.20	24888.12	29037.59
		Babies Girls 2 PCS MMF	40	5760	2965248	85992.19	99945.22
		Boys 2 PCS MMF	56	8400	4623696	147958.27	219625.56
4	3094470	Babies Boys 2PC MMF	14	4200	21,45,528	62,220.31	72,593.98
		Boys 2 PCS MMF	44	10560	58,12,646.4	1,86,004.68	2,76,100.70

After de-stuffing of the goods, we the panchas found that all packages of the above mentioned 08 Shipping bills were packed in white and yellow colored plastic jumbo bags with marking as Sr. No. 1 to 612. Thereafter, the Customs Officer in presence of us and in presence of representatives of Customs Broker and Exporters opened all the jumbo bags and counted the number of pieces in each jumbo bags and found the quantity of the goods same as declared in the respective shipping bills with respect to Quantity and the description of the goods were also found as per declaration in the above mentioned 08 shipping bills.

Representative Samples of different items from each shipping bill were drawn randomly in our presence in triplicate and the same were packed separately in green envelope which was sealed with customs wax seal. The details of the RSS are tabulated below:

P₁ - *[Signature]*

CHA - *[Signature]*

P₂ - *[Signature]*
10/08/2022

Table-III(Container No. CAXU6331967)

152

Sr. No.	S/B No. all Dated 27.07.2022	Item Description	Declared Packages No.	RSS Drawn from Package No.
1	3094840	Boys 3 PCS MMF	105	64
2	3094664	Babies Girls 2 PCS MMF	54	274
3	3094758	Babies Girls 2 PCS MMF	52	235
4	3094926	Boys 3 PCS MMF	18	122
		Boys 2 PCS MMF	67	168
		Babies Girls 2 PCS MMF	04	193

Table-IV(Container No. CAXU6649515)

Sr. No.	S/B No. all Dated 27.07.2022	Item Description	Declared Packages No.	RSS Drawn from Package No.
1	3094551	Babies Girls 2 PCS MMF	88	371
2	3094441	Babies Boys 2PC MMF	60	473
3	3094394	Babies Boys 2PC MMF	10	513
		Babies Girls 2 PCS MMF	40	523
		Boys 2 PCS MMF	56	602
4	3094470	Babies Boys 2PC MMF	14	437
		Boys 2 PCS MMF	44	425

P. - A
10/08/22

CHA 10/08/22

P. - Pankaj Kumar
10/08/2022

All the packages pertaining to the aforesaid Shipping Bills were re-packed in the same plastic jumbo bags and were kept back inside Shed No. 2, Punjab Conware, CFS in presence of us and in presence of the authorized representative of exporters and CB and the same were handed over to Manager, Punjab Conware for safe custody. Further, the officer informed us that the value of goods declared by the exporters in all the above mentioned shipping bills was not in conformity with the quality of the goods. The examination ended on the same day i.e., 10.08.2022 at 21:30 Hrs.

We, the panchas put our dated signature on all above mentioned 08 Shipping Bills and their respective Invoice-cum Packing Lists of the goods and other relevant documents as a token of having seen the same and being present during the examination.

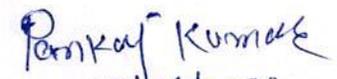
The Panchanama running into 05 pages ended on the same place and same date i.e., 10.08.2022 at 22:30 Hrs. Panchnama was carried out in our presence and in the presence of the authorized representative of exporter and Customs Broker representative. Panchanama was carried out in peaceful and systematic manner and no untoward happened during Panchanama and no damage was done to the export goods.

The Panchanama dated 10.08.2022 has also been explained in Hindi to us.

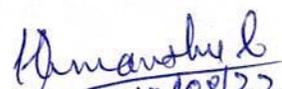
Drawn by me, on the 10th day of August 2022 in the office of Punjab Conware CFS as per the say of Panchas.


10/08/2022
I.O./SIIB(X), JNCH


10/8/22
Pancha-I
(ANIL K. Goswami)


10/08/2022
Pancha-II

In presence of:


10/08/22
I.O./SIIB(X), JNCH


10/8/22

Representative of Exporter and CB



**OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS, NS- II,
 SPECIAL INVESTIGATION AND INTELLIGENCE BRANCH (EXPORT) JAWAHARLAL
 NEHRU CUSTOM HOUSE, NHAVA SHEVA,
 DIST- RAIGAD, MAHARASHTRA - 400 707.
 Tel No: 022-27242102, Fax- 27242395, 27243303**

F. No. SG/JNCH HOLD/2020-21 SIIB(X), JNCH Pt. II
 Date: 28.07.2022

HOLD NO. 06/2022

Subject: Request for hold and call back of container to Punjab CFS from GTI Port

It is requested to put on hold the container No. CAXU6331967 pertain to M/s Arihant Impex and container No. CAXU6649515 of M/s Yukti Creation. The said containers required to be examined by SIIB(X), JNCH.

2. The said container required to be call back from GTI Port to the Punjab Conware CFS under preventive Supervision.
3. this issues with the approval of Commissioner of Customs, NS-II.

(Handwritten signature)
 28/07/22

(Dr. Mahesh D Chavan)
 Dy. Commissioner of Customs
 SIIB(X)/JNCH, Nhava Sheva.

To,
 DC/Docks(Export), Punjab CFS.

Copy to:

- (1) Manager, GTI Port (APM Terminal Private Limited), Nhava
- (2) Manager, Punjab CFS, JNCH,
- (3) M/s Yukti Creation (The Exporter),
- (4) M/s Arihant Impex (The Exporter)
- (5) M/s Sunway Logistics (The Custom Broker),
- (6) DC/PSO, JNCH with a request to provide preventive escort.



(Handwritten initials)
 P1
 16/08/22

(Handwritten initials)
 CAA
 B
 16/8/22

(Handwritten initials)
 P2
 Pankaj Kumar
 10/08/2022

148

Punjab State Container Warehousing O&M GAD Logistics (I) Pvt Ltd

Sector-2 , Plot No.2 Dronagiri Node Uran

Weighbridge Reg. No.	: 585773	Weighbridge Calibration No.	: 191072518
Weighbridge Serial No.	: 15WLB00212	Tare Weighbridge Serial No.	: 15WB00212
Weighbridge Time	: 08-08-2022 19:46	Tare Weighbridge Time	: 08-08-2022 19:44

Slip No.	: PCW/00180/20220808	Vehicle Wt. (Kg)	: 11790
Container No.	: CAXU6331987	Container Tare Wt (Kg)	: 2200
Container Size	: 20	Cargo Wt. (Kg)	: 6700
Vehicle No.	: MH46H6757	Gross Wt. (Kg)	: 20690
ISO code	: 22G1	VGM Wt. (Kg)	: 8900
Container Type	: DC	Cash Amount	: 0
Account Holder	: punjab conware GAD	Port Terminal	:
Liner Name	:	Shipper Name	:
Fcl / Lcl	:	Transporter Name	: GAD LOGISTICS (I)PVT LTD
Import / Export	: Export	Shipping Bill No.	:
Cargo Desc	:	Bill of Entry No.	:
Max Payload	: 30480		
Remark	:		

(note: This is system generated print, hence signature not required)

[Handwritten signature]
10/8/22

P1
[Handwritten signature]
22/8/22

P2
Pooja Kaur
10/08/2022

147

Punjab State Container Warehousing O&M GAD Logistics (I) Pvt Ltd

Sector-2, Plot No.2 Dronagiri Node Uran

Weighbridge Reg. No.	: 585773	Weighbridge Callbration No.	: 191072518
Weighbridge Serial No.	: 15WB00212	Tare Weighbridge Serial No.	: 15WB00212
Weighbridge Time	: 06-08-2022 19:54	Tare Weighbridge Time	: 06-08-2022 19:44
Slip No.	: PCW/001801/0220808	Vehicle Wt. (Kg)	: 11790
Container No.	: CAXU66490	Container Tare Wt (Kg)	: 2200
Container Size	: 20	Cargo Wt. (Kg)	: 6490
Vehicle No.	: MH46H6757	Gross Wt. (Kg)	: 20480
ISO code	: 22G1	VGM Wt. (Kg)	: 8690
Container Type	: DC	Cash Amount	: 0
Account Holder	: punjab conware GAD	Port Terminal	:
Liner Name	:	Shipper Name	:
Fcl / Lcl	:	Transporter Name	: GAD LOGISTICS (I)PVT LTD
Import / Export	: Export	Shipping Bill No.	:
Cargo Desc	:	Bill of Enty No.	:
Max Payload	: 30480		
Remark	:		

(note: This is system generated print, hence signature not required)

[Handwritten signature]
CHA

[Handwritten signature]
10/08/22

PZ - Pan Kay Kumar
10/08/2022

146

Punjab State Container Warehousing O&M GAD Logistics (I) Pvt Ltd

Sector-2, Plot No.2 Dronagiri Node Uran

Weighbridge Reg. No. : 585773	Weighbridge Calibration No. : 191072518
Weighbridge Serial No. : 15WB00212	Tare Weighbridge Serial No. : 15WB00212
Weighbridge Time : 10-08-2022 13:23	Tare Weighbridge Time : 10-08-2022 13:21

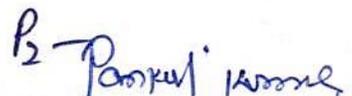
Slip No. : PCW/001850/20220810	Vehicle Wt. (Kg) : 11860
Container No. : CAXU6649515	Container Tare Wt (Kg) : 2200
Container Size : 20	Cargo Wt. (Kg) : 6350
Vehicle No. : MH06AQ2075	Gross Wt. (Kg) : 20410
ISO code : 22G1	VGM Wt. (Kg) : 8550
Container Type : DC	Cash Amount : 0
Account Holder : punjab conware GAD	Port Terminal :
Liner Name :	Shipper Name :
Fcl / Lcl :	Transporter Name : GAD LOGISTICS (I)PVT LTD
Import / Export : Export	Shipping Bill No. :
Cargo Desc :	Bill of Entry No. :
Max Payload : 30480	
Remark :	

(note: This is system generated print, hence signature not required)


Ravindra R. Thakur
 Manager - Ops
 Punjab Conware CFS (O&M - GAD)


 10/08/22


 CHA-


 10/08/2022

145

Punjab State Container Warehousing O&M GAD Logistics (I) Pvt Ltd			
Sector-2 , Plot No.2 Dronagiri Node Uran			
Weighbridge Reg. No.	: 585773	Weighbridge Calibration No.	: 191072518
Weighbridge Serial No.	: 15WB00212	Tare Weighbridge Serial No.	: 15WB00212
Weighbridge Time	: 10-08-2022 13:31	Tare Weighbridge Time	: 10-08-2022 13:30
Slip No.	: PCW/001851/20220810	Vehicle Wt. (Kg)	: 12090
Container No.	: CAXU6331967	Container Tare Wt (Kg)	: 2200
Container Size	: 20	Cargo Wt. (Kg)	: 6610
Vehicle No.	: MH06AQ2060	Gross Wt. (Kg)	: 20900
ISO code	: 22G1	VGM Wt. (Kg)	: 8810
Container Type	: DC	Cash Amount	: 0
Account Holder	: punjab conware GAD	Port Terminal	:
Liner Name	:	Shipper Name	:
Fcl / Lcl	:	Transporter Name	: GAD LOGISTICS (I)PVT LTD
Import / Export	: Export	Shipping Bill No.	:
Cargo Desc	:	Bill of Entry No.	:
Max Payload	: 30480		
Remark	:		

(note: This is system generated print, hence signature not required)


Ravindra R. Thakur
Manager - Ops
Punjab Conware CFS (O&M - GAD)


10/8/22


CHA - 10/8/22

P₂
Ranjit Kumar
10/08/2022



Punjab State Container & Warehousing Corporation O&M GAD Logistics Pvt Ltd
 Plot 2, Sector 2, Dronagiri Node, Nhava Sheva, Navi Mumbai, Maharashtra 400707



Container Load Plan

CLP No	: 1107	Container No	: CAXU6331967	Vessel Name	: GFS GISELLE
CLP Date	: 27-Jul-2022	Size	: 20	Via No	: N0710
Acc. Holder	: MSK LOGISTIC SOLUTION	Type	: DV	POD	: JEBEL ALI
Shipping Line	: RADIANT MARITIME INDIA PVT.LTD.	Cargo Type	: GEN	FPPD	: JEBEL ALI
		Scan	: NO	POL	: GTI
		Custom Seal	: 3563882	Rotation No	: 251578
		Agent Seal	: 109907	Boysage Dept	: 0053
		Class/JN No	: /0	Sub Agency	: MSK LOGISTIC SOLUTION

Sr. No	SB No	SB Date	LEO NO	FOB Value	Exporter Name	CHA Name	Consignee Name	Description	Total Qty	Stuffed Qty	Weight
1	3094840	27-07-2022	7/9	9751674.00	ARIHANT IMPEX	SUNWAY LOGISTICS	JABAL UHUD GENERAL TRADING LLC	RMG	105	105	2999.000
2	3094664	27-07-2022	7/13	10798450.00	ARIHANT IMPEX	SUNWAY LOGISTICS	I M B GARMENTS TRADING LLC	RMG	54	54	3566.000
3	3094758	27-07-2022	7/12	10749020.00	ARIHANT IMPEX	SUNWAY LOGISTICS	ZEEFINITY GOODS TRADING LLC	RMG	52	52	3550.000
4	3094926	27-07-2022	7/8	9740992.00	ARIHANT IMPEX	SUNWAY LOGISTICS	MAXX INTERNATIONAL GENERAL TRADING LLC	RMG	89	89	3027.000

Prepared By: VinayPatil

Total	300	13142
Tare Wt (in KGS)		2200
Gross Wt (in KGS)		15342

CHA - P. B. Kumar

P. B. Kumar
 10/08/2022

- NOTE:
- 1) All Activities included those at incoming & in process stage have been satisfactorily completed.
 - 2) All necessary records have been completed and verified with date and seal.
 - 3) Cargo/Container delivered in good condition.

Representative/ Supervisor/ Shipping Agency/ Line/ CHA
[Signature]

CFS Surveyor:

CFS Executive Name:

The container is allowed to be sent to JN.P.T./NSICT/GTI/BMCT

ATUL GUPTA
 ATUL GUPTA (F-)
 1/4

744

(143)



Punjab State Container & Warehousing Corporation O&M GAD Logistics I Pvt Ltd
 Plot 2, Sector 2, Dronagiri Node, Nhava Sheva, Navi Mumbai, Maharashtra 400707



Container Load Plan

CLP No	: 1106	Container No	: CAXU6649515	Vessel Name	: GFS GISELLE
CLP Date	: 27-Jul-2022	Size	: 20	Via No	: N0710
Acc. Holder	: MSK LOGISTIC SOLUTION	Type	: DV	POD	: JEBEL ALI
Shipping Line	: RADIANT MARITIME INDIA PVT.LTD.	Cargo Type	: GEN	FPD	: JEBEL ALI
		Scan	: NO	POL	: GTI
		Custom Seal	: 3563881	Rotation No	: 251578
		Agent Seal	: 109901	Voyage	: 0053
		Class/UN No	: / 0	Sub Agent	: MSK LOGISTIC SOLUTION

Sr. No	SB No	SB Date	LEO NO	FOB Value	Exporter Name	CHA Name	Consignee Name	Description	Total Qty	Stuffed Qty	Weight
1	3094551	27-07-2022	7/11	9044006.00	YUKTI CREATION	SUNWAY LOGISTICS	JABAL UHUD GENERAL TRADING LLC	RMG	88	88	3162.000
2	3094441	27-07-2022	7/10	8655673.00	YUKTI CREATION	SUNWAY LOGISTICS	ROYAL MOMENTUM GENERAL TRADING LLC	RMG	60	60	3050.000
3	3094394	27-07-2022	7/6	8447155.00	YUKTI CREATION	SUNWAY LOGISTICS	AL NASEEHA TRADING LLC	RMG	106	106	2851.000
4	3094470	27-07-2022	7/7	7958174.00	YUKTI CREATION	SUNWAY LOGISTICS	SAQLANIA TEXTILE TRADING LLC	RMG	58	58	2657.000
Total									312	312	11720
Tare Wt (in KGS)											2200
Gross Wt (in KGS)											13920

Prepared By: KaranPatil

NOTE:

- 1) All Activities included those at incoming & in process stage have been satisfactorily completed.
- 2) All necessary records have been completed and verified with date and seal.
- 3) Cargo/Container delivered in good condition.

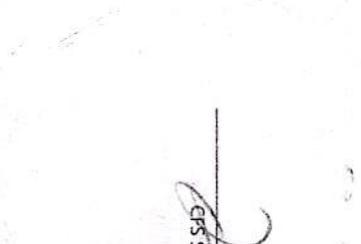
Representative/ Supervisor/ Shipping Agent/ Line/ CHA

CFS Surveyor:

CFS Executive Name:

(Supt. of Customs)

P1 [Handwritten signature]



P2 - Pardeep Kumar
 10/08/2022

CHA [Handwritten signature]

The container is allowed to be sent to J&P T/NSICT/GTI/BMCT
 ATUL GUPTA (P.)
 Superintendent of Customs (P)



Punjab State Container & Warehousing Corporation O&M GAD Logistics Pvt Ltd
 Plot 2, Sector 2, Dronagiri Node, Nhava Sheva, Navi Mumbai, Maharashtra 400707

OPERATE & MAINTAINED BY **GAD LOGISTICS (I) PVT. LTD.**

Container Load Plan

CLP No	: 1107	Container No	: CAXU6331967	Vessel Name	: GFS GISELLE
CLP Date	: 27-Jul-2022	Size	: 20	Via No	: N0710
Acc. Holder	: MSK LOGISTIC SOLUTION	Type	: DV	POD	: JEBEL ALI
Shipping Line	: RADIANT MARITIME INDIA PVT.LTD.	Cargo Type	: GEN	FPD	: JEBEL ALI
		Scan	: NO	POL	: GTI
		Custom Seal	: 3536882	Rotation No	: 251578
		Agent Seal	: 109907	Boysa No	: 0053
		Class/UN No	: / 0	Sub-Agency	: MSK LOGISTIC SOLUTION

Sr. No	SB No	SB Date	LEO NO	FOB Value	Exporter Name	CHA Name	Consignee Name	Description	Total Qty	Stuffed Qty	Weight
1	3094840	27-07-2022	7/9	9751674.00	ARIHANT IMPEX	SUNWAY LOGISTICS	JABAL UHUD GENERAL TRADING LLC	RMG	105	105	2999.000
2	3094664	27-07-2022	7/13	10798450.00	ARIHANT IMPEX	SUNWAY LOGISTICS	I M B GARMENTS TRADING LLC	RMG	54	54	3566.000
3	3094758	27-07-2022	7/12	10749020.00	ARIHANT IMPEX	SUNWAY LOGISTICS	ZEEFINITY GOODS TRADING LLC	RMG	52	52	3550.000
4	3094926	27-07-2022	7/8	9740992.00	ARIHANT IMPEX	SUNWAY LOGISTICS	MAXX INTERNATIONAL GENERAL TRADING LLC	RMG	89	89	3027.000
Total									300	300	13142
Tare Wt (in KGS)											2200
Gross Wt (in KGS)											15342

Prepared By: VinayPatil

NOTE:

- 1) All Activities included those at incoming & in process stage have been satisfactorily completed.
- 2) All necessary records have been completed and verified with date and seal.
- 3) Cargo/Container delivered in good condition.



Representative/ Surveyor/ Shipping Agent/VLine/ CHA

P1-

JHENDRA M. TANDEL
 GAD Logistics
 Surveyor

CFS Surveyor:

CFS Executive Name:

Handwritten signature and date 27/07/22

The container is allowed to be sent to J.N.P.T/NSICT/GTI/BMCT

अतुल गुप्ता
 ATUL GUPTA
 Superintendent of Customs (PI)

(141)



Punjab State Container & Warehousing Corporation O&M GAD Logistics | Pvt Ltd
 Plot 2, Sector 2, Dronagiri Node, Nhava Sheva, Navi Mumbai, Maharashtra 400707



Container Load Plan

CLP No	: 1106	Container No	: CAXU6649515	Vessel Name	: GFS GISELLE
CLP Date	: 27-Jul-2022	Size	: 20	Via No	: N0710
Acc. Holder	: MSK LOGISTIC SOLUTION	Type	: DV	POD	: JEBEL ALI
Shipping Line	: RADIANT MARITIME INDIA PVT.LTD.	Cargo Type	: GEN	FPD	: JEBEL ALI
		Scan	: NO	POL	: GTI
		Custom Seal	: 3563881	Rotation No	: 251578
		Agent Seal	: 109901	Voyage	: 0053
		Class/UN No	: / 0	Sub Agent	: MSK LOGISTIC SOLUTION

Sr. No	SB No	SB Date	LEO NO	FOB Value	Exporter Name	CHA Name	Consignee Name	Description	Total Qty	Stuffed Qty	Weight
1	3094551	27-07-2022	7/11	9044006.00	YUKTI CREATION	SUNWAY LOGISTICS	JABAL UHUD GENERAL TRADING LLC	RMG	88	88	3162.000
2	3094441	27-07-2022	7/10	8655673.00	YUKTI CREATION	SUNWAY LOGISTICS	ROYAL MOMENTUM GENERAL TRADING LLC	RMG	60	60	3050.000
3	3094394	27-07-2022	7/6	8447155.00	YUKTI CREATION	SUNWAY LOGISTICS	AL NASEEHA TRADING LLC	RMG	106	106	2851.000
4	3094470	27-07-2022	7/7	7958174.00	YUKTI CREATION	SUNWAY LOGISTICS	SAOLAINIA TEXTILE TRADING LLC	RMG	58	58	2657.000
Total									312		11720
Tare Wt (in KGS)											2200
Gross Wt (in KGS)											13920

Prepared By: KaranPatil

NOTE:

- 1) All Activities included those at incoming & in process stage have been satisfactorily completed.
- 2) All necessary records have been completed and verified with date and seal.
- 3) Cargo/Container delivered in good condition.



Representative/ Surveyor/ Shipping Agent/ Line/ CHA

GFS Surveyor: *[Signature]*

GFS Executive Name: *[Signature]*

The container is allowed to be sent to J.P.T./NSICT/GTI/BMCT
 Supdt of Customs: *[Signature]* 11/1/22

अतुल गुप्ता
 ATUL GUPTA (फि.)
 सहायक अधीक्षक (फि.)
 Superintendent of Customs (FI)

GAD Logistics Surveyor

O&M GAD Logistics (I) PVT.LTD

Ref File:-

S/43-Gen-311/2021-22/PG-TECH/PSO/JNCH Part-III

140

F. No.:-

SG/JNCH HOLD/2020-21 SIIB(X) Pt. II Hold No. 06/2022
dated 28.07.2022

Subject Container:-

CAXU6331967 with Customs Seal No: - 3563882
CAXU6649515 with Customs Seal No: - 3563881

S/B & Date:-

3094664, 3094758, 3094926 and 3094840 Dt. 27.07.2022
3094551, 3094441, 3094394 and 3094470 Dt. 27.07.2022

Deputy Commissioner of Customs/P (G) vide File No. S/43-Gen-311/2021-22/PG-TECH/PSO/JNCH Part-III has granted customs escort permission to M/s Sunway logistics on the behalf of the Exporter M/s. Arihant Impex (IEC No. BOPPK0523N) and M/s. Yukti Creation (IEC No. EXPPP2881C) regarding movement of 02 Containers (Hold by SIIB(X), JNCH), Container Nos. CAXU6331967 with Customs Seal No. 3563882 covered under S/B Nos. 3094664, 3094758, 3094926 and 3094840 Dt. 27.07.2022 and CAXU6649515 with Customs Seal No: - 3563881 covered under S/B Nos. 3094551, 3094441, 3094394 and 3094470 Dt. 27.07.2022 from GTI Port Terminal to Punjab Conware CFS respectively under PO escort with payment of applicable MOT charges, if any (as per the Customs (Fees for Rendering Services by Customs Officers) Regulations, 1998); subject to verification of seal intact and Container Nos. by the Gate Officer/PO and also as the role of this office is only limited to providing PO escort, the said export shipment shall be completed under competent authority Punjab CFS and necessary approval from DC/AC Docks/SIIB(X).

The concerned party shall ensure that all the relevant provisions of the Customs Act, 1962, Rules & Regulations thereon and instructions issued by the authorities from time to time for the above said movement are followed scrupulously. The concerned CHA/Export shall complete all the remaining Customs & Port related formalities & any deviation from the Rules & Regulations and instructions issued from time to time by the authorities, will attract legal punitive action as under the Customs Act, 1962 and other allied acts or any other laws in time being force.



Handwritten signature and date: 24/8/2022

मिलन / MILAN

निवारक अधिकारी / PREVENTIVE OFFR.
भारतीय सीमाशुल्क - INDIAN CUSTOMS

PO/PSO-JNCH, Mumbai Customs-II

passed out cont. No. CAXU6331967
and CAXU6649515 with CBS
3563882 and 3563881 respectively
in tact condition. 17:26pm

Gate PO out GTI Port Terminal



Passed in the container No.
i) CAXU6331967 & seal No 3563882
ii) CAXU6649515 & " 3563881

Gate PO in Punjab Conware CFS

Handwritten signature and name: रणधीर कुमार
RANSHI KUMAR
निरीक्षक (निवारक अधिकारी)
(Inspector) Preventive Officer

Passed in 2x20' containers
i) CAXU6331967 with CBS seal 3094847
ii) CAXU6649515 with CBS seal 3563881
from GTI Port Terminal

Escort Officer/PO

Handwritten signature and date: 10/8/2022
KRISHNA KUMAR
PREVENTIVE OFFICER
INDIAN CUSTOMS, MUMBAI

Handwritten notes: P1 - 10/8/22
CHA - 10/8/22

Physically escorted containers and
inside Punjab Conware CFS
all seals are intact.

Handwritten notes: P2 - Paritosh Kumar
10/8/2022



**OFFICE OF THE COMMISSIONER OF CUSTOMS, NS- II,
SPECIAL INVESTIGATION AND INTELLIGENCE BRANCH (EXPORT)
JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA SHEVA,
DIST- RAIGAD, MAHARASHTRA - 400 707.
Tel No: 022-27242102, Fax- 27242395, 27243303**

F. No. SG/INV-109/2022-23 SIIB(X), JNCH-D Cell

Date: 16.08.2022

To,

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

Sir/Madam,

Sub: Testing of sample pertaining to Shipping Bill No. 3094551 dated 27.07.2022 of M/s Yukti Creation (IEC No. EXPPP2881C)-reg.

Please find enclosed herewith one (1) sealed package of sample from the consignment pertaining to below mentioned shipping bill for testing purpose.

S/B No.	Description	No. of Pkgs/Sample
3094551 dated 27.07.2022	Babies Girls 02 PC set of MMF	1

The above mentioned one (1) envelope containing sample is being sent herewith. You are requested to Test for the following parameters:

- (1) GSM, (2) Composition, (3) Whether Woven or Non-Woven, (4) Description (5) Dyed or Otherwise and other general parameters.

Yours sincerely,

(Signature)
(Dr. Mahesh D Chavan)

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

DR. T. C. TAWAR
FIRST DEPT. I
CHEMICAL EXAMINER GR-I

Lab. NO. 772 (SABV) dt. 16/8/22

S/B No = 3094551 / dt. 08.22

Report: On opening the sample packet, two ready-made garment textile article (jocke & lower) were received.

total wt. of sample =

1) jocke: sample is in the form of ready-made textile article (jocke) made of knitted fabric & woven fabric having decorative item on front.

total wt. of sample (jocke) = 43.5 gm.

wt. of knitted fabric = 27.1 gm.

wt. of woven fabric = 13.3 gm.

wt. of decorative item = 2.1 gm.

Base knitted fabric of jocke is yarn dyed & printed composed of polyester filament yarns. Base woven fabric of jocke is dyed made of cotton yarns on one side & polyester filament yarns on other side.

% composition of woven fabric =

% of cotton = 62.11 %

% of polyester = Balance.

SSM of Base woven fabric = 126.31

2) Lower: The sample is in the form of dyed knitted ready-made garment (lower) having elastic on waist. Base knitted fabric is made of polyester spun yarns.

total wt of sample (lower) = 22.3 gm.

wt of Base fabric = 21.2 gm.

wt of elastic = Balance.

Sample R/S returned.

Wineet Yadau
30.08.22
WINEET YADAV
Chemical Assistant

T. C. Tanwar
30.8.22
डॉ. टी. सी. तंवर
Dr. T. C. TANWAR
रसायन परीक्षक - I
CHEMICAL EXAMINER GR-I



**OFFICE OF THE COMMISSIONER OF CUSTOMS, NS- II,
SPECIAL INVESTIGATION AND INTELLIGENCE BRANCH (EXPORT)
JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA SHEVA,
DIST- RAIGAD, MAHARASHTRA - 400 707.
Tel No: 022-27242102, Fax- 27242395, 27243303**

F. No. SG/INV-109/2022-23 SIIB(X), JNCH-D Cell

Date: 16.08.2022

To,

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

Sir/Madam,

Sub: Testing of sample pertaining to Shipping Bill No. 3094441 dated 27.07.2022 of M/s Yukti Creation (IEC No. EXPPP2881C)-reg.

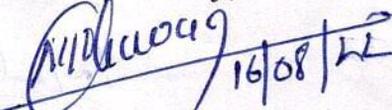
Please find enclosed herewith one (1) sealed package of sample from the consignment pertaining to below mentioned shipping bill for testing purpose.

S/B No.	Description	No. of Pkgs/Sample
3094441 dated 27.07.2022	Babies Boys 02 PC set of MMF	1

The above mentioned one (1) envelope containing sample is being sent herewith. You are requested to Test for the following parameters:

- (1) GSM, (2) Composition, (3) Whether Woven or Non-Woven, (4) Description (5) Dyed or Otherwise and other general parameters.

Yours sincerely,


(Dr. Mahesh D Chavan)

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

Lab. No - 773 STB(V) dt. 16/8/22

Report: On opening the sample packet two pieces of readymade textile article (Half sleeve T-shirt & Half pant) were received

total wt of sample = 37.6 gm.

① Half sleeve T-shirt: sample is in the form of ready-made textile article made of yarn dyed & printed knitted fabric. Base knitted fabric is yarn dyed wholly composed of polyester filament yarns.
total wt. of sample = 21.5 gm.

② Half Pant: sample is in the form of readymade textile article made of yarn dyed & printed knitted fabric having elastic on waist. Base knitted fabric is yarn dyed wholly composed of polyester filament yarns.

total wt. of sample = 16.1 gm.

wt of Base fabric = 15.0 gm.

wt of elastic = Balance.

sealed b/s returned

Vinay
02/09/22
VINEET YADAV
Chemical Assistant

Ravi
7.9.22

Dr. T. C. TANWAR
Chemical Examiner Gr.-I
JNCH Laboratory Nhava Sheva



OFFICE OF THE COMMISSIONER OF CUSTOMS, NS- II,
SPECIAL INVESTIGATION AND INTELLIGENCE BRANCH (EXPORT)
JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA SHEVA,
DIST- RAIGAD, MAHARASHTRA - 400 707.
Tel No: 022-27242102, Fax- 27242395, 27243303

F. No. SG/INV-109/2022-23 SIIB(X), JNCH-D Cell

Date: 16.08.2022

To,

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

Handwritten notes:
K/16/16
P/16/16
Vmeat CA

Sir/Madam,

Sub: Testing of sample pertaining to Shipping Bill No. 3094394 dated 27.07.2022 of M/s Yukti Creation (IEC No. EXPPP2881C)-reg.

Handwritten notes:
16/08/2022

Please find enclosed herewith one (3) sealed package of sample from the consignment pertaining to below mentioned shipping bill for testing purpose.

S/B No.	Description	No. of Pkgs/Sample
3094394 dated 27.07.2022	Babies Boys 02 PC set of MMF	1
	Babies Girls 02 PC set of MMF	1
	Boys 02 PC set of MMF	1

The above mentioned one (3) envelope containing sample is being sent herewith. You are requested to Test for the following parameters:

- (1) GSM,
- (2) Composition,
- (3) Whether Woven or Non-Woven,
- (4) Description
- (5) Dyed or Otherwise and other general parameters.

Yours sincerely,

Handwritten signature and date:
16/08/22

(Dr. Mahesh D Chavan)

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

Report: On opening the sample packet two piece readymade textile article (jhoela & lower) were found.
total wt. of sample = 96.1 gm

1) Jhoela: The sample is in the form of readymade textile article (jhoela) made of dyed & printed knitted fabric having decorative lace, plastic buttons and stitched decorative fabric on front. Bare knitted fabric is dyed made of polyester filament yarns. Decorative stitched fabric is dyed knitted made of polyester filament yarns.

total wt of sample (jhoela) = 67.0 gm.

wt. of Bare fabric = 55.1 gm.

wt. of decorative fabric = 4.8 gm.

wt. of lace = 6.7 gm.

wt. of buttons = Balance.

2) Lower: The sample is in the form of readymade textile article (lower) made of dyed & printed knitted fabric having elastic on waist. Bare knitted fabric is dyed & made of polyester filament yarns.

total wt of sample (lower) = 29.1 gm.

wt. of Bare fabric = 28.3 gm.

wt. of elastic = Balance.

Sealed & returned.

Vinayaloo
08.9.22

VINEET YADAV
Chemical Assistant

Tanwar
8.9.22

Dr. T. C. TANWAR
Chemical Examiner Gr.-I
JNCH Laboratory Nhava Sheva



OFFICE OF THE COMMISSIONER OF CUSTOMS, NS- II,
SPECIAL INVESTIGATION AND INTELLIGENCE BRANCH (EXPORT)
JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA SHEVA,
DIST- RAIGAD, MAHARASHTRA - 400 707.
Tel No: 022-27242102, Fax- 27242395, 27243303

F. No. SG/INV-109/2022-23 SIIB(X), JNCH-D Cell

Date: 16.08.2022

To,

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

Sir/Madam,

Sub: Testing of sample pertaining to Shipping Bill No. 3094394 dated 27.07.2022 of M/s Yukti Creation (IEC No. EXPPP2881C)-reg.

Please find enclosed herewith one (3) sealed package of sample from the consignment pertaining to below mentioned shipping bill for testing purpose.

S/B No.	Description	No. of Pkgs/Sample
3094394 dated 27.07.2022	Babies Boys 02 PC set of MMF	1
	Babies Girls 02 PC set of MMF	1
	Boys 02 PC set of MMF	1

The above mentioned one (3) envelope containing sample is being sent herewith. You are requested to Test for the following parameters:

- (1) GSM, (2) Composition, (3) Whether Woven or Non-Woven, (4) Description (5) Dyed or Otherwise and other general parameters.

Yours sincerely,

(Dr. Mahesh D Chavan)

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

S.B. No. 3094394 / 23.2.22

Report: On opening the sample packet, two readymade textile article (Half sleeve shirt & Half pant) were found.

total wt of sample = 102.0 gm.

① Half sleeve shirt: sample is in the form of readymade textile article (Half sleeve shirt) made of printed woven fabric having buttons on front. Bare woven fabric is composed of white cotton yarns.

total wt. of sample (Half sleeve shirt) = 32.1 gm.

wt. of Bare fabric = 31.1 gm.

wt of buttons = Balance.

SSM of Bare woven fabric = 99.70

② Half pant: sample is in the form of ready-made textile article (Half pant) made of yarn dyed woven fabric having elastic on waist. Bare woven fabric is made of yarn dyed of cotton yarn on both side.

total wt. of sample (Half pant) = 70.7 gm.

wt of Bare woven fabric = 67.1 gm.

wt of elastic = Balance.

SSM of Bare woven fabric = 359.96

sample H/S returned.

Vineet
05.09.22

VINEET YADAV
Chemical Assistant

Tanwar
5.9.22

Dr. T. C. TANWAR
Chemical Examiner Gr.-I
JNCH Laboratory Nhava Sheva



**OFFICE OF THE COMMISSIONER OF CUSTOMS, NS- II,
SPECIAL INVESTIGATION AND INTELLIGENCE BRANCH (EXPORT)
JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA SHEVA,
DIST- RAIGAD, MAHARASHTRA - 400 707.
Tel No: 022-27242102, Fax- 27242395, 27243303**

F. No. SG/INV-109/2022-23 SIIB(X), JNCH-D Cell

Date: 16.08.2022

To,

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

Sir/Madam,

Sub: Testing of sample pertaining to Shipping Bill No. 3094394 dated 27.07.2022 of M/s Yukti Creation (IEC No. EXPPP2881C)-reg.

Please find enclosed herewith one (3) sealed package of sample from the consignment pertaining to below mentioned shipping bill for testing purpose.

S/B No.	Description	No. of Pkgs/Sample
3094394 dated 27.07.2022	Babies Boys 02 PC set of MMF	1
	Babies Girls 02 PC set of MMF	1
	Boys 02 PC set of MMF	1

The above mentioned one (3) envelope containing sample is being sent herewith. You are requested to Test for the following parameters:

- (1) GSM, (2) Composition, (3) Whether Woven or Non-Woven, (4) Description (5) Dyed or Otherwise and other general parameters.

Yours sincerely,

(Signature)
(Dr. Mahesh D Chavan)

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

*h
16/8
(22)
ykt/10
Abhayankar
no 16/8/22*

Lab NO 779 SIBQ)

16/8/22

Report: On opening the sample packet two pieces of ready-made textile articles were received.

total wt. of sample = 146.4 gm.

1) Half sleeve T-shirt: Sample is in the form of ready-made textile article made of yarn dyed & printed knitted fabric & decorative piece (lace) on front. Base knitted fabric is made of yarn dyed polyester filament yarn & cotton yarn.

total wt. of sample = 61.1 gm.

wt. of Base fabric = 58.2 gm

wt. of decorative piece = Balance

% composition of Base fabric =

Polyester = 63.81%

Cotton = Balance

2) Half Pant: Sample is in the form of ready-made textile article made of yarn dyed woven fabric having elastic on waist. Base woven fabric is composed of cotton yarn on one side & polyester filament yarn on other side.

total wt. of sample = 85.3 gm.

wt. of Base fabric = 82.6 gm.

wt. of elastic = Balance.

SSM of Base woven fabric = 300.4g

% composition = cotton = 75.5%

Polyester = Balance

sealed & returned.

Vinayak
08.09.22

VINEET YADAV
Chemical Assistant

Tanwar
8.9.22

Dr. T. C. TANWAR
Chemical Examiner Gr.-I
JNCH Laboratory Nhava Sheva



**OFFICE OF THE COMMISSIONER OF CUSTOMS, NS- II,
SPECIAL INVESTIGATION AND INTELLIGENCE BRANCH (EXPORT)
JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA SHEVA,
DIST- RAIGAD, MAHARASHTRA - 400 707.
Tel No: 022-27242102, Fax- 27242395, 27243303**

F. No. SG/INV-109/2022-23 SIIB(X), JNCH-D Cell

Date: 16.08.2022

To,

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

Sir/Madam,

Sub: Testing of sample pertaining to Shipping Bill No. 3094470 dated 27.07.2022 of M/s Yukti Creation (IEC No. EXPPP2881C)-reg.

Please find enclosed herewith one (2) sealed package of sample from the consignment pertaining to below mentioned shipping bill for testing purpose.

S/B No.	Description	No. of Pkgs/Sample
3094470 dated 27.07.2022	Babies Boys 02 PC set of MMF	1
	Boys 02 PC set of MMF	1

The above mentioned one (2) envelope containing sample is being sent herewith. You are requested to Test for the following parameters:

- (1) GSM, (2) Composition, (3) Whether Woven or Non-Woven, (4) Description (5) Dyed or Otherwise and other general parameters.

Yours sincerely,

(Dr. Mahesh D Chavan)

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

Lab NO 782 SE23(X)

16/8/22

S/S NO: 3094470 / 23.07.22

Report: On opening the sample packet two piece readymade garment (Half sleeve T-shirt & Half pant) were found.
Total wt. of sample = 52.2 gm.

① Half sleeve T-shirt: The sample is in the form of dyed & printed knitted readymade garment having decorative piece at front side. Base knitted fabric is made of polyester filament yarns.

Total wt. of Half T-shirt = 29.9 gm.
wt of Base fabric: 29.4 gm.
wt of decorative item = Balance.

② Half Pant: The sample is in the form of dyed & printed knitted readymade garment having elastic on waist. Base knitted fabric is made of polyester filament yarns.

Total wt of half pant = 22.3 gm.
wt of base fabric = 21.4 gm.
wt of elastic = Balance.

Sealed & returned.

Vinay
24.08.22
VINAY YADAV
Chemical Assistant

1
Tanwar
24.8.22

Dr. T. C. TANWAR
Chemical Examiner Gr.-I
JNCH Laboratory Nhava Sheva



**OFFICE OF THE COMMISSIONER OF CUSTOMS, NS- II,
SPECIAL INVESTIGATION AND INTELLIGENCE BRANCH (EXPORT)
JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA SHEVA,
DIST- RAIGAD, MAHARASHTRA - 400 707.
Tel No: 022-27242102, Fax- 27242395, 27243303**

F. No. SG/INV-109/2022-23 SIIB(X), JNCH-D Cell

Date: 16.08.2022

To,

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

*h
12/8
10/1/27
Vineeth
Rajeev
16/8/22*

Sir/Madam,

Sub: Testing of sample pertaining to Shipping Bill No. 3094470 dated 27.07.2022 of M/s Yukti Creation (IEC No. EXPPP2881C)-reg.

Please find enclosed herewith one (2) sealed package of sample from the consignment pertaining to below mentioned shipping bill for testing purpose.

S/B No.	Description	No. of Pkgs/Sample
3094470 27.07.2022	dated <input checked="" type="checkbox"/> Babies Boys 02 PC set of MMF	1
	Boys 02 PC set of MMF	1

The above mentioned one (2) envelope containing sample is being sent herewith. You are requested to Test for the following parameters:

- (1) GSM, (2) Composition, (3) Whether Woven or Non-Woven, (4) Description (5) Dyed or Otherwise and other general parameters.

Yours sincerely,

(Signature) 16/08/22

(Dr. Mahesh D Chavan)
Dy. Commissioner of Customs,
SIIB(X)/JNCH.

Lab No 781 SLEB(x)
16/8/22

S/B No: 3094420/27.10.22

Report: On opening the sample packet two piece readymade garment (Half sleeve t-shirt and Half pant) were found.

total wt. of sample = 39.2 gm.

① Half sleeve t-shirt: The sample is in the form of yarn dyed & printed knitted readymade garment, Base knitted fabric is wholly made of polyester filament yarns.

total wt of sample (Half sleeve t-shirt) = 22.3 gm.

② Half pant: The sample is in the form of yarn dyed & printed readymade garment having elastic on waist. Base knitted fabric is made of polyester filament yarns.

total wt of sample (Half pant) = 16.9 gm

wt of Base fabric = 16.3 gm,

wt of elastic = Balance,

sampled H's returned.

Vineet Yadau
26.08.22
VINEET YADAV
Chemical Assistant

Ram
26.08.22

Dr. T. C. TANWAR
Chemical Examiner Gr.-I
JNCH Laboratory Nhava Sheva



**OFFICE OF THE COMMISSIONER OF CUSTOMS, NS- II,
SPECIAL INVESTIGATION AND INTELLIGENCE BRANCH
(EXPORT) JAWAHARLAL NEHRU CUSTOM HOUSE,
NHAVA SHEVA, DIST- RAIGAD, MAHARASHTRA – 400 707.
Tel No: 022-27242102, Fax- 27242395, 27243303
Email:siibx.jnch@gov.in**



**F. No. SG/INV-103/2022-23 [SIIB(X) JNCH 'D' Cell
CBIC DIN:20220878NT000000C911**

Date: 17.08.2022

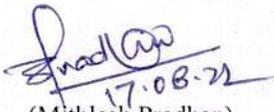
SEIZURE MEMO

Whereas the goods covered under Shipping Bills No. 3094551, 3094441, 3094394 and 3094470 all dated 27.07.2022 filed by M/s Yukti Creation through Customs Broker M/s Sunways Logistics examined under panchanama dated 10.08.2022 at Punjab Conware CFS and it appears that the value of the goods are not in the conformity of the quality of the goods. Hence liable for confiscation under Section 113 of the Customs Act, 1962. Details of the Shipping Bills are as under: -

Table-1

Sl. No.	Shipping Bill No. & Date	FOB Value in Rupees
1.	3094551 dated 27.07.2022	90,44,006/-
2.	3094441 dated 27.07.2022	86,55,673/-
3.	3094394 dated 27.07.2022	84,47,155/-
4.	3094470 dated 27.07.2022	79,58,174/-

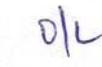
Now, therefore, in exercise of the power conferred on me under Section 110 of the Customs Act, 1962, I, Mithlesh Pradhan, Superintendent of Customs, SIIB(X), JNCH hereby seize the goods covered under above mentioned shipping Bills(as appended in Table above), as the goods are liable for confiscation under Section 113 of the Customs Act, 1962 with a direction to the custodian M/s Punjab Conware CFS, JNCH, Nhava Sheva not to deal with the seized goods in any manner or part with the same without prior written permission of the Deputy Commissioner of Customs, SIIB(X), JNCH.

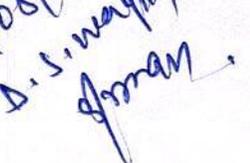

17.08.22
(Mithlesh Pradhan)
Superintendent of Customs(P),
SIIB(X), JNCH.

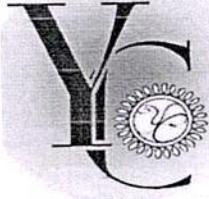
Copy to:

- (1) M/s Yukti Creation.
- (2) DC/Docks, Punjab Conware-CFS, JNCH.
- (3) M/s Sunways Logistics, Custom Broker.
- (4) Manager, Punjab Conware CFS.


18/08/22



18/08/2022
A.S. Waghmare




YUKTI CREATION

GROUND FLOOR ,GALA NO 07,HOUSE NO. 2/4,NEAR SAI DARSHAN SMRUTI CHAWL, SATYAWAN CHOWK,DEVICHA
PADA,DOMBIVLI,KALYAN,THANE-421202

9028159869

yukticreation100@gmail.com

DATE: 16/08/2022

To,
The Dy. Commissioner of Customs

SIIB, SECTION.

J.N.C.H.

Nhava Sheva

Respected Madam/Sir,

Re: Authorisation of CHA for Receiving of seizure Memo

M/s. YUKTI CREATION,

Address: GROUND FLOOR, GALA NO. 07, 2/4, NEAR SAI DARSAN SMRUTI CHAWL SATYAWAN CHOWK,
DEVICHA PADA, DOMBIVLI, THANE , MAHARASHTRA – 421 202.

Dear sir,

With reference to the above we hereby inform you that we have authorized our CHA M/s. SUNWAY LOGISTICS to receive seizure Memo on behalf of us

Hence we humbly request you to allow them to do so and we also inform you that they will comply all other formalities related to cosignment on behalf us.

For YUKTI CREATION


Authorised Signatory



**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**



No. SG/INV-109/2022-23 SIIB(X), JNCH-D Cell

Date: 16.09.2022

To,

The Additional Commissioner of Customs
Drawback,
JNCH, Nhava Sheva.

Sir,

Sub: NOC for provisional release of goods w.r.t.08 Shipping Bills filled by Customs Broker M/s. Sunway Logistics (CHA No. ADPFS1811FCH003) on behalf of M/s Yukti Creation (IEC: EXPPP2881C) – reg.

Based on the data analysis, goods covered under Shipping Bills No. 3094551, 3094441, 3094394, 3094470 all dated 27.07.2022 pertaining to the Exporter M/s Yukti Creation (IEC NO. EXPPP2881C) were suspected to be overvalued/mis-declared in order to avail undue export benefits. The goods pertain to M/s Yukti Creation was stuffed and loaded in a container No. CAXU6649515 in Punjab State Container & Warehousing Corporation O&M GAD Logistics Pvt Ltd. The above container was kept on hold with the approval of competent authority vide Hold No. 06/2022-23 SIIB (X) issued from F. No. SG/JNCH HOLD/2021-22 SIIB(X), JNCH Pt. II dated 28.07.2022 for the 100% examination by this unit.

Above consignment was examined by the officers of SIIB(X) on dated 10.08.2022 in the presence of Panchas and a dated Panchnama was drawn. The goods (RMG) contained in above SB's were stuffed in Container No. CAXU 6649515 with Customs Bottle seal No. 3563881 was de-stuffed in Shed No. 02 of Punjab Conware CFS for detail examination. In the examination quantity and description were found as declared in the above mentioned 4 Shipping Bills. Further, it is observed that the value of the goods declared by the Exporter was not in conformity with the quality of the goods. Hence Representative Samples of different items from each Shipping Bills were drawn in triplicate randomly and packed in separate envelope and sealed with Customs wax seal. All the packages pertaining to the aforesaid Shipping Bills were re-packed in the same plastic Jumbo Bags and kept in Shed No. 02, Punjab Conware CFS in the presence of authorized representatives of Exporter and CB and handed over to Manager, Punjab Conware CFS for safe custody. Representative Samples of different items from each Shipping Bills were forwarded to DYCC, JNCH for testing. Market enquiry also conducted in the presence of Authorized persons of Customs Broker and Exporters on dated 22.08.2022. Details of the goods, attempted to be exported vide the Shipping Bills mentioned above alongwith FOB value, Drawback, ROSCTL, Re-determined FOB value, Drawback Value and ROSCTL etc. as per market survey are furnished ahead:

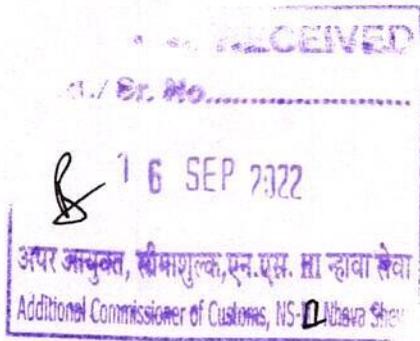
Exporter: M/s Yukti Creation (IEC: EXPPP2881C).

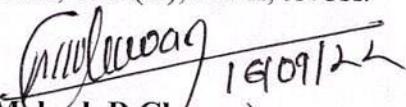
Sl No.	Shipping Bill No	Declared Item	Qty.	Declared Drawback Schedule	declared PMV(per piece or per set)	Declared FOB	Drawback % claimed	Drawback Claimed in Rupees	ROSCTL Claimed	Rate per unit as per market enquiry	Total Value as per market survey	Redetermined FOB on loading of 40% on total market value.	Redetermined Drawback Amount	Total Redetermined ROSCTL
1	3094441/27.07.2022	Babies Boys 02 PCS set of MMF	16944	620903B	561.92	8655673	2.9	251014.5	292864.8	100	1694400	2372160	68792.64	90142.08
2	3094551/27.07.2022	Babies Girls 02 PCS set of MMF	17568	620903B	566.28	9044006	2.9	262276.2	304832.9	120	2108160	2951424	85591.3	112154.1
3	3094470/27.07.2022	Babies Boys 02 PCS set of MMF	4200	620903B	561.92	2145528	2.9	62220.31	72593.98	100	420000	588000	17052	22344
		Boys 02 PCS set of MMF	10560	62030103B	605.48	5812646	3.2	186004.7	276100.7	90	950400	1330560	42577.92	63201.6
4	3094758/27.07.2022	Babies Girls 02 PCS set of MMF	20880	620903B	566.28	10749024	2.9	311721.7	362301.4	120	2505600	3507840	101727.4	133297.9
Total						36406877/-	-	1073237/-	1308694/-	-	-	10749984/-	315741/-	421140/-

The goods covered under above mentioned Shipping Bills were seized vide seizure memo dated 17.08.2022 since it appeared that value of the goods as declared is not in conformity with the quality of the goods and hence the goods are liable for confiscation under Section 113 of Customs Act. 1962.

This office has no objection for provisional release of the goods covered under above mentioned Shipping Bills subject to the condition of provisional release as deemed fit by the Adjudicating Authority in terms of CBIC Circular No. 01/2011 dated 04.01.2011.

This issues with the approval of Commissioner of Customs, SIIB(X), NS-II, JNCH.




 (Dr. Mahesh D Chavan)
 Dy. Commissioner of Customs,
 SIIB(X)/JNCH.



YUKTI CREATION

GROUND FLOOR , GALA NO 07, HOUSE NO. 2/4, NEAR SAI DARSHAN SMRUTI CHAWL, SATYAWAN CHOWK, DEVICHA PADA, DOMBIVLI, KALYAN, THANE - 421202

9028159869

yukticreation100@gmail.com

DATE: 25/08/2022

To,
The Dy. Commissioner of Customs

SIIB, SECTION.

J.N.C.H.

Nhava Sheva

Respected Madam/Sir,

Re: S.B. No(s) 1) 3094551. 2) 3094441. 3) 3094394. 4) 3094470 All Dtd. 27/07/2022

M/s. YUKTI CREATION,

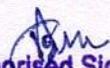
Address: GROUND FLOOR, GALA NO. 07, 2/4, NEAR SAI DARSAN SMRUTI CHAWL SATYAWAN CHOWK, DEVICHA PADA, DOMBIVLI, THANE , MAHARASHTRA – 421 202.

Dear sir,

With reference to the above we hereby request you that kindly allow us to take our cargo to Back to Town in our godown, due to ongoing investigation our cargo is on hold by your office, but meanwhile CFS storage charges is increasing rapidly to avoid same we urge you to accept our request and allow us BTT. Of subject consignment.

Kindly do the needful and oblige.

For YUKTI CREATION


Authorised Signatory