	सीमाशुल्क आयुक्त का कार्यालय, एनएस-II OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II **केंद्रीकृत निर्यात आकलन कक्ष, जवाहरलाल नेहरू सीमाशुल्क भवन** CENTRALIZED EXPORT ASSESSMENT CELL, JAWAHARLAL NEHRU CUSTOM HOUSE, **न्हावा शेवा, तालुका -उरण, जिला- रायगढ़, महाराष्ट्र** -400 707 NHAVA SHEVA, TALUKA-URAN, DIST- RAIGAD, MAHARASHTRA-400707

F. No.- CUS/ASS/AMND/2530/2025-CEAC

DIN: 20251078NT000000673E

	आदेश की तिथि Date of Order	: 14.10.2025
	जारी किए जाने की तिथि Date of Issue	: 15.10.2025
आदेश सं. Order No.	: 231 /2025-26/आयुक्त/एनएस-II/ सीएसी/जेएनसीएच 231/2025-26/Commissioner/NS-II/CAC /JNCH	
पारितकर्ता Passed by	: श्री गिरिधर जी. पई Sh. Giridhar G. Pai आयुक्त, सीमाशुल्क (एनएस-II), जेएनसीएच, न्हावाशेवा Commissioner of Customs (NS-II), JNCH, Nhava Sheva	
पक्षकार (पार्टी)/नोटिसी का नाम Name of Party/Noticee	: मै. डेनिम आर्ट एंटरप्राइजेज (आईईसी नंबर AAVFD9679H) M/s. Denim Art Enterprises (IEC NO. AAVFD9679H)	

मूल आदेश

ORDER-IN-ORIGINAL

1. इस आदेश की मूल प्रति की प्रतिलिपि जिस व्यक्ति को जारी की जाती है, उसके उपयोग के लिए नि:शुल्क दी जाती है।

   The copy of this order in original is granted free of charge for the use of the person to whom it is issued.

2. इस आदेश से व्यथित कोई भी व्यक्ति सीमाशुल्क अधिनियम, १९६२ की धारा १२९ए के तहत इस आदेश के विरुद्ध सी ई एस टी ए टी, पश्चिमी प्रादेशिक न्यायपीठ (वेस्ट रीज़नल बेंच, ३४, पी. डी. मेलोरोड, मस्जिद (पूर्व), मुंबई– ४०००९ को अपील कर सकता है, जो उक्त अधिकरण के सहायक रजिस्ट्रार को संबोधित होगी।

   Any Person aggrieved by this order can file an Appeal against this order to CESTAT, West Regional Bench, 34, P D Mello Road, Masjid (East), Mumbai - 400009 addressed to the Assistant Registrar of the said Tribunal under Section 129 A of the Customs Act, 1962.

3. अपील दाखिल करने संबंधी मुख्य मुद्दे:-

   Main points in relation to filing an appeal: -

फार्म **Form**	:	फार्म नं. सीए-३, चार प्रतियों में तथा उस आदेश की चार प्रतियाँ, जिसके खिलाफ अपील की गयी है (इन चार प्रतियों में से कम से कम एक प्रति प्रमाणित होनी चाहिए(Form No. CA-3 in quadruplicate and four copies of the order appealed against (at least one of which should be certified copy)
समय सीमा **Time Limit**	:	इस आदेश की सूचना की तारीख से तीन महीने के भीतर Within 3 months from the date of communication of this order.
फीस **Fee**	:	(क) एक हजार रुपये–जहाँ माँगे गये शुल्क एवं ब्याज की तथा लगायी गयी शास्ति की रकम पाँच लाख रुपये या उस से कम है। (a) Rs. One Thousand - Where amount of duty & interest demanded & penalty imposed is Rs. 5 Lakh or less. (ख(पाँच हजार रुपये– जहाँ माँगे गये शुल्क एवं ब्याज की तथा लगायी गयी शास्ति की रकम पाँच लाख रुपये से अधिक परंतु पचास लाख रुपये से कम है। (b) Rs. Five Thousand - Where amount of duty & interest demanded & penalty imposed is more than Rs. 5 Lakh but not exceeding Rs. 50 lakh (ग) दस हजार रुपये–जहाँ माँगे गये शुल्क एवं ब्याज की तथा लगायी गयी शास्ति की रकम पचास लाख रुपये से अधिक है। (c) Rs. Ten Thousand - Where amount of duty & interest demanded & penalty imposed is more than Rs. 50 Lakh.
भुगतान की रीति **Mode of Payment**	:	क्रॉस बैंक ड्राफ्ट, जो राष्ट्रीयकृत बैंक द्वारा सहायक रजिस्ट्रार, सी ई एस टी ए टी, मुंबई के पक्षमें जारी किया गया हो तथा मुंबई में देय हो। A crossed Bank draft, in favour of the Asstt. Registrar, CESTAT, Mumbai payable at Mumbai from a nationalized Bank.
सामान्य **General**	:	विधि के उपबंधों के लिए तथा ऊपर यथा संदर्भित एवं अन्य संबंधित मामलों के लिए, सीमाशुल्क अधिनियम, १९६२, सीमाशुल्क (अपील) नियम, १९८२ सीमाशुल्क, उत्पादन शुल्क एवं सेवा कर अपील अधिकरण (प्रक्रिया) नियम, १९८२ का संदर्भ लिया जाए। For the provision of law & from as referred to above & other related matters, Customs Act, 1962, Customs (Appeal) Rules, 1982, Customs, Excise and Service Tax Appellate Tribunal (Procedure) Rules, 1982 may be referred.

इस आदेश के विरुद्ध अपील करने के लिए इच्छुक व्यक्ति अपील अनिर्णीत रहने तक उस में माँगे गये शुल्क अथवा उद्‌गृहीत शास्ति का ७.५ % जमा करेगा और ऐसे भुगतान का प्रमाण प्रस्तुत करेगा, ऐसा न किये जाने पर अपील सीमाशुल्क अधिनियम, १९६२ की धारा १२९ के उपबंधों की अनुपालना न किये जाने के लिए नामंजूर किये जाने की दायी होगी । Any person desirous of appealing against this order shall, pending the appeal, deposit 7.5% of duty demanded or penalty levied therein and produce proof of such payment along with the appeal, failing which the appeal is liable to be rejected for non-compliance with the provisions of Section 129 of the Customs Act 1962.

Sub: - Request for Conversion of Shipping Bills from Scheme-Drawback (Scheme Code-19) to Scheme- Drawback & RoSCTL (Scheme code-60) by M/s. Denim Art Enterprises (IEC NO. AAVFD9679H)- Reg.

M/s. Denim Art Enterprises (IEC NO. AAVFD9679H) having registered office at U no. 26, Sheet no. 76, Sai Complex, Swami Shanti Prakash Ashram Road, Opp.- Prabhu Darshan Building, Ulhasnagar, Thane - 421005 (hereinafter referred to as "the exporter") has requested for conversion of 02 Shipping Bills from Scheme-Drawback to Scheme-Drawback & ROSCTL (Scheme Code-60) vide their letter dated 17.09.2025 (received in this office on 23.09.2025), details of which are tabulated below:

TABLE I

Sl. No.	Shipping Bill No./Dated	LEO Date	Scheme in which SB filed	Scheme Code to which conversion sought
(1)	(2)	(3)	(4)	(5)
1.	4188486 dated 05.08.2025	06.08.2025	Drawback **(Scheme Code-19)**	Drawback & ROSCTL **(Scheme Code-60)**
2.	4341819 dated 11.08.2025	12.08.2025	Drawback **(Scheme Code-19)**	Drawback & ROSCTL **(Scheme Code-60)**

2. The exporter vide their application dated 17.09.2025 (received in this office on 23.09.2025), requested for conversion of above-mentioned Shipping Bills from Scheme- Drawback (Scheme Code - 19) to Scheme - Drawback & ROSCTL (Scheme Code-60), in the said letter they have inter-alia stated that the scheme code was erroneously mentioned as Drawback (19) instead of Drawback and ROSCTL (60).

3. Further, the exporter vide letter dated 25.09.2025 has requested to process the ROSCTL amount in both the shipping bills without personal hearing, as their intention to avail the benefits under ROSCTL has been clearly reflected and same was duly mentioned in the marks & nos. as well as in their invoice.

DISCUSSIONS AND FINDINGS

4. I have carefully gone through the requests made by the exporter vide their letter dated 17.09.2025 (received in this office on 23.09.2025) for amendment in above mentioned Shipping Bills (Table-I), by way of conversion of Shipping Bills from Scheme- Drawback (Scheme Code - 19) to Scheme- Drawback & ROSCTL (Scheme

Code-60), all the submissions made by the exporter and the relevant provisions of the Customs Act, 1962, which govern the conversion of Shipping Bills.

5. The exporter in their submission dated 17.09.2025 stated that the scheme code was erroneously mentioned in the shipping bills and requested to allow to amend the two shipping bills, as mentioned in Table- I as the error was due to a typographical error while filing the shipping bill.

6. I find that the exporter had filed the impugned Shipping Bills under Drawback (Scheme Code-19). Now, the exporter has requested conversion from Scheme – Drawback (Scheme Code - 19) to Scheme- Drawback & ROSCTL (Scheme Code-60). Now, the issue to be decided is whether the exporter is eligible for amendment sought by them for conversion of said Shipping Bill for which Let Export Order was granted on 06.08.2025 & 12.08.2025 from Scheme- Drawback (Scheme Code - 19) to Drawback & ROSCTL (Scheme Code-60).

7. Conversion of shipping bill is governed by Section 149 of the Customs Act, 1962. Section 149 of the Customs Act, 1962 with effect from 01.08.2019 is reproduced as under:

> *Section 149. Amendment of documents- Save as otherwise provided in section 30 and 41, the proper officer may, in his discretion, authorise any document, after it has been presented in the custom house to be amended in such form and manner, within such time, subject to such restrictions and conditions, as may be prescribed:*
>
> *Provided that no amendment of a bill of entry or a shipping bill or bill of export shall be so authorized to be amended after the imported goods have been cleared for home consumption or deposited in a warehouse, or the export goods have been exported, except on the basis of documentary evidence which was in existence at the time the goods were cleared, deposited or exported, as the case may be"*

8. Further, I find that Export Entry (Post export conversion in relation to instrument based scheme) Regulations, 2025 have been notified vide Notification No. 21/2025-Customs (N.T.) dated 03.04.2025. The relevant provisions of the regulations are as under:

Regulation 2(1)(b): *"conversion" means amendment of the declaration made in the export entry to any one or more instrument-based scheme, after the export goods have been exported.*

Regulation 2(1)(c): *" export entry" means entry relating to export as defined in clause (16) of section 2 of the Act and includes an entry made in the Shipping Bills or Bills of Exports under Section 50 or entries made for goods to be exported by post or courier under Section 84 of the Act.*

Regulation 2(1)(d): *"instrument-based scheme" means a scheme involving utilisation of instrument referred to in explanation 1 to sub-section (1) of section 28AAA of the Act.*

Regulation 3(2): *Where an export entry is filed before the 22nd February, 2022, the period of one year specified under sub-regulation (1) shall be reckoned from the date on which these regulations have come into force.*

Regulation 4(e): *The export entry of which the conversion is sought is one that has been filed in relation to instrument based scheme, or under drawback or for fulfilment of any export obligation or combination thereof.*

Explanation 1 to Section 28AAA of the Customs Act, 1962:

Explanation 1 : For the purpose of this sub-section, "instrument" means any scrip or authorization or license or certificate or such other document, by whatever name called, issued under the Foreign Trade (Development and Regulation) Act, 1992 with respect to a reward or incentive scheme or duty exemption scheme or duty remission scheme or such other scheme bestowing financial or fiscal benefits, which may be utilized under the provisions of this act or the rules made on notifications issued thereunder".

8.1. From the above provisions it emerges that for export entries filed after 03.04.2025, the request for conversion shall be determined under the Export Entry (Post Export Conversion in relation to Instrument Based Scheme) Regulations, 2025 and the time limit of one year shall be from the date on which these Regulations have come into force i.e., 03.04.2025. A conjoint reading of these provisions indicates that the regulations apply only to such shipping bills which were filed in relation to instrument based scheme, or under drawback or for fulfilment of any export obligation or combination thereof and the request for amendment in the shipping bill is for conversion to any one or more instrument-based scheme. Further, as per Explanation 1 of section 28AAA of the Customs Act, 1962, instrument-based scheme includes Advance License, EPCG, RoDTEP, RoSCTL etc.

9. In the instant case, the Shipping Bills, mentioned in Table-I, were filed in August 2025. Conversion is sought from Drawback to Drawback and RoSCTL i.e. an instrument-based scheme. Thus, I find that the Export Entry Regulations 2025 are applicable to the instant case.

10. Regulations 3 and 4 of the Export Entry (Post export conversion in relation to instrument based scheme) Regulations, 2025 prescribe the manner and time for applying for conversion and the conditions and restrictions for conversion respectively. These are reproduced below-

Regulation 3. Manner and time limit for applying for post export conversion of export entry. –

(1) The application for conversion shall be filled by an exporter in writing within one year from the date of clearance of goods under sub-section (1) of section 51 or section 69 of the Act or from the date of entry made under section 84 of the Act, as the case may be:

Provided that the jurisdictional Commissioner of Customs may, for the reasons to be recorded in writing, extend the time limit not exceeding six months, if it is satisfied that the circumstances were such which prevented the exporter from filing an application within the period specified under sub-regulation (1):

Provided further that the jurisdictional Chief Commissioner of Customs may, for the reasons to be recorded in writing, extend the time limit not exceeding six months, if it is satisfied that the circumstances were such which prevented the exporter from filing an application for a period exceeding one year and six months.

(2) Where an export entry is filed before the 22nd February, 2022, the period of one year specified under sub-regulation (1) shall be reckoned from the date on which these regulations have come into force.

(3) Where filing of an application under sub-regulation (1) was prevented due to stay or an injunction passed by any court or tribunal, then, in computing the period specified therein, the period of continuance of the stay or order, the day on which it was issued or made, and the day on which it was withdrawn, shall be excluded.

(4) The jurisdictional Commissioner of Customs, may, in his discretion, authorise the conversion of export entry, subject to the following, namely: –

(a) on the basis of documentary evidence, which was in existence at the time the goods were exported;

(b) subject to conditions and restrictions for conversion provided in regulation 4;

(c) on payment of a fee in accordance with Levy of fees (Customs Documents) Regulations, 1970.

(5) Subject to the provision of sub-regulation (1), the jurisdictional Commissioner of Customs shall, where it is possible so to do, decide every application for conversion within a period of thirty days from the date on which it is filed.

Regulation 4. Conditions and restrictions for conversion of Shipping Bill. –

(1) The conversion of shipping bill and bill of export shall be subject to the following conditions and restrictions, namely: -

(a) fulfilment of all conditions of the instrument-based scheme to which conversion is being sought;

(b) the exporter has not availed or has reversed the availed benefit of the instrument-based scheme from which conversion is being sought or reversed the

amount of drawback or any other benefit, in case drawback or such scheme is not admissible in the scheme to which conversion is being sought, as the case may be;

(c) no condition, specified in any regulation or notification, relating to presentation of shipping bill or bill of export in the Customs Automated System, has not been complied with;

(d) no contravention has been noticed or investigation initiated against the exporter under the Act or any other law, for the time being in force, in respect of such exports;

(e) the export entry of which the conversion is sought is one that had been filed in relation to instrument based scheme, or under drawback or for fulfilment of any export obligation or combination thereof.

11. Considering the fact that the said Shipping Bills were granted LEO after 03.04.2025, a conjoint reading of Section 149 of the Customs Act, 1962 and the Export Entry (Post export conversion in relation to instrument based scheme) Regulations, 2025, provides for the following criteria for conversion of shipping bills-

A. The application for conversion shall be filed in writing within a period of one year from the date of order for clearance of goods. Further, in the case where export entry is filed before the 22nd February, 2022, the period of one year shall be reckoned from the date on which these regulations have come into force.

B. Conversion of the shipping bill may be authroised on the basis of documentary evidence, which was in existence at the time the goods were exported,

C. On payment of a fee in accordance with Levy of fees (Customs Documents) Regulations, 1970, as amended,

D. All conditions of the instrument-based scheme to which conversion is being sought should be fulfilled,

E. Exporter has not availed or reversed the benefit of the instrument-based scheme from which conversion is being sought,

F. All conditions relating to shipping bill have been complied with,

G. No contravention noticed against the shipping bill,

H. Shipping bill Conversion shall be allowed from one instrument-based scheme, or drawback to another instrument-based scheme.

11.1. Now, I proceed to examine the present case in terms of each of the criteria as given above.

A. The application for conversion shall be filed in writing within a period of one year from the date of order for clearance of goods and where an export entry is filed prior to 22nd February, 2022, the period of one year specified under sub-regulation (1) shall be reckoned from the date on which these regulations have come into force:

The exporter has made the application for conversion on 17.09.2025 (received in this office on 23.09.2025), since the export entry in respect of the Shipping bills mentioned in Table-I above are after 03.04.2025 and the application is received within the period of one year from the date on which the Export Entry Regulations, 2025 have come into force, i.e., 03.04.2025, the application is well within the prescribed time limit in terms of Regulation 3(2) of the said Regulations.

B. Conversion of the shipping bill may be authorized on the basis of documentary evidence, which was in existence at the time the goods were exporter:

a). The exporter has requested conversion of the impugned Shipping Bills from Drawback (Scheme Code - 19) to Scheme - Drawback & ROSCTL (Scheme Code-60). In this regard, I find that Ministry of Textiles vide Notification No.14/26/2016-IT dated 08.03.2019 has notified the scheme for Rebate of State and Central Taxes and Levies (RoSCTL) on export of garments and made-ups. In the said notification, it has been clarified that "An exporter has to make a conscious choice to opt for ROSCTL scheme by making claim for rebate in acceptance of the scheme's terms and conditions while declaring the relevant scheme code for RoSCTL at the time of filing of the shipping bills. Such filing of shipping bills would be the exporter's self-declaration that he is eligible for the rate and rebate in as much as exporter has not claimed and shall not claim the credit/rebate/refund/reimbursement of the specific taxes that comprise the rebate of State levies and Central Levies under any other mechanism".

(b) In this regard, it is pertinent to mention that the RoSCTL scheme had been continued retrospectively w.e.f. 01.01.2021 till 31.03.2024 vide Ministry of Textile Notification F. No. 12015/11/2020-TTP dated 13.08.2021 against exports of garments and made-ups falling under Chapters 61, 62 and 63 in exclusion of RoDTEP and thereafter the RoSCTL scheme was further continued for a period of 2 years beyond 1st April 2024 and up to 31st March 2026 for apparel/garments (under Chapter 61 and 62) and Made-ups (under Chapter 63) in exclusion of RoDTEP for these Chapters vide Notification dated 08.02.2024 vide F. No. 12015/11/2020-TTP.

(c) In the instant case, on perusal of the shipping bill, I find that the exporter has made an export declaration that '*We hereby declare that we shall claim the benefits As Admissible, Under Chapter 3 of FTP, from 2015 to 2020. We intend to claim rewards under the Remission of State and Central Levies Taxes on Exported Products (ROSCTL)*". Snapshots of Shipping Bills are being reproduced for ready reference: -

INDIAN CUSTOMS EDI SYSTEM	Port Code	SB No		SB Date
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS	INNSA1	4188486		05-AUG-25
DEPARTMENT OF REVENUE - MINISTRY OF FINANCE	IEC/Br	AAVFD9679H		0
GOVERNMENT OF INDIA	GSTIN/TYPE	27AAVFD9679H1ZF GSN		
	CB CODE	AAPCS1330PCH002		
	TYPE	INV	ITEM	CONT
	Nos	1	15	0
JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707	PKG	249	G.WT KGS	13148.04

* SB22060820251629

PART - I - SHIPPING BILL SUMMARY

A STATUS

1.MODE	2.ASSESS	3.EXMN	4.JOBBING	5.MEIS	6.DBK	7.RODTP	8.LICENCE	9.DFRC	10.RE-EXP	11.LUT
SEA	N	Y	N	Y	Y	N	N	N		N

12.PORT OF LOADING	INNSA1 (Jawaharlal Nehru (Nh)	13.COUNTRY OF FINALDESTINATIO	UNITED ARAB EMIRATES
14.STATE OF ORIGIN	Maharashtra	15.PORT OF FINAL DESTINATION	AEJEA (Jebel Ali)
16.PORT OF DISCHARG	AEJEA (Jebel Ali)	17.COUNTRY OF DISCHARGE	UNITED ARAB EMIRATES

B DECLARAN DETAILS

1.EXPORTER'S NAME & ADDRESS		7.CONSIGNEE NAME & ADDRESS	
DENIM ART ENTERPRISE		M/S GREEN WATER READYMADE GARMENTS	
Shop No. 6 U. No 26, Sheer No 76, S		TRADING LLC SHOP NO 01, P O BOX 242	
Swami SHanti Prakash Ashram Road, O		974, MURSHID BEHIND MASHREQ BANK ,D EIRA DUBAI ,U A E. DUB	
Kalyan	2.Type Private	AE	
3. AD CODE:	6360573	8. GSTIN / TYPE	27AAVFD9679H1ZF GSN
4.RBI WAIVER NO.& DT		9.FOREX BANK A/C NO.	92XXXXXXXXXX670
5.CB NAME	SUNDEEP LOGISTICS PVT. LTD.	10.DBK BANK A/C NO.	92XXXXXXXXXX670
6.AEO		11. IFSC NO.	UTIB0001053

C.VALU SUMMA

1.FOB VALUE	2.FREIGHT	3.INSURANC	4.DISCOU	5.COM
8643900.6	21275	4335	0	0
6.DEDUCTIONS	7.P/C		8.DUTY	9.CESS
0	0			

D. EX.PR.

1.DBK CLAIM	2. IGST AMT	3.CESS AMT
216098	433475.36	
4.IGST VALUE	5.RODTEP AMT	6.ROSCTL AMT
8669507.19	0	0

E MANIFEST DETAILS

1.MAWB NO.	2.MAWB DT	3.HAWB NO.	4.HAWB DT	N.O.C.

4. CIN NO.	5. CIN DT.	6. CIN SITE ID
25PCEG08062453059300	06-AUG-25	INNSA1

F.INVOICE SUMMARY

1.SNO	2.INV NO.	3. INV AMT.	4.CURRENC
1	7/DA/25-26	101874.39	USD

G. EQUIPMENT DETAILS

1.CONTAINER	2.SEAL	3.DATE	4.S No

H CHALLAN DETAILS

1SR.NO	2.CHALLAN NO	3.PAYMT DT	4.AMOUNT

I. ANNEX DETAILS

1.SEAL TYPE	2.NATURE OF CARGO	3.NO. OF PACKETS	4.NO. OF CONTAINERS	5.LOOSE PACKETS
WAREHOUSE SEALED	CONTAINERISED	249	0	0

6.MARKS & NUMBERS: AS PER INVOICE. WE HEREBY DECLARE THAT WE SHALL CLAIM THE BENEFITS AS ADMISSIBLE, UNDER CHAPTER 3 OF FTP. FROM 2015 to 2020 WE INTED TO CLAIM REWARDS UNDER THE 'REMISSION OF STATE AND CENTRAL LEVIES TAXES ON EXPORTED PRODUCTS(ROSCTL)

J.PROCESS DETAILS

1.EVENT	2.DATE	3.TIME	4.LEO NO.	39/643
5.Submission	05-AUG-25	14:58	6.LEO Date.	06-AUG-25
5.Assessment			8.BRC Realisation Date	31-MAY-26
7.Examination	06-AUG-25	15:32		
9.LEO	06-AUG-25	15:53		
10. SEZ UNIT Details				

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

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

Port Code	SB No		SB Date
INNSA1	4341819		11-AUG-25
IEC/Br	AAVFD9679H		0
GSTIN/TYPE	27AAVFD9679H1ZF GSN		
CB CODE	AAPCS1330PCH002		
TYPE	INV	ITEM	CONT
Nos	1	15	0
PKG	247	G.WT KGS	12170.4

*SB22120820251414

PART - I - SHIPPING BILL SUMMARY

A STATUS

1.MODE	2.ASSESS	3.EXMN	4.JOBBING	5.MEIS	6.DBK	7.RODTP	8.LICENCE	9.DFRC	10.RE-EXP	11.LUT
SEA	N	Y	N	Y	Y	N	N	N		N

12.PORT OF LOADING	INNSA1 (Jawaharlal Nehru (Nh)	13.COUNTRY OF FINALDESTINATIO	UNITED ARAB EMIRATES
14.STATE OF ORIGIN	Maharashtra	15.PORT OF FINAL DESTINATION	AEJEA (Jebel Ali)
16.PORT OF DISCHARGE	AEJEA (Jebel Ali)	17.COUNTRY OF DISCHARGE	UNITED ARAB EMIRATES

B DECLARAN DETAILS

1.EXPORTER'S NAME & ADDRESS		7.CONSIGNEE NAME & ADDRESS	
DENIM ART ENTERPRISE Shop No. 6 U. No 26, Sheer No 76, S Swami SHanti Prakash Ashram Road, O Kalyan	2.Type Private	M/S SAFINATH FABRIC AND TEXTILE TRA DING CO LLC AL SAYEGH BUILDING COMM ERCIAL PORT SAEED DUBAI UAE TRN : 1 04160394300003 Dubai, , L AE	
3. AD CODE:	6360573	8. GSTIN / TYPE	27AAVFD9679H1ZF GSN
4.RBI WAIVER NO.& DT		9.FOREX BANK A/C NO.	92XXXXXXXXXX670
5.CB NAME	SUNDEEP LOGISTICS PVT. LTD.	10.DBK BANK A/C NO.	92XXXXXXXXXX670
6.AEO		11. IFSC NO.	UTIB0001053

C.VALU SUMMA

1.FOB VALUE	2.FREIGHT	3.INSURANC	4.DISCOU	5.COM
8880435.27	4345	0	0	0
6.DEDUCTIONS	7.P/C		8.DUTY	9.CESS
0	0			

D. EX.PR.

1.DBK CLAIM	2. IGST AMT	3.CESS AMT
222011	444238.95	
4.IGST VALUE	5.RODTEP AMT	6.ROSCTL AMT
8884778.54	0	0

E MANIFEST DETAILS

1.MAWB NO.	2.MAWB DT	3.HAWB NO.	4.HAWB DT	N.O.C.

4. CIN NO.	5. CIN DT.	6. CIN SITE ID
25PCEG08122470402700	12-AUG-25	INNSA1

F.INVOICE SUMMARY

1.SNO	2.INV NO.	3. INV AMT.	4.CURRENC
1	8/DA/25-26	102241.43	USD

G. EQUIPMENT DETAILS

1.CONTAINER	2.SEAL	3.DATE	4.S No

H CHALLAN DETAILS

1SR.NO	2.CHALLAN NO	3.PAYMT DT	4.AMOUNT

I. ANNEX DETAILS

1.SEAL TYPE	2.NATURE OF CARGO	3.NO. OF PACKETS	4.NO. OF CONTAINERS	5.LOOSE PACKETS
WAREHOUSE SEALED	CONTAINERISED	247	0	0

6.MARKS & NUMBERS: AS PER INVOICE. WE HEREBY DECLARE THAT WE SHALL CLAIM THE BENEFITS AS ADMISSIBLE, UNDER CHAPTER 3 OF FTP. FROM 2015 to 2020 WE INTED TO CLAIM REWARDS UNDER THE 'REMISSION OF STATE AND CENTRAL LEVIES TAXES ON EXPORTED PRODUCTS(ROSCTL)

J.PROCESS DETAILS

1.EVENT	2.DATE	3.TIME	4.LEO NO.	39/327
5.Submission	11-AUG-25	14:13	6.LEO Date.	12-AUG-25
5.Assessment			8.BRC Realisation Date	31-MAY-26
7.Examination	12-AUG-25	14:13		
9.LEO	12-AUG-25	14:18		
10. SEZ UNIT Details				

(d) I rely upon the order in the case of M/s. Paramount Textiles Mills Private Limited Vs Deputy DGFT, Directorate General of Foreign Trade, New Delhi as reported in 2022 (381) E.L.T. 375 (Mad.), Hon'ble High Court of Judicature at Madras has allowed the conversion of shipping bill from scheme code- 19 to scheme code-60 by observing that "the fact that the petitioner has exported goods out of India and the petitioner was otherwise entitled to the aforesaid scheme is not in dispute".

(e). It is a well settled principle of law that procedural lapse or inadvertent mistakes cannot take away the substantial benefits. Substantial benefits cannot be denied due to such an error. I refer to case laws of Portescap India Pvt Ltd vs Union of India & Ors, MANU/MH/0571/2021, Mangalore Chemicals and Fertilizers Limited vs. Deputy Commissioner 1991 (55) ELT 437 (SC) in this regard.

(f). In this regard, I also quote from the latest judgment dated 19.08.2025 of the Hon'ble Supreme Court in the case of M/s Shah Nanji Nagsi Exports Pvt. Ltd. v/s UoI & Ors. [SLP (C) No.14919/2021]

> *"10. The principal question for consideration is whether an inadvertent error in the shipping bills, which was permitted to be corrected under Section 149 of the Customs Act, can defeat an exporter's claim under the MEIS?*
>
> *11. This issue has received judicial consideration in a line of decisions of the Bombay High Court. In Portescap India Private Limited (supra), the Bombay High Court dealt with a similar situation where an exporter had inadvertently marked "N" (for No) instead of "Y" (for Yes) while filing shipping bills. The High Court held that such a mistake was purely procedural and, once corrected, could not extinguish substantive entitlement. The Court directed the authorities to process the claim, emphasising that the purpose of Chapter 3 of the FTP is to incentivise exports and that this object would be frustrated if inadvertent mistakes were treated as insurmountable. The ratio of Portescap (supra) is squarely applicable to the present case.*
>
> *12. The principle was reiterated in Technocraft Industries (India) Limited v. Union of India and Others, where the Bombay High Court again considered denial of MEIS benefits despite the shipping bills having been corrected under Section 149. The High Court noted the hardship faced by exporters and directed the Customs and DGFT authorities to take appropriate steps to prevent recurrence of such disputes, observing that systemic rigidity cannot be allowed to defeat substantive rights. The facts of the present case furnish an illustration of the very mischief which Technocraft (supra) sought to remedy.*
>
> *13. In Larsen and Toubro Limited v. Union of India and Others, the Bombay High Court dealt with a similar rejection of MEIS claims despite amendment under Section 149. The High Court deprecated the rejection, holding that technical or systemic constraints cannot override statutory entitlements. The High Court went to the extent of imposing costs upon the DGFT. While we do not consider it necessary to adopt that course, we find ourselves in respectful agreement with the principle enunciated that beneficial schemes must be construed liberally and that procedural lapses, once rectified, cannot be allowed to defeat substantive rights.*
>
> *14. These decisions, read together, demonstrate a consistent judicial approach that distinguishes between procedural formalities and substantive entitlements. The scheme under Chapter 3 of the FTP is a beneficial one, intended to reward exporters. Once exports are genuine and fall within the notified category, inadvertent mistakes of procedure cannot be treated as fatal, especially where they are corrected under statutory authority. The rejection by the PRC, bereft of reasons and passed without hearing, falls foul of the principles of natural justice. The High Court's view that the*

appellant may proceed against the customs broker fails to address the statutory entitlement which accrues to the exporter under the scheme. Administrative technology must aid, not obstruct, the implementation of the law.".

C. On payment of a fee in accordance with Levy of fees (Customs Documents) Regulations, 1970, as amended:

The amendments, if approved, in this regard are to be carried out in ICES system as per the procedure laid down in Advisory No: 16/2025 dt. 25.03.2025 regarding Post EGM Amendment Module and the same are allowed only after payment of applicable amendment fees as prescribed under Levy of Fees (Customs Documents) Amendment Regulation, 2017.

D. All conditions of the instrument-based scheme to which conversion is being sought should be fulfilled,

As discussed in the preceding paras, although the exporter has not declared scheme- code 60 (DBK & RoSCTL), however the item level verification of goods as verified from ICES 1.5 system has revealed that the items under export are covered under Chapter 61 & 62, which is allowable for RoSCTL scheme.

E. Exporter has not availed or reversed the benefit of the instrument-based scheme from which conversion is being sought:

As the exporter has requested for conversion of the above said shipping bills from Scheme- Drawback (Scheme Code - 19) to Scheme - Drawback & ROSCTL (Scheme Code-60), and thus, I find that the Drawback benefits are available at both the ends. Hence, availment of export incentives/benefits at both the ends is not possible in the instant case. Further, from ICES 1.5 system (under comment tab), I find that nothing adverse has been mentioned against the said shipping bills.

F. All conditions relating to shipping bill have been complied with:

As discussed in the preceding paras, although the exporter has not declared the correct scheme code i.e. 60 (DBK & RoSCTL), however as per the Ministry of Textile Notification F. No. 12015/11/2020-TTP dated 13.08.2021 against exports of garments and made-ups falling under Chapters 61, 62 and 63, the items under export are covered under Chapter 63, which is allowable for RoSCTL scheme.

G. No contravention noticed against the shipping bill:

On perusal of the ICES 1.5 system (under the comment tab), I find that nothing adverse has been mentioned against the said shipping bills.

H. Conversion shall be allowed from one instrument-based scheme, or drawback to another instrument-based scheme:

I find that in the conversion is sought from Scheme- Drawback (Scheme Code - 19) to Scheme - Drawback & ROSCTL (Scheme Code-60), as discussed in para 9.6

above, the said conversion falls under the ambit of the Export Entry (Post export conversion in relation to instrument based scheme) Regulations, 2025. Thus, I find that this condition is fulfilled in the present case.

12. In view of the above discussions, I hold that the application of conversion from Scheme- Drawback (Scheme Code - 19) to Scheme - Drawback & ROSCTL (Scheme Code-60) may be allowed. Accordingly, I pass the following order: -

ORDER

(i) I allow the conversion of two (02) Shipping Bills as detailed in Table-I above, from Scheme- Drawback (Scheme Code-19) to Scheme-Drawback & ROSCTL (Scheme Code-60).

(ii) Amendments in this regard shall be carried out in ICES system as per the procedure laid down in Advisory No: 16/2025 dt. 25.03.2025 regarding Post EGM Amendment Module after payment of amendment fee as prescribed under Levy of Fees (Customs Documents) Amendment Regulation, 2017.

Digitally signed by
GIRIDHAR GOPALKRISHNA PAI
Date: 14-10-2025 16:56:55

(Giridhar G. Pai)
Commissioner of Customs, NS-II
JNCH, Nhava Sheva.

To:
M/s. Denim Art Enterprises (IEC NO. AAVFD9679H),
U no. 26, Sheet no. 76, Sai Complex, Swami Shanti Prakash Ashram Road,
Opp.- Prabhu Darshan Building, Ulhasnagar, Thane – 421005

Copy to:

(i) The Deputy Commissioner of Customs, CCO, JNCH, Nhava Sheva,
(ii) The Assistant Commissioner, CEAC, JNCH,
(iii) EDI Section, for uploading on website.
(iv) Office copy.