

	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/2902/2024-CEAC

DIN: 20250978NT000000A229.	
आदेश की तिथि Date of Order	: 16.09.2025
जारी किए जाने की तिथि Date of Issue	: 17.09.2025
आदेश सं. Order No.	: 198 /2025-26/ आयुक्त/एनएस-II/ सीएसी/जेएनसीएच 198/2025-26/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. संगीत सिंटेक्स लिमिटेड (आईईसी नंबर 0388147164) M/s. Sangeet Syntex Limited (IEC NO. 0388147164)

मूल आदेशORDER-IN-ORIGINAL

- इस आदेश की मूल प्रति की प्रतिलिपि जिस व्यक्ति को जारी की जाती है, उसके उपयोग के लिए निःशुल्क 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.
- 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- ४००००९ 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.
- 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 अनिवार्य 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 & Advance Authorization (Scheme code-41) by M/s. M/s. Sangeet Syntex Limited (IEC NO. 0388147164)- Reg.

M/s. Sangeet Syntex Limited (IEC NO. 0388147164) having registered office at 321/322, Atlanta Estate, Dr. Ambedkar Chowk, Off. W.E. Highway, Goregaon (E), Mumbai- 400063 (hereinafter referred to as "the exporter") has requested for

conversion of a Shipping Bill from Scheme- Drawback & Zero duty EPCG to Scheme- EPCG, Drawback & ROSCTL (Scheme Code-61) vide their letter dated 15.11.2024 (received in this office on 19.11.2024), 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.	4266758 dated 23.09.2024	24.09.2024	Drawback & Zero duty EPCG (Scheme Code-43)	EPCG, Drawback & ROSCTL (Scheme Code-61)

2. The exporter vide their application dated 15.11.2024 (received in this office on 19.11.2024), requested for conversion of above-mentioned Shipping Bill from Scheme- Drawback & Zero duty EPCG (Scheme Code - 43) to Scheme - EPCG, Drawback & ROSCTL (Scheme Code-61), in the said letter they have inter-alia stated that: due to oversight at the time of documentation scheme code was wrongly mentioned in the shipping bill; therefore request you to kindly allow us to amend the shipping bill no. 4266758 dated 23.09.2024; that there was typographical error while filing the shipping bill.

3. Following the principles of natural justice, personal hearing was granted on 01.09.2025, Shri Deepak Kumar Srivastava, Logistics Manager M/s. Sangeet Syntex Limited, appeared before me and reiterated the request for amendment based on the documentary evidence available.

DISCUSSIONS AND FINDINGS

4. I have carefully gone through the requests made by the exporter vide their letter dated 15.11.2024 (received in this office on 19.11.2024) for amendment in above mentioned Shipping Bill (Table-I), by way of conversion of Shipping Bills from Scheme- Drawback & Zero duty EPCG (Scheme Code - 43) to Scheme- EPCG, Drawback & ROSCTL (Scheme Code-61), 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 15.11.2025 stated that due to oversight at the time of documentation scheme code was wrongly mentioned in the shipping bill and requested to allow to amend the shipping bill no. 4266758 dated 23.09.2024 as the error was due to a typographical error while filing the shipping bill.

6. I find that the exporter filed the impugned Shipping Bill under Drawback & Zero duty EPCG (Scheme Code-43). However, the exporter has requested conversion from Scheme - Drawback & Zero duty EPCG (Scheme Code - 43) to Scheme - EPCG, Drawback & ROSCTL (Scheme Code-61). 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 24.09.2024 from Scheme-Drawback & Zero duty EPCG to Scheme (Scheme Code - 43) to -EPCG, Drawback & ROSCTL (Scheme Code-61).

7. Conversion of shipping bill is governed by Section 149 of the Customs Act, 1962. In the instant case, the Shipping Bills, mentioned in Table-I above, were filed between July, 2020 and Feb., 2021. The 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, authorize 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 the application for conversion of the Shipping Bill was received on 19.11.2024, the above-mentioned Shipping bill (as per Table-I) was filed in Sep'24 and was granted Let Export Order (LEO) on 24.09.2024. Sub-regulation (3) to Regulation (1) of the Shipping Bill (Post Export Conversion in Relation to Instrument Based Scheme) Regulations, 2022 notified vide notification No. 11/2022-Customs (N.T.) dated 22.02.2022 provides that these regulations shall apply to shipping bills or bills of export filed on or after the date of publication of these regulations in the Official Gazette, which is 22.02.2022. These Regulations have been superseded by the Export Entry (Post Export Conversion in relation to Instrument-Based Scheme) Regulations, 2025, notified vide Notification No. 21/2025-Customs (N.T.) dated 03.04.2025. However, the new Regulations include a saving clause in respect of acts done or omitted to be done under the superseded Regulations of 2022. Since the impugned Shipping bills were filed after the date of publication of the superseded regulations in official gazette i.e. 22.02.2022 and before 03.04.2025 [after which they were superseded by Export Entry (Post export conversion in relation to instrument based scheme) Regulations, 2025 notified vide Notification No. 21/2025-Customs (N.T.) dated 03.04.2025], the application for conversion is to be dealt under the Shipping Bill (Post Export Conversion in Relation to Instrument Based Scheme) Regulations, 2022. Accordingly, I proceed to decide the application under the Shipping Bill (Post Export Conversion in Relation to Instrument Based Scheme) Regulations, 2022.

9. The relevant provisions of the Shipping Bill (Post Export Conversion in Relation to Instrument Based Scheme) Regulations, 2022 are as under:

Regulation 2(1)(b): *“Conversion” means amendment of the declaration made in the shipping bill or bill of export to any other one or more instrument-based scheme, after the export goods have been exported.*

Regulation 2(1)(c): *“Instrument based scheme” means a scheme involving utilization of instrument referred to in explanation 1 to sub-section (1) of section 28AAA of the Act.*

Explanation 1 of the 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”.*

Regulation 4(1)(e): 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-

(e) the shipping bill or bill of export of which the conversion is sought is one that had been filed in relation to instrument based scheme.

10. A conjoint reading of these provisions indicates that the regulations apply only to such shipping bills which were filed under an instrument-based scheme and the request for amendment in the Shipping bills is for conversion to any other or 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.

11. In view of the above, I find that the shipping bill mentioned in Table-I was filed in (Scheme Code - 43) i.e. Drawback and Zero duty EPCG, and hence covered by the Regulations, 2022 supra and hence for determining their eligibility for conversion, recourse to Shipping Bill (Post Export Conversion in Relation to Instrument Based Scheme) Regulations, 2022 will have to be taken.

12. Before discussing the merits of conversion of the shipping bill as mentioned in Table-I, I find that it is necessary to mention conditions of Regulations 3 and 4 of the Shipping Bill (Post Export Conversion in Relation to Instrument Based Scheme) Regulations, 2022, which are reproduced below.

Regulation 3: *Manner and time limit for applying for post export conversion of Shipping Bill in certain cases. –*

(1) The application for conversion shall be filed in writing within a period of one year from the date of order for clearance of goods under sub-section (1) of section 51 or section 69 of the Act, as the case may be:

Provided that the jurisdictional Commissioner of Customs, having regard to the circumstance under which the exporter was prevented from applying within the said period of one year, may consider and decide, for reasons to be recorded in writing, to extend the aforesaid period of one year by a further period of six months:

Provided further that the jurisdictional Chief Commissioner of Customs, having regard to the circumstances under which the exporter was prevented from applying within the said period of one year and six months, may consider and decide, for reasons

to be recorded in writing, to extend the said period of one year and six months by a further period of six months.

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) fulfillment of all conditions of the instrument based scheme to which conversion is being sought;

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

(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 shipping bill or bill of export of which the conversion is sought is one that had been filed in relation to instrument-based scheme.

13. A harmonious reading of Section 149 of the Customs Act, 1962 and the Shipping Bill (Post Export Conversion in Relation to Instrument Based Scheme) Regulations, 2022 provides for the following criteria for conversion of shipping bill: -

- A. The conversion may be permitted in accordance with the provisions of Section 149 of the Customs Act, 1962 on a case-to-case basis on merits provided the Commissioner of Customs is satisfied, on the basis of documentary evidence which was in existence at the time the goods were exported, that the goods were eligible for the export promotion scheme to which conversion has been requested.
- B. The application for conversion shall be filed in writing within a period of one year from the date of order for clearance of goods,
- 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 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. Conversion shall be allowed from one instrument-based scheme to another instrument-based scheme.

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

A. Documentary evidence:

(a). From plain reading of Section 149 of the Customs Act, 1962, it may be seen that the exporter cannot be allowed to claim amendment by way of conversion in a routine and as a matter of right. Such conversion/amendment can only be allowed on case-to-case basis if the conditions in Section 149 of the Customs Act, 1962 including the fact that documentary evidence was in existence at the time of clearance of goods for export, are fulfilled. Needless to mention that it is now well-settled that conversion from one scheme to another is not an amendment simpliciter. It is therefore necessary that the request for conversion needs to be examined carefully on case-to-case basis solely on merit.

(b) The exporter has requested conversion of the impugned Shipping Bill from Scheme- Drawback & Zero duty EPCG (Scheme Code - 43) to Scheme - EPCG, Drawback & ROSCTL (Scheme Code-61). The Customs' Risk Management System('RMS') provides Assessment/Examination instructions based on the risk profile of the consignment such as Port or Country of discharge/ Nature of goods/ Export incentives/Scheme Chosen/Profiles of the Exporters/ Alerts inserted against IEC etc. declared in the Shipping Bills. This is because the nature and extent of the export promotion scheme declared can influence the level of assessment and examination, including the necessity for physical verification of the goods.

(c). Further, 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".

(d) 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.

(e) 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 rebate of state and central taxes and levies (ROSCTL)". A snapshot of Shipping Bill is being reproduced for ready reference: -

INDIAN CUSTOMS EDI SYSTEM		Port Code		SB No		SB Date	
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS DEPARTMENT OF REVENUE - MINISTRY OF FINANCE		INNSA1		4268758		23-SEP-24	
		IEC/B:		0388147164		3	
		GSTIN/TYPE		26AAACS6257J1Z4 GSN			
		CB CODE		AAHFL8226ACH001			
		TYPE		INV		ITEM	
		Nos		1		9	
		PKG		1275		G.WT KGS 24960.91	
JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707						*SB22240820241545	

PART - I - SHIPPING BILL SUMMARY										
1.MODE	2.ASSESS	3.EXMN	4.JOBING	5.MEIS	6.DBK	7.RODTP	8.LICENCE	9.DFRG	10.RE-EXP	11.LUT
SEA	N	Y	N	Y	Y	N	Y	N	N	N
12.PORT OF LOADING	INNSA1 (Jawahar Lal Nehru (Nh)				13.COUNTRY OF FINAL DESTINATION		UNITED STATES			
14.STATE OF ORIGIN	Dadra and Nagar Haveli and Daman and				15.PORT OF FINAL DESTINATION		USNYC (New York)			
16.PORT OF DISCHARGE	USNYC (New York)				17.COUNTRY OF DISCHARGE		UNITED STATES			
1.EXPORTER'S NAME & ADDRESS					7.CONSIGNEE NAME & ADDRESS					
SANGEET SYNTAX LIMITED					HOMESPUN GLOBAL LLC					
SURVEY NO 212/17/2P, 212/17/1P					4000 BORDENTOWN AVENUE,					
212/18/P, 211P, 41P					SUITE #18 SAYREVILLE, NJ 08872 UNITED STATES OF AMERICA					
3. AD CODE:					8. GSTIN / TYPE					
VILL VASONA SILVASSA					26AAACS6257J1Z4 GSN					
4. RBI WAIVER NO. & DT					04XXXXXXXXXX335					
0200424					04XXXXXXXXXX335					
5. CB NAME					10. DBK BANK A/C NO.					
LOGIMETRICS LOGISTIX LLP					BARBOTHANAX					
6. AEO					11. IFSC NO.					
1. FOB VALUE					2. FREIGHT		3. INSURANCE		4. DISCOU	
16612745.5					0		0		5. COM	
6. DEDUCTIONS					7. P/C		8. DUTY		9. CESS	
0					0		0		0	
1. MAWB NO.		2. MAWB DT		3. HAWB NO.		4. HAWB DT		5. N.O.C.		
4. CIN NO.		5. CIN DT.		6. CIN SITE ID						
24PCG09241525792400		24-SEP-24		INNSA1						
1. CONTAINER		2. SEAL		3. DATE		4. S No				
1. SR. NO.		2. CHALLAN NO.		3. PAYMT DT		4. AMOUNT				
1. SEAL TYPE		2. NATURE OF CARGO		3. NO. OF PACKETS		4. NO. OF CONTAINERS		5. LOOSE PACKETS		
WAREHOUSE SEALED		CONTAINERISED		1275		0		0		
6. MARKS & NUMBERS		AS PER INVOICE, COMMERCIAL TAX INVOICE NO. VA/2158/24-25 DT: 21.09.2024		21.09.2024		21.09.2024		WE HEREBY DECLARE		
		THAT WE SHALL CLAIM THE RABATE OF STATE AND CENTRAL TAXES AND LCVIES (ROSCIL)								
1. EVENT		2. DATE		3. TIME		4. LEO NO.		11/2		
5. Submission		23-SEP-24		16.51		6. LEO Date.		24-SEP-24		
5. Assessment		24-SEP-24		14.33		8. BRC Realisation Date		30-JUN-25		
7. Examination		24-SEP-24		15.38						
9. LEO										
10. SEZ UNIT Details										

I. ANNEX DETAILS	
1. SEAL TYPE	2. NATURE OF CARGO
WAREHOUSE SEALED	CONTAINERISED
6. MARKS & NUMBERS	AS PER INVOICE, COMMERCIAL TAX INVOICE NO. VA/2158/24-25 DT: 21.09.2024
THAT WE SHALL CLAIM THE RABATE OF STATE AND CENTRAL TAXES AND LCVIES (ROSCIL)	

J. PROCESS DETAILS	
1. EVENT	2. DATE
5. Submission	23-SEP-24
5. Assessment	24-SEP-24
7. Examination	24-SEP-24
9. LEO	24-SEP-24
10. SEZ UNIT Details	

Signature valid

Digitally signed by DS CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS 08

(g) 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".

(h). 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.

B. The application for conversion shall be filed in writing within a period of one year from the date of order for clearance of goods:

In the present case, the Shipping bill was filed in Sep'24 and was granted Let Export Order (LEO) on 24.09.2024 (Sep'24) and the exporter has requested for conversion vide their application dated 15.11.2024 (received in this office on 19.11.2024). Hence, the Shipping bill falls well within the prescribed period of one year.

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

The amendment, if approved, in this regard is 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 is 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 61 (DBK, EPCG & 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 63, which is allowable for RoSCTL scheme.

E. Exporter has not availed 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 & Zero duty EPCG (Scheme Code - 43) to Scheme - EPCG, Drawback & ROSCTL (Scheme Code-61), and thus, I find that the Drawback & EPCG 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. 61 (DBK, EPCG & 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:

From the ICES 1.5 system, (under 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 to another instrument-based scheme:

I find that in the conversion is sought from Scheme- Drawback & Zero duty EPCG (Scheme Code - 43) to Scheme - EPCG, Drawback & ROSCTL (Scheme Code-61), as discussed in para 11 above, the said conversion falls under the ambit of the Export Entry (Post export conversion in relation to instrument based scheme) Regulations, 2022. Thus, I find that this condition is fulfilled in the present case.

15. In view of the above discussions, I hold that the application of conversion from Scheme- Drawback & Zero duty EPCG (Scheme Code - 43) to Scheme - EPCG, Drawback & ROSCTL (Scheme Code-61) may be allowed. Accordingly, I pass the following order: -

ORDER

- (i) I allow the conversion of Shipping Bill 4266758 dated 23.09.2024 as detailed in Table-I above, from Scheme- Drawback & Zero duty EPCG (Scheme Code-43) to Scheme- EPCG, Drawback & ROSCTL (Scheme Code-61).
- (ii) An amendment 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: 16-09-2025 18:21:51
(Giridhar G. Pai)

**Commissioner of Customs, NS-II
JNCH, Nhava Sheva.**

To:

M/s. Sangeet Syntex Limited (IEC NO. 0388147164)
321/322, Atlanta Estate, Dr. Ambedkar Chowk
Off. W.E. Highway, Goregaon (E),
Mumbai- 400063

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.