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

फ़ाइल नं./F. NO. CUS/ASS/AMND/2320/2025-CEAC

द.प.सं. /DIN: 20250978HT000000F301

	आदेश की तिथि Date of Order	:	**29.09.2025**
	जारी किए जाने की तिथि Date of Issue	:	**29.09.2025**
आदेश सं. Order No.	: 213 /2025-26/**आयुक्त/सीइएसी /एनएस-II/सीएसी/जेएनसीएच** 213 /2025-26/Commissioner/CEAC/NS-II/CAC/JNCH		
पारितकर्ता Passed by	: **श्री गिरिधर जी. पई** SHRI GIRIDHAR G. PAI **आयुक्त, सीमाशुल्क (एनएस-II), जेएनसीएच, न्हावाशेवा** Commissioner of Customs (NS-II), JNCH, Nhava Sheva		
पक्षकार(पार्टी) का नाम Name of Party	: **मै. बारामती एग्रो लिमिटेड** M/s. Baramati Agro Limited		

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– 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.

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 रु पये 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.

4. 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 RoDTEP 'No' to 'Yes' by M/s. Baramati Agro Limited– Reg.

M/s. Baramati Agro Limited, IEC No. 3104017891, located at Pimpali-Baramati, Maharashtra, 413102 (hereinafter referred to as 'the exporter'), has requested the conversion of 867 nos. of shipping bills from Scheme-RoDTEP 'No' to 'Yes' vide their 03 letters along with submissions, the chronological order of the application submitted by the exporter is as under:

Application dated:	Nos. of Shipping bills	RoDTEP amount	Period covered
17.09.2024, received on 24.09.2024, seeking rebate under the RoDTEP Scheme	Not mentioned	Rs. 5,21,34,418/- (this included Shipping bills from other ports as well)	10.11.2022 to 31.03.2024
10.07.2025 received on 10.07.2025, seeking rebate under the RoDTEP Scheme	Not mentioned	Rs. 93,27,318/- (this included Shipping bills from other ports as well)	12.02.2025 to 02.06.2025
21.08.2025, application for conversion of Scrolls under the RoDTEP Scheme	As per the Annexure, received on 09.09.2025 total Shipping bills are - 867	Rs. 4,52,46,008/- (Shipping bills pertaining to Port – INNSA1 only)	10.11.2022 to 18.08.2025

2. After scrutinizing the request letters along with other submissions provided by the exporter, all the 867 Shipping bills are divided into 3 Annexures, the details of the same are as follows:

TABLE -I

Sl. No.	Shipping Bill No./Date & Other details	Time Period	Scheme in which Shipping bills were filed	Scheme to which Conversion is sought
(1)	(2)	(3)	(4)	(5)
1	Annexure -1 **(670 SBs)**	10.11.2022-31.03.2025	Scheme-Drawback (Scheme Code-19) & RoDTEP 'No'	Scheme-Drawback (Scheme Code-19) & RoDTEP 'Yes'
2	Annexure-2 **(109 SBs)**	18.11.2023-06.03.2024	Advance Authorisation (Scheme Code-03) & RoDTEP 'No'	Advance Authorisation (Scheme Code-03) & RoDTEP 'Yes'
3	Annexure-3 **(88 SBs)**	03.04.2025-18.08.2025	Scheme-Drawback (Scheme Code-19) & RoDTEP 'No'	Scheme-Drawback (Scheme Code-19) & RoDTEP 'Yes'

3. The exporter in their first submission dated 27.01.2024, inter alia stated that: M/s. Baramati Agro Limited, are engaged in the business of export of sugar which is covered under the entry bearing ITC (HS) Code 17011490 and 17019990. Accordingly, we are holding IEC Code: 3104017891; We are claiming/utilizing rebate under the RoDTEP scheme on export of sugar under the valid shipping bills, as the rebate under the said RoDTEP scheme is in the form of transferrable duty credit/electronic scrips; We submit that the Notification 10/2015-20 dated 24.05.2022, placed the export of sugar under 'Restricted' category, from 1st June 2022 onwards (except fixed quantity of sugar being exported under CXL and TRQ quota to EU & USA); In light of the same, the Department of Food & Public Distribution (hereinafter referred to as the "DPFD") vide Circulars dated 05.11.2022, and dated 21.11.2022, allowed export of sugar up to a reasonable limit w.e.f. 01.11.2022 till 31.10.2023; As per the DFPD Circulars, the schedule quantity of sugar for export in Sugar Season for 2022-23 was issued with various conditions, whereby the quantity for export of sugar to various mills was also quantified; Further, the export after 01.06.2022, was allowed on production of specific permission (as per the procedure notified by DFPD) from Directorate of Sugar, Department of Food and Public Information (DFPD), Ministry of Consumer Affairs, Food & Public Distribution; In view of the aforesaid circumstances and after satisfying all the conditions of the DFPD circulars, we had exported sugar during the period of 01.06.2022 to 31.03.2024. However, at the time of exporting the sugar, we weren't allowed to export sugar, if we mentioned the details of RODTEP Scheme, in the shipping bills. Therefore, we left with no other option but to remove the details of RODTEP Scheme, from the shipping bills and proceeded with the export of sugar. Sample Copies of the shipping bills is attached as Annexure-1. We are not enclosing all the shipping bills, as the same are in huge numbers, if required, we shall submit all the shipping bills via soft copy, either through a Pen Drive or via email. A chart showing the details of the shipping bills is enclosed as Annexure-2; where we had mentioned the details of the RoDTEP Scheme, in the shipping bills, we paid RODTEP amount with applicable interest amounting to Rs. 42,28,955/- (Rs. 38,28,697/- as RODTEP Benefit + Rs. 4,00,258.10/- as interest) under protest, vide Challan dated 09.06.2023 as instructed by your good office. The said amount of Rs. 42,28,955/- was paid by us under protest, as the said amount was not payable, however, only upon your insistence, the said amount was paid by us, under protest; Further, where we had not mentioned the details of the RODTEP scheme, we had not taken the benefit, even though we were eligible to claim the same. However, as seen from the Annexed Shipping Bills and the chart, we were eligible to claim the RODTEP benefit amounting to Rs. 5,21,34,418/-, on the export of the said sugar; It is submitted that, after satisfying all the conditions of the aforesaid notifications and circulars. Since, we were not allowed to mentioned the details of the RODTEP benefit in the shipping bills, we were not allowed to claim the benefit of RoDTEP amounting to Rs. 5,21,34,418/-. However, the said action of the department is in contravention of the decision of the Hon'ble Gujarat High Court in the case of M/s. Shree Renuka Sugars Ltd. vs. Union of India -SCA 2186 of 2023. In this case, the Hon'ble Court, held that:-

> *"5. As the controversy unfolds as above, the court is of the view that the following directions would serve the ends of justice. Accordingly, it is provided that,*
> *(i) The petitioner shall be entitled to claim the RODTEP Scheme benefit in respect of the exports of white refined sugar at the rate permissible. Even if such benefit is not claimed or mentioned in the shipping bills, the petitioner is permitted to make necessary application seeking such benefit in respect of the consignments concerned.*

(ii) The passage of time in making such applications which would occur as amount would not be mentioned in the shipping bills, would not render the claim of the petitioner time barred.
(iii) The non-mentioning of the claim of the benefit in the shipping bill by the petitioner shall also not be treated as waiver on part of the petitioner by the authorities.
(iv) The authority shall process the claim of the petitioner for RODTEP Scheme benefit irrespective of the fact that the same was not mentioned or lodged along with the shipping bill concerned.
(v) If any adjudicatory proceedings are required to be undertaken by the authorities in respect of the claim of the petitioner for the benefit, the respondent Nos.3- The Commissioner of Customs, Kandia and respondent No.4- The Assistant Commissioner of Customs, (DBK), Kandla, shall while deciding the claim, extend opportunity of hearing to the petitioner and shall act in accordance with Section 28 of the Customs Act."

3.1 The exporter further added that; the similar stance was taken by the Hon'ble Gujarat High Court in the case of M/s. Satyendra Packaging Limited vs. Union of India - SCA 3085 of 2023. Copy of the above orders is enclosed as Annexure - 3.; Therefore, in view of the above submissions and judicial precedents, we would request you to kindly consider this as our application, for seeking rebate under the RODTEP scheme, and grant us the refund of the rebate under RoDTEP scheme, amounting to Rs. 5,21,34,418/-, on export of sugar. We would request you to process our rebate claim amounting to Rs. 5,21,34,418/-, under RODTEP scheme, immediately; in any case, kindly afford us an opportunity of hearing, before taking any adverse decision in the subject matter.

4. Further, in continuation to the earlier submission the exporter vide letter dated 10.07.2025 reiterated the earlier request seeking Rebate under the RoDTEP scheme amounting to Rs. 5,21,34,418 and of Rs. 42,28,955/-. In the said letter the exporter also informed that since they did not receive any communication from the department, they have filed a writ petition in the Hon'ble High Court on 12.12.2024. The hearing on the said writ petition took place on 30.06.2025 and the Hon'ble High Court passed the order on 30.06.2025, disposing the exporter's Writ Petition no. 19461 of 2024. The relevant paras 6, 7 & 8 of the said order is reproduced for ready reference:

"6. Mr. Chandrashekhar, learned counsel for the Respondents submits that the Petitioner made payments under the RODTEP Scheme voluntarily and without any protest. A closure report dated 27 June 2023 was also made in this matter. Still, the Petitioner's first representation was made only on 17 September 2024. He submitted that there is gross delay and laches and, therefore, no relief should be granted to the Petitioner.
7. Mr. Raichandani, on instructions states that the Petitioner, if found eligible for the rebate, will not claim any interest for the period between 27 June 2023 and 31 December 2024, since, this petition was instituted only on 22 December 2024.

However, he submits that there is no justification for not deciding the Petitioner's representations.

8. Accordingly, we accept the statement made on behalf of Petitioner regarding interest and direct the concerned Respondent to dispose of Petitioner's above referred representations in accordance with law and on their own merits as expeditiously as possible, in any event within three months of the uploading of this order."

4.1 Further, the exporter vide letter dated 21.08.2025 reiterated the request for conversion of scrolls under the RoDTEP Scheme amounting to Rs. 5,21,34,418 & of Rs. 93,27,318 in respect of export of sugar, reiterating the Hon'ble High Court's order dated 30.06.2025.

5. Following the principles of natural justice, a personal hearing (PH) was granted to the exporter on 17.09.2025. Shri Arun Pote, Senior Manager, M/s. Baramati Agro Limited, appeared before the undersigned and requested the conversion of above-mentioned shipping bills from RoDTEP 'No' to 'Yes', relying on their earlier submissions and he sought to rely on the judgement of the Hon'ble Gujarat High Court in the case of M/s. Satyendra Packaging Limited and subsequent Hon'ble Supreme Court orders against SLP and Review petition filed by the department.

DISCUSSIONS AND FINDINGS

6. I have carefully gone through the request made by the exporter vide letters dated 17.09.2024 (received in this office on 24.09.2024), 10.07.2025 & 21.08.2025 seeking conversion of scroll of RoDTEP amount, the submissions made by exporter over the time and at the time of personal hearing and the relevant provisions of the Customs Act, 1962, which govern the conversion of shipping bills. I find that the exporter is, in fact requesting amendment by way of conversion of the said Shipping bills from Scheme-RoDTEP 'No' to 'Yes'.

7. Before deciding the case, it is necessary to discuss every aspect of law and procedure relating to the conversion of Shipping Bills including Sections, regulations made thereunder, etc. In this regard, reference is drawn to Section 17 of the Customs Act, 1962, as amended by the Finance Act, 2011, which introduced the concept of 'Self-Assessment' in Customs. In the self-assessment era, the exporter has to ensure that he declares the correct classification, the applicable rate of duty (if any), value, export incentive scheme etc. with respect to the exported goods while presenting the shipping bill. Thus, the onus of declaring the correct scheme under which export is being made is on the exporter. Self-assessment empowers exporters to assess the value of their goods, determine the applicable export promotion scheme that they want to avail of, and submit required documentation accordingly to customs authorities. Self-assessment in customs places a significant responsibility on exporters to ensure the accuracy and compliance of their customs declarations. Exporters must be vigilant while filing the shipping bill and must fill in the correct scheme code. Such self-assessment scheme necessarily casts the responsibility on the exporter to make up his mind at the time of filing shipping bills as to which export promotion incentive he would like to avail. With the introduction of the system of online assessment, such request for conversion at a later date creates difficulties.

7.1 Further, attention is invited to the Shipping Bill and Bill of Exports (Forms) Regulations, 2017(as amended) which prescribe the format and specifications of the shipping bill and bill of export forms. The shipping bill and bill of export forms contain various details such as the exporter's name, address, invoice number, description of goods, quantity, value, destination, etc. These forms are used to declare the goods to the Customs authorities and to claim any benefits or exemptions under the foreign trade policy or any other law. The relevance of these regulations is that they ensure the uniformity and standardization of the shipping bill and bill of export forms, help in improving the data quality and accuracy of the export statistics, and enhance the ease of doing business for exporters. The regulation cited supra also facilitates the electronic filing and processing of these forms through the Indian Customs Electronic Commerce/ Electronic Data Interchange (EC/EDI) Gateway (ICEGATE). As the process of filing a shipping bill has become easier, the responsibility of the exporter to provide correct data while filing the shipping bill has increased rapidly. A summary of the steps involved in the process of filing a shipping bill is given below whose main objective is to ensure that correct data is fed in the shipping bill.

(a) The Exporter or the Customs Broker (CB) can file a shipping bill after registering with the ICEGATE system using the IEC Code, AD Code, and/or CB License Number.

(b) After login the ICEGATE System, the exporter or the Customs Broker (CB) can sign in to ICEGATE and fill required details in the prescribed format, along with copies of the invoice, packing list, and other required documents, and submit it.

(c) Thereafter, a checklist is generated for verification of credentials by the exporter or the Customs Broker (CB).

(d) The exporter or the Customs Broker (CB) has to check the accuracy of the data and confirm it. Thereafter, they will submit the shipping bill into the EDI system for processing and thereafter shipping bill no. generated. If discrepancies are noticed in the Checklist, the exporter or the Customs Broker (CB) can create another Check List.

(e) If any discrepancies are noticed after the generation of the shipping bill, the exporter has the option to get it amended from respective Export Docks.

In essence, there are a plethora of opportunities before filing the shipping bill when the documents need to be submitted. Not declaring the correct scheme code/mandatory declarations, therefore cannot be said to be a typographical error or an error on the part of the Exporter/Customs Broker. It shows the selection of a particular scheme after proper application of mind and after proper rectification. At a later date, the exporter cannot take the liberty to state that it was an inadvertent mistake.

7.2 I further observe that the Risk Management System (RMS) for exports was introduced by the Central Board of Excise and Customs (now CBIC) in 2013. The objective of the RMS is to strike an optimal balance between facilitation and enforcement and to promote a culture of compliance. The RMS in exports is a trade facilitation measure that allows low-risk consignments to be cleared based on self-assessment by the exporters, without any verification of self-assessment or examination by the Customs officers. However, exporters are still accountable for any misdeclaration, undervaluation, overvaluation, misclassification, or any other violation of the Customs Act, 1962 and other Allied Acts and may face penal action as per the provisions of the relevant Acts. The exporters are also accountable for claiming the correct amount of drawback and other export promotions schemes/incentives, and for furnishing the required documents and evidences to support their claims. The RMS in exports also provides for selective interdiction of high-risk consignments for Customs control, as well as post clearance audit (PCA) of the Shipping Bills selected by the RMS. Hence, it has become expedient as the declaration made by the exporter is likely to change the risk parameters and accordingly, the treatment of the shipping bill. When the government is reposing so much faith in the exporters, the responsibility of the exporters also increases exponentially. The responsibility of the exporter is to ensure that the declarations made in the Shipping Bill are accurate and complete and that the export consignment complies with the applicable laws and regulations. With the introduction of RMS, changing the scheme after LEO cannot be said to be an amendment simpliciter but it changes the nature of the shipping bill and accordingly, the risk parameters are changed. Accordingly, the conversion of the shipping bill cannot be allowed as a right but will depend on various other parameters.

8. Conversion of shipping bills is governed by Section 149 of the Customs Act, 1962. In the instant case, the shipping bills were filed between 10.11.2022 to 18.08.2025. Section 149 of the Customs Act, as amended with effect from 01.08.2019, reads 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".*

9. I find that the exporter's application for conversion of Shipping bills as mentioned in Table-II above, are divided into three Annexures i.e. 1, 2 & 3 based on their clearance date i.e. Let Export Order (LEO) date. Now, I proceed Annexure-wise, to examine applicability and fulfillment of the conditions specified in the relevant Section of the Customs Act/Conversion regulations/Circulars/Notifications etc.

Shipping Bills in Annexure-1:

10. The Shipping bills mentioned in Annexure-1 were filed during the period from 10.11.2022 to 31.03.2025, which were granted LEO during 15.11.2022 (Nov'2022) to 01.04.2025 (Apr'25). In this regard, I find that 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 (Annexure-1) 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 for shipping bills mentioned in Annexure-1 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.

10.1. 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.*

10.2. A conjoint reading of these provisions indicates that these regulations apply only to such shipping bills which were filed under an instrument-based scheme. In view of the words "to any other one or more instrument-based scheme" mentioned under Regulation 2(1)(b) of the Notification cited Supra, it appears that the Regulations, 2022 supra may include conversion of only those shipping bills which have been filed in relation to instrument based scheme and the conversion is being sought from one or more instrument-based scheme to one or more instrument-based schemes. Further, in view of Explanation 1 of section 28AAA of the Act, Instrument based scheme includes Advance License, EPCG, RoDTEP, RoSCTL etc. but, perusal of the Regulation 2(1)(b) & 2(1)(c) of the Notification ibid read with explanation I of Section 28AAA of the Customs Act, 1962 reveals that Drawback appears to be out of the ambit of instrument-based scheme and Notification cited supra appears to be not applicable to Conversion from Drawback to instrument based scheme and vice versa. In the instant case, the request for amendment in the Shipping bills is for conversion from Drawback with RoDTEP 'No' to Drawback & RoDTEP 'Yes'. Hence, as Drawback is not instrument-based scheme, the conversion of shipping bills cases involving drawback appear to be governed by Board's Circular No. 36/2010 Customs dated 23.9.2010.

10.3. The Board has issued Circular No. 36/2010-Customs dated 23.09.2010 which prescribes the conditions for conversion of shipping bills from one scheme to another. The relevant paras 3 to 5 of Board's Circular read as follows-

> ***3.*** *The issue has been re-examined in light of the above. It is clarified that Commissioner of Customs may allow conversion of shipping bills from schemes involving more rigorous examination to schemes involving less rigorous examination (for example, from Advance Authorization/DFIA scheme to Drawback/DEPB scheme) or within the schemes involving same level of examination (for example from Drawback scheme to DEPB scheme or vice versa) irrespective of whether the benefit of an export promotion scheme claimed by the exporter was denied to him by DGFT/DOC or Customs due to any dispute or not. 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. Conversion of shipping bills shall also be subject to conditions as may be specified by the DGFT/MOC. The conversion may be allowed subject to the following further conditions:*
>
> ***a)*** *The request for conversion is made by the exporter within three months from the date of the Let Export Order (LEO).*
>
> ***b)*** *On the basis of available export documents etc., the fact of use of inputs is satisfactorily proved in the resultant export product.*
>
> ***c)*** *The examination report and other endorsements made on the shipping bill/export documents prove the fact of export and the export product is clearly covered under relevant SION and or DEPB/Drawback Schedule as the case may be.*
>
> ***d)*** *On the basis of S/Bill/export documents, the exporter has fulfilled all conditions of the export promotion scheme to which he is seeking conversion.*
>
> ***e)*** *The exporter has not availed benefit of the export promotion scheme under which the goods were exported and no fraud/misdeclaration /manipulation has been noticed or investigation initiated against him in respect of such exports.*

> ***4.*** *Free shipping bills (shipping bills not filed under any export promotion scheme) are subject to 'nil' examination norms. Conversion of free shipping bills into EP scheme shipping bills (advance authorization, DFIA, DEPB, reward schemes etc.) should not be allowed. However, the Commissioner may allow All Industry Rate of duty drawback on goods exported under free shipping bill, without conversion of such free shipping bill to Drawback Scheme shipping bill, in terms of the proviso to rule 12(1) (a) of the Customs, Central Excise and Service Tax Drawback Rules, 1995.*
>
> ***5.*** *Due care may be taken while allowing conversion to ensure that the exporter does not take benefit of both the schemes i.e. the scheme to which conversion is sought and the scheme from which conversion is sought. Whenever conversion of a shipping bill is allowed, the same should be informed to DGFT so that they may also ensure that the exporter does not take benefit of both the schemes.*

10.4. A harmonious reading of Section 149 of the Customs Act, 1962 and Circular No. 36/2010 dated 23.09.2010 clearly establishes that the following criteria should be met for post-export conversion of a shipping bill: -

A. Conversion of shipping bills should be allowed from schemes involving more rigorous examination to schemes involving less rigorous examination or within the schemes involving the same level of examination

B. 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.

C. The request for conversion is made by the exporter within three months from the date of the Let Export Order (LEO).

D. On the basis of available export documents etc., the fact of use of inputs is satisfactorily proved in the resultant export product.

E. The examination report and other endorsements made on the shipping bill/export documents prove the fact of export and the export product is clearly covered under relevant SION and or DEPB/Drawback Schedule as the case may be.

F. On the basis of S/Bill/export documents, the exporter has fulfilled all conditions of the export promotion scheme to which he is seeking conversion.

G. The exporter has not availed benefit of the export promotion scheme under which the goods were exported and no fraud/misdeclaration /manipulation has been noticed or investigation initiated against him in respect of such exports.

H. Conversion of free shipping bills into EP scheme shipping bills (advance authorization, DFIA, DEPB, reward schemes etc.) should not be allowed. However, the Commissioner may allow All Industry Rate of duty drawback on goods exported under free shipping bill.

I. Exporter should not be allowed to take the benefit of both the schemes i.e. the scheme to which conversion is sought and the scheme from which conversion is sought. The same should be informed to DGFT so that they may also ensure that the exporter does not take benefit of both schemes.

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

A. Examination Norms

(a). The exporter has requested for conversion of Shipping bills, detailed in Annexure-1 as discussed above, from RoDTEP 'N' to 'Y'. The Commissioner of Customs may allow the conversion of shipping bills from schemes involving more rigorous examination to schemes involving less rigorous examination (for example, from Advance Authorization/DFIA scheme to Drawback/DEPB scheme) or within the schemes involving same level of examination (for example from Drawback scheme to DEPB scheme or vice versa) subject to certain conditions stipulated in Section 149 of the Act, read with Board's circular cited supra.

(b). The Indian Customs Risk Management System('RMS') provides instructions regarding examination norms based on the risk profile of the consignment/export incentive declared in the shipping bill by the exporter. In the instant case, examination instructions given are verified for the shipping bills from the ICES 1.5 system and for all the shipping bills mentioned in Table-I above, the instructions are found both as '*open and Examine*, i.e. Physical examination of goods' in some shipping bills and as "*If FCL, Check Seal no. and verify Seal Intact and if LCL, pl. inspect packages and check marks and Nos. as per SB/Invoice i.e.* by only inspecting the lot" in other shipping bills.

(c). However, in the case of sugar, since no technical characteristics are involved as far as Drawback or RoDTEP is concerned, it can be stated that Drawback and RoDTEP are at the same level of examination.

B. Documentary evidence in existence at the time of export

(i) From plain reading of Section 149 of the Customs Act, 1962, it may be seen that the exporter could not 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 export promotion 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.

(ii) I find that the exporter relied mainly on 02 case laws in their support, i.e. M/s. Shree Renuka Sugars Ltd. vs. Union of India -SCA 2186 of 2023 & of M/s. Satyendra Packaging Limited vs. Union of India – SCA 3084 & 3085 of 2023. The judgements of the Hon'ble Gujarat High Court in the case of M/s. Shree Renuka Sugars Ltd. vs. Union of India -SCA 2186 of 2023. In this case, the Hon'ble Court, held that: -

> *"5. As the controversy unfolds as above, the court is of the view that the following directions would serve the ends of justice. Accordingly, it is provided that,*
>
> **(11)** *The petitioner shall be entitled to claim the RODTEP Scheme benefit in respect of the exports of white refined sugar at the rate permissible. Even if such benefit is not claimed or mentioned in the shipping bills, the petitioner is permitted to make necessary application seeking such benefit in respect of the consignments concerned.*
>
> *(ii) The passage of time in making such applications which would occur as amount would not be mentioned in the shipping bills, would not render the claim of the petitioner time barred.*
>
> *(iii) The non-mentioning of the claim of the benefit in the shipping bill by the petitioner shall also not be treated as waiver on part of the petitioner by the authorities.*
>
> *(iv) The authority shall process the claim of the petitioner for RODTEP Scheme benefit irrespective of the fact that the same was not mentioned or lodged along with the shipping bill concerned.*
>
> *(v) If any adjudicatory proceedings are required to be undertaken by the authorities in respect of the claim of the petitioner for the benefit, the respondent Nos.3- The Commissioner of Customs, Kandia and respondent No.4- The Assistant Commissioner of Customs, (DBK), Kandla, shall while deciding the claim, extend opportunity of hearing to the petitioner and shall act in accordance with Section 28 of the Customs Act."*

The relevant para 14 in case of M/s. Satyendra Packaging Limited vs. Union of India - SCA 3084 & 3085 of 2023 is as under:

> *"In view of the facts and foregoing reasons, both the petitions are allowed. Prayers 32(a) and 36(a) in respective petitions are granted. The respondents are directed to grant benefit of rebate under the RoDTEP scheme to the petitioners who have exported sugar with specific permission under the specific condition prescribed by the Directorate of Sugar as per Notification No.19/2015-20 dated 17th August 2021 and Clause 3 of paragraph 2 of the Notification No.76/2021-Customs (N.T.) dated 23rd September 2021. Rule is made absolute to the aforesaid extent. "*

(iii) In the present matter, the exporter has failed to fulfill the amendment criteria as per the Section 149 of the Customs Act, 1962 and the necessary compliance as the RoDTEP Scheme guidelines. The conversion/amendment of shipping bills cannot be an afterthought. The claim of the exporter is not only delayed, but procedurally and legally untenable. The Hon'ble court's directions may have been given in a fact-specific context, and cannot be treated as a general exemption from procedural compliance. The applicability of RoDTEP Scheme is governed by compliance as per the DGFT notification no. 10/2015-20 dated 24.05.2022, notification no. 40/2015-20 dated 28.10.2022 and notification no. 50/2024-25 dated 13.01.2025 read with RoDTEP guidelines issued vide notification no. 19/2015-20 dated 17.01.2021, which precludes the exporter from claiming such benefits.

(iv) Upon perusal of the details of the said shipping bills in the ICES 1.5 System, it has been observed that the exporter had initially filed the said shipping bills under Scheme-Drawback (Scheme Code-19) without any claim of RoDTEP. This indicates that the exporter intended to claim benefits under Scheme-Drawback (Scheme Code-19) only at the time of filing of shipping bill. However, the exporter has now submitted an application to amend the said shipping bills by the way of conversion of Scheme from RoDTEP 'No' to 'Yes'. The said claim is neither substantiated by any documentary evidence nor supported by any legal provisions. The screenshots of two shipping bills along are attached for ready reference, wherein no declaration is given by the exporter which shows intention of the exporter to claim RoDTEP;

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	6009887		08-DEC-22
IEC/Br	3104017891		2
GSTIN/TYPE	27AAACB7067M1ZB GSN		
CB CODE	AAACL1837HCH001		
TYPE	INV	ITEM	CONT
Nos	1	9	0
PKG	540	G.WT MTS	27.092

PART - I - SHIPPING BILL SUMMARY

A STATUS

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

12.PORT OF LOADING	INNSA1 (Jawaharlal Nehru (Nh)	13.COUNTRY OF FINALDESTINATIO	SOMAALIA
14.STATE OF ORIGIN	MAHARASHTRA	15.PORT OF FINAL DESTINATION	SOMGQ (Mogadishu)
16.PORT OF DISCHARGE	SOMGQ (Mogadishu)	17.COUNTRY OF DISCHARGE	SOMAALIA

B DECLARAN DETAILS

1.EXPORTER'S NAME & ADDRESS		7.CONSIGNEE NAME & ADDRESS	
BARAMATI AGRO LIMITED		TO ORDER	
AT.POST. PIMPALI, TALUKA		NOTIFY PARTY:("")	
BARAMATI			
PUNE	2.Type Private	SO	
3. AD CODE:	0292057	8. GSTIN / TYPE	27AAACB7067M1ZB GSN
4.RBI WAIVER NO.& DT		9.FOREX BANK A/C NO.	32XXXXXXXXXX189
5.CB NAME	LILADHAR PASOO FORWADERS PRIVAT	10.DBK BANK A/C NO.	30XXXXXX274
6.AEO		11. IFSC NO.	SBIN0007491

C.VALU SUMMA

1.FOB VALUE	2.FREIGHT	3.INSURANC	4.DISCOU	5.COM
1036351.8	0	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
1555		
4.IGST VALUE	5.RODTEP AMT	6.ROSCTL AMT
	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	
22PCEG1209426459800		09-DEC-22	INNSA1	

F.INVOICE SUMMARY

1.SNO	2.INV NO.	3. INV AMT.	4.CURRENC
1	705831	12906	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	540	0	0

6.MARKS & NUMBERS: AS PER INVOICE.(LUT ARN NO: AD2703220603684 DT:24.03.2022).(WE UNDERTAKE TO ABIDE BY PROVISIONS OF FEMA 1999,AS AMENDED FROM TIME TO TIME,INCLUDING REALIZATION/ REPATRIATION OF FOREIGN EXCHANGE TO/FROM INDIA).

J.PROCESS DETAILS

1.EVENT	2.DATE	3.TIME	4.LEO NO.	21/14
5.Submission	08-DEC-22	13:24	5.LEO Date.	09-DEC-22
6.Assessment	08-DEC-22	15:44	8.BRC Realisation Date	30-SEP-23
7.Examination	09-DEC-22	16:47		
9.LEO	09-DEC-22	17:22		

Validity unknown
Digitally signed by DS CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS 04
Date: 2022.12.09 [illegible] IST
Reason: CUSTOMS
Location: INDIA

Glossary

A: ASSESS - Assessed, EXMN - Examined, MEIS - Merchantise Export Incentive Scheme, DBK - Drawback, ROSL - Rebate of State Levies, DEEC - Duty Exemption Entitlement Certificate, DFRC - Duty Free Replenishment Certificate,LUT - Letter of Under Taking, B: CB - Customs Broker AD Autholzed Dealer , AEO - Authorized Economic Operator, UCR - Unique Customs Reference C: DISCOU - Discount, COM - Commission, P/C Packing Charges,D: EX. PR.- Export Promotions E: MAWB / HAWB - Master / House Airway Bill Number J:BRC- Bank Realisation Certificate

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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	9372145		26-MAR-25
IEC/Br	3104017891		2
GSTIN/TYPE	27AAACB7067M1ZB GSN		
CB CODE	AAACL1837HCH001		
TYPE	INV	ITEM	CONT
Nos	1	17	0
PKG	10800	G.WT MTS	541.944

* SB22270320251838

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	Y	Y	N	N	Y	N	N	N		Y

12.PORT OF LOADING	INNSA1 (Jawaharlal Nehru (Nh)	13.COUNTRY OF FINALDESTINATIO	CHINA
14.STATE OF ORIGIN	Maharashtra	15.PORT OF FINAL DESTINATION	CNDLC (Dalian)
16.PORT OF DISCHARG	CNDLC (Dalian)	17.COUNTRY OF DISCHARGE	CHINA

B DECLARAN DETAILS

1.EXPORTER'S NAME & ADDRESS		7.CONSIGNEE NAME & ADDRESS	
BARAMATI AGRO LIMITED		TO ORDER	
AT.POST. PIMPALI, TALUKA			
BARAMATI			
PUNE	2.Type Private	CN	
3. AD CODE:	0292057	8. GSTIN / TYPE	27AAACB7067M1ZB GSN
4.RBI WAIVER NO.& DT		9.FOREX BANK A/C NO.	32XXXXXXXXXX189
5.CB NAME	LILADHAR PASOO FORWADERS PRIVAT	10.DBK BANK A/C NO.	30XXXXXX274
6.AEO		11. IFSC NO.	SBIN0007491

C.VALU SUMMA

1.FOB VALUE	2.FREIGHT	3.INSURANC	4.DISCOU	5.COM
24868512	0	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
37303		
4.IGST VALUE	5.RODTEP AMT	6.ROSCTL AMT
	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	
25PCEG03272039877000		27-MAR-25	INNSA1	

F.INVOICE SUMMARY

1.SNO	2.INV NO.	3. INV AMT.	4.CURRENC
1	F22432195923	290520	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	10800	0	

6.MARKS & NUMBERS: AS PER INVOICE. (WE UNDERTAKE TO ABIDE BY PROVISIONS OF FEMA 1999,AS AMENDED FROM TIME TO TIME,INCLUDING REALIZATION/REPATRIATION OF FOREIGN EXCHANGE TO/FROM INDIA)

J.PROCESS DETAILS

1.EVENT	2.DATE	3.TIME		
5.Submission	26-MAR-25	15:04	4.LEO NO.	31/23
5.Assessment	27-MAR-25	14:20	6.LEO Date.	27-MAR-25
7.Examination	27-MAR-25	16:11	8.BRC Realisation Date	31-DEC-25
9.LEO	27-MAR-25	16:38		
10. SEZ UNIT Details				

Validity unknown

Digitally signed by DS CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS 08
Date: 2025.03.27 [illegible] IST
Reason: CUSTOMS
Location: INDIA

Glossary

A: ASSESS - Assessed, EXMN - Examined, MEIS - Merchantise Export Incentive Scheme, DBK - Drawback, ROSL - Rebate of State Levies, DEEC - Duty Exemption Entitlement Certificate, DFRC - Duty Free Replenishment Certificate,LUT - Letter of Under Taking. B: CB - Customs Broker AD Authoized Dealer , AEO - Authorized Economic Operator, UCR - Unique Customs Reference C: DISCOU - Discount, COM - Commission, P/C Packing Charges,D: EX. PR.- Export Promotions E: MAWB / HAWB - Master / House Airway Bill Number J:BRC- Bank Realisation Certificate

(v) Moreover, an investigation in the same matter was initiated by the SIIB(X), JNCH for 128 shipping bills filed during the period 01.06.2022 to 10.11.2022, wherein the exporter made ineligible claim of RoDTEP amounting to Rs. 42,28,955/-. It is also observed that the exporter has voluntarily made the payment of ineligible RoDTEP amount along with applicable interest.

(vi) In the self-assessment era, it is the responsibility of the exporter to make up his mind at the time of filing shipping bills as to which export schemes/incentives they would like to avail of considering the eligibility and other regulatory compliance. However, the amendment of shipping bills at a later date poses significant challenges and complications. These often lack rigorous scrutiny of original documents, leading to potential oversights or deliberate omissions, which may not be possible to assess at this stage once the goods have been exported. Hence, the exporter cannot be allowed to change their mind every now and then. The benefits/repercussion of the decision once taken needs to be borne by the exporter.

C. Time limit of filing of the conversion application

(i) In this case, I find that Let Export Orders (LEOs) were granted between 15.11.2022 to 01.04.2025 for the impugned Shipping bills (Annexure-1). However, the exporter's applications for claim of RoDTEP dated 17.09.2024 received in this office on 24.09.2024, 10.07.2025 & 21.08.2025. I find that Circular No. 36/2010-Cus dated 23.09.2010 provides a time limit of 3 months to file an application for conversion. However, it is now settled through various judicial pronouncements that while the period of three months is not statutorily provided in the Customs Act, 1962, a reasonable time limit may be considered. In this regard, the Board vide Notification No. 11/2022-Cus (N.T.) dated 22.02.2022 has issued "The Shipping Bill (Post Export Conversion in Relation to the Instrument Based Scheme) Regulations, 2022" (hereinafter referred to as the Regulation) incorporating the manner and time limit for applying for post export conversion of shipping bills. Although, these regulations are not squarely applicable to the shipping bills in question for the reasons as explained herein above, reference to this regulation is being drawn to properly understand the legislative intent in respect of 'reasonable time' which can be allowed in conversion of shipping bill cases. I find that the Regulation provides that the application for conversion of the shipping bill shall be filed in writing within a period of one year from the date of LEO.

(ii) I find that the application for conversion in the subject case was initially made vide letter dated 17.09.2024 which was received in this office on 29.04.2025 and subsequent applications dated 10.07.2025 & 21.08.2025. In this regard, it is evident that the shipping bills (as mentioned in Annxeure-1) in question were filed over a period of more than two years, i.e. from 15.11.2022 to 31.03.2025 and LEOs for same were granted during period from 15.11.2022 to 01.04.2025.

(iii) Hence, in the present case, I find that the application for the conversion of 525 out of 670 (Sr. no. 1 to 525 of Annexure-1) Shipping bills has been filed after a lapse of one year from the date of the Let Export Order (LEO), which cannot be considered a 'reasonable time'. Hence, these 525 shipping bills are time-barred. However, applications for 145 out of 670 (Sr. no. 526 to 670 of the Annexure-1) Shipping bills have been filed within a period of one year.

D. The fact of use of inputs is satisfactorily proved in the resultant export product

I find that this condition is not relevant in the instant case as the request for conversion of the shipping bills has been made from RoDTEP 'NO' to 'YES'.

E. Examination report proves the fact of export and the export product is covered under relevant SION and /or Drawback Schedule

The condition that the export product is covered under the relevant SION and or Drawback Schedule is not relevant in the instant case as the request for conversion of shipping bills has been made from RoDTEP 'No' to 'Yes'.

F. Exporter has fulfilled all conditions of the scheme to which he is seeking conversion.

The exporter was obligated to select 'RODTEPY' in the specific column related to the RoDTEP scheme while filing the shipping bill, as this is a critical step in the process of claiming the scheme's benefits. By failing to make this selection, the exporter has overlooked an essential aspect, resulting in non-compliance with the regulatory framework. On perusal, I also observe that since the goods are restricted/prohibited in nature, the goods exported under the said shipping bills do not fall under the purview of RoDTEP Scheme.

G. Non-availment of benefit of scheme under which the goods were exported and no fraud/mis-declaration/manipulation having been noticed or investigation initiated in respect of such exports.

I observe that the request for conversion of the shipping bills has been made from Scheme RoDTEP "NO" to "YES". It is also clear that Drawback (DBK) is available on both ends. Thus, the pre-condition of non-availment of the benefit of the scheme under which the goods were exported does not arise in the instant case. Further, as discussed above, an investigation was also carried out by the SIIB(X), JNCH against the exporter for ineligible claim of RoDTEP on restricted goods. However, the said investigation is completed, as the exporter has voluntarily paid the ineligible RoDTEP claim along with interest.

H. Conversion of Free Shipping Bills into EP scheme shipping bills should not be allowed.

I find that this condition is not applicable in the present case as the conversion is sought from RODTEP 'NO' to 'YES' and the drawback is available at both ends.

I. Exporter not to be allowed to take benefit of both the schemes.

In view of the preceding paras, I am of the opinion that as the exporter has sought conversion from RoDTEP 'NO' into RoDTEP 'YES' and the drawback is available at both ends. Hence, this point that both benefits should not be allowed is not relevant in the present case.

Shipping Bills in Annexure-2:

11. The exporter has requested for conversion of 109 shipping bills from Advance Licence (Scheme code 03) & RoDTEP 'No' to Advance Licence (Scheme code 03) & RoDTEP 'Yes'. The said Shipping bills were filed during the period from 18.11.2023 to 06.03.2024, LEO for these shipping bills were granted from 23.11.2023 to 06.03.2024. In this regard, kind attention is provided to the DGFT Notification no. 70/2023 dated 08.03.2024, wherein it has been decided to extend the benefits of RoDTEP to the Advance Authorisation holder, Export Oriented Units (EOUs) & Special Economic Zone (SEZs). The relevant para 05 is as reproduced below:

> *" (a) In line with serial number (x) of Para 4.54, the implementation date/period for exports under Appendix 4RE is being notified for exports of products manufactured by Advance Authorisation holders (except Deemed Exports) and Export Oriented Units (EOUs) from 11.03.2024 till 30.09.2024 only.*
>
> *(b) The RoDTEP implementation for exports of products manufactured by SEZ units will happen once the IT integration of SEZ units with Customs Automated System (ICEGATE) takes place, which is expected to be operational from 01.04.2024. The implementation period for exports of products manufactured by Free Trade Warehousing Zone or SEZ units will be from the date of implementation till 30.09.2024 only.*
>
> *(c) However, to adhere to the budgetary framework as provided under Para 4.54 of FTP 2023 so that the outgo remains within the approved Budget of the Scheme, necessary changes including revisions or deletions, wherever necessary, will be made in Appendix 4R & Appendix 4RE as and when required. "*

11.1. As per Para 5(a) of the afore-mentioned DGFT notification, it is clearly established that RoDTEP benefits for Advance Authorisation holders were implemented only with effect from 11.03.2024. In the present case, the shipping bills in question pertain to the period from 18.11.2023 to 06.03.2024, which is prior to the date of implementation of these benefits for Advance Authorisation holders. This indicates a clear lack of due diligence on the part of the applicant in filing claims for benefits to which they were not legally entitled to during the said period. The application appears to have been submitted without a proper understanding of the applicable provisions. Consequently, the request made by the exporter for rebate in respect of the shipping bills listed in Annexure-2 is found to be not genuine and is devoid of legal merit. In view of the foregoing, the request of the exporter is liable to be rejected.

12. Now, I proceed to examine the 88 **Shipping bills mentioned in Annexure-3**, as per the applicability and fulfillment of the conditions specified in the relevant Sections of the Customs Act/Conversion regulations/Circulars/Notifications etc.

12.1. I find that the shipping bills mentioned in the Annexure-3 pertain to the period from 03.04.2025 to 18.08.2025, LEO for these shipping bills were granted from 24.04.2025 to 20.08.2025. In this regard, 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 regulation defines 'conversion' in sub-regulation (1)(b) to Regulation 2 of the Regulations as -

"(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

12.2. Further, export entry is defined in Sub-regulation (1)(c) to Regulation 2, which is as follows-

"(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;

12.3. Further instrument based scheme is defined in Sub-regulation (1)(d) to Regulation 2, which is as follows-

(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;

12.4. Sub-regulation (2) of Regulation 3 provides that:

(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.

12.5. Further Sub-regulation (e) to Regulation 4 reads as:

"(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."

12.6. Explanation 1 of the Section 28AAA of the Customs Act, 1962 defines instrument based scheme as-

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".*

12.7. From the above provisions it emerges that for Shipping bills in Annexure-3 were filed on or after 03.04.2025, LEO for these entries were granted on or after 22.04.2025 only, hence 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 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.

12.8. In the instant case, the Shipping Bills, mentioned Annexure-3, were filed from Apr'25 to Aug'25, LEO for these shipping bills were granted from 22.04.2025 to 20.08.2025. As the conversion is sought from Drawback & RoDTEP 'NO' to Drawback & RoDTEP 'Yes'. Thus, I find that the Export Entry Regulations, 2025 are applicable to the instant case.

13. 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.

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.

14. Considering the fact that the said Shipping Bills were granted LEO prior to 22.02.2022, 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 of 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.

14.1. 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:

As discussed above, I find that the Export Entry Regulations 2025 provides a period of one year for filing of application from the date of clearance of goods. In the instant case, since the export entries in respect of the Shipping bills mentioned in Annexure-3 are filed on or after 03.04.2025 only, hence, the application is well within the prescribed time limit of one year in terms of Regulation 3(2) of the said Regulations.

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 exporter:

(a) From the 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 manner and as a matter of right. Depending on the conversion sought, the physical verification and examination of goods in addition to verification of documents is required to be done as the conversion can change the entire nature and character of the shipping bill. 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) As discussed above, the exporter relied mainly on 02 case laws in their support, i.e. M/s. Shree Renuka Sugars Ltd. vs. Union of India -SCA 2186 of 2023 & of M/s. Satyendra Packaging Limited vs. Union of India - SCA 3084 & 3085 of 2023.

(c) In the present matter, as discussed above, the exporter has failed to fulfill the amendment criteria as per the Section 149 of the Customs Act, 1962 and the necessary compliance as the RoDTEP Scheme guidelines. The conversion/amendment of shipping bills cannot be an afterthought. The claim of the exporter is not only delayed, but procedurally and legally untenable. The Hon'ble court's directions may have been given in a fact-specific context, and cannot be treated as a general exemption from procedural compliance. The applicability of RoDTEP Scheme is governed by compliance as per the DGFT notification no. 10/2015-20 dated 24.05.2022, notification no. 40/2015-20 dated 28.10.2022 and notification no. 50/2024-25 dated 13.01.2025 read with RoDTEP guidelines issued vide notification no. 19/2015-20 dated 17.01.2021, which precludes the exporters from claiming such benefits.

(d) Upon perusal of the details of the said shipping bills in the ICES 1.5 System, it has been observed that the exporter had initially filed the said shipping bills under Scheme-Drawback (Scheme Code-19) without any claim of RoDTEP. This indicates that the exporter intended to claim benefits under Scheme-Drawback (Scheme Code-19) only at the time of filing of shipping bill. However, the exporter has now submitted an application to amend the said shipping bills by the way of conversion of Scheme from RoDTEP 'No' to 'Yes'. The said claim is neither substantiated by any documentary evidence nor supported by any legal provisions. The copies of two shipping bills filed during this period along with invoices are attached for ready reference;

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	5432975	20-NOV-23
IEC/Br	3104017891	2
GSTIN/TYPE	27AAACB7067M1ZB GSN	
CB CODE	AAECT8377JCH001	
TYPE	INV / ITEM / CONT	
Nos	1 / 4 / 0	
PKG	5400	G.WT MTS 270.972

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	Y	Y	N	Y	N	N	Y	N		Y

12.PORT OF LOADING	INNSA1 (Jawaharlal Nehru (Nh)	13.COUNTRY OF FINALDESTINATIO	SRI LANKA
14.STATE OF ORIGIN	Maharashtra	15.PORT OF FINAL DESTINATION	LKCMB (Colombo)
16.PORT OF DISCHARGI	LKCMB (Colombo)	17.COUNTRY OF DISCHARGE	SRI LANKA

B DECLARAN DETAILS

1.EXPORTER'S NAME & ADDRESS		7.CONSIGNEE NAME & ADDRESS	
BARAMATI AGRO LIMITED		TO ORDER	
AT.POST. PIMPALI, TALUKA		NOTIFY PARTY I	
BARAMATI		SENORA PVT. LTD.,121, 5TH CROSSSTRE ET,COLOMBO - 11, SRI L	
PUNE	2.Type Private	LK	
3. AD CODE:	0292057	8. GSTIN / TYPE	27AAACB7067M1ZB GSN
4.RBI WAIVER NO.& DT		9.FOREX BANK A/C NO.	32XXXXXXXXXX189
5.CB NAME	TOTAL SEA LAND LOGISTICS PRIVATE L	10.DBK BANK A/C NO.	
6.AEO		11. IFSC NO.	

C VALUE SUMMARY

1.FOB VALUE	2.FREIGHT	3.INSURANC	4.DISCOU	5.COM
17120565	0	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
0	0	
4.IGST VALUE	5.RODTEP AMT	6.ROSCTL AMT
	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	
23PCEG1123403337900		23-NOV-23	INNSA1	

F. INVOICE SUMMARY

1.SNO	2.INV NO.	3. INV AMT.	4.CURRENC
1	F22331369447	207900	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	5400	0	0

6.MARKS & NUMBERS: AS PER INVOICE, Export under LUT Application Reference Number (ARN) AD270323014979T Date of Filing : 10.03.2023 SUPPLY MEANT FOR EXPORT UNDER LETTER OF UNDERTAKING WITHOUT PAYMENT OF IGST. EXPORT UNDER ADVANCE AUTHORISATION NUMBER 0311028077 AUTHORISATION DATE 20/10/2023

J.PROCESS DETAILS

1.EVENT	2.DATE	3.TIME		
5.Submission	20-NOV-23	10:53	4.LEO NO.	42/5
5.Assessment	21-NOV-23	14:35	6.LEO Date.	23-NOV-23
7.Examination	23-NOV-23	18:50	8.BRC Realisation Date	31-AUG-24
9.LEO	23-NOV-23	19:01		

Signature Not Verified
Digitally signed by DS CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS 05
Date: 2023.11.23 19:48:00 IST
Reason: CUSTOMS
Location: INDIA

Glossary

A: ASSESS - Assessed, EXMN - Examined, MEIS - Merchantise Export Incentive Scheme, DBK - Drawback, ROSL - Rebate of State Levies, DEEC - Duty Exemption Entitlement Certificate, DFRC - Duty Free Replenishment Certificate,LUT - Letter of Under Taking, B: CB - Customs Broker AD Authorized Dealer , AEO - Authorized Economic Operator, UCR - Unique Customs Reference C: DISCOU - Discount, COM - Commission, P/C Packing Charges,D: EX. PR.- Export Promotions E: MAWB / HAWB - Master / House Airway Bill Number J:BRC- Bank Realisation Certificate

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Visit ICEGATE portal to verify latest version"

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	7080211		29-JAN-24
IEC/Br	3104017891		2
GSTIN TYPE	27AAACB7067M1ZB GSN		
CB CODE	AAECT8377JCH001		
TYPE	INV	ITEM	CONT
Nos	1	3	0
PKG	5400	G.WT MTS	270.972

*SB2200120242045

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	Y	Y	N	N	N	N	Y	N		Y

12.PORT OF LOADING	INNSA1 (Jawaharlal Nehru (Nh)	13.COUNTRY OF FINALDESTINATIO	SOUTH AFRICA
14.STATE OF ORIGIN	Maharashtra	15.PORT OF FINAL DESTINATION	ZADUR (Durban)
16.PORT OF DISCHARGI	ZADUR (Durban)	17.COUNTRY OF DISCHARGE	SOUTH AFRICA

B DECLARAN DETAILS

1.EXPORTER'S NAME & ADDRESS		7.CONSIGNEE NAME & ADDRESS	
BARAMATI AGRO LIMITED		TO ORDER	
AT.POST. PIMPALI, TALUKA		NOTIFY PARTY	
BARAMATI		Akila Trading (Pty) Ltd857 Voortrek ker Road Maitland, 7405, Cape Town	
PUNE	2.Type Private	ZA	
3. AD CODE:	0292057	8. GSTIN / TYPE	27AAACB7067M1ZB GSN
4.RBI WAIVER NO.& DT		9.FOREX BANK A/C NO.	32XXXXXXXXXX189
5.CB NAME	TOTAL SEA LAND LOGISTICS PRIVATE L	10.DBK BANK A/C NO.	
6.AEO		11. IFSC NO.	

C.VALU SUMMA

1.FOB VALUE	2.FREIGHT	3.INSURANC	4.DISCOU	5.COM
15230632.5	0	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
0	0	
4.IGST VALUE	5.RODTEP AMT	6.ROSCTL AMT
	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
24PCEG0130551215300	30-JAN-24	INNSA1

F.INVOICE SUMMARY

1.SNO	2.INV NO.	3. INV AMT.	4.CURRENC
1	F22331388043	184950	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	5400	0	0

6.MARKS & NUMBERS: AS PER INVOICE. Export under LUT Application Reference Number (ARN) AD270323014979T Date of Filling : 10.03.2023 SUPPLY MEANT FOR EXPORT UNDER LETTER OF UNDERTAKING WITHOUT PAYMENT OF IGST. EXPORT UNDER ADVANCE AUTHORISATION NUMBER 0311029591 AUTHORISATION DATE 22/12/2023

J.PROCESS DETAILS

1.EVENT	2.DATE	3.TIME	4.LEO NO.	42/7
5.Submission	29-JAN-24	12:09	6.LEO Date.	30-JAN-24
5.Assessment	29-JAN-24	16:15	8.BRC Realisation Date	31-OCT-24
7.Examination	30-JAN-24	18:09		
9.LEO	30-JAN-24	18:43		

Signature Not Verified
Digitally signed by DS DIRECTORATE GENERAL OF SYSTEMS AND DATA MANAGEMENT 01
Date: 2024.01.30 20:5[illegible] IST
Reason: CUSTOMS
Location: INDIA

Glossary

A: ASSESS - Assessed, EXMN - Examined, MEIS - Merchantise Export Incentive Scheme, DBK - Drawback, ROSL - Rebate of State Levies, DEEC - Duty Exemption Entitlement Certificate, DFRC - Duty Free Replenishment Certificate,LUT - Letter of Under Taking, B: CB - Customs Broker AD Authoized Dealer , AEO - Authorized Economic Operator, UCR - Unique Customs Reference C: DISCOU - Discount, COM - Commission, P/C Packing Charges,D: EX. PR.- Export Promotions E: MAWB / HAWB - Master / House Airway Bill Number J:BRC- Bank Realisation Certificate

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CUSTOM INVOICE

Exporter BARAMATI AGRO LTD., A/P PIMPALI, TAL.- BARAMATI, DIST.-PUNE, MAHARASHTRA, PIN - 413 102 INDIA GST NO. 27AAACB7067M1ZB	**Invoice No. & Date** F22331388043 DT 25.01.2024	**Exporter's Ref.** IE Code: 3104017891
	Buyer's Contract No. 600819 DATE 02.09.2023	**Other Reference** AZ600819 DATE 20.12.2023
Consignee : TO ORDER	**Buyer (if other than consignee)** BARAMATI AGRO SINGAPORE PTE LTD, 105 CECIL STREET #13-01 THE OCTAGON SINGAPORE 069534	
Notify Party: Akila Trading (Pty) Ltd 857 Voortrekker Road Maitland, 7405, Cape Town, RSA	**Country of Origin** INDIA	**Country of Destination** SOUTH AFRICA
	DELIVERY TERMS: FOB NHAVA SHEVA, INDIA.	
	PAYMENT TERMS: WITHIN 180 DAYS FROM BL DATE.	

Rajesh Laxmidas Thacke
29.01.2024 11:14

Pre-Carriage by By Sea	**Place of Receipt by**	**BANK DETAILS:** UNION BANK OF INDIA IFB CMAP MID CORPORATE BRANCH 619, SACHAPIR STREET, PUNE CAMP, PUNE, MAHARASHTRA, PIN-411 001 BRANCH CODE : 550574. A/C NO.322005010073189. IFSC CODE: UBIN0550574 SWIFT CODE- UBININBBIPN (AD CODE- 0292057)
Vessel /Flight No.	**Port of Loading** NHAVA SHEVA, INDIA	
Port of Discharge DURBAN, SOUTH AFRICA	**Final Destination** DURBAN, SOUTH AFRICA	

No & Kind of pkgs / Description of Goods	Quantity In MTS	Rate In USD	Amount In USD
10 x 20' CONTAINER **5400 BAGS**	270	685	184950.00
WHITE SUGAR REFINED WHITE SUGAR PACKED IN NEW POLYTHENE-LINED POLYPROPYLENE BAGS OF ABOUT 50 KGS NET WEIGHT EACH HS CODE : 17019990		FOB NHAVA SHEVA INDIA	

Net Weight: 270.000 M. Tons
Gross Weight: 270.972 M. Tons

BAG MARKING
REFINED WHITE SUGAR
BARAMATI AGRO SUGAR
NET WEIGHT: 50 KG.

Keep In Cool & Dry Place | **Do Not Hook** | **FSSC 22000 Certified**

PLASE CONTACT US AT:
+91-77198 11717
sugarsales@baramatiagro.com
www.baramatiagro.com

MFG AT
LOT NO.
GRADE
DATE OF PRODUCTION
EXPIRY DATE

PLEASE SEE SIDE OF BAG

INGREDIENT : SUCROSE
SEASON : 2023-2024
ORIGIN : INDIA
Net Weight : 50 kg

For Manufacturing and packaging address please refer first alphabet of batch no.
BEST BEFORE TWENTY FOUR MONTHS FROM PACKING
REGISTERED OFFICE:BARAMATI AGRO LIMITED
A/P-Pimpli,Tal.Baramati,District Pune-413102,Maharashtra

FSSAI LIC.NO.10020022011296

UNIT - 1
SHETPHALGADE , TAL-INDAPUR, DIST-PUNE, (M.S.)
FSSAI LICENSE NO. 10020022011296
CERTIFICATES : AN ISO 9001 : 2015
FSSC 22000, HALAL & KOSHER

MANUFACTURER NAME & ADDRESS:
BARAMATI AGRO LTD.
SHETPHALGADE , TAL-INDAPUR,
DIST-PUNE (M.S.)
Plant Code : 60701, Plant Name : SHETPHALGADE.
GST No. 27AAACB7067M1ZB

EXPORT UNDER ADVANCE AUTHORISATION NUMBER 0311029591 AUTHORISATION DATE 22/12/2023

Export under LUT Application Reference Number (ARN) AD270323014979T Date of Filling : 10.03.2023
SUPPLY MEANT FOR EXPORT UNDER LETTER OF UNDERTAKING WITHOUT PAYMENT OF IGST

(e) In the self-assessment era, it is the responsibility of the exporter to make up his mind at the time of filing shipping bills as to which export schemes/incentives they would like to avail of. However, the amendment of shipping bills at a later date poses significant challenges and complications. These often lack rigorous scrutiny of original documents, leading to potential oversights or deliberate omissions, which may not be possible to assess at this stage once the goods have been exported. Hence, the exporter cannot be allowed to change their mind every now and then. The benefits/repercussion of the decision once taken needs to be borne by the exporter.

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 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 and the same to be 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 previous paras, the exporter requested for conversion of the said shipping bills into RoDTEP 'Yes' Scheme. I find that as per the DGFT notification no. 10/2015-20 dated 24.05.2022, notification no. 40/2015-20 dated 28.10.2022 and notification no. 50/2024-25 dated 13.01.2025 read with RoDTEP guidelines issued vide notification no. 19/2015-20 dated 17.01.2021, the exporter does not fulfil the required criteria for claim of RoDTEP as the goods in said shipping bills are of restricted/prohibited nature. Hence, the exporter has failed to fulfil this condition.

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

(a) The exporter has filed Shipping Bills, detailed in Annexure-3 under Scheme-Drawback and RoDTEP "NO" (Scheme Code-19).

(b) It is evident from the Shipping Bills that the exporter has availed the benefit of drawback under which the goods were exported. It is also clear that Drawback is available on both ends. Thus, the pre-condition of non-availment of the benefit of both the scheme under which the goods were exported does not arise in the instant case.

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

The exporter was obligated to select 'Yes' in the specific column related to the RoDTEP scheme while filing the shipping bill along with an Annexure stating the intention as they intend to claim benefits under RoDTEP scheme, as this is a critical step in the process of claiming the scheme's benefits. By failing to make this selection, the exporter has overlooked an essential aspect of the filing process, resulting in non-compliance with the regulatory framework. On perusal, I observe that the goods exported under the said shipping bills do not fall under the purview of RoDTEP 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:

The exporter has requested for conversion of the said shipping bill from Scheme-Drawback & RoDTEP 'NO' (Scheme Code-19) to Scheme -Drawback & RoDTEP 'YES' (Scheme Code-19) and as discussed in para 12.7 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.

15. Considering all the facts, submissions and conditions for conversion, I observe that the exporter has failed to fulfil the required conditions of conversion. Accordingly, the shipping bills mentioned in Table-I above, I pass the following order:

Order

(i) I reject the conversion of the 525 shipping bills mentioned at Sr.no. from 01 to 525 of the Annexure-1 on the grounds of limitation as well as merit from Scheme RoDTEP 'No' to RoDTEP 'Yes'.

(ii) I reject the conversion of the 145 shipping bills mentioned at Sr.no. from 526 to 670 of the Annexure-1 on merit from Scheme RoDTEP 'No' to RoDTEP 'Yes'.

(iii) I reject the conversion of the 109 shipping bills mentioned in the Annexure-2 on the grounds of non-applicability of RoDTEP for AA holder during the said period, without going further into merits, from Scheme RoDTEP 'No' to RoDTEP 'Yes'.

(iv) I reject the conversion of the 88 shipping bills mentioned in the Annexure-3 on merit from Scheme RoDTEP 'No' to RoDTEP 'Yes'.

Annexures.: As above.

Digitally signed by
GIRIDHAR GOPALKRISHNA PAI
Date: 29-09-2025 19:39:36

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

To:

M/s. Baramati Agro Limited,
Pimpali-Baramati, Maharashtra, 413102

Copy to:

(1) The Deputy Commissioner of Customs, JNCH, Nhava Sheva,
(3) The Assistant Commissioner of Customs, SIIB(X), Nhava Sheva,
(3) Assistant Commissioner of Customs, CEAC, JNCH, Nhava Sheva,
(4) EDI Section, for uploading on website.
(5) Office copy.

Annexure-1								
Sr. no.	Shipping Bill No.	Shipping Bill Date	Port Code	Qty	HSN	FOB Value	RODTEP Rate as %	Remarks for RoDTEP claiming
1	5360122	10-11-2022	INNSA1	486	17011490	2,03,49,306.00	0.50%	RoDTEP not claimed
2	5390325	11-11-2022	INNSA1	270	17011490	1,12,50,800.10	0.50%	RoDTEP not claimed
3	5386132	11-11-2022	INNSA1	270	17011490	1,15,26,840.00	0.50%	RoDTEP not claimed
4	5386141	11-11-2022	INNSA1	270	17011490	1,15,26,840.00	0.50%	RoDTEP not claimed
5	5386119	11-11-2022	INNSA1	54	17011490	22,61,034.00	0.50%	RoDTEP not claimed
6	5386123	11-11-2022	INNSA1	270	17011490	1,13,05,170.00	0.50%	RoDTEP not claimed
7	5455737	14-11-2022	INNSA1	270	17011490	1,05,29,325.00	0.50%	RoDTEP not claimed
8	5455511	14-11-2022	INNSA1	270	17011490	1,05,29,325.00	0.50%	RoDTEP not claimed
9	5448568	14-11-2022	INNSA1	135	17011490	53,14,252.54	0.50%	RoDTEP not claimed
10	5431594	14-11-2022	INNSA1	135	17011490	56,52,585.00	0.50%	RoDTEP not claimed
11	5478593	15-11-2022	INNSA1	54	17011490	21,05,865.00	0.50%	RoDTEP not claimed
12	5470124	15-11-2022	INNSA1	189	17011490	77,72,022.77	0.50%	RoDTEP not claimed
13	5490995	16-11-2022	INNSA1	108	17011490	42,49,554.29	0.50%	RoDTEP not claimed
14	5498388	16-11-2022	INNSA1	81	17011490	33,30,866.79	0.50%	RoDTEP not claimed
15	5498214	16-11-2022	INNSA1	135	17011490	53,14,252.54	0.50%	RoDTEP not claimed
16	5498419	16-11-2022	INNSA1	135	17011490	55,51,445.19	0.50%	RoDTEP not claimed
17	5498420	16-11-2022	INNSA1	135	17011490	55,51,445.19	0.50%	RoDTEP not claimed
18	5499703	16-11-2022	INNSA1	108	17011490	42,49,554.29	0.50%	RoDTEP not claimed
19	5516799	17-11-2022	INNSA1	54	17011490	21,05,865.00	0.50%	RoDTEP not claimed
20	5516949	17-11-2022	INNSA1	270	17011490	1,05,29,325.00	0.50%	RoDTEP not claimed
21	5516740	17-11-2022	INNSA1	270	17011490	1,05,29,325.00	0.50%	RoDTEP not claimed
22	5517624	17-11-2022	INNSA1	270	17011490	1,02,63,321.00	0.50%	RoDTEP not claimed
23	5517304	17-11-2022	INNSA1	270	17011490	1,02,63,321.00	0.50%	RoDTEP not claimed
24	5517311	17-11-2022	INNSA1	270	17011490	1,02,63,321.00	0.50%	RoDTEP not claimed
25	5517565	17-11-2022	INNSA1	270	17011490	1,02,63,321.00	0.50%	RoDTEP not claimed
26	5522175	17-11-2022	INNSA1	135	17011490	52,09,245.00	0.50%	RoDTEP not claimed
27	5521018	17-11-2022	INNSA1	81	17011490	32,48,801.27	0.50%	RoDTEP not claimed
28	5521036	17-11-2022	INNSA1	81	17011490	32,48,801.27	0.50%	RoDTEP not claimed
29	5521076	17-11-2022	INNSA1	81	17011490	32,48,801.27	0.50%	RoDTEP not claimed
30	5555584	18-11-2022	INNSA1	54	17011490	20,92,911.32	0.50%	RoDTEP not claimed
31	5542728	18-11-2022	INNSA1	135	17011490	51,33,105.00	0.50%	RoDTEP not claimed
32	5558929	18-11-2022	INNSA1	810	17011490	3,34,19,790.00	0.50%	RoDTEP not claimed
33	5561726	18-11-2022	INNSA1	108	17011490	41,85,823.44	0.50%	RoDTEP not claimed
34	5561781	18-11-2022	INNSA1	108	17011490	41,85,823.44	0.50%	RoDTEP not claimed
35	5570246	19-11-2022	INNSA1	297	17011490	1,20,93,630.98	0.50%	RoDTEP not claimed
36	5571954	19-11-2022	INNSA1	135	17011490	51,33,105.00	0.50%	RoDTEP not claimed
37	5584259	19-11-2022	INNSA1	108	17011490	41,85,823.44	0.50%	RoDTEP not claimed
38	5584225	19-11-2022	INNSA1	108	17011490	41,85,823.44	0.50%	RoDTEP not claimed
39	5584228	19-11-2022	INNSA1	108	17011490	41,85,823.44	0.50%	RoDTEP not claimed

40	5587261	19-11-2022	INNSA1	297	17011490	1,16,08,186.48	0.50%	RoDTEP not claimed
41	5600049	21-11-2022	INNSA1	135	17011490	51,33,105.00	0.50%	RoDTEP not claimed
42	5609781	21-11-2022	INNSA1	405	17011490	1,56,61,431.00	0.50%	RoDTEP not claimed
43	5598139	21-11-2022	INNSA1	81	17011490	32,01,315.74	0.50%	RoDTEP not claimed
44	5599385	21-11-2022	INNSA1	81	17011490	32,01,315.74	0.50%	RoDTEP not claimed
45	5607994	21-11-2022	INNSA1	270	17011490	1,02,66,210.00	0.50%	RoDTEP not claimed
46	5614453	21-11-2022	INNSA1	270	17011490	1,02,14,992.21	0.50%	RoDTEP not claimed
47	5628692	22-11-2022	INNSA1	270	17011490	1,01,13,309.00	0.50%	RoDTEP not claimed
48	5628689	22-11-2022	INNSA1	270	17011490	1,01,13,309.00	0.50%	RoDTEP not claimed
49	5621529	22-11-2022	INNSA1	270	17011490	1,12,49,145.00	0.50%	RoDTEP not claimed
50	5622963	22-11-2022	INNSA1	270	17011490	1,02,66,210.00	0.50%	RoDTEP not claimed
51	5652944	23-11-2022	INNSA1	405	17011490	1,56,61,431.00	0.50%	RoDTEP not claimed
52	5654144	23-11-2022	INNSA1	108	17011490	41,06,484.00	0.50%	RoDTEP not claimed
53	5652502	23-11-2022	INNSA1	270	17011490	1,01,13,309.00	0.50%	RoDTEP not claimed
54	5652418	23-11-2022	INNSA1	270	17011490	1,01,13,309.00	0.50%	RoDTEP not claimed
55	5676240	24-11-2022	INNSA1	81	17011490	33,87,849.30	0.50%	RoDTEP not claimed
56	5676243	24-11-2022	INNSA1	135	17011490	56,46,415.50	0.50%	RoDTEP not claimed
57	5676283	24-11-2022	INNSA1	270	17011490	1,12,92,831.00	0.50%	RoDTEP not claimed
58	5694457	24-11-2022	INNSA1	54	17011490	22,58,566.20	0.50%	RoDTEP not claimed
59	5678675	24-11-2022	INNSA1	270	17011490	1,01,13,309.00	0.50%	RoDTEP not claimed
60	5678486	24-11-2022	INNSA1	270	17011490	1,01,13,309.00	0.50%	RoDTEP not claimed
61	5706697	25-11-2022	INNSA1	162	17011490	61,59,726.00	0.50%	RoDTEP not claimed
62	5724400	25-11-2022	INNSA1	189	17011490	71,86,347.00	0.50%	RoDTEP not claimed
63	5712324	25-11-2022	INNSA1	270	17011490	1,02,14,992.21	0.50%	RoDTEP not claimed
64	5735036	26-11-2022	INNSA1	81	17011490	30,79,863.00	0.50%	RoDTEP not claimed
65	5734180	26-11-2022	INNSA1	135	17011490	51,33,105.00	0.50%	RoDTEP not claimed
66	5736106	26-11-2022	INNSA1	270	17011490	1,04,69,111.25	0.50%	RoDTEP not claimed
67	5764782	28-11-2022	INNSA1	270	17011490	1,02,66,210.00	0.50%	RoDTEP not claimed
68	5776619	28-11-2022	INNSA1	108	17011490	40,98,192.56	0.50%	RoDTEP not claimed
69	5777251	28-11-2022	INNSA1	108	17011490	40,98,192.56	0.50%	RoDTEP not claimed
70	5776961	28-11-2022	INNSA1	108	17011490	40,98,192.56	0.50%	RoDTEP not claimed
71	5759992	28-11-2022	INNSA1	54	17011490	22,27,986.00	0.50%	RoDTEP not claimed
72	5760018	28-11-2022	INNSA1	405	17011490	1,67,09,895.00	0.50%	RoDTEP not claimed
73	5760064	28-11-2022	INNSA1	81	17011490	33,41,979.00	0.50%	RoDTEP not claimed
74	5787373	29-11-2022	INNSA1	270	17011490	1,09,17,438.82	0.50%	RoDTEP not claimed
75	5793699	29-11-2022	INNSA1	270	17011490	1,16,08,186.48	0.50%	RoDTEP not claimed
76	5820877	30-11-2022	INNSA1	270	17011490	1,02,66,210.00	0.50%	RoDTEP not claimed
77	5827973	30-11-2022	INNSA1	270	17011490	1,04,76,392.25	0.50%	RoDTEP not claimed
78	5852376	01-12-2022	INNSA1	270	17011490	1,02,66,210.00	0.50%	RoDTEP not claimed
79	5861307	01-12-2022	INNSA1	270	17011490	1,02,66,210.00	0.50%	RoDTEP not claimed
80	5877076	02-12-2022	INNSA1	108	17011490	40,67,798.05	0.50%	RoDTEP not claimed
81	5878336	02-12-2022	INNSA1	108	17011490	40,67,798.05	0.50%	RoDTEP not claimed
82	5877030	02-12-2022	INNSA1	108	17011490	40,67,798.05	0.50%	RoDTEP not claimed
83	5913745	03-12-2022	INNSA1	108	17011490	40,82,573.25	0.50%	RoDTEP not claimed
84	5913746	03-12-2022	INNSA1	108	17011490	40,82,573.25	0.50%	RoDTEP not claimed

85	5913742	03-12-2022	INNSA1	54	17011490	20,41,286.23	0.50%	RoDTEP not claimed
86	5938682	05-12-2022	INNSA1	135	17011490	50,95,035.00	0.50%	RoDTEP not claimed
87	5945661	05-12-2022	INNSA1	405	17011490	1,55,45,277.00	0.50%	RoDTEP not claimed
88	5945064	05-12-2022	INNSA1	378	17011490	1,45,08,925.20	0.50%	RoDTEP not claimed
89	5927692	05-12-2022	INNSA1	270	17011490	1,03,63,518.00	0.50%	RoDTEP not claimed
90	5931839	05-12-2022	INNSA1	270	17011490	1,03,63,518.00	0.50%	RoDTEP not claimed
91	5956044	06-12-2022	INNSA1	108	17011490	41,54,779.01	0.50%	RoDTEP not claimed
92	5955991	06-12-2022	INNSA1	108	17011490	41,54,779.01	0.50%	RoDTEP not claimed
93	5956046	06-12-2022	INNSA1	108	17011490	41,54,779.01	0.50%	RoDTEP not claimed
94	5956440	06-12-2022	INNSA1	108	17011490	41,54,779.01	0.50%	RoDTEP not claimed
95	5955978	06-12-2022	INNSA1	108	17011490	41,54,779.01	0.50%	RoDTEP not claimed
96	5968273	06-12-2022	INNSA1	405	17011490	1,65,85,965.00	0.50%	RoDTEP not claimed
97	5976138	07-12-2022	INNSA1	270	17011490	1,03,63,518.00	0.50%	RoDTEP not claimed
98	5990491	07-12-2022	INNSA1	270	17011490	1,02,98,475.00	0.50%	RoDTEP not claimed
99	5976136	07-12-2022	INNSA1	162	17011490	62,18,110.80	0.50%	RoDTEP not claimed
100	5986105	07-12-2022	INNSA1	81	17011490	33,17,193.00	0.50%	RoDTEP not claimed
101	5987141	07-12-2022	INNSA1	54	17011490	22,11,462.00	0.50%	RoDTEP not claimed
102	6009887	08-12-2022	INNSA1	27	17011490	10,36,351.80	0.50%	RoDTEP not claimed
103	6020794	08-12-2022	INNSA1	270	17011490	1,03,63,518.00	0.50%	RoDTEP not claimed
104	6017234	08-12-2022	INNSA1	54	17011490	20,72,703.60	0.50%	RoDTEP not claimed
105	6016299	08-12-2022	INNSA1	270	17011490	1,16,01,931.90	0.50%	RoDTEP not claimed
106	6016102	08-12-2022	INNSA1	270	17011490	1,16,01,931.90	0.50%	RoDTEP not claimed
107	6049857	09-12-2022	INNSA1	270	17011490	1,01,90,070.00	0.50%	RoDTEP not claimed
108	6042042	09-12-2022	INNSA1	270	17011490	1,16,01,931.90	0.50%	RoDTEP not claimed
109	6058515	10-12-2022	INNSA1	54	17011490	20,72,703.60	0.50%	RoDTEP not claimed
110	6068042	10-12-2022	INNSA1	162	17011490	69,61,158.82	0.50%	RoDTEP not claimed
111	6093206	12-12-2022	INNSA1	264	17011490	1,00,69,620.00	0.50%	RoDTEP not claimed
112	6074831	12-12-2022	INNSA1	216	17011490	92,81,545.36	0.50%	RoDTEP not claimed
113	6082513	12-12-2022	INNSA1	216	17019100	96,36,250.54	0.50%	RoDTEP not claimed
114	6083416	12-12-2022	INNSA1	54	17019100	24,09,062.63	0.50%	RoDTEP not claimed
115	6103201	13-12-2022	INNSA1	270	17011490	1,02,98,475.00	0.50%	RoDTEP not claimed
116	6134346	14-12-2022	INNSA1	270	17011490	1,02,98,475.00	0.50%	RoDTEP not claimed
117	6173837	15-12-2022	INNSA1	135	17019100	56,04,538.50	0.50%	RoDTEP not claimed
118	6173768	15-12-2022	INNSA1	81	17019100	33,62,723.10	0.50%	RoDTEP not claimed
119	6173834	15-12-2022	INNSA1	54	17019100	22,41,815.40	0.50%	RoDTEP not claimed
120	6171956	15-12-2022	INNSA1	135	17019100	59,61,829.34	0.50%	RoDTEP not claimed
121	6172010	15-12-2022	INNSA1	135	17019100	59,61,829.34	0.50%	RoDTEP not claimed
122	6190821	16-12-2022	INNSA1	135	17019100	56,09,844.00	0.50%	RoDTEP not claimed
123	6190816	16-12-2022	INNSA1	81	17019100	33,65,906.40	0.50%	RoDTEP not claimed
124	6190818	16-12-2022	INNSA1	54	17019100	22,43,937.60	0.50%	RoDTEP not claimed
125	6193978	16-12-2022	INNSA1	81	17019100	36,43,917.61	0.50%	RoDTEP not claimed
126	6195228	16-12-2022	INNSA1	54	17019100	24,29,278.40	0.50%	RoDTEP not claimed
127	6229712	17-12-2022	INNSA1	135	17019100	55,90,810.78	0.50%	RoDTEP not claimed
128	6219388	17-12-2022	INNSA1	54	17019100	22,83,692.40	0.50%	RoDTEP not claimed
129	6219709	17-12-2022	INNSA1	270	17019100	1,14,18,462.00	0.50%	RoDTEP not claimed

130	6219782	17-12-2022	INNSA1	135	17019100	57,09,231.00	0.50%	RoDTEP not claimed
131	6219783	17-12-2022	INNSA1	81	17019100	34,25,538.60	0.50%	RoDTEP not claimed
132	6235549	18-12-2022	INNSA1	135	17019100	55,90,810.78	0.50%	RoDTEP not claimed
133	6276574	19-12-2022	INNSA1	270	17011490	1,18,44,815.87	0.50%	RoDTEP not claimed
134	6259641	19-12-2022	INNSA1	270	17019100	1,14,84,720.00	0.50%	RoDTEP not claimed
135	6259654	19-12-2022	INNSA1	270	17019100	1,14,84,720.00	0.50%	RoDTEP not claimed
136	6254532	19-12-2022	INNSA1	81	17019100	36,43,917.61	0.50%	RoDTEP not claimed
137	6254546	19-12-2022	INNSA1	54	17019100	24,29,278.40	0.50%	RoDTEP not claimed
138	6297583	20-12-2022	INNSA1	268	17011490	1,18,10,852.51	0.50%	RoDTEP not claimed
139	6297635	20-12-2022	INNSA1	2	17011490	33,963.36	0.50%	RoDTEP not claimed
140	6288786	20-12-2022	INNSA1	270	17011490	1,22,72,318.21	0.50%	RoDTEP not claimed
141	6341635	22-12-2022	INNSA1	135	17019100	58,11,513.72	0.50%	RoDTEP not claimed
142	6341905	22-12-2022	INNSA1	270	17019100	1,16,23,028.26	0.50%	RoDTEP not claimed
143	6383394	23-12-2022	INNSA1	54	17019100	24,54,063.80	0.50%	RoDTEP not claimed
144	6383471	23-12-2022	INNSA1	216	17019100	98,16,255.22	0.50%	RoDTEP not claimed
145	6436939	26-12-2022	INNSA1	108	17019100	52,45,866.72	0.50%	RoDTEP not claimed
146	6437021	26-12-2022	INNSA1	17	17019100	8,25,738.28	0.50%	RoDTEP not claimed
147	6437233	26-12-2022	INNSA1	10	17019100	4,54,456.26	0.50%	RoDTEP not claimed
148	6439715	26-12-2022	INNSA1	270	17011490	1,18,36,635.87	0.50%	RoDTEP not claimed
149	6435047	26-12-2022	INNSA1	270	17011490	1,17,52,036.67	0.50%	RoDTEP not claimed
150	6434985	26-12-2022	INNSA1	270	17011490	1,17,52,036.67	0.50%	RoDTEP not claimed
151	6494953	28-12-2022	INNSA1	270	17011490	1,17,64,306.67	0.50%	RoDTEP not claimed
152	6526227	29-12-2022	INNSA1	270	17011490	1,18,52,585.23	0.50%	RoDTEP not claimed
153	6529571	29-12-2022	INNSA1	135	17019100	56,31,930.00	0.50%	RoDTEP not claimed
154	6530497	29-12-2022	INNSA1	81	17019100	33,79,158.00	0.50%	RoDTEP not claimed
155	6532635	29-12-2022	INNSA1	54	17019100	22,52,772.00	0.50%	RoDTEP not claimed
156	6494554	29-12-2022	INNSA1	405	17011490	1,68,95,790.00	0.50%	RoDTEP not claimed
157	6601079	31-12-2022	INNSA1	270	17011490	1,17,64,306.67	0.50%	RoDTEP not claimed
158	6651672	03-01-2023	INNSA1	270	17011490	1,17,64,306.67	0.50%	RoDTEP not claimed
159	6728834	05-01-2023	INNSA1	135	17011490	60,21,736.45	0.50%	RoDTEP not claimed
160	6749110	06-01-2023	INNSA1	135	17011490	60,32,778.75	0.50%	RoDTEP not claimed
161	6756486	06-01-2023	INNSA1	270	17011490	1,21,69,575.00	0.50%	RoDTEP not claimed
162	6755063	06-01-2023	INNSA1	270	17011490	1,20,14,689.50	0.50%	RoDTEP not claimed
163	6770646	07-01-2023	INNSA1	270	17011490	1,20,14,689.50	0.50%	RoDTEP not claimed
164	6779203	07-01-2023	INNSA1	216	17011490	92,76,413.02	0.50%	RoDTEP not claimed
165	6773556	07-01-2023	INNSA1	216	17019100	89,92,209.60	0.50%	RoDTEP not claimed
166	6773563	07-01-2023	INNSA1	54	17019100	22,48,052.40	0.50%	RoDTEP not claimed
167	6773573	07-01-2023	INNSA1	270	17019100	1,12,40,262.00	0.50%	RoDTEP not claimed
168	6805488	09-01-2023	INNSA1	162	17011490	71,24,838.72	0.50%	RoDTEP not claimed
169	6805482	09-01-2023	INNSA1	54	17011490	23,74,946.24	0.50%	RoDTEP not claimed
170	6807448	09-01-2023	INNSA1	54	17011490	23,74,946.24	0.50%	RoDTEP not claimed
171	6809059	09-01-2023	INNSA1	135	17011490	60,07,344.75	0.50%	RoDTEP not claimed
172	6810737	09-01-2023	INNSA1	405	17011490	1,73,93,274.51	0.50%	RoDTEP not claimed
173	6810800	09-01-2023	INNSA1	189	17011490	81,16,861.49	0.50%	RoDTEP not claimed
174	6899749	12-01-2023	INNSA1	2	17019100	94,021.24	0.50%	RoDTEP not claimed

175	6899747	12-01-2023	INNSA1	25	17019100	12,16,547.75	0.50%	RoDTEP not claimed
176	6897328	12-01-2023	INNSA1	378	17019100	1,77,70,013.42	0.50%	RoDTEP not claimed
177	6955688	13-01-2023	INNSA1	189	17011490	82,28,682.27	0.50%	RoDTEP not claimed
178	6955526	13-01-2023	INNSA1	270	17011490	1,17,55,260.39	0.50%	RoDTEP not claimed
179	6955803	13-01-2023	INNSA1	245	17011490	1,06,66,811.14	0.50%	RoDTEP not claimed
180	6968925	14-01-2023	INNSA1	135	17011490	60,07,344.75	0.50%	RoDTEP not claimed
181	6966149	14-01-2023	INNSA1	270	17019100	1,12,40,262.00	0.50%	RoDTEP not claimed
182	6966166	14-01-2023	INNSA1	270	17019100	1,12,40,262.00	0.50%	RoDTEP not claimed
183	6988343	16-01-2023	INNSA1	270	17011490	1,20,14,689.50	0.50%	RoDTEP not claimed
184	6988504	16-01-2023	INNSA1	270	17011490	1,20,14,689.50	0.50%	RoDTEP not claimed
185	7024031	17-01-2023	INNSA1	270	17011490	1,21,90,038.73	0.50%	RoDTEP not claimed
186	7046703	18-01-2023	INNSA1	270	17011490	1,16,16,412.50	0.50%	RoDTEP not claimed
187	7046717	18-01-2023	INNSA1	270	17011490	1,16,16,412.50	0.50%	RoDTEP not claimed
188	7052465	18-01-2023	INNSA1	270	17011490	1,19,37,246.75	0.50%	RoDTEP not claimed
189	7047285	18-01-2023	INNSA1	270	17011490	1,25,72,435.46	0.50%	RoDTEP not claimed
190	7077192	19-01-2023	INNSA1	270	17011490	1,21,90,038.73	0.50%	RoDTEP not claimed
191	7100594	19-01-2023	INNSA1	270	17011490	1,12,84,515.00	0.50%	RoDTEP not claimed
192	7100873	19-01-2023	INNSA1	540	17011490	2,25,69,030.00	0.50%	RoDTEP not claimed
193	7113855	20-01-2023	INNSA1	270	17011490	1,15,70,202.00	0.50%	RoDTEP not claimed
194	7148950	21-01-2023	INNSA1	135	17011490	59,90,894.97	0.50%	RoDTEP not claimed
195	7180185	23-01-2023	INNSA1	135	17011490	59,90,894.97	0.50%	RoDTEP not claimed
196	7186353	23-01-2023	INNSA1	135	17011490	60,16,268.22	0.50%	RoDTEP not claimed
197	7186342	23-01-2023	INNSA1	135	17011490	60,16,268.22	0.50%	RoDTEP not claimed
198	7186345	23-01-2023	INNSA1	135	17011490	60,16,268.22	0.50%	RoDTEP not claimed
199	7186341	23-01-2023	INNSA1	135	17011490	60,16,268.22	0.50%	RoDTEP not claimed
200	7296919	27-01-2023	INNSA1	270	17011490	1,15,70,202.00	0.50%	RoDTEP not claimed
201	7360478	30-01-2023	INNSA1	540	17011490	2,42,95,329.90	0.50%	RoDTEP not claimed
202	7360563	30-01-2023	INNSA1	540	17011490	2,42,95,329.90	0.50%	RoDTEP not claimed
203	7360482	30-01-2023	INNSA1	540	17011490	2,42,95,329.90	0.50%	RoDTEP not claimed
204	7432983	01-02-2023	INNSA1	540	17011490	2,45,56,311.90	0.50%	RoDTEP not claimed
205	7431244	01-02-2023	INNSA1	540	17011490	2,45,56,311.90	0.50%	RoDTEP not claimed
206	7459462	02-02-2023	INNSA1	486	17011490	1,99,65,123.00	0.50%	RoDTEP not claimed
207	7459451	02-02-2023	INNSA1	54	17011490	22,18,347.00	0.50%	RoDTEP not claimed
208	7472437	02-02-2023	INNSA1	270	17011490	1,18,09,435.50	0.50%	RoDTEP not claimed
209	7473016	02-02-2023	INNSA1	270	17011490	1,18,09,435.50	0.50%	RoDTEP not claimed
210	7473113	02-02-2023	INNSA1	135	17011490	59,04,717.75	0.50%	RoDTEP not claimed
211	7496710	03-02-2023	INNSA1	270	17011490	1,22,54,760.00	0.50%	RoDTEP not claimed
212	7493478	03-02-2023	INNSA1	260	17011490	1,18,00,880.00	0.50%	RoDTEP not claimed
213	7527449	04-02-2023	INNSA1	270	17011490	1,19,26,507.50	0.50%	RoDTEP not claimed
214	7527460	04-02-2023	INNSA1	270	17011490	1,19,26,507.50	0.50%	RoDTEP not claimed
215	7581987	06-02-2023	INNSA1	270	17011490	1,17,70,786.95	0.50%	RoDTEP not claimed
216	7556061	06-02-2023	INNSA1	270	17011490	1,18,82,740.50	0.50%	RoDTEP not claimed
217	7556233	06-02-2023	INNSA1	270	17011490	1,18,82,740.50	0.50%	RoDTEP not claimed
218	7556355	06-02-2023	INNSA1	108	17011490	47,53,096.20	0.50%	RoDTEP not claimed
219	7563815	06-02-2023	INNSA1	27	17011490	11,70,767.25	0.50%	RoDTEP not claimed

220	7562079	06-02-2023	INNSA1	540	17011490	2,46,34,337.00	0.50%	RoDTEP not claimed
221	7562086	06-02-2023	INNSA1	540	17011490	2,46,34,337.00	0.50%	RoDTEP not claimed
222	7621719	08-02-2023	INNSA1	270	17011490	1,17,70,786.95	0.50%	RoDTEP not claimed
223	7645683	08-02-2023	INNSA1	270	17011490	1,19,26,507.50	0.50%	RoDTEP not claimed
224	7634119	08-02-2023	INNSA1	270	17011490	1,19,26,507.50	0.50%	RoDTEP not claimed
225	7634112	08-02-2023	INNSA1	270	17011490	1,19,26,507.50	0.50%	RoDTEP not claimed
226	7671779	09-02-2023	INNSA1	270	17011490	1,19,26,507.50	0.50%	RoDTEP not claimed
227	7656674	09-02-2023	INNSA1	270	17011490	1,19,26,507.50	0.50%	RoDTEP not claimed
228	7651310	09-02-2023	INNSA1	270	17011490	1,19,26,507.50	0.50%	RoDTEP not claimed
229	7703940	10-02-2023	INNSA1	270	17011490	1,20,35,925.00	0.50%	RoDTEP not claimed
230	7689609	10-02-2023	INNSA1	270	17011490	1,20,35,925.00	0.50%	RoDTEP not claimed
231	7689611	10-02-2023	INNSA1	270	17011490	1,20,35,925.00	0.50%	RoDTEP not claimed
232	7689606	10-02-2023	INNSA1	270	17011490	1,20,35,925.00	0.50%	RoDTEP not claimed
233	7681133	10-02-2023	INNSA1	270	17011490	1,19,26,507.50	0.50%	RoDTEP not claimed
234	7681143	10-02-2023	INNSA1	270	17011490	1,19,26,507.50	0.50%	RoDTEP not claimed
235	7716591	11-02-2023	INNSA1	270	17011490	1,11,60,585.00	0.50%	RoDTEP not claimed
236	7727291	12-02-2023	INNSA1	270	17011490	1,11,60,585.00	0.50%	RoDTEP not claimed
237	7738374	13-02-2023	INNSA1	270	17011490	1,20,35,925.00	0.50%	RoDTEP not claimed
238	7738777	13-02-2023	INNSA1	486	17011490	2,16,64,665.00	0.50%	RoDTEP not claimed
239	7742479	13-02-2023	INNSA1	54	17011490	24,07,185.00	0.50%	RoDTEP not claimed
240	7765027	14-02-2023	INNSA1	540	17011490	2,40,71,850.00	0.50%	RoDTEP not claimed
241	7829336	16-02-2023	INNSA1	270	17011490	1,21,08,912.15	0.50%	RoDTEP not claimed
242	7838424	16-02-2023	INNSA1	270	17011490	1,21,25,884.02	0.50%	RoDTEP not claimed
243	7838415	16-02-2023	INNSA1	135	17011490	60,62,942.01	0.50%	RoDTEP not claimed
244	7828042	16-02-2023	INNSA1	540	17011490	2,48,96,939.00	0.50%	RoDTEP not claimed
245	7828261	16-02-2023	INNSA1	540	17011490	2,48,96,939.00	0.50%	RoDTEP not claimed
246	7828023	16-02-2023	INNSA1	540	17011490	2,48,96,939.00	0.50%	RoDTEP not claimed
247	7828622	16-02-2023	INNSA1	540	17011490	2,48,96,939.00	0.50%	RoDTEP not claimed
248	7880413	18-02-2023	INNSA1	486	17011490	2,22,89,904.00	0.50%	RoDTEP not claimed
249	7880545	18-02-2023	INNSA1	54	17011490	24,76,656.00	0.50%	RoDTEP not claimed
250	7892100	18-02-2023	INNSA1	270	17011490	1,19,76,131.35	0.50%	RoDTEP not claimed
251	7898784	18-02-2023	INNSA1	270	17011490	1,20,51,585.00	0.50%	RoDTEP not claimed
252	7909905	20-02-2023	INNSA1	270	17011490	1,21,62,150.00	0.50%	RoDTEP not claimed
253	7918667	20-02-2023	INNSA1	540	17011490	2,43,24,300.00	0.50%	RoDTEP not claimed
254	7923939	20-02-2023	INNSA1	270	17011490	1,19,76,131.35	0.50%	RoDTEP not claimed
255	7922458	20-02-2023	INNSA1	108	17011490	48,20,634.00	0.50%	RoDTEP not claimed
256	7910190	20-02-2023	INNSA1	270	17011490	1,21,62,150.00	0.50%	RoDTEP not claimed
257	7939742	21-02-2023	INNSA1	135	17011490	60,81,075.00	0.50%	RoDTEP not claimed
258	7939743	21-02-2023	INNSA1	675	17011490	3,04,05,375.00	0.50%	RoDTEP not claimed
259	8033586	24-02-2023	INNSA1	265	17011490	1,33,07,750.00	0.50%	RoDTEP not claimed
260	8034572	24-02-2023	INNSA1	132.5	17011490	66,53,874.59	0.50%	RoDTEP not claimed
261	8039519	24-02-2023	INNSA1	53	17011490	26,61,550.16	0.50%	RoDTEP not claimed
262	8040095	24-02-2023	INNSA1	79.5	17011490	39,92,325.25	0.50%	RoDTEP not claimed
263	8023273	24-02-2023	INNSA1	270	17011490	1,23,83,280.00	0.50%	RoDTEP not claimed
264	8037219	24-02-2023	INNSA1	135	17011490	63,57,487.50	0.50%	RoDTEP not claimed

265	8054712	25-02-2023	INNSA1	270	17011490	1,23,73,709.99	0.50%	RoDTEP not claimed
266	8052799	25-02-2023	INNSA1	260	17011490	1,18,99,346.00	0.50%	RoDTEP not claimed
267	8056003	25-02-2023	INNSA1	270	17011490	1,19,41,020.00	0.50%	RoDTEP not claimed
268	8056682	25-02-2023	INNSA1	270	17011490	1,19,41,020.00	0.50%	RoDTEP not claimed
269	8083288	27-02-2023	INNSA1	270	17011490	1,22,72,715.00	0.50%	RoDTEP not claimed
270	8083286	27-02-2023	INNSA1	270	17011490	1,22,72,715.00	0.50%	RoDTEP not claimed
271	8103257	27-02-2023	INNSA1	135	17011490	60,25,792.50	0.50%	RoDTEP not claimed
272	8103258	27-02-2023	INNSA1	135	17011490	60,25,792.50	0.50%	RoDTEP not claimed
273	8116253	28-02-2023	INNSA1	54	17011490	24,76,656.00	0.50%	RoDTEP not claimed
274	8116259	28-02-2023	INNSA1	756	17011490	3,46,73,184.00	0.50%	RoDTEP not claimed
275	8135317	28-02-2023	INNSA1	270	17011490	1,24,93,845.00	0.50%	RoDTEP not claimed
276	8167911	01-03-2023	INNSA1	270	17011490	1,20,51,585.00	0.50%	RoDTEP not claimed
277	8171498	01-03-2023	INNSA1	270	17011490	1,22,72,715.00	0.50%	RoDTEP not claimed
278	8171492	01-03-2023	INNSA1	270	17011490	1,22,72,715.00	0.50%	RoDTEP not claimed
279	8155354	01-03-2023	INNSA1	135	17011490	60,25,792.50	0.50%	RoDTEP not claimed
280	8155840	01-03-2023	INNSA1	135	17011490	60,25,792.50	0.50%	RoDTEP not claimed
281	8196189	02-03-2023	INNSA1	270	17011490	1,24,17,459.33	0.50%	RoDTEP not claimed
282	8196157	02-03-2023	INNSA1	324	17011490	1,55,55,828.83	0.50%	RoDTEP not claimed
283	8182820	02-03-2023	INNSA1	135	17011490	60,25,792.50	0.50%	RoDTEP not claimed
284	8182999	02-03-2023	INNSA1	135	17011490	60,25,792.50	0.50%	RoDTEP not claimed
285	8214104	03-03-2023	INNSA1	135	17011490	60,14,756.25	0.50%	RoDTEP not claimed
286	8214389	03-03-2023	INNSA1	135	17011490	60,14,756.25	0.50%	RoDTEP not claimed
287	8224228	03-03-2023	INNSA1	270	17011490	1,20,29,512.50	0.50%	RoDTEP not claimed
288	8227542	03-03-2023	INNSA1	243	17011490	1,10,25,213.75	0.50%	RoDTEP not claimed
289	8227546	03-03-2023	INNSA1	1	17011490	45,371.25	0.50%	RoDTEP not claimed
290	8227551	03-03-2023	INNSA1	26	17011490	11,79,652.50	0.50%	RoDTEP not claimed
291	8212928	03-03-2023	INNSA1	270	17011490	1,23,94,716.73	0.50%	RoDTEP not claimed
292	8243242	04-03-2023	INNSA1	135	17011490	60,14,756.25	0.50%	RoDTEP not claimed
293	8243491	04-03-2023	INNSA1	135	17011490	60,14,756.25	0.50%	RoDTEP not claimed
294	8254004	04-03-2023	INNSA1	135	17011490	63,45,843.75	0.50%	RoDTEP not claimed
295	8250853	04-03-2023	INNSA1	270	17011490	1,20,29,512.50	0.50%	RoDTEP not claimed
296	8250854	04-03-2023	INNSA1	270	17011490	1,20,29,512.50	0.50%	RoDTEP not claimed
297	8249722	04-03-2023	INNSA1	324	17011490	1,49,94,585.00	0.50%	RoDTEP not claimed
298	8250643	04-03-2023	INNSA1	324	17011490	1,49,94,585.00	0.50%	RoDTEP not claimed
299	8249830	04-03-2023	INNSA1	216	17011490	99,96,390.00	0.50%	RoDTEP not claimed
300	8249867	04-03-2023	INNSA1	216	17011490	99,96,390.00	0.50%	RoDTEP not claimed
301	8288157	06-03-2023	INNSA1	270	17011490	1,20,29,512.50	0.50%	RoDTEP not claimed
302	8288150	06-03-2023	INNSA1	270	17011490	1,20,29,512.50	0.50%	RoDTEP not claimed
303	8287202	06-03-2023	INNSA1	270	17011490	1,29,39,448.86	0.50%	RoDTEP not claimed
304	8271360	06-03-2023	INNSA1	270	17011490	1,19,19,150.00	0.50%	RoDTEP not claimed
305	8271320	06-03-2023	INNSA1	270	17011490	1,19,19,150.00	0.50%	RoDTEP not claimed
306	8273863	06-03-2023	INNSA1	270	17011490	1,19,19,150.00	0.50%	RoDTEP not claimed
307	8316062	08-03-2023	INNSA1	486	17011490	2,22,49,080.00	0.50%	RoDTEP not claimed
308	8316068	08-03-2023	INNSA1	54	17011490	24,72,120.00	0.50%	RoDTEP not claimed
309	8317281	08-03-2023	INNSA1	270	17011490	1,20,29,512.50	0.50%	RoDTEP not claimed

310	8317285	08-03-2023	INNSA1	270	17011490	1,20,29,512.50	0.50%	RoDTEP not claimed
311	8317282	08-03-2023	INNSA1	270	17011490	1,20,29,512.50	0.50%	RoDTEP not claimed
312	8317284	08-03-2023	INNSA1	270	17011490	1,20,29,512.50	0.50%	RoDTEP not claimed
313	8335065	08-03-2023	INNSA1	270	17011490	1,20,29,512.50	0.50%	RoDTEP not claimed
314	8319329	08-03-2023	INNSA1	270	17011490	1,19,19,150.00	0.50%	RoDTEP not claimed
315	8319331	08-03-2023	INNSA1	270	17011490	1,19,19,150.00	0.50%	RoDTEP not claimed
316	8336871	09-03-2023	INNSA1	270	17011490	1,21,39,875.00	0.50%	RoDTEP not claimed
317	8336861	09-03-2023	INNSA1	270	17011490	1,21,39,875.00	0.50%	RoDTEP not claimed
318	8377972	10-03-2023	INNSA1	270	17011490	1,33,68,286.47	0.50%	RoDTEP not claimed
319	8360813	10-03-2023	INNSA1	270	17011490	1,21,39,875.00	0.50%	RoDTEP not claimed
320	8360709	10-03-2023	INNSA1	270	17011490	1,21,39,875.00	0.50%	RoDTEP not claimed
321	8379313	10-03-2023	INNSA1	270	17011490	1,21,39,875.00	0.50%	RoDTEP not claimed
322	8390342	11-03-2023	INNSA1	540	17011490	2,47,21,200.00	0.50%	RoDTEP not claimed
323	8417976	13-03-2023	INNSA1	270	17011490	1,21,39,875.00	0.50%	RoDTEP not claimed
324	8417974	13-03-2023	INNSA1	270	17011490	1,21,39,875.00	0.50%	RoDTEP not claimed
325	8417457	13-03-2023	INNSA1	270	17011490	1,21,39,875.00	0.50%	RoDTEP not claimed
326	8417469	13-03-2023	INNSA1	270	17011490	1,21,39,875.00	0.50%	RoDTEP not claimed
327	8417463	13-03-2023	INNSA1	108	17011490	48,55,950.00	0.50%	RoDTEP not claimed
328	8417461	13-03-2023	INNSA1	54	17011490	24,05,902.50	0.50%	RoDTEP not claimed
329	8417467	13-03-2023	INNSA1	108	17011490	48,11,805.00	0.50%	RoDTEP not claimed
330	8454388	14-03-2023	INNSA1	162	17011490	71,51,490.00	0.50%	RoDTEP not claimed
331	8444981	14-03-2023	INNSA1	390	17011490	1,88,10,675.00	0.50%	RoDTEP not claimed
332	8444979	14-03-2023	INNSA1	390	17011490	1,88,10,675.00	0.50%	RoDTEP not claimed
333	8444985	14-03-2023	INNSA1	390	17011490	1,88,10,675.00	0.50%	RoDTEP not claimed
334	8473952	15-03-2023	INNSA1	477	17011490	2,39,11,549.64	0.50%	RoDTEP not claimed
335	8475566	15-03-2023	INNSA1	53	17011490	26,56,839.03	0.50%	RoDTEP not claimed
336	8496997	15-03-2023	INNSA1	270	17011490	1,21,84,020.00	0.50%	RoDTEP not claimed
337	8473580	15-03-2023	INNSA1	270	17011490	1,21,84,020.00	0.50%	RoDTEP not claimed
338	8474970	15-03-2023	INNSA1	270	17011490	1,21,84,020.00	0.50%	RoDTEP not claimed
339	8509052	16-03-2023	INNSA1	270	17011490	1,22,50,237.50	0.50%	RoDTEP not claimed
340	8503806	16-03-2023	INNSA1	135	17011490	65,50,230.20	0.50%	RoDTEP not claimed
341	8503813	16-03-2023	INNSA1	135	17011490	65,50,230.20	0.50%	RoDTEP not claimed
342	8504267	16-03-2023	INNSA1	260	17011490	1,18,89,784.58	0.50%	RoDTEP not claimed
343	8504266	16-03-2023	INNSA1	270	17011490	1,23,51,345.08	0.50%	RoDTEP not claimed
344	8536658	17-03-2023	INNSA1	270	17011490	1,22,80,207.50	0.50%	RoDTEP not claimed
345	8511039	17-03-2023	INNSA1	270	17011490	1,22,50,237.50	0.50%	RoDTEP not claimed
346	8536654	17-03-2023	INNSA1	270	17011490	1,22,80,207.50	0.50%	RoDTEP not claimed
347	8536642	17-03-2023	INNSA1	270	17011490	1,22,80,207.50	0.50%	RoDTEP not claimed
348	8537204	17-03-2023	INNSA1	135	17011490	60,29,471.25	0.50%	RoDTEP not claimed
349	8537214	17-03-2023	INNSA1	270	17011490	1,20,58,942.50	0.50%	RoDTEP not claimed
350	8537939	17-03-2023	INNSA1	162	17011490	73,28,296.80	0.50%	RoDTEP not claimed
351	8547654	17-03-2023	INNSA1	108	17011490	48,85,531.20	0.50%	RoDTEP not claimed
352	8538635	17-03-2023	INNSA1	16	17011490	7,14,604.00	0.50%	RoDTEP not claimed
353	8538634	17-03-2023	INNSA1	243	17011490	1,08,53,048.25	0.50%	RoDTEP not claimed
354	8538631	17-03-2023	INNSA1	11	17011490	4,91,290.25	0.50%	RoDTEP not claimed

355	8584032	18-03-2023	INNSA1	270	17011490	1,21,69,575.00	0.50%	RoDTEP not claimed
356	8584031	18-03-2023	INNSA1	270	17011490	1,21,69,575.00	0.50%	RoDTEP not claimed
357	7898783	18-03-2023	INNSA1	270	17011490	1,20,51,585.00	0.50%	RoDTEP not claimed
358	7891544	18-03-2023	INNSA1	270	17011490	1,20,51,585.00	0.50%	RoDTEP not claimed
359	7891424	18-03-2023	INNSA1	270	17011490	1,20,51,585.00	0.50%	RoDTEP not claimed
360	8569307	18-03-2023	INNSA1	270	17011490	1,20,58,942.50	0.50%	RoDTEP not claimed
361	8578208	18-03-2023	INNSA1	270	17011490	1,20,58,942.50	0.50%	RoDTEP not claimed
362	8573196	18-03-2023	INNSA1	540	17011490	2,57,99,499.00	0.50%	RoDTEP not claimed
363	8573213	18-03-2023	INNSA1	540	17011490	2,57,99,499.00	0.50%	RoDTEP not claimed
364	8573217	18-03-2023	INNSA1	540	17011490	2,57,99,499.00	0.50%	RoDTEP not claimed
365	8588277	19-03-2023	INNSA1	108	17011490	47,79,324.00	0.50%	RoDTEP not claimed
366	8588276	19-03-2023	INNSA1	270	17011490	1,19,48,310.00	0.50%	RoDTEP not claimed
367	8588278	19-03-2023	INNSA1	270	17011490	1,19,48,310.00	0.50%	RoDTEP not claimed
368	8594555	20-03-2023	INNSA1	270	17011490	1,21,69,575.00	0.50%	RoDTEP not claimed
369	8595729	20-03-2023	INNSA1	270	17011490	1,21,69,575.00	0.50%	RoDTEP not claimed
370	8621556	20-03-2023	INNSA1	270	17011490	1,21,69,575.00	0.50%	RoDTEP not claimed
371	8600210	20-03-2023	INNSA1	270	17011490	1,20,58,942.50	0.50%	RoDTEP not claimed
372	8600397	20-03-2023	INNSA1	135	17011490	60,29,471.25	0.50%	RoDTEP not claimed
373	8600205	20-03-2023	INNSA1	162	17011490	72,35,365.50	0.50%	RoDTEP not claimed
374	8649781	21-03-2023	INNSA1	742	17011490	3,72,86,742.73	0.50%	RoDTEP not claimed
375	8646953	21-03-2023	INNSA1	81	17011490	37,17,252.00	0.50%	RoDTEP not claimed
376	8644617	21-03-2023	INNSA1	486	17011490	2,23,03,512.00	0.50%	RoDTEP not claimed
377	8643806	21-03-2023	INNSA1	54	17011490	24,78,168.00	0.50%	RoDTEP not claimed
378	8633584	21-03-2023	INNSA1	54	17011490	24,78,168.00	0.50%	RoDTEP not claimed
379	8633882	21-03-2023	INNSA1	390	17011490	1,88,56,695.00	0.50%	RoDTEP not claimed
380	8633880	21-03-2023	INNSA1	519	17011490	2,50,93,909.50	0.50%	RoDTEP not claimed
381	8696402	23-03-2023	INNSA1	53	17011490	26,63,338.94	0.50%	RoDTEP not claimed
382	8682838	23-03-2023	INNSA1	405	17011490	1,95,48,762.75	0.50%	RoDTEP not claimed
383	8683604	23-03-2023	INNSA1	405	17011490	1,95,48,762.75	0.50%	RoDTEP not claimed
384	8684443	23-03-2023	INNSA1	135	17011490	65,16,254.25	0.50%	RoDTEP not claimed
385	8686092	23-03-2023	INNSA1	405	17011490	1,95,48,762.75	0.50%	RoDTEP not claimed
386	8688361	23-03-2023	INNSA1	390	17011490	1,89,84,537.00	0.50%	RoDTEP not claimed
387	8688371	23-03-2023	INNSA1	520	17011490	2,53,12,716.00	0.50%	RoDTEP not claimed
388	8684098	23-03-2023	INNSA1	270	17011490	1,20,58,942.50	0.50%	RoDTEP not claimed
389	8684004	23-03-2023	INNSA1	27	17011490	12,05,894.25	0.50%	RoDTEP not claimed
390	8684018	23-03-2023	INNSA1	270	17011490	1,20,58,942.50	0.50%	RoDTEP not claimed
391	8684049	23-03-2023	INNSA1	54	17011490	24,11,788.50	0.50%	RoDTEP not claimed
392	8684056	23-03-2023	INNSA1	27	17011490	12,05,894.25	0.50%	RoDTEP not claimed
393	8684051	23-03-2023	INNSA1	270	17011490	1,20,58,942.50	0.50%	RoDTEP not claimed
394	8685939	23-03-2023	INNSA1	270	17011490	1,27,22,737.50	0.50%	RoDTEP not claimed
395	8709913	24-03-2023	INNSA1	405	17011490	1,95,48,762.75	0.50%	RoDTEP not claimed
396	8710908	24-03-2023	INNSA1	405	17011490	1,95,48,762.75	0.50%	RoDTEP not claimed
397	8712728	24-03-2023	INNSA1	270	17011490	1,30,32,508.50	0.50%	RoDTEP not claimed
398	8723300	24-03-2023	INNSA1	432	17011490	2,08,52,013.60	0.50%	RoDTEP not claimed
399	8725232	24-03-2023	INNSA1	405	17011490	1,95,48,762.75	0.50%	RoDTEP not claimed

400	8726441	24-03-2023	INNSA1	405	17011490	1,95,48,762.75	0.50%	RoDTEP not claimed
401	8719858	24-03-2023	INNSA1	270	17011490	1,30,32,508.50	0.50%	RoDTEP not claimed
402	8722358	24-03-2023	INNSA1	405	17011490	1,95,48,762.75	0.50%	RoDTEP not claimed
403	8722357	24-03-2023	INNSA1	405	17011490	1,95,48,762.75	0.50%	RoDTEP not claimed
404	8719419	24-03-2023	INNSA1	270	17011490	1,30,32,508.50	0.50%	RoDTEP not claimed
405	8722204	24-03-2023	INNSA1	540	17011490	2,47,81,680.00	0.50%	RoDTEP not claimed
406	8722206	24-03-2023	INNSA1	81	17011490	37,17,252.00	0.50%	RoDTEP not claimed
407	8743221	25-03-2023	INNSA1	54	17011490	24,78,168.00	0.50%	RoDTEP not claimed
408	8865192	28-03-2023	INNSA1	540	17011490	2,63,30,535.00	0.50%	RoDTEP not claimed
409	8865211	28-03-2023	INNSA1	405	17011490	1,97,47,901.25	0.50%	RoDTEP not claimed
410	8865310	28-03-2023	INNSA1	135	17011490	65,82,633.75	0.50%	RoDTEP not claimed
411	8907270	29-03-2023	INNSA1	270	17011490	1,21,69,575.00	0.50%	RoDTEP not claimed
412	8898633	29-03-2023	INNSA1	270	17011490	1,21,69,575.00	0.50%	RoDTEP not claimed
413	8898632	29-03-2023	INNSA1	162	17011490	73,01,745.00	0.50%	RoDTEP not claimed
414	8917347	29-03-2023	INNSA1	81	17011490	39,23,398.86	0.50%	RoDTEP not claimed
415	8917344	29-03-2023	INNSA1	81	17011490	39,23,398.86	0.50%	RoDTEP not claimed
416	8917338	29-03-2023	INNSA1	81	17011490	39,23,398.86	0.50%	RoDTEP not claimed
417	9063467	04-04-2023	INNSA1	81	17011490	39,23,398.86	0.50%	RoDTEP not claimed
418	9063462	04-04-2023	INNSA1	81	17011490	39,23,398.86	0.50%	RoDTEP not claimed
419	9063472	04-04-2023	INNSA1	81	17011490	39,23,398.86	0.50%	RoDTEP not claimed
420	9063464	04-04-2023	INNSA1	81	17011490	39,23,398.86	0.50%	RoDTEP not claimed
421	9076153	05-04-2023	INNSA1	260	17011490	1,26,56,358.00	0.50%	RoDTEP not claimed
422	9076152	05-04-2023	INNSA1	338	17011490	1,64,53,265.40	0.50%	RoDTEP not claimed
423	9074772	05-04-2023	INNSA1	81	17011490	39,56,564.85	0.50%	RoDTEP not claimed
424	9075201	05-04-2023	INNSA1	27	17011490	13,18,854.95	0.50%	RoDTEP not claimed
425	9075202	05-04-2023	INNSA1	81	17011490	39,56,564.85	0.50%	RoDTEP not claimed
426	9075225	05-04-2023	INNSA1	81	17011490	39,56,564.85	0.50%	RoDTEP not claimed
427	9127931	07-04-2023	INNSA1	135	17011490	67,28,144.40	0.50%	RoDTEP not claimed
428	9128276	07-04-2023	INNSA1	270	17011490	1,32,03,891.00	0.50%	RoDTEP not claimed
429	9128277	07-04-2023	INNSA1	270	17011490	1,32,03,891.00	0.50%	RoDTEP not claimed
430	9128280	07-04-2023	INNSA1	270	17011490	1,32,03,891.00	0.50%	RoDTEP not claimed
431	9150981	08-04-2023	INNSA1	621	17011490	2,84,55,151.50	0.50%	RoDTEP not claimed
432	9191759	10-04-2023	INNSA1	270	17011490	1,44,95,481.49	0.50%	RoDTEP not claimed
433	9191912	10-04-2023	INNSA1	135	17011490	72,47,740.75	0.50%	RoDTEP not claimed
434	9192071	10-04-2023	INNSA1	81	17011490	43,48,644.45	0.50%	RoDTEP not claimed
435	9192120	10-04-2023	INNSA1	54	17011490	28,99,096.30	0.50%	RoDTEP not claimed
436	9172273	10-04-2023	INNSA1	54	17011490	24,74,361.00	0.50%	RoDTEP not claimed
437	9173155	10-04-2023	INNSA1	135	17011490	61,85,902.50	0.50%	RoDTEP not claimed
438	9227217	12-04-2023	INNSA1	270	17011490	1,32,03,891.00	0.50%	RoDTEP not claimed
439	9228530	12-04-2023	INNSA1	270	17011490	1,32,03,891.00	0.50%	RoDTEP not claimed
440	9228533	12-04-2023	INNSA1	162	17011490	79,22,334.60	0.50%	RoDTEP not claimed
441	9232814	12-04-2023	INNSA1	216	17011490	1,12,54,716.57	0.50%	RoDTEP not claimed
442	9232385	12-04-2023	INNSA1	54	17011490	28,13,679.35	0.50%	RoDTEP not claimed
443	9273427	13-04-2023	INNSA1	135	17011490	67,28,144.40	0.50%	RoDTEP not claimed
444	9257485	13-04-2023	INNSA1	270	17011490	1,30,28,715.00	0.50%	RoDTEP not claimed

445	9256985	13-04-2023	INNSA1	270	17011490	1,30,28,715.00	0.50%	RoDTEP not claimed
446	9308489	15-04-2023	INNSA1	351	17011490	1,60,83,346.50	0.50%	RoDTEP not claimed
447	9309181	15-04-2023	INNSA1	135	17011490	61,85,902.50	0.50%	RoDTEP not claimed
448	9310461	15-04-2023	INNSA1	54	17011490	24,74,361.00	0.50%	RoDTEP not claimed
449	9342561	17-04-2023	INNSA1	540	17011490	2,60,83,706.40	0.50%	RoDTEP not claimed
450	9342555	17-04-2023	INNSA1	540	17011490	2,60,83,706.40	0.50%	RoDTEP not claimed
451	9340546	17-04-2023	INNSA1	540	17011490	2,60,83,706.40	0.50%	RoDTEP not claimed
452	9338148	17-04-2023	INNSA1	540	17011490	2,60,83,706.40	0.50%	RoDTEP not claimed
453	9366965	18-04-2023	INNSA1	270	17011490	1,43,23,775.76	0.50%	RoDTEP not claimed
454	9366980	18-04-2023	INNSA1	270	17011490	1,43,23,775.76	0.50%	RoDTEP not claimed
455	9401764	19-04-2023	INNSA1	270	17011490	1,43,23,775.76	0.50%	RoDTEP not claimed
456	9401752	19-04-2023	INNSA1	270	17011490	1,43,23,775.76	0.50%	RoDTEP not claimed
457	9401758	19-04-2023	INNSA1	270	17011490	1,43,23,775.76	0.50%	RoDTEP not claimed
458	9449483	21-04-2023	INNSA1	216	17011490	99,34,056.00	0.50%	RoDTEP not claimed
459	9451109	21-04-2023	INNSA1	54	17011490	24,83,514.00	0.50%	RoDTEP not claimed
460	9448823	21-04-2023	INNSA1	405	17011490	1,86,26,355.00	0.50%	RoDTEP not claimed
461	9452578	21-04-2023	INNSA1	54	17011490	24,83,514.00	0.50%	RoDTEP not claimed
462	9458453	21-04-2023	INNSA1	216	17011490	99,34,056.00	0.50%	RoDTEP not claimed
463	9451439	21-04-2023	INNSA1	216	17011490	99,34,056.00	0.50%	RoDTEP not claimed
464	9454317	21-04-2023	INNSA1	54	17011490	24,83,514.00	0.50%	RoDTEP not claimed
465	9457381	21-04-2023	INNSA1	135	17011490	62,08,785.00	0.50%	RoDTEP not claimed
466	9488595	23-04-2023	INNSA1	270	17011490	1,49,90,433.52	0.50%	RoDTEP not claimed
467	9492653	24-04-2023	INNSA1	270	17011490	1,42,85,700.00	0.50%	RoDTEP not claimed
468	9492664	24-04-2023	INNSA1	270	17011490	1,42,85,700.00	0.50%	RoDTEP not claimed
469	9493865	24-04-2023	INNSA1	270	17011490	1,42,85,700.00	0.50%	RoDTEP not claimed
470	9493635	24-04-2023	INNSA1	270	17011490	1,42,85,700.00	0.50%	RoDTEP not claimed
471	9493297	24-04-2023	INNSA1	270	17011490	1,42,85,700.00	0.50%	RoDTEP not claimed
472	9493623	24-04-2023	INNSA1	270	17011490	1,42,85,700.00	0.50%	RoDTEP not claimed
473	9498317	24-04-2023	INNSA1	270	17011490	1,42,85,700.00	0.50%	RoDTEP not claimed
474	9499759	24-04-2023	INNSA1	270	17011490	1,42,85,700.00	0.50%	RoDTEP not claimed
475	9499954	24-04-2023	INNSA1	270	17011490	1,42,85,700.00	0.50%	RoDTEP not claimed
476	9498295	24-04-2023	INNSA1	270	17011490	1,42,85,700.00	0.50%	RoDTEP not claimed
477	9498287	24-04-2023	INNSA1	162	17011490	85,71,420.00	0.50%	RoDTEP not claimed
478	9493844	24-04-2023	INNSA1	216	17011490	1,07,18,756.88	0.50%	RoDTEP not claimed
479	9541125	25-04-2023	INNSA1	108	17011490	57,14,280.00	0.50%	RoDTEP not claimed
480	9540714	25-04-2023	INNSA1	108	17011490	57,14,280.00	0.50%	RoDTEP not claimed
481	9543033	25-04-2023	INNSA1	108	17011490	57,14,280.00	0.50%	RoDTEP not claimed
482	9542232	25-04-2023	INNSA1	108	17011490	57,14,280.00	0.50%	RoDTEP not claimed
483	9541942	25-04-2023	INNSA1	108	17011490	57,14,280.00	0.50%	RoDTEP not claimed
484	9557693	26-04-2023	INNSA1	108	17011490	57,14,280.00	0.50%	RoDTEP not claimed
485	9555443	26-04-2023	INNSA1	108	17011490	57,14,280.00	0.50%	RoDTEP not claimed
486	9556049	26-04-2023	INNSA1	108	17011490	57,14,280.00	0.50%	RoDTEP not claimed
487	9557444	26-04-2023	INNSA1	108	17011490	57,14,280.00	0.50%	RoDTEP not claimed
488	9557853	26-04-2023	INNSA1	108	17011490	57,14,280.00	0.50%	RoDTEP not claimed
489	9556595	26-04-2023	INNSA1	108	17011490	57,14,280.00	0.50%	RoDTEP not claimed

490	9556804	26-04-2023	INNSA1	108	17011490	57,14,280.00	0.50%	RoDTEP not claimed
491	9604078	27-04-2023	INNSA1	270	17011490	1,42,85,700.00	0.50%	RoDTEP not claimed
492	9604863	27-04-2023	INNSA1	270	17011490	1,42,85,700.00	0.50%	RoDTEP not claimed
493	9603480	27-04-2023	INNSA1	270	17011490	1,42,85,700.00	0.50%	RoDTEP not claimed
494	9603470	27-04-2023	INNSA1	270	17011490	1,42,85,700.00	0.50%	RoDTEP not claimed
495	9603095	27-04-2023	INNSA1	270	17011490	1,42,85,700.00	0.50%	RoDTEP not claimed
496	9604859	27-04-2023	INNSA1	270	17011490	1,42,85,700.00	0.50%	RoDTEP not claimed
497	9603864	27-04-2023	INNSA1	270	17011490	1,42,85,700.00	0.50%	RoDTEP not claimed
498	9603867	27-04-2023	INNSA1	270	17011490	1,42,85,700.00	0.50%	RoDTEP not claimed
499	9605072	27-04-2023	INNSA1	484.2	17011490	2,56,19,022.00	0.50%	RoDTEP not claimed
500	9604639	27-04-2023	INNSA1	645.6	17011490	3,41,58,696.00	0.50%	RoDTEP not claimed
501	9605026	27-04-2023	INNSA1	188.3	17011490	99,62,953.00	0.50%	RoDTEP not claimed
502	9604960	27-04-2023	INNSA1	5.2	17011490	2,75,132.00	0.50%	RoDTEP not claimed
503	9605010	27-04-2023	INNSA1	21.7	17011490	11,48,147.00	0.50%	RoDTEP not claimed
504	9586478	27-04-2023	INNSA1	108	17011490	57,14,280.00	0.50%	RoDTEP not claimed
505	9586185	27-04-2023	INNSA1	108	17011490	57,14,280.00	0.50%	RoDTEP not claimed
506	9584371	27-04-2023	INNSA1	108	17011490	57,14,280.00	0.50%	RoDTEP not claimed
507	9589035	27-04-2023	INNSA1	108	17011490	57,14,280.00	0.50%	RoDTEP not claimed
508	9587786	27-04-2023	INNSA1	108	17011490	57,14,280.00	0.50%	RoDTEP not claimed
509	9586861	27-04-2023	INNSA1	108	17011490	57,14,280.00	0.50%	RoDTEP not claimed
510	9587379	27-04-2023	INNSA1	108	17011490	57,14,280.00	0.50%	RoDTEP not claimed
511	9589074	27-04-2023	INNSA1	108	17011490	57,14,280.00	0.50%	RoDTEP not claimed
512	9588979	27-04-2023	INNSA1	108	17011490	57,14,280.00	0.50%	RoDTEP not claimed
513	9577259	27-04-2023	INNSA1	270	17011490	1,52,43,743.81	0.50%	RoDTEP not claimed
514	9599405	27-04-2023	INNSA1	270	17011490	1,51,86,464.26	0.50%	RoDTEP not claimed
515	9604583	27-04-2023	INNSA1	135	17011490	76,09,433.99	0.50%	RoDTEP not claimed
516	9604855	27-04-2023	INNSA1	135	17011490	76,09,433.99	0.50%	RoDTEP not claimed
517	9604858	27-04-2023	INNSA1	135	17011490	76,09,433.99	0.50%	RoDTEP not claimed
518	9604856	27-04-2023	INNSA1	135	17011490	76,09,433.99	0.50%	RoDTEP not claimed
519	9604700	27-04-2023	INNSA1	135	17011490	76,09,433.99	0.50%	RoDTEP not claimed
520	9605122	27-04-2023	INNSA1	54	17011490	30,43,773.92	0.50%	RoDTEP not claimed
521	9612080	28-04-2023	INNSA1	270	17011490	1,54,94,490.00	0.50%	RoDTEP not claimed
522	9613638	28-04-2023	INNSA1	108	17011490	57,14,280.00	0.50%	RoDTEP not claimed
523	9613577	28-04-2023	INNSA1	108	17011490	57,14,280.00	0.50%	RoDTEP not claimed
524	9614199	28-04-2023	INNSA1	108	17011490	57,14,280.00	0.50%	RoDTEP not claimed
525	9613467	28-04-2023	INNSA1	108	17011490	57,14,280.00	0.50%	RoDTEP not claimed
526	6107109	18-12-2023	INNSA1	135	17011490	75,55,801.50	0.50%	RoDTEP not claimed
527	6107108	18-12-2023	INNSA1	135	17011490	75,55,801.50	0.50%	RoDTEP not claimed
528	6217764	22-12-2023	INNSA1	135	17011490	75,69,531.00	0.50%	RoDTEP not claimed
529	6252809	23-12-2023	INNSA1	135	17011490	75,69,531.00	0.50%	RoDTEP not claimed
530	6253375	23-12-2023	INNSA1	135	17011490	75,69,531.00	0.50%	RoDTEP not claimed
531	6253374	23-12-2023	INNSA1	135	17011490	75,69,531.00	0.50%	RoDTEP not claimed
532	6271500	24-12-2023	INNSA1	135	17011490	75,69,531.00	0.50%	RoDTEP not claimed
533	6271501	24-12-2023	INNSA1	135	17011490	75,69,531.00	0.50%	RoDTEP not claimed
534	6271498	24-12-2023	INNSA1	135	17011490	75,69,531.00	0.50%	RoDTEP not claimed

535	6271499	24-12-2023	INNSA1	135	17011490	75,69,531.00	0.50%	RoDTEP not claimed
536	6271497	24-12-2023	INNSA1	135	17011490	75,69,531.00	0.50%	RoDTEP not claimed
537	6342909	27-12-2023	INNSA1	135	17011490	75,69,531.00	0.50%	RoDTEP not claimed
538	6341367	27-12-2023	INNSA1	135	17011490	75,69,531.00	0.50%	RoDTEP not claimed
539	6365462	28-12-2023	INNSA1	135	17011490	75,69,531.00	0.50%	RoDTEP not claimed
540	6384256	29-12-2023	INNSA1	135	17011490	75,69,531.00	0.50%	RoDTEP not claimed
541	6420492	30-12-2023	INNSA1	135	17011490	75,69,531.00	0.50%	RoDTEP not claimed
542	6446046	31-12-2023	INNSA1	135	17011490	75,69,531.00	0.50%	RoDTEP not claimed
543	6448536	01-01-2024	INNSA1	135	17011490	75,69,531.00	0.50%	RoDTEP not claimed
544	6448818	01-01-2024	INNSA1	135	17011490	75,69,531.00	0.50%	RoDTEP not claimed
545	6449345	01-01-2024	INNSA1	135	17011490	75,69,531.00	0.50%	RoDTEP not claimed
546	7796975	01-02-2025	INNSA1	130	17011490	59,95,080	0.50%	RoDTEP not claimed
547	7822631	01-02-2025	INNSA1	243	17011490	1,12,06,188	0.50%	RoDTEP not claimed
548	7798249	01-02-2025	INNSA1	270	17011490	1,24,51,320	0.50%	RoDTEP not claimed
549	7911475	05-02-2025	INNSA1	270	17011490	1,24,51,320	0.50%	RoDTEP not claimed
550	7911479	05-02-2025	INNSA1	270	17011490	1,24,51,320	0.50%	RoDTEP not claimed
551	7944615	06-02-2025	INNSA1	270	17011490	1,20,36,281	0.50%	RoDTEP not claimed
552	7950119	06-02-2025	INNSA1	270	17011490	1,20,36,281	0.50%	RoDTEP not claimed
553	7935449	06-02-2025	INNSA1	162	17011490	74,70,792	0.50%	RoDTEP not claimed
554	7966926	07-02-2025	INNSA1	270	17011490	1,22,19,503	0.50%	RoDTEP not claimed
555	7992667	08-02-2025	INNSA1	378	17011490	1,76,97,204	0.50%	RoDTEP not claimed
556	8045408	10-02-2025	INNSA1	270	17011490	1,22,19,503	0.50%	RoDTEP not claimed
557	8089956	12-02-2025	INNSA1	270	17019990	1,24,67,638	0.50%	RoDTEP not claimed
558	8157540	14-02-2025	INNSA1	513	17011490	2,40,17,634	0.50%	RoDTEP not claimed
559	8459783	24-02-2025	INNSA1	513	17011490	2,38,37,571	0.50%	RoDTEP not claimed
560	8519895	26-02-2025	INNSA1	189	17011490	87,82,263	0.50%	RoDTEP not claimed
561	8542459	27-02-2025	INNSA1	270	17011490	1,23,13,755	0.50%	RoDTEP not claimed
562	8571469	28-02-2025	INNSA1	270	17011490	1,23,13,755	0.50%	RoDTEP not claimed
563	8608196	28-02-2025	INNSA1	270	17011490	1,23,13,755	0.50%	RoDTEP not claimed
564	8571468	28-02-2025	INNSA1	18	17011490	8,72,031	0.50%	RoDTEP not claimed
565	8571470	28-02-2025	INNSA1	54	17011490	26,16,092	0.50%	RoDTEP not claimed
566	8571746	28-02-2025	INNSA1	9	17011490	4,36,015	0.50%	RoDTEP not claimed
567	8571748	28-02-2025	INNSA1	189	17011490	91,56,322	0.50%	RoDTEP not claimed
568	8652176	03-03-2025	INNSA1	270	17011490	1,23,13,755	0.50%	RoDTEP not claimed
569	8659113	03-03-2025	INNSA1	270	17011490	1,23,13,755	0.50%	RoDTEP not claimed
570	8651024	03-03-2025	INNSA1	270	17011490	1,24,29,923	0.50%	RoDTEP not claimed
571	8659502	03-03-2025	INNSA1	108	17011490	50,64,903	0.50%	RoDTEP not claimed
572	8655417	03-03-2025	INNSA1	270	17011490	1,27,78,430	0.50%	RoDTEP not claimed
573	8720222	05-03-2025	INNSA1	54	17011490	25,32,452	0.50%	RoDTEP not claimed
574	8720229	05-03-2025	INNSA1	108	17011490	50,64,903	0.50%	RoDTEP not claimed
575	8720631	05-03-2025	INNSA1	108	17011490	50,64,903	0.50%	RoDTEP not claimed
576	8720220	05-03-2025	INNSA1	108	17011490	50,64,903	0.50%	RoDTEP not claimed
577	8720224	05-03-2025	INNSA1	108	17011490	50,64,903	0.50%	RoDTEP not claimed
578	8721907	05-03-2025	INNSA1	108	17011490	50,64,903	0.50%	RoDTEP not claimed
579	8721915	05-03-2025	INNSA1	108	17011490	50,64,903	0.50%	RoDTEP not claimed

580	8815166	07-03-2025	INNSA1	513	17011490	2,40,72,269	0.50%	RoDTEP not claimed
581	8789407	07-03-2025	INNSA1	108	17011490	50,67,846	0.50%	RoDTEP not claimed
582	8789408	07-03-2025	INNSA1	108	17011490	50,67,846	0.50%	RoDTEP not claimed
583	8789410	07-03-2025	INNSA1	108	17011490	50,67,846	0.50%	RoDTEP not claimed
584	8837710	08-03-2025	INNSA1	108	17011490	50,67,846	0.50%	RoDTEP not claimed
585	8837711	08-03-2025	INNSA1	108	17011490	50,67,846	0.50%	RoDTEP not claimed
586	8837712	08-03-2025	INNSA1	108	17011490	50,67,846	0.50%	RoDTEP not claimed
587	8848849	09-03-2025	INNSA1	270	17011490	1,34,83,260	0.50%	RoDTEP not claimed
588	8848187	09-03-2025	INNSA1	108	17011490	50,67,846	0.50%	RoDTEP not claimed
589	8848191	09-03-2025	INNSA1	108	17011490	50,67,846	0.50%	RoDTEP not claimed
590	8873737	10-03-2025	INNSA1	26	17011490	12,28,991	0.50%	RoDTEP not claimed
591	8872454	10-03-2025	INNSA1	135	17011490	63,34,808	0.50%	RoDTEP not claimed
592	8872460	10-03-2025	INNSA1	1	17011490	46,925	0.50%	RoDTEP not claimed
593	8872453	10-03-2025	INNSA1	108	17011490	51,05,041	0.50%	RoDTEP not claimed
594	8853588	10-03-2025	INNSA1	108	17011490	50,67,846	0.50%	RoDTEP not claimed
595	8853592	10-03-2025	INNSA1	108	17011490	50,67,846	0.50%	RoDTEP not claimed
596	8853586	10-03-2025	INNSA1	108	17011490	50,67,846	0.50%	RoDTEP not claimed
597	8891738	11-03-2025	INNSA1	108	17011490	50,67,846	0.50%	RoDTEP not claimed
598	8891740	11-03-2025	INNSA1	54	17011490	25,33,923	0.50%	RoDTEP not claimed
599	8891756	11-03-2025	INNSA1	108	17011490	50,67,846	0.50%	RoDTEP not claimed
600	8891757	11-03-2025	INNSA1	108	17011490	50,67,846	0.50%	RoDTEP not claimed
601	8891759	11-03-2025	INNSA1	108	17011490	50,67,846	0.50%	RoDTEP not claimed
602	8891766	11-03-2025	INNSA1	108	17011490	50,67,846	0.50%	RoDTEP not claimed
603	8930556	12-03-2025	INNSA1	270	17011490	1,26,69,615	0.50%	RoDTEP not claimed
604	8930600	12-03-2025	INNSA1	270	17011490	1,26,69,615	0.50%	RoDTEP not claimed
605	8930616	12-03-2025	INNSA1	270	17011490	1,26,69,615	0.50%	RoDTEP not claimed
606	8927212	12-03-2025	INNSA1	108	17011490	50,67,846	0.50%	RoDTEP not claimed
607	9014775	14-03-2025	INNSA1	18	17011490	8,44,641	0.50%	RoDTEP not claimed
608	9014803	14-03-2025	INNSA1	243	17011490	1,14,02,654	0.50%	RoDTEP not claimed
609	9014818	14-03-2025	INNSA1	270	17011490	1,26,69,615	0.50%	RoDTEP not claimed
610	9031480	15-03-2025	INNSA1	513	17011490	2,40,72,269	0.50%	RoDTEP not claimed
611	9017832	15-03-2025	INNSA1	243	17011490	1,14,02,654	0.50%	RoDTEP not claimed
612	9017842	15-03-2025	INNSA1	9	17011490	4,22,321	0.50%	RoDTEP not claimed
613	9037496	15-03-2025	INNSA1	270	17011490	1,34,83,260	0.50%	RoDTEP not claimed
614	9064987	17-03-2025	INNSA1	270	17011490	1,24,37,145	0.50%	RoDTEP not claimed
615	9050638	17-03-2025	INNSA1	648	17011490	3,04,07,076	0.50%	RoDTEP not claimed
616	9108400	18-03-2025	INNSA1	432	17011490	1,98,99,432	0.50%	RoDTEP not claimed
617	9084609	18-03-2025	INNSA1	270	17011490	1,26,46,368	0.50%	RoDTEP not claimed
618	9105127	18-03-2025	INNSA1	270	17011490	1,26,46,368	0.50%	RoDTEP not claimed
619	9084597	18-03-2025	INNSA1	270	17011490	1,27,85,855	0.50%	RoDTEP not claimed
620	9123925	19-03-2025	INNSA1	108	17011490	49,74,858	0.50%	RoDTEP not claimed
621	9126717	19-03-2025	INNSA1	432	17011490	2,02,71,384	0.50%	RoDTEP not claimed
622	9129995	19-03-2025	INNSA1	15	17011490	7,03,868	0.50%	RoDTEP not claimed
623	9129993	19-03-2025	INNSA1	81	17011490	38,00,885	0.50%	RoDTEP not claimed
624	9130825	19-03-2025	INNSA1	12	17011490	5,63,094	0.50%	RoDTEP not claimed

625	9127979	19-03-2025	INNSA1	513	17011490	2,40,72,269	0.50%	RoDTEP not claimed
626	9188455	20-03-2025	INNSA1	270	17011490	1,34,83,260	0.50%	RoDTEP not claimed
627	9188481	20-03-2025	INNSA1	270	17011490	1,34,83,260	0.50%	RoDTEP not claimed
628	9160945	20-03-2025	INNSA1	378	17011490	1,76,39,824	0.50%	RoDTEP not claimed
629	9204481	21-03-2025	INNSA1	160	17011490	79,43,680	0.50%	RoDTEP not claimed
630	9204495	21-03-2025	INNSA1	87	17011490	43,19,376	0.50%	RoDTEP not claimed
631	9204501	21-03-2025	INNSA1	23	17011490	11,41,904	0.50%	RoDTEP not claimed
632	9225114	21-03-2025	INNSA1	540	17011490	2,42,67,600	0.50%	RoDTEP not claimed
633	9253717	22-03-2025	INNSA1	270	17011490	1,28,27,160	0.50%	RoDTEP not claimed
634	9246100	22-03-2025	INNSA1	270	17011490	1,28,27,160	0.50%	RoDTEP not claimed
635	9257661	22-03-2025	INNSA1	540	17011490	2,42,67,600	0.50%	RoDTEP not claimed
636	9251528	22-03-2025	INNSA1	540	17011490	2,42,67,600	0.50%	RoDTEP not claimed
637	9269642	23-03-2025	INNSA1	270	17011490	1,28,27,160	0.50%	RoDTEP not claimed
638	9265394	23-03-2025	INNSA1	270	17011490	1,28,27,160	0.50%	RoDTEP not claimed
639	9265393	23-03-2025	INNSA1	270	17011490	1,28,27,160	0.50%	RoDTEP not claimed
640	9289818	24-03-2025	INNSA1	540	17011490	2,49,60,960	0.50%	RoDTEP not claimed
641	9305083	24-03-2025	INNSA1	270	17011490	1,23,64,929	0.50%	RoDTEP not claimed
642	9287957	24-03-2025	INNSA1	270	17011490	1,25,96,046	0.50%	RoDTEP not claimed
643	9305062	24-03-2025	INNSA1	270	17011490	1,23,64,929	0.50%	RoDTEP not claimed
644	9311775	24-03-2025	INNSA1	270	17011490	1,24,80,489	0.50%	RoDTEP not claimed
645	9319799	25-03-2025	INNSA1	540	17011490	2,42,67,600	0.50%	RoDTEP not claimed
646	9330133	25-03-2025	INNSA1	270	17011490	1,24,80,480	0.50%	RoDTEP not claimed
647	9330183	25-03-2025	INNSA1	108	17011490	49,92,192	0.50%	RoDTEP not claimed
648	9330136	25-03-2025	INNSA1	108	17011490	49,92,192	0.50%	RoDTEP not claimed
649	9372145	26-03-2025	INNSA1	540	17011490	2,48,68,512	0.50%	RoDTEP not claimed
650	9357441	26-03-2025	INNSA1	324	17011490	1,45,60,560	0.50%	RoDTEP not claimed
651	9379990	26-03-2025	INNSA1	108	17011490	49,92,192	0.50%	RoDTEP not claimed
652	9380082	26-03-2025	INNSA1	108	17011490	49,92,192	0.50%	RoDTEP not claimed
653	9380309	26-03-2025	INNSA1	108	17011490	49,92,192	0.50%	RoDTEP not claimed
654	9401575	27-03-2025	INNSA1	20	17011490	8,98,800	0.50%	RoDTEP not claimed
655	9401572	27-03-2025	INNSA1	108	17011490	48,53,520	0.50%	RoDTEP not claimed
656	9401569	27-03-2025	INNSA1	81	17011490	36,40,140	0.50%	RoDTEP not claimed
657	9401571	27-03-2025	INNSA1	7	17011490	3,14,580	0.50%	RoDTEP not claimed
658	9414434	27-03-2025	INNSA1	108	17011490	49,92,192	0.50%	RoDTEP not claimed
659	9418092	27-03-2025	INNSA1	108	17011490	49,92,192	0.50%	RoDTEP not claimed
660	9415107	27-03-2025	INNSA1	108	17011490	49,92,192	0.50%	RoDTEP not claimed
661	9418502	27-03-2025	INNSA1	108	17011490	49,92,192	0.50%	RoDTEP not claimed
662	9486415	29-03-2025	INNSA1	108	17011490	49,92,192	0.50%	RoDTEP not claimed
663	9488496	29-03-2025	INNSA1	270	17011490	1,24,80,480	0.50%	RoDTEP not claimed
664	9483619	29-03-2025	INNSA1	270	17011490	1,23,64,920	0.50%	RoDTEP not claimed
665	9488494	29-03-2025	INNSA1	270	17011490	1,24,80,480	0.50%	RoDTEP not claimed
666	9488518	29-03-2025	INNSA1	270	17011490	1,23,64,929	0.50%	RoDTEP not claimed
667	9535967	31-03-2025	INNSA1	339	17011490	1,61,05,212	0.50%	RoDTEP not claimed
668	9539053	31-03-2025	INNSA1	540	17011490	2,56,54,320	0.50%	RoDTEP not claimed
669	9539064	31-03-2025	INNSA1	540	17011490	2,56,54,320	0.50%	RoDTEP not claimed

670	9539066	31-03-2025	INNSA1	174	17011490	82,66,392	0.50%	RoDTEP not claimed

Annexure-2									
Sr.no.	**Shipping Bill No.**	**Shipping Bill Date**	**Qty**	**HSN**	**FOB Value**	**AAL No.**	**AAL Date**	**Remarks for RoDTEP claiming**	**Calculated Scroll (FOB)**
1	5420518	18-11-2023	270	17019990	1,71,20,565.00	311028077	20-10-2023	RoDTEP not claimed	85,603
2	5420946	18-11-2023	135	17019990	85,60,282.50	311028077	20-10-2023	RoDTEP not claimed	42,801
3	5432975	20-11-2023	270	17019990	1,71,20,565.00	311028077	20-10-2023	RoDTEP not claimed	85,603
4	5434154	20-11-2023	270	17019990	1,71,20,565.00	311028077	20-10-2023	RoDTEP not claimed	85,603
5	5434177	20-11-2023	270	17019990	1,71,20,565.00	311028077	20-10-2023	RoDTEP not claimed	85,603
6	5511224	23-11-2023	270	17019990	1,71,20,565.00	311028077	20-10-2023	RoDTEP not claimed	85,603
7	5512042	23-11-2023	135	17019990	85,60,282.50	311028077	20-10-2023	RoDTEP not claimed	42,801
8	5543416	24-11-2023	270	17019990	1,71,20,565.00	311028077	20-10-2023	RoDTEP not claimed	85,603
9	5543406	24-11-2023	270	17019990	1,71,20,565.00	311028077	20-10-2023	RoDTEP not claimed	85,603
10	5571941	25-11-2023	270	17019990	1,71,20,565.00	311028077	20-10-2023	RoDTEP not claimed	85,603
11	5576823	25-11-2023	270	17019990	1,71,20,565.00	311028077	20-10-2023	RoDTEP not claimed	85,603
12	5617935	28-11-2023	270	17019990	1,71,20,565.00	311028077	20-10-2023	RoDTEP not claimed	85,603
13	5649351	29-11-2023	270	17019990	1,71,20,565.00	311028077	20-10-2023	RoDTEP not claimed	85,603
14	5679896	30-11-2023	270	17019990	1,71,20,565.00	311028077	20-10-2023	RoDTEP not claimed	85,603
15	5714534	01-12-2023	270	17019990	1,71,20,565.00	311028077	20-10-2023	RoDTEP not claimed	85,603
16	5714545	01-12-2023	270	17019990	1,71,20,565.00	311028077	20-10-2023	RoDTEP not claimed	85,603
17	5728490	01-12-2023	270	17019990	1,71,20,565.00	311028077	20-10-2023	RoDTEP not claimed	85,603
18	5774784	04-12-2023	270	17019990	1,71,20,565.00	311028077	20-10-2023	RoDTEP not claimed	85,603
19	5776275	04-12-2023	270	17019990	1,71,20,565.00	311028077	20-10-2023	RoDTEP not claimed	85,603
20	5808292	05-12-2023	270	17019990	1,71,20,565.00	311028077	20-10-2023	RoDTEP not claimed	85,603
21	5808294	05-12-2023	270	17019990	1,71,20,565.00	311028077	20-10-2023	RoDTEP not claimed	85,603
22	5824854	06-12-2023	270	17019990	1,71,20,565.00	311028077	20-10-2023	RoDTEP not claimed	85,603
23	5858496	07-12-2023	270	17019990	1,71,20,565.00	311028077	20-10-2023	RoDTEP not claimed	85,603
24	5900249	08-12-2023	270	17019990	1,71,62,145.00	311028077	20-10-2023	RoDTEP not claimed	85,811
25	5900221	08-12-2023	270	17019990	1,71,62,145.00	311028077	20-10-2023	RoDTEP not claimed	85,811
26	5894328	08-12-2023	216	17019990	1,37,29,716.00	311028077	20-10-2023	RoDTEP not claimed	68,649
27	5900278	08-12-2023	270	17019990	1,71,62,145.00	311028077	20-10-2023	RoDTEP not claimed	85,811
28	5912075	09-12-2023	135	17019990	1,71,62,145.00	311028077	20-10-2023	RoDTEP not claimed	85,811
29	5937587	11-12-2023	270	17019990	1,71,62,145.00	311028077	20-10-2023	RoDTEP not claimed	85,811
30	6007895	13-12-2023	270	17019990	1,71,62,145.00	311028077	20-10-2023	RoDTEP not claimed	85,811
31	5992478	13-12-2023	270	17019990	1,71,62,145.00	311028077	20-10-2023	RoDTEP not claimed	85,811
32	6026704	14-12-2023	270	17019990	1,71,62,145.00	311028077	20-10-2023	RoDTEP not claimed	85,811
33	6055390	15-12-2023	270	17019990	1,71,62,145.00	311028077	20-10-2023	RoDTEP not claimed	85,811
34	6061784	15-12-2023	270	17019990	1,71,62,145.00	311028077	20-10-2023	RoDTEP not claimed	85,811
35	6115768	18-12-2023	270	17019990	1,71,62,145.00	311028077	20-10-2023	RoDTEP not claimed	85,811
36	6115779	18-12-2023	270	17019990	1,71,62,145.00	311028077	20-10-2023	RoDTEP not claimed	85,811
37	6137084	19-12-2023	270	17019990	1,71,62,145.00	311028077	20-10-2023	RoDTEP not claimed	85,811
38	6197798	21-12-2023	270	17019990	1,71,62,145.00	311028077	20-10-2023	RoDTEP not claimed	85,811
39	6197804	21-12-2023	270	17019990	1,71,62,145.00	311028077	20-10-2023	RoDTEP not claimed	85,811

40	6244136	22-12-2023	216	17019990	1,37,54,664.00	311028077	20-10-2023	RoDTEP not claimed	68,773
41	6288218	26-12-2023	270	17019990	1,52,95,365.00	311028077	20-10-2023	RoDTEP not claimed	76,477
42	6288226	26-12-2023	270	17019990	1,52,95,365.00	311028077	20-10-2023	RoDTEP not claimed	76,477
43	6331384	27-12-2023	270	17019990	1,52,95,365.00	311028077	20-10-2023	RoDTEP not claimed	76,477
44	6350563	28-12-2023	270	17019990	1,71,93,330.00	311028077	20-10-2023	RoDTEP not claimed	85,967
45	6918020	22-01-2024	270	17019990	1,90,73,198.79	311028077	20-10-2023	RoDTEP not claimed	95,366
46	6923185	22-01-2024	1	17019990	70,641.48	311028077	20-10-2023	RoDTEP not claimed	353
47	6923189	22-01-2024	243	17019990	1,71,65,878.91	311028077	20-10-2023	RoDTEP not claimed	85,829
48	6976240	24-01-2024	270	17019990	1,90,73,198.79	311028077	20-10-2023	RoDTEP not claimed	95,366
49	6412297	30-12-2023	270	17019990	1,45,70,426.72	311028797	20-11-2023	RoDTEP not claimed	72,852
50	6412300	30-12-2023	378	17019990	2,40,70,662.00	311028797	20-11-2023	RoDTEP not claimed	1,20,353
51	6452544	01-01-2024	270	17019990	1,71,93,330.00	311028797	20-11-2023	RoDTEP not claimed	85,967
52	6530691	05-01-2024	270	17011490	1,71,51,750.00	311028797	20-11-2023	RoDTEP not claimed	85,759
53	6559236	06-01-2024	270	17011490	1,71,51,750.00	311028797	20-11-2023	RoDTEP not claimed	85,759
54	6559238	06-01-2024	270	17011490	1,71,51,750.00	311028797	20-11-2023	RoDTEP not claimed	85,759
55	6805320	17-01-2024	270	17019990	1,44,56,475.00	311028797	20-11-2023	RoDTEP not claimed	72,282
56	6837627	18-01-2024	216	17019990	1,37,21,400.00	311028797	20-11-2023	RoDTEP not claimed	68,607
57	6837638	18-01-2024	8	17019990	5,08,200.00	311028797	20-11-2023	RoDTEP not claimed	2,541
58	6856096	19-01-2024	270	17019990	1,65,70,615.23	311028797	20-11-2023	RoDTEP not claimed	82,853
59	6854571	19-01-2024	135	17019990	76,15,316.25	311028797	20-11-2023	RoDTEP not claimed	38,077
60	6854568	19-01-2024	19	17019990	10,71,785.25	311028797	20-11-2023	RoDTEP not claimed	5,359
61	6898500	20-01-2024	270	17019990	1,66,81,689.73	311028797	20-11-2023	RoDTEP not claimed	83,408
62	6923193	22-01-2024	26	17019990	16,48,647.00	311028797	20-11-2023	RoDTEP not claimed	8,243
63	6943472	23-01-2024	108	17019990	60,92,253.00	311028797	20-11-2023	RoDTEP not claimed	30,461
64	6943479	23-01-2024	108	17019990	60,92,253.00	311028797	20-11-2023	RoDTEP not claimed	30,461
65	6943474	23-01-2024	108	17019990	60,92,253.00	311028797	20-11-2023	RoDTEP not claimed	30,461
66	6943476	23-01-2024	108	17019990	60,92,253.00	311028797	20-11-2023	RoDTEP not claimed	30,461
67	6947345	23-01-2024	108	17019990	60,92,253.00	311028797	20-11-2023	RoDTEP not claimed	30,461
68	6976239	24-01-2024	26	17019990	14,66,653.50	311028797	22-11-2023	RoDTEP not claimed	7,333
69	6980055	24-01-2024	108	17019990	60,92,253.00	311029591	22-12-2023	RoDTEP not claimed	30,461
70	6980057	24-01-2024	108	17019990	60,92,253.00	311029591	22-12-2023	RoDTEP not claimed	30,461
71	6980056	24-01-2024	108	17019990	60,92,253.00	311029591	22-12-2023	RoDTEP not claimed	30,461
72	7029940	25-01-2024	1	17019990	56,409.75	311029591	22-12-2023	RoDTEP not claimed	282
73	7029933	25-01-2024	27	17019990	15,23,063.25	311029591	22-12-2023	RoDTEP not claimed	7,615
74	7029932	25-01-2024	108	17019990	60,92,253.00	311029591	22-12-2023	RoDTEP not claimed	30,461
75	7029915	25-01-2024	108	17019990	60,92,253.00	311029591	22-12-2023	RoDTEP not claimed	30,461
76	7079408	29-01-2024	108	17019990	60,92,253.00	311029591	22-12-2023	RoDTEP not claimed	30,461
77	7078912	29-01-2024	108	17019990	60,92,253.00	311029591	22-12-2023	RoDTEP not claimed	30,461
78	7079795	29-01-2024	270	17019990	1,52,30,632.50	311029591	22-12-2023	RoDTEP not claimed	76,153
79	7080211	29-01-2024	270	17019990	1,52,30,632.50	311029591	22-12-2023	RoDTEP not claimed	76,153
80	7112071	30-01-2024	270	17019990	1,65,17,087.73	311029591	22-12-2023	RoDTEP not claimed	82,585
81	7157709	31-01-2024	270	17019990	1,52,30,632.50	311029591	22-12-2023	RoDTEP not claimed	76,153
82	7142714	31-01-2024	324	17019990	1,82,76,759.00	311029591	22-12-2023	RoDTEP not claimed	91,384
83	7211100	02-02-2024	270	17019990	1,66,04,325.20	311029591	22-12-2023	RoDTEP not claimed	83,022
84	7247211	03-02-2024	270	17019990	1,52,02,890.00	311029591	22-12-2023	RoDTEP not claimed	76,014

85	7275377	05-02-2024	270	17019990	1,52,02,890.00	311029591	22-12-2023	RoDTEP not claimed	76,014
86	7272783	05-02-2024	270	17019990	1,44,82,171.91	311029591	22-12-2023	RoDTEP not claimed	72,411
87	7323465	06-02-2024	270	17019990	1,44,03,906.00	311029591	22-12-2023	RoDTEP not claimed	72,020
88	7360783	08-02-2024	324	17019990	1,82,43,468.00	311029591	22-12-2023	RoDTEP not claimed	91,217
89	7391211	09-02-2024	270	17019990	1,52,02,890.00	311029591	22-12-2023	RoDTEP not claimed	76,014
90	7413418	09-02-2024	270	17019990	1,66,57,755.20	311029591	22-12-2023	RoDTEP not claimed	83,289
91	7421834	10-02-2024	270	17019990	1,47,89,548.94	311029591	22-12-2023	RoDTEP not claimed	73,948
92	7421835	10-02-2024	270	17019990	1,47,89,548.94	311029591	22-12-2023	RoDTEP not claimed	73,948
93	7453192	12-02-2024	270	17019990	1,52,02,890.00	311029591	22-12-2023	RoDTEP not claimed	76,014
94	7497604	13-02-2024	270	17019990	1,52,02,890.00	311029591	22-12-2023	RoDTEP not claimed	76,014
95	7479022	13-02-2024	270	17019990	1,52,02,890.00	311029591	22-12-2023	RoDTEP not claimed	76,014
96	7538414	15-02-2024	405	17019990	2,28,04,335.00	311029591	22-12-2023	RoDTEP not claimed	1,14,022
97	7569585	16-02-2024	324	17019990	1,82,43,468.00	311029591	22-12-2023	RoDTEP not claimed	91,217
98	7634322	19-02-2024	324	17019990	1,82,43,468.00	311029591	22-12-2023	RoDTEP not claimed	91,217
99	7668314	20-02-2024	270	17019990	1,65,01,650.00	311029591	22-12-2023	RoDTEP not claimed	82,508
100	7728747	22-02-2024	270	17019990	1,64,40,000.00	311029591	22-12-2023	RoDTEP not claimed	82,200
101	7737137	22-02-2024	405	17019990	2,28,04,335.00	311029591	22-12-2023	RoDTEP not claimed	1,14,022
102	7841923	26-02-2024	270	17019990	1,52,02,890.00	311029591	22-12-2023	RoDTEP not claimed	76,014
103	7841936	27-02-2024	270	17019990	1,52,02,890.00	311029591	22-12-2023	RoDTEP not claimed	76,014
104	7863774	27-02-2024	270	17019990	1,52,02,890.00	311029591	22-12-2023	RoDTEP not claimed	76,014
105	7892340	28-02-2024	324	17019990	1,82,43,468.00	311029591	22-12-2023	RoDTEP not claimed	91,217
106	7937675	29-02-2024	270	17019990	1,52,02,890	311029591	22-12-2023	RoDTEP not claimed	76,014
107	7976001	01-03-2024	270	17019990	1,52,02,890.00	311029591	22-12-2023	RoDTEP not claimed	76,014
108	8056351	05-03-2024	270	17019990	1,52,02,890.00	311029591	22-12-2023	RoDTEP not claimed	76,014
109	8087391	06-03-2024	270	17019990	1,52,02,890.00	311029591	22-12-2023	RoDTEP not claimed	76,014

Annexure-3									
Sr. no.	**Shipping Bill No.**	**Shipping Bill Date**	**Port Code**	**Qty**	**HSN**	**FOB Value**	**RODTEP Rate as %**	**Remarks for RoDTEP claiming**	**Calculated Scroll (FOB)**
1	9634915	03-04-2025	INNSA1	108	17011490	50,10,682	0.50%	RoDTEP not claimed	25,053
2	9634916	03-04-2025	INNSA1	108	17011490	50,10,682	0.50%	RoDTEP not claimed	25,053
3	9634910	03-04-2025	INNSA1	108	17011490	50,10,682	0.50%	RoDTEP not claimed	25,053
4	9634913	03-04-2025	INNSA1	108	17011490	50,10,682	0.50%	RoDTEP not claimed	25,053
5	9758163	07-04-2025	INNSA1	108	17011490	49,51,368	0.50%	RoDTEP not claimed	24,757
6	9757809	07-04-2025	INNSA1	108	17011490	49,51,368	0.50%	RoDTEP not claimed	24,757
7	9757799	07-04-2025	INNSA1	108	17011490	49,51,368	0.50%	RoDTEP not claimed	24,757
8	9796369	09-04-2025	INNSA1	108	17011490	49,51,368	0.50%	RoDTEP not claimed	24,757
9	9796367	09-04-2025	INNSA1	108	17011490	49,51,368	0.50%	RoDTEP not claimed	24,757
10	9852583	11-04-2025	INNSA1	13	17011490	5,95,998	0.50%	RoDTEP not claimed	2,980
11	9852430	11-04-2025	INNSA1	14	17011490	6,41,844	0.50%	RoDTEP not claimed	3,209
12	9852426	11-04-2025	INNSA1	81	17011490	37,13,526	0.50%	RoDTEP not claimed	18,568
13	1239485	24-04-2025	INNSA1	162	17011490	76,15,377	0.50%	RoDTEP not claimed	38,077
14	1239444	24-04-2025	INNSA1	108	17011490	50,76,918	0.50%	RoDTEP not claimed	25,385
15	1346714	28-04-2025	INNSA1	270	17011490	1,25,09,343	0.50%	RoDTEP not claimed	62,547
16	1469473	02-05-2025	INNSA1	4	17011490	1,83,799	0.50%	RoDTEP not claimed	919
17	1459882	02-05-2025	INNSA1	432	17011490	1,98,50,314	0.50%	RoDTEP not claimed	99,252
18	1469470	02-05-2025	INNSA1	23	17011490	10,56,845	0.50%	RoDTEP not claimed	5,284
19	1469468	02-05-2025	INNSA1	26	17011490	11,94,695	0.50%	RoDTEP not claimed	5,973
20	1469478	02-05-2025	INNSA1	54	17011490	24,81,289	0.50%	RoDTEP not claimed	12,406
21	1469476	02-05-2025	INNSA1	1	17011490	45,950	0.50%	RoDTEP not claimed	230
22	1491825	03-05-2025	INNSA1	540	17011490	2,48,12,892	0.50%	RoDTEP not claimed	1,24,064
23	1518685	05-05-2025	INNSA1	540	17011490	2,48,12,892	0.50%	RoDTEP not claimed	1,24,064
24	1552378	06-05-2025	INNSA1	293	17011490	1,34,63,291	0.50%	RoDTEP not claimed	67,316
25	1555374	06-05-2025	INNSA1	52	17011490	23,89,390	0.50%	RoDTEP not claimed	11,947
26	1555375	06-05-2025	INNSA1	195	17011490	89,60,211	0.50%	RoDTEP not claimed	44,801
27	1595848	07-05-2025	INNSA1	272.7	17011490	1,25,30,510	0.50%	RoDTEP not claimed	62,653
28	1596309	07-05-2025	INNSA1	273	17011490	1,25,44,295	0.50%	RoDTEP not claimed	62,721
29	1621381	08-05-2025	INNSA1	273	17011490	1,25,44,295	0.50%	RoDTEP not claimed	62,721
30	2226923	28-05-2025	INNSA1	270	17011490	1,25,22,472	0.50%	RoDTEP not claimed	62,612
31	2230376	28-05-2025	INNSA1	300.3	17011490	1,39,38,605	0.50%	RoDTEP not claimed	69,693
32	2209948	28-05-2025	INNSA1	273	17011490	1,26,71,459	0.50%	RoDTEP not claimed	63,357
33	2253975	29-05-2025	INNSA1	216	17011490	97,51,342	0.50%	RoDTEP not claimed	48,757
34	2259893	29-05-2025	INNSA1	273	17011490	1,26,71,459	0.50%	RoDTEP not claimed	63,357
35	2278816	30-05-2025	INNSA1	243	17011490	1,09,70,259	0.50%	RoDTEP not claimed	54,851
36	2305155	30-05-2025	INNSA1	81	17011490	36,56,753	0.50%	RoDTEP not claimed	18,284
37	2277520	30-05-2025	INNSA1	270	17011490	1,23,12,834	0.50%	RoDTEP not claimed	61,564
38	2307102	30-05-2025	INNSA1	273	17011490	1,26,71,459	0.50%	RoDTEP not claimed	63,357
39	2322363	31-05-2025	INNSA1	270	17011490	1,23,12,834	0.50%	RoDTEP not claimed	61,564

40	2358883	02-06-2025	INNSA1	270	17011490	1,23,12,834	0.50%	RoDTEP not claimed	61,564
41	2366684	02-06-2025	INNSA1	27	17011490	12,46,366	0.50%	RoDTEP not claimed	6,232
42	2366677	02-06-2025	INNSA1	135	17011490	62,31,808	0.50%	RoDTEP not claimed	31,159
43	2393974	03-06-2025	INNSA1	270	17011490	1,23,12,834	0.50%	RoDTEP not claimed	61,564
44	2394404	03-06-2025	INNSA1	243	17011490	1,12,78,991	0.50%	RoDTEP not claimed	56,395
45	2420885	04-06-2025	INNSA1	270	17011490	1,23,12,834	0.50%	RoDTEP not claimed	61,564
46	2455975	05-06-2025	INNSA1	270	17011490	1,23,12,834	0.50%	RoDTEP not claimed	61,564
47	2455954	05-06-2025	INNSA1	162	17011490	72,03,735	0.50%	RoDTEP not claimed	36,019
48	2478629	06-06-2025	INNSA1	270	17011490	1,23,63,713	0.50%	RoDTEP not claimed	61,819
49	2549935	09-06-2025	INNSA1	270	17011490	1,23,63,713	0.50%	RoDTEP not claimed	61,819
50	2549934	09-06-2025	INNSA1	270	17011490	1,23,63,713	0.50%	RoDTEP not claimed	61,819
51	2779300	17-06-2025	INNSA1	12	17011490	5,23,568	0.50%	RoDTEP not claimed	2,618
52	2779306	17-06-2025	INNSA1	54	17011490	23,56,055	0.50%	RoDTEP not claimed	11,780
53	2782880	17-06-2025	INNSA1	81.6	17011490	35,60,261	0.50%	RoDTEP not claimed	17,801
54	2782888	17-06-2025	INNSA1	15.2	17011490	6,63,186	0.50%	RoDTEP not claimed	3,316
55	2782891	17-06-2025	INNSA1	1.2	17011490	52,357	0.50%	RoDTEP not claimed	262
56	2795761	18-06-2025	INNSA1	26	17011490	11,34,397	0.50%	RoDTEP not claimed	5,672
57	2980289	24-06-2025	INNSA1	270	17011490	1,22,99,445.00	0.50%	RoDTEP not claimed	61,497
58	3021221	25-06-2025	INNSA1	135	17011490	63,23,771	0.50%	RoDTEP not claimed	31,619
59	3015808	25-06-2025	INNSA1	135	17011490	61,49,722.50	0.50%	RoDTEP not claimed	30,749
60	3004622	25-06-2025	INNSA1	81	17011490	36,89,833.50	0.50%	RoDTEP not claimed	18,449
61	3015834	25-06-2025	INNSA1	54	17011490	24,59,889.00	0.50%	RoDTEP not claimed	12,299
62	3072182	27-06-2025	INNSA1	54	17011490	24,13,476.00	0.50%	RoDTEP not claimed	12,067
63	3072189	27-06-2025	INNSA1	270	17011490	1,20,67,380.00	0.50%	RoDTEP not claimed	60,337
64	3072451	27-06-2025	INNSA1	270	17011490	1,20,67,380.00	0.50%	RoDTEP not claimed	60,337
65	3374553	08-07-2025	INNSA1	189	17011490	83,52,571.50	0.50%	RoDTEP not claimed	41,763
66	3374560	08-07-2025	INNSA1	54	17011490	23,86,449.00	0.50%	RoDTEP not claimed	11,932
67	3374562	08-07-2025	INNSA1	27	17011490	11,93,224.50	0.50%	RoDTEP not claimed	5,966
68	3801123	23-07-2025	INNSA1	216	17011490	95,58,432.00	0.50%	RoDTEP not claimed	47,792
69	3824669	24-07-2025	INNSA1	270	17011490	1,26,83,304.00	0.50%	RoDTEP not claimed	63,417
70	4037093	31-07-2025	INNSA1	270	17011490	1,25,22,465.00	0.50%	RoDTEP not claimed	62,612
71	4068905	31-07-2025	INNSA1	270	17011490	1,25,22,465.00	0.50%	RoDTEP not claimed	62,612
72	4068900	31-07-2025	INNSA1	270	17011490	1,25,22,465.00	0.50%	RoDTEP not claimed	62,612
73	4098682	01-08-2025	INNSA1	270	17011490	1,25,22,465.00	0.50%	RoDTEP not claimed	62,612
74	4098675	01-08-2025	INNSA1	25	17011490	11,59,487.50	0.50%	RoDTEP not claimed	5,797
75	4098654	01-08-2025	INNSA1	2	17011490	92,759.00	0.50%	RoDTEP not claimed	464
76	4098974	01-08-2025	INNSA1	216	17011490	1,00,17,972.00	0.50%	RoDTEP not claimed	50,090
77	4228217	06-08-2025	INNSA1	135	17011490	56,29,365.00	0.50%	RoDTEP not claimed	28,147
78	4240816	07-08-2025	INNSA1	135	17011490	56,29,365.00	0.50%	RoDTEP not claimed	28,147
79	4342571	11-08-2025	INNSA1	270	17011490	1,14,96,870.00	0.50%	RoDTEP not claimed	57,484
80	4342587	11-08-2025	INNSA1	270	17011490	1,14,96,870.00	0.50%	RoDTEP not claimed	57,484
81	4363320	12-08-2025	INNSA1	135	17011490	57,48,435.00	0.50%	RoDTEP not claimed	28,742
82	4366747	12-08-2025	INNSA1	270	17011490	1,14,96,870.00	0.50%	RoDTEP not claimed	57,484
83	4369862	12-08-2025	INNSA1	270	17011490	1,14,96,870.00	0.50%	RoDTEP not claimed	57,484
84	4398984	13-08-2025	INNSA1	135	17011490	57,48,435.00	0.50%	RoDTEP not claimed	28,742

85	4434601	14-08-2025	INNSA1	216	17011490	91,97,496.00	0.50%	RoDTEP not claimed	45,987
86	4455398	14-08-2025	INNSA1	54	17011490	22,99,374.00	0.50%	RoDTEP not claimed	11,497
87	4487671	16-08-2025	INNSA1	265	17011490	1,12,83,965.00	0.50%	RoDTEP not claimed	56,420
88	4512816	18-08-2025	INNSA1	265	17011490	1,12,83,965.00	0.50%	RoDTEP not claimed	56,420