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

F. NOs.- CUS/ASS/AMND/2063/2025-CEAC

DIN: 20251078NT0000616866

	आदेश की तिथि Date of Order	: 10 .10.2025
	जारी किए जाने की तिथि Date of Issue	: 10 .10.2025
आदेश सं. Order No.	: 228 /2025-26/आयुक्त/एनएस-II/ सीएसी/जेएनसीएच 228 /2025-26/Commissioner/NS-II /CAC /JNCH	
पारितकर्ता Passed by	: श्री गिरिधर जी.पई Sh. Giridhar G. Pai आयुक्त, सीमाशुल्क (एनएस-II), जेएनसीएच, न्हावाशेवा Commissioner of Customs (NS-II), JNCH, Nhava Sheva	
पक्षकार (पार्टी)/नोटिसी का नाम Name of Party/Noticee	: मै. गद्रे मरीन एक्सपोर्ट प्राइवेट लिमिटेड (आईईसी नंबर 3101002834) M/s. Gadre Marine Export Private Limited (IEC NO. 3101002834)	

<u>मूल आदेश</u>

<u>ORDER-IN-ORIGINAL</u>

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 रुपये से अधिक है। (c) Rs. Ten Thousand - Where amount of duty & interest demanded & penalty imposed is more than Rs. 50 Lakh.
भुगतान की रीति **Mode of Payment**	:	क्रॉस बैंक ड्राफ्ट, जो राष्ट्रीयकृत बैंक द्वारा सहायक रजिस्ट्रार, सी ई एस टी ए टी, मुंबई के पक्षमें जारी किया गया हो तथा मुंबई में देय हो। A crossed Bank draft, in favour of the Asstt. Registrar, CESTAT, Mumbai payable at Mumbai from a nationalized Bank.
सामान्य **General**	:	विधि के उपबंधों के लिए तथा ऊपर यथा संदर्भित एवं अन्य संबंधित मामलों के लिए, सीमाशुल्क अधिनियम, १९६२, सीमाशुल्क (अपील) नियम, १९८२ सीमाशुल्क, उत्पादन शुल्क एवं सेवा कर अपील अधिकरण (प्रक्रिया) नियम, १९८२ का संदर्भ लिया जाए। For the provision of law & from as referred to above & other related matters, Customs Act, 1962, Customs (Appeal) Rules, 1982, Customs, Excise and Service Tax Appellate Tribunal (Procedure) Rules, 1982 may be referred.

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.

Subject: - Request for Conversion of Shipping Bills from Scheme- Advance Licence & RoDTEP 'No' (Scheme Code-03) to Scheme- Advance Licence & RODTEP 'YES' (Scheme Code-03) by M/s. Gadre Marine Export Private Limited (IEC NO. 3101002834) – Reg.

M/s. Gadre Marine Export Private Limited, IEC No. 3101002834, having registered office at Plot no. FP-1, Mirjole Block, MIDC, Ratnagiri, Maharasthra-415639 (hereinafter referred to as 'the exporter') has requested for conversion of Eighty (80) Shipping bills from RoDTEP 'NO' to RODTEP 'YES' vide letter dated 21.07.2025 received on 07.08.2025, details of which are tabulated below:

TABLE -I

Sl. No.	Shipping bill no.	Shipping bill date	Let Export Order date	Scheme in which SB filed	Scheme to which conversion sought
1	2	3	4	5	6
1	6973635	02.01.2025	03.01.2025	RoDTEP-NO Scheme-Advance Licence (Scheme Code-03)	RoDTEP-YES Scheme-Advance Licence (Scheme Code-03)
2	6973617	02.01.2025	03.01.2025		
3	7025064	04.01.2025	06.01.2025		
4	7026710	04.01.2025	06.01.2025		
5	7040811	06.01.2025	06.01.2025		
6	7061750	06.01.2025	07.01.2025		
7	7063822	06.01.2025	07.01.2025		
8	7065475	06.01.2025	09.01.2025		
9	7066723	06.01.2025	07.01.2025		
10	7081587	07.01.2025	09.01.2025		
11	7082494	07.01.2025	09.01.2025		
12	7084227	07.01.2025	09.01.2025		
13	7084703	07.01.2025	09.01.2025		
14	7085778	07.01.2025	09.01.2025		
15	7086557	07.01.2025	09.01.2025		
16	7087264	07.01.2025	09.01.2025		
17	7105468	08.01.2025	08.01.2025		
18	7119286	08.01.2025	09.01.2025		
19	7154764	09.01.2025	10.01.2025		
20	7156662	09.01.2025	10.01.2025		
21	7188428	10.01.2025	13.01.2025		
22	7189429	10.01.2025	11.01.2025		
23	7192433	10.01.2025	12.01.2025		
24	7193699	10.01.2025	12.01.2025		
25	7194665	10.01.2025	12.01.2025		
26	7195561	10.01.2025	12.01.2025		
27	7228835	12.01.2025	13.01.2025		

28	7247705	13.01.2025	14.01.2025	**RoDTEP-NO Scheme-Advance Licence (Scheme Code-03)**	**RoDTEP-YES Scheme-Advance Licence (Scheme Code-03)**
29	7254659	13.01.2025	18.01.2025		
30	7272404	14.01.2025	18.01.2025		
31	7275879	14.01.2025	16.01.2025		
32	7285525	14.01.2025	16.01.2025		
33	7285528	14.01.2025	16.01.2025		
34	7301400	15.01.2025	18.01.2025		
35	7302858	15.01.2025	16.01.2025		
36	7303722	15.01.2025	16.01.2025		
37	7306673	15.01.2025	16.01.2025		
38	7306630	15.01.2025	17.01.2025		
39	7309908	15.01.2025	17.01.2025		
40	7324476	16.01.2025	18.01.2025		
41	7358696	17.01.2025	18.01.2025		
42	7360772	17.01.2025	18.01.2025		
43	7367338	17.01.2025	19.01.2025		
44	7386135	18.01.2025	20.01.2025		
45	7390553	18.01.2025	20.01.2025		
46	7397021	18.01.2025	18.01.2025		
47	7401081	18.01.2025	20.01.2025		
48	7407732	19.01.2025	19.01.2025		
49	7427247	20.01.2025	21.01.2025		
50	7427872	20.01.2025	21.01.2025		
51	7428507	20.01.2025	21.01.2025		
52	7429696	20.01.2025	21.01.2025		
53	7431486	20.01.2025	21.01.2025		
54	7433565	20.01.2025	22.01.2025		
55	7473986	21.01.2025	23.01.2025		
56	7474095	21.01.2025	23.01.2025		
57	7474260	21.01.2025	22.01.2025		
58	7479996	22.01.2025	23.01.2025		
59	7500967	22.01.2025	24.01.2025		
60	7500855	22.01.2025	23.01.2025		
61	7530709	23.01.2025	24.01.2025		
62	7530923	23.01.2025	25.01.2025		
63	7531149	23.01.2025	24.01.2025		
64	7565999	24.01.2025	25.01.2025		
65	7562391	24.01.2025	25.01.2025		
66	7565362	24.01.2025	25.01.2025		
67	7599616	25.01.2025	26.01.2025		
68	7604121	25.01.2025	26.01.2025		
69	7631151	27.01.2025	28.01.2025		

70	7634478	27.01.2025	28.01.2025		
71	7635336	27.01.2025	28.01.2025		
72	7637422	27.01.2025	28.01.2025		
73	7666056	28.01.2025	29.01.2025		
74	7667063	28.01.2025	29.01.2025		
75	7669244	28.01.2025	29.01.2025		
76	7687719	29.01.2025	30.01.2025		
77	7688802	29.01.2025	30.01.2025		
78	7732624	30.01.2025	31.01.2025		
79	7732628	30.01.2025	31.01.2025		
80	7762504	31.01.2025	01.02.2025		

2. The exporter vide their letter dated 21.07.2025 (received on 07.08.2025) has inter-alia stated that; they are exporting regularly their finished products (i.e. Frozen Imitation Crab Stick, Crab claw, Shrimps, Lobster tails etc. from Nhava Seva Port; they have claimed RODTEP incentives against export under HS code 1604.2000 till 31st of December 2024 as per notification no. 32/2024-25 dated 30.09.2024. After the expiry of above DGFT notification, they have not claimed RODTEP incentives of attached shipping bills. They further added that, as per the notification no. 66/2024-25 dated 20.03.2025 they are eligible to claim RoDTEP incentives till 05.02.2025 and requested to amend the above-mentioned shipping bills.

3. The exporter has requested for conversion from RODTEP 'No' to RODTEP 'Yes' for the above-mentioned 80 shipping bills. However, on scrutiny of the shipping bills, it is observed that in the Shipping bill mentioned at Sr. no. 80 i.e. 7762504 dated 31.01.2025 the exporter has already claimed the benefits of RoDTEP. The remaining Shipping bills (from Sr. no. 1 to 79) were filed in Jan'2025 and Let Export orders were also granted in the month of Jan'2025.

4. Following the principles of Natural Justice, the exporter was granted Virtual hearing on 11.09.2025, Mr. Nilesh Ashok Khade, Export Manager to the exporter M/s. Gadre Marine Export appeared virtually and made the amendment request in terms of their written submissions and requested to consider the request.

DISCUSSIONS AND FINDINGS

5. I have carefully gone through the request made by the exporter vide their letter dated 21.07.2025 received in this office on 07.08.2025 for amendment by way of conversion of Shipping bills from Scheme- Advance Licence & RODTEP 'NO' (Scheme Code-03) to Scheme- Advance Licence & RODTEP 'YES' (Scheme Code-03), the submissions made by the exporter and the relevant provisions of Customs Act, 1962 & Regulations which govern the conversion of shipping bills.

6. In the instant case, I find that the exporter has applied for conversion of eighty (80) nos. of Shipping bills as detailed in Table-I above, however the Shipping bill mentioned at Sr. no. 80 i.e. 7762504 dated 31.01.2025 is already under RoDTEP Yes. The issue to be decided is whether the exporter is eligible for amendment sought by them for conversion of the remaining 79 shipping bills for which Let Export Order was granted in Jan, 2025 from Scheme RODTEP 'No' to RODTEP 'Yes'.

7. Conversion of shipping bill is governed by Section 149 of the Customs Act, 1962. In the instant case, the shipping bills were filed in the month of Jan'2025. Section 149 of the Customs Act, 1962 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"*

8. I find that the exporter has filed the shipping bills (as detailed in Table-I) during January 2025, under Scheme-Advance Licence & RODTEP 'No' (Scheme Code-03). They have requested for conversion of the said shipping bill from RoDTEP 'No' to 'Yes'. During the relevant period, 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 for regulating conversion from one scheme to another, was in force. The regulation defines 'conversion' in regulation 2(1)(b) of the Regulation as -

> *"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.*

8.1 Further instrument-based scheme is defined under 2(1)(c) of the Regulation as follows-

> *"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.*

8.2 Explanation 1 of Section 28AAA of the Customs Act, 1962 defines instrument-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".*

8.3. In view of the words "to any other one or more instrument-based scheme" mentioned under Regulation 2(a) of the Notification cited Supra, it appears that the Regulations, 2022 supra covers 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, 1962, an Instrument-based scheme includes Advance License, EPCG, RoDTEP, RoSCTL etc.

8.4. Sub-regulation (3) to Regulation (1) of the Shipping Bill (Post Export Conversion in Relation to Instrument Based Scheme) Regulations, 2022 notified vide notification No. 11/2022- Customs (N.T.) dated 22.02.2022 provides that these regulations shall apply to shipping bills or bills of export filed on or after the date of publication of these regulations in the Official Gazette, which is 22.02.2022. These Regulations have been superseded by the Export Entry (Post Export Conversion in relation to Instrument-Based Scheme) Regulations, 2025, notified vide Notification No. 21/2025-Customs (N.T.) dated 03.04.2025. However, the new Regulations include a saving clause in respect of acts done or omitted to be done under the superseded Regulations of 2022. Since the impugned Shipping bills were filed after the date of publication of the superseded regulations in official gazette i.e. 22.02.2022 and before 03.04.2025 [after which they were superseded by Export Entry (Post export conversion in relation to instrument based scheme) Regulations, 2025 notified vide Notification No. 21/2025-Customs (N.T.) dated 03.04.2025], the application for conversion is to be dealt under the Shipping Bill (Post Export Conversion in Relation to Instrument Based Scheme) Regulations, 2022.

8.5. From the above, it is clear that in the instant case, instrument-based schemes are available at both ends. Hence, the conversion of the said shipping bill is governed by the Shipping Bill (Post Export Conversion in Relation to Instrument Based Scheme) Regulations, 2022 notified vide notification No. 11/2022- Customs (NT) dated 22.02.2022. Accordingly, I proceed to decide the application under the Shipping Bill (Post Export Conversion in Relation to Instrument Based Scheme) Regulations, 2022.

9. The conditions governing conversion under Regulation 3 and 4 of the Shipping Bill (Post Export Conversion in Relation to Instrument Based Scheme) Regulations, 2022, are reproduced below;

> *Regulation 3. Manner and time limit for applying for post export conversion of Shipping Bill in certain cases. — (1) The application for conversion shall be filed in writing within a period of one year from the date of order for clearance of goods under sub-section (1) of section 51 or section 69 of the Act, as the case may be:*
>
> *Provided that the jurisdictional Commissioner of Customs, having regard to the circumstance under which the exporter was prevented from applying within the said period of one year, may consider and decide, for reasons to be recorded in writing, to extend the aforesaid period of one year by a further period of six months:*
>
> *Provided further that the jurisdictional Chief Commissioner of Customs, having regard to the circumstances under which the exporter was prevented from applying within the said period of one year and six months, may consider and decide, for reasons to be recorded in writing, to extend the said period of one year and six months by a further period of six months.*
>
> *Regulation 4. Conditions and restrictions for conversion of Shipping Bill. — (1) The conversion of shipping bill and bill of export shall be subject to the following conditions and restrictions, namely: -*
>
> > *(a) fulfilment of all conditions of the instrument-based scheme to which conversion is being sought;*

(b) the exporter has not availed benefit of the instrument-based scheme from which conversion is being sought;
(c) no condition, specified in any regulation or notification, relating to presentation of shipping bill or bill of export in the Customs Automated System, has not been complied with;
(d) no contravention has been noticed or investigation initiated against the exporter under the Act or any other law, for the time being in force, in respect of such exports;
(e) the shipping bill or bill of export of which the conversion is sought is one that had been filed in relation to instrument based scheme.

10. Therefore, Section 149 of the Customs Act, 1962 read with the Shipping Bill (Post Export Conversion in Relation to Instrument Based Scheme) Regulations, 2022 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,
B. Conversion of the shipping bill may be authorised on the basis of documentary evidence, which was in existence at the time the goods were exporter
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 benefit of the instrument-based scheme from which conversion is being sought,
F. All conditions relating to shipping bill have been complied with,
G. No contravention noticed against the shipping bill,
H. Conversion shall be allowed from one instrument-based scheme to another instrument-based scheme.

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

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

With respect to conversion of the shipping bills mentioned in Table-I above, wherein LEO was granted in the Month of Jan'2025 and the request for conversion of the shipping bills has been made vide their letter dated 21.07.2025, (received in this office on 07.08.2025). I find that the request for conversion of the shipping bills is well within a period of one year from the date of order for clearance of goods.

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

(i) For the Shipping bills mentioned in the Table-I the conversion is sought from Scheme-Advance Licence & RoDTEP 'NO' (Scheme Code-43) to Scheme- Advance Licence & RoDTEP 'YES'

(Scheme Code-03). 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."*

(ii) In continuation to the said notification, DGFT vide its notification No. 32/2024-25 dated 30.09.2024 further extended the applicability of the RoDTEP benefits for AA holders, EOU/SEZ units up to 31.12.2024. Relevant paras of the said notification are as under:

> *i. The RoDTEP Scheme, for export of products manufactured by DTA Units, is being extended beyond 30.09.2024 till 30.09.2025;*
>
> *ii.* ***The RoDTEP Scheme, for export of products manufactured by Advance Authorization holders (Except deemed exports), Export Oriented Units (EOUs) and SEZ Units, is being extended beyond 30.09.2024 till 31.12.2024.***
>
> *iii. However, notwithstanding the extension of the Scheme provided beyond 30.09.2024 in sub-paras i) and ii) above, in order to adhere to the budgetary framework as provided in Para 4.54 of FTP 2023, so that the outgo remains within the approved budget of the Scheme, necessary changes shall be made to the Scheme benefits, wherever necessary, including revisions or deletions in the eligible RoDTEP export items, rates, per unit value caps and other measures as per Para 4.54 (v), (vi), (vii) of FTP 2023, as and when required.*

(iii) Later on, DGFT vide notification no. 66/2024-25 dated 20.03.2025 clarified the extension of RoDTEP for Advance Authorizations (AAs) holders, Special Economic Zones (SEZs), and Export-Oriented Units (EOUs) up to 05.02.2025. Relevant paras of the notification are as under:

S.O.(E): In exercise of the powers conferred by Section 5 of the Foreign Trade (Development and Regulation) Act, 1992, read with Para 1.02 of the Foreign Trade Policy 2023, the Central Government hereby notifies, in partial super-session of Notification No. 32/2024-25 dated 30.09.2024, the following:

1. ***The support under the Remission of Duties and Taxes on Exported Products (RoDTEP) scheme for export of products manufactured by Advance Authorizations (AAs) holders, Special Economic Zones (SEZs), and Export-Oriented Units (EOUs) stands extended only up to 05.02.2025.***

(iv) As per Notification No. 32/2024-25 dated 30.09.2024, the exporter did not opt for the benefits under the RoDTEP scheme for the period from 02.01.2025 to 30.01.2025. During this period, the exporter filed the shipping bills mentioned in Table-I. It is observed from the system that the exporter indicated their intention to claim RoDTEP benefits in the invoice details submitted with the shipping bills. However, RoDTEP was not explicitly claimed in the shipping bills, due to uncertainty regarding the applicability of RoDTEP benefits during that period.

Snapshots of the relevant invoices, as uploaded on e-Sanchit, are provided below for reference-

Signature Not Verified
Digitally signed by Vinit Anil Kumar Ahaley
Date: 2025.01.04 15:43:05 IST
Reason: Secure Document
Location: India

... details of Supplier/Exporter ... EXPORT PVT. LTD. ... MIDC (MIRJOLE BLOCK) ...41639 ...HTRA, INDIA	GSTIN No.of Supplier: 27AABCG4138R1Z5 PAN No: AABCG4138R "SUPPLY MEANT FOR EXPORT UNDER BOND OR LETTER OF UNDERTAKING WITHOUT PAYMENT OF INTEGRATED TAX"	TAX INVOICE (Issued under Section 31 of the Central Goods And Services Tax Act, 2017) Whether tax is payable under reverse charge: No IEC CODE: 3101002834
... of the Recipient/CONSIGNEE FRO... A. 393... NTIAGO DE CARTES, CANTA... RIA, SPAIN AVDA ... CHOPO 4 CANTABRIA SPAIN SPAIN	Buyer (if other than consignee) FROXA S.A. 39311 SANTIAGO DE CARTES, CANTABRIA, SPAIN AVDA EL CHOPO 4 CANTABRIA SPAIN SPAIN	INVOICE NO.& DATE: C/1165/2024-25, 06.01.2025 Buyer's Order No.& Date: 3000101658, 06.09.2024 Reference No.: 5000074078 Terms of Delivery and Payment: CNF BILBAO,SPAIN, 60 Days from BL Lading Date EIA Cert No.: 01-0497206 Exchange Rate: 87.30 Freight: 3,363.00 USD.
Name of ... Country of Destination: Spain	Shipment Type: By Sea (Air/Sea/Courier/Post)	Goods Nomenclature: PREPARED OR PRESEVED FISH, CAVIAR AND CAVIAR SUBSTITUES PREA PREPARATIONS OF MEAT, OF FISH OR OF CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES, OTHER PREPARED OR PRESERVED FISH (CETSH NO :- 1604.2000)
Country of Origin: INDIA	Vessel Name: MSC CAPELLA V/I5452A	
Port of Loading: NHAVA SHEVA INDIA	Vehicle No: MH46CL9162	
Final Destination: ...LBAO, SPAIN	Marks & Nos: TRONQUITOS/BOCAS/FROXA PREMIUM/II	Remarks LUT ACCEPTED VIDE ARN: AD270324200508C DT.29.03.2024.

Sr. No	CTNS	Description of Goods	QTY	UOM	Rate EUR	Total Value	Taxable Value INR	Tax Rate IGST	IGST Payable	Packing Remarks	HSN CODE
1	1333	FROZEN IMITATION CRAB STICK	7,098.000	KG	2.15	17195.70	1501184.61	12%	167606.50	(0.125KG X 2)X24	16042000
2	1166	FROZEN IMITATION CRAB STICKS	6,998.000	KG	1.91	13362.38	1166534.03	12%	129018.91	1 KG X 6	16042000
3	600	FROZEN IMITATION CRAB STICKS	3,000.000	KG	2.93	8790.00	767367.00	12%	87381.99	1 KG X 5	16042000
4	666	FROZEN IMITATION BREADED CRAB CLAW	3,996.000	KG	2.01	11828.36	1015155.83	12%	115555.57	0.250KG X 24	16042000
3765		Total	21990.000			50,976.42	4,450,241.47		499562.97		

Declaration
1. I/We hereby certify that the above mentioned goods have been [strikethrough as applicable]
a. Availing ITC Credit as per provisions of Section 16 of Central Goods and Service Tax Act, 2017 read with Chapter V of Central Goods and Service Tax Rules, 2017
b. Export is under discharge of obligation on under a Quality based Advance License 0311036802 dt. 02.09.2024. File No. 03AX04506737AM24
2. we declare that this invoice shows the actual price of the goods described and that all particulars are true and correct.
"I/We in regard to my/our claim under RoDTEP scheme made in the shipping Bill or Bill of Export, hereby declare that:
1. I/ We undertake to abide by the provisions, including conditions, restrictions, exclusions and time-limits as provided under RoDTEP scheme, and relevant notifications, regulations, etc., as amended from time to time.
2. Any claim made in the shipping bill or bill of export is not with respect to any duties or taxes or levies which are exempted or remitted or credited under any other mechanism outside RoDTEP.
3. I/We undertake to preserve and make available relevant documents relating to the exported goods for the purposes of audit in the manner and for the time period prescribed in the Customs Audit regulations, 2018."

IRN

Total Value in EUR	50,976.42
Total Value in INR	4,450,241.47
IGST Payble	499562.97
Total FOB	4,163,024.77
CONTAINER NO.	MEDU9690785
Net Weight(KG)	21990.000
Gross Weight(KG)	23,083.500
Total No. of Cartons	3765

GADRE MARINE EXPORT PVT. LTD.

AUTHORISED SIGNATORY
V. M. DAMALE

Signature Not Verified
Digitally signed by Vinit Anil Kumar Ahaley
Date: 2025.01.04 14:25:02 IST
Reason: Secure Document
Location: India

... details of Supplier/Exporter ... EXPORT PVT. LTD. ... MIDC (MIRJOLE BLOCK) ... 415639 ... INDIA	GSTIN No.of Supplier	27AABCG4138R1Z5	TAX INVOICE
	PAN No	AABCG4138R	(Issued under Section 31 of the Central Goods And Services Tax Act, 2017)
	"SUPPLY MEANT FOR EXPORT UNDER BOND OR LETTER OF UNDERTAKING WITHOUT PAYMENT OF INTEGRATED TAX"		Whether tax is payable under reverse charge: No IEC CODE: 3101002834
... of the Recipient/CONSIGNEE A... ...TION CORP. 19... ...UTH LAUREL PARK ROAD RANC... DOMINGUEZ, USA	Buyer (if other than consignee) ZENSHO TRADINGS COMPANY LTD. JR SHINAGAWA EAST BUILDING 2-18-1 KONAN, MINATO-KU TOKYO JAPAN		INVOICE NO.& DATE: C/1163/2024-25, 04.01.2025 Buyer's Order No.& Date: AFCA2039-4(MIA), 29.08.2024 Reference No.: 5000074070 Terms of Delivery and Payment: CNF MIAMI, USA; 35 Days from BL Date EIA Cert No.: 01-0497294; Exchange Rate: 84.90; Freight: 4,353.90 USD
Name of ... Country of Destination:USA	Shipment Type: By Sea (Air/Sea/Courier/Post)		Goods Nomenclature: PREPARED OR PRESEVED FISH; CAVIAR AND CAVIAR SUBSTITUES PREA PREPARATIONS OF MEAT, OF FISH OR OF CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES, OTHER PREPARED OR PRESERVED FISH (CETSH NO :- 1604.2000)
Country of Origin: INDIA	Vessel Name: DIMITRA C V/501W		
Port of Loading:NHAVA SHEVA INDIA	Vehicle No: MH46CL9108		
Final Destin... MIAMI FLORIDA USA	Marks & Nos:AFCI		Remarks LUT ACCEPTED VIDE ARN: AD270324200508G DT.29.03.2024.

Sr. No	CTNS	Description of Goods	QTY	UOM	Rate USD	Total Value	Taxable Value INR	Tax Rate IGST	IGST Payable	Packing Remarks	HSN CODE
1	750	FROZEN IMITATION CRAB STICKS(MSC CERTIFIED)	10,896.000	KG	4.24	46199.04	3922298.50	12%	441499.26	0.908 KG X 16	16042000
2	390	FROZEN IMITATION CRAB FLAKES SHREDDED TYPE	5,665.920	KG	3.80	21530.50	1827939.45	12%	204180.93	0.908 KG X 16	16042000
1140		Total	16561.920			67,729.54	5,750,237.95		645680.19		

Declaration

1. I/We hereby certify that the above mentioned goods have been [strikethrough as applicable]
a. Availing ITC Credit as per provisions of Section 16 of Central Goods and Service Tax Act, 2017 read with Chapter V of Central Goods and Service Tax Rules, 2017
b. Export is under discharge of obligation on under a Quality based Advance License 0311036802 dt. 02.09.2024.
File No. 03AX04005797AM24
2. we declare that this invoice shows the actual price of the goods described and that all particulars are true and correct.
"I/We in regard to my/our claim under RoDTEP scheme made in the shipping Bill or Bill of Export, hereby declare that:
1. I/ We undertake to abide by the provisions, including conditions, restrictions, exclusions and time-limits as provided under RoDTEP scheme, and relevant notifications, regulations, etc., as amended from time to time.
2. Any claim made in the shipping bill or bill of export is not with respect to any duties or taxes or levies which are exempted or remitted or credited under any other mechanism outside RoDTEP.
3. I/We undertake to preserve and make available relevant documents relating to the exported goods ... manner and for the time period prescribed in the Customs Audit regulations, 2018."

IRN :

...RE MARINE EXPORT PVT. LTD.

AUTHORISED SIGNATORY
V. M. DAMALE

Total Value in USD	67,729.54
Total Value in INR	5,750,237.95
IGST Payble	645680.19
Total FOB	5,380,668.25
CONTAINER NO	MNBU0180821
Net Weigh(KG)	16561.920
Gross Weight(KG)	18,273.000
Total No. of Cartons	1140

Name address and details of Supplier/Exporter GADRE MARINE EXPORT PVT. LTD. PLOT NO. FP-1, MIDC (MIRJOLE BLOCK) RATNAGIRI 415639 MAHARASHTRA INDIA	GSTIN No of Supplier: 27AABCG4138R1Z5 PAN No: AABCG4138R "SUPPLY MEANT FOR EXPORT UNDER BOND OR LETTER OF UNDERTAKING WITHOUT PAYMENT OF INTEGRATED TAX"	TAX INVOICE (Issued under Section 31 of the Central Goods And Services Tax Act, 2017) Whether tax is payable under reverse charge: No IEC CODE: 0101002834	
Name and Address of the Recipient/CONSIGNEE FAMILY CASH C/AUSIAS MARCH 4-3°, 46850 L'OLLERIA, VALENCIA LOLLERIA,VALENCIA SPAIN	Buyer (if other than consignee) FAMILY CASH C/AUSIAS MARCH 4-3°, 46850 L'OLLERIA, VALENCIA LOLLERIA,VALENCIA SPAIN	INVOICE NO.& DATE: C/1160/2024-25	02.01.2025
		Buyer's Order No.& Date: 3000104327	27.11.2024
		Reference No.: 5000074056	
		Terms of Delivery and Payment CNF VALENCIA,SPAIN 30% Adv & 70% after Email Docs	EIA Cert No.: 01-0497291 Exchange Rate: 84.25 Freight: 3,200.00 USD.
Name of the Country of Destination Spain	Shipment Type: By Sea (Air/Sea/Courier/Post)	Goods Nomenclature: PREPARED OR PRESEVED FISH; CAVIAR AND CAVIAR SUBSTITUES PREA PREPARATIONS OF MEAT, OF FISH OR OF CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES, OTHER PREPARED OR PRESERVED FISH (CETSH NO :- 1604.2000)	
Country of Origin: INDIA	Vessel Name: HYUNDAI BRAVE V/112W		
Port of Loading:NHAVA SHEVA INDIA	Vehicle No: MH46BU0831		
Final Destination:VALENCIA, SPAIN	Marks & Nos:FAMILY CASH###	Remarks LUT ACCEPTED VIDE ARN: AD270324200508C DT.29.03.2024.	

Sr. No	CTNS	Description of Goods	QTY	UOM	Rate USD	Total Value	Taxable Value INR	Tax Rate IGST	IGST Payable	Packing Remarks	HSN CODE
1	250	FROZEN IMITATION BREADED CRAB CLAWS	2,500.000	KG	3.00	7500.00	631975.00	12%	0.00	20 X 500G	16042000
2	150	FROZEN IMITATION BREADED CRAB CLAWS	1,500.000	KG	3.10	4650.00	391762.50	12%	0.00	40 X 250G	16042000
3	600	FROZEN IMITATION CRAB STICK IQF	9,000.000	KG	2.60	23400.00	1971450.00	12%	0.00	10 X 1KG IQF	16042000
4	350	FROZEN IMITATION CRAB STICK VACUUM	3,500.000	KG	2.70	9450.00	796162.50	12%	0.00	20 X 500G V/P	16042000
5	310	FROZEN IMITATION CRAB STICK VACUUM	3,100.000	KG	2.70	8370.00	705172.50	12%	0.00	40 X 250G V/P	16042000
6	140	FROZEN IMITATION LOBSTER TAILS	1,400.000	KG	3.70	5180.00	436415.00	12%	0.00	250G V/P X 40	16042000
7	100	FROZEN IMITATION CRAB BITES	1,000.000	KG	2.65	2650.00	223262.50	12%	0.00	1KG IQF X 10	16042000
2200		Total	22000.000			81,200.00	5,156,100.00		0		

Declaration
1. I/We hereby certify that the above mentioned goods have been (strikethrough as applicable)
a. Availing ITC Credit as per provisions of Section 16 of Central Goods and Service Tax Act, 2017 read with Chapter V of Central Goods and Service Tax Rules, 2017.
b. Export is under discharge of obligation on under a Quality based Advance License 0311036802 dt. 02.09.2024. File No. 03AX04005797AM24
2. we declare that this invoice shows the actual price of the goods described and that all particulars are true and correct.
"I/We in regard to my/our claim under RoDTEP scheme made in the shipping Bill or Bill of Export, hereby declare that:
1. I/ We undertake to abide by the provisions, including conditions, restrictions, exclusions and time-limits as provided under RoDTEP scheme, and relevant notifications, regulations, etc., as amended from time to time.
2. Any claim made in the shipping bill or bill of export is not with respect to any duties or taxes or levies which are exempted or remitted or credited under any other mechanism outside RoDTEP.
3. I/We undertake to preserve and make available relevant documents relating to the exported goods for the purposes of audit in the manner and for the time period prescribed in the Customs Audit regulations, 2018."

IRN: 9f0f5773b69dd481df87ea8dc17d0a8e0847 86c2d0ca15343d118ec5a88e1c

GADRE MARINE EXPORT PVT. LTD.

AUTHORISED SIGNATORY
V. M. DAMALE

Total Value in USD	81,200.00
Total Value in INR	5,156,100.00
IGST Payble	0
Total FOB	4,886,500.00
CONTAINER NO	SEGU9843140
Net Weight(KG)	22000.000
Gross Weight(KG)	23,320.000
Total No. of Cartons	2200

(v) Further, it is observed that the exporter omitted to mention the details regarding the claim of RoDTEP in the export invoices for shipments made during the period from 07.01.2025 to 30.01.2025, as indicated in Table-I above. It is pertinent to note that the extension of RoDTEP benefits to Advance Authorization (AA) holders, Special Economic Zones (SEZs), and Export-Oriented Units (EOUs) was granted only up to 05.02.2025, vide DGFT Notification No. 66/2024-25 dated 20.03.2025. In the instant case, the shipping bills were filed during the allowable period only.

(vi) Further, it is also observed from the ICES that the exporter has regularly claimed RoDTEP benefits in the past also, as per the DGFT notification nos. 70/2023 dated 08.03.2024 & 32/2024-25 dated 30.09.2024. Hence, it appears that the exporter was eligible to claim the said benefits, however, due to the absence of the relevant notification from DGFT during that period, the exporter failed to do so at that time.

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

The amendments, if approved, in this regard are to be carried out in ICES system as per the procedure laid down in Advisory No: 16/2025 dt. 25.03.2025 regarding Post EGM Amendment

Module and the same are allowed only after payment of applicable amendment fee 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:

(a) At the time of export, the exporter has filed the shipping bills under Scheme- Advance Licence (Scheme Code - 03) and RODTEP 'NO' and on perusal of the details of export benefits claimed from the ICES 1.5 system revealed that at the item level, Scheme Code 03 has been mentioned for the shipping bills detailed in Table-I above. Now, the exporter has requested for conversion from RoDTEP 'No' to 'Yes'.

(b) Further, as per DGFT vide notification no. 66/2024-25 dated 20.03.2025 clarified the extension of RoDTEP for Advance Authorizations (AAs) holders, Special Economic Zones (SEZs), and Export-Oriented Units (EOUs) up to 05.02.2025.

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

The exporter has requested for conversion of the above said shipping bills from Scheme-Advance Licence & RoDTEP 'NO' (Scheme Code-43) to Scheme- Advance Licence & RoDTEP 'YES' (Scheme Code-03). I find that the benefits of Advance Licence and RODTEP are applicable at both the ends. Hence, availment of export incentives/benefits at both the ends is not possible for these shipping bills.

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

As discussed in above paras, for the Shipping bills mentioned in the Table- I, the shipping bills were filed under Advance Licence & RODTEP 'NO' (Scheme Code - 03), but it is evident from the DGFT notification No. 66/2024-25 dated 20.03.2025, that the RoDTEP benefits were further extended for Advance Authorizations (AAs) holders, Special Economic Zones (SEZs), and Export-Oriented Units (EOUs) up to 05.02.2025. The shipping bills mentioned in Table-I above were filed during the period from 02.01.2025 to 30.01.2025.

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 to another instrument-based scheme:

The exporter has requested for conversion of the said Shipping bill from Scheme-Advance Licence & RoDTEP 'NO' (Scheme Code-03) to Scheme- Advance Licence & RoDTEP 'YES' (Scheme Code-03), and as discussed above, the said conversion falls under the ambit of the Export Entry (Post export conversion in relation to instrument based scheme) Regulations, 2022. Thus, I find that this condition has been fulfilled by the exporter.

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

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

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

justice. The High Court's view that the appellant may proceed against the customs broker fails to address the statutory entitlement which accrues to the exporter under the scheme. Administrative technology must aid, not obstruct, the implementation of the law."

14. In view of the above discussions, I hold that Shipping bills mentioned in Table-I above (except shipping bill mentioned at sr. no. 80) are eligibles for conversion from Advance Licence & RoDTEP 'NO' (Scheme Code-03) to Scheme- Advance Licence & RoDTEP 'YES' (Scheme Code-03). Accordingly, I pass the following order:

Order

(i) I allow Conversion from Scheme- Advance Licence & RODTEP 'No' (Scheme Code-03) to Scheme- Advance Licence (Scheme Code-03) & "RODTEP-Yes", for Shipping bills mentioned in Table-1, except Shipping bill mentioned at Sr.No. 80 i.e., No.7762504 dated 31.01.2025.

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

Digitally signed by
GIRIDHAR GOPALKRISHNA PAI
Date: 10-10-2025 11:02:47

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

To,

M/s. Gadre Marine Export Private Limited,
Plot no. FP-1, Mirjole Block, MIDC, Ratnagiri, Maharasthra-415639

Copy to:

I. The Assistant Commissioner of Customs, CCO, JNCH, Nhava Sheva,
II. The Assistant Commissioner of Customs, CEAC, JNCH, Nhava Sheva,
III. EDI Section, for uploading on website
IV. Office copy