

	सीमाशुल्कआयुक्तकाकार्यालय, एनएस-II OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II केंद्रीकृत निर्यात आकलन कक्ष, जवाहर लाल नेहरू सीमा शुल्क भवन CENTRALIZED EXPORT ASSESSMENT CELL, JAWAHARLAL NEHRU CUSTOM HOUSE, न्हावाशेवा, तालुका-उरण, जिला- रायगढ़, महाराष्ट्र -400 707 NHAVA SHEVA, TALUKA-URAN, DIST- RAIGAD, MAHARASHTRA-400707
	F. No.-CUS/ASS/AMND/1944/2025-CEAC DIN: 20251078NT000000C186
आदेश की तिथि Date of Order	: 21.10.2025
जारी किए जाने की तिथि Date of Issue	: 23.10.2025
आदेश सं. Order No.	: 240/2025-26/ आयुक्त/एनएस-II/ सीएस/जेएनसीएच 240/2025-26/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. ग्लेनमार्क फार्मास्युटिकल लिमिटेड (आईईसी नंबर : 0388014482)/M/s. Glenmark Pharmaceutical Limited (IEC NO. 0388014482)

मूल आदेश**ORDER-IN-ORIGINAL**

1. इस आदेश की मूल प्रति की प्रतिलिपि जिस व्यक्ति को जारी की जाती है, उसके उपयोग के लिए निःशुल्क दी जाती है। The copy of this order in original is granted free of charge for the use of the person to whom it is issued.
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 रीजनल 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 : फार्म नं. सीए-३, चार प्रतियों में तथा उस आदेश की चार प्रतियाँ, जिसके खिलाफ
Form 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.

Sub.: -Request for Conversion of Shipping Bills from Scheme- Drawback & RoDTEP (Scheme Code-19) to Scheme- Drawback & Advance Authorisation (Scheme Code-41) by M/s. Glenmark Pharmaceuticals Limited - Reg.

M/s. Glenmark Pharmaceuticals Limited, IEC No. 0388014482, having registered office at Glenmark House, B.D. Sawant Marg, Andheri (East), Mumbai-400099 (hereinafter referred to as "the exporter") has requested for amendment of Shipping bill no. 3369701 dated 07.07.2025 from Drawback (Scheme Code: 19) to Drawback and Advance Authorisation (Scheme Code: 41) vide their letter dated 15.07.2025 (received on 28.07.2025). However, on scrutiny of the Shipping bill it is observed that the Shipping bill was filed in Scheme code 19 with claim of RoDTEP (RODTEP-Yes), the details of which are tabulated in Table-I below:

Table -I

Sl. No.	Shipping Bill No.	Shipping Bill Date	Let Export Order date	Scheme in which SB filed	Scheme Code to which conversion sought
(1)	(2)	(3)	(4)	(5)	(6)
1	3369701	07.07.2025	09.07.2025	Drawback & RoDTEP 'Yes' (Scheme Code-19)	Drawback, RoDTEP and Advance Authorization (Scheme Code-41) Advance License No.- 0311035432 dtd. 12.07.2024 (Dbk Sl no.- 9801)

2. The exporter vide their letter dated 15.07.2025, requested for amendment of above mentioned of Shipping bill from Drawback & RODTEP (Scheme Code: 19) to Drawback, RODTEP and Advance Authorisation (Scheme Code: 41) , wherein the exporter, inter-alia, stated that: due to oversight, the exporter given correct scheme code in Invoice at the time of shipping bill filing and E-sanchit but due to typo error done in scheme code from our side at the time of filing of shipping bill, and requested for amendment in shipping bill for Advance Licence no. 0311035432 dated 12.07.2024.

3. Following the principles of natural justice, a virtual hearing was granted on 03.10.2025 but the same was not conducted due to technical issues while logging in at the exporter's end. The exporter then, requested to appear in person on 06.10.2025. Shri Pratik Kapasi, Manager M/s. Glenmark Pharmaceuticals Limited appeared for personal before the undersigned and they reiterated that they have submitted documentary evidence in support of their application for amendment.

DISCUSSIONS AND FINDINGS

4. I have carefully gone through the request made by the exporter vide their letter 15.07.2025 received on 28.07.2025 and all the submissions made by the exporter at the time of personal hearing and the relevant provisions of the Customs Act, 1962, & regulations which govern the amendment of Shipping Bills.

5. In the instant case, I find that the exporter filed the impugned Shipping Bill in Table-I under Scheme-Drawback & RODTEP (Scheme Code-19) and the exporter has requested for conversion into Scheme: Drawback, RoDTEP & Advance Authorisation (Scheme Code-41). Now, the issue to be decided is whether the exporter is eligible for amendment sought by them for conversion of said Shipping Bill for which Let Export Order was granted on 09.07.2025.

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

Section 149. Amendment of documents- *Save as otherwise provided in section 30 and 41, the proper officer may, in his discretion, authorise any document, after it has been presented in the custom house to be amended in such form and manner, within such time, subject to such restrictions and conditions, as may be prescribed:*

Provided that no amendment of a bill of entry or a shipping bill or bill of export shall be so authorized to be amended after the imported goods have been cleared for home consumption or deposited in a warehouse, or the export goods have been exported, except on the basis of documentary evidence which was in existence at the time the goods were cleared, deposited or exported, as the case may be"

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

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

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

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

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

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

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

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

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

9. In the instant case, the Shipping Bill, mentioned in Table-I above, was filed on 07.07.2025. Conversion is sought from Drawback and RODTEP (Drawback & Instrument based scheme) to Drawback, RoDTEP & Advance Authorisation. Thus, I find that the Export Entry Regulations, 2025 are applicable to the instant case.

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

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

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

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

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

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

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

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

- (a) on the basis of documentary evidence, which was in existence at the time the goods were exported;*
- (b) subject to conditions and restrictions for conversion provided in regulation 4;*
- (c) on payment of a fee in accordance with Levy of fees (Customs Documents) Regulations, 1970.*

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

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

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

- (a) fulfilment of all conditions of the instrument-based scheme to which conversion is being sought;*
- (b) the exporter has not availed or has reversed the availed benefit of the instrument-based scheme from which conversion is being sought or reversed the amount of drawback or any other benefit, in case drawback or such scheme is not admissible in the scheme to which conversion is being sought, as the case may be;*
- (c) no condition, specified in any regulation or notification, relating to presentation of shipping bill or bill of export in the Customs Automated System, has not been complied with;*

- (d) *no contravention has been noticed or investigation initiated against the exporter under the Act or any other law, for the time being in force, in respect of such exports;*
- (e) *the export entry of which the conversion is sought is one that had been filed in relation to instrument based scheme, or under drawback or for fulfilment of any export obligation or combination thereof.*

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

- A. The application for conversion shall be filed in writing within a period of one year from the date of order for clearance of goods. Further, in the case where export entry is filed before the 22nd February, 2022, the period of one year shall be reckoned from the date on which these regulations have come into force.
- B. Conversion of the shipping bill may be authroised on the basis of documentary evidence, which was in existence at the time the goods were exported,
- C. On payment of a fee in accordance with Levy of fees (Customs Documents) Regulations, 1970, as amended,
- D. All conditions of the instrument-based scheme to which conversion is being sought should be fulfilled,
- E. Exporter has not availed or has reversed the benefit of the instrument-based scheme from which conversion is being sought,
- F. All conditions relating to shipping bill have been complied with,
- G. No contravention noticed against the shipping bill,
- H. Shipping bill Conversion shall be allowed from one instrument-based scheme, or drawback to another instrument-based scheme.

12. First, I proceed to examine the shipping bill (as detailed in Table-I) 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 provide a time period of one year for conversion application from the date of clearance (Let Export Order). In the instant case, since the export entry in respect of the Shipping bills mentioned in Table-I above is after 03.04.2025 and the application is being considered within the period of one year from the date on which the Export Entry Regulations, 2025 have come into force, i.e., 03.04.2025, the application is well within the prescribed time limit in terms of Regulation 3(2) of the said Regulations.

B. Conversion of the shipping bill may be 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) The exporter has requested for conversion of the impugned Shipping Bills from Scheme- Drawback & RoDTEP (Scheme code- 19) to Scheme- Drawback, RoDTEP & Advance Authorization (Scheme code- 41). The Customs' Risk Management System('RMS') provides Assessment/Examination instructions based on the risk profile of the consignment such as Port or Country of discharge/ Nature of goods/ Export incentives/Scheme Chosen/Profiles of the Exporters/ Alerts inserted against IEC etc. declared in the Shipping Bills. As the exporter had not declared the correct scheme code— Drawback, RoDTEP & Advance Authorization (Scheme Code: 41) in the shipping bills, it is likely that the assessment and examination order might have differed. This is because the nature and extent of the export promotion scheme declared can influence the level of assessment and examination, including the necessity for physical verification of the goods. However, this does not preclude the examining officer from seeking details based on the documents filed.

(c) On perusal of the details of export benefits claimed from the ICES 1.5 system, it is evident that the exporter had filed the impugned Shipping Bills under Scheme-Drawback (Scheme Code-19) & RoDTEP, as applicable at the item level. Now, the exporter has requested for conversion into Scheme- Drawback, RoDTEP & Advance Authorization (Scheme code- 41). Although, the exporter has not declared the correct scheme code in the Scheme code column but the intent of the exporter was clear that the subject Shipping bills were under Advance Authorisation and same is evident from the Shipping bills and other export documents. The exporter had filed the Shipping bills under Scheme-Drawback (Scheme Code-19) & RODTEP having goods description "INDOMETHACIN CAP 50MG 100" under CTHs-30049065.

(d) I find that the exporter was in possession of the Advance Authorization no. 0311035432 dated 12.07.2024 at the time of export and the description of the exported goods aligns with the description of goods to be exported as per the above-said Advance Authorization. The import of materials under the Advance Authorization

Scheme is governed by notification No. 18/2015-Cus dated 01.04.2015, as amended, at the relevant time. The said notification exempts the materials imported into India against an Advance Authorization issued in terms of Para 4.03 of FTP 2015-2020 from the whole of the Duty of Customs leviable thereon specified in the First Schedule to the Customs Tariff Act, 1975 and from the whole of the Additional Duty, Safeguard Duty and Anti-Dumping Duty leviable thereon, respectively, subject to the certain conditions and the relevant conditions prescribed therein. In terms of Para 4.03 of FTP 2015-2020, Advance Authorisation is issued to allow duty free import of input, which is physically incorporated in export product (making normal allowance for wastage) and in terms of Para 4.16 of FTP 2015-2020, Advance Authorisation and/or material imported under Advance Authorisation shall be subject to 'Actual User' condition. The same shall not be transferable even after completion of export obligation. Snapshots of the Advance Authorization License are being reproduced for easy reference: -

Authorisation Number 0311035432 Authorisation Date 12/07/2024
Import Validity 12/07/2025 | Export Validity 12/01/2025

UDINADVCM0302546AM25



Government of India / भारत सरकार

Ministry of Commerce and Industry / वाणिज्य और उद्योग मंत्रालय

Department of Commerce / वाणिज्य विभाग

Directorate General of Foreign Trade / विदेश व्यापार महानिदेशालय

Office of the Additional Director General of Foreign Trade, Mumbai
CGO Office, New Building, SE wing, New Marine Lines, Churchgate, MUMBAI, MAHARASHTRA, 400020 /
सीजीओ कार्यालय, न्यू बिल्डिंग, एसई विंग, न्यू मरीन लाइन्स, चर्चगेट, मुंबई, मुंबई, महाराष्ट्र, 400020

Advance Authorisation अग्रिम प्राधिकार-पत्र

Name of Office issuing Authorisation / प्राधिकार-पत्र जारी करने वाले कार्यालय का नाम	Office of the Additional Director General of Foreign Trade, Mumbai
Name / नाम	GLENMARK PHARMACEUTICALS LIMITED
Address of Applicant / आवेदक का पता	B/2 MAHALAXMI CHAMBERS, 22 BHULABHAI DESAI ROAD Contact No: 918652598652, MUMBAI, 400026
IEC / आईईसी	0388014482
Exporter Type / निर्यातक का प्रकार	Merchant Cum Manufacturer Exporter
Exporter Status / निर्यातक की स्थिति	Valid
Transferable/Actual User / हस्तांतरणीय / वास्तविक प्रयोक्ता	Actual
Utilization/Transferability / उपयोग / हस्तांतरणीयता	Utilization
File Number / फाइल संख्या	03AX04001813AM25
Type of Norm / मानक का प्रकार	SION
Export Foreign Currency / निर्यात विदेशी मुद्रा	US Dollars
Foreign Exchange Export Rate / विदेशी मुद्रा निर्यात दर	1 US Dollars=82.6 INR
Foreign Exchange Import Rate / विदेशी मुद्रा आयात दर	1 US Dollars=84.3 INR
FOB Value in INR / एफओबी मूल्य भारतीय रु. में	41302478.00
FOB Value in Export Foreign Currency / निर्यात विदेशी	500030.00

Authorized Signatory
[Signature]

Signature valid

(e) The exporter submitted that they have shown intent to avail benefit of Advance Authorisation by way of specific remarks and reference of Advance licence in the Shipping bill. From perusal of the said Advance Authorization bearing no. 0311035432 dtd. 12.07.2024, I find that exporter is under obligation to export "Tablets/Capsules (Indomethacin Capsules USP 25/50 mg tabs)" under CTH - 30049065. Further, on detailed scrutiny of documents uploaded against the above-mentioned Shipping Bills on e-Sanchit, wherein the details of Advance Authorisation and raw material used are also mentioned. It is evident that the exporter had shown their intention that the consignment was covered under Advance Authorisation. Snapshots of the Shipping bill & Invoice uploaded vide IRN No. 2025070700160628 are being reproduced for ready reference: -

INDIAN CUSTOMS EDI SYSTEM CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS DEPARTMENT OF REVENUE - MINISTRY OF FINANCE GOVERNMENT OF INDIA				Port Code INNSA1		SB No 3369701		SB Date 07-JUL-25			
				IEC/Br 0388014482		23					
				GSTIN/TYPE 30AAACG2207L1Z5 GSN							
				CB CODE AAAC02356GCH005							
				TYPE INV		ITEM 1		CONT 1			
JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707				Nos 4		G.WT KGS		978.974		* 58 22090720251913	
PART - I - SHIPPING BILL SUMMARY											
A STATUS	1.MODE	2.ASSESS	3.EXMN	4.JOBING	5.MEIS	6.DBK	7.RODTP	8.LICENCE	9.DFRC	10.RE-EXP	11.LUT
	SEA	N	Y	N	Y	Y	Y	N	N		N
B DECLARANT DETAILS	12.PORT OF LOADING INNSA1 (Jawahar Lal Nehru (Nh)					13.COUNTRY OF FINAL DESTINATION UNITED STATES					
	14.STATE OF ORIGIN Goa					15.PORT OF FINAL DESTINATION USNYC (New York)					
C VALU SUMMA	16.PORT OF DISCHARGE USNYC (New York)					17.COUNTRY OF DISCHARGE UNITED STATES					
	1.EXPORTER'S NAME & ADDRESS GLENMARK PHARMACEUTICALS LIMITED PLOT NO.S-7, COLVALE INDUSTRIAL ESTATE, COLVALE, BARDEZ, GOA					7.CONSIGNEE NAME & ADDRESS Glenmark Pharmaceuticals Inc., USA 301, Island Rd New Jersey Mahwah US A: 07430 LABELER CODE : 69462: . US					
D EX.PR.	3. AD CODE: 5780001					8. GSTIN / TYPE 30AAACG2207L1Z5 GSN					
	4.RBI WAIVER NO.& DT YUSEN LOGISTICS(INDIA) PRIVATE LIMIT					9.FOREX BANK A/C NO. 50XXXXXXXXX120					
E MANIFEST DETAILS	5.CB NAME YUSEN LOGISTICS(INDIA) PRIVATE LIMIT					10.DBK BANK A/C NO. 00XXXXXXXXXX005					
	5.AEO					11. IFSC NO. BKID0000119					
F INVOICE SUMMARY	1.FOB VALUE 1936130.76		2.FREIGHT 24248		3.INSURANCE 616		4.DISCOUNT 0		5.COM 0		
	6.DEDUCTIONS 0		7.P/C 0		8.DUTY 0		9.CESS 0		10.RODTEP AMT 13553		
G EQUIPMENT DETAILS	1.MAWB NO.		2.MAWB DT		3.HAWB NO.		4.HAWB DT		5.N.O.C.		
	4. CIN NO. 25PCEG07092363339900		5. CIN DT. 09 JUL 25		6. CIN SITE ID INNSA1		1.SNO 1		2.INV NO. F22652001829		
H CHALLAN DETAILS	1.CONTAINER HLBU9923662		2.SEAL 5212503		3.DATE 09 JUL 25		4.S No 1		1SR.NO		
									2.CHALLAN NO		
I ANNEX DETAILS	1.SEAL TYPE AGENCY SEALED		2.NATURE OF CARGO CONTAINERISED		3.NO. OF PACKETS 4		4.NO. OF CONTAINERS 1		5.LOOSE PACKETS 0		
	5.MARKS & NUMBERS		GST Invoice No:F22652001829 Inv No :2157229599 Date:07.07.2025 This Shipment is under license no. 0311035432 Dt. 12.07.2024 RM Exempted: 58.018 KGS INDOMETHACIN CAP 50MG 100 QTY 11,376 WE INTEND TO OBTAIN BENEFIT UNDER RODTEP SCHEME*WE INTEND TO OBTAIN BENEFIT UNDER RODTEP SCHEME*								
J PROCESS DETAILS	1.EVENT 5.Submission		2.DATE 07-JUL-25		3.TIME 20:44		4.LEO NO. 50/50		6.LEO Date 09-JUL-25		
	5.Assessment						8.BRC Realisation Date		30-APR-26		
	7.Examination		09-JUL-25		18:46						
	9.LEO		09-JUL-25		19:07						
10. SEZ UNIT Details											
Signature Not Verified Digitally signed by DS CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS 10 Date: 2025.07.09 19:27 IST											

Customs Invoice

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Exporter Glenmark Pharmaceuticals Ltd. Plot No S-7, Colvale Industrial Estate Colvale, Bardez - 403513 Goa India GST No. : 30AAACG2207L1Z5		Invoice No. & Date F22552001829 Dt. 07.07.2025		Exporter's ref No IEC Code No 0388014482	
		Buyer's Order No. & Date 6700001304 Dt. 03.06.2025		SAP order No & Dt 6700001304,6700001304 03.06.2025	
		Proforma No.s 2157225599			
Marks & Nos. Container No.	No. & kind of Pkgs	Description of Goods PHARMACEUTICALS	Quantity	Rate in USD	Amount in USD
MANUFACTURED FOR Glenmark Pharmaceuticals Inc., USA 301, Island Rd Mumbai		TEMPERATURE/STORAGE CONDITION : BETWEEN 15 TO 25 DEGREE CELCIUS Mfg. Labeler Code No : 66039 Mfg. License no.648			
Scheme Code - 41 : Brand rate Duty drawback HS code = 9801 This Shipment is under license no. 0311035432 Dt. 12.07.2024 RM Exempted: 58.018 KGS INDOMETHACIN CAP 50MG 100 QTY 11,376 WE INTEND TO OBTAIN BENEFIT UNDER RODTEP SCHEME					
Amount Chargeable (in words) US DOLLAR TWENTY-THREE THOUSAND TWO HUNDRED SEVEN AND CENTS FOUR ONLY					23,207.04
Total Gr.Wt in Ice Box			Signature & Date For Glenmark Pharmaceuticals Ltd.		

Customs Invoice

Page 1 of 2

Exporter Glenmark Pharmaceuticals Ltd., Plot No S-7, Colvale Industrial Estate Colvale, Bardez - 403513 Goa India GST No. : 30AAACG2207L1Z5		Invoice No. & Date F22652001829 Dt. 07.07.2025		Exporter's ref No IEC Code No. 0388014482	
		Buyer's Order No. & Date 6700001304 Dt. 03.06.2025		SAP order No & Dt 6700001304 03.06.2025	
		Proforma No.s 2157229599			
Consignee Glenmark Pharmaceuticals Inc., USA 301, Island Rd New Jersey Mahwah USA- 07430 LABELER CODE : 68462.		Buyer (if other than consignee) GLENMARK PHARMACEUTICALS INC 750, CORPORATE DRIVE, New Jersey MAHWAH - 07430 USA			
Notify GEODIS 350 FRANKLIN AVENUE, FRANKLIN SQUARE, NY 11010. PH: (516) 616-2859, FAX 516-616-2992, ADESH.BERRY@GEODIS.COM		Country of Origin of Goods India		Country of Final Destination USA	
Pre-Carriage by SEA		Place of Receipt by Pre-Carrier		Terms of Delivery and Payment CIF Cost Insurance & Freight 180 Days from date of AWB	
Vessel/Flight No.		Port of Loading JNPT/NHAVA SHEVA			
Port of Discharge NEWYORK		Final Destination USA			
Marks & Nos/ Container No.	No. & kind of Pkgs 4 PALLETS	Description of Goods PHARMACEUTICALS INDOMETHACIN CAP 50MG 100 HSN Code No : 30049065		Quantity 11,376	Rate in USD 2.04
Amount Chargeable (in words)		Amount in USD		Amount in USD	
MANUFACTURE D FOR Glenmark Pharmaceuticals Inc., USA 301, Island Rd Mahwah		Batch no 19252435		Mfg Dt 24.JUN.2025	
		Exp Dt 31.MAY.2027			
AR NO : NDC Code:68462030201 FDA Product Code No.: 62 G C E 42 H. T. S NO.: 3004.90.92.40 ANDA NO.:91-276 Therapeutic Use: -Anti-inflammatory		OBD No :3001533459 IBD No :0180054423 Manufactured By Glenmark Pharmaceuticals Ltd. Plot No S-7, Colvale Industrial Estate Colvale, Bardez			
Total Gr Wt with Ice Box		Total No of CARTONS		Signature & Date For Glenmark Pharmaceuticals Ltd.	
Total No of CARTONS		Verified			

(f). Thus, this fact was available with the examining officer at the time of export. Hence, from the documents placed on record, I am of the opinion that the exporter had made a clear declaration at the time of export that they had imported duty free inputs under Advance License No. 0311035432 dated 12.07.2024 to process out the export goods covered under above mentioned Shipping bill in Table-I. The exporter inadvertently mentioned the incorrect Scheme Code - 19 (Drawback) & RODTEP

instead of the correct scheme code 41 i.e. Drawback and Advance Authorisation. However, the exporter's intention to avail benefit of Advance Authorisation was evident by way of specific remarks and reference of Advance licence and other details in the Shipping bill & Invoice.

(g). It is a well settled principle of law that procedural lapse or inadvertent mistakes cannot take away the substantial benefits. Substantial benefit 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).

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:

(a) As discussed in previous paras, the exporter requested for conversion of the said Shipping bill into Scheme- Drawback, RoDTEP & Advance Authorization (Scheme Code- 41). I find that, it is evident from the available documents that the Shipping bills mentioned in table-I, having goods description "INDOMETHACIN CAP 50MG 100" under CTHs-30049065 have been exported. The same has been analysed with the copy of Advance Authorization bearing no. 0311035432 dated 12.07.2024, issued in the name of Glenmark Pharmaceuticals Limited. The details were also mentioned in the export invoice uploaded in e-sanchit. Thus, this fact was available with the examining officer at the time of export. From perusal of the said submitted license copy and the export documents, it is seen that the export obligation covered under said license is for same items and under the same CTHs.

(b) Thus, there is no denial to the fact that the exporter was eligible for exporting the goods covered under the said shipping bills as tabulated above against the Advance licence.

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

(a) It is observed that the exporter has claimed benefits under the Drawback (Brand Rate) scheme and drawback benefits are also available under the requested scheme code 41. Therefore, it is evident that Drawback benefits are available at both the ends. Further, the exporter has claimed RoDTEP in the said shipping bill. However, upon scrutiny, it is observed that RoDTEP has been claimed under

Scheme Code 19, which is applicable as per Appendix 4R – with a notified rate of 0.7% of FOB.

(b) Further, the exports made under Advance Authorization (AA), Export Oriented Units (EOUs), and Special Economic Zones (SEZs) are not eligible for RoDTEP rates under Appendix 4R. Instead, the applicable rates for such categories are notified under Appendix 4RE, where the rate for the item under export is 0.4% of FOB (Scheme Code: 41). Accordingly, the amendment in the shipping bill shall be permitted only upon the reversal of the excess benefits along with applicable interest.

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

As discussed in the preceding paragraphs, although the exporter has not declared Scheme-Drawback, RoDTEP and Advance Licence (Scheme Code-41) in the said shipping bill, the exporter has explicitly shown their intention to avail the benefits under the and Drawback, RoDTEP and Advance Licence Scheme. This is evident in the invoices uploaded on e-Sanchit, where the exporter had mentioned the details of Advance Licence, Raw material, Quantity and other relevant details. Further, the same Advance License No. 0311035432 dated 12.07.2024, is also referenced in the 'Marks and Nos.' column of the associated Shipping bills. These entries provide clear evidence of the exporter's intent to claim the benefits under the Advance Licence Scheme for the shipments in question.

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 (Scheme Code-19) to Scheme - Drawback, RoDTEP & Advance Authorisation (Scheme Code-41) and as discussed in para 10.6 above, the said conversion falls under the ambit of the Export Entry (Post export conversion in relation to instrument based scheme) Regulations, 2025. Thus, I find that this condition is fulfilled in the present case.

13. I, therefore, hold that the conversion of the impugned Shipping Bill 3369701 dated 07.07.2025, detailed in Table-I above, from Scheme-Drawback (Scheme Code-19) & RODTEP to Scheme- Drawback, RoDTEP & Advance Authorization (Scheme code-41) may be allowed.

14. Accordingly, I pass the following order: -

ORDER

- (i) I allow the conversion of Shipping Bill no. 3369701 dated 07.07.2025, detailed in Table-I above from Scheme-Drawback & RODTEP (Scheme Code-19) to Scheme-Drawback, RoDTEP & Advance Authorization (Scheme code-41);
- (ii) An amendment in this regard shall be carried out in ICES system as per the procedure laid down in Advisory No: 16/2025 dt. 25.03.2025 regarding Post EGM Amendment Module after payment of amendment fee as prescribed under Levy of Fees (Customs Documents) Amendment Regulation, 2017; and
- (iii) The amendment in the shipping bill shall be permitted only upon the reversal of the excess RoDTEP benefits availed along with applicable interest as discussed in Para 12 E. above.

Digitally signed by
GIRIDHAR GOPALKRISHNA PAI
Date: 21-10-2025 11:15:02

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

To:
M/s. Glenmark Pharmaceuticals Limited,
Glenmark House, B.D. Sawant Marg, Andheri (East), Mumbai- 400099

Copy to:

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