



सीमाशुल्कआयुक्तकाकार्यालय, एनएस-II
OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II
केंद्रीकृतअधिनिर्णयनप्रकोष्ठ, जवाहरलालनेहरूसीमाशुल्कभवन
CENTRALIZED ADJUDICATION 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/2365/2025-CEAC

DIN	: 20251078NT000000F918
आदेशकीतिथि Date of Order	: 9 .10.2025
जारीकिएजानेकीतिथि Date of Issue	: 10 .10.2025
आदेशसं. Order No.	: 226/2025-26/ आयुक्त/सीईएसी/एनएस-II/ सीएसी/जेएनसीएच : 224/2025-26/ Commissioner/CEAC/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)/ नोटिसीकानाम Name of Party/Noticee	: मे. ओपेरा क्लोथिंग प्राइवेट लिमिटेड M/s. Opera Clothing Private Ltd.

मूलआदेश
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 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.

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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 (Scheme Code-19) to Scheme- Drawback and ROSCTL (Scheme code-60) by M/s. Opera Clothing Private Limited - Reg.

M/s. Opera Clothing Private Limited (IEC No. 0393066274) located at Unit no. 2, A/2, Shah & Nahar Ind. Estate, S.J Marg, Lower Parel (W), Mumbai- 400013 (hereinafter referred to as "the exporter") has requested for conversion of seventeen (17) shipping bills from Drawback (scheme code 19) to Drawback & RoSCTL (Scheme code 60) filed during the period Aug & Sep'21 vide their letter dated 21.07.2025. The details of 17 Shipping bills are tabulated in Table-I-

TABLE -I

Sl. No.	Shipping Bill No.	Shipping Bill date	LEO date	Scheme in which SB filed	Scheme Code to which conversion sought
1	2	3	4	5	6
1	3981694	20.08.2021	20.08.2021	Drawback (Scheme code- 19)	Drawback and ROSCTL (Scheme code-60)
2	3981907	20.08.2021	20.08.2021	Drawback (Scheme code- 19)	Drawback and ROSCTL (Scheme code-60)
3	3981846	20.08.2021	20.08.2021	Drawback (Scheme code- 19)	Drawback and ROSCTL (Scheme code-60)
4	4119988	25.08.2021	25.08.2021	Drawback (Scheme code- 19)	Drawback and ROSCTL (Scheme code-60)
5	4119865	25.08.2021	26.08.2021	Drawback (Scheme code- 19)	Drawback and ROSCTL (Scheme code-60)
6	4181317	28.08.2021	28.08.2021	Drawback (Scheme code- 19)	Drawback and ROSCTL (Scheme code-60)
7	4181323	28.08.2021	28.08.2021	Drawback (Scheme code- 19)	Drawback and ROSCTL (Scheme code-60)
8	4181324	28.08.2021	28.08.2021	Drawback (Scheme code- 19)	Drawback and ROSCTL (Scheme code-60)
9	4323056	03.09.2021	03.09.2021	Drawback (Scheme code- 19)	Drawback and ROSCTL (Scheme code-60)
10	4323142	03.09.2021	03.09.2021	Drawback (Scheme code- 19)	Drawback and ROSCTL (Scheme code-60)
11	4463701	09.09.2021	09.09.2021	Drawback (Scheme code- 19)	Drawback and ROSCTL (Scheme code-60)

12	4782286	22.09.2021	23.09.2021	Drawback (Scheme code- 19)	Drawback and ROSCTL (Scheme code-60)
13	4932065	28.09.2021	29.09.2021	Drawback (Scheme code- 19)	Drawback and ROSCTL (Scheme code-60)
14	4842511	25.09.2021	25.09.2021	Drawback (Scheme code- 19)	Drawback and ROSCTL (Scheme code-60)
15	4842525	25.09.2021	25.09.2021	Drawback (Scheme code- 19)	Drawback and ROSCTL (Scheme code-60)
16	4931996	28.09.2021	29.09.2021	Drawback (Scheme code- 19)	Drawback and ROSCTL (Scheme code-60)
17	4997936	30.09.2021	01.10.2021	Drawback (Scheme code- 19)	Drawback and ROSCTL (Scheme code-60)

2. The exporter in their letter dated 21.07.2025 inter alia stated that: from 2021 onwards the scheme code 60 is not available to file the shipping bill at Customs under ROSCTL Scheme, after the Scheme code updating in system some SBs automatically converted from 19 to Scheme code 60 and some shipping bills are yet to be converted in 60 scheme code and due to that we are unable to claim ROSCTL, as scroll was not generated: this was a technical issue with systems. However, the exporter has not submitted any documents to support the claim that the issue occurred due to a technical problem

3. Following the principles of natural justice, a personal hearing was granted to the exporter on 22.09.2025. Shri Mogham Chape, Export Manager of the exporter M/s. Opera Clothing Private Limited, appeared virtually and reiterated that they had shown their intent to claim RoSCTL but inadvertently selected wrong Scheme code at the time of filing of Shipping bills.

DISCUSSIONS AND FINDINGS

4. I have carefully gone through the request made by the exporter vide their letter dated 21.07.2025, for amendment by way of conversion of shipping bills (details as mentioned in Table-I, the submissions made by the exporter at the time of personal hearing, Conversion regulations and the relevant provisions of Customs Act, 1962, which govern the conversion of Shipping bill. It appears that the exporter is requesting for Conversion from Scheme - Drawback (Scheme Code-19) to Scheme -Drawback and ROSCTL (Scheme code-60) in respect of Seventeen (17) shipping bills filed during the period Aug-Sep, 2021 as detailed at Table-I above.

5. In the instant case, I find that the exporter has applied for conversion of shipping bills as detailed in Table-I, and the issue to be decided is whether the exporter is eligible for

amendment sought by them by way of conversion of the shipping bills for which Let Export Orders were granted during the period August & October, 2021.

6. Conversion of shipping bills is governed by Section 149 of the Customs Act, 1962. In the instant case, Let Export Orders were granted on August & September, 2021. Therefore, Section 149 of the Customs Act 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. 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

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;

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;

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.

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."

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".

7.1 From the above provisions it emerges that for export entries filed prior to 22.02.2022, 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.

7.2 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.

7.3 In the instant case, conversion is sought from Drawback to Drawback & RoSCTL (for shipping bills mentioned in table-I). Thus, I find that the Export Entry Regulations, 2025 are applicable to the instant case.

8. CONVERSION OF SHIPPING BILLS MENTIONED IN TABLE-I:

8.1 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 or reversed the benefit of the instrument-based scheme from which conversion is being sought,
- F. All conditions relating to shipping bill have been complied with,
- G. No contravention noticed against the shipping bill,
- H. Shipping bill Conversion shall be allowed from one instrument-based scheme, or drawback to another instrument-based scheme.

9. In this background, I proceed to examine the conversions sought by the exporter in respect of Shipping Bills, as detailed at Table- I, above, 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 issue related to the time limit has already been regularised in the Export Entry Regulations 2025. In the instant case, since the export entry in respect of the Shipping bills mentioned in Table-I above is prior to 22.02.2022 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 authorized on the basis of documentary evidence, which was in existence at the time the goods were exporter:

a). From plain reading of Section 149 of the Act, it may be seen that the exporter cannot be allowed to claim amendment by way of conversion in a routine and as a matter of right. Depending on the conversion sought, examination of goods in addition to physical verification of goods is required to be done as the conversion changes the nature and

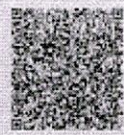
character of the documents. Simply basing on the documentary evidence which was in existence at the time the goods were cleared, the request of the exporter for conversion cannot be allowed. It is therefore necessary that the request for conversion needs to be examined carefully on case-to-case basis solely on merit.

b) At the time of export, the exporter had filed the shipping bills under Scheme-Drawback (Scheme Code-19) and on perusal of the details of export benefits claimed from ICES 1.5 system revealed that at item level Drawback (Scheme Code-19 has been mentioned for the shipping bills as mentioned in Table-I. Now, the exporter has requested for conversion to Scheme-Drawback, & RoSCTL (Scheme Code-60). Further, as per documents i.e. Shipping bills & Export Invoices available during export (also uploaded in e-sanchit), the exporter has made declaration that *"We hereby declare that we shall claim the Rebate of State and Central Taxes and Levies (ROSCTL) on export of above goods as admissible"*. Snap shots of two shipping bills are attached for easy reference: -



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

Port Code NNSA1 SB No 4932085 SB Date 28-SEP-21
IEC/Br 0393066274
GSTIN/TYPE 27AARCO0698Q1ZQ GSN
CB CODE AWDPP4110BCH001
TYPE INV ITEM CONT
Nos 1 1 0
PKG 193 G.WT KGS 237



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

*5022290800201929

PART - I - SHIPPING BILL SUMMARY

A. STATUS	1.MODE	2.ASSESS	3.EXMN	4.JOBING	5.MEIS	6.DBK	7.ROSL	8.DEEC/DFIA	9.DFRC	10.RE-EXP	11.LUT
	SEA	N	Y	N	Y	Y	N	N	Y		Y
B. DECLARANT DETAILS	12.PORT OF LOADING NNSA1 (Jawaharal Nehru (Nh)					13.COUNTRY OF FINAL DESTINATION LATVIA					
	14.STATE OF ORIGIN MAHARASHTRA					15.PORT OF FINAL DESTINATION LVRIX (Riga)					
	16.PORT OF DISCHARGE LVRIX (Riga)					17.COUNTRY OF DISCHARGE LATVIA					
	1.EXPORTER'S NAME & ADDRESS OPERA CLOTHING PRIVATE LIMITED A/2/2 & 4 SHAH & NAHAR IND ESTATE S J MARG, LOWER PAREL, MUMBAI MAHARASHTRA					7.CONSIGNEE NAME & ADDRESS AO "OPEZHDA 3000" 35 VALOVAYA ST., 4TH FLOOR, MOSCOW, 115054 RUSSIA RU					
	3. AD CODE: 0410002					8. GSTIN / TYPE 27AARCO0698Q1ZQ GSN					
	4.RBI WAIVER NO.& DT					9.FOREX BANK A/C NO. 00XXXXXXXXXX348					
	5.CB NAME PLANE SHIPPING SERVICES					10.DBK BANK A/C NO. 00XXXXXXXXXX804					
	6.AEO					11. IFSC NO. SBIND007491					
C. VALU SUMMARY	1.FOB VALUE 181001.19		2.FREIGHT 0		3.INSURANCE 0		4.DISCOUNT 0		5.COM 0		
	6.DEDUCTIONS 0		7.P/C 0		8.DUTY 0		9.CESS 0				
D. EXPR. SUMMARY	1.DBK CLAIM 6335		2.IGST AMT		3.CESS AMT						
	4.IGST VALUE		5.RODTEP AMT 0								
E. MANIFEST DETAILS	1.MAWB NO.		2.MAWB DT		3.HAWB NO.		4.HAWB DT		N.O.C.		
	1.SNO 1		2.INV NO. 00/84/2021-22		3. INV AMT. 2489.7		4.CURRENTC USD				
F. INVOICE SUMMARY	1.SNO		2.CHALLAN NO		3.PAYMT DT		4.AMOUNT				
G. EQUIPMENT DETAILS	1.CONTAINER		2.SEAL		3.DATE		4.S No				
H. CHALLAN DETAILS	1.SNO		2.CHALLAN NO		3.PAYMT DT		4.AMOUNT				
I. ANNEX DETAILS	1.SEAL TYPE WAREHOUSE SEALED		2.NATURE OF CARGO CONTAINERISED		3.NO. OF PACKETS 193		4.NO. OF CONTAINERS 0		5.LOOSE PACKETS 0		
	6.MARKS & NUMBERS		AS PER INV."We hereby declare that we shall claim the Rebate of State and Central Taxes and Levies (ROSCIL) on Export of above goods as admissible." "We undertake to abide by the provisions of foreign exchange management act,1999 as amended from time to time,including realization or repatriation of f								
J. PROCESS DETAILS	1.EVENT		2.DATE		3.TIME		4.LEO NO.		39/668		
	5.Submission		28-SEP-21		23:08		6.LEO Date.		29-SEP-21		
	6.Assessment						8.BRC Realisation Date		30-JUN-22		
	7.Examination		29-SEP-21		00:00						
	9.LEO		29-SEP-21		18:15						

Validity unknown

Digitally signed by DE CENTRAL BOARD
OF INDIRECT TAXES AND CUSTOMS 04
Date: 2021.09.29 13:35:41 IST
Reason: CUSTOMS
Location: INDIA

INDIAN CUSTOMS EDI SYSTEM				Port Code				SB No		SB Date			
 INDIAN CUSTOMS EDI SYSTEM CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS DEPARTMENT OF REVENUE - MINISTRY OF FINANCE GOVERNMENT OF INDIA				INNSA1		4181324		0393068274		28-AUG-21			
				IEC/BF		0393068274		0					
				GSTIN/TYPE		27AABCO069801ZQ GSN							
				CB CODE		AWDPP4110BC-H001							
				TYPE		INV		ITEM		CONT			
JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707				Nos		1		2		0			
				PKG		25		G.WT		KGS 383.55			
*SB2280850211425													
PART - I - SHIPPING BILL SUMMARY													
A STATUS		1.MODE	2.ASSESS	3.EXMN	4.JOBING	5.MEIS	6.DBK	7.ROSL	8.DEEC/DFIA	9.DFRC	10.RE-EXP	11.LUT	
		SEA	N	Y	N	Y	Y	N	N	Y		Y	
B DECLARANT DETAILS		12.PORT OF LOADING INNSA1 (Jawahar Lal Nehru (Nh)				13.COUNTRY OF FINAL DESTINATION ITALY							
		14.STATE OF ORIGIN MAHARASHTRA				15.PORT OF FINAL DESTINATION ITGOA (Genoa)							
		16.PORT OF DISCHARGE TGOA (Genoa)				17.COUNTRY OF DISCHARGE ITALY							
		18.EXPORTER'S NAME & ADDRESS OPERA CLOTHING PRIVATE LIMITED A-2/2 & 4 SHAH & NAHAR IND. ESTATE S.J. MARG, LOWER PAREL, MUMBAI MAHARASHTRA				19.CONSIGNEE NAME & ADDRESS OVS SPA VIA VIA TERRAGLIO 17, 30174 MESTRE (VE), ITALY							
		3. AD CODE: 0410002				8. GSTIN / TYPE 27AABCO069801ZQ GSN							
C VALU SUMMA		4.RBI WAIVER NO & DT				9. FOREX BANK A/C NO. 00XXXXXXX348							
		5.CB NAME PILANE SHIPPING SERVICES				10.DBK BANK A/C NO. 00XXXXXXX604							
		6.AEO				11. IFSC NO. SBIN0007491							
		1.FOB VALUE 668952.9		2.FREIGHT 0		3.INSURANCE 0		4.DISCOUNT 0		5.COM 0			
		6.DEDUCTIONS 0		7.P/C 0		8.DUTY 0		9.CESS 0					
E MANIFEST DETAILS		1.MAWB NO.		2.MAWB DT		3.HAWB NO.		4.HAWB DT		N.O.C.			
		1.DBK CLAIM 19400		2.IGST AMT		3.CESS AMT							
		4.IGST VALUE 0		5.RODTEP AMT									
		1.SNO 1		2.INV NO. OC/77/2021-22		3.INV AMT. 9101.4		4.CURRENCY USD					
		G EQUIPMENT DETAILS		1.CONTAINER		2.SEAL		3.DATE		4.S No			
1SR.NO				2.CHALLAN NO		3.PAYMT DT		4.AMOUNT					
1.SEAL TYPE				2.NATURE OF CARGO		3.NO. OF PACKETS		4.NO. OF CONTAINERS		5.LOOSE PACKETS			
WAREHOUSE SEALED				CONTAINERISED		25		0		0			
6.MARKS & NUMBERS				AS PER INV: We hereby declare that we shall claim the Rebate of State and Central Taxes and Levies (RoSCTL) on Export of above goods as admissible. We undertake to abide by the provisions of foreign exchange management act, 1999, as amended from time to time including realization or repatriation of for									
J PROCESS DETAILS		1.EVENT		2.DATE		3.TIME		4.LEO NO.		6.66			
		5.Submission		28-AUG-21		01:17		6.LEO Date:		28-AUG-21			
		5.Assessment						8.BRC Realisation Date		31-MAY-22			
		7.Examination		28-AUG-21		00:00							
		9.LEO		28-AUG-21		14:29							
Validity unknown Digitally signed by DS CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS 04 Date: 2021.08.28 13:14:18 Reason: CUSTOMS Location: INDIA													

(c). Further, I find that Ministry of Textiles vide Notification No.14/26/2016-IT dated 07.03.2019 has notified the scheme for Rebate of State and Central Taxes and Levies (RoSCTL) on export of garments and made-ups. In the said notification, it has been clarified that "An exporter has to make a conscious choice to opt for RoSCTL scheme by making claim for rebate in acceptance of the scheme's terms and conditions while declaring the relevant scheme code for RoSCTL at the time of filing of the shipping bills. Such filing of shipping bills would be the exporter's self-declaration that he is eligible for the rate and rebate in as much as exporter has not claimed

and shall not claim the credit/rebate/refund/reimbursement of the specific taxes that comprise the rebate of State levies and Central Levies under any other mechanism”.

(d). In this regard, it is pertinent to mention that RoSCTL related codes were discontinued to be claimed in the shipping bills w.e.f. 01.01.2021 as per Board's instructions, since RoDTEP scheme was implemented w.e.f. 01.01.2021. Thus, claim of RoSCTL in shipping bill was disallowed and instead RoDTEP was allowed to be claimed at item level. The RoDTEP claim was allowed in addition to Drawback. Vide Ministry of Textile Notification F. No. 12015/11/2020-TTP dated 13.08.2021, the RoSCTL scheme had been continued retrospectively w.e.f. 01.01.2021 till 31.03.2024 against exports of garments and made-ups falling under chapter 61, 62 and 63 in exclusion of RoDTEP.

(e) In the instant case, the SBs mentioned in the Table-I were filed during the period August & September, 2021. The exporter has stated that they had not mentioned scheme code 60 due to some technical issues. There is no dispute to the fact that the items exported vide above said 17 SBs (as mentioned in Table-I) were “garments” falling under Chapter 61 & 62 of the Customs Tariff Act, 1975. I find that all exports of “garments and made-ups” falling under chapters 61, 62 and 63 of the Customs Tariff Act, 1975 manufactured in India are eligible to avail the benefit of RoSCTL scheme. It is also verified from the ICES that the exporter has not availed RoDTEP benefit against the exported goods classified under Chapter 61 & 62 in the said 17 shipping bills.

(f) For the Shipping bills mentioned in the Table-I the conversion is sought from Scheme-Drawback (Scheme Code-19) to Scheme-Drawback & RoSCTL (Scheme Code-60). The goods covered under these shipping bills are eligible for benefits available under RoSCTL scheme. Moreover, it is evident from the shipping bills & export invoices that the exporter has intended to avail the benefits of RoSCTL. In view of foregoing, I find that export benefit of RoSCTL may be allowed to the exporter for the 17 shipping bills mentioned in Table-I.

(g) 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.

(h) 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 Nagasi Exports Pvt. Ltd. v/s UoI & Ors.* [SLP (C) No.14919/2021]

“10. The principal question for consideration is whether an inadvertent error in the shipping bills, which was permitted to be corrected under Section 149 of the Customs Act, can defeat an exporter's claim under the MEIS?”

11. This issue has received judicial consideration in a line of decisions of the Bombay High Court. In *Portescap India Private Limited (supra)*, the Bombay High Court dealt with a similar situation where an exporter had inadvertently marked “N” (for No) instead of “Y” (for Yes) while filing shipping bills. The High Court held that such a mistake was purely procedural and, once corrected, could not extinguish substantive entitlement. The Court directed the authorities to process the claim, emphasising that the purpose of Chapter 3 of the FTP is to incentivise exports and that this object would be frustrated if inadvertent mistakes were treated as insurmountable. The ratio of *Portescap (supra)* is squarely applicable to the present case.

12. The principle was reiterated in *Technocraft Industries (India) Limited v. Union of India and Others*, where the Bombay High Court again considered denial of MEIS benefits despite the shipping bills having been corrected under Section 149. The High Court noted the hardship faced by exporters and directed the Customs and DGFT authorities to take appropriate steps to prevent recurrence of such disputes, observing that systemic rigidity cannot be allowed to defeat substantive rights. The facts of the present case furnish an illustration of the very mischief which *Technocraft (supra)* sought to remedy.

13. In *Larsen and Toubro Limited v. Union of India and Others*, the Bombay High Court dealt with a similar rejection of MEIS claims despite amendment under Section 149. The High Court deprecated the rejection, holding that technical or systemic constraints cannot override statutory entitlements. The High Court went to the extent of imposing costs upon the DGFT. While we do not consider it necessary to adopt that course, we find ourselves in respectful agreement with the principle enunciated that beneficial schemes must be construed liberally and that procedural lapses, once rectified, cannot be allowed to defeat substantive rights.

14. These decisions, read together, demonstrate a consistent judicial approach that distinguishes between procedural formalities and substantive entitlements. The scheme under Chapter 3 of the FTP is a beneficial one, intended to reward exporters. Once exports are genuine and fall within the notified category, inadvertent mistakes of procedure cannot be treated as fatal, especially where they are corrected under statutory authority. The rejection by the PRC, bereft of reasons and passed without hearing, falls foul of the principles of natural justice. The High Court’s view that the appellant may proceed against the customs broker fails to address the statutory entitlement which accrues to the exporter under the scheme. Administrative technology must aid, not obstruct, the implementation of the law.”

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

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

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

(a) For the Shipping bills mentioned in the Table-I the conversion is sought from Scheme-Drawback (Scheme Code-19) to Scheme - Drawback & RoSCTL (Scheme Code-60). As discussed in the preceding paras, although the exporter has not declared scheme code 60 (Drawback, & RoSCTL), however the item level verification of goods as verified from ICES 1.5 system has revealed that the items under export are covered under chapter 61 & 62, which is allowable for RoSCTL scheme.

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

As the conversion is sought from Scheme-Drawback (Scheme Code-19) to Scheme-Drawback & RoSCTL (Scheme Code-60), I find that the exporter is eligible for already claimed benefits i.e. Drawback, and 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:

For the Shipping bills mentioned in the Table-I, the shipping bills were inadvertently filed under Drawback (Scheme Code- 19), but it is evident from the Shipping bills that the exporter has intended to avail the benefits of RoSCTL by way of a declaration made in the marks and nos. column as *"We hereby declare that we shall claim the Rebate of State and Central Taxes and Levies (ROSCTL) on export of above goods as admissible"* as discussed above. I further find that, the goods exported under these shipping bills are covered under chapter 61 & 62 for which RoSCTL is allowable in terms of Notification No.14/26/2016-IT dated 07.03.2019, issued by Ministry of Textiles vide, wherein it is seen that goods covered under chapter 61, 62 & 63 are eligible for RoSCTL scheme.

G. No contravention noticed against the shipping bill:

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

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

I find that, the exporter has requested for conversion of the said shipping bills from Scheme- Drawback (scheme code: 19) to Scheme-Drawback & ROSCTL (Scheme Code-60) and as discussed in para 7.1 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.

10. In view of the above discussions, I hold that the conversion of 17 shipping bills as detailed at TABLE-I above from Scheme-Drawback (Scheme Code-19) to Scheme - Drawback, & RoSCTL (Scheme Code-60) may be allowed. Accordingly, I pass the following order: -

ORDER

- 1) I allow the conversion of 17 nos. of shipping bills as detailed at Table-I above from Drawback (Scheme Code-19) to Drawback & RoSCTL (Scheme Code-60);
- 2) 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 only after payment of amendment fee as prescribed under Levy of Fees (Customs Documents) Amendment Regulation, 2017.

Digitally signed by
GIRIDHAR GOPALKRISHNA PAI
Date: 09-10-2025 17:58:42

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

To:

M/s. M/s. Opera Clothing Private Limited. (IEC No. 0393066274),
Unit no. 2, A/2, Shah & Nahar Ind. Estate,
S.J Marg, Lower Parel (W), Mumbai- 400013

Copy to:

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