


F. No. CUS/ASS/AMND/3030/2025-CEAC

	<p><b>सीमाशुल्कआयुक्तकाकार्यालय, एनएस-II</b>  <b>OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II</b>  <b>केंद्रीकृतअधिनिर्णयनप्रकोष्ठ, जवाहरलालनेहरूसीमाशुल्कभवन</b>  <b>CENTRALIZED ADJUDICATION CELL, JAWAHARLAL NEHRU CUSTOM HOUSE,</b>  <b>न्हावाशेवा, तालुका- उरण, जिला- रायगढ़, महाराष्ट्र -400 707</b>  <b>NHAVA SHEVA, TALUKA-URAN, DIST- RAIGAD, MAHARASHTRA-400707</b></p>
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F. No. CUS/ASS/AMND/3030/2025-CEAC

Dated: 05.12.2025

DIN	: 20251278NT000066906C
आदेशकीतिथि Date of Order	: 05 .12.2025
जारीकिएजानेकीतिथि Date of Issue	: 08 .12.2025
आदेशसं. Order No.	285 / 2025-26/ आयुक्त/ सीईएसी/एनएस-II/ सीएसी/जेएनसीएच 285 / 2025-26/ Commissioner/CEAC/NS-II /CAC /JNCH
पारितकर्ता Passed by	<b>श्रीगिरिधरजी.पई</b> Shri Giridhar G. Pai : <b>आयुक्त, सीमाशुल्क (एनएस-II), जेएनसीएच, न्हावाशेवा</b> Commissioner of Customs (NS-II), JNCH, Nhava Sheva
पक्षकार (पार्टी)/ नोटिसीकानाम Name of Party/Noticee	मे. पलुकक्रिएशनप्राइवेटलिमिटेड, 0506080218 : M/s. PALUCK CREATION PVT LTD, IEC-0506080218.

मूलआदेश  
**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 सीमा शुल्क अधिनियम, एक हजार नौ सौ बासठ की धारा 129A के तहत इस आदेश के विरुद्ध सीईएसटीएटी, पश्चिमी प्रादेशिक न्यायपीठ (वेस्ट रीजनल बेंच), चौंतीस, पी. डी. मेलो रोड, मस्जिद (पूर्व), मुंबई-400009 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:-

<b>फॉर्म</b> Form	: फॉर्म नं. सीएटीन चार प्रतियों में तथा उस आदेश की चार प्रतियाँ, जिसके खिलाफ अपील की गई है (इन चार प्रतियों में से कम से कम एक प्रति प्रमाणित होनी चाहिए)। Form No. CA3 in quadruplicate and four copies of the order appealed against (at least one of which should be certified copy)
<b>समयसीमा</b> Time Limit	: इस आदेश की सूचना की तारीख से तीन महीने के भीतर Within 3 months from the date of communication of this order.
<b>फीस</b> Fee	: (क) एक हजार रुपये—जहाँ माँगे गये शुल्क एवं ब्याज की तथा लगायी गयी शास्ति की रकम पाँचलाख रुपये या उससे कम है। (a) Rs. One Thousand - Where amount of duty & interest demanded & penalty imposed is Rs. 5 Lakh or less. (ख) पाँचहजाररुपये— जहाँ माँगे गये शुल्क एवं ब्याज की तथा लगायी गयी शास्ति की रकम पाँच लाख रुपये से अधिक परंतु पचासलाख 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.
<b>भुगतानकीरीति</b> Mode of Payment	: क्रॉस बैंक ड्राफ्ट, जो राष्ट्रीयकृत बैंक द्वारा सहायक रजिस्ट्रार, सीईएसटीएटी मुंबई के पक्ष में 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.
<b>सामान्य</b> General	: विधि के उपबंधों के लिए तथा ऊपर यथा संदर्भित एवं अन्य संबंधित मामलों के लिए, सीमा शुल्क अधिनियम, एक हजार नौ सौ बासठ; सीमा शुल्क (अपील) नियम, एक हजार नौ सौ बयासी; तथा सीमा शुल्क, उत्पादन शुल्क एवं सेवा कर अपील अधिकरण (प्रक्रिया) नियम, एक हजार नौ सौ बयासी 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 अनिवार्य रहने तक उसमें माँगे गए शुल्क अथवा उद्गृहीत शास्ति का सात दशमलव पाँच प्रतिशत (7.5%) जमा करेगा और ऐसे भुगतान का प्रमाण प्रस्तुत करेगा। ऐसा न किए जाने पर अपील सीमा शुल्क अधिनियम, एक हजार नौ सौ बासठ की धारा 129 के उपबंधों की अनुपालना न किए जाने के लिए नामंजूर किए 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 and Zero Duty EPCG (Scheme Code-43) to Scheme- EPCG, Drawback and ROSCTL (Scheme code-61) by M/s. PALUCK CREATION PVT LTD, IEC- 0506080218. – Reg.**

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M/s. PALUCK CREATION PVT LTD, (IEC- 0506080218.) located at T2/137 Mangol Puri, Industrial Area PH-I, Delhi (hereinafter referred to as “the exporter”) has requested for conversion of five (05) shipping bills from Scheme- Drawback and Zero Duty EPCG (Scheme code-43) to Scheme- EPCG, Drawback and ROSCTL (Scheme code-61), vide their letter dated 13.10.2025 (received in this office on 12.11.2025). The details of five Shipping bills are tabulated in Table-I respectively.

**TABLE -I**

Sl. No.	Shipping Bill No.	Shipping Bill date	LEO Date	Total FOB (In Rs)	Item No for which conversion is sought	Scheme in which SB filed	Scheme Code to which conversion sought
1	2	3	4	5	6	7	8
1	3481643	11.07.2025	14.07.2025	8478912	1	Drawback and Zero Duty EPCG(Scheme code-43)	EPCG, Drawback and ROSCTL (Scheme code-61)
2	4302197	08.08.2025	22.08.2025	11460050	4	Drawback and Zero Duty EPCG(Scheme code-43)	EPCG, Drawback and ROSCTL (Scheme code-61)
3	4098320	01.08.2025	05.08.2025	5969016	1 & 2	Drawback and Zero Duty EPCG(Scheme code-43)	EPCG, Drawback and ROSCTL (Scheme code-61)
4	4858579	29.08.2025	02.09.2025	5511197	1 & 2	Drawback and Zero Duty EPCG(Scheme code-43)	EPCG, Drawback and ROSCTL (Scheme code-61)
5	5111361	08.09.2025	11.09.2025	5563149	1 & 2	Drawback and Zero Duty EPCG(Scheme code-43)	EPCG, Drawback and ROSCTL (Scheme code-61)

2. The exporter, vide their letter dated 13.10.2025, inter alia, stated that the shipping bill was inadvertently filed by the CHA with incorrect Scheme details; that this is due to a typographical error in the Shipping bill's declaration; and requested to amend the above-mentioned particulars. They have submitted copy of shipping bill & bill of entry and Customs Examination report along with the request letter.

3. Following the principles of natural justice, a personal hearing was granted to the exporter on 02.12.2025. Shri Rajesh Wakle, Manager of M/s Paluck Creation Pvt Ltd. appeared before me and reiterated his request for conversion of Shipping bills as mentioned at Table-I from Scheme- Drawback and Zero Duty EPCG (Scheme code-43) to Scheme- EPCG,



Drawback and ROSCTL (Scheme code-61). During the personal hearing, he also submitted the BRCs pertaining to Shipping Bills at Sr. Nos. 1, 2, 3, and 5 of Table-I, via a submission letter dated "nil."

### **DISCUSSIONS AND FINDINGS**

4. I have carefully gone through the request made by the exporter vide their letter dated 13.10.2025, 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, Customs & Central Excise Duty Drawback Rules, 2017 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 and Zero Duty EPCG (Scheme code-43) to Scheme-EPCG, Drawback and ROSCTL (Scheme code-61) in respect of five (05) shipping bills filed during the period July to September, 2025 as detailed at Table-I above.

5. Conversion of shipping bills is governed by Section 149 of the Customs Act, 1962. In the instant case, Let Export Orders were granted between July 2025 to September 2025. 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.*

6. In the instant case, I find that the exporter has applied for conversion of shipping bills as detailed in Table-I above. The exporter had filed the said shipping bills under Scheme-Drawback and Zero Duty EPCG (Scheme code-43) for which Let Export Orders were granted during the period July to September 2025. However, the exporter has requested for amendment from Scheme- Drawback and Zero Duty EPCG (Scheme code-43) to Scheme-EPCG, Drawback and ROSCTL (Scheme code-61). Therefore, the issue to be decided is whether the exporter is eligible for amendment sought by them by way of conversion of the said shipping bills for which Let Export Order was granted between July to September 2025.

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 relevant provisions of the 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 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”.*

**7.1.** 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. but does not include drawback which is not any scrip or authorization or licence or certificate or such other document issued under the Foreign Trade (Development and Regulation) Act, 1992.

**8.** In the instant case, conversion is sought from Drawback & Zero duty EPCG to EPCG, Drawback & RoSCTL for shipping bills mentioned in table-I and for which the export entries were filed after the Regulations 2025 came into force. Accordingly, the request for conversion is required to be examined under the Export Entry (Post-Export Conversion in relation to Instrument-Based Scheme) Regulations, 2025. Thus, I proceed to decide the case accordingly.

**9.** 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.*

9.1. Now, 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:**

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 dated 13.10.2025 has been filed 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). At the time of export, the exporter had filed the shipping bills under Scheme- Zero Duty EPCG and Drawback (Scheme Code-43) and perusal of the details of export benefits claimed from ICES 1.5 system revealed that at item level, Scheme- Zero Duty EPCG and Drawback (Scheme Code-43) has been mentioned for the items in shipping bills as mentioned in Table-I above. Now, the exporter has requested for conversion to Scheme-Drawback, EPCG & RoSCTL (Scheme Code-61).

b). Further, as per documents i.e. invoices available during export (uploaded in e-sanchit) and submission made by exporter during personal hearing, following details of export goods, i.e. shipping bill no., shipping bill date, declared CTH, goods description, schemes in which SB filed and Scheme to which conversion sought, have been found:-



F. No. CUS/ASS/AMND/3030/2025-CEAC

**TABLE -II**

Sl. No.	Shippin g Bill No.	Shippin g Bill date	LEO Date	Total FOB (In Rs)	Item No for which conversio n is sought	Declare d CTH	Goods Descriptio n	Scheme in which SB filed	Scheme Code to which conversio n sought
1	2	3	4	5	6	9	10	7	8
1	3481643	11.07.2025	14.07.2025	8478911.68	1	62044490	100% Polyester P/I Ladies Long Dresses	Drawback and Zero Duty EPCG(Scheme code-43)	EPCG, Drawback and ROSCTL (Scheme code-61)
2	4302197	08.08.2025	22.08.2025	11460050.47	4	62044490	100% Polyester P/I Ladies Long Dresses	Drawback and Zero Duty EPCG(Scheme code-43)	EPCG, Drawback and ROSCTL (Scheme code-61)
3	4098320	01.08.2025	05.08.2025	5969016.12	1	62044490	100% Polyester P/I Ladies Long Dresses	Drawback and Zero Duty EPCG(Scheme code-43)	EPCG, Drawback and ROSCTL (Scheme code-61)
					2	62044490	100% Polyester P/I Ladies Short Dresses		
4	4858579	29.08.2025	02.09.2025	5511197	1	62044490	100% Polyester P/I Ladies Short Dresses	Drawback and Zero Duty EPCG(Scheme code-43)	EPCG, Drawback and ROSCTL (Scheme code-61)
					2	62044490	100% Polyester P/I Ladies Long Dresses		
5	5111361	08.09.2025	11.09.2025	5563148.85	1	62044490	100% Polyester P/I Ladies Long Dresses	Drawback and Zero Duty EPCG(Scheme code-43)	EPCG, Drawback and ROSCTL (Scheme code-61)



F. No. CUS/ASS/AMND/3030/2025-CEAC

					2	6204449 0	100% Polyester P/I Ladies Short Dresses		
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A snapshot of EPCG License No 52310033146 DT.01.09.2023, the same used during filing the said shipping bills for easy reference:-



Government of India  
Ministry of Commerce and Industry  
Department of Commerce  
Directorate General of Foreign Trade

Office of the Joint Director General of Foreign Trade, Surat /संयुक्त महानिदेशक, विदेश व्यापार का कार्यालय, सुरत  
6th Floor, Resham Bhavan, Lal Darwaja, SURAT, GUJARAT, 395003

**LICENCE/AUTHORISATION/SCRIP : ( EPCG )**

Name of Office issuing Authorisation	Office of the Joint Director General of Foreign Trade, Surat 6th Floor, Resham Bhavan, Lal Darwaja, SURAT, GUJARAT, 395003
Name	AASHISH ANAND POLY WEAVES
Address of Applicant	PLOT NO. 4214, ROAD NO. 42, SACHIN INDUSTRIAL AREA, SACHIN GIDC, SURAT, GUJARAT, SURAT, PIN- 394230
IEC	AAYPGS861F
Exporter Type	Manufacturer Exporter
Exporter Status	NA
Transferable/Actual User	Actual User
File Number	52EAEP002101AM23
Licence/Authorisation/Scrp No. and Date of Issue	52310033146 Dated 01/09/2022
FOB Value (In Rs.)/(In US\$)	2,88,86,220.00 / 3,66,576.40
DUTY Saved in Rs.	59,805.84
Annual Average in Rs	0.00
Port of Registration	INHZA1-HAZIRA PORT, CHORYASHI, BYPASS RD., HAZIRA, SURAT
Period of Shipment (Export Obligation Period)	6 Years
Validity of Authorisation / Scrp for Import	24 Months (Refer Date of Digital Signature)
Custom Notification Number & Date	16/2015 Dated : 01/09/2022
Currency Area	GCA
Utilization/Transferability	Conditions in terms of paragraph 2.02 of HBP. 2015-20

**1. Details of item to be exported/supplied under the Authorization**

S.No. / क्र.	Export Item Name / निर्यात मद का नाम
सं.	Technical Description / तकनीकी विवरण
	ITCHS Code / आईटीसीएस कोड

Self attested  
Harshadani Gaurachandji



F. No. CUS/ASS/AMND/3030/2025-CEAC

	Dyed: --- Other
	SYNTHETIC/RAYON FABRICS
	54071039
2	Other woven fabrics, containing 85 percent or more by weight of synthetic filaments : -- Dyed
	SYNTHETIC/RAYON FABRICS
	54077200
3	Other woven fabrics, containing 85 percent or more by weight of synthetic filaments : -- Printed
	SYNTHETIC/RAYON FABRICS
	54077400
4	Printed: --- Other
	SYNTHETIC/RAYON FABRICS
	54071049
5	Dyed
	OTHER WOVEN FABRICS CONTAINING 85 % OR MORE BY WEIGHT OF MAN MADE STAPLE FIBER AND/OR MAN MADE FILAMENT YARN (DYED)
	55121910
6	Dyed
	OTHER WOVEN FABRICS CONTAINING 85 % OR MORE BY WEIGHT OF MAN MADE STAPLE FIBER AND/OR MAN MADE FILAMENT YARN (DYED)
	55151930
7	Dyed
	OTHER WOVEN FABRICS CONTAINING 85 % OR MORE BY WEIGHT OF MAN MADE STAPLE FIBER AND/OR MAN MADE FILAMENT YARN (DYED)
	55159930
8	Other woven fabrics : -- Dyed
	POLYESTER DYED/PRINTED FABRICS
	54079200
9	Other woven fabrics : -- Printed
	POLYESTER DYED/PRINTED FABRICS
	54079400
10	Dyed
	POLYESTER DYED/PRINTED FABRICS
	54072030
11	Printed
	POLYESTER DYED/PRINTED FABRICS
	54072040
12	Dress materials hand printed: --- Other
	OTHER MAN MADE ARTICLES OTHER THAN COTTON ( PRINTED/DYED MADE UPS)
	63079090
13	Dress materials hand printed: --- Made up articles of cotton
	OTHER MAN MADE ARTICLES OF COTTON ( PRINTED/DYED MADE UPS)
	63079020
14	odhani, cotton: --- Shawls, mufflers and the like of man-made fibres
	SHAWLS, SCARVES, MUFFLERS, MANTILLAS, VAILS AND OTHER MAN MADE FABRICS.
	62149060
15	Printed
	PRINTED POLYESTER / VISCOSE FABRICS
	55151140
16	Dyed

Self attested  
Harshadevi Gauramchandii

2. Details of items sought to be imported duty free under the Authorization				
S.No. / क्र. सं.	Item Description / मद विवरण			
	Technical Features / Description / तकनीकी विशेषताएँ / विवरण			
	ITCHS Code / आईटीसीएचएस कोड	Qty / मात्रा	UOM / यूओएम	Duty Saved (in Rs.) / बचाया गया शुल्क (रुपये में)
1	Cotton weaving machines: --- Other BRAND NEW SHUTTLELESS WATER JET LOOMS MODEL : QD 405 WORKING WIDTH : 170CM, SINGLE NOZZLE ELECTRONIC FEEDER, PLAIN SHEDDING, WIRE HEALED: 10000PCS/SET, HEALED FRAME: 06PCS/SET, BEAM PIPE: 02PCS/SET, CLOTH ROLL: 02PCS/SET, REED: 02PCS/SET, INCLUDING ALL STANDARD ACCESSORIES AS A COMPLETE SET			
	84463090	10.0	SETS (SET)	13,31,471.00
2	Cotton weaving machines: --- Other BRAND NEW SHUTTLELESS WATER JET LOOMS MODEL : QD 405 WORKING WIDTH : 170CM, TWO NOZZLE ELECTRONIC FEEDER, DOBBY SHEDDING 16 LEVER, (NP) (GD 50) . WIRE HEALED: 10000 PCS/SET, HEALED FRAME: 16 PCS/SET, BEAM PIPE: 02 PCS/SET, CLOTH ROLL: 02 PCS/SET, REED: 02 PCS/SET, INCLUDING ALL STANDARD ACCESSORIES AS A COMPLETE SET			
	84463090	6.0	SETS (SET)	13,44,882.00
3	Cotton weaving machines: --- Other BRAND NEW SHUTTLELESS WATER JET LOOMS MODEL : QD 405 WORKING WIDTH : 280CM, SINGLE NOZZLE ELECTRONIC FEEDER, CAM SHEDDING 12 LEVER, (NP) ( 400 C ) . WIRE HEALED: 10000 PCS/SET, HEALED FRAME: 12 PCS/SET, BEAM PIPE: 02 PCS/SET, CLOTH ROLL: 02 PCS/SET, REED: 02 PCS/SET, INCLUDING ALL STANDARD ACCESSORIES AS A COMPLETE SET			
	84463090	8.0	SETS (SET)	15,32,629.00
4	Cotton weaving machines: --- Other BRAND NEW SHUTTLELESS WATER JET LOOMS MODEL : QD 405 WORKING WIDTH : 280CM, SINGLE NOZZLE ELECTRONIC FEEDER, PLAIN SHEDDING, WIRE HEALED: 10000 PCS/SET, HEALED FRAME: 06 PCS/SET, BEAM PIPE: 02 PCS/SET, CLOTH ROLL: 02 PCS/SET, REED: 02 PCS/SET, INCLUDING ALL STANDARD ACCESSORIES AS A COMPLETE SET			
	84463090	4.0	SETS (SET)	6,05,388.00
	Total Duty Saved (Rs.)			48,14,370.00

## 3. Name and Address of the Supporting Manufacturer /factory / premises / Project site(s)

S.No. / क्र. सं.	Name / नाम				
	Address / पता				
	Type of Unit / इकाई का	Reg. No. / पंजी. सं.	Date / दिनांक	Address of the jurisdictional Central Excise Authority / क्षेत्राधिकार केन्द्रीय उत्पाद शुल्क प्राधिकारी का पता	Type / प्रकार

Self attested  
Harshadevi Gauramchandii



F. No. CUS/ASS/AMND/3030/2025-CEAC

1	AASHISH ANAND POLY WEAVES PLOT NO. 4214, ROAD NO. 42, SACHIN INDUSTRIAL AREA, SACHIN GIDC, SURAT, 394230			
	24AAYPG5861FIZE	JURISDICTION - CENTER) Commissionerate - SURAT Division - DIVISION-IV SURAT Range - RANGE- IV		Factory Address
2	AASHISH ANAND POLY WEAVES PLOT NO. 4214, ROAD NO. 42, SACHIN INDUSTRIAL AREA, SACHIN GIDC,			
	Factory Permits	UDYAMGJ22034401	16/01/2021	1. PLOT NO. 4214, ROAD NO. 42, SACHIN INDUSTRIAL AREA, SACHIN GIDC, SURAT, GUJARAT, 394230 Supporting Manufacturer

4. Name and Address of the Co-Licensee : Not Available

## 5. CONDITION SHEET

- This Authorization will be operative as per the provisions of the Foreign Trade Policy 2015-20 and the Handbook of Procedures 2015-20 or as per any other law/provisions for the time being in force.
- The issuance of the Authorization shall be subject to the conditions/parameters as laid down in Chapter 5 of the Foreign Trade Policy 2015-20 and the Handbook of Procedures 2015-20.
- (a) Capital Goods as defined in Para 9.08 (read with Para 5.01) of the Foreign Trade Policy 2015-20 only shall be allowed for imports/domestic procurement against this Authorization. (b) Import/procurement of second hand Capital Goods are not allowed under EPCG Authorization.
- (a) This Authorization shall be utilized in accordance with the provisions of the Foreign Trade Policy 2015-20 and the concerned Customs Notification No. 16/2015-Customs dated 01-04-2015. (b) Authorization Holder shall execute BG/LUT with Customs Authority, as per the procedure prescribed by them before effecting imports. However, for domestic procurement of capital goods, BG/LUT shall be executed with the concerned Regional Authority in the manner specified in Paragraph 2.35 of the Foreign Trade Policy 2015-2020.
- Import/Procurement of Capital Goods under this Authorization shall be subject to Actual User Condition till Export Obligation is completed and Export Obligation Discharge Certificate (EODC) granted by the Regional Authority.
- This Authorization has been issued under Chapter 5 of the Foreign Trade Policy 2015-20 and carries an Export Obligation to make physical exports to GCA countries or to render services (as defined in Para 9.51 of FTP), as the case may be, and realize the export proceeds in freely convertible currency. Deemed exports as specified under Para-7.02 (a), (b), (c), (f) and (h) of Foreign Trade Policy is also allowed.
- Authorization Holder shall have to fulfil Export Obligation as per Para 5.04 of the Foreign Trade Policy 2015-2020 read with Para 5.10 of the Handbook of Procedures 2015-20.
- Authorization Holder shall be under obligation to export items as per details mentioned in this Authorization. The Export Obligation shall be 6 times of the duty saved on import of Capital Goods on FOB basis within a period of 6 years (Block Years: 1st to 4th year (1st Block) - 50% and 5th to 6th year (2nd Block) - 50%) and shall be reckoned from the date of issue of this Authorization.
- Authorization Holder shall also be required to maintain the past average level of exports (achieved by the EPCG applicant in the preceding three licensing years) for the same and similar products, as endorsed on this Authorization for the entire export obligation period, including extended period, if any. This annual average Export Obligation is in addition to the FOB value of exports mentioned in Para 8 above.
- EO shall be fulfilled by the authorization holder through export of goods which are manufactured by him or his supporting manufacturer / services rendered by him, for which the EPCG authorization has been granted.
- Authorization Holder may discharge the export obligation by way of direct exports as well as through third party exports. Exports to SEZ units/Supplies to developers/co-developers irrespective of currency of realisation would also be counted for discharge of Export Obligation. Deemed exports as specified under Para 7.02 (a), (b), (c), (f) and (h) of the Foreign Trade Policy 2015-2020 shall also be counted towards fulfilment of Export Obligation.
- Authorization Holder shall mention this EPCG Authorization number and date on all export documents of

*Self attested*  
*Harshdevi Gauranichand;*

## ANF- 5A

(Application Form for Issuance of EPCG (Post Export EPCG Authorization))

(Please see the guidelines before filling the application)

Applicant Details					
IEC Number	AAYPG5861F		Entity Name	AASHISH ANAND POLY WEAVES	
Application Number	DRAFT EPCG AMEND 03043258AM 26		File Number	52EBEPC03122AM26	
Authorization Number	5231003146		Applicable Exchange Import Rate	1 US Dollars = 80.500 INR	
Applicable Exchange Export Rate	1 US Dollars = 78.800 INR				
1. EPCG Authorisations for Amendment					
File Number from which Authorisation is issued	Authorization Type	EPCG Authorisation Number	EPCG Authorisation Date		
52EAEPC02101AM23	Zero duty EPCG Scheme	5231003146	01/09/2022		
2. Authorisation Details					
EPCG Authorisation Number	5231003146	Date of Issuance of Authorisation		01/09/2022	
Custom Notification Number	16/2015				
		Initial	Revised		
Import Validity		01/09/2024	01/09/2024		
Export Obligation Period	First Block	01/09/2026	01/09/2026		
	Second Block	01/09/2028	01/09/2028		
	Overall	01/09/2028	01/09/2028		
		Initial	Revised		
		USD	INR	USD	INR
Duty Saved Value		54,927.21	4,814,370	54,927.21	4,814,370
Export Obligation to be fulfilled	First Block	183,288.2	14,443,110	183,288.2	14,443,110
	Second Block	183,288.2	14,443,110	183,288.2	14,443,110
	Overall	366,576.4	28,886,220	366,576.4	28,886,220
Average Export		0	0	0	0



c). Further, I find that the Ministry of Textiles vide notification No. 14/26/2016-IT (Vol.II) dated 07.03.2019 notified the Scheme for Rebate of State and Central Taxes and Levies (RoSCTL) which was in force up to 31.03.2020. Vide Notification No 12015/11/2020-TTP dated 17.04.2020, the Government decided to continue the said Scheme w.e.f. 01.04.2020 without any change in Scheme guidelines and rates, as notified vide Ministry of Textiles' Notification Nos. 14/26/2016-IT (Vol.II) dated 7.3.2019 and 14/26/2016-IT (Vol.II) dated 8.3.2019, respectively. Government had extended continuation of RoSCTL scheme on exports of Apparel/Garments (Chapters-61 & 62) and Made-ups (Chapter-63) till 31st March 2024 vide Notification dated 13.08.2021 in order to make textiles products cost competitive and to provide stability to the export policy regime.

Further, I find that Ministry of Textiles vide Notification F. No. 12015/11/2020-TTP dated 08.02.2024 extending the RoSCTL scheme for a period of 2 years beyond 1st April 2024 and upto 31st March 2026 for apparel/garments (under Chapter 61 and 62) and Made-ups (under Chapter 63) in exclusion of RoDTEP for these Chapter.

d). In the instant case, the SBs mentioned in the Table-I were filed during the period July, 2025 to September, 2025. The exporter has stated that they had not mentioned scheme code 61 due to an inadvertent error. There is no dispute to the fact that the items exported vide above said 05 SBs (as mentioned in Table-I) were "dresses" falling under Chapter 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. There is no dispute to the fact that the items exported vide above said 05 SBs (as mentioned in Table-I above) were "dresses" falling under Chapter 62 of the Customs Tariff Act, 1975. It is also noticed that the exporter has not availed RoSCTL benefit against the exported goods classified under Chapter 62 in 05 shipping bills for items mentioned in Table-I above.


(e) For the Shipping bills mentioned in the Table-I the conversion is sought from Scheme- Drawback and Zero Duty EPCG (Scheme Code-43) to Scheme- EPCG, Drawback & RoSCTL (Scheme Code-61). The goods covered under these shipping bills are eligible for benefits available under RoSCTL scheme. Moreover, it is evident from the shipping bills that the exporter has intended to avail the benefits of RoSCTL scheme by way of a declaration made in the marks and nos. column as

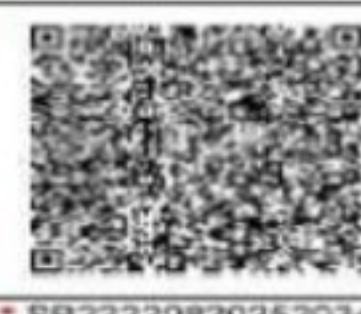
*"AS PER INVOICE, WE INTEND TO CLAIM BENEFIT OF ROSCTL (TAX INV NO: PCPL-289 DT.:30.06.2025) ALL BILLS (101/30-04), (121,122/08-05), (128,127/09-05), (131,130/10-05), (148/15-05), (160,158,159/19/05), (164,163/21-05), (167/24-05), (169,170/26-05) I/WE UNDERTAKE TO ABIDE BY PROVI."*

In view of foregoing, I find that export benefit of RoSCTL may be allowed to the exporter on the 05 shipping bills mentioned in Table-I. Snapshot of the shipping bills are attached for ready reference:



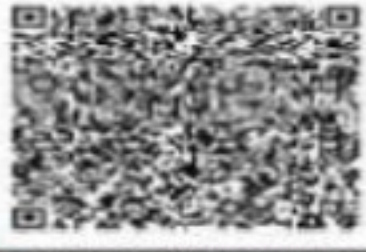
F. No. CUS/ASS/AMND/3030/2025-CEAC


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 3481643		SB Date 11-JUL-25				
JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707											IEC/Br 0506080218		GSTIN/TYPER 07AAECP0623K1ZJ GSN		CB CODE AAOFP4598GCH002					
											TYPE INV		ITEM 8		CONT 0					
											Nos 1		G.WT 98		KGS 4518.4					
											PKG									
<b>PART - I - SHIPPING BILL SUMMARY</b>																				
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	Y	Y	N	Y	Y	Y	Y	N		N									
B DECLARANT DETAILS	12.PORT OF LOADING INNSA1 (Jawahar Lal Nehru (Nh)					13.COUNTRY OF FINAL DESTINATION BRAZIL														
	14.STATE OF ORIGIN Delhi					15.PORT OF FINAL DESTINATION BRSSZ (Santos)														
	16.PORT OF DISCHARGE BRSSZ (Santos)					17.COUNTRY OF DISCHARGE BRAZIL														
	1.EXPORTER'S NAME & ADDRESS PALUCK CREATION PRIVATE LIMITED T2/137 MANGOL PURI INDUSTRIAL AREA PH-I DELHI					7.CONSIGNEE NAME & ADDRESS INDIA FASHION DO BRASIL COMERCIO DE IMPORTACAO E EXPORTACAO LTDA AVENIDA RANGEL PESTANA NO 2020 CONJ UNTO10A-BRAS-CEP: BR														
	3.AD CODE: 0270543					8.GSTIN / TYPE 07AAECP0623K1ZJ GSN														
C VALU SUMMA	1.FOB VALUE 8478911.68		2.FREIGHT 67600		3.INSURANCE 0		4.DISCOUNT 0		5.COM 0		D. EXPR.		1.DBK CLAIM 242606		2.IGST AMT 438668.82		3.CESS AMT			
	6.DEDUCTIONS 0		7.P/C 0		8.DUTY 0		9.CESS 0		11. IFSC NO. IOBA0000543		1.SNO 1		2.INV NO. PCPL-289		3.INV AMT. 101142.15		4.CURRENC USD			
E MANIFEST DETAILS	1.MAWB NO.		2.MAWB DT		3.HAWB NO.		4.HAWB DT		N.O.C.		F. INVOICE SUMMARY		1.SNO 1		2.INV NO. PCPL-289		3.INV AMT. 101142.15		4.CURRENC USD	
	4.CIN NO. 25PCEG07122373170900		5.CIN DT. 12-JUL-25		6.CIN SITE ID INNSA1		H. CHALLAN DETAILS		1.SR.NO		2.CHALLAN NO		3.PAYMT DT		4.AMOUNT					
G EQUIPMENT DETAILS	1.CONTAINER		2.SEAL		3.DATE		4.S No													
	1.SEAL TYPE WAREHOUSE SEALED		2.NATURE OF CARGO CONTAINERISED		3.NO. OF PACKETS 98		4.NO. OF CONTAINERS 0		5.LOOSE PACKETS 0											
I ANNEX DETAILS	6.MARKS & NUMBERS		AS PER INVOICE, WE INTEND TO CLAIM BENEFIT OF ROSCTL (TAX INV NO: PCPL-289 DT.:30.06.2025) ALL BILLS (101 / 30-04), (121,122 / 08-05), (128,127 / 09-05),(131,130 / 10-05), (148 / 15-05 ), ( 160,158,159 / 19/05), (164,163 / 21-05 ), (167 / 24-05 ), ( 169,170 / 26-05 ) I/WE UNDERTAKE TO ABIDE BY PROVI																	
	1.EVENT 5.Submission		2.DATE 11-JUL-25		3.TIME 14:32		4.LEO NO. 34/24		6.LEO Date. 14-JUL-25											
J PROCESS DETAILS	5.Assessment		11-JUL-25		16:51		8.BRC Realisation Date 30-APR-26													
	7.Examination		14-JUL-25		16:55															
9.LEO		14-JUL-25		17:17																

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 4302197		SB Date 08-AUG-25				
JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707											IEC/Br 0506080218		GSTIN/TYPER 07AAECP0623K1ZJ GSN		CB CODE AAOFP4598GCH002					
											TYPE INV		ITEM 8		CONT 0					
											Nos 1		G.WT 100		KGS 5075					
											PKG									
<b>PART - I - SHIPPING BILL SUMMARY</b>																				
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	N	Y	N		N									
B DECLARANT DETAILS	12.PORT OF LOADING INNSA1 (Jawahar Lal Nehru (Nh)					13.COUNTRY OF FINAL DESTINATION CHILE														
	14.STATE OF ORIGIN Delhi					15.PORT OF FINAL DESTINATION CLSAI (San Antonio)														
	16.PORT OF DISCHARGE CLSAI (San Antonio)					17.COUNTRY OF DISCHARGE CHILE														
	1.EXPORTER'S NAME & ADDRESS PALUCK CREATION PRIVATE LIMITED T2/137 MANGOL PURI INDUSTRIAL AREA PH-I DELHI					7.CONSIGNEE NAME & ADDRESS Importadora Y Exportadora Dokavari SPA RUT: 77.592.265-6 Postal Code: 8420412, Calle Patrontado 225Recole ta Santiago, CL														
	3.AD CODE: 0270543					8.GSTIN / TYPE 07AAECP0623K1ZJ GSN														
C VALU SUMMA	1.FOB VALUE 11460050.47		2.FREIGHT 217250		3.INSURANCE 0		4.DISCOUNT 0		5.COM 0		D. EXPR.		1.DBK CLAIM 336831		2.IGST AMT 583865.03		3.CESS AMT			
	6.DEDUCTIONS 0		7.P/C 0		8.DUTY 0		9.CESS 0		11. IFSC NO. IOBA0000543		1.SNO 1		2.INV NO. PCPL-299		3.INV AMT. 134376.3		4.CURRENC USD			
E MANIFEST DETAILS	1.MAWB NO.		2.MAWB DT		3.HAWB NO.		4.HAWB DT		N.O.C.		F. INVOICE SUMMARY		1.SNO 1		2.INV NO. PCPL-299		3.INV AMT. 134376.3		4.CURRENC USD	
	4.CIN NO. 25PCEG08222505819100		5.CIN DT. 22-AUG-25		6.CIN SITE ID INNSA1		H. CHALLAN DETAILS		1.SR.NO		2.CHALLAN NO		3.PAYMT DT		4.AMOUNT					
G EQUIPMENT DETAILS	1.CONTAINER		2.SEAL		3.DATE		4.S No													
	1.SEAL TYPE WAREHOUSE SEALED		2.NATURE OF CARGO CONTAINERISED		3.NO. OF PACKETS 100		4.NO. OF CONTAINERS 0		5.LOOSE PACKETS 0											
I ANNEX DETAILS	6.MARKS & NUMBERS		AS PER INVOICE, WE INTEND TO CLAIM BENEFIT OF ROSCTL (TAX INV NO: PCPL-299 DT.:30.07.2025) ALL BILLS ( 196 / 07-06 ) ( 202 / 12-06 ) ( 203,204 / 13-06 ) ( 205,206 / 14-06 ) ( 207, 16-06 ) I/WE UNDERTAKE TO ABIDE BY PROVISIONS OF FOREIGN EXCHANGE MANAGEMENT ACT, 1999, AS AMENDED FROM TIME TO TIME, I																	
	1.EVENT 5.Submission		2.DATE 08-AUG-25		3.TIME 19:50		4.LEO NO. 34/19		6.LEO Date. 22-AUG-25											
J PROCESS DETAILS	5.Assessment						8.BRC Realisation Date 31-MAY-26													
	7.Examination		22-AUG-25		19:52															
9.LEO		22-AUG-25		19:56																





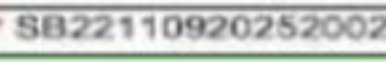
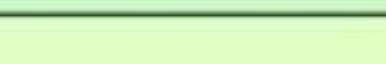

F. No. CUS/ASS/AMND/3030/2025-CEAC

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 4098320		SB Date 01-AUG-25				
JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707											IEC/Br 0506080218		GSTIN/TYPE 07AAECP0623K1ZJ GSN		CB CODE AAOFP4598GCH002					
											TYPE INV		ITEM 11		CONT 0					
											Nos 76		G.WT KGS		3348.5					
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	Y	Y	N	Y	Y	Y	Y	N		N									
B DECLARANT DETAILS	12.PORT OF LOADING INNSA1 (Jawaharlal Nehru (Nh)					13.COUNTRY OF FINAL DESTINATION BRAZIL														
	14.STATE OF ORIGIN Delhi					15.PORT OF FINAL DESTINATION BRSSZ (Santos)														
	16.PORT OF DISCHARGE BRSSZ (Santos)					17.COUNTRY OF DISCHARGE BRAZIL														
	1.EXPORTER'S NAME & ADDRESS PALUCK CREATION PRIVATE LIMITED T2/137 MANGOL PURI INDUSTRIAL AREA PH-I DELHI					7.CONSIGNEE NAME & ADDRESS INDIA FASHION DO BRASIL COMERCIO DE IMPORTACAO E EXPORTACAO LTDA AVENIDA RANGEL PESTANA NO 2020 CONJ UNTO10A-BRAS-CEP: BR														
	3.AD CODE: 0270543					8.GSTIN / TYPE 07AAECP0623K1ZJ GSN														
	4.RBI WAIVER NO.& DT					9.FOREX BANK A/C NO. 05XXXXXXXXXX603														
C VALU SUMMA	1.FOB VALUE 5969016.12		2.FREIGHT 85100		3.INSURANCE 0		4.DISCOUNT 0		5.COM 0		D. EX.PR.		1.DBK CLAIM 169994		2.IGST AMT 313797.4		3.CESS AMT			
	6.DEDUCTIONS 0		7.P/C 0		8.DUTY 0		9.CESS 0						4.IGST VALUE 6054116.12		5.RODTEP AMT 585		6.ROSC TL AMT 3348			
E MANIFEST DETAILS	1.MAWB NO.		2.MAWB DT		3.HAWB NO.		4.HAWB DT		N.O.C.		F INVOICE SUMMARY		1.SNO 1		2.INV NO. PCPL-296		3.INV AMT. 71141.2		4.CURRENC USD	
	4.CIN NO. 25PCEG08042446078400		5.CIN DT. 04-AUG-25		6.CIN SITE ID INNSA1															
G EQUIPMENT DETAILS	1.CONTAINER		2.SEAL		3.DATE		4.S No		H CHALLAN DETAILS		1SR.NO		2.CHALLAN NO		3.PAYMT DT		4.AMOUNT			
I ANNEX DETAILS	1.SEAL TYPE WAREHOUSE SEALED		2.NATURE OF CARGO CONTAINERISED				3.NO. OF PACKETS 76		4.NO. OF CONTAINERS 0		5.LOOSE PACKETS 0									
	6.MARKS & NUMBERS		AS PER INVOICE, WE INTEND TO CLAIM BENEFIT OF ROSCTL (TAX INV NO: PCPL-296 DT.:29.07.2025) ALL BILLS (174, 175 / 28-05), (193,194 / 06-06), (197 / 07-06),(195 / 06-06) I/WE UNDERTAKE TO ABIDE BY PROVISIONS OF FOREIGN EXCHANGE MANAGEMENT ACT,1999,AS AMENDED FROM TIME TO TIME, INCLUDING REALIZATIO.																	
J PROCESS DETAILS	1.EVENT		2.DATE		3.TIME		4.LEO NO.		34/9											
	5.Submission		01-AUG-25		17:01		6.LEO Date.		05-AUG-25											
	5.Assessment		02-AUG-25		12:05		8.BRC Realisation Date		31-MAY-26											
	7.Examination		04-AUG-25		16:40															
	9.LEO		05-AUG-25		18:40															

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 4858579		SB Date 29-AUG-25				
JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707											IEC/Br 0506080218		GSTIN/TYPE 07AAECP0623K1ZJ GSN		CB CODE AAOFP4598GCH002					
											TYPE INV		ITEM 9		CONT 0					
											Nos 73		G.WT KGS		3075.88					
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	Y	Y	N	Y	Y	Y	Y	N		N									
B DECLARANT DETAILS	12.PORT OF LOADING INNSA1 (Jawaharlal Nehru (Nh)					13.COUNTRY OF FINAL DESTINATION BRAZIL														
	14.STATE OF ORIGIN Delhi					15.PORT OF FINAL DESTINATION BRSSZ (Santos)														
	16.PORT OF DISCHARGE BRSSZ (Santos)					17.COUNTRY OF DISCHARGE BRAZIL														
	1.EXPORTER'S NAME & ADDRESS PALUCK CREATION PRIVATE LIMITED T2/137 MANGOL PURI INDUSTRIAL AREA PH-I DELHI					7.CONSIGNEE NAME & ADDRESS INDIA FASHION DO BRASIL COMERCIO DE IMPORTACAO E EXPORTACAO LTDA AVENIDA RANGEL PESTANA NO 2020 CONJ UNTO10A-BRAS-CEP: BR														
	3.AD CODE: 0270543					8.GSTIN / TYPE 07AAECP0623K1ZJ GSN														
	4.RBI WAIVER NO.& DT					9.FOREX BANK A/C NO. 05XXXXXXXXXX603														
C VALU SUMMA	1.FOB VALUE 5511197		2.FREIGHT 43100		3.INSURANCE 0		4.DISCOUNT 0		5.COM 0		D. EX.PR.		1.DBK CLAIM 156578		2.IGST AMT 288801.89		3.CESS AMT			
	6.DEDUCTIONS 0		7.P/C 0		8.DUTY 0		9.CESS 0						4.IGST VALUE 5554297		5.RODTEP AMT 577		6.ROSC TL AMT 0			
E MANIFEST DETAILS	1.MAWB NO.		2.MAWB DT		3.HAWB NO.		4.HAWB DT		N.O.C.		F INVOICE SUMMARY		1.SNO 1		2.INV NO. PCPL-303		3.INV AMT. 64435		4.CURRENC USD	
	4.CIN NO. 25PCEG09012535407700		5.CIN DT. 01-SEP-25		6.CIN SITE ID INNSA1															
G EQUIPMENT DETAILS	1.CONTAINER		2.SEAL		3.DATE		4.S No		H CHALLAN DETAILS		1SR.NO		2.CHALLAN NO		3.PAYMT DT		4.AMOUNT			
I ANNEX DETAILS	1.SEAL TYPE WAREHOUSE SEALED		2.NATURE OF CARGO CONTAINERISED				3.NO. OF PACKETS 73		4.NO. OF CONTAINERS 0		5.LOOSE PACKETS 0									
	6.MARKS & NUMBERS		AS PER INVOICE, WE INTEND TO CLAIM BENEFIT OF ROSCTL (TAX INV NO: PCPL-303 DT.:25.08.2025) ALL BILLS (210/17.06), (211,212/18.06), (213/19.06),(214/20.06),(216/02.07)(200/09.06),(208/16.06),(209/17.06),(215/25.06)I/WE UNDERTAKE TO ABIDE BY PROVISIONS OF FOREIGN EXCHANGE MANAGEMENT ACT,1999,AS AMENDE																	
J PROCESS DETAILS	1.EVENT		2.DATE		3.TIME		4.LEO NO.		34/47											
	5.Submission		29-AUG-25		17:08		6.LEO Date.		02-SEP-25											
	5.Assessment		30-AUG-25		13:16		8.BRC Realisation Date		30-JUN-26											
	7.Examination		02-SEP-25		19:35															
	9.LEO		02-SEP-25		20:03															



F. No. CUS/ASS/AMND/3030/2025-CEAC

 <b>INDIAN CUSTOMS EDI SYSTEM</b> CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS DEPARTMENT OF REVENUE - MINISTRY OF FINANCE GOVERNMENT OF INDIA		Port Code		SB No		SB Date						
		INNSA1	5111361	08-SEP-25	0506080218	0						
JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707		IEC/Br		GSTIN/TYPE		CB CODE						
		07AAECP0623K1ZJ GSN		AAOFP4598GCH002								
		TYPE		INV		ITEM						
		Nos		1		9						
		PKG		72		G.WT KGS						
						3045.92						
<b>PART - I - SHIPPING BILL SUMMARY</b>												
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	Y	Y	N	Y	Y	Y	Y	N		N	
	12.PORT OF LOADING	INNSA1 (Jawaharlal Nehru (Nh)					13.COUNTRY OF FINAL DESTINATION					BRAZIL
B DECLARANT DETAILS	14.STATE OF ORIGIN	Delhi					15.PORT OF FINAL DESTINATION					BRSSZ (Santos)
	16.PORT OF DISCHARGE	BRSSZ (Santos)					17.COUNTRY OF DISCHARGE					BRAZIL
	1.EXPORTER'S NAME & ADDRESS	PALUCK CREATION PRIVATE LIMITED T2/137 MANGOL PURI INDUSTRIAL AREA PH-I DELHI					7.CONSIGNEE NAME & ADDRESS INDIA FASHION DO BRASIL COMERCIO DE IMPORTACAO E EXPORTACAO LTDA AVENIDA RANGEL PESTANA NO 2020 CONJ UNTO10A-BRAS-CEP: BR					
C VALU SUMMA	3. AD CODE:	0270543					8. GSTIN / TYPE					07AAECP0623K1ZJ GSN
	4.RBI WAIVER NO. & DT						9.FOREX BANK A/C NO.					05XXXXXXXXXX603
	5.CB NAME	PIONEER					10.DBK BANK A/C NO.					05XXXXXXXXXX603
E MANIFEST DETAILS	6.AEO						11. IFSC NO.					IOBA0000543
	1.FOB VALUE	2.FREIGHT	3.INSURANCE	4.DISCOU	5.COM	D. EXPR.	1.DBK CLAIM	2.IGST AMT	3.CESS AMT			
	5563148.85	69840	0	0	0		157790	293532.29				
6.DEDUCTIONS	7.P/C		8.DUTY	9.CESS	4.IGST VALUE		5.RODTEP AMT	6.ROSC TL AMT				
G EQUIPMENT DETAILS	1.MAWB NO.	2.MAWB DT	3.HAWB NO.	4.HAWB DT	N.O.C.	F INVOICE SUMMARY	1.SNO	2.INV NO.	3. INV AMT.	4.CURRENC		
							1	PCPL-305	64524.5	USD		
	4. CIN NO.	5. CIN DT.	6. CIN SITE ID									
I ANNEX DETAILS	25PCEG09092562262700	09-SEP-25	INNSA1			H CHALLAN DETAILS	1.SR.NO	2.CHALLAN NO	3.PAYMT DT	4.AMOUNT		
J PROCESS DETAILS	1.SEAL TYPE	2.NATURE OF CARGO			3.NO. OF PACKETS	4.NO. OF CONTAINERS	5.LOOSE PACKETS					
	WAREHOUSE SEALED	CONTAINERISED			72	0	0					
	6.MARKS & NUMBERS	AS PER INVOICE, WE INTEND TO CLAIM BENEFIT OF ROSCTL (TAX INV NO: PCPL-305 DT.:30.08.2025) ALL BILLS ( 217 / 04-07 ), ( 218 / 09-07 ), ( 229 / 23-07 ), ( 231 / 29-07 ), ( 264 / 13-08 ), ( 272 / 18-08 ) I/WE UNDERTAKE TO ABIDE BY PROVISIONS OF FOREIGN EXCHANGE MANAGEMENT ACT,1999,AS AMENDED FROM TI										
J PROCESS DETAILS	1.EVENT	2.DATE	3.TIME	4.LEO NO.	34/36							
	5.Submission	08-SEP-25	16:45	6.LEO Date.	11-SEP-25							
	5.Assessment	08-SEP-25	18:18	8.BRC Realisation Date	30-JUN-26							
	7.Examination	11-SEP-25	17:05									
	9.LEO	11-SEP-25	17:12									

(f) Further, the shipping bills mentioned at S.No 2 is Inspected as per RMS/system instructions and the Shipping bills at S.No 1, 3, 4 & 5 in Table-I are open and examined by the Docks officer as per RMS/system instructions. The examination reports of the one of the shipping bills read as:

*"Followed System/RMS Order. Opened & Examined U/S of SUPDT (X) as per SO 66/2010. Remarks on Reverse of S.B. C/L. Inspected Lot. Checked Marks & Nos as per System Order, S/B Invoice & P/L. FEMA, Wood Decl. & CVR Decl. Prod. Put up for DV Fair pls.*

From the examination report, it appears that no adverse comment by the examining officer has been observed against the said shipping bills. Moreover, the shipping bill contains all the technical details of the goods which appear to have been verified by the examining officers at the time of export and no adverse comments have been noticed in the system. Therefore, the said goods are eligible for RoSCTL, as applicable.

**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,**

For the Shipping bills mentioned in the Table-I the conversion is sought from Scheme-Zero Duty EPCG and Drawback(Scheme Code-43) to Scheme- EPCG, Drawback & RoSCTL (Scheme Code-61).As discussed in the preceding paras, although the exporter has not declared scheme code 61 (Drawback, EPCG & RoSCTL), however the item level verification of goods as verified from ICES 1.5 system has revealed that the items under export are covered under chapter 62, which is allowable for RoSCTL scheme. Further, the exporter had shown their intent to claim the benefit of RoSCTL scheme in the said shipping bill marks and column as discussed above.

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

For the Shipping bills mentioned in the Table-I the conversion is sought from Scheme-Zero Duty EPCG and Drawback (Scheme Code-43) to Scheme- EPCG, Drawback & RoSCTL (Scheme Code-61), I find that the exporter is eligible for already claimed benefits under scheme code 43, 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 Zero Duty EPCG and Drawback (Scheme Code-43) but it is evident from the Shipping bills that the exporter has intended to avail the benefits of RoSCTL scheme by way of a declaration made in the marks and nos. column. It is evident from the Shipping bills that the exporter has intended to avail the benefits of RoSCTL scheme by way of a declaration made in the marks and nos. column as:

*"AS PER INVOICE, WE INTEND TO CLAIM BENEFIT OF ROSCTL (TAX INV NO: PCPL289 DT.:30.06.2025) ALL BILLS (101/30-04), (121,122/08-05), (128,127/09-05), (131,130/10-05), (148/15-05), (160,158,159/19/05), (164,163/21-05), (167/24-05), (169,170/26-05) I/WE UNDERTAKE TO ABIDE BY PROVI."*



I further find that, the goods exported under these shipping bills are covered under chapter 62 for which RoSCTL is allowable in terms of Notification No. -F. No. 12015/11/2020-TTP dated 08.02.204, issued by Ministry of Textiles vide, wherein it is seen that for goods covered under chapter 61, 62 & 63 are eligible for RoSCTL scheme upto 31st March 2026.

**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:**

For the shipping bills mentioned in the table I, The exporter has requested for conversion of the said shipping bill from Scheme-Zero Duty EPCG and Drawback (Scheme Code-43) to Scheme-Drawback & EPCG& ROSCTL (Scheme Code-61)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, 2025. Thus, I find that this condition is fulfilled in the present case.

10. 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.

11. In view of the above discussions, I hold that the conversion of 05 shipping bills as detailed at TABLE-I above from Scheme-Zero Duty EPCG and Drawback (Scheme Code-43) to Scheme-Drawback, EPCG & RoSCTL (Scheme Code-61) may be allowed.

12. Accordingly, I pass the following order: -

**Order**

- 1) I allow the conversion of 05 nos. of shipping bills as detailed at Table-I above Zero Duty EPCG and Drawback (Scheme Code-43) to Scheme-Drawback, EPCG & RoSCTL (Scheme Code-61);



F. No. CUS/ASS/AMND/3030/2025-CEAC

- 
- 2) 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 only after payment of amendment fee as prescribed under Levy of Fees (Customs Documents) Amendment Regulation, 2017.

Digitally signed by  
GIRIDHAR GOPALKRISHNA PAI

Date: 05-12-2025 17:45:19

(Giridhar G. Pai)

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

To:

M/s. PALUCK CREATION PVT LTD, IEC- 0506080218.,  
T2/137 Mangol Puri, Industrial Area PH-I, Delhi

Copy to:

1. The Assistant Commissioner of Customs, CEAC, JNCH, Nhava Sheva,
2. The Assistant Commissioner of Customs, CCO, JNCH, Nhava Sheva
3. The Assistant Commissioner of Customs, Drawback, JNCH, Nhava Sheva
4. EDI Section, for uploading on website,
5. Office Copy.