

	<p style="text-align: center;"><b>सीमाशुल्कआयुक्तकाकार्यालय, एनएस-II</b> OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II <b>केंद्रीकृतनिर्यातआकलनकक्ष, जवाहरलालनेहरूसीमाशुल्कभवन</b> CENTRALIZED EXPORT ASSESSMENT CELL, JAWAHARLAL NEHRU CUSTOM HOUSE, न्हावाशेवा, तालुका-उरण, जिला- रायगढ़, महाराष्ट्र -400 707 NHAVA SHEVA, TALUKA-URAN, DIST- RAIGAD, MAHARASHTRA-400707</p>
	<p>F. NO.-CUS/ASS/AMND/513/2026-CEAC</p>

Dated: 02.03.2026

DIN: 20260378NT0000666BC7	
आदेश की तिथि Date of Order	: 02.03.2026
जारी किए जाने की तिथि Date of Issue	: 04.03.2026
आदेशसं. Order No.	404 / 2025-26/ आयुक्त/एनएस-II/ सीएसी/जेएनसीएच 404 / 2025-26/Commissioner/NS-II /CAC /JNCH
पारितकर्ता Passed by	श्री गिरिधर जी. पई SH. Giridhar G. Pai : आयुक्त, सीमाशुल्क (एनएस-II), जेएनसीएच, न्हावाशेवा Commissioner of Customs (NS-II), JNCH, Nhava Sheva
पक्षकार (पार्टी)/नोटिसी का नाम Name of Party/Noticee	मै. क्रिएटिव गारमेंट्स प्राइवेट लिमिटेड, : M/s. Creative Garments Private Limited, IEC- 0388085410

मूलआदेशORDER-IN-ORIGINAL

1. इसआदेशकीमूलप्रतिकीप्रतिलिपिसव्यक्तिकोजारीकीजातीहै, उसकेउपयोगकेलिएनिःशुल्कदीजातीहै।

The copy of this order in original is granted free of charge for the use of the person to whom it is issued.

2. इसआदेशसेव्यथितकोईभीव्यक्तिसीमाशुल्कअधिनियम, 1962कीधारा129एकेतहतइसआदेशकेविरुद्धसीईएस टीएटी, पश्चिमीप्रादेशिकन्यायपीठ (वेस्टरीजनलबेंच, 34, पी. डी. मेलोरोड, मस्जिद (पूर्व), मुंबई- 400009कोअपीलकरसकताहै, जोउक्तअधिकरणकेसहायकरजिस्ट्रारकोसंबोधितहोगी।

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. अपीलदाखिलकरनेसंबंधीमुख्यमुद्दे:-

Main points in relation to filing an appeal: -

<b>फार्म Form</b>	: फार्म नं. सीए-३, चारप्रतियोंमें तथा उस आदेशकी चारप्रतियाँ, जिसके खिलाफ अपीलकी गयी है (इन चारप्रतियोंमें से कमसे 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)
<b>समयसीमा Time Limit</b>	: इस आदेशकी सूचनाकी तारीखसे तीन महीनेके भीतर Within 3 months from the date of communication of this order.
<b>फीस Fee</b>	: (क) एक हजार रुपये—जहाँ माँगये शुल्क एवं ब्याजकी तथालगायी गयी शास्तिकी रकम पाँच लाख रुपये या उससे 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 माँगये शुल्क एवं ब्याजकी तथालगायी गयी शास्तिकी 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 माँगये शुल्क एवं ब्याजकी तथालगायी गयी शास्तिकी 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>भुगतानकी रीति Mode of Payment</b>	: क्रॉस बैंक ड्राफ्ट, जो राष्ट्रीय कृषि बैंक द्वारा सहायकर जस्ट्रार, सीईएसटीएटी, 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.
<b>सामान्य General</b>	: विधिके उपबंधोंके लिए तथा ऊपर यथासंदर्भित एवं अन्य संबंधित मामलोंके लिए, सीमा शुल्क अधिनियम, १९६२, सीमा शुल्क (अपील) नियम, १९८२ सीमा शुल्क, उत्पादन शुल्क एवं सेवाकर अपील अधिकरण (प्रक्रिया) नियम, १९८२ का संदर्भ लिया जाए। For the provision of law & from as referred to above & other related matters, Customs Act, 1962, Customs (Appeal) Rules, 1982, Customs, Excise and Service Tax Appellate Tribunal (Procedure) Rules, 1982 may be referred.

4. इस आदेशके विरुद्ध अपील करनेके लिए ७.५% जमा करेगा और ऐसे भुगतानका प्रमाण प्रस्तुत करेगा, ऐसान किये जानेपर अपीलसीमा शुल्क अधिनियम, १९६२ की धारा १२९के उपबंधोंकी अनुपालना न किये जानेके लिए नामंजूर किये जानेकी दायी होगी।

Any person desirous of appealing against this order shall, pending the appeal, deposit 7.5% of duty demanded or penalty levied therein and produce proof of such payment along with the appeal, failing which the appeal is liable to be rejected for non-compliance with the provisions of Section 129 of the Customs Act 1962.

Subject: - Request for Conversion of 43 Shipping Bills from Scheme-Drawback (Scheme Code-19) to Scheme-Drawback & RoSCTL (Scheme Code-60) by M/s Creative Garments Private Limited (IEC-0388085410) - Reg.

M/s Creative Garments Private Limited, IEC-0388085410, located at 103, Cama Industrial Estate, Sun Mill Compound, Lower Parel, Mumbai Maharashtra (hereinafter referred to as 'the exporter') has requested for conversion of 43 Shipping Bills from Scheme-Drawback (Scheme Code-19) to Scheme-Drawback & RoSCTL (Scheme Code-60) and 02 Shipping Bills from Drawback-19 with RoDTEP "N" to Drawback-19 with RoDTEP "Y" vide letter dated 05.02.2026, details of which are tabulated below:-

TABLE - I (43-Shipping Bills)

Sl. No.	Shipping Bill No.	Shipping Bill date	Let Export Order date	FOB Value (in Rs.)	HSN Code	Scheme in which SB filed	Scheme to which conversion sought
1	4761464	22.09.2021	23.09.2021	7829411.96	63052000	6	7
2	4703651	20.09.2021	20.09.2021	7829411.96	63052000	6	7
3	4691731	18.09.2021	19.09.2021	3247560.37	63052000	6	7
4	4762766	22.09.2021	23.09.2021	3821440	62082990	6	7
5	4877512	27.09.2021	27.09.2021	7829411.96	63052000	6	7
6	4923193	28.09.2021	29.09.2021	7829411.96	63052000	6	7
7	4962585	29.09.2021	01.10.2021	7829411.96	63052000	6	7
8	3978987	19.08.2021	21.08.2021	7213282.24	63052000	6	7
9	4207068	28.08.2021	30.08.2021	5804890.35	62059090	6	7
10	4115499	25.08.2021	26.08.2021	7223109.6	63052000	6	7
11	4116821	25.08.2021	26.08.2021	7223109.6	63052000	6	7
12	4213202	29.08.2021	30.08.2021	3361500	63049239/63053900	6	7
13	4265396	31.08.2021	02.09.2021	5754895.03	62052090	6	7
14	4232784	30.08.2021	01.09.2021	4882301.6	62082990	6	7
15	4265074	31.08.2021	02.09.2021	7223109.6	63052000	6	7
16	4264314	31.08.2021	01.09.2021	7223109.6	63052000	6	7
17	4321098	02.09.2021	04.09.2021	5217985.5	62052090	6	7
18	4431778	07.09.2021	09.09.2021	2192364.12	62052090	6	7
19	4430459	07.09.2021	08.09.2021	7331467.6	63052000	6	7
20	4431002	07.09.2021	09.09.2021	7167468.77	63052000	6	7
21	4527887	12.09.2021	14.09.2021	7100267.6	63052000	6	7
22	4062853	23.08.2021	24.08.2021	73016.63	63052000	6	7
23	4090179	24.08.2021	25.08.2021	122333.75	63052000	6	7
24	4213127	29.08.2021	30.08.2021	1028764.8	62052090	6	7
25	4240231	31.08.2021	02.09.2021	38160	63079090	6	7
26	4236754	30.08.2021	31.08.2021	1704573.75	63052000	6	7
27	4265391	31.08.2021	01.09.2021	92155.25	62052090	6	7
28	4463837	09.09.2021	09.09.2021	3701244.68	63052000	6	7

29	4378319	05.09.2021	06.09.2021	368960.52	63052000		
30	4431757	07.09.2021	09.09.2021	31941.2	62052090		
31	4431848	07.09.2021	09.09.2021	102211.84	62052090		
32	4533397	13.09.2021	13.09.2021	530312.27	62171010		
33	4463880	09.09.2021	09.09.2021	659093.07	63052000		
34	4527810	12.09.2021	14.09.2021	100580.8	63052000		
35	4527830	12.09.2021	14.09.2021	2549138.95	63052000		
36	4782144	22.09.2021	23.09.2021	368472.68	63052000		
37	4898800	27.09.2021	28.09.2021	1515656.87	63052000		
38	4895143	27.09.2021	28.09.2021	947067.99	63052000		
39	4937337	29.09.2021	29.09.2021	968822.01	63079020		
40	4962746	29.09.2021	04.10.2021	1192500	63079090		
41	4962633	29.09.2021	30.09.2021	139721.4	63052000		
42	5033455	02.10.2021	04.10.2021	280760.13	62052090		
43	5033459	02.10.2021	04.10.2021	120325.77	62052090		

TABLE-II (02-Shipping Bills)

Sl. No.	Shipping Bill No.	Shipping Bill date	Let Export Order date	FOB Value (in Rs.)	Scheme in which SB filed
1	2	3	4	5	6
1	7135190	30.12.2021	02.01.2022	1617048	Scheme - Drawback (Scheme Code -19) with RoDTEP "Y"
2	7180655	31.12.2021	03.01.2022	1617048	

2. The exporter vide their submission dated 05.02.2026, inter-alia, stated that they are one of the top exporters of Garments items to Middle East, Europe and various other countries. They are doing exports from INNSA1 custom from 2021 under RoSCTL, and the same was pending for scroll generation even after the EGM was filed successfully. They have further stated that from 2021 onwards some Shipping Bills are pending for disbursement of RoSCTL as they were not able to file the same under RoSCTL when the scheme was introduced initially in 2021. Further, the exporter has requested for waiver of personal hearing and to decide the subject matter on merit.

### DISCUSSIONS AND FINDINGS

3. I have carefully gone through the request made by the exporter vide their letter dated 05.02.2026 for amendment by way of conversion of shipping bills from Scheme-Drawback (Scheme Code-19) to Scheme-Drawback & RoSCTL (Scheme Code-60), the submissions made by the exporter and the relevant provisions of Customs Act, 1962, which govern the conversion of shipping bills.

4. In the instant case, I find that the exporter has applied for conversion of 43 nos. of shipping bills s detailed in Table-I above and the issue to be decided is whether the

exporter is eligible for amendment sought by them for conversion of the said shipping bills for which Let Export Order was granted in September, 2024 from Scheme-Drawback (Scheme Code-19) to Scheme-Drawback & RoSCTL (Scheme Code-60).

5. Further, upon examination, it is observed that for the two shipping bills listed in Table-II, where the exporter has requested conversion from RoDTEP "N" to RoDTEP "Y," the exporter had already declared RoDTEP as "Y" in those shipping bills. Accordingly, I found that no conversion is required in respect of the said two shipping bills.

6. Conversion of shipping bills is governed by Section 149 of the Customs Act, 1962. In the instant case, Let Export Orders were granted between August to October 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. Further, I find that Export Entry (Post export conversion in relation to instrument based scheme) Regulations, 2025, have been notified vide Notification No. 21/2025-Customs (N.T.) dated 03.04.2025. The relevant provisions of the said regulations are as under:

**Regulation 2 (1)(b):**

*"(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):**

*"(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):**

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

**Regulation 3(2):**

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

**Regulation 4(e):**

*“(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. 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. In the instant case, the Shipping Bill, as detailed in Table-I, was filed during October / November 2021 and Conversion is sought from Scheme-Drawback (Scheme Code -19) to Scheme-Drawback & RoSCTL (Scheme Code - 60). Thus, I find that the Export Entry Regulations 2025 are applicable to the instant case. Accordingly, I proceed to decide the application for conversion under these Regulations.

8. 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.

**Regulation 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, authorize 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. Considering the fact that the said Shipping Bill was 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 authorized on the basis of documentary evidence, which was in existence at the time the goods were exported,
- C. On payment of a fee in accordance with Levy of fees (Customs Documents) Regulations, 1970, as amended,
- D. All conditions of the instrument-based scheme to which conversion is being sought should be fulfilled,
- E. Exporter has not availed or has reversed the availed benefit of the instrument-based scheme from which conversion is being sought,
- F. All conditions relating to shipping bill have been complied with,
- G. No contravention noticed against the shipping bill,
- H. Shipping bill Conversion shall be allowed from one instrument-based scheme, or drawback to another instrument-based scheme.

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

**A. The application for conversion shall be filed in writing within a period of one year from the date of order for clearance of goods 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 for making conversion application 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) The exporter has requested for conversion of the impugned Shipping Bill from Scheme-Drawback (Scheme Code -19) to Scheme-Drawback & RoSCTL (Scheme Code-60). The Customs Risk Management System (RMS) provides Assessment/Examination instructions based on the risk profile of the consignment such as Port or Country of discharge/ Nature of goods/ Export incentives/Scheme Chosen/Profiles of the Exporters/ Alerts inserted against IEC etc. declared in the Shipping Bills. However, considering that the exporter had filed the shipping bills under Scheme-Drawback (Scheme Code -19), the RMS processing would not be affected even if the shipping bills were filed Scheme-Drawback & RoSCTL (Scheme Code - 60).
- b) Further, I find that Ministry of Textiles vide Notification No.14/26/2016-IT dated 08.03.2019 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".
- c) In this regard, it is pertinent to mention that the RoSCTL scheme had been continued retrospectively w.e.f. 01.01.2021 till 31.03.2024 vide Ministry of Textile Notification F. No. 12015/11/2020-TTP dated 13.08.2021 against exports of garments and made-ups falling under Chapters 61, 62 and 63 in exclusion of RoDTEP and thereafter the RoSCTL scheme was further continued for a period of 2 years beyond 1st April 2024 and up to 31st March 2026 for apparel/garments (under Chapter 61 and 62) and Made-ups (under Chapter 63) in exclusion of RoDTEP for these Chapters vide Notification dated 08.02.2024 vide F. No. 12015/11/2020-TTP.
- d) In the instant case, 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 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 INV (CGPL0710/21-22 DT. 21.09.2021) 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”.

Snapshot of the one of the shipping bill and invoice are attached for ready reference:

INDIAN CUSTOMS EDI SYSTEM CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS DEPARTMENT OF REVENUE - MINISTRY OF FINANCE GOVERNMENT OF INDIA		Port Code	SB No	SB Date														
JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707		INNSA1	3978987	19-AUG-21														
		IEC/Br	0388085410	0														
		GSTIN TYPE	27AAAC0431C1ZH GSN															
		CB CODE	AWDPP4110BCH001															
		TYPE	INV	ITEM		CONT												
		Nos	1	4	0													
		PKG	1090	G.WT	KGS	9268.13	6821190820212218											
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	N	N	Y	Y	N	N	Y		N							
B DECLARAN DETAILS	12.PORT OF LOADING		INNSA1 (Jawaharal Nehru (Nh)			13.COUNTRY OF FINAL DESTINATION		SPAIN										
	14.STATE OF ORIGIN		MAHARASHTRA			15.PORT OF FINAL DESTINATION		ESVLC (Valencia)										
C VALU SUMMA	16.PORT OF DISCHARGE		ESVLC (Valencia)			17.COUNTRY OF DISCHARGE		SPAIN										
	1.EXPORTER'S NAME & ADDRESS					7.CONSIGNEE NAME & ADDRESS												
E MANIFEST DETAILS	CREATIVE GARMENTS PRIVATE LIMITED					TEMPE S.A.												
	103.CAMA INDUSTRIAL ESTATE					ELCHE PARQUE INDUSTRIAL CARRETERA N												
F INVOICE SUMMARY	SUN MILL COMPOUND LOWER PAREL Conta					340.KM 728. CALLE SEVERO OCHOA.22- 28 TORRELLANO (ELCHE)												
	MUMBAI MAHARASHTRA 2.Type Private					ES												
G. EQUIPMENT DETAILS	3. AD CODE:		0231054			8. GSTIN / TYPE		27AAAC0431C1ZH GSN										
	4.RBI WAIVER NO.& DT					9.FOREX BANK A/C NO.		71X										
H CHALLAN DETAILS	5.CB NAME		PILANE SHIPPING SERVICES			10.DBK BANK A/C NO.		10XXXXXX572										
	6.AEO					11. IFSC NO.		SBIN0007491										
I. ANNEX DETAILS	1.FOB VALUE		2.FREIGHT		3.INSURANCE		4.DISCOUNT		5.COM		1.DBK CLAIM		2.IGST AMT		3.CESS AMT			
	7213282.24		0		0		0		721328		108199		380662					
J. PROCESS DETAILS	6.DEDUCTIONS		7.PIC		8.DUTY		9.CESS				4.IGST VALUE		5.RODTEP AMT					
	0		0								7213281		0					
K. CHALLAN DETAILS	1.MAWB NO.		2.MAWB DT		3.HAWB NO.		4.HAWB DT		N.O.C.		1.SNO		2.INV NO.		3. INV AMT.		4.CURRENC	
											1		CGP/MIH/0000000033		98273.6		USD	
L. ANNEX DETAILS	1.CONTAINER		2.SEAL		3.DATE		4.S No				1SR.NO		2.CHALLAN NO		3.PAYMT DT		4.AMOUNT	
M. ANNEX DETAILS	1.SEAL TYPE		2.NATURE OF CARGO			3.NO. OF PACKETS		4.NO. OF CONTAINERS		5.LOOSE PACKETS								
			CONTAINERISED			1090		0										
N. ANNEX DETAILS	6.MARKS & NUMBERS					AS PER INV.(COMM INV.CGPL0573/21-22 DT 19.08.2021)We hereby declare that we shall claim the Rebate of State and Central Taxes and Levies (ROSC TL) 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,incl												
O. ANNEX DETAILS	1.EVENT		2.DATE		3.TIME		4.LEO NO.											
	5.Submission		19-AUG-21		22:08		6.LEO Date.											
P. ANNEX DETAILS	5.Assessment						8.BRC Realisation Date											
	7.Examination																	
Q. ANNEX DETAILS	8.LEO																	

COMMERCIAL INVOICE						
<b>Exporter</b> L'REALIVE GARMENTS PV. I. LTD. 103, LAMA INDUSTRIAL ESTATE SUN MILL COMPOUND, LOWER PAREL, MUMBAI - 400 013, INDIA		<b>Commercial Invoice No. &amp; Date</b> CGF/MI/00000033 DATE 13.08.2023		<b>Tax Invoice No. &amp; Date</b> CGF/MI/00000033 13.08.2023		
		<b>Buyer's Order No. &amp; Date</b>				
		<b>Other Reference(s)</b>				
<b>Consignee</b> Tempe S.A Elche Parque Industrial, Carretera N. 340, Km 72B, Calle Severo Ochoa, 22-28, TORRELLANO (ELCHE) - ALICANTE ESPAÑA CIF - ES A15234065		<b>Buyer (if other than Consignee)</b>				
<b>Pre-Carriage by</b> BY SEA		<b>Place of Receipt</b>		<b>Country of Origin of Goods</b> INDIA		<b>Country of Final Destination</b> SPAIN
<b>Vessel/Flight No</b>		<b>Port of Loading</b> INPI, INDIA		<b>Terms of Delivery And Payment</b> Incoterms: FOB (M/F)		
<b>Port of Discharge</b> VALENCIA		<b>Final Destination</b> SPAIN				
<b>Marks &amp; Nos</b>		<b>No. of Pkgs</b> 1090 CARTONS		<b>Description of Goods</b>		<b>Quantity</b> Units / Pcs
<b>REF</b>		<b>NAME :</b> of cotton		<b>Rate</b> IN / USD		<b>Amount</b> FOB Amount
<b>QTY :</b>		<b>100% COTTON WOVEN BAGS (Bags &amp; sacks)</b>				
<b>ASST :</b>		<b>PD # NR 12605336</b>				
<b>MEAS :</b>		<b>Size: 22.5X32.5 cm</b>		112000		0.1796
<b>GW :</b>		<b>Size: 33 X 37 CM</b>		172000		0.2390
<b>NW :</b>		<b>Size: 40 X 45 CM</b>		80000		0.2773
<b>CARTON NO :</b>		<b>Size: 58x59 cm</b>		36000		0.4364
<b>DI TO 1090</b>		<b>BOLSA ALGODON</b>				
		<b>HS CODE : 63022000</b>				
We hereby declare that we shall claim the Rebate of State and Central Taxes and Levies (RoSCTL) on Export of above goods as admissible. Further, declare that an Internal Complainants Committee (ICC), where applicable, in pursuance of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 has been constituted.						
I/We undertake to abide by the provisions of Foreign Exchange Management Act, 1999, as amended from time to time, including realisation or repatriation of foreign exchange to or from India.						
<b>GOODS SUPPLY MEANT FOR EXPORT WITH PAYMENT OF IGST</b>						
<b>Amount Chargeable (In Words)</b>				4,00,000		98,273.60
<b>TOTAL FOB VALUE IN USD :</b> NINETY EIGHT THOUSAND TWO HUNDRED SEVENTY THREE AND CENTS SIXTY ONLY.						
<b>C. RATE :</b>		73.40				
<b>FOB IND RS.</b>		7213282.24		<b>A. D. CODE 0231054</b>		
				<b>SHIPMENT UNDER DDU</b>		
<b>NET WEIGHT :</b>		7851.720 KGS		<b>10% COMMISSION</b>		
<b>GROSS WEIGHT :</b>		9268.130 KGS				
<b>Declaration:</b> We declare that this invoice shows the actual price of goods described and that all particulars are true & correct.						
						DAYANAND SRIVASTAV (Sr. MANAGER)

e) I find that the exporter has clearly shown intent to avail benefit under RoSCTL scheme in all the 43 shipping bills. There is no dispute to the fact that the items exported vide above said 43 SBs (as mentioned in Table-I) were "garments" falling under Chapter 62, 63 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. In view of foregoing, I find that export benefit of RoSCTL may be allowed to the exporter in the 43 shipping bills mentioned in Table-I.

f) I rely upon the order in the case of M/s. Paramount Textiles Mills Private Limited Vs Deputy DGFT, Directorate General of Foreign Trade, New Delhi as reported in 2022 (381) E.L.T. 375 (Mad.), Hon'ble High Court of Judicature at Madras has allowed the conversion of shipping bill from scheme code- 19 to scheme code-60 by

observing that "the fact that the petitioner has exported goods out of India and the petitioner was otherwise entitled to the aforesaid scheme is not in dispute".

- 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 view of foregoing, I find that export benefit of RoSCTL may be allowed to the exporter on the 43 shipping bills mentioned in Table-I.

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

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

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

As discussed in the preceding paras, although the exporter has not declared scheme code - 60 (DBK & 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, 63 which is allowable for RoSCTL scheme.

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

As the exporter has requested for conversion of the above said shipping bills from Scheme-Drawback (Scheme Code - 19) to Scheme - Drawback & ROSCTL (Scheme Code-60), and thus, I find that the Drawback & RoSCTL benefits are available at both the ends. Hence, availment of export incentives/benefits at both the ends is not possible in the instant case. Further, from ICES 1.5 system (under comment tab), I find that nothing adverse has been mentioned against the said shipping bills.

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

As discussed in the preceding paras, although the exporter has not declared the correct scheme code i.e. 60 (DBK & RoSCTL), however as per the Ministry of Textile Notification F. No. 12015/11/2020-TTP dated 13.08.2021 against exports of garments and made-ups falling under Chapters 61, 62 and 63, the items under export are covered under Chapter 62, which is allowable 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:**

The exporter has requested for conversion of the said shipping bill from Scheme-Drawback (Scheme Code-19) to Scheme- Drawback & RoSCTL(Scheme Code-60) 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.

11. In view of the above discussions, I hold that the application of conversion of 43 shipping bills from Scheme-Drawback (Scheme Code-19) to Scheme-Drawback & RoSCTL (Scheme code-60) may be allowed. Accordingly, I pass the following order:

**ORDER**

- I. I allow the conversion of 43 nos. of shipping bills as detailed in TABLE-I above from Scheme- Drawback (Scheme Code-19) to Scheme-Drawback & RoSCTL (Scheme Code-60).
- II. An amendment in this regard shall be carried out in ICES system as per the procedure laid down in Advisory No: 16/2025 dt. 25.03.2025 regarding Post EGM Amendment Module only after payment of amendment fee as prescribed under Levy of Fees (Customs Documents) Amendment Regulation, 2017.

Digitally signed by  
Giridhar Gopalkrishna Pai  
Date: 02-03-2026  
(Giridhar G. Pai)  
15:43:11  
Commissioner of Customs, NS-II  
JNCH, Nhava Sheva

To:

M/s. Creative Garments Private Limited, IEC No.-AATCA7652G,  
103, Cama Industrial Estate, Sun Mill Compound, Lower Parel,  
Mumbai Maharashtra DGFT, Mumbai, CGO Office, New Building, SE Wing,  
New Marine Lines, Church gate, Mumbai- 400020,

Copy to:

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