

	<p>सीमाशुल्क आयुक्त का कार्यालय, एनएस-II OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II केंद्रीकृत निर्यात आकलन कक्ष, जवाहरलाल नेहरू सीमाशुल्क भवन CENTRALIZED EXPORT ASSESSMENT CELL, JAWAHARLAL NEHRU CUSTOM HOUSE, न्हावा शेवा, तालुका -उरण, जिला- रायगढ़, महाराष्ट्र -400 707 NHAVA SHEVA, TALUKA-URAN, DIST- RAIGAD, MAHARASHTRA-400707</p>
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F. No.- CUS/ASS/AMND/2768/2025-CEAC

DIN: <u>20260278NT000000CF19</u>	
आदेश की तिथि Date of Order	: 10.02.2026
जारी किए जाने की तिथि Date of Issue	: 12.02.2026
आदेश सं. Order No.	385/2025-26/आयुक्त/सीईसी/एनएस-II/सीएसी/जेएनसीएच 385/2025-26/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)/नोटिसी का नाम Name of Party/Noticee	मै. जैज इंटरनेशनल (आईईसी नंबर 0392029707) : M/s. JAJ International (IEC NO. 0392029707)

मूल आदेशORDER-IN-ORIGINAL

1. इस आदेश की मूल प्रति की प्रतिलिपि जिस व्यक्ति को जारी की जाती है, उसके उपयोग के लिए निःशुल्क दी जाती है।

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

2. इस आदेश से व्यथित कोई भी व्यक्ति सीमाशुल्क अधिनियम, १९६२ की धारा १२९ए के तहत इस आदेश के विरुद्ध सी ई एस टी ए टी, पश्चिमी प्रादेशिक न्यायपीठ (वेस्ट रीजनल बेंच, ३४, पी. डी. मेलोरोड, मस्जिद (पूर्व), मुंबई- ४००००९ को अपील कर सकता है, जो उक्त अधिकरण के सहायक रजिस्ट्रार को संबोधित होगी।

Any Person aggrieved by this order can file an Appeal against this order to CESTAT, West Regional Bench, 34, P D Mello Road, Masjid (East), Mumbai - 400009 addressed to the Assistant Registrar of the said Tribunal under Section 129 A of the Customs Act, 1962.

3. अपील दाखिल करने संबंधी मुख्य मुद्दे:-

Main points in relation to filing an appeal: -

फार्म 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.

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 Bill from Scheme-Drawback (Scheme Code-19) to Scheme-Drawback & RoSCTL (Scheme Code-60) by M/s. JAJ International – reg.

M/s. JAJ International, IEC No. 0392029707, located at 66/5A, BHARAT COAL COMPOUND, KALE MARG, BAIL BAZAR, KURLA, MUMBAI 400070 (hereinafter referred to as 'the exporter') has requested for conversion of four (04) Shipping Bills from Scheme-Drawback (Scheme Code-19) to Scheme-Drawback & RoSCTL (Scheme Code-60) vide their letter received in this office on 08.10.2025, details of which are tabulated below:

TABLE -I

Sl. No.	Shipping Bill No.	Shipping Bill Date	LEO Date	Scheme in which Shipping Bill filed	Scheme to which conversion sought
(1)	(2)	(3)	(4)	(5)	(6)
1	2344903	10.07.2023	11.07.2023	Scheme-Drawback (Scheme Code-19)	Scheme-Drawback & RoSCTL (Scheme Code-60)
2	8749119	07.03.2022	07.03.2022		
3	8749075	07.03.2022	07.03.2022		
4	8573970	28.02.2022	01.03.2022		

2. The exporter vide their letter dated 09.10.2025, *inter-alia*, stated that in view of Board Circular 11/2025 dated 03.04.2025 and Public Notice No. 44/2025 dated 22.05.2025 they have given submissions for amendment in scheme code of above-mentioned shipping bills from Scheme-Drawback (Scheme Code-19) to Scheme-Drawback & RoSCTL (Scheme Code-60).

3. Further, vide letter dated 10.01.2026, the exporter has stated that prior to 03 April 2025, there was no system-based facility available on the ICEGATE portal for filing post-EGM Shipping Bill conversion / amendment requests. The functionality for online filing of such post-EGM conversion requests was not enabled in ICEGATE. They have further stated that:-

- the Export Entry (Post export conversion in relation to instrument-based scheme) Regulations, 2025 were notified vide Notification No. 21/2025-Customs (N.T.) dated 03.04.2025 under Section 157 read with Sections 84 and 149 of the Customs Act, 1962 (hereinafter "2025 Regulations"). These Regulations came into force on the date of publication in the Official Gazette.
- That the aforesaid 2025 Regulations superseded the Shipping Bill (Post export conversion in relation to instrument-based scheme) Regulations, 2022, which were applicable only to shipping bills filed on or after 22.02.2022.
- That CBIC Circular No. 11/2025-Customs dated 03.04.2025 was issued for implementation of the 2025 Regulations and to operationalize the post-EGM

amendment / conversion module, directing stakeholders on the electronic processing of such applications.

3.1. The exporter has mentioned that the applicable Customs Notification and Circular pertaining to post-EGM Shipping Bill amendments/conversions (issued under Section 149 of the Customs Act, 1962 read with Export Entry Regulations, 2022) enabled the procedural mechanism in ICEGATE at a later stage, due to which exporters were constrained from filing such requests electronically earlier. Owing to the non-availability of the prescribed electronic instrument on ICEGATE prior to 03.04.2025, they could not submit the conversion request within the earlier period. Immediately upon availability of the system functionality, they applied for conversion without any undue delay. The delay is procedural and system-driven, and there is no change in the physical export, description, quantity, value, or eligibility of the exported goods. The request is limited only to scheme code conversion, and all substantive conditions of export stands duly fulfilled. In view of the above facts and circumstances, they humbly request to kindly consider their application sympathetically and allow the scheme code conversion of the subject Shipping Bills by condoning the procedural delay, in the interest of natural justice and trade facilitation.

4. Following the principles of natural justice, personal hearing was granted on 30.01.2026. Shri Rajesh J. Poojari, Partner, M/s JAJ International, and Shri Anand T. Guthi, Authorized Representative of the exporter, appeared before me and sought to rely on the earlier submissions made by the exporter vide their letter dated 09.10.2025.

DISCUSSIONS AND FINDINGS

5. I have carefully gone through the request made by the exporter vide their submission dated 09.10.2025 and subsequent letter dated 10.01.2026 alongwith annexure for amendment by way of conversion of shipping bills from Scheme-Drawback (Scheme Code-19) to Scheme-Drawback & RoSCTL (Scheme Code - 60), and the relevant provisions of Customs Act, 1962, which govern the conversion of shipping bills.

6. In the instant case, I find that the exporter has applied for conversion of four (04) no's of shipping bills as 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 from March, 2022 to July, 2023 from Scheme-Drawback (Scheme Code-19) to Scheme-Drawback & RoSCTL (Scheme Code-60).

7. Conversion of shipping bill is governed by Section 149 of the Customs Act, 1962. In the instant case, the shipping bills were filed during 2022/23. Section 149 of the Customs Act, as amended with effect from 01.08.2019, reads as under:

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

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

8. Further, I find that the aforesaid Shipping Bills were filed from 28.02.2022 to 10.07.2023 and Let Export order was granted from 01.03.2022 to 11.07.2023. Sub-regulation (3) to Regulation (1) of the Shipping Bill (Post Export Conversion in Relation to Instrument Based Scheme) Regulations, 2022 notified vide notification No. 11/2022- Customs (N.T.) dated 22.02.2022 provides that these regulations shall apply to shipping bills or bills of export filed on or after the date of publication of these regulations in the Official Gazette, which is 22.02.2022. These Regulations have been superseded by the Export Entry (Post Export Conversion in relation to Instrument-Based Scheme) Regulations, 2025, notified vide Notification No. 21/2025-Customs (N.T.) dated 03.04.2025. However, the new Regulations include a saving clause in respect of acts done or omitted to be done under the superseded Regulations of 2022. Since the impugned shipping bills were filed after the date of publication of the superseded regulations in official gazette i.e. 22.02.2022 and before 03.04.2025 [after which they were superseded by Export Entry (Post export conversion in relation to instrument based scheme) Regulations, 2025 notified vide Notification No. 21/2025-Customs (N.T.) dated 03.04.2025], the application for conversion is to be dealt under the Shipping Bill (Post Export Conversion in Relation to Instrument Based Scheme) Regulations, 2022. Accordingly, I proceed to decide the application under the Shipping Bill (Post Export Conversion in Relation to Instrument Based Scheme) Regulations, 2022.

9. The relevant provisions of the Shipping Bill (Post Export Conversion in Relation to Instrument Based Scheme) Regulations, 2022 are as under:

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

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

Explanation 1 of the 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".

Regulation 4(1)(e): 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-

(e) the shipping bill or bill of export of which the conversion is sought is one that had been filed in relation to instrument based scheme.

10. A conjoint reading of these provisions indicates that the regulations apply only to such shipping bills which were filed under an instrument based scheme and the request for amendment in the shipping bill is for conversion to any other 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 of authorization or licence or certificate or such other document issued under the Foreign Trade (Development and Regulation) Act, 1992.

11. In view of the above, I find that the shipping bills mentioned in Table-I are not covered by the Regulations, 2022 supra as Drawback is not an instrument based scheme. Thus, the application must be dealt under Section 149 of the Customs Act, 1962 read with Board Circular No. 36/2010-Customs dated 23.09.2010. The relevant paras i.e. 3 to 5 of the said Circular read as follow-

3. *The issue has been re-examined in light of the above. It is clarified that Commissioner of Customs may allow conversion of shipping bills from schemes involving more rigorous examination to schemes involving less rigorous examination (for example, from Advance Authorization/DFIA scheme to Drawback/DEPB scheme) or within the schemes involving same level of examination (for example from Drawback scheme to DEPB scheme or vice versa) irrespective of whether the benefit of an export promotion scheme claimed by the exporter was denied to him by DGFT/DOC or Customs due to any dispute or not. The conversion may be permitted in accordance with the provisions of section 149 of the Customs Act, 1962 on a case to case basis on merits provided the Commissioner of Customs is satisfied, on the basis of documentary evidence which was in existence at the time the goods were exported, that the goods were eligible for the export promotion scheme to which conversion has been requested. Conversion of shipping bills shall also be subject to conditions as may be specified by the DGFT/MOC. The conversion may be allowed subject to the following further conditions:*

- a) The request for conversion is made by the exporter within three months from the date of the Let Export Order (LEO).*
- b) On the basis of available export documents etc., the fact of use of inputs is satisfactorily proved in the resultant export product.*
- c) The examination report and other endorsements made on the shipping bill/export documents prove the fact of export and the export product is clearly covered under relevant SION and or DEPB/Drawback Schedule as the case may be.*
- d) On the basis of S/Bill/export documents, the exporter has fulfilled all conditions of the export promotion scheme to which he is seeking conversion.*
- e) The exporter has not availed benefit of the export promotion scheme under which the goods were exported and no fraud/misdeclaration /manipulation has been noticed or investigation initiated against him in respect of such exports.*
- 4.** *Free shipping bills (shipping bills not filed under any export promotion scheme) are subject to 'nil' examination norms. Conversion of free shipping bills into EP scheme shipping bills (advance authorization, DFIA, DEPB, reward schemes etc.) should not be allowed. However, the Commissioner may allow All Industry Rate of duty drawback on goods exported under free shipping bill, without conversion of such free shipping bill to Drawback Scheme shipping bill, in terms of the proviso to rule 12(1) (a) of the Customs, Central Excise and Service Tax Drawback Rules, 1995.*
- 5.** *Due care may be taken while allowing conversion to ensure that the exporter does not take benefit of both the schemes i.e., the scheme to which conversion is sought and the scheme from which conversion is sought. Whenever conversion of a shipping bill is allowed, the same should be informed to DGFT so that they may also ensure that the exporter does not take benefit of both the schemes.*

12. A conjoint reading of Section 149 of the Customs Act, 1962 and the Circular No. 36/2010 dated 23.09.2010 clearly establishes that the following criteria should be met for post-export conversion of a shipping bill-

- A. Conversion of shipping bills should be allowed from schemes involving more rigorous examination to schemes involving less rigorous examination or within the schemes involving same level of examination.
- B. The conversion may be permitted in accordance with the provisions of Section 149 of the Customs Act, 1962 on a case-to-case basis on merits provided the Commissioner of Customs is satisfied, on the basis of documentary evidence which was in existence at the time the goods were exported, that the goods were eligible for the export promotion scheme to which conversion has been requested.
- C. The request for conversion is made by the exporter within three months from the date of the Let Export Order (LEO).
- D. On the basis of available export documents etc., the fact of use of inputs is satisfactorily proved in the resultant export product.

- E. The examination report and other endorsements made on the shipping bill/export documents prove the fact of export and the export product is clearly covered under relevant SION and or DEPB/Drawback Schedule as the case may be.
- F. On the basis of Shipping Bill/export documents, the exporter has fulfilled all conditions of the export promotion scheme to which he is seeking conversion.
- G. The exporter has not availed benefit of the export promotion scheme under which the goods were exported and no fraud/misdeclaration /manipulation has been noticed or investigation initiated against him in respect of such exports.
- H. Conversion of free shipping bills into EP scheme shipping bills (advance authorization, DFIA, DEPB, reward schemes etc.) should not be allowed. However, the Commissioner may allow All Industry Rate of duty drawback on goods exported under free shipping bill.
- I. Exporter should not be allowed to take the benefit of both the schemes, i.e. the scheme to which conversion is sought and the scheme from which conversion is sought. The same should be informed to DGFT so that they may also ensure that the exporter does not take benefit of both the schemes.

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

A. Examination Norms

(a). The exporter has requested for conversion of shipping bills detailed at Table-I above from Scheme-Drawback (Scheme Code-19) to Scheme-Drawback & RoSCTL (Scheme Code-60). The Commissioner of Customs may allow conversion of shipping bills from schemes involving more rigorous examination to schemes involving less rigorous examination (for example, from Advance Authorization/DFIA scheme to Drawback/DEPB scheme) or within the schemes involving same level of examination (for example from Drawback scheme to DEPB scheme or vice versa) subject to certain conditions stipulated in Section 149 of the Customs Act, 1962 read with Board's circular cited supra. The Indian Customs Risk Management System ('RMS') provides instructions regarding examination norms based on the risk profile of the Consignment/export incentive declared in the shipping bill by the exporter.

(b) In the instant case, examination instructions given are verified for the above-mentioned shipping bills (detailed in Table-I) from 1.5 system and found that the goods were cleared through Centralized Parking Plaza without examination. However, Drawback and RoSCTL are at the same level of examination being duty remission schemes. Also, RoSCTL is applicable only to goods falling under Chapters 61, 62 and 63 of the Customs Tariff and there is no dispute that the goods exported

under the said shipping bills were “garments” falling under Chapter 62 of the Customs Tariff Act, 1975. Hence, this condition is satisfied.

B. Documentary evidence in existence at the time of export

(a). From plain reading of Section 149 of the Customs Act, 1962, it may be seen that the exporter cannot be allowed to claim amendment by way of conversion in a routine and as a matter of right. Such conversion/amendment can only be allowed on case-to-case basis if the conditions in Section 149 of the Customs Act, 1962 including the fact that documentary evidence was in existence at the time of clearance of goods for export, are fulfilled. Needless to mention that it is now well-settled that conversion from one scheme to another is not an amendment simpliciter.

(b). At the time of export, the exporter had filed the shipping bills (as mentioned in Table-I) under Scheme-Drawback (Scheme Code-19) and from ICES 1.5 system, it has been observed that at item level, Scheme-Drawback (Scheme Code-19) has been mentioned for the shipping bills as mentioned in Table-I above. Now, the exporter has requested for conversion to Scheme-Drawback & RoSCTL (Scheme Code-60).

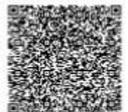
(c). Further, I find that Ministry of Textiles vide Notification No.14/26/2016-IT dated 08.03.2019 has notified the scheme for Rebate of State and Central Taxes and Levies (RoSCTL) on export of garments and made-ups. In the said notification, it has been clarified that *“An exporter has to make a conscious 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”*.

(d). 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.

(e). In the instant case, on perusal of the shipping bills, I find that the exporter has made an export declaration that *“We intend to claim benefits/rewards under Rebate of State Central taxes Levies Scheme (ROSCTL)”*. A snapshot of Shipping Bill No.

2344903 dated 10.07.2023 and 8749119 dated 07.03.2022 are being reproduced for ready reference:-

INDIAN CUSTOMS EDI SYSTEM CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS DEPARTMENT OF REVENUE - MINISTRY OF FINANCE GOVERNMENT OF INDIA					Port Code	SB No	SB Date	QR CODE				
JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707					INNSA1	2344903	10-JUL-23	*SB21100720231654				
					IEC/Br	0392029707	0					
					GSTIN/TYPE	27AAAFJ1936E1ZO GSN						
					CB CODE	AANCA9760FCH001						
					TYPE	INV	ITEM				CONT	
					Nos	1	1	0				
					PKG	27	G.WT	KGS	226.69			
PART - I - SHIPPING BILL SUMMARY												
A STATUS	1.MODE	2.ASSESS	3.EXMN	4.JOBGING	5.MEIS	6.DBK	7.RODTP	8.DEEC/DFIA	9.DFRC	10.RE-EXP	11.LUT	
	SEA	N	N	N	Y	Y	N	N	N		Y	
	12.PORT OF LOADING	NNSA1 (Jawaharlal Nehru (Nh)					13.COUNTRY OF FINAL DESTINATION	SOUTH AFRICA				
	14.STATE OF ORIGIN	Maharashtra					15.PORT OF FINAL DESTINATION	ZADUR (Durban)				
B DECLARAN DETAILS	16.PORT OF DISCHARGE	ZADUR (Durban)					17.COUNTRY OF DISCHARGE	SOUTH AFRICA				
	1.EXPORTER'S NAME & ADDRESS					7.CONSIGNEE NAME & ADDRESS						
	JAJ INTERNATIONAL					ROYAL COMMERCE TRADING (PTY)						
	66/5A, BHARAT COAL COMPOUND, KALE MARG, BAIL BAZAR, KURLA MUMBAI					6.OKHULE PLACE, CORNUBIA KWA-ZU LU NATAL-4319 SOUTH AFRICA						
	2.Type Private					ZA						
	3. AD CODE: 6390739					8. GSTIN / TYPE 27AAAFJ1936E1ZO GSN						
C.VALU SUMMA	1.FOB VALUE		2.FREIGHT	3.INSURANC	4.DISCOU	5.COM	1.DBK CLAIM		2.IGST AMT	3.CESS AMT		
	352296		0	0	0	0	7751					
	6.DEDUCTIONS		7.P/C	8.DUTY	9.CESS		4.IGST VALUE		5.RODTEP AMT	6.ROSCTL AMT		
	0		0				0			0		
	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		045/23-24	4320	USD	
E.MANIFEST DETAILS	4. CIN NO.		5. CIN DT.	6. CIN SITE ID		F.INVOICE SUMMARY						
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		2.NATURE OF CARGO			3.NO. OF PACKETS	4.NO. OF CONTAINERS	5.LOOSE PACKETS				
			CONTAINERISED			27	0					
	6.MARKS & NUMBERS		LUT NO: AD270223034275D "WE INTEND TO CLAIM REWARDS UNDER"SCHEME FOR REBATE OF STATE AND CENTRAL TAXES AND LEVIES (ROSCTL)"									
1.EVENT		2.DATE	3.TIME	4.LEO NO.								

 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									
		INNSA1	8749119	07-MAR-22									
JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707		IEC/Br	0392029707	0									
		GSTIN/TYPE	27AAAFJ1936E1ZO GSN										
		CB CODE	AANCA976DFCH001										
		TYPE	INV	ITEM	CONT								
		Nos	1	1	0								
		PKG	89	G.WT	KGS 565.24								
* SB21070320221519													
PART - I - SHIPPING BILL SUMMARY													
A STATUS	1.MODE	2.ASSESS	3.EXMN	4.JOBGING	5.MEIS	6.DBK	7.RODTP	8.DEEC/DFIA	9.DFRC	10.RE-EXP	11.LUT		
	SEA	N	N	N	Y	Y	N	N	Y		Y		
B DECLARAN DETAILS	12.PORT OF LOADING INNSA1 (Jawaharlal Nehru (Nh)					13.COUNTRY OF FINALDESTINATIO SOUTH AFRICA							
	14.STATE OF ORIGIN MAHARASHTRA					15.PORT OF FINAL DESTINATION ZADUR (Durban)							
	16.PORT OF DISCHARGE ZADUR (Durban)					17.COUNTRY OF DISCHARGE SOUTH AFRICA							
C VALU SUMMA	1.EXPORTER'S NAME & ADDRESS					7.CONSIGNEE NAME & ADDRESS							
	JAJ INTERNATIONAL					ROYAL COMMERCE TRADING (PTY)							
	66/5A, BHARAT COAL COMPOUND,					6. OKHULE PLACE,CORNUBIA, KWA-ZULU							
	KALE MARG, BAIL BAZAR, KURLA					NATAL-4319,							
	MUMBAI					ZA							
	2.Type Private												
E MANIFEST DETAILS	3. AD CODE: 6390739					8. GSTIN / TYPE							
	4.RBI WAIVER NO.& DT					9.FOREX BANK A/C NO.							
	5.CB NAME					10.DBK BANK A/C NO.							
	6.AEO					11. IFSC NO.							
	AV OVERSEAS CARGO PVT LTD					27AAAFJ1936E1ZO GSN							
						64XXXXXXX860							
G. EQUIPMENT DETAILS	1.FOB VALUE		2.FREIGHT		3.INSURANC		4.DISCOU		5.COM		1.DBK CLAIM		
	745422.72		0		0		0		0		16399		
	6.DEDUCTIONS		7.P/C		8.DUTY		9.CESS		4.IGST VALUE		5.RODTEP AMT		
	0		0		0		0		0		0		
	1.MAWB NO.		2.MAWB DT		3.HAWB NO.		4.HAWB DT		5.N.O.C.		1.SNO		
											2.INV NO.		
I ANNEX DETAILS	4. CIN NO.		5. CIN DT.		6. CIN SITE ID		3. INV AMT.		4.CURRENC		1.SR.NO		
							9945.6		USD		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			
			CONTAINERISED			89		0					
	6.MARKS & NUMBERS					LUT(ARN)AD270421010147M "WE INTEND TO CLAIM REWARDS UNDER"SCHEME FOR REBATE OF STATE AND CENTRAL TAXES AND LEVIES (ROSCTL)"							
	1.EVENT		2.DATE		3.TIME		4.LEO NO.						
	5.Submission		07-MAR-22		15:13		6.LEO Date.						
	5.Assessment						8.BRC Realisation Date						
7.Examination													
9.LEO													

(f) I find that the exporter has clearly shown intent to avail benefit under RoSCTL scheme. There is no dispute to the fact that the items exported vide above said SBs (as mentioned in Table-I) were “garments” 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. It is also noticed that the exporter has not availed RoDTEP benefit against the exported goods classified under Chapter 62 in the said shipping bills.

(g) 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”.

(h) 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.

C. Time limit of filing of the conversion application

(i) The Board Circular as per para 3(a) provides a time limit of 03 months for filing of application for conversion of shipping bills from one scheme to another. However, it is now settled through various judicial pronouncements that while the period of three months is not statutorily provided in the Customs Act, 1962, a reasonable time limit may be considered.

(ii) In this regard, the Board vide Notification No. 11/2022-Cus (N.T.) dated 22.02.2022 has issued “The Shipping Bill (Post Export Conversion in Relation to the Instrument Based Scheme) Regulations, 2022” (hereinafter referred to as the Regulation) incorporating the manner and time limit for applying for post export conversion of shipping bills. The Regulation 3 of the Shipping Bill (Post Export Conversion in Relation to Instrument Based Scheme) Regulations, 2022, is reproduced below-

Regulation 3. Manner and time limit for applying for post export conversion of Shipping Bill in certain cases. – (1) The application for conversion shall be filed in writing within a period of one year from the date of order for clearance of goods under sub-section (1) of section 51 or section 69 of the Act, as the case may be:

Provided that the jurisdictional Commissioner of Customs, having regard to the circumstance under which the exporter was prevented from applying within the said period of one year, may consider and decide, for reasons to be recorded in writing, to extend the aforesaid period of one year by a further period of six months:

Provided further that the jurisdictional Chief Commissioner of Customs, having regard to the circumstances under which the exporter was prevented from applying within the said period of one year and six months, may consider and decide, for reasons to be recorded in writing, to extend the said period of one year and six months by a further period of six months.

Although, these regulations are not squarely applicable to the shipping bills in question for the reasons as explained herein above, reference to this regulation is being drawn to properly understand the legislative intent in respect of ‘reasonable time’ which can be allowed in conversion of shipping bill cases.

(iii) In the present case, Let Export Order (LEO) were granted from 01.03.2022 to 11.07.2023 and the exporter has requested for conversion vide their application received in this office on 08.10.2025. Thus, the request for conversion of the said shipping bill has been made after 2 years and 2 months from the date of the Let Export Order (LEO) which is well beyond the reasonable time of one year.

D. The fact of use of inputs is satisfactorily proved in the resultant export product

I find that this condition is not applicable in the present case as the conversion is sought from Scheme-Drawback (Scheme Code-19) to Scheme-Drawback & RoSCTL (Scheme Code-60).

E. Examination report proves the fact of export and the export product is covered under relevant SION and or Drawback Schedule

The examination report has been perused in ICES 1.5 system and no adverse comment by the examining officer has been observed against the said shipping bills. The goods have been given LEO during the period March, 2022 - July, 2023. Further, I find that the goods exported under said shipping bills are covered under Chapter 62 for which RoSCTL is allowable in terms of Notification No.14/26/2016-IT dated 08.03.2019, as amended, issued by Ministry of Textiles vide, wherein it is seen that goods covered under Chapter 61, 62 & 63 are eligible for RoSCTL scheme.

F. Exporter has fulfilled all conditions of the scheme to which he is seeking conversion.

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, which is allowable for RoSCTL scheme.

G. Non-availment of benefit of scheme under which the goods were exported and no fraud/mis-declaration /manipulation having been noticed or investigation initiated in respect of such exports.

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 is 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.

H. Conversion of free shipping bills into EP scheme shipping bills should not be allowed

I find that this condition is not applicable in the present case as the conversion is sought from Scheme-Drawback (Scheme Code-19) to Scheme-Drawback & RoSCTL (Scheme Code-60).

I. Exporter not to be allowed to take benefit of both the schemes

In view of the preceding paras, I find that availment of export incentives/benefits at both ends is not possible in the instant case.

14. In view of the above discussions, I hold that four shipping bills as mentioned in Table-I may not be allowed for conversion from Scheme-Drawback (Scheme Code-19) to Scheme-Drawback & RoSCTL (Scheme Code-60) on the grounds of limitation. Accordingly, I pass the following order:-

ORDER

I reject the conversion of four (04) shipping bills as mentioned in Table - I from Scheme-Drawback (Scheme Code-19) to Scheme-Drawback & RoSCTL (Scheme Code-60).

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

To,
M/s. JAJ International, IEC No. 0392029707,
66/5A, BHARAT COAL COMPOUND,
KALE MARG, BAIL BAZAR, KURLA, MUMBAI 400070

Copy to:

- I. The Assistant Commissioner of Customs, CCO, JNCH, Nhava Sheva
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