

	<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/2596/2025-CEAC

DIN: 20260278NT0000216443	
आदेश की तिथि Date of Order	: 06.02.2026
जारी किए जाने की तिथि Date of Issue	: 06.02.2026
आदेश सं. Order No.	380 /2025-26/ आयुक्त/सीईसी/एनएस-II/सीईसी/जेएनसीएच 380 /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. केपीडी इम्पेक्स प्राइवेट लिमिटेड (आईईसी नंबर : 0310050758) M/s. KPD Impex Private Limited (IEC No. 0310050758)

मूल आदेशORDER-IN-ORIGINAL

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

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

2. इस आदेश से व्यथित कोई भी व्यक्ति सीमाशुल्क अधिनियम, १९६२ की धारा १२९ए के तहत इस आदेश के विरुद्ध सी ई एस टी ए टी, पश्चिमी प्रादेशिक न्यायपीठ (वेस्ट 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 Bills from RODTEP "NO" to RODTEP "YES" by M/s. KPD Impex Private Limited - Reg.

M/s. KPD Impex Private Limited, IEC No. 0310050758, located at OPERA HOUSE 2 ND FLOOR 216 PRASAD CHAMBERS, TATA ROAD NUMBER 2 OPERA HOUSE, MUMBAI, MAHARASHTRA 400 004 (hereinafter referred to as 'the exporter') has requested for conversion of nineteen (19) no's of shipping bills from Scheme-Drawback (Scheme Code-19) to Scheme-Drawback & RODTEP "Y" (Scheme Code-19), details of which are tabulated below:

TABLE - I

Sl. No.	Shipping Bill No.	Shipping Bill date	LEO Date	Scheme in which SB filed	Scheme to which conversion sought
1	9852382	02.04.2021	03.04.2021	Scheme-Drawback (Scheme Code-19)	Scheme-Drawback (Scheme Code-19) RODTEP-YES
2	9852987	02.04.2021	05.04.2021		
3	9899489	05.04.2021	10.04.2021		
4	1035852	11.04.2021	12.04.2021		
5	1035928	11.04.2021	12.04.2021		
6	1064406	12.04.2021	19.04.2021		
7	1063648	12.04.2021	19.04.2021		
8	1323594	23.04.2021	29.04.2021		
9	2005474	26.05.2021	29.05.2021		
10	1095797	14.04.2021	21.04.2021		
11	1095809	14.04.2021	27.04.2021		
12	3026733	09.07.2021	12.07.2021		
13	2966336	07.07.2021	12.07.2021		
14	3034852	10.07.2021	13.07.2021		
15	3184783	16.07.2021	20.07.2021		
16	3184784	16.07.2021	27.07.2021		
17	3571763	02.08.2021	07.08.2021		
18	3571777	02.08.2021	06.08.2021		
19	3690528	07.08.2021	10.08.2021		

2. The exporter vide their letter dated 22.09.2025 has inter-alia, stated that with reference to the above Shipping bills regarding export of Non-Basmati Rice for the export period from 02.04.2021 to 07.08.2021. The RODTEP rate had not been confirmed till that time and the same was issued vide Notification on APPENDIX 4

R Notified on 17.08.2021 under Notification No. 19/2015-20. These Shipping Bills have been filed under the Drawback Scheme. Further, after this notification came into effect on 17.08.2021, their exported item under Tariff Item No. 10063090 @ 1% on FOB value they are eligible for RoDTEP benefit.

3. Subsequently, the exporter mentioned vide submissions dated 08.12.2025 that all their 19 Shipping Bills pertain to exports of non-Basmati Rice under tariff item 10063090. At the time of export (from 02.04.2021 to 07.08.2021), these Shipping Bills were filed only under the Duty Drawback Scheme, as the RODTEP rates for rice were not notified during that period. The RODTEP Scheme (Remission of Duties and Taxes on Exported Products) was introduced from 01.01.2021, replacing the earlier MEIS Scheme. As per Public Notice No. 49/2015-20 dated 22.11.2018, MEIS benefit for rice exports was available only for the limited period from 26.11.2018 to 25.03.2019, after which it was discontinued. Further, the RODTEP rate for Non-Basmati Rice (HS Code 10063090) was notified only later through Appendix 4R vide Notification No. 19/2015-20 dated 17.08.2021, wherein the eligible rate was fixed at 1% of FOB value. Since other exports took place before the notification date (17.08.2021), they were unaware of the applicable RODTEP benefit at the time of filing the shipping bills. After RODTEP rates were notified, they have been availing RODTEP benefits for all subsequent exports without any issue.

4. Following the principles of natural justice, personal hearing was granted on 08.12.2025. Shri. Tejas Devani, Director, M/s. KPD Impex Private Limited, and Shri T.R. Jayadas, Authorized Representative, appeared for personal hearing and sought to rely on their submissions dated 22.09.2025 as well as their submissions made during the personal hearing dated 08.12.2025.

DISCUSSIONS AND FINDINGS

5. I have carefully gone through the request made by the exporter vide their submission dated 22.09.2025 and subsequent letter dated 08.12.2025 alongwith annexure for amendment by way of conversion of shipping bills from Scheme-Drawback (Scheme Code-19) to Scheme-Drawback & RoDTEP (Scheme Code - 19), 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 19 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 said shipping bills for which Let Export Order was granted from 03.04.2021 to 10.08.2021 from Scheme-Drawback (Scheme Code-19) to Scheme-Drawback & RoDTEP (Scheme Code - 19).

7. Conversion of shipping bills is governed by Section 149 of the Customs Act, 1962. In the instant case, Let Export Orders were granted on 29th September, 2021. Therefore, Section 149 of the Customs Act with effect from 01.08.2019 is reproduced as under:

Section 149. Amendment of documents- *Save as otherwise provided in section 30 and 41, the proper officer may, in his discretion, 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 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".

8.1 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.

8.2 In the instant case, the Shipping Bills, as detailed in Table-I, were filed from 02.04.2021 to 07.08.2021 and Conversion is sought from Scheme-Drawback (Scheme Code -19) to Scheme-Drawback & RoDTEP Y (Scheme Code - 19). 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.

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.

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.*

10. 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.

11. Now, I proceed to examine the shipping bills (as detailed in Table-I) in terms of each of the criteria as given above.

A. The application for conversion shall be filed in writing within a period of one year from the date of order for clearance of goods and where an export entry is filed prior to 22nd February, 2022, the period of one year specified under sub-regulation (1) shall be reckoned from the date on which these regulations have come into force:

As discussed above, I find that the 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 & RoDTEP Y (Scheme Code-19). 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 & RoDTEP Y (Scheme Code-19).

(b) Further, I find that in the context of roll out of RoDTEP at the relevant point in time, the exporters were required to declare their intention for each export item in the Shipping Bill or Bill of Export whether they are desirous of availing the benefits of RoDTEP scheme as mentioned in the Press Release by the Ministry of Finance dated 31.12.2020 regarding Remission of Duties and Taxes on Exported Products (RoDTEP) Scheme gets implemented from 01.01.2021 and Advisory No. 01/2021 dated 01.01.2021 from ICEGATE regarding Advisory for RoDTEP (Remission of Duties and Taxes on Exported Products) Incentive Scheme. In the instant case, on perusal of the Shipping bills, I find that the exporter has not made any such export declaration.

(c) However, I find that at the time of export (from 02.04.2021 to 07.08.2021), the RoDTEP rates for rice were not notified. Further, as stated by the exporter, the RoDTEP Scheme was introduced from 01.01.2021, replacing the earlier MEIS Scheme. As per Public Notice No. 49/2015-20 dated 22.11.2018, MEIS benefit for rice exports was available only for the limited period from 26.11.2018 to 25.03.2019, after which it was discontinued. Further, the RoDTEP rate for Non-Basmati Rice (HS Code 10063090) was notified only later through Appendix 4R vide Notification No. 19/2015-20 dated 17.08.2021, wherein the eligible rate was fixed at 1% of FOB value. Since other exports took place before the notification date (17.08.2021), they were unaware of the applicable RoDTEP benefit at the time of filing the shipping bills. After RoDTEP rates were notified, they have been availing RoDTEP benefits for all subsequent exports without any issue.

(d) I find that before the RoDTEP scheme replaced the MEIS scheme, Public Notice No. 49/2015-20 dated 22.11.2018 from DGFT allowed MEIS benefit for non-basmati rice exports was eligible only from 26.11.2018 to 25.03.2019, after which it was discontinued. Hence, it was uncertain if there would be any RoDTEP benefit for non-basmati rice at the time of export vide Shipping Bills mentioned in Table - I.

(e) In this background, I find force in the contention of the exporter that they could not declare their intention at the relevant point in time while filing these shipping bills. Hence, though the exporter has failed to make a declaration in the Shipping Bill, the exporter is eligible for availing RoDTEP benefit which were notified on a later date through RoDTEP guidelines issued vide DGFT Notification No. 19/2015-20 dated 17.08.2021 and Appendix 4R notified on 17.08.2021 declaring rates for RoDTEP under the said DGFT Notification and allowing RoDTEP @ 1% for Non-Basmati Rice declared under CTH 10063090 with effect from 01st January, 2021 under the Shipping Bills as per Table - I.

(f) In view of foregoing, I am of the view that export benefit of RoSCTL may be allowed to the exporter in the 19 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 previous paras, the exporter requested for conversion of the said shipping bills into RoDTEP 'Yes' Scheme. Further, I find that as per the RoDTEP guidelines issued vide DGFT Notification No. 19/2015-20 dated 17.08.2021, the goods exported vide above Shipping Bills, are allowable under RoDTEP scheme.

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

(a) The exporter has filed Shipping Bills, detailed in Table - I under Scheme-Drawback (Scheme Code-19).

(b) It is evident from the Shipping Bills that the exporter has availed the benefit of drawback under which the goods were exported. It is also clear that Drawback is available on both ends. Thus, the pre-condition of non-availment of the benefit of both the schemes under which the goods were exported does not arise in the instant case.

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

I find that as per the RoDTEP guidelines issued vide DGFT Notification No. 19/2015-20 dated 17.08.2021, the goods exported vide above Shipping Bills, are allowable under RoDTEP 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 & RoDTEP Y (Scheme Code-19) 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.

12. In view of the above discussions, I hold that the application of conversion from Scheme-Drawback (Scheme Code-19) to Scheme - Drawback & RoDTEP Y (Scheme code-19) may be allowed. Accordingly, I pass the following order:-

ORDER

- I. I allow the conversion of 19 nos. of shipping bills as detailed in TABLE-I above from Scheme- Drawback (Scheme Code-19) to Scheme-Drawback & RoDTEP (Scheme Code-19).
- 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: 06-07-2025 17:19:39
(Giridhar G. Pai)

Commissioner of Customs, NS-II
JNCH, Nhava Sheva

To,

M/s KPD Impex Private Limited, IEC No. 0310050758,
OPERA HOUSE 2 ND FLOOR 216 PRASAD CHAMBERS,
TATA ROAD NUMBER 2 OPERA HOUSE,
MUMBAI, MAHARASHTRA 400 004

Copy to:

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

- II. The Assistant Commissioner, CEAC, JNCH, Nhava Sheva
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- IV. Office copy