

	<p align="center">सीमाशुल्कआयुक्तकाकार्यालय, एनएस-II OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II केंद्रीकृतनिर्यातआकलनकक्ष, जवाहरलालनेहरूसीमाशुल्कभवन 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/912/2026-CEAC Dated: 22.04.2026</p>

DIN: 20260478NT000011641F	
आदेश की तिथि Date of Order	22.04.2026
जारी किए जाने की तिथि Date of Issue	29.04.2026
आदेशसं. Order No.	22 / 2026-27 / आयुक्त / एनएस-II / सीएसी / जेएनसीएच 22 / 2026-27 / 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. सिल्वर क्रेस्ट क्लोथिंग प्राइवेट लिमिटेड (0797003266), : M/s. Silver Crest Clothing Private Limited (IEC-0797003266)

मूलआदेश

ORDER-IN-ORIGINAL

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

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

2. इस आदेश से व्यथित कोई भी व्यक्ति सीमा शुल्क अधिनियम, एक हजार नौ सौ बासठ की धारा 129A के तहत इस आदेश के विरुद्ध सीईएसटीएटी, पश्चिमी प्रादेशिक न्यायपीठ (वेस्ट रीजनल बेंच), चौतीस, पी. डी. मेलो रोड, मस्जिद (पूर्व), मुंबई-400009 को अपील कर सकता है, जो उक्त अधिकरण के सहायक रजिस्ट्रार को संबोधित होगी।

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

3. अपील दाखिल करने संबंधी मुख्य मुद्दे:-

Main points in relation to filing an appeal:-

फॉर्म Form	: फॉर्म नं. सीएतीन चार प्रतियों में तथा उस आदेश की चार प्रतियाँ, जिसके खिलाफ अपील की गई है (इन चार प्रतियों में से कम से कम एक प्रति प्रमाणित होनी चाहिए)। Form No. CA3 in quadruplicate and four copies of the order appealed against (at least one of which should be certified copy)
समयसीमा 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 पाँचलाख रुपये या उससे कम है। (a) Rs. One Thousand - Where amount of duty & interest demanded & penalty imposed is Rs. 5 Lakh or less. (ख) (पाँचहजाररुपये- जहाँ माँगे गये शुल्क एवं ब्याज की तथा लगायी गयी शास्ति की रकम पाँच लाख रुपये से अधिक परंतु पचासलाख रुपये से कम है। (b) Rs. Five Thousand - Where amount of duty & interest demanded & penalty imposed is more than Rs. 5 Lakh but not exceeding Rs. 50 lakh (ग))दस हजार रुपये-जहाँ माँगे गये शुल्क एवं ब्याज की तथा लगायी गयी शास्ति की रकम प लाख रुपये से अधिक है। (c) Rs. Ten Thousand - Where amount of duty & interest demanded & penalty imposed is more than Rs. 50 Lakh.
भुगतानकीरीति Mode of Payment	: क्रॉस बैंक ड्राफ्ट, जो राष्ट्रीयकृत बैंक द्वारा सहायक रजिस्ट्रार, सीईएसटीएटी मुंबई के पक्ष में जारी किया गया हो तथा मुंबई में देय हो। A crossed Bank draft, in favour of the Asstt. Registrar, CESTAT, Mumbai payable at Mumbai from a nationalized Bank.
सामान्य General	: विधि के उपबंधों के लिए तथा ऊपर यथा संदर्भित एवं अन्य संबंधित मामलों के लिए, सीमा शुल्क अधिनियम, एक हजार नौ सौ बासठ; सीमा शुल्क (अपील) नियम, एक हजार नौ सौ बयासी; तथा सीमा शुल्क, उत्पादन शुल्क एवं सेवा कर अपील अधिकरण (प्रक्रिया) नियम, एक हजार नौ सौ बयासी का संदर्भ लिया जाए। For the provision of law & from as referred to above & other related matters, Customs Act, 1962, Customs (Appeal) Rules, 1982, Customs, Excise and Service Tax Appellate Tribunal (Procedure) Rules, 1982 may be referred.

4. इस आदेश के विरुद्ध अपील करने के लिए इच्छुक व्यक्ति अपील अनिर्णीत रहने तक उसमें माँगे गए शुल्क अथवा उद्गृहीत शास्ति का सात दशमलव पाँच प्रतिशत (7.5%) जमा करेगा और ऐसे भुगतान का प्रमाण प्रस्तुत करेगा। ऐसा न किए जाने पर अपील सीमा शुल्क अधिनियम, एक हजार नौ सौ बासठ की धारा 129 के उपबंधों की अनुपालना न किए जाने के लिए नामंजूर किए जाने की दायी होगी।

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

Subject: - Request for Conversion of 09 Shipping Bills from Scheme-Drawback and special DEEC(4.04A) (Scheme Code-62) to Scheme- Drawback, special DEEC(4.04A) and ROSCTL (Scheme Code-64) by M/s Silver Crest Clothing Private Limited (IEC-0797003266) – Reg.

M/s Silver Crest Clothing Private Limited (IEC- 0797003266), located at Plot 4E1 and E2, Kiadb Indl Area, Attibele, Anekal Taluk, Bangalore, 562107 (hereinafter referred to as 'the exporter') has requested for conversion of 09 Shipping Bills from Scheme-Drawback and special DEEC(4.04A) (Scheme Code-62) to Scheme- Drawback, special DEEC(4.04A) and ROSCTL (Scheme Code-64) vide letter dated 13.02.2026, details of which are tabulated below:-

TABLE -I

Sl. No.	Shipping Bill No.	Shipping Bill date	Let Export Order date	Item No	HSN Code	Scheme in which SB filed	Scheme to which conversion sought
1	2	3	4	5	6	7	8
1	9790352	31-03-2021	03.04.2021	1,2	62033990	Drawback and special DEEC(4.04 A) (Scheme Code-62)	Drawback, special DEEC(4.04A) and ROSCTL (Scheme Code-64)
2	1096656	14-04-2021	15.04.2021	1,2	62034990		
3	1097265	14-04-2021	15.04.2021	1,2	62034300		
4	1223953	20-04-2021	21.04.2021	1,2	61034990		
5	1462642	29-04-2021	30.04.2021	1,2,3,4	62034300		
6	1448875	29-04-2021	30.04.2021	1,2	62033300		
7	1462178	29-04-2021	30.04.2021	1	62034300		
8	4659824	17-09-2021	18.09.2021	1	62033990		
9	4886905	27-09-2021	29.09.2021	1,2	62033990		

2. The exporter vide their submission dated 13.02.2026, inter-alia, stated that they are one of the top exporters of Garments items to USA, Europe and various other countries. 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. They continued filing the shipping bills of apparel exports by mentioning RoDTEP scheme codes instead of RoSCTL scheme codes which resulted in holding of their RoSCTL amount as shipping bill shows the "Zero" value of the scheme. Further DFGT Notification issued vide F.No.

12015/11/2020-TTP dated 13.08.2021 continued the RosCTL scheme retrospectively w.e.f. 01.01.2021 for Chapter 61, 62 and 63 in exclusion of RoDTEP for these chapters with the rates, as notified by the Ministry of Textiles Notification No. 14/26/2016-1T dated 08.03.2019. Thereafter, the exporter had filed the shipping bills with ROSCTL declaration after September 2021. Accordingly, request has been made for conversion of the shipping bills from Scheme Code 62 to 64.

3. Following the principles of natural justice, personal hearing ('PH' for brevity) was granted on 15.04.2026. Shri. Paramasivam, AGM, Indirect Taxation, of M/s. Silver Crest Clothing Private Limited appeared for virtual personal hearing and reiterated their request for conversion of 09 shipping bills which were filed between the period March, 2021 to September, 2021.

DISCUSSIONS AND FINDINGS

4. I have carefully gone through the request made by the exporter vide their letter dated 13.02.2026 for amendment by way of conversion of shipping bills from Scheme- Drawback and special DEEC(4.04A) (Scheme Code-62) to Scheme- Drawback, special DEEC(4.04A) and ROSCTL (Scheme Code-64), the submissions made by the exporter and the relevant provisions of Customs Act, 1962, which govern the conversion of shipping bills.

5. In the instant case, I find that the exporter has applied for conversion of 09 nos. of shipping bills 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 between March to September 2021 from Scheme- Drawback and special DEEC(4.04A) (Scheme Code-62) to Scheme- Drawback, special DEEC(4.04A) and ROSCTL (Scheme Code-64).

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 22ndFebruary, 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 March to September 2021 and Conversion is sought from Scheme- Drawback and special DEEC(4.04A) (Scheme Code-62) to Scheme- Drawback, special DEEC(4.04A) and ROSCTL (Scheme Code-64). 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 22ndFebruary, 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 22ndFebruary, 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 and special DEEC(4.04A) (Scheme Code-62) to Scheme- Drawback, special DEEC(4.04A) and ROSCTL (Scheme Code-64). 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 and special DEEC(4.04A) (Scheme Code-62), the RMS processing would not be affected even if the shipping bills were filed Scheme- Drawback, special DEEC(4.04A) and ROSCTL (Scheme Code-64).

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

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. Further, I find that Ministry of Textiles vide Notification No.14/26/2016-IT dated 07.03.2019 has notified the scheme for RoSCTL on export of garments and made-ups.

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

e) In the instant case, the exporter has requested conversion of the shipping bills listed in Table-I from Scheme Code 62 (Drawback and Special DEEC [4.04A]) to Scheme Code 64 (Drawback, Special DEEC [4.04A], and RoSCTL). The goods covered under these shipping bills are eligible for benefits under the RoSCTL scheme.

It is observed that, for shipping bills at Sr. Nos. 1 to 7, the exporter declared RoDTEP in the corresponding invoices instead of RoSCTL, as the RoSCTL scheme had been discontinued at that time. However, despite the RoDTEP declaration in the invoices, the shipping bills reflected 'N' for RoDTEP, and in any case, the goods in question are eligible only for RoSCTL benefits.

Subsequently, pursuant to DGFT Notification F.No. 12015/11/2020-TTP dated 13.08.2021, the RoSCTL scheme was reinstated retrospectively with effect from 01.01.2021 for Chapters 61, 62, and 63, while excluding RoDTEP for these chapters, at the rates notified by the Ministry of Textiles vide Notification No. 14/26/2016-IT dated 08.03.2019. Following this development, the exporter began filing shipping bills with RoSCTL declarations from September 2021 onwards i.e. for Shipping bills at Sr No 8 and 9 of Table-I above.

f) The exporter has intended to avail the benefits of RoSCTL scheme by way of a declaration made in the marks and nos. column as

For Shipping Bill at Sr No 1 to 7: *"WE INTEND TO CLAIM THE BENEFIT UNDER RODTEP SCHEME & DRAWBACK SCHEME"*.

For Shipping Bill at Sr No 8 & 9: *"WE INTEND TO CLAIM THE BENEFIT UNDER ROSCTL SCHEME & DRAWBACK SCHEME"*

In view of foregoing, I find that export benefit of RoSCTL may be allowed to the exporter on the 09 shipping bills mentioned in Table-I. Snapshot of the invoice of the

EXPORT INVOICE

Supply Meant For Export Under Bond Or Letter of Undertaking Without Payment Of Integrated Tax (IGST)-LUT No. RF11 ARN NO.AD2903210003805 dtd 01/03/2021						
Exporter: M/s. Silver Crest Clothing Pvt Ltd -Unit IV Katha No. 78, Bellambari Village, Holur Hobli, Kolar Taluk & District 563128 India. TEL: +91 90 33283055 E-mail: acaulser@silvercrest.in		Invoice No. & Date: SCCLR/21-22/77 DTD 15.09.2021 Buyer's Order No. & Date: AS GIVEN BELOW				
Consignee: M/S. Dillard's, Inc. 1600 Canbyll Rd. Little Rock, AR72201 USA. TAX ID: 71-038807100		Drawee: Same as Consignee State of Origin -29 KARNATAKA District of Origin -542 KOLAR Standard Unit/Quantity Code (SQC) -19ECIS Export under Preferential/Free Trade Agreement - NCP11 GST Compensation Cess -0/A.				
Ship To: M/S. Dillard's 1315 Peach Orchard Road Salisbury, NC 28146 Contact: Frances Hatkey Phone: 704-636-4777 Fax: 704-636-4777 Email: frances.hatkey@dillards.com		Job Worker Name & Address: M/s. Silver Crest Clothing Pvt Ltd. Survey No. 105-106, Santhehalli Road, Mylandahalli Village, Santhehalli Gramapanchayat, Kaaba Hobli, Malur Taluk, Kolar Dist. 563 130 India.				
Pre-Carriage by: TRUCK/RAIL	Place of receipt by Pre-carrier: BANGALORE	Country of Origin of Goods: INDIA	Final Destination Country: USA			
Vessel/Flight details: BY SEA	Port of Loading: MUMBAI	Shipment/Terminal Terms: DDP-SALISBURY NET 60 DAYS FROM RECEIPT OF GOODS				
Port of Discharge: CHARLSTON	Final Destination: USA					
Marks & No, Container No.	DESCRIPTION OF GOODS		QTY IN PCS	UNIT PRICE	AMOUNT IN US\$	
1160 PCS OF JACKETS PACKED IN 130 NO. OF CARTON BOXES WITH HANGERS	READY MADE GARMENTS					
	This shipment is under Special Advance License No. 0711001100 dt 17.05.2021					
	MEN'S JACKET (COAT) (SUIT-TYPE) WITH LINING MADE OF					
	98% POLYESTER 1% WOBBLED WOOL 1% VISCOSE 9% SPANDEX 2% POLYAMIDE WOVEN -					
	STRIPE FABRIC GSM 210					
	HS CODE -6203 33 2010					
	PO#	GSM	STYLE	COLOR	DC#	FABRIC DESIGN
	002083010t	210	F15BM000	CHARCOAL	0021	STRIPE
	002083020t	210	F15BM000	CHARCOAL	0022	STRIPE
	002083030t	210	F15BM000	CHARCOAL	0023	STRIPE
002083040t	210	F15BM000	CHARCOAL	0024	STRIPE	
002083060t	210	F15BM000	CHARCOAL	0027	STRIPE	
002083070t	210	F15BM000	CHARCOAL	0029	STRIPE	
			PO TOTAL FOB	1160	46945.20	
			CUSTOMS DUTY 27.3% ON GARMENT		12816.04	
			TOTAL FOB	46945.20		
			COMMISSION	580.00		
			NET FOB	46365.20		
			TOTAL FOB		46945.20	
			FREIGHT+HANDLING+CLEARANCE+CUSTOMS DUTY		19962.95	
			INSURANCE		286.25	
GRAND TOTAL				1160	67164.00	
Amount Charged in US\$: SIXTY SEVEN THOUSAND ONE HUNDRED AND SIXTY FOUR ONLY.						

DECLARATION : " WE INTEND TO CLAIM THE BENEFIT UNDER ROSCTL SCHEME & DRAW BACK SCHEME"
DECLARATION : " EXPORT UNDER DEEC SCHEME"

** Any Quality related issues of Garments covered in this Invoice should need to inform us on or before 10 days from the date of receipt of goods. **

Net Weight in KGS	Gross Weight in KGS
957.00	1325.00

DECLARATION :
WE DECLARE THAT THIS INVOICE SHOWS THE ACTUAL PRICE OF
THE GOODS DESCRIBED AND THAT ALL PARTICULARS ARE TRUE
AND CORRECT.

SIGNATURE OF EXPORTER AND DATE
For SILVER CREST CLOTHING PVT. LTD.,
[Signature]
Authorized Signatory / Director

g) In the instant case, SBs were filed during the period March, 2021 to September, 2021. The exporter has stated that they had not mentioned specific scheme code due to mistake. In this regard, I find that all exports of "garments and made-ups" falling under chapters 61 and 62 of the Customs Tariff Act, 1975 manufactured in India are eligible to avail the benefit of RoSCTL scheme subjected to the fact that the exporter has not availed RoDTEP benefit. In the instant case, there is no dispute to the fact that the items exported vide above said 09 SBs were "garments" falling under Chapter 61 and 62 of the Customs Tariff Act, 1975 and no RoDTEP benefit was availed by the exporter and hence I find that the export benefits of RoSCTL may be allowed to the exporter.

h) It is also observed that the exporter is exporting the subject goods under the Special DEEC Scheme. As per Chapter 4, Para 4.04 of the FTP, goods covered under Chapters 61 and 62 of the ITC(HS) Classification relating to apparel and clothing accessories are eligible under this scheme. Chapter 4, Para 4.04 of the FTP read as:

"A Special Advance Authorisation Scheme for export of Articles of Apparel and Clothing accessories.: Export and Import this scheme, for export of items covered under Chapter 61 and 62 of ITC(HS) Classification of Apparel and Clothing Accessories" shall be allowed, as per Customs Notification issued for Duty free import of fabric under „Special Advance Authorisation Scheme for export of Articles “

i) 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".

j) 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. 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- Drawback, special DEEC(4.04A) and ROSCTL (Scheme Code-64), however, the item level verification of goods as verified from ICES 1.5 system has revealed that the items under export are covered under Chapter 61 and 62 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 and special DEEC(4.04A) (Scheme Code-62) to Scheme- Drawback, special DEEC(4.04A) and ROSCTL (Scheme Code-64), and thus, I find that the Drawback & special DEEC benefits are available at both the ends. Hence, avilment 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. 64 (Drawback, special DEEC(4.04A) and 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 61 & 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 and special DEEC(4.04A) (Scheme Code-62) to Scheme- Drawback, special DEEC(4.04A) and ROSCTL (Scheme Code-64) 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 09 shipping bills from Scheme- Drawback and special DEEC(4.04A) (Scheme Code-62) to Scheme- Drawback, special DEEC(4.04A) and ROSCTL (Scheme Code-64) may be allowed. Accordingly, I pass the following order:

ORDER

- I. I allow the conversion of 09 nos. of shipping bills as detailed in TABLE-I above from Scheme- Drawback and special DEEC(4.04A) (Scheme Code-62) to Scheme- Drawback, special DEEC(4.04A) and ROSCTL (Scheme Code-64).
- 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: 22-04-2026
11:21:46

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

To:

M/s. Silver Crest Clothing Private Limited, IEC No.- 0797003266,
Plot 4E1 and E2, Kiadb Indl Area, Attibele, Anekal Taluk, Bangalore, 562107

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.