



F. No. CUS/ASS/AMND/1332/2026-CEAC

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मूल आदेश संख्या: 56/2026-27/आयुक्त/NS-II/CAC/JNCH

Order-in-Original No.: 56/2026-27/Commissioner/NS-II/CAC/JNCH

पारित किया गया: श्री गिरिधर जी. पाई, सीमा शुल्क आयुक्त, NS-II, JNCH

Passed by: Shri Giridhar G. Pai, Commissioner of Customs, NS-II, JNCH

निर्यातक का नाम: मेसर्स टेस्टी बाइट ईटैबल्स लिमिटेड (IEC संख्या 0388062223)

Name of the Exporter: M/s. Tasty Bite Eatables Limited (IEC No. 0388062223)

मूल आदेश

Order-in-Original

1. इस मूल आदेश की प्रति, उस व्यक्ति के उपयोग के लिए निःशुल्क प्रदान की जाती है, जिसके नाम पर यह जारी किया गया है।

1. 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 मूल आदेश से व्यथित कोई भी व्यक्ति, सीमा शुल्क अधिनियम, 1962 की धारा 129A के तहत, उक्त अधिकरण के सहायक रजिस्ट्रार को संबोधित करते हुए, माननीय CESTAT, पश्चिम क्षेत्रीय पीठ, 34, पी. डी'मेलो रोड, मस्जिद (पूर्व), मुंबई-400009 के समक्ष इस मूल आदेश के विरुद्ध अपील दायर कर सकता है।

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

3. अपील दायर करने के संबंध में मुख्य बिंदु:

3. Main Points in relation to filing an Appeal:

(a) **फॉर्म:** फॉर्म संख्या C.A.-3 की चार प्रतियाँ और जिस मूल आदेश के विरुद्ध अपील की गई है, उसकी चार प्रतियाँ (जिनमें से कम से कम एक प्रति प्रमाणित होनी चाहिए);

(a) **Form:** Form No. C.A.-3 in quadruplicate and four copies of the Order-in-Original appealed against (at least one of which should be certified copy);

- (b) **समय सीमा:** इस मूल आदेश की सूचना प्राप्त होने की तारीख से 03 महीने के भीतर।
- (b) **Time Limit:** Within 03 Months from the Date of Communication of this Order-in-Original.
- (c) **शुल्क:**
- (c) **Fee:**
- (i) **1,000 रुपये:** जहाँ माँगी गई ड्यूटी की राशि और ब्याज तथा लगाया गया जुर्माना 5 लाख रुपये या उससे कम है।
- (i) **Rs. One Thousand:** Where Duty Amount and Interest demanded and Penalty imposed is Rs. 5 Lakh or less.
- (ii) **5,000 रुपये:** जहाँ माँगी गई ड्यूटी राशि और ब्याज तथा लगाया गया जुर्माना 5 लाख रुपये से अधिक है, लेकिन 50 लाख रुपये से अधिक नहीं है।
- (ii) **Rs. Five Thousand:** Where Duty Amount and Interest demanded and Penalty imposed is more than Rs. 5 Lakh but not exceeding Rs. 50 Lakh.
- (iii) **10,000 रुपये:** जहाँ माँगी गई ड्यूटी राशि और ब्याज तथा अधिरोपित जुर्माना 50 लाख रुपये से अधिक है।
- (iii) **Rs. Ten Thousand:** Where Duty Amount and Interest demanded and Penalty imposed is more than Rs. 50 Lakh.
- (d) **भुगतान का तरीका:** किसी राष्ट्रीयकृत बैंक से, असिस्टेंट रजिस्ट्रार, CESTAT, मुंबई के पक्ष में, मुंबई में देय एक क्रॉस्ड बैंक ड्राफ्ट।
- (d) **Mode of Payment:** A crossed Bank Draft in favour of the Assistant Registrar, CESTAT, Mumbai payable at Mumbai from a Nationalized Bank.
- (e) **सामान्य:** कानून के प्रावधानों के लिए, और जैसा कि ऊपर बताया गया है तथा अन्य संबंधित मामलों के लिए, सीमा शुल्क अधिनियम, 1962, सीमा शुल्क (अपील) नियम, 1982, और सीमा शुल्क, उत्पाद शुल्क तथा सेवा कर अपीलीय न्यायाधिकरण (प्रक्रिया) नियम, 1982 का संदर्भ लिया जा सकता है।
- (e) **General:** For the Provision of Law and 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. कोई भी व्यक्ति जो इस मूल आदेश के विरुद्ध अपील करना चाहता है, उसे अपील लंबित रहने तक, माँगी गई ड्यूटी या लगाई गई पेनल्टी का 7.5% जमा करना होगा और अपील के साथ ऐसे भुगतान का प्रमाण प्रस्तुत करना होगा; ऐसा न करने पर, सीमा शुल्क अधिनियम 1962 की धारा 129 के प्रावधानों का पालन न करने के कारण अपील खारिज की जा सकती है।
4. Any person desirous of appealing against this Order-in-Original 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 208 Shipping Bills from “Drawback (Scheme Code: 19) and RoDTEPY” to “Drawback and Advance Authorization (Scheme Code: 41)” by M/s. Tasty Bite Eatables Limited (IEC No. 0388062223)-reg

M/s. Tasty Bite Eatables Limited (IEC No. 0388062223) located at 201/202, Mayfair Tower, Wakdewadi, Shivajinagar, Pune-411005 (hereinafter referred to as “Exporter”) filed an Application dated 26.11.2021 along with Letters dated 03.10.2025, 13.05.2026 and 20.05.2026 requesting for conversion of the following 208 Shipping Bills from “Drawback (Scheme Code: 19) and RoDTEPY” to “Drawback and Advance Authorization (Scheme Code: 41)”:

TABLE-I

Sr. No.	Shipping Bill No.	Shipping Bill Date	From (Scheme Code)	To (Scheme Code)
1	7702770	05.01.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
2	7703167	05.01.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
3	7684264	05.01.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
4	7699778	05.01.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
5	7684650	05.01.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
6	7686233	05.01.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
7	7697773	05.01.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
8	7697276	05.01.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
9	7698791	05.01.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
10	7699232	05.01.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
11	7699288	05.01.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
12	7686956	05.01.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
13	7688238	05.01.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
14	7688436	05.01.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
15	7720546	06.01.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
16	7721702	06.01.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
17	7711148	06.01.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
18	7737874	07.01.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
19	7746360	07.01.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
20	7747062	07.01.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
21	7747143	07.01.2021	Drawback and RoDTEPY	Drawback and Advance

			(Scheme Code: 19)	Authorization (Scheme Code: 41)
22	7754692	07.01.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
23	7752716	07.01.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
24	7754049	07.01.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
25	7792739	09.01.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
26	7811267	11.01.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
27	7811304	11.01.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
28	7821932	11.01.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
29	7827968	11.01.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
30	7822177	11.01.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
31	7823813	11.01.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
32	7828428	11.01.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
33	7831716	11.01.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
34	7843704	12.01.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
35	7851532	12.01.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
36	7872514	13.01.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
37	7880894	13.01.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
38	7883330	13.01.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
39	7903158	14.01.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
40	7908164	14.01.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
41	7902998	14.01.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
42	7908234	14.01.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
43	7903804	14.01.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
44	7904953	14.01.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
45	7923063	15.01.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
46	7930936	15.01.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
47	7922668	15.01.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
48	7919825	15.01.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
49	7945638	16.01.2021	Drawback and RoDTEPY	Drawback and Advance

			(Scheme Code: 19)	Authorization (Scheme Code: 41)
50	7942926	16.01.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
51	7975566	18.01.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
52	7968020	18.01.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
53	7968850	18.01.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
54	7975843	18.01.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
55	7976185	18.01.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
56	7976411	18.01.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
57	7970122	18.01.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
58	7970202	18.01.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
59	7976616	18.01.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
60	7998413	19.01.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
61	7994672	19.01.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
62	8000381	19.01.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
63	7999868	19.01.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
64	8012743	19.01.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
65	8013754	19.01.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
66	8021175	20.01.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
67	8040927	20.01.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
68	8052133	21.01.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
69	8054811	21.01.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
70	8050517	21.01.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
71	8076820	22.01.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
72	8080076	22.01.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
73	8080050	22.01.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
74	8093738	22.01.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
75	8099054	22.01.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
76	8116266	23.01.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
77	8116248	23.01.2021	Drawback and RoDTEPY	Drawback and Advance

			(Scheme Code: 19)	Authorization (Scheme Code: 41)
78	8107644	23.01.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
79	8106987	23.01.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
80	8144463	25.01.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
81	8143201	25.01.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
82	8171658	27.01.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
83	8145782	25.01.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
84	8144505	25.01.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
85	8146266	25.01.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
86	8172499	27.01.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
87	8145479	25.01.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
88	8170489	27.01.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
89	8173737	27.01.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
90	8164482	26.01.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
91	8164455	26.01.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
92	8178913	27.01.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
93	8164545	26.01.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
94	8206704	28.01.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
95	8226131	28.01.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
96	8227227	28.01.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
97	8218991	28.01.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
98	8226693	28.01.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
99	8226605	28.01.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
100	8245009	29.01.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
101	8276182	30.01.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
102	8276387	30.01.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
103	8314655	01.02.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
104	8314912	01.02.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
105	8318681	01.02.2021	Drawback and RoDTEPY	Drawback and Advance

			(Scheme Code: 19)	Authorization (Scheme Code: 41)
106	8312636	01.02.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
107	8315185	01.02.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
108	8316502	01.02.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
109	8314408	01.02.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
110	8314460	01.02.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
111	8315065	01.02.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
112	8316798	01.02.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
113	8346204	02.02.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
114	8341169	02.02.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
115	8339244	02.02.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
116	8346343	02.02.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
117	8352752	02.02.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
118	8351869	02.02.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
119	8370366	03.02.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
120	8376473	03.02.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
121	8380561	03.02.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
122	8394772	04.02.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
123	8401759	04.02.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
124	8395202	04.02.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
125	8410800	04.02.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
126	8400094	04.02.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
127	8409116	04.02.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
128	8427899	05.02.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
129	8420339	05.02.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
130	8420490	05.02.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
131	8448458	06.02.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
132	8450494	06.02.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
133	8459634	06.02.2021	Drawback and RoDTEPY	Drawback and Advance

			(Scheme Code: 19)	Authorization (Scheme Code: 41)
134	8465653	06.02.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
135	8486932	08.02.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
136	8487623	08.02.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
137	8494534	08.02.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
138	8495379	08.02.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
139	8488664	08.02.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
140	8481295	08.02.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
141	8480224	08.02.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
142	8496797	08.02.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
143	8509011	09.02.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
144	8513948	09.02.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
145	8509387	09.02.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
146	8514251	09.02.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
147	8510094	09.02.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
148	8543219	10.02.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
149	8543412	10.02.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
150	8548561	10.02.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
151	8567489	11.02.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
152	8562483	11.02.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
153	8568420	11.02.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
154	8566766	11.02.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
155	8567431	11.02.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
156	8567038	11.02.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
157	8568435	11.02.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
158	8582578	11.02.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
159	8594761	12.02.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
160	8594902	12.02.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
161	8622961	13.02.2021	Drawback and RoDTEPY	Drawback and Advance

			(Scheme Code: 19)	Authorization (Scheme Code: 41)
162	8622060	13.02.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
163	8626833	13.02.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
164	8647387	15.02.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
165	8649620	15.02.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
166	8652366	15.02.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
167	8648201	15.02.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
168	8649766	15.02.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
169	8652719	15.02.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
170	8652791	15.02.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
171	8652984	15.02.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
172	8663573	15.02.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
173	8682020	16.02.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
174	8708689	17.02.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
175	8703764	17.02.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
176	8713753	17.02.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
177	8704496	17.02.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
178	8704827	17.02.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
179	8743077	18.02.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
180	8733355	18.02.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
181	8733465	18.02.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
182	8743345	18.02.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
183	8744286	18.02.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
184	8732897	18.02.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
185	8743405	18.02.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
186	8764534	19.02.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
187	8762248	19.02.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
188	8763364	19.02.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
189	8801128	20.02.2021	Drawback and RoDTEPY	Drawback and Advance

			(Scheme Code: 19)	Authorization (Scheme Code: 41)
190	8825920	22.02.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
191	8826085	22.02.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
192	8826216	22.02.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
193	8820706	22.02.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
194	8822008	22.02.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
195	8825122	22.02.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
196	8824244	22.02.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
197	8824063	22.02.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
198	8847621	23.02.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
199	8862595	23.02.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
200	8862705	23.02.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
201	8887309	24.02.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
202	8884928	24.02.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
203	8885471	24.02.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
204	8914331	25.02.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
205	8914722	25.02.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
206	8914378	25.02.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
207	8925820	25.02.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)
208	8926113	25.02.2021	Drawback and RoDTEPY (Scheme Code: 19)	Drawback and Advance Authorization (Scheme Code: 41)

2. Following the Principles of Natural Justice, Personal Hearing was granted on 29.05.2026. Shri Rajat Chhabra, Advocate and Shri Amit Dadapure, Advocate appeared as the Authorized Representatives of the Exporter. During the Personal Hearing, they submitted that they would rely on their Submissions dated 26.11.2021, 03.10.2025 and 13.05.2026. Further, they submitted a detailed Submission vide Letter dated 29.05.2026.

3. The Exporter vide the above-mentioned Letters submitted the following:

- (i) The Government of India vide Trade Notice No. 03/2020-21 dated 15.04.2020 had introduced the Remission of Duties and Taxes on Exported Products Scheme (RoDTEP Scheme) effective from 01.01.2021 to replace Merchandise Exports from India Scheme (MEIS Scheme). However, the Trade Notice was silent on mutual exclusivity of benefit under Advance Authorisation and RoDTEP and there existed no reason to assume such mutual exclusivity;

- (ii) Accordingly, the Company exported goods vide 208 Shipping Bills during the intervening period when RoDTEP Scheme had been introduced but there was no clarity regarding its mutual exclusivity with the Advance Authorization Scheme;
- (iii) During the relevant period, although the Company claimed RoDTEP benefit while filing the Shipping Bills, the option to select the Advance Authorisation Scheme Code was system-blocked on the ICEGATE Portal despite the Company being otherwise eligible. Nevertheless, the Company specifically mentioned the relevant Advance Authorisation Licence Number in the Remarks Column of the Shipping Bills, thereby clearly evidencing its intention to avail the said benefit;
- (iv) Subsequently, upon clarification regarding the mutual exclusivity of RoDTEP and Advance Authorization benefits, the Company opted to avail the benefit under the Advance Authorisation Scheme;
- (v) The Company further states that it has not availed the RoDTEP benefit for the concerned Shipping Bills. The Amount of the RoDTEP Scrips and the Balance Amount against the said Scrips is the same.
- (vi) Therefore, they have sought to get the 208 Shipping Bills amended from “Drawback (Scheme Code: 19) and RoDTEPY” to “Drawback and Advance Authorization (Scheme Code: 41)” to include the Advance Authorization License No. 3110067519 dated 28.08.2019.

DISCUSSIONS AND FINDINGS

4. I have carefully gone through the submissions made by the Exporter for conversion of the 208 Shipping Bills mentioned in TABLE-I from “Drawback (Scheme Code: 19) and RoDTEPY” to “Drawback and Advance Authorization (Scheme Code: 41)” along with the relevant Provisions of the Customs Act, 1962 which govern the conversion of the Shipping Bills.

5. Conversion of Shipping Bill is governed by Section 149 of the Customs Act, 1962, which 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”.

6. 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): “conversion” means amendment of the declaration made in the export entry to any one or more instrument-based scheme, after the export goods have been exported;

Regulation 2(1)(c): “export entry” means entry relating to export as defined in clause (16) of section 2 of the Act and includes an entry made in the Shipping Bills or Bills of Exports

under Section 50 or entries made for goods to be exported by post or courier under Section 84 of the Act;

Regulation 2(1)(d): “instrument-based scheme” means a scheme involving utilization of instrument referred to in explanation 1 to sub-section (1) of section 28AAA of the Act;

Regulation 3(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): 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.”

7. Explanation 1 to Section 28AAA of the Customs Act, 1962: 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. 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 License, RoDTEP, RoSCTL etc.

9. In the instant case, the Shipping Bills as detailed in TABLE-I were filed from 31.12.2020 to 25.02.2021 and conversion of the said Shipping Bills is sought from “Drawback (Scheme Code: 19) and RoDTEPY” to “Drawback and Advance Authorization (Scheme Code: 41)”. 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.

10. 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.

11. Considering the fact that the said Shipping Bills were granted Let Export Order 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 22.02.2022, 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) Conversion of Shipping Bill shall be allowed from one Instrument-Based Scheme, or Drawback to another Instrument-Based Scheme.

12. Now, I proceed to examine the 208 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 22.02.2022, 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 regularized in the Export Entry Regulations, 2025. In the instant case, since the Shipping Bills mentioned in TABLE-I above are prior to 22.02.2022 and the Application has been filed on 03.10.2025 i.e., within the Period of One Year from the Date on which the Export Entry Regulations, 2025 came 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 exported:

(i) The Exporter has sought the conversion of 208 Shipping Bills as detailed in TABLE-I from “Drawback (Scheme Code: 19) and RoDTEPY” to “Drawback and Advance Authorization (Scheme Code: 41)” to include the Advance Authorization License No. 3110067519 dated 28.08.2019. Although, the Exporter did not declare the correct Scheme Code in the Scheme Code Column, I find that the Exporter had explicitly shown their intention to avail the benefit of Advance Authorization as the Advance Authorization License No. 3110067519 dated 28.08.2019 was mentioned under “Marks & Numbers” of the 208 Shipping Bills as detailed in TABLE-I and other export documents. The Exporter had filed that subject Shipping Bills under “Drawback (Scheme Code: 19) and RoDTEPY” and the goods mentioned in the subject Shipping Bills are classified under RITC 20059900, 21039090 and 21069099;

(iii) I find that the Exporter was in possession of the Advance Authorization License No. 3110067519 dated 28.08.2019 at the time of export and on analyzing the copy of the Advance Authorization License No. 3110067519 dated 28.08.2019 issued to M/s. Tasty Bite Eatables Limited (IEC No. 0388062223), I find that the goods to be exported are also classified under RITC 20059900, 21039090 and 21069099. The import of materials under Advance Authorization is governed by Notification No. 18/2015-Customs dated 01.04.2015 as amended at the relevant time period. The said Notification exempts the materials imported into India against an Advance Authorization issued in terms Para No. 4.03 of Foreign Trade Policy 2015-2020 from the whole of Duty of Customs leviable thereon specified in the First Schedule to the Customs Tariff Act, 1975 and from the whole of the Additional Duty, Safeguard Duty and Anti-Dumping Duty leviable thereon, respectively, subject to the certain conditions and the relevant conditions prescribed therein. In terms of Para 4.03 of Foreign Trade Policy 2015-2020, Advance Authorization is issued to allow Duty Free import of input, which is physically incorporated in export product (making normal allowance for wastage) and in terms of Para No. 4.16 of Foreign Trade Policy 2015-2020, Advance Authorization and/or material imported under Advance Authorization shall be subject to “Actual User” condition. The same shall not be transferable after completion of export obligation. A Snapshot of the Advance Authorization License is being reproduced for reference:

Directorate General of Foreign Trade

(This is a system generated Authorisation/License/Scrip issued to the applicant. No Authorization on security paper is required to be issued. It may be used for information purpose only.)

LICENCE/AUTHORISATION/SCRIP : (Advance)

Name of Office issuing Authorisation	Office of Jt. Director General of Foreign Trade C Block, PMT CommercialComplex PB No.1623Pune-411042
Name	TASTY BITE EATABLES LIMITED
Address of Applicant	201AND202 MAYFAIR TOWERS WAKADEWAD,I,SHIVA,JINAGAR,PUNE,MAHARASHTRA, PIN-411005
IEC	0388062223
Exporter Type	Manufacturer Exporter
Exporter Status	Two Star Export house
Transferable/Actual User	Actual User
File Number	31/82/040/00026/AM20/
Licence/Authorisation/Scrip No. and Date of Issue	3110067519 Dated 28.08.2019
FOB Value (In Rs.)/(In US\$)	5,367,208,919.00 / 99811656.00
CIF in Rs.	749,079,488.00 (Indian Rupees Seventy Four Crore Ninety Lakh Seventy Nine Thousand Four Hundred Eighty Eight only)
CIF in FFE	10,506,024.00(US Dollars One Crore Five Lakh Six Thousand Twenty Four only)
Port of Registration	Nhava Sheva Sea (INNSA1)
Period of Shipment (Export Obligation Period)	18 Months
Validity of Authorisation / Scrip for Import	28.08.2020
Custom Notification Number & Date	018/2015 Dated : 01.04.2015
Currency Area	GCA
Utilization/Transferability	Conditions in terms of paragraph 2.02 of HBP. 2015-20

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

Sl. No.	ITCHS Code	Export Item Name.	Qty.	UOM	FOB/FOR (Rs.)	FOB/FOR (in Currency of realisation)
1	20059900	67/0- Ready to Eat Process Food Entrees 285g PP in pouch size of 150x170x40, 130x170x35, 130x150x35, 140x185x40	81016650. 000	Number	3465892287.0 0	50230323.00 US Dollars
2	21069099	67/0- Ready To Eat process Food Rice 250g PP in pouch size of 150x170x40, 130x170x35, 130x150x35, 140x185x40, 205x185x55	23564970. 000	Number	894290612.00	12960734.00 US Dollars
3	21039090	67/0- Ready to Cook Curry Sauces 300g PP in pouch size of 110x165x30,110x 125, 110x85	16216200. 000	Number	1007026020.0 0	14594580.00 US Dollars

2. Details of items sought to be imported duty free under the Authorisation

Sl. No.	ITCHS Code	Import Item Name	Qty.	UOM	CIF (Rs.)
1	39239020	Aseptic Packing Bags/ Pouches made of Polypropylene Laminated Material Printed Alox Film size 150 X 170 X 40	60216000.000	Number	
2	39239020	Aseptic Packing Bags/ Pouches made of Polypropylene Laminated Material Printed Alox Film size 205 X 185 X 55	2730000.000	Number	
3	39239020	Aseptic Packing Bags/ Pouches made of Polypropylene Laminated Material Printed Alox Film size 130 X 170 X 35	182000.000	Number	
4	39239020	Aseptic Packing Bags/ Pouches made of Polypropylene Laminated Material Printed Alox Film size 130 X 150 X 35	546000.000	Number	
5	39239020	Aseptic Packing Bags/ Pouches made of Polypropylene Laminated Material Printed Alox Film size 140 X 185 X 40	1820000.000	Number	
6	39239020	Aseptic Packing Bags/ Pouches made of Polypropylene Laminated Material Printed Alox Film size 110 X 165 X 30	5460000.000	Number	
7	39239020	Aseptic Packing Bags/ Pouches made of Polypropylene Laminated Material Printed Alox Film size 110 X 125	5460000.000	Number	

8	39239020	Aseptic Packing Bags/ Pouches made of Polypropylene Laminated Material Printed Alox Film size 110 X 85	5460000.000	Number	
9	39239020	Aseptic Packing Bags/ Pouches made of Polypropylene Laminated Material Printed Alox Film size 150x170x40	40144000.000	Number	
				Total	749,079,488.00

3. Name and Address of the Supporting Manufacturer /factory / premises / Project site(s) : Not Available

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

5. CONDITION SHEET

- 1 . Authorisation Holder shall export to or import from any country other than that specified on the Authorisation or Paragraph 2.02 of the Handbook of Procedures 2015-20
- 2 . Authorisation Holder shall export/supply the product(s) as per the quantity (ies) and value(s) specified in the Table at Serial no 1 above within a period prescribed under Paragraph 4.22 of the Foreign Trade Policy 2015-2020
- 3 . Foreign Exchange remittance against this Authorisation shall be governed by the instructions issued by the Reserve Bank of India from time to time
- 4 . The Export Obligation shall be fulfilled by the Authorisation Holder as per the terms and conditions specified in the Foreign Trade Policy 2015-20 and the Handbook of Procedures 2015-20 and other guidelines issued by the Director General of Foreign Trade from time to time
- 5 . Authorisation Holder shall deliver or cause to deliver to the Authorisation issuing Office, within 2 months from the date of expiry of the Export Obligation period stated above, documents as prescribed under Paragraph 4.44 and 4.46 of Handbook of Procedures 2015-2020, as amended, from time to time, as evidence of fulfilment of Export Obligation imposed on this Authorisation. In case of bonafide default, provisions of Paragraph 4.49 of the Handbook of Procedures 2015-2020 as amended, from time to time, shall apply. Failure to fulfil the Export Obligation in the manner as prescribed in the Handbook of Procedures 2015-20 shall attract penal proceedings under the provisions of Foreign Trade (Development & Regulation) Act, 1992
- 6 . The exempt goods imported against this Authorisation shall only be utilised in accordance with the provisions of Paragraph 4.12 and Paragraph 4.16 of the Foreign Trade Policy 2015-2020 and other provisions and the relevant Customs Notification [Custom Notification 18/2015 dated 1.4.15 (for physical exports), 21/2015 dated 1.4.15 (for deemed exports), 22/2015 dated 1.4.15 (for Advance Authorisations for prohibited goods) and 20/2015 (for Annual Advance Authorisations) as the case may be] as amended from time to time
- 7 . Authorisation Holder shall abide by the instructions contained in Paragraph 4.21 of the Handbook of Procedures 2015-20, as the case may be, for maintenance of a true and proper account of consumption and utilisation of inputs and furnish returns to the concerned Regional Authority as per the provisions of the Foreign Trade Policy 2015-2020 and the procedure laid thereunder
- 8 . Wherever the input item list contains Acetic Anhydride, Ephedrine, and Pseudo-ephedrine, the Authorisation Holder shall be required to obtain an NOC from the Narcotic Commissioner of India, Central Bureau of Narcotic, Gwalior before effecting such imports as per Paragraph 4.08 of the Handbook of Procedures 2015-20

Office of Jt. Director General of Foreign Trade
C Block, PMT Commercial Complex PB No.1623 Pune -411042

LICENCE AMENDMENT SHEET

Amendment Sheet No :1
Attached to Licence No :3110067519
File No :31/82/040/00026/AM20/ Dated : 28.08.2019
Issued By :Office of Jt. Director General of Foreign Trade,Pune
Issued To :

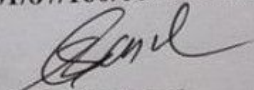
TASTY BITE EATABLES LIMITED
201AND202 MAYFAIR TOWERS
WAKADEWAD
1,SHIVAJINAGAR
PUNE,MAHARASHTRA
411005


132110

18/8/20

Licence Validity Date has been changed from :28.08.2020 to 27.02.2021
(Issued from File Number :31/87/160/00034/AM21/ dated 11.08.2020)

Date:18.08.2020
Place:Pune




Saurabh Goyal
Asst. Director General of Foreign Trade


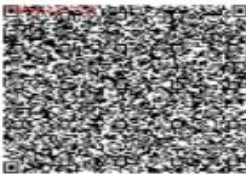




सौरभ गोयल
SAURABH GOYAL
सहायक महानिदेशक विदेश व्यापार
ASST. DIRECTOR GENERAL OF FOREIGN TRADE



(iv) The Exporter in their Submission stated that the Company exported goods vide 208 Shipping Bills during the intervening period when RoDTEP Scheme had been introduced but there was no clarity regarding its mutual exclusivity with the Advance Authorization Scheme. And that during the relevant period, although the Company claimed RoDTEP benefit while filing the Shipping Bills, the option to select the Advance Authorisation Scheme Code was system-blocked on the ICEGATE Portal despite the Company being otherwise eligible. Nevertheless, the Company specifically mentioned the relevant Advance Authorisation Licence Number in the Remarks Column of the Shipping Bills, thereby clearly evidencing its intention to avail the said benefit. From perusal of the Advance Authorization License No. 3110067519 dated 28.08.2019 issued to M/s. Tasty Bite Eatables Limited (IEC No. 0388062223), I find that the Exporter was under obligation to export the goods classified under RITC 20059900, 21039090 and 21069099.


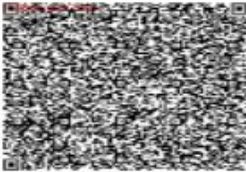
(v) I find that the Exporter had explicitly shown their intention to avail the benefit of Advance Authorization as the Advance Authorization License No. 3110067519 dated 28.08.2019 was mentioned under "Marks & Numbers" of the 208 Shipping Bills and other export documents. They had clearly correlated the import goods in the export products in the declaration in the invoice. The Screenshots of some Shipping Bills and the Export Invoices as available on e-sanchit are as follows:



 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		7702770	05-JAN-21								
		IEC/Br		0388062223			2						
		GSTIN/TYPE		27AAACT2317A1ZZ GSN									
		CB CODE		AFIPJ9259BCH001									
		TYPE		INV	ITEM		CONT						
Nos		1	1	1									
JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707		PKG	1248	G.WT KGS	17305.6	*SB21060120210304							
PART - I - SHIPPING BILL SUMMARY													
A STATUS	1.MODE	2.ASSESS	3.EXMN	4.JOBING	5.MEIS	6.DBK	7.ROSL	8.DEEC/DFIA	9.DFRC	10.RE-EXP	11.LUT		
	SEA	N	N	N	Y	Y	N	N	Y		Y		
	12.PORT OF LOADING	INNSA1 (Jawaharlal Nehru (Nh)				13.COUNTRY OF FINAL DESTINATION		CANADA					
	14.STATE OF ORIGIN	MAHARASHTRA				15.PORT OF FINAL DESTINATION		CATOR (Toronto)					
B DECLARAN DETAILS	1.EXPORTER'S NAME & ADDRESS				7.CONSIGNEE NAME & ADDRESS								
	TASTY BITE EATABLES LTD				MARS CANADA FOOD,								
	Unit Tanvi Cold & Warehouse, Ga				37 Holland Drive L7E 5S4, Bolton,								
	At Post Khutbav,				Ontario,CANADA								
	Tal Daund				CA								
	2.Type Private												
C VALU SUMMA	3. AD CODE:		5160073		8. GSTIN / TYPE		27AAACT2317A1ZZ GSN						
	4.RBI WAIVER NO. & DT				9. FOREX BANK A/C NO.		40XXXXXXXX351						
	5.CB NAME		SANJEEV KUMAR JHA		10.DBK BANK A/C NO.		10XXXXXXXX374						
	6.AEO				11. IFSC NO.		SBIN0007491						
	1.FOB VALUE		2.FREIGHT		3.INSURANC		4.DISCOU		5.COM		1.DBK CLAIM		
	2153933.25		278320		568		0		0		3231		
6.DEDUCTIONS		7.P/C		8.DUTY		9.CESS		D. EX.P.R.		2. IGST AMT			
0		0						10770		3.CESS AMT			
E MANIFEST DETAILS	1.MAWB NO.		2.MAWB DT		3.HAWB NO.		4.HAWB DT		N.O.C.		1.SNO		
											2.INV NO.		
											3. INV AMT.		
											4.CURRENC		
G. EQUIPMENT DETAILS	1.CONTAINER		2.SEAL		3.DATE		4.S No		F. INVOICE SUMMARY				
	MEDU7645410						1		1.SNO				
									2.CHALLAN NO				
									3.PAYMT DT				
I. ANNEX DETAILS	1.SEAL TYPE		2.NATURE OF CARGO			3.NO. OF PACKETS		4.NO. OF CONTAINERS		5.LOOSE PACKETS		4.AMOUNT	
	SELF SEALED		CONTAINERISED			1248		1					
	6.MARKS & NUMBERS		MF-CAN-026 (CERTIFICATE No. INAAACT2317A1F189 DATED- 05.09.2018 Total 29952 pouches utilized from BOE 7021972 dated 26.02.2020 from Advance License No.3110067519 dtd 28.08.2019										
J PROCESS DETAILS	1.EVENT		2.DATE		3.TIME		4.LEO NO.						
	5.Submission		05-JAN-21		19:40		6.LEO Date.						
	5.Assessment						8.BRC Realisation Date						
	7.Examination												
	9.LEO												

		EXPORT INVOICE (SUPPLY MEANT FOR EXPORT UNDER LETTER OF UNDERTAKING WITHOUT PAYMENT OF INTEGRATED TAX)													
Exporter :-		E way Bill No. : 2712 [REDACTED]		Invoice No. & Date: E210812 15/01/2021 Place of Supply : UNITED STATES OF AMERICA											
 bbd1f0ddabae19c52356d3d3e57dd1ac24e19 ae0ed0edb033a8858c721b19f53 TASTY BITE EATABLES LTD PO-BHANDGAON,GAT NO- 490,TAL- DAUND,PUNE SOLAPUR ROAD,PUNE -MAHARASHTRA (INDIA),PIN CODE : 412 214 GST NO.27AAACT2317A1ZZ		Buyer's Order No. & BL No. & Date Other References PBI/NY-1280													
Details of Billed To :-		Name : PREFERRED BRANDS INTL INC Address : 3 Landmark Square 5th floor STAMFORD CT 06901, UNITED STATES OF AMERICA		Buyer if other than consignee Country of origin of Goods Country of Final Destination INDIA UNITED STATES OF AMERICA											
Details of Consignee /Ship To :-		Name : PREFERRED BRANDS INTERNATIONAL INC Address : Romark - Edison 23 Mack Drive Edison - NJ 08817, UNITED STATES OF AMERICA		Agent Details : BARTHCO INTERNATIONAL, 390 FRANKLIN AVE, FRANKLIN SQUARE, N.Y - 11010											
Pre-Carriage by.:		Place of Receipt by: NEW YORK		Terms of Delivery And Payment											
Port of Discharge NEW YORK		Port of Loading J.N.P.T.		CIF (Cost, Insurance & Freight)-NEW YORK-UNITED STATES OF AMERICA Payment Term: 45 Days From the date of BOL											
Vessel/Flight No.:		Final Destination NEW YORK		Beneficiary Mizuho Bank Ltd, Mumbai Branch Mumbai, Swift Code- MHCBINBB , A/c No - H10-792-102804											
Marks & Nos: PBI/NY-1280		F.C.E.NO.09436 FDA BIOTERRORISM NO. 19213718294 USDA IMPORT PERMIT NO. C-127264 READY TO EAT PROCESSED FOODS(ENTREES)		Exchange Rate & Date : 73.02 15/01/2021											
container No :- CAIU 761381-3		Description of goods		Packs Kgs		Quantity in Pouch		Price Per Pouch		Value USD					
RFID Seal No :- ITEK 01720878 & MSC FX 14666279				HSN		No.of PKgs									
SID-2011-06-28/001		20059900		62		Organic Madras Lentils-Branded (600-504-100) ()		0.285		2,976.00		0.6700		1,993.92	
SID-2019-07-21/002		20059900		70		Organic Madras Lentils-Branded (600-504-100) ()		0.285		3,360.00		0.6700		2,251.20	
SID-2011-06-28/003		20059900		66		Kashmir Spinach-NY (600-504-100) ()		0.285		3,168.00		0.6700		2,122.56	
SID-2013-05-23/001		20059900		34		Vegetable Tikka Masala - Costco 8 pack (600-504-100) ()		0.285		48,960.00		0.5700		27,907.20	
Total :		232		PACKAGES				58,464.00				34,274.88			
Total Invoice Amount (In Words) USD THIRTY FOUR THOUSAND TWO HUNDRED SEVENTY FOUR AND EIGHTY EIGHT CENTS ONLY															
Gross Weight in KGS : 19722.200 Net Weight in KGS : 16,662.24 Total 58464 Pouches utilized against BOE No. 9566825 Dated -13.11.2020 from Advance License No.3110067519 Dated -28.08.2019.												RBI CODE-BT 001271 IEC CODE-0388062223			
WE INTEND TO CLAIM REWARDS / BENEFITS UNDER RDT/EP SCHEME															

 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		7942926		16-JAN-21			
IEC/Br					0388062223		1					
GSTIN/TYPER					27AAACT2317A1ZZ GSN							
CB CODE					AABPT6802CCH001							
TYPE					INV		ITEM		CONT			
Nos					1		4		1			
JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707					PKG		232		G.WT KGS		19722.2 *SB21160120211251	
PART - I - SHIPPING BILL SUMMARY												
A STATUS	1.MODE	2.ASSESS	3.EXMN	4.JOBGING	5.MEIS	6.DBK	7.ROSL	8.DEEC/DFIA	9.DFRC	10.RE-EXP	11.LUT	
	SEA	N	N	N	N	Y	N	N	Y		Y	
	12.PORT OF LOADING NNSA1 (Jawaharlal Nehru (Nh)					13.COUNTRY OF FINALDESTINATIO UNITED STATES						
14.STATE OF ORIGIN MAHARASHTRA					15.PORT OF FINAL DESTINATION USNYC (New York)							
16.PORT OF DISCHARGE USNYC (New York)					17.COUNTRY OF DISCHARGE UNITED STATES							
B DECLARAN DETAILS	1.EXPORTER'S NAME & ADDRESS					7.CONSIGNEE NAME & ADDRESS						
	TASTY BITE EATABLES LTD					PREFERRED BRANDS INTERNATIONAL INC.						
	GAT NO 490 PUNE SOLAPUR HIGHWAY					ROMARK-EDISON23 MACK DRIVEDISON NJ						
	AT PO BHANDGAON TAL DAUND YAWAT					.08817						
	PUNE					US						
	2.Type Private											
C.VALU SUMMA	1.FOB VALUE		2.FREIGHT		3.INSURANC		4.DISCOU		5.COM		D. EX.PR.	
	2346632.42		130863		578		0		0			
	6.DEDUCTIONS		7.P.C		8.DUTY		9.CESS		1.DBK CLAIM			
	0		0						3520			
	4.IGST VALUE		5.RODTEP AMT		11. IFSC NO.		3.CESS AMT					
	0		0						11734			
E.MANIFEST DETAILS	1.MAWB NO.		2.MAWB DT		3.HAWB NO.		4.HAWB DT		N.O.C.		F. INVOICE SUMMARY	
G. EQUIPMENT DETAILS	1.CONTAINER		2.SEAL		3.DATE		4.S No		1.SR.NO			
	CAIU7613813		ITEK01720878		15-JAN-21		1		2.CHALLAN NO			
									3.PAYMT DT			
I. ANNEX DETAILS	1.SEAL TYPE		2.NATURE OF CARGO			3.NO. OF PACKETS		4.NO. OF CONTAINERS		5.LOOSE PACKETS		
	SELF SEALED		CONTAINERISED			232		1		0		
6.MARKS & NUMBERS		AS PER INVOICE AEO CERT NO.INAACT2317A1F189 DT 05.09.2018 VALID TILL 04.09.21/ Total 58464 pouches utilized from BOE No. 9566825 Dated -13.11.2020 from Advance License No.3110067519 dtd 28.08.2019 (AS PER INVOICE WE INTEND TO CLAIM REWARDS (BENEFITS UNDER RODTEP SCHEME,)										
J.PROCESS DETAILS	1.EVENT		2.DATE		3.TIME		4.LEO NO.					
	5.Submission		16-JAN-21		12:29		6.LEO Date.					
	5.Assessment						8.BRC Realisation Date					
	7.Examination											
	9.LEO											

 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		8548561		10-FEB-21							
IEC/Br		0388062223		1									
GSTIN/TYPE		27AAACT2317A1ZZ GSN											
CB CODE		AFIPJ9259BCH001											
TYPE		INV		ITEM		CONT							
Nos		1		7		1							
JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707		PKG		3108		G.WT KGS 19983.15		*SB21110220210229					
PART - I - SHIPPING BILL SUMMARY													
A STATUS	1.MODE	2.ASSESS	3.EXMN	4.JOBGING	5.MEIS	6.DBK	7.ROSL	8.DEEC/DFIA	9.DFRC	10.RE-EXP	11.LUT		
	SEA	N	Y	N	Y	Y	N	N	Y		Y		
	12.PORT OF LOADING	NNSA1 (Jawaharlal Nehru (Nh)				13.COUNTRY OF FINAL DESTINATION		UNITED STATES					
14.STATE OF ORIGIN	MAHARASHTRA				15.PORT OF FINAL DESTINATION		USNYC (New York)						
16.PORT OF DISCHARGE	USNYC (New York)				17.COUNTRY OF DISCHARGE		UNITED STATES						
B DECLARAN DETAILS	1.EXPORTER'S NAME & ADDRESS					7. CONSIGNEE NAME & ADDRESS							
	TASTY BITE EATABLES LTD					PREFERRED BRANDS INTERNATIONAL INC							
	GAT NO 490 PUNE SOLAPUR HIGHWAY					ROMARK - EDISON23 MACK DRIVE EDISON-							
	AT PO BHANDGAON TAL DAUND YAWAT					NJ08817, UNITED STATES OF AMERICA							
	PUNE					US							
	2.Type Private												
C VALU SUMMA	3. AD CODE:		6770001		8. GSTIN / TYPE		27AAACT2317A1ZZ GSN						
	4.RBI WAIVER NO.& DT				9. FOREX BANK A/C NO.		10XXXXXX804						
	5.CB NAME		SANJEEV KUMAR JHA		10.DBK BANK A/C NO.		10XXXXXX374						
	6.AEO				11. IFSC NO.		SBIN0007491						
	1.FOB VALUE		2.FREIGHT		3.INSURANC		4.DISCOU		5.COM		D. EX.PR.		
	2602002.48		158620		577		0		0		1.DBK CLAIM		
6.DEDUCTIONS		7.P/C		8.DUTY		9.CESS				2. IGST AMT			
0		0								3903			
										4.IGST VALUE			
										5.RODTEP AMT			
										12998			
E MANIFEST DETAILS	1.MAWB NO.		2.MAWB DT		3.HAWB NO.		4.HAWB DT		N.O.C.		F. INVOICE SUMMARY		
											1.SNO		
												2. INV NO.	
												3. INV AMT.	
												4.CURRENC	
												1	
												E210920	
												38296.8	
												USD	
G. EQUIPMENT DETAILS	1.CONTAINER		2.SEAL		3.DATE		4.S No		H CHALLAN DETAILS				
	MSMU7041646		ITEK01720982		10-FEB-21		1		1.SR.NO				
I. ANNEX DETAILS	1.SEAL TYPE		2.NATURE OF CARGO			3.NO. OF PACKETS		4.NO. OF CONTAINERS		5.LOOSE PACKETS			
	SELF SEALED		CONTAINERISED			3108		1		0			
6.MARKS & NUMBERS		PBI/NY-1312 (AEO CERTIFICATE No. INAAACT2317A1F189 DATED- 05.09.2018) Total 61056 Pouches utilized against BOE No.2095241 Dated -24.12.2020 against ADVANCE LICENSE NO.3110067519 DATED-28.08.2019											
J. PROCESS DETAILS	1.EVENT		2.DATE		3.TIME		4.LEO NO.		30-NOV-21				
	5.Submission		10-FEB-21		16:56		6.LEO Date.						
	5.Assessment						8.BRC Realisation Date						
	7.Examination												
	9.LEO												

		EXPORT INVOICE (SUPPLY MEANT FOR EXPORT UNDER LETTER OF UNDERTAKING WITHOUT PAYMENT OF INTEGRATED TAX)						
Exporter :-		0706837f10b00674545fa307695d286092257 8a2e7e1563307d9ef92f4337050		E way Bill No. : 2312				
		TASTY BITE EATABLES LTD P O-BHANDGAON,GAT NO- 490,TAL- DAUND,PUNE SOLAPUR ROAD,PUNE -MAHARASHTRA (INDIA),PIN CODE : 412 214		Invoice No. & Date: E210983 25/02/2021				
GST NO.27AAACT2317A1ZZ		Details of Billed To :-		Place of Supply : UNITED STATES OF AMERICA				
Name : PREFERRED BRANDS INTL INC		Address : 3 Landmark Square 5th floor,STAMFORD,CT,06901,,UNITED STATES OF AMERICA		Buyer's Order No. & BL No. & Date				
Details of Consignee /Ship To :-		Name : PREFERRED BRANDS INTERNATIONAL INC		Other References EML ORG-329				
Address : Romark - Edison23 Mack DriveEdison - NJ08817,, UNITED STATES OF AMERICA		Country of origin of Goods		Country of Final Destination				
		INDIA		UNITED STATES OF AMERICA				
		Agent Details : BARTHCO INTERNATIONAL,390 FRANKLIN AVE,FRANKLIN SQUARE,N.Y- 11010						
Pre-Carriage by.:		Place of Receipt by: NEW YORK		Terms of Delivery And Payment:				
Port of Discharge NEW YORK		Port of Loading J.N.P.T.		CIF (Cost, Insurance & Freight)-NEW YORK-UNITED STATES OF AMERICA				
Vessel/Flight No.:		Final Destination NEW YORK		Payment Term: 45 Days From the date of BOL				
				Beneficiary Mizuho Bank Ltd, Mumbai Branch Mumbai, Swift Code- MHCBINBB , A/c No - H10-792-102804				
Marks & Nos: EML ORG-329		F.C.I.E.NO.09436 FDA BIOTERRORISM NO. 19213718294 USDA IMPORT PERMIT NO. C-127264		Exchange Rate & Date : 72.31 25/02/2021				
container No :- F C I U 7 3 8 2 5 0 - 1		READY TO EAT PROCESSED FOODS(ENTREES)						
RFID Seal No :- ITEK 01721038 & MSC FX 15344112		HSN	No.of PKgs	Description of goods	Packs Kgs	Quantity in Pouch	Price Per Pouch	Value USD
SID-2011-06-28/001		20059900	08	Organic Madras Lentils- Costco 8 Pack (600-504-100) ()	0.285	11,520.00	0.6700	7,718.40
SID-2019-07-21/002		20059900	34	Organic Madras Lentils- Costco 8 Pack (600-504-100) ()	0.285	48,960.00	0.6700	32,803.20
SID-2011-08-20/001		20059900	06	Organic Madras Lentils- Costco 8 Pack (600-504-100) ()	0.285	8,640.00	0.6700	5,788.80
Total :		48	PACKAGES			69,120.00		46,310.40
Total Invoice Amount (In Words) USD FORTY SIX THOUSAND THREE HUNDRED TEN AND FORTY CENTS ONLY								
Gross Weight in KGS : 23049.600				RBI CODE-BT 001271				
Net Weight in KGS : 19,699.20				IEC CODE-0388062223				
Total 69120 Pouches utilized against BOE No. 2162633 Dated -29.12.2020 from Advance License No.3110067519 Dated-28.08.2019.								

 INDIAN CUSTOMS EDI SYSTEM CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS DEPARTMENT OF REVENUE - MINISTRY OF FINANCE GOVERNMENT OF INDIA		Part Code		SB No	SB Date													
		INNSA1		8926113	25-FEB-21													
IEC/Br		0388062223		1														
GSTIN/TYPER		27AAACT2317A1ZZ GSN																
CB CODE		AABPT6802CCH001																
TYPE		INV	ITEM	CONT														
Nos		1	3	1														
JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707		PKG	48	G.WT	KGS	23049.6	*SB21250220212257											
PART - I - SHIPPING BILL SUMMARY																		
A STATUS	1.MODE	2.ASSESS	3.EXMN	4.JOBING	5.MEIS	6.DBK	7.ROSL	8.DEEC/DFIA	9.DFRC	10.RE-EXP	11.LUT							
	SEA	N	N	N	N	Y	N	N	Y		Y							
	12.PORT OF LOADING	INNSA1 (Jawahar Lal Nehru (Nh))				13.COUNTRY OF FINAL DESTINATION	UNITED STATES											
	14.STATE OF ORIGIN	MAHARASHTRA				15.PORT OF FINAL DESTINATION	USNYC (New York)											
B DECLARAN DETAILS	1.EXPORTER'S NAME & ADDRESS				7.CONSIGNEE NAME & ADDRESS													
	TASTY BITE EATABLES LTD GAT NO 490 PUNE SOLAPUR HIGHWAY AT PO BHANDGAON TAL DAUND YAWAT PUNE				PREFERRED BRANDS INTERNATIONAL INC, ROMARK-EDISON23 MACK DRIVE EDISON NJ .08817 US													
	3. AD CODE:	6770001			8. GSTIN / TYPE	27AAACT2317A1ZZ GSN												
	4.RBI WAIVER NO.& DT				9.FOREX BANK A/C NO.	10XXXXXX804												
	5.CB NAME	SHWARI G MANDALVIZAR			10.DBK BANK A/C NO.	10XXXXXX374												
	6.AEO				11. IFSC NO.	SBIN0007491												
	C.VALU SUMMA		D. EX.PR.		1.DBK CLAIM		2.IGST AMT		3.CESS AMT									
	2952172.8		381600		4428		0											
	6.DEDUCTIONS		7.P/C		8.DUTY		9.CESS		4.IGST VALUE									
	0		0						14761									
E MANIFEST DETAILS	1.MAWB NO.	2.MAWB DT	3.HAWB NO.	4.HAWB DT	N.O.C.	F. INVOICE SUMMARY		1.SNO		2.INV NO.		3. INV AMT.		4.CURRENC				
								1		E210983		46310.4		USD				
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	
	FCIU7382501		ITEK01721038		25-FEB-21		1											
I. ANNEX DETAILS	1.SEAL TYPE		2.NATURE OF CARGO			3.NO. OF PACKETS		4.NO. OF CONTAINERS		5.LOOSE PACKETS								
	SELF SEALED		CONTAINERISED			48		1		0								
6.MARKS & NUMBERS		AS PER INVOICE AEO CERT NO. INAACT2317A1F189 DT 05.09.2018 VALID TILL 04.09.21/ Total 69120 pouches utilized from BOE No. 2162633 DT: 29.12.2020 from ADV LIC No.3110067519 DT 28.08.2019(AS PER INVOICE WE INTEND TO CLAIM REWARDS/BENEFITS UNDER RodTEP SCHEME.)																
J PROCESS DETAILS	1.EVENT		2.DATE		3.TIME		4.LEO NO.											
	5.Submission		25-FEB-21		17:22		6.LEO Date.											
	5.Assessment						8.BRC Realisation Date											
	7.Examination																	
	9.LEO																	

(vi) Thus, I find that this condition is satisfied.

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 1.5 System as per the Procedure laid down in Advisory No. 16/2025 dated 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 Regulations, 2017.

D. All conditions of the Instrument-Based Scheme to which conversion is being sought should be fulfilled:

The Exporter has sought the conversion of 208 Shipping Bills as detailed in TABLE-I from “Drawback (Scheme Code: 19) and RoDTEPY” to “Drawback and Advance Authorization (Scheme Code: 41)”. I find that the Goods mentioned in the subject Shipping Bills are classified under RITC 20059900, 21039090 and 21069099. On analyzing the copy of the Advance Authorization License No. 3110067519 dated 28.08.2019 issued to M/s. Tasty Bite Eatables Limited (IEC No. 0388062223), I find that the goods to be exported are also classified under RITC 20059900, 21039090 and 21069099. Therefore, it is seen that the export obligation covered under the said Advance Authorization is for similar items and the same RITCs. Thus, there is no denial to the fact that the Exporter was eligible for exporting the goods covered under 208 Shipping Bills as detailed in TABLE-I under Advance Authorization License No. 3110067519 dated 28.08.2019.

E. Exporter has not availed or has reversed the availed benefit of the Instrument-Based Scheme from which conversion is being sought:

(i) The Exporter had filed the 208 Shipping Bills as detailed in TABLE-I under “Drawback (Scheme Code: 19) and RoDTEPY” and have sought conversion of the same to “Drawback and Advance Authorization (Scheme Code: 41)”;

(ii) I find that the benefit of “Drawback” is available at both the ends and therefore, availment of Export Incentive/Benefit is not possible at both the ends;

(iii) It is evident from the Shipping Bills that the Exporter has also availed the benefit of RoDTEP Scheme. Further sub-regulation (b) of Regulation 4 reads that:

“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”

(iv) The Exporter in their Submission has stated that they did not avail the RoDTEP benefit for the concerned Shipping Bills and that the Amount of the RoDTEP Scrips and the Balance Amount against the said Scrips is the same;

(v) I find that the Exporter had received the benefits of the Drawback and the RoDTEP Schemes. However, the Exporter has submitted that they did not avail the RoDTEP Scrips. To ensure that no dual benefits are granted to the Exporter, the RoDTEP Amount under the existing Scheme Code shall be recovered along with Applicable Interest or in case the said Scrips were not utilized, the same shall be cancelled prior to the issuance of Amendment Certificate/making amendment in ICES in light of the Export Entry Regulations, 2025.

F. All conditions relating to Shipping Bill have been complied with:

(i) The Exporter has sought the conversion of 208 Shipping Bills as detailed in TABLE-I from “Drawback (Scheme Code: 19) and RoDTEPY” to “Drawback and Advance Authorization (Scheme Code: 41)”.

(ii) I find that the Exporter had explicitly shown their intention to avail the benefit of Advance Authorization as the Advance Authorization License No. 3110067519 dated 28.08.2019 was mentioned under “Marks & Numbers” of the 208 Shipping Bills as detailed in TABLE-I.

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 sought the conversion of 208 Shipping Bills as detailed in TABLE-I from “Drawback (Scheme Code: 19) and RoDTEPY” to “Drawback and Advance Authorization (Scheme Code: 41)” and as discussed in Para No. 8 above, I find that the said conversion falls under the ambit of Export Entry (Post Export Conversion in relation to instrument based scheme) Regulations, 2025. Therefore, I find that this Condition is fulfilled in the present case.

13. In view of the above discussions, I hold that the Exporter’s Application regarding conversion of 208 Shipping Bills as detailed in TABLE-I from “Drawback (Scheme Code: 19) and RoDTEPY” to “Drawback and Advance Authorization (Scheme Code: 41)” may be allowed. Accordingly, I pass the following order:

ORDER

14. I allow the conversion of 208 Shipping Bills as detailed in TABLE-I from “Drawback (Scheme Code: 19) and RoDTEPY” to “Drawback and Advance Authorization (Scheme Code: 41)”.

15. The amendment in this regard shall be carried out in ICES 1.5 System as per the procedure laid down in Advisory No: 16/2025 dated 25.03.2025 regarding Post EGM Amendment Module or through issuance of an Amendment Certificate by Deputy/Assistant Commissioner of Customs, Centralized Export Assessment Cell (in case any difficulty is faced while changing the Parameters in ICES 1.5 System) only after payment of the Amendment Fees as prescribed under Levy of Fees (Customs Documents) Amendment Regulations, 2017 and the reversal of the availed benefit of the RoDTEP Scheme, if any.

Digitally signed by
Giridhar Gopalkrishna Pai
Date: 08-06-2026
09:46:38

(GIRIDHAR G. PAI)
Commissioner of Customs NS-II,
JNCH.

To:

M/s. Tasty Bite Eatables Limited (IEC No. 0388062223),
201/202, Mayfair Tower,
Wakdewadi, Shivajinagar,
Pune, Maharashtra-411005

Copy to:

- (i) DC/AC, CCO, JNCH, Nhava Sheva, Mumbai;
- (ii) DC/AC, CEAC, Centralized Parking Plaza, Nhava Sheva, Mumbai;
- (iii) EDI Section, JNCH, Nhava Sheva, Mumbai (for uploading on Website);
- (iv) Office Copy.