
 सत्यमेव जयते	भारत सरकार/ Government of India वित्त मंत्रालय/ Ministry of Finance आयुक्त सीमा शुल्क एनएस-II का कार्यालय, केंद्रीकृत अधिनिर्णयन प्रकोष्ठ, जवाहरलाल नेहरू सीमा शुल्क भवन न्हावा शेवा, तालुका-उरण, जिला -रायगढ़, महाराष्ट्र- 400 707 OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II CENTRALIZED ADJUDICATION CELL, JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA SHEVA, DIST- RAIGAD, MAHARASHTRA-400707	
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File No.: CUS/ASS/PTF/8/2025-CEAC

Date of SCN:-05/12.12.2025

F. No.SG/INV-134/2023-24/SIIB(X) JNCH

Date of issue:05/12.12.2025

DIN: 20251278 NTD0007224TD.

SCN No:- 1548/2025-26/ADC/CEAC/NS-II/CAC/JNCH.

Show Cause Notice Under Section 124 of Customs Act, 1962

M/s. Z A Enterprises (IEC-ASJPM9814H) having its office at Ground Floor, Shop No. 07, Vashisht Apartment, Diva Asagan Road, Near Moreshwar Complex, Diva (East), Thane, Maharashtra-400612 had filed 03 Shipping bills for export of following items destined to UAE:

TABLE-I

Sr. No.	Shipping Bill No. & Date	Item description	Declared FOB Value (in Rs)	Drawback Claimed (in Rs)	RoSCTL claimed (in Rs)	IGST
1.	3034322 dated 08.08.2023	RMG	45,99,504/-	1,33,386/-	2,18,476/-	LUT
2.	3034579 dated 08.08.2023	RMG	52,73,459/-	1,52,930/-	2,50,489/-	LUT
3.	3034592 dated 08.08.2023	RMG	51,69,119/-	1,49,905/-	2,45,533/-	LUT
Total:			1,50,42,082/-	4,36,221/-	7,14,500/-	-

2. On the basis of specific intelligence regarding export of suspicious consignment of M/s. Z A Enterprises (IEC-ASJPM9814H) covered under 03 Shipping bills No. 3034322, 3034579 and 3034592 all dated 08.08.2023 (hereinafter collectively referred to as "Shipping Bill") **(RUD-I)** filed by Customs Broker M/s. Balachandiran Clearing & Shipping Agencies (CB Code-AAAFB0549BCH001) at JWR CFS. The goods covered in the shipping bills No. 3034322, 3034579 and 3034592 all dated 08.08.2023 having declared items as "Ready-made Garments Ladies Kaftan Dress" were put on hold vide Hold No. 137/2022-23/SIIB(X) dated 11.08.2023 for examination of the same as the supply chain of the exporter appeared to be fake/manipulated and the declared value of the goods appeared to be very highly overvalued and mis-declared to avail illegitimate claim of drawback and other export incentives. Hence the case was taken up by SIIB(X) for detailed investigation.

3. Consequently, the subject goods pertaining to 03 Shipping Bill No. 3034322, 3034579 and 3034592 all dated 08.08.2023 were subject to 100% examination vide Panchanama dated 31.08.2023 **(RUD-II)** in the presence of two independent Panchas, representatives of Customs broker. During the examination, the subject goods were found as declared in the said Shipping Bills, their corresponding invoices and Packing lists w.r.t. declared quantity and description. Representative Sealed Samples (RSS) of the goods from the 03 shipping bills were drawn for

the purpose of testing. Thereafter, an alert to withhold the export incentives of the exporter was inserted in the ICES 1.5 system.

4. Further, a letter dated 06.09.2023 was forwarded to DYCC, JNCH for testing of RSS in order to determine exact characteristics, nature and composition of the subject goods. As per the DYCC reports (**RUD-III**) the subject goods were found as declared correctly in terms of composition and description in the above-mentioned shipping bills.

Item Sr. No.	Shipping bill No. & Date	Description	Test results
1.	3034579 dated 08.08.2023	Ladies Kaftan Dress with Dupatta of MMF	The sample as received is in the form of printed woven readymade garment (Kaftan) and Dupatta. It is wholly composed of polyester filament yarns. Total weight of sample=258.6g Wt. of Kaftan=194.1g Wt. of Dupatta=64.5g GSM of Kaftan=62.72 GSM of Dupatta=37.44

As per the DYCC report, the goods were found to be declared correctly in terms of composition and description in the abovementioned Shipping Bills.

5. To ascertain prevailing market value of the goods, the market enquiry of the goods found covered under the subject shipping bill was required to be conducted, therefore this office had requested to the exporter to represent them during the said market enquiry. Hence the market enquiry was conducted on 23.09.2023 (**RUD-IV**) along with authorised representative of the exporter. As per the market enquiry the value of the goods has been re-determined and accordingly the export incentives have been re-determined. On the basis of Panchanama dated 31.08.2023 and Market Enquiry report dated 23.09.2023, it is observed that the subject goods have been mis-declared in terms of valuation. The re-determined FOB value of the goods and corresponding export incentives under the Shipping Bills would be as below:

Table-II

Sl. No.	Shipping Bill No. & Date	Description of goods	Declared				Re-determined		
			Quantity (PCS)	FOB (INR)	Drawback (INR)	ROSCTL (INR)	FOB	Drawback	ROSCTL
1.	3034322 dated 08.08.2023	RMG Ladies Kaftan Dress with Dupatta	8640	4599504	133386	218477	3267463/-	94756/-	155204/-
2.	3034579 dated 08.08.2023	RMG Ladies Kaftan	9906	5273459	152930	250490	3746237/-	108641/-	177946/-

3.	3034592 dated 08. 08.2023	RMG Ladi es Kaftan	9710	5169119	149904	245533	3672114/-	106491/-	174425/-
Total				1,50,42,082 /-	4,36,221/-	7,14,500/-	1,06,85,814 /-	3,09,889/-	5,07,576/-

Table-III

Re-determined FOB (in Rs.)	Differential Drawback (in Rs.)	Differential ROSCTL (in Rs.)	Total excess export benefits (in Rs.)
1,06,85,814/-	1,26,332/-	2,06,924/-	3,33,256/-

6. As can be seen from the table above, based on the report received by the DYCC, JNCH and market enquiry conducted on 23.09.2023, it appears that the goods declared by the exporter in the Shipping Bill Nos. 3034322, 3034579 and 3034592 all dated 08.08.2023 have been mis-declared in terms of their value. The value of the goods have been re-determined based on the market survey report dated 23.09.2023. The export incentive such as drawback & RoSCTL are therefore to be re-determined with respect to the new re-determined FOB of the goods as mentioned in the table above. Hence the declared value i.e. Rs. 1,50,42,082/- appeared to be liable for rejection in terms of Rule 8 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007 and the value needs to be re-determined as per the provisions of the said Rules. For the purpose of Customs Tariff Act, 1975, valuation of export goods is to be done in terms of Section 14 of the Customs Act, 1962 read with Customs Valuation (Determination of value of Export Goods) Rules, 2007 (CVR). As per the provisions of Act/Rules, transaction value of the goods is to be accepted, subject to Rule 8 of Customs Valuation (Determination of value of Export Goods) Rules, 2007. Prima facie on examination of the subject consignment, the declared value of the goods appeared to be on the higher side; the declared transaction value appeared liable for rejection under Rule 8 of the CVR and the said value is required to be re-determined by sequentially proceeding in terms of Rule 4 to 6 of the Customs Valuation Rules, 2007. In the instant case, the exporter is merchant exporter and hence, transaction value of the impugned goods under export could not be determined under Rule 4 & 5 of the Customs Valuation Rules, 2007. Hence the value of all the items could be ascertained from the wholesale market.

7.Re-determination of Valuation

7.1 Accordingly, as per Rule 3(3) *ibid*, since the value of the impugned goods could not be determined under the provisions of Sub Rule (1), the value was to be re-determined by proceeding sequentially through Rule 4 to Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.

7.2 As the export goods were not standard goods, the export data in Export Commodity Data Base (ECDB) could not be used for comparing price of the goods of like kind and quality as required under Rule 4 of CVR, 2007. Further, the subject goods were not identified specifically with any brand, mark, style and other specifications, the goods of like kind and quality exported cannot be identified to compare their transaction value with the declared value of the subject goods. Hence, value of the subject goods cannot be determined under the said Rule 4 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.

7.3 The Exporter has neither produced any cost of production details, manufacturing or processing of export details and correct transport details nor produced cost design or brand or an amount towards profit etc. to derive computed value of the goods. In absence of complete cost data details, value cannot be determined as per Rule 5 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.

7.4 As the provisions of Rule 4 & 5 *ibid*, are not applicable in the instant case, the value of the goods is required to be determined under the provisions of Rule 6 of the CVR 2007. Rule 6 of the said Rules reads as under: -

RULE 6. Residual Method. – “Subject to the provisions of rule 3, where the value of the export goods cannot be determined under the provisions of rules 4 and 5, the value shall be determined using reasonable means consistent with the principles and the general provisions of these rules provided that local market price of the export goods may not be the only basis for determining the value of export goods”.

As per the provisions of Rule 6 *ibid*, the assessable value of the goods is proposed to be re-determined under Rule 6 *ibid*, i.e. as per the residual method. Accordingly, Market survey was conducted by the officers of SIIB (Export) on 23.09.2023. Value of the goods was taken from 3 different shops/dealers and average of their prices was taken as market value of the same. The details of the determination of the value is summarized in the said Market Survey Report.

10. In the meantime, on Exporter's request, the goods were allowed to release provisionally for Back to Town on execution of bond equivalent to FOB value of the subject goods and on submission of Bank Guarantee amounting to Rs. 2,00,000/-(Rupees Two Lakh Only) vide letter dated 30.10.2023.

11. Further, a letter dated 06.09.2023 was also sent to jurisdictional DC/CGST Commissionerate to verify genuineness of the Exporter M/s Z A Enterprises. This office has received a reply letter dated 06.10.2023 from CGST, Division-VII, Navi Mumbai. The jurisdictional GST has forwarded the status of GST registration of the exporter, which was active on the date of report. It was further informed that the exporter has filed NIL monthly returns (GSTR-3B) from the issuance registration i.e. march to July 2023 and failed to file monthly clearance return (GSTR-1) since date of registration. The taxpayer has not cleared any goods/services since date of GST registration, as they have filed NIL returns.

The status of GST registration of the exporter was ascertained from the GST Portal (RUD-VI), wherein the GSTIN status was showing to be “Cancelled suo-moto (effective from 12.03.2024)”. The portal also mentions that the taxpayer had last filed returns in the month of July 2023, while the exports have been done in the month of August, 2023. This establishes the fact that the exporter is a non-genuine firm and currently not functioning at their place of business as on the date of export.

From the facts discussed above, it is certain that the exporter is fly by night operator, who had obtained GST and IEC merely to defraud the exchequer of undue export incentive. They have obtained invoices by fraud, collusion, willful misstatement or suppression of facts.

SUMMONS & STATEMENT

12. Further, in order to record the statement of M/s Z A Enterprises, under section 108 of Customs Act, 1962 03 Summons have been issued vide DIN-20241178NT000000B717 dated 06.11.2023, DIN-2021178NT0000777BBE dated 09.12.2024 (**RUD-V**) and in the name of M/s Z A Enterprises, Ground Floor, Shop No. 07, Vashisht Apartment, Diva Asagan Road, Near Moreshwar Complex, Diva (East), Thane, Maharashtra-400612 to appear before the office of SIIB(X) u/s Section 108 of the Customs Act, 1962. The exporter has not turned up for deposing their statement. From the registered Post tracking it is seen that the 1st Summons dated 06.11.2023 has been delivered at the declared address of the exporter, however, the 2nd and 3rd summons have been returned with remark “Addressee left without instructions”. This corroborates the fact that the exporter is a fly by night operator and has vanished once their shipment has been held up and investigation has been undertaken.

13. Further, since the exporter was not cooperating with the ongoing investigations, the Customs Broker in the instant case M/s. Balachandiran Clearing & Shipping Agencies was

summoned to appear before this office vide Summons CBIC-DIN-20241178NT000000A83B dated 17.12.2024, DIN-20241278NT000000B2B8 dated 18.12.2024 and Summons CBIC DIN - 20241278NT00009909F2 dated 23.12.2024 (**RUD-VI**). However, the CB has not presented themselves for deposing their statement. Rather, they have emailed their response to the aforesaid summons mentioning that they are not able to attend due to ongoing medical treatment and will be able to attend in the first week of January. The medical condition described by the CB is of Hyperacidity and is could not be that grave a reason not to attend to the Summons even after 03 opportunities provided to them.

14.PastExports:

On perusal of the ICES 1.5 system, it is seen that the exporter has exported goods vide 05 Shipping Bills prior to the 03 live shipments which are under investigation. The details of such Shipping Bills is as under:

Table-IV

Sr. No.	Shipping Bill No. & Date	Item description	Declared FOB Value (in Rs)	Drawback Claimed (in Rs)	RoSCTL claimed (in Rs)	RoDTEP (in Rs)	IGST
1.	9397280 dated 19.04.2023	RMG	4085489.55	102471	213345	2115	LUT
2.	1524281 dated 05.06.2023	RMG	5843723.22	154240	269964	-	LUT
3.	1524282 dated 05.06.2023	RMG	6846157.71	161762	309027	-	LUT
4.	2936216 dated 03.08.2023	RMG	5687451	144981	277723	-	LUT
5.	3034576 dated 08.08.2023	RMG	5008348.8	145292	237896	-	LUT
	Total:		2,74,71,170.28/-	7,08,746/-	13,07,955/-	2,115/-	-

The 1.5 system shows that no foreign remittance has been received as mandated under FEMA regulations, by the exporter in any of the past 05 shipment (Table-IV) as well as the 03 live shipment (Table-I) under the investigation. Hence, the export incentives claimed by the exporter in all the 08 Shipping Bills shall be demanded back alongwith applicable interest.

14. RELEVANT LEGAL PROVISIONS

A. Customs Act, 1962

Section 2(30): Market price in relation to any goods means the wholesale price of the goods in the ordinary course of trade in India.

Section 50: Entry of goods for exportation. –

(1) The Exporter of any goods shall make entry thereof presenting [electronically] [on the customs automated system] to the proper officer in the case of goods to be exported in a vessel or aircraft, a shipping bill, and in the case of goods to be exported by land, a bill of export [in such form and manner as may be prescribed]: Provided that the [Principal Commissioner of Customs or Commissioner of Customs] may, in cases where it is not feasible to make entry by presenting electronically [on the customs automated system], allow an entry to be presented in any other manner.]

(2) The Exporter of any goods, while presenting a shipping bill or bill of export, shall make and subscribe to a declaration as to the truth of its contents. (3) The Exporter who presents a

shipping bill or bill of export under this section shall ensure the following, namely: -
(a) the accuracy and completeness of the information given therein;
(b) the authenticity and validity of any document supporting it; and
(c) compliance with the restriction or prohibition, if any, relating to the goods under this Act or under any other law for the time being in force.

SECTION 113(i): any goods entered for exportation which do not correspond in respect of value or in any material particular with the entry made under this Act or in the case of baggage with the declaration made under section 77, shall be liable to confiscation;

Section 113(ia): Any goods entered for exportation under claim for drawback which do not correspond in any material particular with any information furnished by the Exporter or manufacturer under this Act in relation to the fixation of the rate of drawback under Section 75, shall be liable to confiscation; **Section 113(ja):** any goods entered for exportation under claim of remission or refund of any duty or tax or levy to make a wrongful claim in contravention of the provisions of this Act or any other law for the time being in force;

Section 114(iii): Any person who, in relation to any goods, does or omits to do any act which act or omission would render such goods liable to confiscation under section 113, or abets the doing or omission of such an act, shall be liable, in the case of any other goods, to a penalty not exceeding the value of the goods as declared by the Exporter or the value as determined under this Act, whichever is the greater;

114AA. Penalty for use of false and incorrect material. —
If a person knowingly or intentionally makes, signs or uses, or causes to be made, signed or used, any declaration, statement or document which is false or incorrect in any material particular, in the transaction of any business for the purposes of this Act, shall be liable to a penalty not exceeding five times the value of goods

Section 114AB. Penalty for obtaining instrument by fraud, etc.-
Where any person has obtained any instrument by fraud, collusion, willful misstatement or suppression of facts and such instrument has been utilised by such person or any other person for discharging duty, the person to whom the instrument was issued shall be liable for penalty not exceeding the face value of such instrument.

Section 114AC: Penalty for fraudulent utilisation of input tax credit for claiming refund.
- Where any person has obtained any invoice by fraud, collusion, wilful misstatement or suppression of facts to utilise input tax credit on the basis of such invoice for discharging any duty or tax on goods that are entered for exportation under claim of refund of such duty or tax, such person shall be liable for penalty not exceeding five times the refund claimed. For the purposes of this section, the expression "input tax credit" shall have the same meaning as assigned to it in clause (63) of section 2 of the Central Goods and Services Tax Act, 2017 (12 of 2017).

Section 75A(2): Where any drawback has been paid to the claimant erroneously or it becomes otherwise recoverable under this Act or the rules made there under, the claimant shall, within a period of two months from the date of demand, pay in addition to the said amount of drawback, interest at the rate fixed under section 28AA and the amount of interest shall be calculated for the period beginning from the date of payment of such drawback to the claimant till the date of recovery of such drawback.

28AAA. Recovery of duties in certain cases.—(1) Where an instrument issued to a person has been obtained by him by means of — (a) collusion; or (b) wilful mis-statement; or (c) suppression of facts, for the purposes of this Act or the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992), by such person or his agent or employee and such

instrument is utilised under the provisions of this Act or the rules made or notifications issued thereunder, by a person other than the person to whom the instrument was issued, the duty relating to such utilisation of instrument shall be deemed never to have been exempted or debited and such duty shall be recovered from the person to whom the said instrument was issued: Provided that the action relating to recovery of duty under this section against the person to whom the instrument was issued shall be without prejudice to an action against the importer under section 28.

28AA. Interest on delayed payment of duty—(1) Notwithstanding anything contained in any judgment, decree, order or direction of any court, Appellate Tribunal or any authority or in any other provision of this Act or the rules made thereunder, the person, who is liable to pay duty in accordance with the provisions of section 28, shall, in addition to such duty, be liable to pay interest, if any, at the rate fixed under sub-section (2), whether such payment is made voluntarily or after determination of the duty under that section. (2) Interest at such rate not below ten per cent. and not exceeding thirty-six per cent. per annum, as the Central Government may, by notification in the Official Gazette, fix, shall be paid by the person liable to pay duty in terms of section 28 and such interest shall be calculated from the first day of the month succeeding the month in which the duty ought to have been paid or from the date of such erroneous refund, as the case may be, up to the date of payment of such duty

B. Customs and Central Excise Duties Drawback Rules, 2017

Rule 17: Repayment of erroneous or excess payment of drawback and interest.- Where an amount of drawback and interest, if any, has been paid erroneously or the amount so paid is in excess of what the claimant is entitled to, the claimant shall, on demand by a proper officer of Customs repay the amount so paid erroneously or in excess, as the case may be, and where the claimant fails to repay the amount it shall be recovered in the manner laid down in sub-section (1) of section 142 of the Customs Act, 1962.

Rule 18: Recovery of amount of Drawback where export proceeds not realized. -(1) Where an amount of drawback has been paid to an exporter or a person authorized by him (hereinafter referred to as the claimant) but the sale proceeds in respect of such export goods have not been realized by or on behalf of the exporter in India within the period allowed under the Foreign Exchange Management Act, 1999 (42 of 1999), including any extension of such period, such drawback shall, except under circumstances or conditions specified in sub-rule(5), be recovered.

CBIC Notification No. 76/2021 - Customs (N.T.) dated 23.09.2021:

5. Recovery of amount of duty credit where export proceeds are not realised. -(1) Where an amount of duty credit has been allowed to an exporter but the sale proceeds in respect of such export goods have not been realized by the exporter in India within the period allowed under the Foreign Exchange Management Act, 1999 (42 of 1999), the exporter shall, himself or on demand by the proper officer, repay the amount of duty credit, along with interest, at the rate as fixed under section 28AA of the said act for the purposes of that section, within fifteen days of expiry of the said period.

CBIC Notification No. 77/2021-Customs (N.T.) dated 24.09.2021:

5. Recovery of amount of duty credit where export proceeds are not realised.-(1) Where an amount of duty credit has been allowed to an exporter but the sale proceeds in respect of such export goods have not been realised by the exporter in India within the period allowed under the Foreign Exchange Management Act, 1999 (42 of 1999), the exporter shall, himself or on demand by the proper officer, repay the amount of duty credit, along with interest, at the rate as fixed under section 28AA of the said Act for the purposes of that section, within fifteen days of expiry of the said period.

C. Foreign Trade (Development and Regulation) Act, 1992

Section 11:(1) No export or import shall be made by any person except in accordance with the provisions of this Act, the rules and orders made there under and the foreign trade policy for the time being in force.

D. Foreign Trade (Regulation) Rules, 1993

Rule 11: On the importation into, or exportation out of, any customs ports of any goods, whether liable to duty or not, the owner of such goods shall in the Bill of Entry or the Shipping Bill or any other documents prescribed under the Customs Act, 1962 (52 of 1962), state the value, quality and description of such goods to the best of his knowledge and belief and in case of exportation of goods, certify that the quality and specification of the goods as stated in those documents, are in accordance with the terms of the export contract entered into with the buyer or consignee in pursuance of which the goods are being exported and shall subscribe a declaration of the truth of such statement at the foot of such Bill of Entry or Shipping Bill or any other documents.

Customs Valuation (Determination of Value of Export Goods) Rules, 2007

(A) RULE 3 - Determination of the method of Valuation

- (1) Subject to rule 8, the value of export goods shall be the transaction value.
- (2) The transaction value shall be accepted even where the buyer and seller are related, provided that the relationship has not influenced the price.
- (3) If the value cannot be determined under the provisions of sub-rule (1) and sub-rule (4), the value shall be determined by proceeding sequentially through rules 4 to 6.

(B) RULE 4. Determination of export value by comparison. -

- (1) "the value of the export goods shall be based on the transaction value of goods of like kind and quality exported at or about the same time to other buyers in the same destination country of importation or in its absence another destination country of importation adjusted in accordance with the provisions of sub-rule (2).
- (2) In determining the value of export goods under sub-rule (1), the proper officer shall make such adjustments as appear to him reasonable, taking into consideration the relevant factors, including -
 - (i) Difference in the dates of exportation,
 - (ii) Difference in commercial levels and quantity levels,
 - (iii) Difference in composition, quality and design between the goods to be assessed and the goods with which they are being compared,
 - (iv) Difference in domestic freight and insurance charges depending on the place of exportation".

(C) RULE 5. Computed value method. - "If the value cannot be determined under Rule 4, it shall be based on a computed value, which shall include the following: -
(a) cost of production, manufacture or processing of export goods;
(b) charges, if any, for the design or brand;
(c) an amount towards profit".

(D) RULE 6. Residual Method. - "Subject to the provisions of rule 3, where the value of the export goods cannot be determined under the provisions of rules 4 and 5, the value shall be determined using reasonable means consistent with the principles and the general provisions of these rules provided that local market price of the export goods may not be the only basis for determining the value of export goods".

(E) RULE 7. Declaration by the exporter. - "The exporter shall furnish a declaration relating to the value of export goods in the manner specified in this behalf".

(F) RULE 8. Rejection of declared value. -

(a) "When the proper officer has reason to doubt the truth or accuracy of the value declared in relation to any export goods, he may ask the exporter of such goods to furnish further information including documents or other evidence and if, after receiving doubt about the truth or accuracy of the value so declared, the transaction value shall be deemed to have not been determined in accordance with sub-rule (1) of rule 3.

(b) At the request of an exporter, the proper officer shall intimate the exporter in writing the ground for doubting the truth or accuracy of the value declared in relation to the export goods by such exporter and provided a reasonable opportunity of being heard, before taking a final decision under sub-rule (1)".

Customs Brokers Licensing Regulations, 2018:

Obligations of Customs Broker. -A Customs Broker shall -

- (n) verify correctness of Importer Exporter Code (IEC) number, Goods and Services Tax Identification Number (GSTIN), identity of his client and functioning of his client at the declared address by using reliable, independent, authentic documents, data or information;
- (q) co-operate with the Customs authorities and shall join investigations promptly in the event of an inquiry against them or their employees.

Whereas, from the investigation, the following facts emerge that:

15. M/s. Z A Enterprises (IEC-ASJPM9814H) having its registered office address at Ground Floor, Shop No. 07, Vashisht Apartment, Diva Asagan Road, Near Moreshwar Complex, Diva (East), Thane, Maharashtra-400612 had filed 03 Shipping Bills No. 3034322, 3034579 and 3034592 all dated 08.08.2023 filed by Customs Broker M/s. Balachandiran Clearing & Shipping Agencies (CB Code- AAAFB0549BCH001). The re-determined FOB value of the said goods covered under the above mentioned Shipping Bill comes to Rs. 1,06,85,814/- as against the declared FOB value of Rs. 1,50,42,082/-. By inflating the FOB value, the exporter was attempting to claim Drawback of Rs. 4,36,221/- and RoSCTL of Rs. 7,14,500/- whereas they were eligible for Drawback of Rs. 3,09,889/- and RoSCTL of Rs. 5,07,576/- respectively. (as tabulated in Table-III above). However, on perusal of the ICES 1.5 system, it is seen that the foreign remittance in case of all the Shipping bills mentioned supra have not been realized by the exporter. Hence, the entire export incentive viz. Drawback of Rs.4,36,221/- and RoSCTL of Rs. 7,14,500/- claimed by the exporter is liable to be demanded back from the exporter in terms of Rule 18 of the Customs and Central Excise Duties Drawback Rules, 2017 and Section 28AAA read with Section 28AA of the Customs Act, 1962.

15.2 As can be seen from the Table-III, based on the market enquiry conducted on 23.09.2023, it appears that the goods declared by the exporter in the Shipping Bills No. 3034322, 3034579 and 3034592 all dated 08.08.2023 have been mis-declared in terms of their value. During the market enquiry it was found that the value of the goods filed under the said Shipping Bill were inflated and hence needed to be re-determined under Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007. The export incentive such as drawback & RoSCTL are therefore re-determined with respect to the re-determined FOB as mentioned in the table-III above. It can thus be seen that the goods are mis-declared to avail undue export incentive and thereby rendering the goods liable for confiscation under section 113 (i), 113(ia) and 113 (ja) of the Customs Act, 1962.

15.3 The Exporter has violated the provisions of Rule 11 of the Foreign Trade (Regulations), 1993 in as much, as they did not make a correct declaration of value of goods in the Shipping Bill filed by them to the Customs authorities.

15.4 As the Exporter had not made declaration truthfully in the said Shipping Bill, they have violated the conditions of Section 50(2) of the Customs Act, 1962. Hence, it appears that there was a deliberate mis-declaration, mis-statement and suppression of facts regarding the actual value of the impugned goods, on the part of the Exporter with mala-fide intention to claim undue export benefits not legitimately payable to them. The exporter had declared the FOB value in the shipping bill as Rs. 1,50,42,082/- whereas the re-determined FOB value after conducting the Market Survey was Rs. 1,06,85,814/- only and hence higher Drawback & RoSCTL and other export incentives were claimed. Thus, it appeared that the said goods were attempted to be exported in violation of Section 50(2) of the Customs Act, 1962 read with Section 11(1) of Foreign Trade (Development & Regulation) Act 1992 & Rules 11 of

Foreign Trade Rules 1993, as exporter had furnished wrong declaration to the Custom Authorities.

15.5 The description of the goods found were not in consonance with the Exporter's declaration with respect to value, as the Exporter had overvalued the goods on the basis of fake invoices. Hence, the declared value appeared to be rejected as per Rule 8 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.

15.6 Accordingly, as per Rule 3 (3) *ibid*, since the value of the impugned goods could not be determined under the provisions of Sub Rule (1), the value was to be re-determined by proceeding sequentially through Rule 4 to Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.

15.7 As the export goods were not standard goods, the export data in Export Commodity Data Base (ECDB) could not be used for comparing price of the goods of like kind and quality as required under Rule 4 of CVR, 2007. Further, the goods of like kind and quality exported cannot be identified to compare their transaction value with the declared value of the subject goods. Hence, value of the subject goods could not be determined under the said Rule 4 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.

15.8 The Exporter has neither produced any cost of production details, manufacturing or processing of export details and correct transport details nor produced cost design or brand or an amount towards profit etc, to derive computed value of the goods. In absence of complete cost data details, value could not be determined as per Rule 5 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.

15.9 The value of the impugned goods is, therefore, proposed to be re-determined under the residual Rule 6 of CVR (Export) Rules, 2007. This rule stipulates that subject to the provisions of Rule 3, where the value of the export goods cannot be determined under the provisions of Rules 4 and 5, the value shall be determined using reasonable means consistent with the principles and general provisions of these rules. Therefore, in order to arrive at the correct value of the impugned goods the same was required to be done on the basis of Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007. Accordingly, the total value of the goods have been re-determined as Rs.1,06,85,814/- as per the market enquiry conducted of the subject goods.

15.10 With respect to the exporter M/s. Z A Enterprises (IEC-ASJPM9814H), the status of GST registration of the exporter was ascertained from the GST Portal, wherein the GSTIN status was showing to be "Cancelled suo-moto (effective from 12.03.2024)". The portal also mentions that the taxpayer had last filed returns in the month of July 2023, while the exports have been done in the month of August, 2023. This establishes the fact that the exporter is a non-genuine firm and currently not functioning at their place of business.

From the facts discussed above, it is certain that the exporter is fly by night operator, who had obtained GST and IEC merely to defraud the exchequer of undue export incentive. This establishes the fact that the exporter is a non-genuine firm and currently not functioning at their place of business.

Therefore, it appears that the exporter connived with their supplier to obtain invoice by fraud and collusion to utilize input tax credit on the basis of such invoice for discharging tax on goods which have been entered for exportation under the Shipping Bill filed by them. Hence, M/s Z A Enterprises (IEC-ASJPM9814H) appears liable for penalty under section 114AC of the Customs Act, 1962.

15.11 On perusal of the ICES 1.5 system, it is seen that the exporter has exported goods vide 05 Shipping Bills prior to the 03 live shipment which is under investigation as tabulated in Table-IV above. The ICES 1.5 system shows that no foreign remittance has not been received as mandated under FEMA regulations within the prescribed 09 months, by the exporter in any of the past 05 shipments. The goods under the said 05 shipments have thus been rendered liable to confiscation under Section 113(ia) and 113 (ja) of the Customs Act, 1962. The export incentives claimed by the exporter in all the past 05 Shipping Bills shall be demanded back alongwith applicable interest in terms of rule 18 o f Customs and Central Excise Duties Drawback Rules, 2017 and section 28AAA read with section 28AA of the Customs Act, 1962, read with CBIC Notification 76/2021 dated 23.09.2021 and CBIC Notification 77/2021 dated 23.09.2021.

15.12 The Custom Broker M/s. Balachandiran Clearing & Shipping Agencies (CB Code-AAAFB0549BCH001) failed to ascertain the veracity and genuineness of the export firm M/s. Z A Enterprises (IEC-ASJPM9814H). The regulation 10 (n) of the CBLR, 2018 has mandated that the CB has to verify correctness of Importer Exporter Code (IEC) number, Goods and Services Tax Identification Number (GSTIN), identity of his client and functioning of his client at the declared address by using reliable, independent, authentic documents, data or information. In the instant case, the CB has neither presented any evidence of verifying the genuineness of the exporter nor has presented themselves during the investigation, dishonoring the 03 Summons issued to them. The CB has thereby violated regulation 10(n) and 10(q) of the CBLR, 2018 and have rendered themselves liable for penalty under section 114(iii) and 114AA of the Customs Act, 1962.

15.12 It is thus cogent and clear that the exporter M/s. Z A Enterprises (IEC-ASJPM9814H) had mis-declared the impugned goods in terms of their value and attempted to defraud the Government by claiming undue higher amount of Drawback and ROSCTL and thereby acted in a manner which rendered the said goods under Table-I above liable for confiscation in terms of the provisions of Section 113(i), 113(ia) and 113 (ja) of the Customs Act, 1962.

16. It further appears that the exporter M/s. Z A Enterprises (IEC-ASJPM9814H) have rendered themselves liable to penalty in terms of Section 114(iii) of the Customs Act, 1962 on account of mis-declaration of value of the impugned goods and attempting to export improperly as their omission and commission has rendered the goods liable for confiscation u/s 113(i), 113(ia) and 113 (ja) of the Customs Act, 1962.

17. Mr. Rajan Joginder Mehra, Proprietor of M/s. Z A Enterprises (IEC-ASJPM9814H), has knowingly & intentionally caused to sign & used the documents to provide the undue advantage to the exporter with malafide intent to avail undue/excess export benefits in form of Drawback, RoDTEP and other export benefits. Further, the proprietor has not responded to the summons and all the 03 summons have returned undelivered which further establishes the fact that the exporter was operating as fly by night and is currently not traceable at his residential address. Therefore, M/s. Z A Enterprises (IEC-ASJPM9814H) is also liable for penalty u/s 114 AA of Customs Act, 1962 for this intentional mis-declaration.

18. The exporter has claimed export incentive viz. ROSCTL and RoDTEP (in 05 past Shipping Bill) wherein they have claimed Drawback, RoDTEP and ROSCTL knowing fully well that the remittance in all these shipping Bills will not be received, since they were anyways operating merely to defraud the government by claiming export incentives till the time they were apprehended. Once, their shipment was brought under investigation, they chose to close their operation and vanish. As they have attempted to obtain instrument i.e. RoDTEP and ROSCTL by fraud and suppression of facts, hence the exporter M/s Anaya

Corporation (IEC- AZMPY8573D) is also liable for penalty under section 114AB of the Customs Act, 1962.

19. Now, M/s Z A Enterprises (IEC-ASJPM9814H) having its registered office at Ground Floor, Shop No. 07, Vashisht Apartment, Diva Asagan Road, Near Moreshwar Complex, Diva (East), Thane, Maharashtra-400612 through their proprietor Shri. Rajan Joginder Mehra, are hereby called upon to Show Cause to the Additional Commissioner of Customs, CAC, JNCH, having office at Jawaharlal Custom House, Nhava Sheva, Tal-Uran, Dist-Raigad, Maharashtra, within 30 days of receipt of this notice **as to why**:

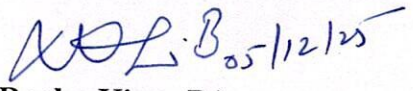
- i. The declared FOB value of Rs. 1,50,42,082/- covered under the Shipping Bill no. 3034322, 3034579 and 3034592 all dated 08.08.2023 should be rejected and re-determined to Rs. 1,06,85,814/-.
- ii. The said impugned export goods covered under the Shipping Bill no. 3034322, 3034579 and 3034592 all dated 08.08.2023 having total declared FOB value of Rs. 1,50,42,082/- appear to be mis-declared in terms of value, and are liable for confiscation under the provisions of Section 113(i), 113(ia) and 113 (ja) of the Customs Act, 1962.
- iii. The claimed Drawback of Rs. 4,36,221/- and RoSCTL of Rs. 7,14,500/- covered under shipping bill no. 3034322, 3034579 and 3034592 all dated 08.08.2023 should be rejected on account of release of goods for back to town.
- iv. The goods exported under past 05 Shipping Bills detailed in Table-IV above should not be confiscated under the provisions of Section 113(i), 113(ia) and 113(ja) of the Customs Act, 1962.
- v. The claimed export incentive viz. Drawback of Rs. 7,08,746/-, RoDTEP of Rs. 2,115/- and RoSCTL of Rs. 13,07,955/- claimed by the exporter under 05 Shipping Bills mentioned at Table-IV above are liable to be demanded back/recovered from the exporter alongwith applicable interest in terms of Rule 18 of the Customs and Central Excise Duties Drawback Rules, 2017 and Section 28AAA read with Section 28AA of the Customs Act, 1962, read with CBIC Notification 76/2021 dated 23.09.2021 and CBIC Notification 77/2021 dated 23.09.2021, on account of non-receipt of foreign remittance.
- vi. Penalty should not be imposed on M/s Z A Enterprises (IEC-ASJPM9814H) is liable for penalty under Section 114(iii), 114AA, and 114AC of the Customs Act, 1962 in respect of Shipping Bills mentioned at Table-I above.
- vii. Penalty should not be imposed on M/s Z A Enterprises (IEC-ASJPM9814H) under Section 114(iii), 114AA, 114AB and 114AC of the Customs Act, 1962 in respect of Shipping Bills mentioned at Table-IV above.
- viii. The Bond to the full FOB value of the goods should not be executed and the Cash security amount of Rs. 2,00,000/- (Rupees Two Lakhs Only) furnished by the exporter M/s Z A Enterprises (IEC-ASJPM9814H) against provisional release of goods for Back to Town under the Shipping Bill no. 3034322, 3034579 and 3034592 all dated 08.08.2023, should not be appropriated towards recoverable dues, applicable file and penalty.

20. The Custom Broker M/s. Balachandiran Clearing & Shipping Agencies (CB Code-AAAFB0549BCH001) are hereby called upon to Show Cause to the Additional Commissioner of Customs, CAC, JNCH, having office at Jawaharlal Custom House, Nhava Sheva, Tal-Uran, Dist-Raigad, Maharashtra, within 30 days of receipt of this notice as to why Penalty should not be imposed on them under Section 114(iii) and 114AA of the Customs Act, 1962

21. The noticees are required to specifically mention in their written reply as to whether they wish to be heard in person before the case is decided. In case the noticees do not submit a written reply within the aforesaid period or if they fail to attend the personal hearing, whenever it is fixed by the adjudicating authority, the case will be decided on the basis of material evidence available on record, ex parte, without any further reference to them.

22. This Show Cause Notice is issued without prejudice to department's right to amend, modify, supplement and revise the Show Cause Notice with additional facts in support of allegation contained in the Show Cause Notice. This Notice is issued without prejudice to any other action that may be initiated against the noticees or any other person under the Customs Act, 1962 or any other Act or law for the time being in force in India in relation to the goods covered in this Show Cause Notice also.

23. The copies of all the Relied Upon Documents in this Notice are enclosed with this SCN.


(Raghu Kiran B.)

Addl. Commissioner of Customs,
CEAC (NS-II), JNCH.

To,
Noticees,

1. M/s. Z A Enterprises (IEC-ASJPM9814H)
Ground Floor, Shop No. 07,
Vashisht Apartment, Diva Asagan Road, Near
Moreshwar Complex, Diva (East),
Thane, Maharashtra-400612

2. M/s. Balachandiran Clearing & Shipping Agencies (CB
Code-AAAFB0549BCH001), Shop No. 1326, Near
Building No.170, Kanamwar Nagar, Vikroli (East),
Mumbai-400083

Copy to:

1. The Asstt. Commissioner of Customs, SIIB (X), JNCH
2. The Dy./Asstt. Commissioner of Customs, CBS, NCH, Mumbai
3. The Asstt. Commissioner of Customs, CAC, JNCH
4. CHS, JNCH for display on Notice Board.
5. EDI
6. IRMC
7. Office Copy.

Annexure – I

Sr. No.	List of Relied Upon Documents
RUD-I	Shipping bills No. 3034322, 3034579 and 3034592 all dated 08.08.2023
RUD-II	Panchanama dated 31.08.2023
RUD-III	Test Reports received from DYCC, JNCH
RUD-IV	Copy of market enquiry dated on 23.09.2023
RUD-V	Copy of Summons issued vide DIN-20241178NT000000B717 dated 06.11.2023, DIN-2021178NT0000777BBE dated 09.12.2024 to M/s Z A Enterprises
RUD-VI	Copy of Summons CBIC-DIN-20241178NT000000A83B dated 17.12.2024, DIN-20241278NT000000B2B8 dated 18.12.2024 and Summons CBIC-DIN- 20241278NT00009909F2 dated 23.12.2024 issued to the Customs Broker

CHA No: AAAB0549BCH001 **BALACHANDIRAN CLEARING AND SHIPPING AGENCY**
INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

Page# 1 to 2
Print on 08/08/2023 10:24:37

Job No.: 0000038 Date: 07/08/2023 S/B No.: 3034592 Date: 08/08/2023

Loading Port: INNSA1 State of Origin: MAHARASHTRA

Exporter's Name

IEC No. (0) ASJPM9814H PAN:ASJPM9814H
Z A ENTERPRISES
GROUND FLOOR, SHOP NO.7, VASHISHTAPARTMENT, DIVA AGASAN ROAD,
NEAR MORESHWAR COMPLEX, DIVA EAST, MAHARASHTRA 400612
GSTN Type: GSN GSTN No: 27ASJPM9814H1ZB

Consignee's Name

ABRAHIN LEMARCHE BACHIRDU
MARCHE DE LOMME BP 66216
LOME
TOGO

Port of Loading (INNSA1) : Nhava Sheva Sea
Country of Final Dest. (TG) : TOGO
Port of Final Dest. (TGLFW) : LOME
Port of Discharge (TGLFW) : LOME
Country of Discharge (TG) : TOGO
Nature of Cargo : P
Rotation No :
Marks & No(s) :

No of Packages : 50
Loose Packets :
Type of Packages : CTN
Net Weight (KGS) : 2702.100
Gross Weight (KGS) : 2802.100
No. of Containers : 0

AS PER INVOICE, WE INTEND TO CLAIM BENEFIT/REWARD UNDER MEIS/RODTEP/REBATE OF STATE & CENTRAL TAXES & LEVIES SCHEME" LUT NO. AD270423019597 DT 11.04.2023.

Forex Bank Acc : 7452258897
FOB Value (Rs.) : 5169118.50
ST / Excise Regn. :
Authorised Dealer Code : 0260012
I.F.S. Code : IDIB000T552

RBI Waiver No :
RODTEP Amount :
Drawback Account No :
DBK Amount : 149904.44
F ROSCTL Amount : 245533.00

Invoice Details Serial No

Invoice Value : 1
Invoice Value : 63115.00 (Rs. 5169118.50)
FOB Value : 63115.00 (Rs. 5169118.50)
Invoice No. : ZA/06/23-24
Nature of Contract : FOB
Contract No. :
Third Party :

DBK Value (Rs.) : 149904.44
Currency of Invoice : USD
Invoice Date : 07/08/2023
Exchange Rate : USD 1 = Rs. 81.90
Contract Date :

Insurance
Freight

Rate Currency Amount Buyer's Name and Address

1) CRESCENDO GENERAL TRADING LLC. U.A.E
2) REVA FASHIONS - FZCO, IFZA BUSINESS PARK,
DDP,
PREMISES NUMBER 27515-001, DUBAI, UAE,
3) RADOM GENERAL TRADING LLC, P O BOX
103928, UAE.
Nature of Payment : DA
Period of Payment : 180 Days

Discount
Commission

Other Deduction
Packing Charges

SL No	RITC Code	Quantity	Item Description	Units	Rate	Per	Units	Total Value(FC)	FOB Value(INR)	Scheme
								Declared PMV(INR)	Accepted PMV(INR)	Reward
			Source					Tax Value	Tax Amount	End Use
			State							
1	62044390		MMF							60
	9710		PCS	6.5		Per 1	PCS	63115.00	5169118.50	YES
			Drawback, and ROSCTL					585.59	5686030.35	
#					0		LUT	0	0	GNX100
								Tax Value : 0.00	5169118.50	
								IGST Amt : 0.00	5686030.35	

Drawback Details

INV No	Item No	DBK SI.No.	Custom Adv.	DBK Adv.	Custom Spec. Rate	DBK Spec. Rate	DBK Quantity	DBK Amount
1	1	62040303B	0.00	2.90	0.00	32.00	9710.000	149904.44

ROSCTL Details

INV No	Item No	ROSCTL SI.No.	State Leavy Duty	State Leavy Rate	Central Tax Leavy Duty	Central Tax Leavy Rate	ROSCTL Quantity	State Leavy	Central Leavy	ROSCTL Amount(Rs)
1	1	62040303B	2.65	23.30	2.10	18.50	9710.000	136981.64	108551.49	245533.13

Canis
31/8/23
P1

31/08/23
P2

BALACHANDIRAN CLEARING AND SHIPPING AGENCY
INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

Page# 2 to 2
 Print on 08/08/2023 10:24:37

Job No.: 0000038 Date: 07/08/2023 S/B No.: 3034592 Date: 08/08/2023

Loading Port: INNSA1 State of Origin: MAHARASHTRA

Packages Details

Packages From	Packages To	Kind Package
253	302	CTN

Single Windows Type of Information

Inv/Item	SQC & Qty	RODTEP	RD Amount	GST Amount	CCS Amount	District Name	State name	Trade
1/1	9710 NOS	NILL		0.00	0.00	483 MUMBAI SUBURBAN	27 MAHARASHTRA	NCPTI
			0.00	0.00	0.00			

Supporting Documents Details

Inv No	Item No	IRN No	DRN No	Document Type Description	Place of Issue	Issue Date	Expiry Date
Document Issuer Party Name		Document Issuer Party Address		Document Beneficiary Address			
1		2023080700142319	2023080700050246	380000 Commercial invoice	India	07/08/2023	
ABRAHIN LEMARCHE BACHIRDU		MARCHE DE LOMME BP 66216 LOME		GROUND FLOOR, SHOP NO.7, VASHISHT APARTMENT, DIVA AGASAN ROAD, NEAR MORESHWAR COMPLEX, DIVA EAST, MAHARASHTRA			
Z A ENTERPRISES							
1	1	2023080700142318	2023080700050246	271000 Packing list	India	07/08/2023	
ABRAHIN LEMARCHE BACHIRDU		MARCHE DE LOMME BP 66216 LOME		GROUND FLOOR, SHOP NO.7, VASHISHT APARTMENT, DIVA AGASAN ROAD, NEAR MORESHWAR COMPLEX, DIVA EAST, MAHARASHTRA			
Z A ENTERPRISES							

Statement Details

Inv/Item Sn	Code	Title
1/1,	DEC-RS001	I/We Z A ENTERPRISES holder of IEC No ASJPM9814H, in regard to my/our claim under RosCTL scheme made in this Shipping Bill or Bill of Export, hereby declare that: 1. I/ We undertake to abide by the provisions, including conditions, restrictions, exclusions and time-limits as provided under RosCTL scheme, and relevant notifications, regulations, etc., as amended from time to time. 2. Any claim made in this shipping bill or bill of export is not with respect to any duties or taxes or levies which are exempted or remitted or credited under any other mechanism outside RosCTL. 3. I/We undertake to preserve and make available relevant documents relating to the exported goods for the purposes of audit in the manner and for the time period prescribed in the Customs Audit Regulations, 2018.

Following is the list of document attached

Invoice	Item	Agency	Document Name
-	-	-	Invoice
-	-	-	Packaging List

Factory Stuffing

Sample Accompanied

Vessel Name & Voys, Rotation No & Date

NO

I/We declare that particulars given here in true and correct.

I/We undertake to abide by the provisions of Foreign Exchange Management Act, 1999, as amended from time to time, including realisation or repatriation of foreign exchange to or from India.

I declare that, I have not claimed or shall not claim credit/rebate/refund/reimbursement of these specific State Levies under any other mechanism and I am eligible for the rebate claimed for. Further, declare that an Internal Complaints Committee(ICC), where applicable, in pursuance of the Sexual Harassment of Women at workplace (Prevention, Prohibition and Redressal) Act, 2013 has been constituted.

Signature of Exporter/CHA with Date

Amudh
 3/8/23
 P₁

[Signature]
 9/8/23
 P₂

Z A ENTERPRISES

GST NO- 27ASJPM9814H1ZB

INVOICE NO : ZA/06/23-24

DATED :07.08.2023

IEC.NO : ASJPM9814H

STATE : MAHARASHTRA STATE CODE : 27

Consignee Name & Address:

ABRAHIN LEMARCHE BACHIRDU

MARCHE DE LOMME BP 6621

LOME TOGO

Notify party Name & address:	
------------------------------	--

1) CRESCENDO GENERAL TRADING LLC

U.A.E.

2) REVA FASHIONS - FZCO

IFZA BUSINESS PARK, DDP, PREMISES NUMBER 27515-001

DUBAI, UNITED ARAB EMIRATES

3) RADOM GENERAL TRADING LLC

P O Box 103928, U.A.E.

Mode of shipment	BY SEA
------------------	--------

Mode of Shipment:	BY SEA
Port of Loading:	JNPT (NHAVA SHEVA)

Port of discharge :	LOME
---------------------	------

Country & final Destination	TOGO
-----------------------------	------

Number of Cartons :	253 TO 302
---------------------	------------

MARKA :	MARKA- IB
---------	-----------

Payment & Terms :	180 DAYS FROM B/L
-------------------	-------------------

LUT ARN NO-AD270423019597W
DT 11-04-2023

TOTALS:

CARTONS

50

NET WT. KGS.

2702 100

GR. WT KGS.

2802 100

AMOUNT IN WORDS (USD) : SIXTY THREE THOUSAND ONE HUNDRED FIFTEEN ONLY.

Total

WE ARE EXPORTING UNDER DUTY DRAWBACK SCHEME UNDER DBK

"I/We, in regard to my/our claim under ROCTL scheme

FOR Z A ENTERPRISES


We declare that invoice shows the actual price of the goods described and that particulars are true and correct.


AUTHORISED SIGN.

Camech
P₁ 51/8/23

Handwritten signature
3/168/025
P2

PACKING LIST					
Z A ENTERPRISES					
GRND FLOOR,SHOP NO-07,VASHISHT APARTMENT,DIVA AGASAN ROAD,NR MORESHWAR COMPLEX,DIVA EAST,THANE-400612					
GST NO- 27ASJPM9814H12B			INVOICE NO : ZA/06/23-24		
			DATED : 07.08.2023		
			IEC.NO : ASJPM9814H		
STATE : MAHARASHTRA STATE CODE : 27					
Consignee Name & Address: ABRAHIN LEMARCHE BACHIRDU MARCHE DE LOMME BP 66216 LOME TOGO			Notify party Name & address: 1) CRESCENDO GENERAL TRADING LLC U.A.E. 2) REVA FASHIONS - FZCO IFZA BUSINESS PARK, DDP, PREMISES NUMBER 2 DUBAI,UNITED ARAB EMIRATES 3) RADOM GENERAL TRADING LLC P O Box 103928,U.A.E. Payment & Terms : 180 DAYS FROM B/L		
Mode of shipment	BY SEA				
Port of Loading :	JNPT (NHAVA SHEVA)				
Port of discharge :	LOME				
Country & final Destination	TOGO				
Number of Cartons :	253 TO 302				
CTN NO	PCS	MARKA- IB			
			MARKA	GR.WT.	NETT. WT.
253	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF		54.100	52.100
254	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF		54.100	52.100
255	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF		54.150	52.150
256	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF		54.150	52.150
257	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF		54.050	52.050
258	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF		54.050	52.050
259	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF		54.050	52.050
260	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF		54.400	52.400
261	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF		54.800	52.800
262	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF		53.150	51.150
263	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF		53.150	51.150
264	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF		53.250	51.250
265	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF		53.200	51.200
266	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF		53.250	51.250
267	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF		53.100	51.100
268	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF		53.100	51.100
269	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF		54.700	52.700
270	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF		54.750	52.750
271	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF		54.450	52.450
272	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF		54.600	52.600
273	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF		54.550	52.550
274	204	LADIES KAFTAN DRESS WITH DUPATTA OF MMF		58.150	56.150
275	204	LADIES KAFTAN DRESS WITH DUPATTA OF MMF		57.900	55.900
276	204	LADIES KAFTAN DRESS WITH DUPATTA OF MMF		58.050	56.050
277	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF		56.500	54.500
278	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF		56.700	54.700
279	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF		56.600	54.600
280	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF		56.450	54.450
281	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF		56.600	54.600
282	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF		56.650	54.650
283	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF		56.700	54.700
284	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF		57.400	55.400
285	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF		57.450	55.450
286	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF		57.600	55.600
287	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF		57.300	55.300
288	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF		57.250	55.250
289	216	LADIES KAFTAN DRESS WITH DUPATTA OF MMF		64.550	62.550
290	216	LADIES KAFTAN DRESS WITH DUPATTA OF MMF		64.600	62.600
291	218	LADIES KAFTAN DRESS WITH DUPATTA OF MMF		65.400	63.400
292	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF		57.050	55.050
293	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF		56.650	54.650
294	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF		56.500	54.500
295	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF		56.500	54.500


 A. Ahmed
 31/8/23


 31/08/23
 P2



INDIAN CUSTOMS EDI SYSTEM
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
DEPARTMENT OF REVENUE - MINISTRY OF FINANCE
GOVERNMENT OF INDIA

JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707

Port Code	INNSA1	SB No	3034592	SB Date	08-AUG-23
IEC/Br	ASJPM9814H		0		
GSTIN/TYPE	27ASJPM9814H1ZB GSN				
CB CODE	AAAFB0549BCH001				
TYPE	INV	ITEM	CONT		
Nos	1	1	0		
PKG	50	G.WT	KGS	2802.1	



*SB22080820231947

PART - I - SHIPPING BILL SUMMARY

A STATUS	1.MODE	2.ASSESS	3.EXMN	4.JOBING	5.MEIS	6.DBK	7.RODTP	8.LICENCE	9.DFRC	10.RE-EXP	11.LUT
	SEA	Y	Y	N	Y	Y	N	N	N		Y
B DECLARANT DETAILS	12.PORT OF LOADING	INNSA1 (Jawaharlal Nehru (Nh)				13.COUNTRY OF FINAL DESTINATION		TOGO			
	14.STATE OF ORIGIN	Maharashtra				15.PORT OF FINAL DESTINATION		TGLFW (Lome)			
	16.PORT OF DISCHARGE	TGLFW (Lome)				17.COUNTRY OF DISCHARGE		TOGO			
	1.EXPORTER'S NAME & ADDRESS Z A ENTERPRISES GROUND FLOOR, SHOP NO.7, VASHISHT A DIVA AGASAN ROAD, NEAR MORESHWAR CO DIVA EAST					7.CONSIGNEE NAME & ADDRESS ABRAHIN LEMARCHE BACHIRDU MARCHE DE LOMME BP 66216 LOME					
C VALU SUMMA	3. AD CODE:	0260012				8. GSTIN / TYPE		27ASJPM9814H1ZB GSN			
	4.RBI WAIVER NO. & DT					9.FOREX BANK A/C NO.		74XXXXX897			
	5.CB NAME	BALACHANDIRAN CLEARING & SHIPPING				10.DBK BANK A/C NO.		74XXXXX897			
	6.AEO					11. IFSC NO.		IDIB000T552			
E MANIFEST DETAILS	1.FOB VALUE	2.FREIGHT	3.INSURANC	4.DISCOU	5.COM	1.DBK CLAIM		2.IGST AMT	3.CESS AMT		
	5169118.5	0	0	0	0	149904					
	6.DEDUCTIONS	7.P/C	8.DUTY		9.CESS	4.IGST VALUE		5.RODTEP AMT	6.ROSC TL AMT		
	0	0						0	245533		
G EQUIPMENT DETAILS	1.MAWB NO.	2.MAWB DT	3.HAWB NO.	4.HAWB DT	N.O.C.	1.SNO		2.INV NO.	3. INV AMT.	4.CURRENC	
						1		ZA/06/23-24	63115	USD	
	4. CIN NO.	5. CIN DT.	6. CIN SITE ID								
	23PCEG0808176936300	08-AUG-23	INNSA1								
I ANNEX DETAILS	1.CONTAINER	2.SEAL	3.DATE	4.S No	1SR.NO		2.CHALLAN NO	3.PAYMT DT	4.AMOUNT		
	1.SEAL TYPE	2.NATURE OF CARGO		3.NO. OF PACKETS		4.NO. OF CONTAINERS		5.LOOSE PACKETS			
	WAREHOUSE SEALED	CONTAINERISED		50		0		0			
J PROCESS DETAILS	6.MARKS & NUMBERS	AS PER INVOICE," WE INTEND TO CLAIM BENEFIT/REWARD UNDER MEIS/RoDTEP/REBATE OF STATE & CENTRAL TAXES & LEVIES SCHEME" LUT NO. AD270423019597 DT 11.04.2023.									
	1.EVENT	2.DATE	3.TIME	4.LEO NO.		39/1044					
	5.Submission	08-AUG-23	01:07	6.LEO Date.		08-AUG-23					
	5.Assessment	08-AUG-23	15:07	8.BRC Realisation Date		31-MAY-24					
	7.Examination	08-AUG-23	19:28								
	9.LEO	08-AUG-23	19:47								

Signature Not Verified

Digitally signed by DS CENTRAL BOARD
OF INDIRECT TAXES AND CUSTOMS 05
Date: 2023.08.08 19:49:40 IST
Reason: CUSTOMS
Location: INDIA

Glossary

A: ASSESS - Assessed, EXMN - Examined, MEIS - Merchandise Export Incentive Scheme, DBK - Drawback, ROSL - Rebate of State Levies, DEEC - Duty Exemption Entitlement Certificate, DFRC - Duty Free Replenishment Certificate, LUT - Letter of Under Taking. B: CB - Customs Broker AD Authorized Dealer, AEO - Authorized Economic Operator, UCR - Unique Customs Reference C: DISCOU - Discount, COM - Commission, P/C Packing Charges, D: EX. PR.- Export Promotions E: MAWB / HAWB - Master / House Airway Bill Number J: BRC- Bank Realisation Certificate

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INDIAN CUSTOMS EDI SYSTEM
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
DEPARTMENT OF REVENUE - MINISTRY OF FINANCE
GOVERNMENT OF INDIA

JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707

Port Code	INNSA1	SB No	3034592	SB Date	08-AUG-23
IEC/Br	ASJPM9814H		0		
GSTIN/TYPE	27ASJPM9814H1ZB GSN				
CB CODE	AAAFB0549BCH001				
TYPE	INV	ITEM	CONT		
Nos	1	1	0		
PKG	50	G.WT	KGS	2802.1	



*SB22080820231947

PART - II - INVOICE DETAILS

A. REF	1.S.No	2.INVOICE No. & Dt.	3.P.O.No. & Dt.	4.LoC No. & Dt	5.Contract No.&Dt	6.AD code	7.INVTERM		
	1	ZA/06/23-24 07/08/2023				0260012	FOB		
B. TRANSACTION PARTIES	1.EXPORTER'S NAME & ADDRESS				2.BUYER'S NAME & ADDRESS				
	Z A ENTERPRISES GROUND FLOOR, SHOP NO.7, VASHISHT A DIVA AGASAN ROAD, NEAR MORESHWAR CO 400612				1) CRESCENDO GENERAL TRADING LLC, U ,A,E 2) REVA FASHIONS - FZCO, IFZA BUSINESS PARK, DDP, PREMISES NUMBER 27515-001, DUBAI,UAE, 3) RADOM GEN				
	3.THIRD PARTY NAME & ADDRESS				4.BUYER AEO STATUS				
C.VAL DTLs	1.INVOICE VALUE	2.FOB VALUE	3.FREIGHT	4.INSURANCE	5.DISCOUNT	6.COMMISON	7.DEDUCT	8.P/C	9.EXCHANGE RATE
	63115 USD	63115 USD	0 USD	0 USD	0	0	0		1 USD INR 81.9
	1.ItemSNo	2.HS CD	3.DESCRPTION			4.QUANTITY	5.UQC	6.RATE	7.VALUE(F/C)
	1	62044390	READYMADE GARMENTS LADIES KAFTAN DRESS W ITH DUPATTA OF MMF			9710	PCS	6.5	63115

Glossary

A: Ref - Reference P.O. - Purchase Order, LoC - Letter of Credit, AD - Authorised Dealer C: VAL DTLs - Valuation Details
FOB - Freight On Board, DEDUCT - Deduction , P/C - Packing Charge D: HS CD - Harmonized System Code, UQC - Unit Quantity Code

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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	3034592	08-AUG-23
IEC/Br	ASJPM9814H	0
GSTIN/TYPE	27ASJPM9814H1ZB GSN	
CB CODE	AAAFB0549BCH001	
TYPE	INV	ITEM
Nos	1	1
PKG	50	G.WT KGS
		2802.1



*SB22080820231947

JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707

PART - III - ITEM DETAILS

1.INVSN	2.ITEMSN	3.HS CD	4.DESCRPTION	5.QUANTITY	6.UQC	7.RATE	8.VALUE(F/C)	9.FOB (INR)	10.PMV
1	1	62044390	READYMADE GARMENTS LADIES KAFAN DRESS W ITH DUPATTA OF MMF	9710	PCS	6.5	63115	5169118.5	585.58
11.DUTYAMT	12.CESS RT	13.CESAMT	14.DBKCLMD	15.IGSTSTAT	16.IGST VALUE	17.IGST AMOUNT	18.SCHCOD		
			Y	LUT			60		
19. SCHEME DESCRIPTION	20. SQC MSR	21. SQC UQC	22. STATE OF ORIGIN	23. DISTRICT OF ORIGIN					
Drawback, and ROSCTL	9710	NOS	Maharashtra	MUMBAI SUBURBAN					
24. PT Abroad	25.COMP CESS	26.END USE	27.FTA BENEFIT AVAILED	28. REWARD BENEFIT	29. THIRD PARTY ITEM				
NCPTI	0 INR	GNX100	Y	Yes	N				

INVOICE (1/1)

LET EXPORT CO

GLOSSARY

FOB - Freight On Board, HS CD Harmonized System Code, UQC - Unit Quantity Code, PMV - Present Market Value, CESAM - Cess Amount
IGSTSTA - IGST Payment Status, VAL - IGST Value, PAID - IGST Amount Paid, SCHCOD - Scheme Code, SQC MSR - Standard Quantity
Measurement, comp - compensatory, PT Abroad - Preferential treatment Availed Abroad

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31/08/23



INDIAN CUSTOMS EDI SYSTEM
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
DEPARTMENT OF REVENUE - MINISTRY OF FINANCE
GOVERNMENT OF INDIA

JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707

Port Code	SB No	SB Date
INNSA1	3034592	08-AUG-23
IEC/Br	ASJPM9814H	0
GSTIN/TYPE	27ASJPM9814H1ZB GSN	
CB CODE	AAAFB0549BCH001	
TYPE	INV	ITEM
Nos	1	1
PKG	50	G.WT KGS
		2802.1



* SB22080820231947

PART - IV - EXPORT SCHEME DETAILS

A. DRAWBACK & ROSL CLAIM

1.INV SNO	2.ITEM SNO	3.DBK SNO	4.QTY/WT	5.VALUE	6.RATE	7.DBK AMT	8.STALEV	9.CENLEV	10.ROSC TL AMT
1	1	62040303B	9710	5169118.5	2.9	149904.44	136982	108551	245533

B. AA / DFIA LICENCE DETAILS

1.INV SNO	2.ITEM SNO	3.LICENCE NO	4.DESCN OF EXPORT ITEM	5.EXP SNO	6.EXPQTY	7.UQC	8.FOB VALUE
		9.SION	10.DESCN OF IMPORT ITEM	11IMP SNO	12IMPQT	13.UQC	14.INDIG / IMP

C. JOBBING DETAILS

1.BE NO	2.BE DATE	3.PORT CODE	4.DESCN OF IMPORTED GOODS	5.QTY IMP	6.QTY USED
---------	-----------	-------------	---------------------------	-----------	------------

D. SINGLE WINDOW DECLARATION

1.INVSN	2.ITMSN	3.INFO	4.QUALIFIER	5.INFO CD	6.INFO TEXT	7.INFO MSR	8.UQC
1	1	ORC	DOO	483			
1	1	CHR	SQC			9710	NOS
1	1	ORC	EPT	NCPTI			
1	1	DTY	GCESS			0	INR
1	1	ORC	STO	27			

E. SINGLE WINDOW DECLARATION - CONSTITUENTS

1.INVSN2.ITMSN	3.C SNO	4.NAME	5.CODE	6.PERCENTAGE	7.YIELD PCT	8.ING
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F. SINGLE WINDOW DECLARATION - CONTROL

1.INVSN2.ITMSN	3.CONTROL TYPE	4.LOCATION	5.ST DT	6.END DT	7.RES CD	8.RES TEXT
----------------	----------------	------------	---------	----------	----------	------------

G.SUPPORTING DOCUMENTS

1.INVSN2.ITMSN	3 DOCTYPCD	4. ICEGATE ID	5. IRN	6.PARTY CD	7.ISSUE PLA	8.ISS DT	9.EXP DT
1	0	380000	BCSA2023	2023080700142319	INDIA	07-AUG-23	
1	1	271000	BCSA2023	2023080700142318	INDIA	07-AUG-23	

H.INVOICE DETAILS

1.SNO	2.INVOICE NO	3.INVOICE AMOUNT	4.CURRENCY
1	ZA/06/23-24	63115	USD

I.CONTAINER DETAILS

1.SNO	2.CONTAINER	3.SEAL	4.DATE
-------	-------------	--------	--------

J.AR4 DETAILS

1.INVSN	2.ITMSN	3.AR4 NUMBER	4.AR4 DATE	5.COMMISSIONERATE	6.DIVISION	7.RANGE
---------	---------	--------------	------------	-------------------	------------	---------

K. THIRD PARTY DETAILS

1.INVSN	2.ITMSN	3.IEC	4. EXPORTER NAME	5. ADDRESS	6.GSTN ID AND TYPE
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L. ITEM MANUFACTURER/PRODUCER/GROWER DETAILS

1.INVSN	2.ITMSN	3.TYPE	4.MANUFACT CD	5.SOURCE STATE	6.TRANS CY	7.ADDRESS
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M. RODTEP DETAILS

1.INVSN	2.ITMSN	3. QUANTITY	4. UQC	5. NO. OF UNITS	6. VALUE
---------	---------	-------------	--------	-----------------	----------

Glossary

INVSN - Invoice Serial Number ITMSN - Item Serial Number A: DBK - Drawback, ROSL - Rebate of State Levies, B: DFIA - Duty Free Import Authorization, EXP - Export, IMP - Import, UQC-Unit Quantity Code FOB - Freight On Board D: INFO - Information CD - Code MSR - Measurement E: ING - Ingredient F: RES CD - Result Code, RES TXT - Result Text ST DT - Start Date G: IRN - Image Reference Number CD - Code PLA - Pla

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INDIAN CUSTOMS EDI SYSTEM
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
DEPARTMENT OF REVENUE - MINISTRY OF FINANCE
GOVERNMENT OF INDIA

JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707

Port Code	INNSA1	SB No	3034592	SB Date	08-AUG-23
IEC/Br		ASJPM9814H		0	
GSTIN/TYPE		27ASJPM9814H1ZB GSN			
CB CODE		AAAFB0549BCH001			
TYPE	INV	ITEM	CONT		
Nos	1	1	0		
PKG	50	G.WT	KGS	2802.1	*SB22080820231947



PART - IV - EXPORT SCHEME DETAILS

N. REEXPORT DETAILS

1.INVS 2.ITMSN 3.BE SITE ID 4.BE NUMBER5.BE DATE6.BE INV SNO 7.BE ITEM S 8. BE QTY 9. BE UQC

OTHER ADDITIONAL INFORMATION

LET EXPORT COPY

Glossary

INVSN - Invoice Serial Number ITMSN - Item Serial Number A: DBK - Drawback, ROSL - Rebate of State Levies, B: DFIA - Duty Free Import Authorization, EXP - Export, IMP - Import, UQC-Unit Quantity CodeFOB - Freight On Board D: INFO - Information CD - Code MSR - Measurement E: ING - Ingredient F: RES CD - Result Code, RES TXT - Result Text ST DT -Start Date G: IRN - Image Reference Number CD - Code PLA - Pla

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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	3034592		08-AUG-23	
IEC/Br	ASJPM9814H		0	
GSTIN/TYPE	27ASJPM9814H1ZB GSN			
CB CODE	AAAFB0549BCH001			
TYPE	INV	ITEM		CONT
Nos	1	1		0
PKG	50	G.WT	KGS	2802.1



JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707

* SB22080820231947

PART - V - DECLARATIONS

A. DECLARATION STATEMENT

LET EXPORT COPY

B. AUTHORIZED SIGNATORY

DATE

AUTHORIZED SIGNATORY

CHA NAME :AAAFB0549BCH001

PLACE

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31/8/23

Z A ENTERPRISES

GST NO- 27ASJPM9814H1ZB

INVOICE NO : ZA/06/23-24

DATED	:07.08.2023
-------	-------------

IEC.NO : ASJPM9814H

STATE : MAHARASHTRA STATE CODE : 27

Consignee Name & Address:
ABRAHIN LEMARCHE BACHIRDU
MARCHE DE LOMME BP 6621
LOME TOGO

Notify party Name & address:	
------------------------------	--

1) CRESCENDO GENERAL TRADING LLC
U.A.E.
2) REVA FASHIONS - FZCO
IFZA BUSINESS PARK, DDP, PREMISES NUMBER 27515-001
DUBAI, UNITED ARAB EMIRATES
3) RADOM GENERAL TRADING LLC
P O Box 103928, U.A.E.

Mode of shipment	BY SEA
------------------	---------------

Port of Loading :	JNPT (NHAVA SHEVA)
-------------------	--------------------

Port of discharge :	LOME
---------------------	------

Country & final Destination	TOGO
-----------------------------	------

Number of Cartons :	253 TO 302
---------------------	------------

Payment & Terms :	180	DAYS FROM B/L
-------------------	-----	---------------

MARKA :	MARKA- IB
---------	-----------

LUT ARN NO-AD270423019597W
DT 11-04-2023

TOTALS:

CARTONS	50
---------	----

--	--

NET..WT. KGS.	270
---------------	-----

AMOUNT IN WORDS (USD) : SIXTY THREE THOUSAND ONE HUNDRED FIFTEEN ONLY.

Total

WE ARE EXPORTING UNDER DUTY DRAWBACK SCHEME UNDER DBK

"I/We, in regard to my/our claim under ROCTL scheme

FOR Z A ENTERPRISES

We declare that invoice shows the actual price of the goods described and that particulars are true and correct.

AUTHORISED SIGN.

P_1
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5/18/85

P2
31/08/02

PACKING LIST						
Z A ENTERPRISES						
GRND FLOOR,SHOP NO-07,VASHISHT APARTMENT,DIVA AGASAN ROAD,NR MORESHWAR COMPLEX,DIVA EAST,THANE-400612						
GST NO- 27ASJPM9814H12B			INVOICE NO : ZA/06/23-24			
			DATED : 07.08.2023			
			IEC.NO : ASJPM9814H			
STATE : MAHARASHTRA			STATE CODE : 27			
Consignee Name & Address: ABRAHIN LEMARCHE BACHIRDU MARCHE DE LOMME BP 66216 LOME TOGO			Notify party Name & address: 1) CRESCENDO GENERAL TRADING LLC U.A.E. 2) REVA FASHIONS - FZCO IFZA BUSINESS PARK, DDP, PREMISES NUMBER 2 DUBAI,UNITED ARAB EMIRATES 3) RADOM GENERAL TRADING LLC P O Box 103928,U.A.E. Payment & Terms : 180 DAYS FROM B/L			
Mode of shipment	BY SEA					
Port of Loading :	JNPT (NHAVA SHEVA)					
Port of discharge :	LOME					
Country & final Destination	TOGO					
Number of Cartons :	253 TO 302					
CTN NO	PCS	MARKA- IB				
			MARKA	GR.WT.	NETT. WT.	
253	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF		54.100	52.100	
254	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF		54.100	52.100	
255	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF		54.150	52.150	
256	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF		54.150	52.150	
257	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF		54.050	52.050	
258	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF		54.050	52.050	
259	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF		54.050	52.050	
260	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF		54.400	52.400	
261	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF		54.800	52.800	
262	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF		53.150	51.150	
263	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF		53.150	51.150	
264	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF		53.250	51.250	
265	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF		53.200	51.200	
266	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF		53.250	51.250	
267	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF		53.100	51.100	
268	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF		53.100	51.100	
269	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF		54.700	52.700	
270	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF		54.750	52.750	
271	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF		54.450	52.450	
272	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF		54.600	52.600	
273	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF		54.550	52.550	
274	204	LADIES KAFTAN DRESS WITH DUPATTA OF MMF		58.150	56.150	
275	204	LADIES KAFTAN DRESS WITH DUPATTA OF MMF		57.900	55.900	
276	204	LADIES KAFTAN DRESS WITH DUPATTA OF MMF		58.050	56.050	
277	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF		56.500	54.500	
278	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF		56.700	54.700	
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291	218	LADIES KAFTAN DRESS WITH DUPATTA OF MMF		65.400	63.400	
292	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF		57.050	55.050	
293	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF		56.650	54.650	
294	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF		56.500	54.500	
295	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF		56.500	54.500	

P1

31/8/23

P2

31/8/23

296	192	LADIES KFTAN DRESS WITH DUPATTA OF MMF		56.700	54.700
297	192	LADIES KFTAN DRESS WITH DUPATTA OF MMF		56.650	54.650
298	192	LADIES KFTAN DRESS WITH DUPATTA OF MMF		56.500	54.500
299	192	LADIES KFTAN DRESS WITH DUPATTA OF MMF		56.300	54.300
300	192	LADIES KFTAN DRESS WITH DUPATTA OF MMF		56.000	51.000
301	192	LADIES KFTAN DRESS WITH DUPATTA OF MMF		53.700	51.700
302	192	LADIES KFTAN DRESS WITH DUPATTA OF MMF		53.700	51.700
TOTAL	9710.000			2802.100	2702.100
CARTONS	50	FOR Z A ENTERPRISES			
	9710				
NET..WT. KGS.	2702.100				
GR. WT.KGS	2802.100				
		AUTH. SIGN			

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 31/08/2020

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 31/08/2020

Job No.: 0000039 Date: 07/08/2023 S/B No.: 3034579 Date: 08/08/2023

Loading Port: INNSA1 State of Origin: MAHARASHTRA

Exporter's Name

IEC No. (0) ASJPM9814H PAN:ASJPM9814H
Z A ENTERPRISES
GROUND FLOOR, SHOP NO.7, VASHISHTAPARTMENT, DIVA AGASAN ROAD,
NEAR MORESHWAR COMPLEX, DIVA EAST, MAHARASHTRA 400612
GSTN Type : GSN GSTN No : 27ASJPM9814H1ZB

Consignee's Name

GREAT STAR PACIFIC SERVICE
ELEM PORT HARCOURT RIVERS
LOME
TOGO

Port of Loading (INNSA1) : Nhava Sheva Sea
Country of Final Dest. (TG) : TOGO
Port of Final Dest. (TGLFW) : LOME
Port of Discharge (TGLFW) : LOME
Country of Discharge (TG) : TOGO
Nature of Cargo : P
Rotation No :
Marks & No(s). : AS PER INVOICE, " WE INTEND TO CLAIM BENEFIT/REWARD UNDER MEIS/RODTEP/REBATE OF STATE & CENTRAL TAXES & LEVIES SCHEME" LUT NO. AD270423019597 DT 11.04.2023.

No of Packages : 52
Loose Packets :
Type of Packages : CTN
Net Weight (KGS) : 2744.050
Gross Weight (KGS) : 2848.050
No. of Containers : 0

Forex Bank Acc : 7452258897
FOB Value (Rs.) : 5273459.10
ST / Excise Regn. :
Authorised Dealer Code : 0260012
I.F.S. Code : IDIB000T552

RBI Waiver No :
RODTEP Amount :
Drawback Account No :
DBK Amount : 152930.31
F ROSCTL Amount : 250489.00

Invoice Details Serial No : 1
Invoice Value : 64389.00 (Rs. 5273459.10)
FOB Value : 64389.00 (Rs. 5273459.10)
Invoice No. : ZA/07/23-24
Nature of Contract : FOB
Contract No. :
Third Party :

DBK Value (Rs.) : 152930.31
Currency of Invoice : USD
Invoice Date : 07/08/2023
Exchange Rate : USD 1 = Rs. 81.90
Contract Date :

Insurance
Freight

Discount
Commission

Other Deduction
Packing Charges

Rate Currency Amount Buyer's Name and Address

1) CRESCENDO GENERAL TRADING LLC. U.A.E
2) REVA FASHIONS - FZCO, IFZA BUSINESS PARK,
DDP,
PREMISES NUMBER 27515-001, DUBAI,UAE,
3) RADOM GENERAL TRADING LLC, P O BOX
103928, UAE.
Nature of Payment : DA
Period of Payment : 180 Days

SL No	RITC Code Quantity Scheme Description Manufacturer Details Transit Country	Item Description Units	Rate	Per	Units	Total Value(FC) Declared PMV(INR)	FOB Value(INR) Accepted PMV(INR)	Scheme Reward
	Source State	HAWB	TotalPkg	IGSTPynt	Tax Value	Tax Amount	End Use	
1	62044390	READYMADE GARMENTS LADIES KAFTAN DRESS WITH DUPATTA OF MMF						60
	9906	PCS 6.5	Per 1	PCS	64389.00	5273459.10	YES	
	Drawback, and ROSCTL				585.59	5800805.01		
#			0	LUT	0	0	GNX100	
					Tax Value : 0.00	5273459.10		
					IGST Amt : 0.00	5800805.01		

Drawback Details

INV No	Item No	DBK Sl.No.	Custom Adv.	DBK Adv.	Custom Spec. Rate	DBK Spec. Rate	DBK Quantity	DBK Amount
1	1	62040303B	0.00	2.90	0.00	32.00	9906.000	152930.31

ROSCTL Details

INV No	Item No	ROSCTL Sl.No.	State Leavy Duty	State Leavy Rate	Central Tax Leavy Duty	Central Tax Leavy Rate	ROSCTL Quantity	State Leavy	Central Leavy	ROSCTL Amount(Rs)
1	1	62040303B	2.65	23.30	2.10	18.50	9906.000	139746.67	110742.64	250489.31

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BALACHANDIRAN CLEARING AND SHIPPING AGENCY
INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

Page# 2 to 2
Print on 08/08/2023 10:25:31

Job No.: 0000039 Date: 07/08/2023 S/B No.: 3034579 Date: 09/08/2023

Loading Port: INNSA1 State of Origin: MAHARASHTRA

Packages Details

Packages From	Packages To	Kind Package
303	354	CTN

Single Windows Type of Information

Inv/Item	SQC & Qty	RODTEP	RDT Amount	GST Amount	CCS Amount	District Name	State name	Trade
1/1	9906 NOS	NILL		0.00	0.00	483 MUMBAI SUBURBAN	27 MAHARASHTRA	NCPTI
			0.00	0.00	0.00			

Supporting Documents Details

Inv No	Item No	IRN No	DRN No	Document Type Description	Place of Issue	Issue Date	Expiry Date
Document Issuer Party Name				Document Issuer Party Address			
Document Beneficiary Name				Document Beneficiary Address			
1		2023080700142422	2023080700050277	271000 Packing list	India	07/08/2023	
GREAT STAR PACIFIC SERVICE				ELEME PORT HARCOURT RIVERS LOME			
Z A ENTERPRISES				GROUND FLOOR, SHOP NO.7, VASHISHT APARTMENT, DIVA AGASAN ROAD, NEAR MORESHWAR COMPLEX, DIVA EAST, MAHARASHTRA			
1	1	2023080700142423	2023080700050277	380000 Commercial invoice	India	07/08/2023	
GREAT STAR PACIFIC SERVICE				ELEME PORT HARCOURT RIVERS LOME			
Z A ENTERPRISES				GROUND FLOOR, SHOP NO.7, VASHISHT APARTMENT, DIVA AGASAN ROAD, NEAR MORESHWAR COMPLEX, DIVA EAST, MAHARASHTRA			

Statement Details

Inv/Item Sn	Code	Title
1/1,	DEC-RS001	I/We Z A ENTERPRISES holder of IEC No ASJPM9814H, in regard to my/our claim under RosCTL scheme made in this Shipping Bill or Bill of Export, hereby declare that: 1. I/ We undertake to abide by the provisions, including conditions, restrictions, exclusions and time-limits as provided under RosCTL scheme, and relevant notifications, regulations, etc., as amended from time to time. 2. Any claim made in this shipping bill or bill of export is not with respect to any duties or taxes or levies which are exempted or remitted or credited under any other mechanism outside RosCTL. 3. I/We undertake to preserve and make available relevant documents relating to the exported goods for the purposes of audit in the manner and for the time period prescribed in the Customs Audit Regulations, 2018.

Following is the list of document attached

Invoice	Item	Agency	Document Name
-	-	-	Invoice
-	-	-	Packaging List

Factory Stuffing

Sample Accompanied

Vessel Name & Voys, Rotation No & Date

NO

I/We declare that particulars given here in true and correct.

I/We undertake to abide by the provisions of Foreign Exchange Management Act, 1999, as amended from time to time, including realisation or repatriation of foreign exchange to or from India.

I declare that, I have not claimed or shall not claim credit/rebate/refund/reimbursement of these specific State Levies under any other mechanism and I am eligible for the rebate claimed for. Further, declare that an Internal Complaints Committee(ICC), where applicable, in pursuance of the Sexual Harassment of Women at workplace (Prevention, Prohibition and Redressal) Act, 2013 has been constituted.

Signature of Exporter/CHA with Date

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<div style="display: flex; justify-content: space-between;"> <div>INVOICE</div> <div>Z A ENTERPRISES</div> </div>						
GRND FLOOR,SHOP NO-07,VASHISHT APARTMENT,DIVA AGASAN ROAD,NR MORESHWAR COMPLEX,DIVA EAST,THANE-400612						
GST NO- 27ASJPM9814H1ZB			INVOICE NO : ZA/07/23-24			
			DATED : 07.08.2023			
			IEC.NO : ASJPM9814H			
STATE : MAHARASHTRA STATE CODE : 27						
Consignee Name & Address: GREAT STAR PACIFIC SERVICE ELEME PORT HARCOURT RV LOME TOGO			Notify party Name & address: 1) CRESCENDO GENERAL TRADING LLC U.A.E. 2) REVA FASHIONS - FZCO IFZA BUSINESS PARK, DDP, PREMISES NUMBER 27515-001 DUBAI,UNITED ARAB EMIRATES 3) RADOM GENERAL TRADING LLC P O Box 103928,U.A.E.			
Mode of shipment : BY SEA						
Port of Loading : JNPT (NHAVA SHEVA)						
Port of discharge : LOME						
Country & final Destination : TOGO						
Number of Cartons : 303 TO 354			Payment & Terms : 180 DAYS FROM B/L			
MARKA : MARKA- IB						
Sr. No.	Name of Product/Description	HSN ACS	DBK SR	PCS	RATE/PCS/USD	AMOUNT USD FOB
	READYMADE GARMENTS					
	LADIES KAFTAN DRESS WITH DUPATTA OF MMF	62044390	62040303B	9906	6.50	64389.00
	LUT ARN NO-AD270423019597W DT 11-04-2023			9906.00		64389.00
TOTALS:			-	9906.00		
CARTONS	52					
NET..WT. KGS.	2744.050					
GR. WT.KGS	2848.050					
AMOUNT IN WORDS (USD) : SIXTY FOUR THOUSAND THREE HUNDRED EIGHTY NINE ONLY.					Total	
WE ARE EXPORTING UNDER DUTY DRAWBACK SCHEME UNDER DBK						
"I/We, in regard to my/our claim under ROCTL scheme						
We declare that invoice shows the actual price of the goods described and that particulars are true and correct.				FOR Z A ENTERPRISES AUTHORISED SIGN.		

We declare that invoice shows the actual price of the goods described and that particulars are true and correct.


FOR Z A ENTERPRISES

AUTHORISED SIGN.

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[Signature]
B-31/08/02

PACKING LIST					
Z A ENTERPRISES					
GRND FLOOR, SHOP NO-07, VASHISHT APARTMENT, DIVA AGASAN ROAD, NR MORESHWAR COMPLEX, DIVA EAST, THANE-400612					
GST NO- 27ASJPM9814H1ZB			INVOICE NO : ZA/07/23-24		
			DATED : 07.08.2023		
			IEC.NO : ASJPM9814H		
STATE : MAHARASHTRA STATE CODE : 27					
Consignee Name & Address: GREAT STAR PACIFIC SERVICE ELEME PORT HARCOURT RIVERS LOME TOGO			Notify party Name & address: 1) CRESCENDO GENERAL TRADING LLC U.A.E. 2) REVA FASHIONS - FZCO IFZA BUSINESS PARK, DDP, PREMISES NUMBER 2 DUBAI, UNITED ARAB EMIRATES 3) RADOM GENERAL TRADING LLC P O Box 103928, U.A.E. Payment & Terms : 180 DAYS FROM B/L		
Mode of shipment	BY SEA				
Port of Loading :	JNPT (NHAVA SHEVA)				
Port of discharge :	LOME				
Country & final Destination	TOGO				
Number of Cartons :	303 TO 354				
CTN NO	PCS	MARKA- IB			
			MARKA	GR. WT.	NETT. WT.
303	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF		53.700	51.700
304	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF		53.950	51.950
305	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF		53.750	51.750
306	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF		53.650	51.650
307	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF		53.500	51.500
308	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF		53.800	51.800
309	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF		53.800	51.800
310	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF		55.800	53.800
311	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF		56.150	54.150
312	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF		55.800	53.800
313	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF		56.050	54.050
314	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF		55.900	53.900
315	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF		55.800	53.800
316	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF		55.800	53.800
317	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF		55.250	53.250
318	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF		56.450	54.450
319	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF		56.300	54.300
320	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF		56.350	54.350
321	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF		56.400	54.400
322	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF		56.300	54.300
323	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF		56.350	54.350
324	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF		56.300	54.300
325	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF		55.900	53.900
326	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF		55.050	53.050
327	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF		54.900	52.900
328	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF		54.850	52.850
329	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF		54.850	52.850
330	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF		55.000	53.000
331	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF		55.950	53.950
332	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF		55.050	53.050
333	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF		55.950	53.950
334	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF		55.550	53.550
335	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF		55.500	53.500
336	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF		55.550	53.550
337	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF		55.500	53.500
338	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF		55.550	53.550
339	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF		55.550	53.550
340	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF		55.600	53.600
341	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF		54.800	52.800
342	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF		54.700	52.700
343	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF		54.750	52.750
344	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF		54.600	52.600
345	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF		54.900	52.900


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346	192	LADIES KAFAN DRESS WITH DUPATTA OF MMF		54.600	52.600
347	192	LADIES KAFAN DRESS WITH DUPATTA OF MMF		54.750	52.750
348	192	LADIES KAFAN DRESS WITH DUPATTA OF MMF		54.750	52.750
349	114	LADIES KAFAN DRESS WITH DUPATTA OF MMF		32.900	30.900
350	192	LADIES KAFAN DRESS WITH DUPATTA OF MMF		53.800	51.800
351	192	LADIES KAFAN DRESS WITH DUPATTA OF MMF		54.900	52.900
352	192	LADIES KAFAN DRESS WITH DUPATTA OF MMF		55.050	53.050
353	192	LADIES KAFAN DRESS WITH DUPATTA OF MMF		54.950	52.950
354	192	LADIES KAFAN DRESS WITH DUPATTA OF MMF		55.150	53.150
TOTAL	9906.000			2848.050	2744.050
CARTONS	52				
	9906				
NET..WT. KGS.	2744.050				
GR. WT.KGS	2848.050				
		FOR Z A ENTERPRISES			
		AUTH. SIGN			

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Shipping Bill for Export

Job No.: 0000040 Date: 07/08/2023 S/B No.: 3034322 Date: 08/08/2023

Loading Port: INNSA1 State of Origin: MAHARASHTRA

Exporter's Name

IEC No. (0) ASJPM9814H PAN:ASJPM9814H
Z A ENTERPRISES
GROUND FLOOR, SHOP NO.7, VASHISHTAPARTMENT, DIVA AGASAN ROAD,
NEAR MORESHWAR COMPLEX, DIVA EAST, MAHARASHTRA 400612
GSTN Type: GSN GSTN No: 27ASJPM9814H1ZB

Consignee's Name

RUE DE GRAND COCOTIERS
MARCHE DE LOME
LOME
TOGO

Port of Loading (INNSA1) : Nhava Sheva Sea
Country of Final Dest. (TG) : TOGO
Port of Final Dest. (TGLFW) : LOME
Port of Discharge (TGLFW) : LOME
Country of Discharge (TG) : TOGO
Nature of Cargo : P
Rotation No :
Marks & No(s) : AS PER INVOICE, " WE INTEND TO CLAIM BENEFIT/REWARD UNDER MEIS/RODTEP/REBATE OF STATE & CENTRAL TAXES & LEVIES SCHEME" LUT NO. AD270423019597 DT 11.04.2023.

No of Packages : 45
Loose Packets :
Type of Packages : CTN
Net Weight (KGS) : 2438.700
Gross Weight (KGS) : 2528.700
No. of Containers : 0

Forex Bank Acc : 7452258897
FOB Value (Rs.) : 4599504.00
ST / Excise Regn. :
Authorised Dealer Code : 0260012
I.F.S. Code : IDIB000T552

RBI Waiver No :
RODTEP Amount :
Drawback Account No :
DBK Amount : 133385.62
F ROSCTL Amount : 218476.00

Invoice Details Serial No

: 1
Invoice Value : 56160.00 (Rs. 4599504.00)
FOB Value : 56160.00 (Rs. 4599504.00)
Invoice No. : ZA/08/23-24
Nature of Contract : FOB
Contract No. :
Third Party :

DBK Value (Rs.) : 133385.62
Currency of Invoice : USD
Invoice Date : 07/08/2023
Exchange Rate : USD 1 = Rs. 81.90
Contract Date :

Insurance Freight Discount Commission Other Deduction Packing Charges

Rate Currency Amount Buyer's Name and Address

1) CRESCENDO GENERAL TRADING LLC. U.A.E
2) REVA FASHIONS - FZCO, IFZA BUSINESS PARK,
DDP,
PREMISES NUMBER 27515-001, DUBAI, UAE,
3) RADOM GENERAL TRADING LLC, P O BOX
103928, UAE.
Nature of Payment : DA
Period of Payment : 180 Days

SL No	RITC Code Quantity Scheme Description Manufacturer Details Transit Country	Item Description Units	Rate	Per	Units	Total Value(FC) Declared PMV(INR)	FOB Value(INR) Accepted PMV(INR)	Scheme Reward
	Source State	HAWB	TotalPkg	IGSTPynt	Tax Value	Tax Amount	End Use	
1	62044390	READYMADE GARMENTS LADIES KAFTAN DRESS WITH DUPATTA OF						60
	8640	MTF PCS 6.5	Per 1	PCS	56160.00	4599504.00	YES	
	Drawback, and ROSCTL				585.59	5059454.40		
#			0	LUT	0	0	GNX100	
					Tax Value : 0.00	4599504.00		
					IGST Amt : 0.00	5059454.40		

Drawback Details

INV No	Item No	DBK SI.No.	Custom Adv.	DBK Adv.	Custom Spec. Rate	DBK Spec. Rate	DBK Quantity	DBK Amount
1	1	62040303B	0.00	2.90	0.00	32.00	8640.000	133385.62

ROSCTL Details

INV No	Item No	ROSCTL SI.No.	State Levy Duty	State Levy Rate	Central Tax Levy Duty	Central Tax Levy Rate	ROSCTL Quantity	State Levy	Central Levy	ROSCTL Amount(Rs)
1	1	62040303B	2.65	23.30	2.10	18.50	8640.000	121886.86	96589.58	218475.44

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BALACHANDIRAN CLEARING AND SHIPPING AGENCY
INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

Page# 2 to 2
Print on 08/08/2023 10:26:01

Job No.: 0000040 Date: 07/08/2023 S/B No.: 3034322 Date: 08/08/2023
Shipping Bill for Export

Loading Port: INNSA1 State of Origin: MAHARASHTRA

Packages Details

Packages From	Packages To	Kind Package
355	399	CTN

Single Windows Type of Information

Inv/Item	SQC & Qty	RODTEP	RDT Amount	GST Amount	CCS Amount	District Name	State name	Trade
1/1	8640 NOS	NILL		0.00	0.00	483 MUMBAI SUBURBAN	27 MAHARASHTRA	NCPTI
			0.00	0.00	0.00			

Supporting Documents Details

Inv No	Item No	IRN No	DRN No	Document Type Description	Place of Issue	Issue Date	Expiry Date
Document Issuer Party Name			Document Issuer Party Address				
Document Beneficiary Name			Document Beneficiary Address				
1		2023080700142424	2023080700050277	271000 Packing list	India	07/08/2023	
RUE DE GRAND COCOTIERS			MARCHE DE LOME LOME				
Z A ENTERPRISES			GROUND FLOOR, SHOP NO.7, VASHISHT APARTMENT, DIVA AGASAN ROAD, NEAR MORESHWAR COMPLEX, DIVA EAST, MAHARASHTRA				
1	1	2023080700142425	2023080700050277	380000 Commercial invoice	India	07/08/2023	
RUE DE GRAND COCOTIERS			MARCHE DE LOME LOME				
Z A ENTERPRISES			GROUND FLOOR, SHOP NO.7, VASHISHT APARTMENT, DIVA AGASAN ROAD, NEAR MORESHWAR COMPLEX, DIVA EAST, MAHARASHTRA				

Statement Details

Inv/Item Sn	Code	Title
1/1,	DEC-RS001	I/We Z A ENTERPRISES holder of IEC No ASJPM9814H, in regard to my/our claim under RosCTL scheme made in this Shipping Bill or Bill of Export, hereby declare that: 1. I/ We undertake to abide by the provisions, including conditions, restrictions, exclusions and time-limits as provided under RosCTL scheme, and relevant notifications, regulations, etc., as amended from time to time. 2. Any claim made in this shipping bill or bill of export is not with respect to any duties or taxes or levies which are exempted or remitted or credited under any other mechanism outside RosCTL. 3. I/We undertake to preserve and make available relevant documents relating to the exported goods for the purposes of audit in the manner and for the time period prescribed in the Customs Audit Regulations, 2018.

Following is the list of document attached

Invoice	Item	Agency	Document Name
-	-	-	Invoice
-	-	-	Packaging List

Factory Stuffing

Sample Accompanied

Vessel Name & Voys, Rotation No & Date

NO

I/We declare that particulars given here in true and correct.

I/We undertake to abide by the provisions of Foreign Exchange Management Act, 1999, as amended from time to time, including realisation or repatriation of foreign exchange to or from India.

I declare that, I have not claimed or shall not claim credit/rebate/refund/reimbursement of these specific State Levies under any other mechanism and I am eligible for the rebate claimed for. Further, declare that an Internal Complaints Committee (ICC), where applicable, in pursuance of the Sexual Harassment of Women at workplace (Prevention, Prohibition and Redressal) Act, 2013 has been constituted.

Signature of Exporter/CHA with Date

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31/8/23

PACKING LIST						
Z A ENTERPRISES						
GRND FLOOR,SHOP NO-07,VASHISHT APARTMENT,DIVA AGASAN ROAD,NR MORESHWAR COMPLEX,DIVA EAST,THANE-400612						
GST NO- 27ASJPM9814H12B			INVOICE NO : ZA/08/23-24			
			DATED :07.08.2023			
			IEC.NO : ASJPM9814H			
STATE : MAHARASHTRA STATE CODE : 27						
Consignee Name & Address: RUE DE GRAND COCOTIERS MARCHÉ DE LOME LOME TOGO			Notify party Name & address: 1) CRESCENDO GENERAL TRADING LLC U.A.E. 2) REVA FASHIONS - FZCO IFZA BUSINESS PARK, DDP, PREMISES NUMBER 27515-00 DUBAI,UNITED ARAB EMIRATES 3) RADOM GENERAL TRADING LLC P O Box 103928,U.A.E. Payment & Terms : 180 DAYS FROM B/L			
Mode of shipment		BY SEA				
Port of Loading :		JNPT (NHAVA SHEVA)				
Port of discharge :		LOME				
Country & final Destir		TOGO				
Number of Cartons :		355 TO 399				
CTN NO	PCS	MARKA- IB		MARKA	GR.WT.	NETT. WT.
355	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF			55.050	53.050
356	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF			55.050	53.050
357	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF			55.150	53.150
358	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF			54.900	52.900
359	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF			55.850	53.850
360	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF			55.700	53.700
361	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF			55.750	53.750
362	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF			55.500	53.500
363	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF			55.700	53.700
364	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF			55.750	53.750
365	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF			55.600	53.600
366	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF			55.850	53.850
367	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF			55.550	53.550
368	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF			55.950	53.950
369	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF			55.750	53.750
370	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF			55.900	53.900
371	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF			55.900	53.900
372	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF			55.750	53.750
373	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF			55.850	53.850
374	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF			56.000	54.000
375	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF			55.850	53.850
376	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF			56.250	54.250
377	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF			56.250	54.250
378	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF			56.250	54.250
379	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF			56.250	54.250
380	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF			56.200	54.200
381	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF			56.150	54.150
382	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF			56.200	54.200
383	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF			56.150	54.150
384	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF			56.900	54.900
385	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF			56.900	54.900
386	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF			57.000	55.000
387	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF			56.850	54.850
388	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF			57.000	55.000
389	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF			56.900	54.900
390	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF			56.800	54.800
391	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF			55.800	53.800
392	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF			57.200	55.200
393	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF			57.100	55.100
394	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF			57.350	55.350
395	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF			57.000	55.000
396	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF			57.050	55.050
397	192	LADIES KAFTAN DRESS WITH DUPATTA OF MMF			57.200	55.200

Amal
31/08/23

P1

Amal
31/08/23

P2

PANCHANAMA dated 31.08.2023 DRAWN AT CFS- JWR Logistics Pvt. Ltd., Village- Padeghar, Panvel, Navi Mumbai - 410206

Pancha No. 1		Pancha No. 2	
Name :	Ganesh Thite	Name :	Sumit Vijay Kanase
Age :	31	Age :	25
Address :	Trimurti Park, Room No. 601, B-Wing, Sector No 16A, Nerul, Navi Mumbai, Maharashtra-400706	Address :	Gar Mala, Rajuri Pune, Maharashtra, 412411
Occupation :	Private Job	Occupation :	Private Job
Mobile No. :	9870802232	Mobile No. :	9637669582

We the above mentioned Panchas were called upon by a person who introduced himself as Shri Paramveer Singh Nain, an Intelligence Officer, SIIB(X), JNCH on 31.08.2023 at 1515 hrs at JWR CFS, 15-23, National Highway 4B, Panvel-JNPT Highway, Village- Padeghar, Ulwe, Panvel, Navi Mumbai, Maharashtra-400210 to witness the examination of goods of exporter M/s. Z A Enterprises (IEC:ASJPM9814H) covered under 03 Shipping Bills No. 3034322, 3034579 & 3034592 all dated 08.08.2023 stuffed in Container No. MRKU6050743, for confirmation of declaration in respect of description of goods, quantity and any other declaration thereof.

Here we were introduced to Shri Ashok Kumar Nayak, IO/SIIB(X) and Shri Muralidhar Savkar Thite, G-card holder of CB M/s. Balachandiran Clearing & Shipping Agency (CHA License No: CHN/R-175/CHA) having ID Kardex No.6249/2023. Then the officer explained to us that the exporter M/s. Z A Enterprises (IEC: ASJPM9814H) having address at Ground Floor Shop No. 7, Vashisht Appartment, Diva Agasan Road, Nr Moreshwar Complex, Diva East, Thane 400612 has filed 03 Shipping Bills No. 3034322, 3034579 & 3034592 all dated 08.08.2023 through their Customs Broker M/s. Balachandiran Clearing & Shipping Agency (CHA License No: CHN/R-175/CHA) for export of their consignment.

As per the SIIB (X) Hold letter No. 137/2022-23 dtd. 11.08.2023 Shipping Bills No. 3034322, 3034579 & 3034592 all dated 08.08.2023 filed by exporter M/s. Z A Enterprises (IEC: ASJPM9814H) through their authorized Customs Broker M/s. Balachandiran Clearing & Shipping Agency (CHA License No: CHN/R-175/CHA) are kept on SIIB(X) hold. We the panchas, were shown the said shipping bills and their respective export invoice & packing list and Container Load Plan (CLP) copy. We have signed the same, as a token of having witnessed the same.

P1 *Ganesh Thite*
31/8/23

Sumit Kanase
31/8/23

Further, the above-mentioned officer requested us to bear witness to the seal-cutting and de-stuffing proceedings of Container No. MRKU6050743 in which the goods covered under 03 Shipping Bills dated 08.08.2023 of M/s. Z A Enterprises (IEC: ASJPM9814H) were stuffed. The said container was found placed in open area outside Shed No. D of the above mentioned CFS. The Container No. MRKU6050743 was found to be sealed with intact Customs Bottle Seal No.4135446. Thereafter, the Customs Bottle Seal of the said Container was cut in our presence. Further, all the packages pertaining to 03 Shipping Bills dated 08.08.2023 mentioned above were kept in the said Container were de-stuffed and were carted/placed inside Shed No. D at location I-17 F,G- 15,16,17 in our presence by the labours available in the CFS. Further, the above-mentioned officer requested us to bear witness to the examination proceedings of the goods covered under 03 Shipping Bills No. 3034322, 3034579 & 3034592 all dated 08.08.2023 to which we both voluntarily agreed.

Thereafter, all of us proceeded to the area/location in Shed No. D where the goods covered under the aforementioned Shipping Bills No. 3034322, 3034579 & 3034592 all dated 08.08.2023 were destuffed. On reaching the specified place, a total of 147 packages (45 packages of S/B No. 3034322, 52 packages of S/B No. 3034579 & 50 packages of S/B No. 30034592) found placed at the said location were opened by the laborers available in the CFS with the help of CHA and CFS staff and further the officer started examining the goods thoroughly.

Details of the goods covered under the above said Shipping Bills is as follows:

Sr. No	S/B No. & Date	Description of Goods	FOB (in Rs.)	Drawback (in Rs.)	RoSCTL (in Rs.)	RODT EP
1.	S/B No. 3034322 dtd 08.08.2023	RMG	45,99,504	1,33,386	2 18 476	Nil
2.	S/B No. 3034579 dtd 08.08.2023	RMG	52,73,459	1,52,930	2,50,489	Nil
3.	S/B No. 3034592 dtd 08.08.2023	RMG	51,69,119	1,49,905	2,45,533	Nil

During 100% examination, goods covered under Shipping Bills No. 3034322, 3034579 & 3034592 all dated 08.08.2023 were found as

P. *C. S. S.*
31/8/23

[Signature]
23/8/23

declared in terms of quantity and declared description as per invoice and packing list.

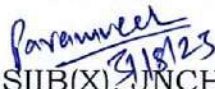
Thereafter, samples of the readymade garments were drawn randomly in triplicate from the said consignment in our presence. Further, the said samples as drawn above were sealed with wax seal and taken over for the purpose of further investigation by the said Customs Officer. We have put our dated signatures as a token of having witnessed the samples drawl process and sealing of the same in the presence of Shri Muralidhar Savkar Thite, G-card holder of M/s. Balachandiran Clearing & Shipping Agency (CHA License No: CHN/R-175/CHA.


All the goods pertaining to Shipping Bills No. 3034322, 3034579 & 3034592 all dated 08.08.2023 filed by exporter M/s Z A Enterprises (IEC: ASJPM9814H) were re-packed in the same packages and kept back inside Shed-D at location F,G-15,16,17 of JWR CFS in our presence and the same were handed over to Manager, JWR CFS for safe custody.

We have put our dated signatures on the Shipping Bills No 3034322, 3034579 & 3034592 all dated 08.08.2023 filed by exporter M/s. Z A Enterprises (IEC: ASJPM9814H), their respective Export Invoice and Packing List, CLP copy and other relevant documents as a token of having seen the same and being present during the examination.

The Panchanama running into 03 pages ended on the same place and same date i.e. 31.08.2023 at 2030 hrs. The Panchanama was carried out in our presence as per our say and in the presence of the authorized Customs Broker representative. The Panchanama was carried out in peaceful and systematic manner and no untoward event happened during the course of drawing the Panchanama and no damage was done to the subject goods.

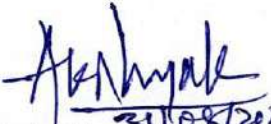
Drawn by me, on the 31th day of August 2023.


I.O./SIIB(X), JNCH
(Paramveer Singh Nain)


(Representative of CB)


Pancha-I


Pancha-II


(Ashok Kumar Nayak)
I.O./SIIB(X), JNCH



OFFICE OF THE COMMISSIONER OF CUSTOMS (NS-II)
SPECIAL INVESTIGATION AND INTELLIGENCE BRANCH (X)

Jawaharlal Nehru Custom House, Nhava Sheva,

Dist- Raigad, Maharashtra – 400 707.

Tel No: 27244989: Fax: 27241828, 27241825.

F. No.SG/MISC-136/2023-24 SIIB(X) JNCH

Date: 09.08.2023

To,

The Dy. Chief Chemical Examiner

DYCC section, JNCH

Nhava Sheva,

Tal: Uran, Dist: Raigad.

Sub: Testing of sample pertaining to Shipping Bill No. 3034579 dated 08.08.2023 by M/s. Z A Enterprises (IE Code: ASJPM9814H) – reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to 3034579 dated 08.08.2023 for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	3034579 dated 08.08.2023	Ladies Kaftan Dress with Dupatta of MMF	01

The above mentioned sealed envelopes are being sent herewith. The test may be conducted on the samples and report may be given on the following parameters:-

- Detailed analysis of composition
- Weight of the sample
- Nature of the sample
- Whether the samples are as per their respective declared description

Thanking you.

Yours sincerely,

(Jay Manoj Shah)

Asstt. Commissioner of Customs

SIIB(X), JNCH

Encl: as above.

Lab No 757/SZIB(X) dt 07/09/23

Report

S/B No- 3034579 dt-08-08-2023

The sample as received is in the form of printed woven readymade garment (Kaftan) and Dupatta. It is wholly composed of polyester filament yarns.

Total wt of sample = 258.6g

wt of Kaftan = 194.1g

wt of Dupatta = 64.5g

CSM of Kaftan = 62.72

CSM of Dupatta = 37.44

Seals R/S returned

Abhayankar
03-10-2023

ABHAYANKAR MAURYA
Chemical Assistant

M. Maity

03.10.2023

Dr. MEITUNJOY MAITY
CHEMICAL EXAMINER GR-II
J.N.C.H. Laboratory Nhava Sheva

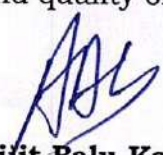
Market Enquiry Report of M/s. Z A Enterprises (IEC: ASJPM9814H) conducted on 23.09.2023.

As approved by the competent authority, the undersigned officer from SIIB (X) along with Shri Abhijit Balu Kanase, authorized representative of exporter, conducted market survey of goods covered under Shipping Bills No. 3034579 dated 08.08.2023 presented for export by **M/s. Z A Enterprises (IEC: ASJPM9814H)**. The officer carried representative samples of the goods which were drawn from the aforesaid consignment covered under the said Shipping Bill. Market enquiry was conducted on 23.09.2023 in wholesale market near Masjid Bunder, Mumbai.

To ascertain the fair market value of the goods, we visited the different Wholesale Shops near Masjid Bunder, Mumbai. The sample were opened in presence of authorized representative of exporter Shri Abhijit Balu Kanase. Representative samples were shown to the shopkeeper of subject goods and quotation / inquiries were made for wholesale purchase of identical/ similar goods. The shopkeeper refused to have identical goods i.e. of same brand but offered similar goods on the basis of quality, composition, size and design of the goods. The wholesale rates for the said samples as quoted verbally by shopkeepers for which both officers and Exporter's authorized representative agreed are as follows:

S/B No.	Item Description	Shop 1 M/s Friendship Garments, Shop No.2, 160/162, Samuel Street, Masjid Bunder, Mumbai-400009	Shop 2 M/s. Shop No.1, Building No. 156/157, Samuel Street, Hingkee Building, Masjid Bunder, Mumbai-400009	Shop 3 M/s 184, Samuel Street, Shop No. 3, Masjid Bunder, Mumbai-400009	Average wholesale price	Re-determined FOB Value= Declared FOB * (Re-determined PMV/Declared PMV)
3034322 dtd. 08.08.2023	RMG Ladies Kaftan Dress with Dupatta of MMF	425	410	412	416	32,67,463/-
3034579 dtd. 08.08.2023	RMG Ladies Kaftan Dress with Dupatta of MMF	425	410	412	416	37,46,237/-
3034592 dtd. 08.08.2023	RMG Ladies Kaftan Dress with Dupatta of MMF	425	410	412	416	36,72,114/-

The shopkeepers further informed that the price of the goods will vary depending upon the quantity, mode of payment and quality of the goods ordered.


(Abhijit Balu Kanase)
Authorized representative of exporter


(Ashok Kumar Nayak)
23/09/23

IO/SIB(X)

SUMMONS

[under Section 108 of the Customs Act, 1962(52 of 1962)]

To,

M/s Z.A. Enterprises

**Ground Floor, Shop No.-7, Vashisht
Apartment, Diva Agasan Road, Near
Moreshwar Complex, Diva (East),
Maharashtra-400612**

E M 0 7 8 3 8 5 6 8 3 J N
06/11/2024

WHEREAS, I, **Kumar Swetank** am making inquiry in connection with **Investigation related to goods exported under Shipping Bill No. 3034322, 3034579, 3034592 all dtd 08.08.2023**

under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

(a) give evidence and / or
(b) produce documents or things of the following description in your possession or under your control:

- 1. to depose statement verbally and in writing**
- 2. Documents w.r.t. Shipping Bill No. 3034322, 3034579, 3034592 all dtd 08.08.2023**
- 3. Any other documents related to this investigation**

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I do hereby summon you to appear before me ☒ **in person** / or ☐ **by an authorised agent** on **2024-11-12** at **12:00:PM** at the office of **B-403, 4th Floor, SIIB(X), JNCH Nhava Sheva**

Inquiry as aforesaid is deemed to be a judicial proceeding within the meaning of section 229 and section 267 of Bharatiya Nyaya Sanhita, 2023 (45 of 2023) and non-compliance of this summon is an offence punishable under section 208 and section 210 of Bharatiya Nyaya Sanhita, 2023 (45 of 2023).

Given under my hand and seal of office to-day the **05** day of **November, 2024** at **JNCH, Nhava Sheva**

Name : **Kumar Swetank**

Signature :

[Handwritten Signature]
05/11/2024

Designation :

Superintendent / Appraiser / Senior Intelligence Officer

Seal of Office



SUMMONS

[under Section 108 of the Customs Act, 1962(52 of 1962)]

To,

M/s Z A Enterprises

**Ground Floor, Shop No 7, Vashist
Apartment, Diva agasan Road, Near
Moreshwar Complex, Diva(East),
Maharashtra - 400612**

WHEREAS, I, **Kumar Swetank** am making inquiry in connection with investigation wrt shipping bill no. 3034322,3034579,3034592 all dated 08.08.2023 under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

(a) give evidence and / or

(b) produce documents or things of the following description in your possession or under your control:

1. Tax invoice, GSTR2A/2B of exporter and domestic supplier etc.
2. Documents required to depose statement verbally and in writing
3. Copy of Past Shipping Bills, Invoices, BRC and any other relevant documents

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I do hereby summon you to appear before me ☒ in person / or ☐ by an authorised agent on **2024-12-26** at **12:00:AM** at the office of **B-403, 4th Floor, SIIB(X), JNCH Nhava Sheva**

Inquiry as aforesaid is deemed to be a judicial proceeding within the meaning of section 229 and section 267 of Bharatiya Nyaya Sanhita, 2023 (45 of 2023) and non-compliance of this summon is an offence punishable under section 208 and section 210 of Bharatiya Nyaya Sanhita, 2023 (45 of 2023).

Given under my hand and seal of office to-day the **18** day of **December, 2024** at **JNCH, Nhava Sheva**



Seal of Office.

Name : **Kumar Swetank**

Signature :

Designation :

Superintendent / Appraiser / Senior Intelligence Officer

SUMMONS

[under Section 108 of the Customs Act, 1962(52 of 1962)]

To,

M/s Z.A. ENTERPRISES

**GROUND FLOOR, SHOP NO.-7, VASHIST
APARTMENT, DIVA AGASAN ROAD,
NEAR MORESHWAR COMPLEX, DIVA
(EAST), MAHARASHTRA-400612**

WHEREAS, I, **ANUP SINGH MEENA** am making inquiry in connection with investigation wrt shipping bill no. 3034322, 3034579, 3034592 all dated 08.08.2023 under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

(a) give evidence and / or

(b) produce documents or things of the following description in your possession or under your control:

1. Tax Invoice, GSTR2A/2B of exporter and domestic supplier etc.
2. Documents required to depose statement verbally and in writing
3. Copy of Past Shipping bills, invoices, BRC and any other relevant documents

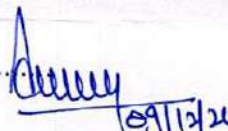
NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I do hereby summon you to appear before me ☒ in person / or ☒ by an authorised agent on **2024-12-20** at **12:30:PM** at the office of **B-403, SIIB(X), JNCH, Nhava Sheva, Taluka-Uran, Dist- Raigad, Maharashtra-400707**

Inquiry as aforesaid is deemed to be a judicial proceeding within the meaning of section 229 and section 267 of Bharatiya Nyaya Sanhita, 2023 (45 of 2023) and non-compliance of this summon is an offence punishable under section 208 and section 210 of Bharatiya Nyaya Sanhita, 2023 (45 of 2023).

Given under my hand and seal of office to-day the **09** day of **December, 2024** at **JNCH Nhava Sheva**



Seal of Office.

Name : **ANUP SINGH MEENA**Signature :

Designation :
Superintendent / Appraiser / Senior Intelligence Officer

SUMMONS

[under Section 108 of the Customs Act, 1962(52 of 1962)]

To,

M/s Z.A. Enterprises

**Ground Floor, Shop No.-7, Vashisht
Apartment, Diva Agasan Road, Near
Moreshwar Complex, Diva (East),
Maharashtra-400612**

E M 0 7 8 3 8 5 6 8 3 J N
06/11/2024

WHEREAS, I, **Kumar Swetank** am making inquiry in connection with **Investigation related to goods exported under Shipping Bill No. 3034322, 3034579, 3034592 all dtd 08.08.2023**

under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

(a) give evidence and / or
(b) produce documents or things of the following description in your possession or under your control:

- 1. to depose statement verbally and in writing**
- 2. Documents w.r.t. Shipping Bill No. 3034322, 3034579, 3034592 all dtd 08.08.2023**
- 3. Any other documents related to this investigation**

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I do hereby summon you to appear before me ☒ **in person** / or ☐ **by an authorised agent** on **2024-11-12** at **12:00:PM** at the office of **B-403, 4th Floor, SIIB(X), JNCH Nhava Sheva**

Inquiry as aforesaid is deemed to be a judicial proceeding within the meaning of section 229 and section 267 of Bharatiya Nyaya Sanhita, 2023 (45 of 2023) and non-compliance of this summon is an offence punishable under section 208 and section 210 of Bharatiya Nyaya Sanhita, 2023 (45 of 2023).

Given under my hand and seal of office to-day the **05** day of **November, 2024** at **JNCH, Nhava Sheva**

Name : **Kumar Swetank**

Signature :

[Handwritten Signature]
05/11/2024

Designation :

Superintendent / Appraiser / Senior Intelligence Officer

Seal of Office



SUMMONS

[under Section 108 of the Customs Act, 1962(52 of 1962)]

To,

M/s Balachandiran Clearing & Shipping Agencies

Shop No. 1326, Near Building No. 170, Kanamwar Nagar, Vikroli(East), Mumbai - 400083

E-MO97 933762 IN
(24.12.24)

WHEREAS, I, **Kumar Swetank** am making inquiry in connection with **Investigation related to goods exported by M/s Z.A. Enterprises** under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

(a) give evidence and / or

(b) produce documents or things of the following description in your possession or under your control:

1. to depose statement verbally and in writing

2. documents w.r.t. Shipping Bill No. 3034322, 3034579 and 3034592 all dated 08.08.2023

3. Any other documents related to this investigation

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I do hereby summon you to appear before me ☒ in person / or ☐ by an authorised agent on **2024-12-24** at **12:30:PM** at the office of **B-403, 4th Floor, SIIB(X), JNCH Nhava Sheva**

Inquiry as aforesaid is deemed to be a judicial proceeding within the meaning of section 229 and section 267 of Bharatiya Nyaya Sanhita, 2023 (45 of 2023) and non-compliance of this summon is an offence punishable under section 208 and section 210 of Bharatiya Nyaya Sanhita, 2023 (45 of 2023).

Given under my hand and seal of office to-day the **23** day of **December, 2024** at **JNCH, Nhava Sheva**



Name : **Kumar Swetank**

Signature :
23/12/2024

Designation :

Superintendent / Appraiser / Senior Intelligence Officer

Seal of Office.

SUMMONS

[under Section 108 of the Customs Act, 1962(52 of 1962)]

To,

**M/s Balachandiran Clearing & Shipping
Agencies**

**Shop No. 1326, Near Building No. 170,
Kanamwar Nagar, Vikroli (East), Mumbai-
400083**

WHEREAS, I, **Kumar Swetank** am making inquiry in connection with
Investigation related to goods exported by **M/s Z. A. Enterprises** under the Customs Act,
1962.

AND WHEREAS, I consider your attendance to

(a) give evidence and / or
(b) produce documents or things of the following description in your possession or under
your control:

- 1. to depose statement verbally and in writing**
- 2. documents w.r.t. Shipping Bill No. 3034322, 3034579 and 3034592 all dated
08.08.2023**
- 3. Any other documents related to this investigation**

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs
Act, 1962, I do hereby summon you to appear before me ☒ in person / or ☐ by an
authorised agent on **2024-12-18** at **11:00:AM** at the office of
B-403, 4th Floor, SIIB(X), JNCH Nhava Sheva

Inquiry as aforesaid is deemed to be a judicial proceeding within the meaning of section
229 and section 267 of Bharatiya Nyaya Sanhita, 2023 (45 of 2023) and non-compliance of
this summon is an offence punishable under section 208 and section 210 of Bharatiya Nyaya
Sanhita, 2023 (45 of 2023).

Given under my hand and seal of office to-day the **17** day of **December, 2024** at
JNCH, Nhava Sheva

Name : **Kumar Swetank**

Signature :

Designation :

Superintendent / Appraiser / Senior Intelligence Officer

Seal of Office.

SUMMONS

[under Section 108 of the Customs Act, 1962(52 of 1962)]

To,

M/s Balachandiran Clearing & Shipping Agencies

**Ship No. 1326, Near Building No. 170,
Kanamwar Nagar, Vikroli(East), Mumbai -
400083**

WHEREAS, I, **Kumar Swetank** am making inquiry in connection with investigation related to goods exported by M/s Z A Enterprises wrt Shipping Bill No. 3034322, 3034579 and 3034592 all dated 08.08.2023 under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

- (a) give evidence and / or
(b) produce documents or things of the following description in your possession or under your control:

1. to depose statement verbally and in writing
2. documents w.r.t. Shipping Bill No. 3034322, 3034579 and 3034592 all dated 08.08.2023
3. Any other documents related to this investigation

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I do hereby summon you to appear before me ☒ in person / or ☐ by an authorised agent on **2024-12-19 at 12:00:PM** at the office of **B-403, 4th Floor, SIIB(X), JNCH Nhava Sheva**

Inquiry as aforesaid is deemed to be a judicial proceeding within the meaning of section 229 and section 267 of Bharatiya Nyaya Sanhita, 2023 (45 of 2023) and non-compliance of this summon is an offence punishable under section 208 and section 210 of Bharatiya Nyaya Sanhita, 2023 (45 of 2023).

Given under my hand and seal of office to-day the **18** day of **December, 2024** at **JNCH, Nhava Sheva**



Name : **Kumar Swetank**

Signature :

Designation :

Superintendent / Appraiser / Senior Intelligence Officer



Seal of Office.