



सीमाशुल्क आयुक्त का कार्यालय, एनएस-II  
**OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II**  
 केंद्रीकृत निर्यात आकलन कक्ष, जवाहरलाल नेहरू सीमाशुल्क भवन  
**CENTRALIZED EXPORT ASSESSMENT CELL**  
**JAWAHARLAL NEHRU CUSTOM HOUSE**  
 न्हावा शेवा, तालुका -उरण, जिला -रायगढ़, महाराष्ट्र- 400 707  
**NHAVA SHEVA, TALUKA-URAN, DIST- RAIGAD, MAHARASHTRA-400707**

**F. No. CUS/ASS/MISC/306/2025-CEAC**

**Date of SCN: 05.12.2025**

**F. No. SG/INV-53/2023-24/SIIB(X)/JNCH**

**Date of Issue: 05.12.2025**

**SCN NO. 1549/2025-26/ADC/CEAC/NS-II/CAC/JNCH.**

**DIN NO. 20251278NT000000A43A.**

**Show Cause Notice Issued under section 124 of the Customs Act, 1962.**

M/s National Enterprise (IEC: JIBPS8572R) having its registered office address at Plot - 37/45, 1, Floor-Grd, Karanjia Buliding, Kurla Street Dana Bunder, Mumbai, Maharashtra, 400009 (hereinafter referred to as the "exporter") had filed shipping bill no. 1535782 dated 05.06.2023 (hereinafter referred to as "Shipping Bill") through their Customs Broker M/s Raspn Shipping Service Pvt Ltd (11/1949) for export of Readymade Garments under Export Promotion Scheme Code 60 (Drawback, RoDTEP & RoSCTL) under LUT. The details of the same are tabulated as under: -

**TABLE-I**

Sr. No.	SB No. & Date	Description	FOB (in Rs.)	DBK Claimed (in Rs.)	ROSCTL Claimed (in Rs.)	RODTEP Claimed (in Rs.)
1.	1535782 dated 05.06.2023	1. Boys 2 pcs Set Cotton	778660	14016	38154	0
		2. Boys 2 pcs of Blend Cotton and MMF	10202	214	444	0
		3. Boys 2pcs Suit set of Blend Cotton and MMF	81048	1702	3526	0
		4. Boys Jeans Denim	5505	132	298	0
		5. Boys Pant Cotton	7649	161	463	0
		6. Boys Pant Denim	186880	3924	11306	0
		7. Fabrics	726152	10785	0	5083
		8. Girls Frock Polyster	43890	576	752	0
		9. Girls 2pcs set of Blend Cotton and MMF	8502	213	460	0
		10. Girls Jeans Denim	33762	743	2043	0
		11. Girls Sandal Synthic	22834	343	0	228
		12. Girls T-shirt Cotton	1101	24	54	0
		13. Kids T-shirt Cotton	296842	6234	9852	0
		14. Ladder Aluminium	612	0	0	3
		15. Ladies 2pcs Set of Blend	185057	4626	10012	0



		Cotton and MMF				
		16. Ladies Kaftan of cotton	238387	5245	14422	0
		17. Ladies Kaftan nighty Cotton	129175	2542	7815	0
		18. Ladies Maxi of Blend Cotton and MMF	1027363	25684	55580	0
		19. Mens Cap Cotton	4648	60	0	46
		20. Mens Shirts Cotton	2478818	54534	149969	0
<b>Total</b>			<b>62,67,087</b>	<b>1,32,057</b>	<b>3,05,150</b>	<b>5,361</b>

2. On the basis of specific intelligence, regarding export of suspicious consignment of M/s. National Enterprise (IEC: JIBPS8572R) covered under Shipping bill No. 1535782 dated 05.06.2023 (**RUD-I**) filed by Customs Broker M/s. Raspn Shipping Service Pvt Ltd (11/1949) at JWR CFS. The subject goods were kept on hold vide Hold No. 105/2022-23-SIIB(X) dated 06.06.2023 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 highly overvalued and mis-declared to avail illegitimate claim of drawback and other export incentives. Thereafter, the case was taken up by SIIB(X) for detailed investigation.

3. The subject goods pertaining to the above Shipping Bill were, then examined under Panchanama dated 21.06.2023 (**RUD-II**) in the presence of two independent Panchas, representatives of Customs broker and the exporter. During the 100% examination, the subject goods were found as declared in the Shipping Bill and its corresponding invoice and Packing list w.r.t. declared quantity. Representative Sealed Samples (RSS) of the goods from the shipping bill were drawn for the purpose of testing. Thereafter, the goods covered under above shipping bill were handed over to the Custodian, JWR CFS for safe custody.

4. The representative sealed samples pertaining to the shipping bill were forwarded to DYCC, JNCH for testing. The DYCC, JNCH forwarded the test report to SIIB(X), JNCH (**RUD-III**). The details of the DYCC report inter-alia, are given below: -

**TABLE-II**

Shipping Bill No.	Item Sr. No.	Item Description	Lab No.	Report
1535782 dated 05.06.2023	1	Boys 2 pcs Set Cotton	431/SIIB(X) dated 05.07.2023	<p>On opening the sample packet 2pcs set of ready made textile article was found.  Total wt of sample – 192.4 gm  1. T-Shirt (Upper Part) –  Total wt of T-shirt (full sleeves) = 101.30 gm  Wt of blue strip of arm position = 8.70 gm  Wt of blue strip at neck position = 6.7584 gm  Wt of base fabric = balance</p> <p>Composition of base fabric – it is made of dyed knitted fabric, having print at front back and at shoulder position. It is composed of dyed knitted spun yarn of</p>



				<p>cotton. Blue Strip – It is composed of spun yarns of cotton together with spandex at regular interval. % Composition: Percentage of dyed spun yarns (cotton) = 97.10 % Percentage elastomeric yarns = Balance</p> <p>2. Pant (Lower Part) – Total wt of Pant = 91.1 gm Wt of elastomeric strip at waist portion = 4.5668 gm Wt of dyed knitted strip at lower portion = 10.7958 gm Wt of base fabric = balance Composition of base fabric – It is made of dyed knitted fabric having print at front. It is composed of dyed knitted spun yarns of cotton. Red Strip = it is composed of spun yarns of cotton together with spandex at regular interval. % of dyed spun yarns (cotton) = 97.86% % of elastomeric yarn = balance</p>
6	Boys Pant Denim	432/SIIB(X) dated 05.07.2023		<p>The sample is in the form of readymade textile garment (Lower Jeans) made of dyed woven fabric having design, lining fabric (front pocket). Elastic strip at waist position, metallic button and zipper at front portion. Total wt = 279 gm Wt of fabric = 256.4 gm Wt of lining fabric (front pocket) = 8.67 gm Wt of elastic strip, metallic button and zipper = balance The fabric is composed of cotton yarns on one side and polyester filament yarns embedded with elastomeric yarn &amp; cotton yarns on other side. The lining fabric (front pocket) is composed of polyester filament yarns. Fabric Composition - Cotton content = 77.61 % Polyester content = 20.79 % Elastomeric content = balance Avg. GSM = 352.75</p>
7	Fabrics	433/SIIB(X) dated 05.07.2023		<p>The sample is in the form of white woven fabric. It is wholly composed of filament yarn of polyester. GSM = 72.79</p>
13	Kids T-Shirt Cotton	434/SIIB(X) dated 05.07.2023		<p>The sample as received is in the form of knitted ready-made garment (Kids T-shirt cotton). It is wholly composed of cotton yarns. Wt of the sample = 81.7 gm</p>
18	Ladies Maxi of Blend Cotton and MMF	435/SIIB(X) dated 05.07.2023		<p>The sample is in the form of woven ready-made garment (Ladies Maxi of Blend Cotton and MMF). It consists of 1) Maxi 2) Shawl Total wt of the sample as received = 394.5 gm Wt of the maxi = 333.2 gm Wt of the shawl = balance Maxi – the sample is in the form of printed woven readymade garment (Ladies Maxi). It is composed of filament yarns of polyester blended with cotton yarns. As Such GSM of the sample – 102.86 % of composition – % of polyester – 69.24</p>



				% of cotton – Balance  Shawl – The sample is in the form of printed woven readymade garment (Shawl). It is composed of filament yarns of polyester blended with cotton yarns. As such GSM of the sample – 30.95 % of composition – % of polyester – 78.40 % of cotton = Balance
	20	Mens Shirts Cotton	436/SIIB(X) dated 05.07.2023	The sample as received is in the form of dyed woven ready-made garment (Men's Shirt). It consists of base woven fabric composed of cotton yarns along with polyester filament yarns, stitched with canvas(at collar position) composed of cotton and fitted with buttons. Wt of of the sample as received = 184.5 gm Wt of base fabric = 93.10% Canvas = 6.30% Buttons = balance % composition of base fabric – Cotton = 68.63% Polyester = 31.37%

**4.1** The DYCC test report confirmed the goods are as per their declared description and composition.

**5.** To ascertain the 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 the exporter to represent themselves during the said market enquiry. Hence, the market enquiry was conducted on 28.06.2023 along with the authorised representative of the exporter (**RUD-IV**). On the basis of Market Enquiry report dated 28.06.2023, 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 Bill no. 1535782 dated 05.06.2023 would be as below:

**TABLE- III**

Sr. No.	SB & Date	Item Sr. No.	Declared (in Rs.)				Re-determined (in Rs.)			
			FOB	DBK	ROSCTL	RODTEP	FOB	DBK	ROSCTL	ROD TEP
1	1535782 dated 05.06.2023	1	778660	14016	38154	0	730496	13149	35794	0
		2	10202	214	444	0	10179	214	443	0
		3	81048	1702	3526	0	80867	1698	3518	0
		4	5505	132	298	0	5503	132	298	0
		5	7649	161	463	0	7644	161	462	0
		6	186880	3924	11306	0	140192	2944	8482	0
		7	726152	10785	0	5083	591646	8787	0	4142
		8	43890	576	752	0	43940	577	753	0
		9	8502	213	460	0	8483	212	459	0
		10	33762	743	2043	0	33800	744	2045	0
		11	22834	343	0	228	22707	341	0	227
		12	1101	24	54	0	1101	24	54	0
		13	296842	6234	9852	0	257227	5402	8537	0
		14	612	0	0	3	612	0	0	3
		15	185057	4626	10012	0	185004	4625	10009	0
		16	238387	5245	14422	0	238390	5245	14423	0



	17	129175	2542	7815	0	129177	2842	7815	0
	18	1027363	25684	55580	0	828026	20701	44796	0
	19	4648	60	0	46	4281	56	0	43
	20	2478818	54534	149969	0	2006290	44138	121381	0
<b>TOTAL</b>		<b>62,67,087</b>	<b>1,32,057</b>	<b>3,05,150</b>	<b>5,361</b>	<b>53,25,563</b>	<b>1,11,990</b>	<b>2,59,268</b>	<b>4,414</b>

<b>Total declared Export Benefits (in Rs.)</b>	<b>Total re-determined Export Benefits (in Rs.)</b>	<b>Difference (in Rs.)</b>
4,42,568	3,75,672	66,896/-

**5.1** As, it can be seen from the table above, based on the market enquiry conducted on 28.06.2023, it appears that the goods declared by the exporter in the Shipping Bill No. 1535782 dated 05.06.2023 have been mis-declared in terms of their value. Hence, the goods covered under the subject shipping bill were seized on 30.06.2023 (**RUD-V**). The value of the goods has been re-determined based on the market survey report dated 28.06.2023. The export incentive such as Drawback, RoDTEP & 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. 62,67,087/- 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 by conducting market enquiry.

## **6. Re-determination of Valuation**

- 6.1** 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 redetermined by proceeding sequentially through Rule 4 to Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.
- 6.2** 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.

6.3 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.

6.4 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 (X) on 28.06.2023. Value of the goods was taken from 3 different shops/dealers and average of their prices was taken as market value of the same. Considering transportation costs, taxes paid, profit margin of seller and other miscellaneous expenditures, 30% of average value was taken as assessable value for the goods. The details of the determination of the value are summarized in the Market Survey Report dated 28.06.2023 detailed in Table- III above.

7. It can thus, be seen that the goods are mis-declared in terms of their value to avail undue export incentives and thereby the goods covered under shipping bill no. 1535782 dated 05.06.2023 were seized vide seizure memo dated 30.06.2023 under Section 110 of the Customs Act, 1962, on the reasonable belief that the detained goods are liable for confiscation under the provisions of Section 113(i), 113(ia), 113(ja) of the Customs Act, 1962.

8. Further, an alert was inserted against the exporter to withhold the export incentives of M/s National Enterprise (IEC: JIBPS8572R) till further investigation.



9. The exporter vide their letter dated 28.06.2023 has requested for provisional release of the goods for Back to Town. The request of the exporter was accepted by the adjudicating authority as per the provisions of Board Circular no. 01/2011 dated 04.01.2011 and 30/2013 dated 05.08.2013 and the goods were released 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. 1,50,000/- on 13.07.2023 **(RUD-VI)**.

10. To ascertain the genuineness of supply chain of the exporter, a letter was sent to Jurisdictional CGST Commissionerate of the exporter M/s National Enterprise (IEC: JIBPS8572R) on 13.07.2023 and 18.11.2024. However, no reply in this regard has been received. Further, verification GSTIN 27JIBPS8572R1ZY in respect of the exporter on GST portal, it has been found that the subject GSTIN is cancelled suo- moto w.e.f 13.01.2022 **(RUD-VII)**.

11. During the course of investigation, summonses dated 02.11.2023, 12.02.2024 and 12.11.2024 were issued to the exporter to record statement and to submit necessary document regarding the subject consignment. However, after issuance of 03 summons the exporter neither appeared for statement nor submit any document in this regard. On tracking of speed post number EM082331514IN in respect of 3<sup>rd</sup> summon dated 12.11.2024 on [indiapost.gov.in](http://indiapost.gov.in) it has been found that "item Returned No such person in the address" **(RUD-VIII)**.

12. During the course of investigation, statement of Shri Ravindra Krishna Kunder, authorized representative and G-Card holder of M/s. Raspn Shipping Services Pvt. Ltd. (11/1949), Customs Broker, residing at C/o Ravinder Kunder, Near Adarsh Sports Club, R.N. 3 Jagannath Deep CHS Veer Savarkar Marg, Bhandup East S.O, Mumbai – 400042 was recorded under Section 108 of Customs Act, 1962 before the Superintendent of Customs, on 14.11.2024 **(RUD-IX)**. In his statement, he inter alia stated following:

- On being asked regarding the exporter M/s National Enterprises, he stated that they came in contact with exporter through their marketing network and they are working with exporter since last 1-2 years. This was exporter's first consignment.
- On being asked regarding filing of the Shipping Bill No. 1535782 dated 05.06.2023, he stated that the shipping bill was filed by their firm M/s Raspn Shipping Services Pvt. Ltd. On behalf of M/s National Enterprises and the goods being exported are "RMG". Mandatory compliance was also checked by them.
- On being asked about the payment for clearance of export shipment, he stated that in case of FCL cargo 20'ft container they get Rs. 2500/-, 40ft – 4500/- and for LCL cargo they get Rs. 2000/- per shipment and they have not received the payment for shipment of M/s National Enterprises.



- On being asked regarding overvaluation of export consignment done by M/s National Enterprises vide Shipping Bill No. 1535782 dated 05.06.2023, he stated that they are not aware about that and only got to know about it during the investigation period.
- On being asked about the verification of the identity of the exporter and functioning of the client at declared address, he stated that they had called for all KYC related documents and will submit the same by 18.11.2024 and the same has been done.
- On being asked about the exporter M/s National Enterprises, he stated that they had no idea that the exporter was new. They knew that the benefits claimed were high but they thought that the cargo was worth that amount. They don't have any information about the supply chain of the exporter.
- On being asked about the summons issued to exporter M/s National Enterprises and its GSTIN, he stated that they are not in contact with the exporter since long and are not aware about the summons and the GSTIN which is cancelled suo-moto from 13.01.2022.
- On being asked about the market survey conducted on 28.06.2023 conducted in his presence and the redetermination of the value of the goods that the value declared by them is as per documents provided by the exporter and the same is accepted by the foreign buyer. The new redetermined value has been accepted by them.
- On being asked if he has anything else to say he stated that they are a genuine custom broker having presence all over India and they will co-operate with the customs authorities in the ongoing investigation.

13. From the above, it appears that, the exporter has illegitimately claimed Drawback, RoDTEP and RoSCTL by attempting to export the goods at inflated price on the basis of invoices. The re-determined FOB value of the said goods covered under the above-mentioned Shipping Bill comes to Rs. 53,25,563/- as against the declared FOB value of Rs. 62,67,087/-. By inflating the FOB value and mis-declaring the goods, the exporter was attempting to claim Drawback of Rs. 1,32,057/-, RoDTEP of Rs. 5,361/- and RoSCTL of Rs. 3,05,150/- whereas they were eligible for Drawback of Rs. 1,11,990/-, RoDTEP of Rs. 4,414/- and RoSCTL of Rs. 2,59,268/- respectively.

14. Further, on perusal of the past export data in respect of the subject exporter in ICES 1.5 system, wherein no past data has been found except current shipping bill.

**15. RELEVANT PROVISIONS OF LAW APPLICABLE IN THIS CASE: -**

(i) **Section 2(30) of the Customs Act, 1962:** *Market price in relation to any goods means the wholesale price of the goods in the ordinary course of trade in India.*



(ii) **Section 50 of the Customs Act, 1962:** Entry of goods for exportation. – (1) The Exporter of any goods shall make entry thereof by 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.

(iii) **SECTION 113(i) of the Customs Act, 1962:** 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;

(iv) **Section 113(ia) of the Customs Act, 1962:** 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;

(v) **Section 113(ja) of the Customs Act, 1962:** 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;

(vi) **Section 114(iii) of the Customs Act, 1962:** 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;

(vii) **Section 114AA of the Customs Act, 1962:** 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 documents which is false or incorrect in any material particular, in the transaction of any business for



the purpose of this Act, shall be liable to a penalty not exceeding five times of the value of goods.

**(viii) Section 114AC: Penalty for fraudulent utilization 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 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 on goods that are entered for exportation under claim of the 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 (120 of 2017).

**(ix) 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.

**(x) 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 subrule (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)”.

**(xi) Customs Brokers Licensing Regulations, 2018:**

10. 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;*

**16. Whereas, from the investigation, the following facts emerge that:**

**16.1** M/s. National Enterprises (IEC: JIBPS8572R) having its registered office address at having its registered office address at PLOT - 37/45, 1, Floor- Grd, Karanjia Buliding, Kurla Street Dana Bunder, Mumbai, Maharashtra, 400009 had filed shipping bill No. 1535782 dated 05.06.2023 through their Customs Broker M/s. Raspn Shipping Pvt. Ltd. for export of Readymade Garments under Export Promotion Scheme Code 60 (Drawback, RoDTEP & RoSCTL). The re-determined FOB value of the said goods covered under the above-mentioned Shipping Bill comes to Rs. 53,25,563/- against the declared FOB value of Rs. 62,67,087/-. By inflating the FOB value, the exporter was attempting to claim Drawback of Rs.1,32,057/- RoDTEP of Rs. 5,361/- and RoSCTL of Rs. 3,05,150/- whereas they were eligible for Drawback of Rs. 1,11,990/- RoDTEP of Rs. 4,414/- and RoSCTL of Rs. 2,59,268/- respectively. (as detailed in Table-III above).

**16.2** As it can be seen from the Table-III above, based on the market enquiry conducted on 28.06.2023, it appears that the goods declared by the exporter in the Shipping Bill No. 1535782 dated 05.06.2023 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, RoDTEP & 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(ja) and 113(ja) of the Customs Act, 1962.

**16.3** 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.

**16.4** 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 were 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. 62,67,087/-whereas, the re-determined FOB value after conducting the Market Survey was Rs. 53,25,563/- only and hence higher Drawback, RoDTEP, 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.

**16.5** The description of the goods was 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.

**16.6** 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 redetermined by proceeding sequentially through Rule 4 to Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.

**16.7** 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.

**16.8** 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.

**16.9** 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 has been re-determined as Rs.53,25,563/- as per the market enquiry conducted of the subject goods.

**16.10** As the goods were attempted to be exported by mis-declaration in terms of value for which confiscation is proposed. However, the Drawback, RoSCTL & RoDTEP claim in the live shipping Bills as mentioned in Table-I is not demanded since the goods were not exported and cleared for Back to Town on furnishing of Bond for 100% value of the goods with Bank Guarantee of Rs. 1,50,000/- on 13.07.2023.



**16.11** Further, on perusal of the past export data in respect of the subject exporter in ICES 1.5 systems wherein no past data has been found except current shipping bill.

**16.12** It is cogent and clear that the exporter M/s National Enterprises (IEC: JIBPS8572R) had mis-declared the impugned goods in terms of their value and attempted to defraud the Government by claiming undue higher amount of Drawback, RoDTEP and other export benefits 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.

**17.** It further appears that the exporter M/s National Enterprises (IEC: JIBPS8572R) 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. The exporter 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. Therefore, the exporter also liable for penalty u/s 114 AA of Customs Act, 1962 for this intentional mis-declaration. Further, as per the verification of genuineness of the exporter M/s National Enterprises (IEC: JIBPS8572R) on the GST portal, the registration of the exporter has been cancelled Suo-moto w.e.f 13.01.2022 and, hence the exporter M/s National Enterprises (IEC: JIBPS8572R) have also rendered themselves liable to penalty in terms of Section 114AC of the Customs Act, 1962.

**18.** The Custom Broker M/s. Raspn Shipping Services Pvt. Ltd (11/1949) failed to ascertain the veracity and genuineness of the export firm M/s. National Enterprises (IEC: JIBPS8572R). 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 merely taken copies of the IEC and GST registration from the exporter and started filing Shipping Bills on their behalf. The CB has to verify the antecedents of the exporter by using reliable, independent, authentic documents, data or information, which the CB has failed to do in this case. Had the Customs Broker confirmed the veracity and genuineness of the exporter through their own independent and reliable sources, they could have easily known that the exporter and their supply chain is dubious. The CB has thereby violated regulation 10(n) of the CBLR, 2018 and have rendered themselves liable for penalty under section 114(iii) and 114AA of the Customs Act, 1962.

**19.** Now, therefore M/s National Enterprise (IEC: JIBPS8572R), having address at Plot - 37/45, 1, Floor-Grd, Karanjia Buliding, Kurla Street Dana Bunder, Mumbai, Maharashtra, 400009 are hereby called upon to show cause to the



Additional/Joint Commissioner of Customs, CAC, NS-II, JNCH, Nhava Sheva within 30 days of the receipt of this notice **as to why**:

- (i) The declared FOB value of impugned export goods covered under the Shipping Bill no. 1535782 dated 05.06.2023 is Rs. 62,67,087/- should not be rejected under Rule 8 and should not be re-determined same as Rs. 53,25,563/- under Rule 6 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007.
- (ii) The said impugned export goods covered under the Shipping Bill no. 1535782 dated 05.06.2023 having total declared FOB value of Rs. 62,67,087/- appear to be mis-declared in terms of value and attempted to claim undue export benefits should not be confiscated under the provisions of Section 113(i), 113(ia) and 113 (ja) of the Customs Act, 1962.
- (iii) The claimed Drawback of Rs. 1,32,057/-, RoSCTL amount of Rs. 3,05,150/- and RoDTEP amount of Rs. 5,361/- covered under the Shipping Bill No. 1535782 dated 05.06.2023 should not be rejected on account of release of goods for Back to Town as the goods were not exported.
- (iv) Penalty should not be imposed upon the exporter M/s National Enterprises (IEC No. JIBPS8572R) under Section 114(iii), 114AC and 114AA of the Customs Act, 1962.
- (v) The bond should not be enforced and Bank Guarantee of Rs. 1,50,000/- (Rupees One Lakh Fifty Thousand Only) submitted at the time of provisional release of the goods for Back to Town, should not be appropriated against excess export incentives, if any, redemption fine and penalty, applicable interest etc. arising out of this order.

**20.** Further, M/s. Raspn Shipping Services Pvt. Ltd. (11/1949), 504, Plot No-8, Durga Chamber, Veera Desai Road, Andheri (West), Mumbai-400058 are hereby called upon to show cause to the Additional/Joint Commissioner of Customs, CAC, NS-II, JNCH, Nhava Sheva within 30 days of the receipt of this notice as to why penalty should not be imposed upon the Customs Broker M/s. Raspn Shipping Services Pvt. Ltd under Section 114(iii) and 114AA of the Customs Act, 1962.

**21.** The aforesaid noticee are to submit their written reply within 30 days before the adjudicating authority. In their reply, they should clearly state whether they wish to be heard in person or not. In case no such request is made or they do not appear before the adjudicating authority on the date and time fixed, without any sufficient cause, the case will be decided ex-parte on the basis of available records without any further reference to them.




22. This show cause notice is issued only in respect of issues discussed in the show cause notice and the goods mentioned against the shipping bill discussed hereinabove.

23. This show cause notice is issued without prejudice to any other action that maybe taken in respect of the impugned goods and/or the persons/company mentioned in the notice, under the provisions of the Customs Act, 1962 and/or any other law for the time being in force.

24. The Department reserves its right to add, amend, modify, etc. this notice based on any fresh facts or evidence which may come to the notice of the Department after issue of this notice but prior to adjudication thereof.

25. List of the documents relied upon in this notice (RUDs) are as per Annexure-A attached with this notice. It may be noted that all the relied upon documents and annexure enclosed with this show cause notice are an integral part of this show cause notice.



**(RAGHU KIRAN B.)**

ADDL. COMMISSIONER OF CUSTOMS  
CEAC, NS-II, JNCH, Nhava Sheva

To,

**1. M/s National Enterprise (IEC: JIBPS8572R),**

Plot - 37/45, 1, Floor-Grd, Karanjia Building,  
Kurla Street Dana Bunder, Mumbai,  
Maharashtra, 400009.

**2. M/s. Raspn Shipping Services Pvt. Ltd. (11/1949),**

504, Plot No-8, Durga Chamber, Veera Desai Road,  
Andheri (West), Mumbai-400058

**Copy to:**

- 1) The Dy/Asstt Commissioner of Customs, CAC/Drawback/DRC Section, JNCH
- 2) The Asstt. Commissioner of Customs, SIIB (X) & IRMC JNCH.
- 3) The Dy./Asstt. Commissioner of Customs, CBS, NCH, Mumbai.
- 4) Supdt. /CHS, JNCH for display on Notice Board.
- 5) Supdt. /EDI, JNCH for uploading on JNCH website.
- 6) Office Copy.



**Annexure -A**

<b>Sr. No.</b>	<b>List of Relied Upon Documents</b>
RUD-I	Copy of Shipping Bill No. 1535782 dated 05.06.2023
RUD-II	Panchanama dated 21.06.2023
RUD-III	TEST REPORT
RUD-IV	Copy of market enquiry report dated 28.06.2023
RUD-V	Copy of Seizure Memo dated 30.06.2023
RUD-VI	Copy of provisional release for Back to Town dated 13.07.2023
RUD-VII	GST report status
RUD-VIII	Speed post tracking status regarding summon to exporter
RUD-IX	Statement of Authorized representative and G-Card Holder of M/s Raspn Shipping Services Ltd. (11/1949) dated 14.11.2024



**RASPN SHIPPING SERVICES PVT LTD**  
**INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)**

Shipping Bill for Export

Job No.: 0005057 Date: 05/06/2023 S/B No.: 1535782 Date: 05/06/2023

Loading Port: INNSA1 State of Origin: MAHARASHTRA

## Exporter's Name

IEC No. ( ) JIBPS8572R PAN: JIBPS8572R  
 NATIONAL ENTERPRISES  
 PLOT 37/45, 1ST FLOOR-GRD., KARANJIA BUILDING, KURLA STREET,  
 DANA BUNDER MUMBAI MAHARASHTRA 400009  
 GSTN Type : GSN GSTN No : 27JIBPS8572R1ZY

## Consignee's Name

AKHTAR RAZA TRAING FZC  
 P-2 ELOB OFFICE NO-E2 115G-30  
 HAMRIYAH FR ZONE SHARJAH UAE.  
 UNITED ARAB EMIRATES

Port of Loading (INNSA1) : **Nhava Sheva Sea**  
 Country of Final Dest. (AE) : **UNITED ARAB EMIRATES**  
 Port of Final Dest. (AEJEA) : **JEBEL ALI**  
 Port of Discharge (AEJEA) : **JEBEL ALI**  
 Country of Discharge (AE) : **UNITED ARAB EMIRATES**  
 Nature of Cargo : **P**  
 Rotation No :  
 Marks & No(s).

No of Packages : **68**  
 Loose Packets. : **0**  
 Type of Packages : **PKG**  
 Net Weight ( KGS ) : **3442.600**  
 Gross Weight ( KGS ) : **4010.600**  
 No. of Containers : **0**

AS PER INVOICE, WE INTEND TO CLAIM BENEFIT/REWARD UNDER "REMISSION OF DUTIES AND TAXES ON EXPORTED PRODUCTS(RODTEP)/ROSCOTL SCHEM"/WE UNDERTAKE TO ABIDE BY FOREIGN EXCHANGE MANAGEMENT ACT, 1999 AS AMENDED FROM TIME TO TIME INCLUDING REALIZATION/REPATRIATION OF FOREIGN EXCHANGE TO FROM INDIA

Forex Bank Acc  
 FOB Value ( Rs. )  
 ST / Excise Regn.  
 Authorised Dealer Code  
 I.F.S. Code

6267087.31

0180674

RBI Waiver No :  
 RODTEP Amount : **5360.95**  
 Drawback Account No :  
 DBK Amount : **132057.06**  
 F ROSCTL Amount : **305150.00**

## Invoice Details Serial No

Invoice Value : **1**  
 FOB Value : **76849.63 ( Rs. 6267087.33 )**  
 Invoice No. : **76849.63 ( Rs. 6267087.00 )**  
 Nature of Contract : **NE/EXP/01/2023-2**  
 Contract No. : **FOB**  
 Third Party :

DBK Value ( Rs. ) : **132057.06**  
 Currency of Invoice : **USD**  
 Invoice Date : **30/05/2023**  
 Exchange Rate : **USD 1 = Rs. 81.55**  
 Contract Date :

Insurance  
 Freight  
 Discount  
 Commission  
 Other Deduction  
 Packing Charges

Rate

Currency

Amount

## Buyer's Name and Address

NOOR AL ASAD GOODS WHOLESALERS  
 GOLD SOUK MARKET DIERA DUBAI U.A.E.

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	62032990 1317 Drawback, and ROSCTL	BOYS 2PCS SET COTTON NOS 7.25	Per 1	NOS	9548.25 650.36	778660.00 856525.77	60 YES	
#			0	LUT	0	0	GNX100	
2	62032990 18 Drawback, and ROSCTL	BOYS 2PCS OF BLEND COTTON AND MMF NOS 6.95	Per 1	NOS	125.10 623.45	10202.00 11222.10	60 YES	
#				LUT			GNX100	
3	62031200 143 Drawback, and ROSCTL	BOYS 2PCS SUIT SET OF BLEND COTTON AND MMF NOS 6.95	Per 1	NOS	993.85 623.45	81048.00 89153.31	60 YES	
#				LUT			GNX100	
4	62032990 10 Drawback, and ROSCTL	BOYS JEANS DENIM NOS 6.75	Per 1	NOS	67.50 605.51	5505.00 6055.09	60 NO	
#				LUT			GNX100	
5	62034990 14 Drawback, and ROSCTL	BOYS PANT COTTON NOS 6.7	Per 1	NOS	93.80 601.02	7649.00 8414.33	60 YES	
#				LUT			GNX100	
6	62034990	BOYS PANT DENIM					60	

P-1 *[Signature]*  
 21/06/23

P-2  
*[Signature]*  
 22/06/23



**RASPN SHIPPING SERVICES PVT LTD**  
**INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)**

Page# 2 to 5  
 Print on 05/06/2023 14:38:07

Shipping Bill for Export

Job No.: 0005057 Date: 05/06/2023 S/B No.: 1535782 Date: 05/06/2023 Loading Port: INNSA1 State of Origin: MAHARASHTRA

#	337	NOS	6.8	Per 1	NOS	2291.60	186880.00	YES
	Drawback, and ROSCTL					609.99	205567.98	
#					LUT		0	GNX100
7	54074290	FABRICS.						19
	5936.25	MTR	1.5	Per 1	MTR	8904.38	726152.00	YES
	DRAWBACK (DBK)					134.56	798767.41	
#					LUT		0	GNX100
8	62044290	GIRLS FROCK POLYSTER						60
	78	NOS	6.9	Per 1	NOS	538.20	43890.00	YES
	Drawback, and ROSCTL					618.96	48279.23	
#					LUT		0	GNX100
9	62044290	GIRLS 2PCS SET OF BLEND COTTON AND MMF						60
	15	NOS	6.95	Per 1	NOS	104.25	8502.00	YES
	Drawback, and ROSCTL					623.45	9351.75	
#					LUT		0	GNX100
10	62046190	GIRLS JEANS DENIM						60
	60	NOS	6.9	Per 1	NOS	414.00	33762.00	YES
	Drawback, and ROSCTL					618.96	37137.87	
#					LUT		0	GNX100
11	64059000	GIRLS SANDAL SYNTHETIC						19
	80	PRS	3.5	Per 1	PRS	280.00	22834.00	YES
	DRAWBACK (DBK)					313.97	25117.40	
#					LUT		0	GNX100
12	62063090	GIRLS T-SHIRT COTTON						60
	2	NOS	6.75	Per 1	NOS	13.50	1101.00	YES
	Drawback, and ROSCTL					605.51	1211.02	
#					LUT		0	GNX100
13	62099090	KIDS T-SHIRT COTTON						60
	560	NOS	6.5	Per 1	NOS	3640.00	296842.00	YES
	Drawback, and ROSCTL					583.08	326526.20	
#					LUT		0	GNX100
14	76169990	LADDER ALUMINUM.						00
	1	NOS	7.5	Per 1	NOS	7.50	612.00	YES
	FREE S/BILLS INVOLVING REMITTANCE OF FOREIGN EXCHANGE					672.79	672.79	
#					LUT		0	GNX100
15	62042290	LADIES 2 PCS SET OF BLEND COTTON AND MMF						60
	313	NOS	7.25	Per 1	NOS	2269.25	185057.00	YES
	Drawback, and ROSCTL					650.36	203563.07	
#					LUT		0	GNX100
16	62044490	LADIES KAFTAN OF COTTON						60
	406	NOS	7.2	Per 1	NOS	2923.20	238387.00	YES
	Drawback, and ROSCTL					645.88	262225.66	
#					LUT		0	GNX100
17	62044490	LADIES KAFTAN NIGHTTY COTTON						60
	220	NOS	7.2	Per 1	NOS	1584.00	129175.00	YES
	Drawback, and ROSCTL					645.88	142092.72	
#					LUT		0	GNX100
18	62044290	LADIES MAXI OF BLEND COTTON AND MMF						60
	1691	NOS	7.45	Per 1	NOS	12597.95	1027363.00	YES
	Drawback, and ROSCTL					668.30	1130099.10	
#					LUT		0	GNX100
19	65050090	MENS CAP COTTON						19
	38	NOS	1.5	Per 1	NOS	57.00	4648.00	YES
	DRAWBACK (DBK)					134.56	5113.18	

P1 *[Signature]*  
 24/06/23

P2  
*[Signature]*  
 21/06/23



**RASPN SHIPPING SERVICES PVT LTD**  
**INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)**

Page# 3 to 5  
 Print on 05/06/2023 14:38:07

Shipping Bill for Export

Job No.: 0005057 Date: 05/06/2023 S/B No.: 1535782 Date: 05/06/2023

Loading Port: INNSA1 State of Origin: MAHARASHTRA

#				0	LUT		0	0	GNX100
20	62059090	MENS SHIRTS COTTON							60
	4026	NOS 7.55	Per 1	NOS		30396.30	2478818.00	YES	
	Drawback, and ROSCTL					677.27	2726700.09		
#				0	LUT		0	0	GNX100
							6267087.00		
							IGST Amt : 0.00		
							6893796.07		

**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	62030401B	0.00	1.80	0.00	0.00	1317.000	14015.88
1	2	62030402B	0.00	2.10	0.00	21.00	18.000	214.24
1	3	62030402B	0.00	2.10	0.00	21.00	143.000	1702.02
1	4	62030302B	0.00	2.40	0.00	31.00	10.000	132.11
1	5	62030301B	0.00	2.10	0.00	27.00	14.000	160.64
1	6	62030301B	0.00	2.10	0.00	27.00	337.000	3924.48
1	7	540702B	0.00	2.10	0.00	16.70	645.790	10784.69
1	8	62040303B	0.00	2.90	0.00	32.00	18.000	576.00
1	9	62040302B	0.00	2.50	0.00	28.00	15.000	212.54
1	10	62040301B	0.00	2.20	0.00	31.00	60.000	742.76
1	11	6405B	0.00	1.50	0.00	0.00	80.000	342.51
1	12	620601B	0.00	2.20	0.00	23.00	2.000	24.22
1	13	620901B	0.00	2.10	0.00	13.00	560.000	6233.68
1	15	62040302B	0.00	2.50	0.00	28.00	313.000	4626.43
1	16	62040301B	0.00	2.20	0.00	31.00	406.000	5244.51
1	17	62040301B	0.00	2.20	0.00	31.00	220.000	2841.85
1	18	62040302B	0.00	2.50	0.00	28.00	1691.000	25684.07
1	19	6505B	0.00	1.30	0.00	0.00	38.000	60.43
1	20	620501B	0.00	2.20	0.00	26.00	4026.000	54534.00
								132057.06

Drawback Amount(INR)

**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	62030401B	2.90	17.70	2.00	0.00	1317.000	22581.13	15573.20	38154.33
1	2	62030402B	2.50	14.50	1.85	0.00	18.000	255.05	188.74	443.79
1	3	62030402B	2.50	14.50	1.85	0.00	143.000	2026.21	1499.40	3525.61
1	4	62030302B	3.13	28.00	2.28	20.40	10.000	172.29	125.51	297.80
1	5	62030301B	3.60	37.40	2.45	25.50	14.000	275.38	187.41	462.79
1	6	62030301B	3.60	37.40	2.45	25.50	337.000	6727.68	4578.56	11306.24
1	7	540702B	0.00	0.00	0.00	0.00	645.790	0.00	0.00	0.00
1	8	62040303B	2.65	23.30	2.10	18.50	18.000	419.40	333.00	752.40
1	9	62040302B	3.13	28.00	2.28	20.40	15.000	266.10	193.84	459.94
1	10	62040301B	3.60	37.40	2.45	25.50	60.000	1215.42	827.16	2042.58
1	11	6405B	0.00	0.00	0.00	0.00	80.000	0.00	0.00	0.00
1	12	620601B	2.90	24.40	2.00	0.00	2.000	31.93	22.02	53.95
1	13	620901B	2.25	8.90	1.64	0.00	560.000	4984.00	4868.21	9852.21
1	15	62040302B	3.13	28.00	2.28	20.40	313.000	5792.29	4219.31	10011.60
1	16	62040301B	3.60	37.40	2.45	25.50	406.000	8581.93	5840.48	14422.41
1	17	62040301B	3.60	37.40	2.45	25.50	220.000	4650.31	3164.79	7815.10
1	18	62040302B	3.13	28.00	2.28	20.40	1691.000	32156.46	23423.87	55580.33
1	19	6505B	0.00	0.00	0.00	0.00	38.000	0.00	0.00	0.00
1	20	620501B	3.60	37.40	2.45	25.50	4026.000	89237.46	60731.05	149968.51
								179373.04	125776.55	305149.59

ROSCTL Amount(INR)

**Packages Details**

Packages From	Packages To	Kind Package
629	696	PKG

**Single Windows Type of Information**

Inv/Item	SQC & Qty	RODTER	RDT Amount	GST Amount	CCS Amount	District Name	State name	Trade
I/I	1317 NOS	NILL		0.00	0.00	483 MUMBAI SUBURBAN	27 MAHARASHTRA	NCPTI

P1 *[Signature]*  
 24/06/23

P:2  
 6/22/2023



**RASPN SHIPPING SERVICES PVT LTD**  
**INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)**

Page# 4 to 5  
Print on 05/06/2023 14:38:07

Shipping Bill for Export

Job No.: 0005057 Date: 05/06/2023 S/B No.: 1535782 Date: 05/06/2023				Loading Port: INNSA1 State of Origin: MAHARASHTRA		
1/2	18 NOS	NILL	0.00	0.00	483 MUMBAI SUBURBAN	27 MAHARASHTRA NCPTI
1/3	143 NOS	NILL	0.00	0.00	483 MUMBAI SUBURBAN	27 MAHARASHTRA NCPTI
1/4	10 NOS	NILL	0.00	0.00	483 MUMBAI SUBURBAN	27 MAHARASHTRA NCPTI
1/5	14 NOS	NILL	0.00	0.00	483 MUMBAI SUBURBAN	27 MAHARASHTRA NCPTI
1/6	337 NOS	NILL	0.00	0.00	483 MUMBAI SUBURBAN	27 MAHARASHTRA NCPTI
1/7	645.79 SQM	YES 0.7%	5083.07	0.00	483 MUMBAI SUBURBAN	27 MAHARASHTRA NCPTI
1/8	78 NOS	NILL	0.00	0.00	483 MUMBAI SUBURBAN	27 MAHARASHTRA NCPTI
1/9	15 NOS	NILL	0.00	0.00	483 MUMBAI SUBURBAN	27 MAHARASHTRA NCPTI
1/10	60 NOS	NILL	0.00	0.00	483 MUMBAI SUBURBAN	27 MAHARASHTRA NCPTI
1/11	80 PRS	YES 1%	228.34	0.00	483 MUMBAI SUBURBAN	27 MAHARASHTRA NCPTI
1/12	2 NOS	NILL	0.00	0.00	483 MUMBAI SUBURBAN	27 MAHARASHTRA NCPTI
1/13	560 NOS	NILL	0.00	0.00	483 MUMBAI SUBURBAN	27 MAHARASHTRA NCPTI
1/14	7 KGS	YES 0.5%	3.06	0.00	483 MUMBAI SUBURBAN	27 MAHARASHTRA NCPTI
1/15	313 NOS	NILL	0.00	0.00	483 MUMBAI SUBURBAN	27 MAHARASHTRA NCPTI
1/16	406 NOS	NILL	0.00	0.00	483 MUMBAI SUBURBAN	27 MAHARASHTRA NCPTI
1/17	220 NOS	NILL	0.00	0.00	483 MUMBAI SUBURBAN	27 MAHARASHTRA NCPTI
1/18	1691 NOS	NILL	0.00	0.00	483 MUMBAI SUBURBAN	27 MAHARASHTRA NCPTI
1/19	3 KGS	YES 1%	46.48	0.00	483 MUMBAI SUBURBAN	27 MAHARASHTRA NCPTI
1/20	4026 NOS	NILL	0.00	0.00	483 MUMBAI SUBURBAN	27 MAHARASHTRA NCPTI
5360.95			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	1	2023060500051740	NE/EXP/01/2023-2	380000 Commercial invoice		05/06/2023	
AKHTAR RAZA TRAING FZC			P-2ELOB OFFICE NO-E2 115G-30 HAMRIYAH FR ZONE SHARJAH UAE.				
NATIONAL ENTERPRISES			PLOT 37/45, 1ST FLOOR-GRD., KARANJIA BUILDING, KURLA STREET, DANA BUNDER MUMBAI MAHARASHTRA				
1	1	2023060500051741	NE/EXP/01/2023-2	271000 Packing list		05/06/2023	
AKHTAR RAZA TRAING FZC			P-2ELOB OFFICE NO-E2 115G-30 HAMRIYAH FR ZONE SHARJAH UAE.				
NATIONAL ENTERPRISES			PLOT 37/45, 1ST FLOOR-GRD., KARANJIA BUILDING, KURLA STREET, DANA BUNDER MUMBAI MAHARASHTRA				
1	1	2023060500051742	NE/EXP/01/2023-2	271000 Packing list		05/06/2023	
AKHTAR RAZA TRAING FZC			P-2ELOB OFFICE NO-E2 115G-30 HAMRIYAH FR ZONE SHARJAH UAE.				
NATIONAL ENTERPRISES			PLOT 37/45, 1ST FLOOR-GRD., KARANJIA BUILDING, KURLA STREET, DANA BUNDER MUMBAI MAHARASHTRA				
1	1	2023060500051743	NE/EXP/01/2023-2	934000 Value declaration (GATT Valuation Declaration)		05/06/2023	
AKHTAR RAZA TRAING FZC			P-2ELOB OFFICE NO-E2 115G-30 HAMRIYAH FR ZONE SHARJAH UAE.				
NATIONAL ENTERPRISES			PLOT 37/45, 1ST FLOOR-GRD., KARANJIA BUILDING, KURLA STREET, DANA BUNDER MUMBAI MAHARASHTRA				

**Statement Details**

Inv/Item Sn	Code	Title
1/7,1/11,1/19,	DEC-RD001	I/We, in regard to my/our claim under RoDTEP 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 RoDTEP 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 RoDTEP. 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.

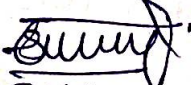
Following is the list of document attached

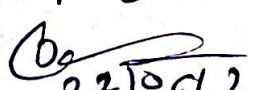
Invoice	Item	Agency	Document Name
-	-	-	Invoice
-	-	-	Packaging List

Factory Stuffing

Sample Accompanied

Vessel Name & Voys, Rotation No & Date

P1   
24/06/23

P.2  
  
22/06/23



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

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.

p-2

6 2410123



INVOICE						
<b>Exporter</b> NATIONAL PLOT 37/45, 1ST FLOOR- KARANJIA KURLA STREET, DANA BUNDER MUMBAI MAHARASHTRA- INDIA		<b>Invoice No. NE/EXP/01/2023-24</b> <b>Date: 30.05.2023</b> <b>I.E.C. Code No.:JIBPS8572R</b> <b>AD.CODE: 0180674</b> <b>GSTIN: 27JIBPS8572R1ZY</b> <b>LUT NO:( ARN):AD2705230302777</b>				
<b>Consignee</b> AKHTAR RAZA TRAINING P-2ELOB OFFICE NO-E2 HAMRIYAH FR SHARJAH UAE. TEL- kbn_fashion@yahoo.com		<b>Notify :</b> <b>NOOR AL ASAD GOODS WHOLESALAS</b> <b>GOLD SOUK MARKET DIERA DUBAI U.A.E.</b>				
		<b>Country of Origin of Goods</b> INDIA			<b>Country of Final Destination</b> JEBEL ALI(U.A.E)	
<b>Pre- VESSEL</b>	<b>Place of Receipt by MUM</b>	<b>Terms of Delivery and Payment : 180 DAYS</b> DA				
<b>Vessel/Flight No. First</b>	<b>Port of Loading NHAVA SHEVA</b>					
<b>Port of Discharge JEBEL ALI</b>	<b>Final Destination JEBEL ALI(U.A.E)</b>					
<b>Marks &amp; Container</b>	<b>No.of Sr. No.</b>	<b>Description of Goods</b>	<b>HSN CODE</b>	<b>Quantit IN</b>	<b>Rate USD</b>	<b>Amount USD</b>
<b>PKGS 629 TO 696</b>	<b>(68 PKGS)</b>	<b>READYMADE GARMENTS</b>				
		BOYS 2 PC SET COTTON ✓	62032990	1317	7.25	9548.25
		BOYS 2 PC SET OF BLEND COTTON AND MMF	62032990	18	6.95	125.10
		BOYS 2PC SUIT SET OF BLEND COTTON AND ✓	62031200	143	6.95	993.85
		BOYS JEANS DENIM ✓	62032990	10	6.75	67.50
		BOYS PANT COTTON ✓	62034990	14	6.70	93.80
		BOYS PANT DENIM ✓	62034990	337	6.80	2291.60
		FABRIC (MTR)WT:645.79 ✓	54074290	5936.25	1.50	8904.38
		GIRLS FROCK POLYSTER ✓	62044290	78	6.90	538.20
		GIRLS 2 PC SET OF BLEND COTTON AND MMF	62044290	15	6.95	104.25
		GIRLS JEANS DENIM ✓	62046190	60	6.90	414.00
		GIRLS SYNTHETIC SANDAL(PRS) ✓	64059000	80	3.50	280.00
		GIRLS T-SHIRT COTTON ✓	62063090	2	6.75	13.50
		KIDS T-SHIRTS COTTON ✓	62099090	560	6.50	3640.00
		LADDER ALUMINUM ✓	76169990	1	7.50	7.50
		LADIES 2PC SET OF BLEND COTTON AND MMF	62042290	313	7.25	2269.25
		LADIES KAFTAN COTTON ✓	62044490	406	7.20	2923.20
		LADIES KAFTAN NIGHTTY COTTON ✓	62044490	220	7.20	1584.00
		LADIES MAXI OF BLEND COTTON AND MMF	62044290	1691	7.45	12597.95
		MENS CAP COTTON ✓	65050090	38	1.50	57.00
		MENS SHIRTS COTTON ✓	62059090	4026	7.55	30396.30
<b>GRS WT: 4010.600 KGS</b>						
<b>NET WT:</b>						
<b>Amount Chargeable ( In words ):</b>			<b>TOTAL 76849.63</b>			
<b>Declarati</b> WE INTEND TO CLAIM BENEFIT/REWARD UNDER "REMISSION OF DUTIES AND TAXES ON (RODTEP) SCHEM"/I/WE UNDERTAKE TO ABIDE BY FORIEGN EXCHANGE MANAGEMENT FROM TIME TO TOME INCLUDING REALIZATION/REPATRIATION OF FOREIGN EXCHANGE			<b>G.TOTAL 76849.63</b>			
<b>Declarati</b> We declare that this Invoice shows the actual price of the goods described and that all particulars are			<b>FOR NATIONAL ENTERPRISES</b>			
			<b>AUTHORISED SIGNATORY</b>			

P1 *[Signature]*  
21/06/23

P. 2  
6 *[Signature]*  
22/06/23



Exporter	PACKINGLIST			
NATIONAL ENTERPRISES PLOT 37/45, 1ST FLOOR-GRD., KARANJIA BUILDING, KURLA STREET, DANA BUNDER MUMBAI MAHARASHTRA-400009, INDIA	Consignee AKHTAR RAZA TRAING FZC P-2ELOB OFFICE NO-E2 115G-30 HAMRIYAH FR ZONE SHARJAH UAE. TEL- +00971509804437 kbn_fashion@yahoo.com	Notify : NOOR AL ASAD GOODS WHOLESALAS GOLD SOUK MARKET DIERA DUBAI U.A.E.		
Invoice No. NE/EXP/01/2023-24    DATE: 30.05.2023    MARK = AM				
CTN NO		PACKING	WT	
629	KIDS T-SHIRT COTTON	560	PCS	63.20
630	BOYS 2 PC SET COTTON	213	PCS	53.04
631	BOYS 2 PC SET COTTON	234	PCS	57.46
632	BOYS 2 PC SET COTTON	234	PCS	57.33
633	BOYS 2 PC SET COTTON	237	PCS	56.85
634	BOYS 2 PC SET COTTON	174	PCS	43.11
635	BOYS 2 PC SET COTTON	225	PCS	57.60
636	MENS SHIRTS COTTON	240	PCS	55.32
637	MENS SHIRTS COTTON	240	PCS	65.26
638	MENS SHIRTS COTTON	300	PCS	75.02
639	MENS SHIRTS COTTON	300	PCS	73.12
640	MENS SHIRTS COTTON	300	PCS	63.66
641	MENS SHIRTS COTTON	300	PCS	63.66
642	MENS SHIRTS COTTON	350	PCS	74.50
643	FABRIC	657	MTR	71.60
644	FABRIC	666.5	MTR	76.25
645	FABRIC	712	MTR	73.23
646	FABRIC	681	MTR	74.85
647	FABRIC	675.25	MTR	73.11
648	FABRIC	673.5	MTR	73.52
649	FABRIC	582	MTR	63.70
650	FABRIC	651.75	MTR	69.02
651	FABRIC	637.25	MTR	70.51
652	BOYS PANT DENIM	279	PCS	70.15
653	BOYS PANT DENIM	58	PCS	29.50
654	BOYS 2PC SUIT SET OF BLEND COTTON AND MMF	131	PCS	61.27
655	LADIES KAFTAN COTTON	26	PCS	45.58
	GIRLS FROCK POLYSTER	18	PCS	
	BOYS 2PC SUIT SET OF BLEND COTTON AND MMF	12	PCS	
	GIRLS T-SHIRT COTTON	2	PCS	
	LADDER ALUMINUM	1	PCS	
656	LADIES KAFTAN NIGHTTY COTTON	120	PCS	74.15
657	LADIES KAFTAN NIGHTTY COTTON	100	PCS	72.55
658	GIRLS SYNTHETIC SANDAL	80	PAIR	26.33
	MENS CAP COTTON	18	PCS	
	GIRLS FROCK POLYSTER	9	PCS	
659	LADIES KAFTAN COTTON	20	PCS	37.89
	LADIES 2PC SET OF BLEND COTTON AND MMF	21	PCS	
	MENS CAP COTTON	20	PCS	
	GIRLS FROCK POLYSTER	22	PCS	
	GIRLS JEANS DENIM	39	PCS	
660	GIRLS JEANS DENIM	21	PCS	45.48
	BOYS 2 PC SET OF BLEND COTTON AND MMF	18	PCS	
	GIRLS 2 PC SET OF BLEND COTTON AND MMF	15	PCS	
	GIRLS FROCK POLYSTER	29	PCS	
	BOYS JEANS DENIM	10	PCS	
	BOYS PANT COTTON	14	PCS	
GRS WT: 4010.600 KGS NET WT: 3942.600 KGS		FOR NATIONAL ENTERPRISES AUTHORISED SIGNATORY		

P1 *[Signature]*  
21/06/23

P2  
*[Signature]*  
21/06/23



## PACKINGLIST

Exporter	Consignee	Notify :
NATIONAL ENTERPRISES PLOT 37/45, 1ST FLOOR-GRD., KARANJIA BUILDING, KURLA STREET, DANA BUNDER MUMBAI MAHARASHTRA-400009, INDIA	AKHTAR RAZA TRAING FZC P-2ELOB OFFICE NO-E2 115G-30 HAMRIYAH FR ZONE SHARJAH UAE. TEL- +00971509804437 kbn_fashion@yahoo.com	NOOR AL ASAD GOODS GOLD SOUK MARKET DIERA DUBAI

Invoice No. NE/EXP/01/2023-24 DATE: 30.05.2023 MARK = AM

CTN NO		PACKING		WT
661	LADIES KAFTAN COTTON	120	PCS	69.32
662	LADIES KAFTAN COTTON	120	PCS	71.74
663	LADIES KAFTAN COTTON	120	PCS	73.66
664	LADIES MAXI MADE OF BLEND COTTON AND MMF	108	PCS	80.78
665	LADIES MAXI MADE OF BLEND COTTON AND MMF	160	PCS	83.80
666	LADIES MAXI MADE OF BLEND COTTON AND MMF	110	PCS	76.02
667	LADIES MAXI MADE OF BLEND COTTON AND MMF	168	PCS	73.67
668	LADIES MAXI MADE OF BLEND COTTON AND MMF	137	PCS	69.20
669	LADIES MAXI MADE OF BLEND COTTON AND MMF	168	PCS	72.66
670	LADIES MAXI MADE OF BLEND COTTON AND MMF	168	PCS	71.36
671	LADIES MAXI MADE OF BLEND COTTON AND MMF	168	PCS	71.98
672	LADIES MAXI MADE OF BLEND COTTON AND MMF	168	PCS	73.01
673	LADIES MAXI MADE OF BLEND COTTON AND MMF	168	PCS	72.46
674	LADIES MAXI MADE OF BLEND COTTON AND MMF	168	PCS	76.92
675	LADIES 2PC SET OF BLEND COTTON AND MMF	108	PCS	80.93
676	LADIES 2PC SET OF BLEND COTTON AND MMF	108	PCS	78.97
677	LADIES 2PC SET OF BLEND COTTON AND MMF	76	PCS	55.16
678	MENS SHIRTS COTTON	108	PCS	34.64
679	MENS SHIRTS COTTON	110	PCS	40.35
680	MENS SHIRTS COTTON	108	PCS	38.17
681	MENS SHIRTS COTTON	108	PCS	34.76
682	MENS SHIRTS COTTON	108	PCS	35.52
683	MENS SHIRTS COTTON	98	PCS	40.62
684	MENS SHIRTS COTTON	108	PCS	40.22
685	MENS SHIRTS COTTON	105	PCS	39.55
686	MENS SHIRTS COTTON	98	PCS	40.88
687	MENS SHIRTS COTTON	90	PCS	30.88
688	MENS SHIRTS COTTON	108	PCS	34.92
689	MENS SHIRTS COTTON	109	PCS	40.90
690	MENS SHIRTS COTTON	105	PCS	41.11
691	MENS SHIRTS COTTON	100	PCS	41.25
692	MENS SHIRTS COTTON	99	PCS	38.88
693	MENS SHIRTS COTTON	108	PCS	37.43
694	MENS SHIRTS COTTON	108	PCS	34.78
695	MENS SHIRTS COTTON	110	PCS	40.50
696	MENS SHIRTS COTTON	108	PCS	37.78

GRS WT: 4010.600 KGS

NET WT: 3942.600 KGS

FOR NATIONAL ENTERPRISES

AUTHORISED SIGNATORY

P1 *[Signature]*  
24106123

P.2  
*[Signature]*  
22101123



**PANCHANAMA dated 21.06.2023 DRAWN AT CFS- JWR Logistics Pvt. Ltd., Village- Padeghar, Panvel, Navi Mumbai – 410206**

**Pancha No. 1**

Name : Nilesch Baburao Phapale  
Age : 27  
Address : Gavthan, Belapur,  
Ahmednagar, Maharashtra-  
422602  
Occupation : Service  
Mobile No. : 8380998665

**Pancha No. 2**

Name : Vijay Vasant Kokane  
Age : 25  
Address : Room No. 4, Jijamata Hsg,  
Khavanekar wadi, Pipe  
line, Dhobi Ghat, Asalpha,  
Ghatkopar, West Mumbai-  
400084  
Occupation : Service  
Mobile No. : 9252602636

We the above mentioned Panchas were called upon by a person who introduced himself as Shri Anand Prakash, an Intelligence Officer, SIIB(X), JNCH on 21.06.2023 at 1530 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 National Enterprises (IE Code: JIBPS8572R) covered under Shipping Bill No. 1535782 dated 05.06.2023, for confirmation of declaration in respect of description of goods, quantity and any other declaration thereof.

Here we were introduced to Shri Ravindra K Kunder, G-card holder of CB M/s Raspan Shipping Pvt. Ltd.(CHA License No:11/1949) having ID Card No. 113/2021. Then the officer explained to us that the exporter M/s National Enterprises (IE Code: JIBPS8572R) having address at Plot No. 37/45, 1<sup>st</sup> Floor-GRD, Karanjia Building, Kurla street, Dana Bunder, Mumbai-400009 has filed above stated SB No. 1535782 dated 05.06.2023 through their Customs Broker M/s Raspan Shipping Pvt. Ltd.(CHA License No:11/1949) for export of their consignment.

We were shown copy of Hold letter No. 105 /2022-23/SIIB(X) issued vide F. No. SG/Misc-101/2021-22/SIIB(X) JNCH dated 06.06.2023 signed by Dy. Commissioner of Customs, SIIB(X), JNCH regarding hold of Shipping Bill No. 1535782 dated 05.06.2023 filed by exporter M/s National Enterprises (IE Code: JIBPS8572R) through their authorized Customs Broker M/s Raspan Shipping Pvt. Ltd.(CHA License No:11/1949), their respective export

P-1  
Signature  
21/06/23

59  
25/06/23

P-2  
Signature  
22/06/23



invoices and packing lists. We were told that the goods covered under the said Shipping Bills need to be examined 100% in our presence. We have put our dated signatures on the above-mentioned documents in token of having seen and understood the same. Further, the above-mentioned officer requested us to bear witness to the examination proceedings to which we both voluntarily agreed.

Thereafter, all of us proceeded to the area/location Shed No. C-H5 of JWR CFS, where the goods covered under the aforementioned Shipping Bill was placed. The examination of the goods was started and a total of 68 packages found placed at the said location were opened by the laborers available in the said CFS with the help of CHA and further the officer started examining the goods thoroughly.

Details of the goods covered under above Shipping Bill No. 153782 dtd 05.06.2023 are tabulated as follows:

Sr.No.	S/B No. & Date	Description of Goods	FOB (in Rs.)	Drawback (in Rs.)	RoDTEP & ROSCTL (in Rs.)
1.	153782 dtd 05.06.2023	1. Boys 2 pcs Set Cotton	62,67,087/-	1,32,057/-	5,361/- & 3,05,150/-
		2. Boys 2 Pcs of Blend Cotton and MMF			
		3. Boys 2pcs Suit set of Blend Cotton and MMF			
		4. Boys Jeans Denim			
		5. Boys Pant Cotton			
		6. Boys Pant Denim			
		7. Fabrics			
		8. Girls Frock Polyester			
		9. Girls 2pcs set of Blend Cotton			

P1  
21/06/23

P2  
22/06/23

P-1  
21/06/23

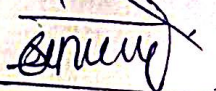


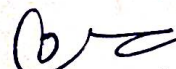
Bills  
e-

		and MMF			
		10. Girls Jeans Denim			
		11. Girls Sandal Synthetic			
		12. Girls T-shirt Cotton			
		13. Kids T-shirt Cotton			
		14. Ladder Aluminum			
		15. Ladies 2pcs Set of Blend Cotton and MMF			
		16. Ladies Kaftan of cotton			
		17. Ladies Kaftan nighty cotton			
		18. Ladies Maxi of blend Cotton and MMF			
		19. Mens Cap Cotton			
		20. Mens Shirts Cotton			

During 100% examination, the subject goods were found as declared in Shipping Bill No. 1535782 dtd 05.06.2023 and its Export Invoice and Packing List in respect of declared description & Quantity. However, it appears that declared value of goods are on slightly higher side with respect of quality/size of goods.

Thereafter, samples of the items declared in Shipping Bill was drawn randomly in triplicate 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 seen the drawn samples and sealing of the same in the presence of Shri Ravindra K Kunder, G-card holder of CB M/s Raspan Shipping Pvt. Ltd.(CHA License No:11/1949) having ID Card No. 113/2021.

P1  
  
21/06/23

D-2  
  
22/06/23



All the goods pertaining to Shipping Bill No. 1535782 dtd 05.06.2023 were re-packed in the same packages and kept inside Shed-C, JWR CFS in our presence and the same were handed over to Manager, JWR CFS for safe custody.

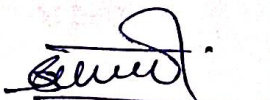
We have put our dated signatures on the Shipping Bill No. 1535782 dtd 05.06.2023 and its Export Invoice, Packing List and other relevant documents as a token of having seen the same and being present during the examination.

The Panchanama running into 04 pages ended on the same place and same date i.e. 21.06.2023 at 1845 hrs. The Panchanama was carried out in our presence 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.

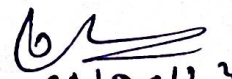
Drawn by me, on the 21<sup>st</sup> day of June 2023.

(Anand Prakash)

I.O./SIIB(X), JNCH

  
21/06/23

Pancha-I - (Nilesh Baburao Phapale)

  
21/06/23

Pancha-II -(Vijay Vasant Kokane)

In presence of:



Shri Ravindra K Kunder, G-card holder  
(Representative of CB)





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 /2023-2024 SIIB(X) JNCH

Date: .06.2023

To,

The Dy. Chief Chemical Examiner  
DYCC section, JNCH  
Nhava Sheva,  
Tal: Uran, Dist: Raigad.

Sub: Testing of sample pertaining to Shipping Bill No. 1535782 dated 05.06.2023 by  
M/s National Enterprises (IE Code: JIBPS8572R) – reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to Shipping Bill No. 1535782 dated 05.06.2023 for testing purpose.

Sr.No.	S/B No. & Date	Item No.	Declared Description	No. of RSS
1	1535782 dated 05.06.2023	1	Boys 2 pcs Set Cotton	01
2		6	Boys Pant Denim	01
3		7	Fabrics	01
4		13	Kids T-shirt Cotton	01
5		18	Ladies Maxi of blend Cotton and MMF	01
6		20	Mens Shirts Cotton	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 Shah)

Asstt. Commissioner of Customs  
SIIB(X), JNCH

Encl: as above.



Lab No: 435 SIB(X)/05-07-2023

S/B NO: 1535782 Dated 05.06.2023

**REPORT:**

The sample is in the form of woven ready-made garment (Ladies Maxi of Blend Cotton and MMF). It consists of 1) maxi 2) shawl.

Total wt. of the sample as received = 394.5gm

Wt. of the maxi = 333.2gm

Wt. of the shawl = Balance.

**MAXI:**

*Printed & new*  
The sample is in the form of woven readymade garment (ladies maxi). It is composed of filament yarns of polyester blended with cotton yarns.

As such GSM of the sample = 102.86

**% OF COMPOSITION:**

% of polyester = 69.24  
% of cotton = Balance.

**SHAWL:**

*Printed & new*  
The sample is in the form of woven readymade garment (Shawl). It is composed of filament yarns of polyester blended with cotton yarns.

As such GSM of the sample = 30.95

**% OF COMPOSITION:**

% of polyester = 78.40  
% of cotton = Balance.

Sealed remnant sample returned.

*A. Meel*  
*02/08/23*  
MANIKANDAN P.  
Chemical Assistant

*M. Maity* 02/08/2023  
डॉ. मृत्युंजय माइति  
DR. MRITUNJOY MAITY  
रसायन परीक्षक (ग्रेड II)  
CHEMICAL EXAMINER (GR II)  
JNC H. Laboratory Khava Shree





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. /2023-2024 SIIB(X) JNCH

Date: 06.2023

To,

The Dy. Chief Chemical Examiner

DYCC section, JNCH

Nhava Sheva,

Tal: Uran, Dist: Raigad.

**Sub:** Testing of sample pertaining to Shipping Bill No. 1535782 dated 05.06.2023 by M/s National Enterprises (IE Code: JIBPS8572R) - reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to Shipping Bill No. 1535782 dated 05.06.2023 for testing purpose.


Sr.No.	S/B No. & Date	Item No.	Declared Description	No. of RSS
1	1535782 dated 05.06.2023	1	Boys 2 pcs Set Cotton	01
2		6	Boys Pant Denim	01
3		7	Fabrics	01
4		13	Kids T-shirt Cotton	01
5		18	Ladies Maxi of blend Cotton and MMF	01
6		20	Mens Shirts Cotton	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 Shah)

Asstt. Commissioner of Customs  
SIIB(X), JNCH

Encl: as above.



Lab No. 433 SIB(X)/03-072023  
Sd/- 1535782 dt 05/07/2023

Report: The sample is in the form of white woven fabric.  
It is wholly composed of filament yarn of Polyester.

hsm = 72.79

Seal & remnant returned.

Singh  
04/08/2023

सुखवीर सिंह/SUKHVEER SINGH  
सहायक रसायन परीक्षक  
Asstt. Chemical Examiner

P. Dalal  
04/08/23

प्रफुल दलाल / Praful Dalal  
रसायन परीक्षक ग्रेड-II / Chemical Examiner Gr. II  
जवाहरलाल नेहरू सीमाशुल्क भवन प्रयोगशाला  
Jawaharlal Nehru Custom House Laboratory  
न्हावा शेवा / Nhava Sheva

CE-II





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- /2023-2024 SIIB(X) JNCH

Date: .06.2023

To,

The Dy. Chief Chemical Examiner  
DYCC section, JNCH  
Nhava Sheva,  
Tal: Uran, Dist: Raigad.

**Sub:** Testing of sample pertaining to Shipping Bill No. 1535782 dated 05.06.2023 by  
M/s National Enterprises (IE Code: JIBPS8572R) – reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to Shipping Bill No. 1535782 dated 05.06.2023 for testing purpose.


Sr.No.	S/B No. & Date	Item No.	Declared Description	No. of RSS
1	1535782 dated 05.06.2023	1	Boys 2 pcs Set Cotton	01
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3		7	Fabrics	01
4.		13	Kids T-shirt Cotton	01
5		18	Ladies Maxi of blend Cotton and MMF	01
6		20	Mens Shirts Cotton	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 Shah)

Asstt. Commissioner of Customs  
SIIB(X), JNCH

Encl: as above.



Lab No: 434S11B(X)/05-07-2023

S/R NO: 1535782 05.06.23

REPORT: -

The sample as received is in the form of knitted ready made garment (Kids T-shirt Cotton). It is wholly composed of Cotton Yarns.

Weight of the sample = 21.7 gm.

Residual remnant sample removed.

P. m. m.  
24/07/23

MANIKANDAN P.  
Chemical Assistant

M. Maity

26/07/2023

डॉ. मृत्तुंजय माइति  
DR. MRITUNJOY MAITY  
रसायन परीक्षक ग्रेड-II  
CHEMICAL EXAMINER GR-II  
J.N.C.H. Laboratory Nava Sheva





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.

Date: 06.06.2023

F. No.SG/MISC- /2023-2024 SIIB(X) JNCH

To,

The Dy. Chief Chemical Examiner  
DYCC section, JNCH  
Nhava Sheva,  
Tal: Uran, Dist: Raigad.

Sub: Testing of sample pertaining to Shipping Bill No. 1535782 dated 05.06.2023 by  
M/s National Enterprises (IE Code: JIBPS8572R) – reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods  
from the consignment pertaining to Shipping Bill No. 1535782 dated 05.06.2023 for testing  
purpose.

Sr.No.	S/B No. & Date	Item No.	Declared Description	No. of RSS
1	1535782 dated 05.06.2023	1	Boys 2 pcs Set Cotton	01
2		6	Boys Pant Denim	01
3		7	Fabrics	01
4		13	Kids T-shirt Cotton	01
5		18	Ladies Maxi of blend Cotton and MMF	01
6		20	Mens Shirts Cotton	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,

*(Signature)*  
3/7/23  
(Jay Shah)

Asstt. Commissioner of Customs  
SIIB(X), JNCH

Encl: as above.



Lab No: 436 SIIB(X)/05.07.2023

SB NO. 1535782, dt: 05.06.2023

Cr. No. 6, Item No. 20.

Report:-

The sample as received is in the form of dyed woven readymade garment (Men's shirt). It consists of base woven fabric composed of cotton yarns along with polyester filament yarns, stitched with canvas (at collar position) composed of cotton and fitted with buttons.

wt. of the sample as received = 184.5 gm

wt of base fabric = 93.10%

canvas = 6.30%

buttons = Balance

% composition of base fabric:-

Cotton = 68.63%

Polyester = 31.37%

Sealed & returned.

R. K. Sayanna  
14.07.23

Dr. K. SAYANNA  
Chemical Assistant

M. Maity  
14.07.2023

डॉ. मृत्युंजय माइति  
Dr. MRITUNJOY MAITY  
रसायन परीक्षक ग्रेड-II  
CHEMICAL EXAMINER GR-II  
J.N.C.H. Laboratory Nhava Sheva





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- /2023-2024 SIIB(X) JNCH

Date: .06.2023

To,

The Dy. Chief Chemical Examiner  
DYCC section, JNCH  
Nhava Sheva,  
Tal: Uran, Dist: Raigad.

**Sub:** Testing of sample pertaining to Shipping Bill No. 1535782 dated 05.06.2023 by M/s National Enterprises (IE Code: JIBPS8572R) – reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to Shipping Bill No. 1535782 dated 05.06.2023 for testing purpose.

Sr.No.	S/B No. & Date	Item No.	Declared Description	No. of RSS
1	1535782 dated 05.06.2023	1	Boys 2 pcs Set Cotton	01
2		6	Boys Pant Denim	01
3		7	Fabrics	01
4		13	Kids T-shirt Cotton	01
5		18	Ladies Maxi of blend Cotton and MMF	01
6		20	Mens Shirts Cotton	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,

*(Signature)*  
(Jay Shah)

Asstt. Commissioner of Customs  
SIIB(X), JNCH

Encl: as above.



Lab No: 432S113 (V) / 05-07-2023

S/B No- 1535782/ dt. 05.06.23, Sr. No- 02

Report: The sample is in the form of a readymade textile garment (Lower Jeans) made of dyed woven fabric having design, lining fabric(front pocket), elastic strip at waist position, metallic button and zipper at front portion.

Total Wt.= 279 gm

Wt. of fabric= 256.4 gm

Wt. of lining fabric (front pocket) = 8.67 gm

Wt. of elastic strip, metallic button and zipper = balance

The fabric is composed of cotton yarns on one side and polyester filament yarns embedded with elastomeric yarn & cotton yarns on other side. The lining fabric (front pocket) is composed of polyester filament yarns.

Fabric Composition:

Cotton content= 77.61 %

Polyester content= 20.79 %

Elastomeric content= balance

Avg. GSM= 352.75

Sealed remnant returned.

*Basant Kumar*  
21/7/23.

**BASANT KUMAR**  
Chemical Assistant

*Pratul Dalal*  
21/7/23

प्रफुल दलाल / Pratul Dalal  
रसायन परीक्षक ग्रेड-II / Chemical Examiner Gr. II  
जवाहरलाल नेहरू सीमाशुल्क भवन प्रयोगशाला  
Jawaharlal Nehru Custom House Laboratory  
न्हावा शेवा / Nhava Sheva





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 /2023-2024 SIIB(X) JNCH

Date: .06.2023

To,

The Dy. Chief Chemical Examiner  
DYCC section, JNCH  
Nhava Sheva,  
Tal: Uran, Dist: Raigad.

Sub: Testing of sample pertaining to Shipping Bill No. 1535782 dated 05.06.2023 by  
M/s National Enterprises (IE Code: JIBPS8572R) – reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods  
from the consignment pertaining to Shipping Bill No. 1535782 dated 05.06.2023 for testing  
purpose.


Sr.No.	S/B No. & Date	Item No.	Declared Description	No. of RSS
1	1535782 dated 05.06.2023	1	Boys 2 pcs Set Cotton	01
2		6	Boys Pant Denim	01
3		7	Fabrics	01
4		13	Kids T-shirt Cotton	01
5		18	Ladies Maxi of blend Cotton and MMF	01
6		20	Mens Shirts Cotton	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 Shah) 3/7/23

Asstt. Commissioner of Customs  
SIIB(X), JNCH

Encl: as above.



Sr-no ① Item no- ①

### Report:-

On opening the sample packet 2 pcs set of ready made textile article was found.

Total wt of sample = 192.4 gm

#### (1) T-Shirt (upper part):

Total wt of T-Shirt (full sleeves) = 101.30 gm

Wt of blue strip at arm position = 8.70 gm

Wt of blue strip at neck position = 6.7584 gm

Wt of base fabric = Balance.

#### Composition of Base fabric

It is made of dyed knitted fabric, having print at front back and at shoulder position. It is composed of dyed knitted spun yarns of cotton.

Blue strip:- It is composed of spun yarns of cotton together with Spandex at regular interval.

% composition: Percentage of dyed spun yarns (cotton) = 97.10%  
Percentage elastomeric yarns = Balance.

#### (2) Pant (Lower part):

Total wt of Pant = 91.1 gm

Wt of elastomeric strip at waist portion = 4.5668 gm

Wt of dyed knitted strip at lower portion = 10.7958 gm

Wt of base fabric = Balance.

#### Composition of Base fabric

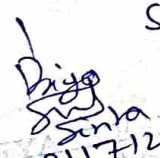
It is made of dyed knitted fabric having print at front. It is composed of dyed knitted spun yarns of cotton.


Red strip = It is composed of spun yarns of cotton together with Spandex at regular interval.

Percentage of dyed spun yarns (cotton) = 97.86%.

Percentage elastomeric yarn = Balance.

Sealed remnant sample returned.

  
Divya Sinha  
21/7/23  
SINHA  
Chemical Assistant

  
Praful Dalal  
21/7/23  
प्रफुल दलाल / Praful Dalal  
रसायन परीक्षक ग्रेड-II / Chemical Examiner Gr. II  
जवाहरलाल नेहरू सीमाशुल्क भवन प्रयोगशाला  
Jawaharlal Nehru Custom House Laboratory  
न्हावा शेवा / Nhava Sheva




**Market Enquiry Report of M/s National Enterprises (IE Code: JIBPS8572R) conducted on 28.06.2023**


As per instructions of Dy. Commissioner, SIIB(X), JNCH, the undersigned officer from SIIB (X) along with Shri Ravindra K Kunder, authorized representative of exporter firm M/s National Enterprises (IE Code: JIBPS8572R), conducted market survey of goods covered under Shipping Bill No. 1535782 dated 05.06.2023 presented for export by M/s National Enterprises (IE Code: JIBPS8572R). The team carried representative samples of the goods which were drawn from the aforesaid consignment covered under the said Shipping Bill. Market enquiry was conducted on 28.06.2023 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 market, Mumbai. The samples were opened in presence of authorized representative of exporter Shri Ravindra K Kunder. Representative samples were shown to the shopkeeper of subject goods and quotation / inquiries were made for wholesale purchase of identical/ similar goods. Visiting Cards are enclosed herewith. 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 officer and Exporter's representative agreed are as follows:

Sl. No.	S/B NO.	DESCRIPTION	Shop No.1 (Password)	Shop No.2 (S. T. & Sons)	Shop No.3 (Famous Hoslerly Mart)	Average wholesale price (in Rs./pc)	Value of the goods after adding 30% miscellaneous expenses (in Rs./Pc)
1	1535782 dtd 05.06.2023	1. Boys 2 pcs Set Cotton	425	425	430	427	555
		2. Boys 2 Pcs of Blend Cotton and MMF	430	440	435	435	566
		3. Boys 2pcs Suit set of Blend Cotton and MMF	435	440	430	435	566
		4. Boys Jeans Denim	420	430	420	423	550
		5. Boys Pant Cotton	420	420	420	420	546
		6. Boys Pant Denim	300	330	330	320	416
		7. Fabrics	80	75	75	77	100
		8. Girls Frock Polyester	430	440	430	433	563
		9. Girls 2pcs set of Blend Cotton and MMF	435	440	430	435	566
		10. Girls Jeans Denim	430	440	430	433	563
		11. Girls Sandal Synthic	220	215	220	218	284
		12. Girls T-shirt Cotton	420	430	420	423	550
		13. Kids T-shirt Cotton	350	360	350	353	459
		14. Ladder Aluminum	470	472	470	471	612
		15. Ladies 2pcs Set of Blend Cotton and MMF	454	460	450	455	591
		16. Ladies Kaftan of cotton	450	455	450	452	587
		17. Ladies Kaftan nighty cotton	455	450	450	452	587
		18. Ladies Maxi of blend Cotton and MMF	380	380	370	377	490
		19. Mens Cap Cotton	90	90	80	87	113
		20. Mens Shirts Cotton	380	380	390	383	498

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.

  
(Shri Ravindra K Kunder)  
Authorized representative of Exporter and G card holder of CHA  
M/s Raspin Shipping Services Pvt Ltd.(11/1949)

  
(Anand Prakash)/ IO/SIIB(X)



	<p align="center"> <b>OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II</b>  <b>SPECIAL INVESTIGATION AND INTELLIGENCE BRANCH (X),</b>  <b>Jawaharlal Nehru Custom House, Nhava Sheva,</b>  <b>Dist- Raigad, Maharashtra – 400 707.</b>  <b>Tel No: 27244983; Fax: 27241828, 27241825.</b>  <b>Email Id – <a href="mailto:siibx.jnch@gov.in">siibx.jnch@gov.in</a></b> </p>	
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**SEIZURE MEMO ISSUED UNDER SECTION 110 OF CUSTOMS ACT, 1962**

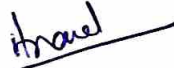
**DATE: 30.06.2023**

**DIN No. : 20230678 HT 0000059 E3**

Particulars of the goods seized from the premises of JWR CFS, on the reasonable belief that the detained goods examined under Panchanama dated 21.06.2023, are liable for confiscation under the provisions of Section 113 of the Customs Act, 1962, wherein the subject goods appear to be mis-declared in terms of value. Hence, the said goods meant to be exported under Shipping Bills No. 1535782 dtd 05.06.2023 are seized under Section 110 of the Customs Act, 1962. The particulars of the goods are as under:

S.No.	Particulars	Description
1.	Owner of the seized goods	M/s National Enterprises (IE Code: JIBPS8572R)
2.	Declared description of the seized goods	As per Shipping Bills and Invoices.
3.	Total Declared FOB Value (INR)	Rs.62,67,087 /-

The goods pertaining to aforesaid shipping bills are kept inside Shed E and the said goods are handed over to the Manager, JWR CFS, Nhava Sheva, Maharashtra for safe custody. It is directed that seized goods shall not be removed, parted with, or otherwise dealt with the goods except with the prior permission of SIIB(X), JNCH, Nhava Sheva.

  
 (Anand Prakash)  
 IO/SIIB(X), JNCH

To,

M/s National Enterprises (IE Code: JIBPS8572R),  
 Plot No. 37/45, 1<sup>st</sup> Floor, Ground Karanjia Building,  
 Kurla Street, Dana Bunder  
 Mumbai-400009.

Copy to:-

1. The Manager, JWR CFS.
2. CHA – M/s. Raspan Shipping Services Pvt Ltd. (CHA License No:11/1949)





**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: 27244983: Fax: 27241828, 27241825.  
Email Id - siibx.jnch@gov.in**

75  
आज़ादी का  
अमृत महोत्सव

Date: .07.2023

F. No. SG/INV-50/2023-24/SIIB(X) JNCH  
DIN:

To,

M/s National Enterprises (IE Code: JIBPS8572R),  
Plot No. 37/45, 1<sup>st</sup> floor-GRD,  
Karanjia Building, Kurla Street,  
Dana Bunder, Mumbai-400009.

**Sub: Provisional Release of the goods of exporter M/s National Enterprises (IE Code: JIBPS8572R) covered under S/B No. 1535782 all dated 05.06.2023 for "Back to town" -reg.**

Kind reference is invited to this office letter vide F.No.SG/Misc-101/2021-22/SIIB(X) JNCH dated 06.06.2023 regarding request for putting consignment on hold of exporter M/s National Enterprises (IE Code: JIBPS8572R).

In this regard, it is to inform that the Competent Authority has permitted the **provisional release of the goods for 'Back to Town'** covered under the above mentioned shipping bills on the following conditions:

- Execution of Bond of full FOB value,
- Furnishing of Bank Guarantee with self-renewal clause of Rs. **1,50,000/- (Rs. One Lakh Fifty Thousand Only).**

Further, you are directed to get your Bond & BG accepted by the DC/JWR(X), before 'Provisional Release' of the subject goods within a period of one Month.

  
(Jay Manoj Shah)

Dy. Commissioner of Customs  
SIIB(X), JNCH

Copy to:

- The Manager, JWR CFS.
- The DC(X)/JWR CFS.



# Goods and Services Tax

Government of India, States and Union Territories

REGISTER LOGIN

Home > Search Taxpayer > Search by GSTIN/UID

## Search Taxpayer

• indicates mandatory fields

GSTIN/UID of the Taxpayer \*

Enter GSTIN/UID of the Taxpayer

SEARCH

Search Result based on GSTIN/UID : 27JIBPS8572R1ZY

### Legal Name of Business

MOHD NURULLHA MOHD AHMED HAJI SHAIKH

### Trade Name

NATIONAL ENTERPRISES

### Effective Date of registration

12/01/2022

### Constitution of Business

Proprietorship

### GSTIN / UID Status

Cancelled suo-moto

(Effective from 13/01/2022)

### Taxpayer Type

Regular

### Administrative Office

(JURISDICTION - CENTER)  
State - CBIC  
Zone - MUMBAI  
Commissionerate - MUMBAI-CENTRAL  
Division - DIVISION I  
Range - RANGE-IV

### Other Office

(JURISDICTION - STATE)  
State - Maharashtra  
Zone - MUMBAI\_NORTH  
Division - GHATKOPAR  
Charge - GHATKOPAR-WEST\_701

### Principal Place of Business

1, FLOOR-GRD, PLOT - 37/45, KARANJIA BUILDING, KURLA STREET DANA BUNDER, CHINCHBUNDER, Mumbai, Mumbai, Maharashtra, 400009

### Whether Aadhaar Authenticated?

Yes

(On 08/09/2022)

### Whether e-KYC Verified?

Not Applicable

### Additional Trade Name

View

### Nature Of Core Business Activity

Trader - Wholesaler/Distributor

### Nature of Business Activities

1. Retail Business2. Wholesale Business

## Dealing In Goods and Services

### Goods

HSN	Description
1806	CHOCOLATE AND OTHER FOOD PREPARATIONS CONTAINING COCOA

### Services

HSN	Description
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# Track Consignment

Quick help

\* Indicates a required field.

\* Consignment Number

EM082331514IN



Booked At	Booked On	Destination Pincode	Tariff	Article Type	Delivery Location	Delivery Confirmed On
Panvel BPC	14/11/2024 15:53:20	400009	17.70	Inland Speed Post	Chakala Midc S.O	21/11/2024 17:31:38

## Event Details For : EM082331514IN

Current Status : Item Delivered(Sender)

Date	Time	Office	Event
21/11/2024	17:31:38	Jnpt S.O	Item Delivered(Sender)
21/11/2024	10:36:01	Jnpt S.O	Out for Delivery
21/11/2024	10:02:07	Jnpt S.O	Item Received
21/11/2024	06:00:55	Panvel Sorting L2U	Item Dispatched
21/11/2024	02:30:40	THANE NSH	Item Dispatched
20/11/2024	23:04:38	THANE NSH	Item Bagged
20/11/2024	18:56:40	THANE NSH	Item Received
20/11/2024	05:44:23	Mumbai NSH	Item Dispatched
20/11/2024	04:58:12	Mumbai NSH	Item Bagged
19/11/2024	23:58:00	Mumbai NSH	Item Received
18/11/2024	19:22:31	CHINCHBUNDER S.O	Item Dispatched
18/11/2024	19:16:26	CHINCHBUNDER S.O	Item Bagged
18/11/2024	17:06:09	CHINCHBUNDER S.O	Item Returned No such person in the address
18/11/2024	10:14:26	CHINCHBUNDER S.O	Out for Delivery
18/11/2024	08:22:04	CHINCHBUNDER S.O	Item Received
17/11/2024	06:06:24	Mumbai NSH	Item Dispatched
17/11/2024	05:56:05	Mumbai NSH	Item Bagged
17/11/2024	00:43:25	Mumbai NSH	Item Received
16/11/2024	13:36:52	Chakala Midc S.O	Item Redirected to Chinchbunder H.O Insufficient Address
16/11/2024	09:43:20	Chakala Midc S.O	Item Received
15/11/2024	05:00:00	Mumbai NSH	Item Bagged
15/11/2024	00:02:19	THANE NSH	Item Dispatched
14/11/2024	21:21:01	THANE NSH	Item Bagged
14/11/2024	20:34:06	THANE NSH	Item Received
14/11/2024	17:00:16	Panvel BPC	Item Dispatched



Statement of Shri. Ravindra Krishna Kunder, authorized representative and G-Card holder of M/s. Raspn Shipping Services Pvt. Ltd.(11/1949), recorded under Section 108 of the Customs Act, 1962 in the office of Special Investigation and Intelligence Branch (Exports) situated at Room No. B-403, 4th floor, Jawaharlal Nehru Custom House, Nhava Sheva, Taluka - Uran, District - Raigad, Maharashtra - 400 707 on 14.11.2024.

.....  
In receipt of Summons CBIC-DIN- 20241178NT00007757CC dated 13.11.2024 issued by Shri Kumar Swetank, Superintendent of Customs (P), Special Investigation and Intelligence Branch (Exports) from SIIB (X) office situated at Room No. B 403 , 4th floor, Jawaharlal Nehru Custom House, Nhava Sheva, Taluka - Uran, District - Raigad, Maharashtra - 400707, I present myself for giving statement under section 108 of the Customs Act, 1962 on 13.11.2024. I have been explained the provisions of section 108 of the Customs Act, 1962; that giving false evidence under the said section of the said act is an offence under Section 174, 175 & 228 of the Indian Penal Code, 1860 and punishable under Section 193 of the Indian Penal Code, 1860; that this statement of mine can be used as evidence either against me or any other person in any court of law, anywhere in India. Having been explained the said provisions of the 108 of the Customs Act, 1962 & Sections of the Indian Penal Code, 1860 to me and understood the same; I am giving my true, correct and voluntary statement as follows:

My name is Ravindra Krishna Kunder, aged 58 years and DOB-14-05-1967. I am residing at C/O RavindraKunder, near Adarsh Sports Club, r.n. 3 Jagnath Deep CHS Veer Savarkar Marg, Bhandup East S.O, Mumbai-400042. I have the personal Mobile No. 9867578510, Aadhaar Card bearing No. 470530003545, PAN Card bearing No. AAQPK2524B and I am submitting the copies of the same as proof of my identity. I have completed my B.Com from Mangalore University, Mangalore in 1987. I can read, understand and write in Hindi, Marathi, Kannada and English. I am married and I am staying along with my wife, & daughter at the address mentioned above. On my request, the undersigned SIIB (X) officer is typing my statement in the desktop computer/Cell-F as per my say.

**Q.1 Give your brief introduction. What sort of work do you do?**

Ans. My name is Ravindra Krishna Kunder. I am G-Card Holder of M/s. Raspn Shipping Services Pvt. Ltd. (11/1949) since the year 2020 at JNCH only, i passed B.com in the year 1987. Thereafter, I work in customs clearance with various Customs Broker. I work as an employee in M/s Raspn Shipping Services Pvt. Ltd. We serve almost 10-15 importers/exporters for customs clearing.





**Q.2. What is the profile of your company M/s Raspn Shipping Services, also mention your position and working in the company.**

Ans: M/s Raspn Shipping Services Pvt. Ltd is a Chennai-based Private Limited Company and Mr. Venugopal Ravi is the owner of the company and he resides in the Chennai. The Chennai office address is M/s Raspn Shipping Services Private Limited, old no. 46, new no. 91, first floor, Thambu Chetty Street, Chennai-600001. The Company works as the Customs Broker Agent bearing licence No. 11/1949. The company deals in the clearance of the customs related work such as export/import clearance work since 2011. In Mumbai the Company has authorized Mr. Sandeep Srivastava to look after the customs clearance work as the Power of Attorney was given to Mr. Sandeep Srivastava by Mr. Venugopal Ravi. The firm is having its registered office at Mumbai and the office address is 504, Plot No. 08, Durga Chamber, Veera Desai Road, Andheri West, Mumbai-400058.

**Q.3. Do you know about the M/s National Enterprises?**

Ans: Sir, We came in contact with them through our marketing network and we are working for them since last 1 to 2 years as the custom clearance agent. This is the first consignment which was given to us for custom clearance.

**Q.4. Now, I am showing you the Shipping bill No. 1535782 dated 05.06.2023. Please say who has filed the Shipping bill and before filling the Shipping bill has mandatory compliance was checked?**

Ans: Sir, the above mentioned shipping bill was filed by our CB firm M/s Raspn Shipping Services Pvt. Ltd, on behalf of M/s National Enterprises and the goods being exported under the said Shipping Bills are 'RMG'. Further, before filling of the said Shipping Bill mandatory compliance was also checked by us.

**Q.5. Can you explain the procedure to be followed by you during filing a Shipping Bill?**

Ans. We guide our exporters verbally to send us all necessary documents as per exporting commodity on our mail I'd and also ask whether they want to claim export benefits or not. After that we create checklist based on the documents submitted by the exporter. Thereafter we sent the checklist to exporter for approval, after getting approval from exporter, we file Shipping Bill on behalf of exporter on ICEGATE.

**Q.6 How much payment have you received for clearance of export shipment?**

Ans. We get the payment from the exporters once the goods are cleared from Customs. In case of FCL cargo 20'ft container, we get Rs. 2500/-, 40ft- 4500/- and for LCL cargo we get Rs 2000/- per shipment. We have not received the payment for shipment of M/s National Enterprises.

*Ravi*



**Q.7. Were you aware of the overvaluation of export consignment done by M/s National Enterprises vide Shipping Bill No. 1535782 dated 05.06.2023?**

Ans. We were not aware about the overvaluation done by M/s National Enterprises. We only got to know about the overvaluation during the investigation period. We received the goods directly at the CFS i.e. JWR Logistics Pvt. Ltd.

**Q.8. Have you verified the identity of the exporter and functioning of his client at the declared address, as mandated under regulation 10 of the CBLR, 2018?**

Ans. We had called for all the KYC related documents of the exporter viz. Copy of IEC, GST registration, Aadhaar, PAN of the proprietor and Bank signature verification letter. I am hereby submitting copies of the same and putting my dated signature in token of having submitted them. Further, as per the mandate of regulation 10 of the CBLR, 2018 to verify the identity of the exporter, we had sent one of our employees, Mr. Nitin Murkute, to their registered address at Mumbai. They were found to be existing at their registered place of work. We verify address proof, GST Number, IEC Number of the exporter online on DGFT portal and exporter also visit our office M/s Raspn Shipping Services Pvt. Ltd.

**Q.9. Since when are you handling the export clearance of M/s National Enterprises?**

Ans. This is first time export of M/s National Enterprises (IEC no. JIBPS8572R).

**Q.10. Do you know about KYC procedure for First Time Export? Have you done First time export KYC procedure of M/s National Enterprises?**

Ans. Yes Sir, procedure of KYC for First Time Exporter has been done at CEAC. We have completed this KYC procedure for M/s National Enterprises.

**Q.11. You said you have done KYC procedure for First time exporter, can you show me copy or any documentary evidence of First time export KYC done by you on behalf of M/s National Enterprises?**

Ans. No sir at present I do not have any documentary evidence of KYC, but I will submit a copy of the same by 18.11.2024 to your office.

**Q.12. Did you know that the exporter M/s National Enterprises was a new exporter, which was a proprietorship firm?**

Ans. I knew that it was a proprietorship firm but I had no idea that the exporter was new.

**Q. 13. Did you know that the exporter M/s National Enterprises was claiming high value of export benefits?**

Ans. According to the documents we knew that the benefits claimed were high but we thought that the cargo was worth that amount.





**Q.14. Did you have any idea of the exporter supply chain or from where the exporter M/s National Enterprises procure the commodity from?**

**Ans.** No sir, we have no information about that.

**Q.15. Now, I will show you 2 Summons issued under Section- 108 of Customs Act 1962 to the exporter M/s National Enterprises, but the exporter did not come for the statement, can you explain the reason for it?**

**Ans.** Sir, we are not in contact with the exporter since long, therefore I am not aware about it.

**Q.16. Now, I will show you present status of GST no. of M/s. National Enterprises (27JIBPS8572R1ZY) on GSTN porter, which is showing, "the same is cancelled suomoto from 13/01/2022", do you know about it or can you explain?**

**Ans.** Sir, as I already told we are not in contact with the exporter since long, therefore I do not aware about it also.

**Q.17. Regulation 10 of the CBLR, 2018 mandates that the CB shall advise his client to comply with the provisions of the Act, other allied Acts and the rules and regulations thereof, and in case of non-compliance, shall bring the matter to the notice of the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be. Have you diligently followed the regulation w.r.t. the shipment under Shipping Bills no. 1535782 dated 05.06.2023?**

**Ans.** The exporter informed us that the subject goods covered under Shipping Bill No 1535782 dated 05.06.2023 were procured locally by them and they want to export, thus we filed Shipping bills based on the KYC documents of the exporter provided by the exporter.

**Q.19. During the market survey dated 28.06.2023 conducted in the presence of you, the value of the goods has been re-determined. What do you want to say about you?**

**Ans.** As per our knowledge, we have declared the value of the goods as per documents provided by the exporter. The same was acceptable by foreign buyers/exporter. Hence, we have declared the price. Further, the market survey was one in the wholesale market. Hence, the value of the goods was Re-determined. We have cooperated in the customs procedure. The new value has been accepted by us.

**Q.18. Do you have anything more to say/add in this case, apart from your submission above?**

**Ans.** We would like to say that we are a genuine Custom Brokers having presence all over India. We work diligently in case of all the export shipment filed by us. We have

*Rk In.*



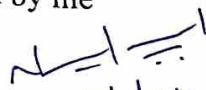
been continuously filing shipment for our clients regularly. The current shipment was done only after due verification of the exporter at our end. I would like to assert that in future, we would co-operate with the customs authorities in the ongoing investigation.

The above statement of mine running into 05 pages (serially mentioned 1 to 5) and it has been recorded correctly as per my true, correct and voluntary say and recorded as per my say without any force, threat, inducement or coercion. On my request, the said statement has been typed on the office computer of SIIB(X), JNCH, NhavaSheva, District - Raigarh, Maharashtra - 400707 as per my say. I certify it has been recorded exactly as stated by me in response to questions raised to me during the proceedings. I have nothing more to add. Statement of mine is correctly recorded as per my say; I, therefore affix my dated signature on each page of the statement in token of having been recorded correctly as stated by me.


  
14/11/2024.

(Ravindra Krishna Kunder)  
Authorised representative,  
M/s. Raspn Shipping Services Pvt. Ltd.

Typed by me

  
14/11/24  
(Nishank Ajaykumar Patel)  
IO /SIIB(X)  
JNCH, NHAVA SHEVA

Before me

  
14/11/2024  
(Kumar Swetank)  
SIO /SIIB(X)  
JNCH, NHAVA SHEVA