
	<p>सीमाशुल्कआयुक्त (न्हावाशेवा – II)काकार्यालय, OFFICE OF THE COMMISSIONER OF CUSTOMS, NS- II, जवाहरलालनेहरूसीमाशुल्कभवन, न्हावाशेवा, JAWAHAR LAL NEHRU CUSTOM HOUSE, NHAVA - SHEVA, ता. उरण,जिला- रायगड, महाराष्ट्र-400707. TAL. URAN DIST- RAIGAD, MH - 400 707.</p>	
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F.No. CUS/ASS/MISC/237/2025-CEAC
F.No. SG/MISC-265/2023-4/SIIB(X)/JNCH
DIN: 20251278NT0000008A56
SCN No.: 1565/2025-26/ADC/CEAC/NS-II/CAC/JNCH

Dated: 09.12.2025

SHOW CAUSE NOTICE UNDER SECTION 124 OF CUSTOMS ACT,1962

M/s JB Corporation (IE Code BAFPB5810H) has filed Shipping bill for export of following items for total declared FOB value of Rs. 1,03,68,291.4/- under Export Scheme Code 19 (Drawback & RoDTEP) for claim of total drawback benefit of Rs. 2,60,450/- and RoDTEP benefit of Rs. 1,24,348/-. The details of the shipping bills are tabulated as under:

TABLE-I

Sr. No.	SB No. & Date	Description	RITC	FOB (in rupees)	DBK (in rupees)	RoDTEP(in rupees)	IGST Payment
1	9615674 dated 28.04.2023	Leather Gents Belt With/Without Buckle	42033000	7009027.9	168217	84108	LUT
2		Leather Gents Wallets	42023120	2803367.5	84101	33640	
3		Material Wallets	42023190	542123.8	8132	6505	
4		Nylon Bag	42029900	2050.85	00	25	
5		Loopi	83089099	11721.35	00	70	
Total				1,03,68,291.4/-	260450/-	124348/-	LUT

2. On the basis of specific intelligence received, it was suspected that the Exporter M/s JB Corporation (IE Code BAFPB5810H) having address at 2nd Floor, Office No. 238, Time Square Empire, Mirzapur Road, Bhuj, Kachchh, Gujarat – 370001 (hereinafter referred to as the ‘Exporter’) was attempting to export goods declared as “Leather Gents Belt With/Without Buckle, Leather Gents Wallets Material Wallets, Nylon Bag and Loopi”. Vide Shipping Bill No. 9615674 dated 28.04.2023 (RUD-I), filed through their Customs Broker M/s. Shriwin Shipping & Logistics (CHA License No. 11/2418) (hereinafter referred to as the ‘Customs Broker’), from Nhava Sheva port. Thereafter, the said consignment was put on hold by SIIB(X), JNCH vide Hold No. 90/2022-23 dated 01.05.2023.

3. Examination and insertion of Alert:

Consequently, the subject goods pertaining to the above mentioned shipping Bill as per Table-I were then examined 100% under Panchanama dated 02.05.2023 (RUD-II) in the presence of two independent Panchas, representatives of Customs broker and exporter. During the examination, the subject goods were found as declared in the Shipping Bill, its corresponding invoice and Packing list w.r.t. declared quantity and description. Representative Sealed Samples (RSS) of the goods listed at serial no. 1, 2 & 3 in Table-I were drawn for the purpose of testing. Thereafter, the goods covered under above stated Shipping Bills were handed over to the Custodian, JWR CFS for safe custody. Further, an alert was inserted against the Exporter M/s JB Corporation (IE Code BAFPB5810H), in order to withhold the Drawback, RODTEP, and IGST benefits.

4. DYCC Report:

The representative sealed samples of Sr. No. 1, 2 & 3 pertaining to the shipping bill were forwarded to DYCC, JNCH for testing vide letter dated 09.05.2023. The DYCC, JNCH forwarded the test report to SIIB(X), JNCH (RUD-III), wherein the subject goods were found as declared in the subject Shipping Bills.

The details of the DYCC report interalia, are given below:-

Table –II

Shipping bill No. and Date	Description of the goods	Lab No.	Report
9615674 all dated 28.04.2023	Leather Gents Belt With/Without Buckle	Lab No. 365	The Sample received is in the form of article (Belt with Buckle) Total Wt. of Sample = 172.4.gm Wt. of Buckle (Metallic) = 44.5gm Wt. of leather strip = Balance Strip is composed of leather fitted with metallic buckle on one end
	Leather Gents Wallets	Lab No. 366	The Sample received is in the form of article (Gents Wallet). It has the following composition 1. Total wt. of sample (Wallet) = 84.3 gm. 2. Wt. of outer layer composed of leather = 57.4 gm 3. Wt. of rectangle paper cards = 10.7 gm 4. Wt. of inner side rubber sheet sandwiched between woven fabric & foam = 7.8gm 5. Wt. of polyester woven fabric stitched inside = 7.5 gm 6. Inside plastic sheet = Balance
	Material Wallets	Lab No. 367	The Sample received is in the form of article (Wallet) Total wt. of sample with catboard box = 112.4 gm Wt. of Wallet = 72.5 gm It has the following composition – Outer cover is composed of Polyurethane = 16.4 gm Inner rubber sheet material sandwiched between loosely woven fabric = 17.6 gm Polyester woven fabric = 2.8 g, Blended polyester cotton fabric coated on both side with polymeric material = 11.8 gm Rectangular paper board sheet (credit card) = 3.9 gm Backing material (paper board pieces) Stitched inside the wallet = 14.8 gm Metallic bottom = 1.8 gm Polyurethane foam material = 0.6 gm Elastic Strip = balance

4. Valuation of the goods:

In order to ascertain fair value of the subject goods, Market Enquiry (RUD-IV) in the matter, in presence of the Authorized representative of the Exporter, was conducted on 09.05.2023 on the basis of the RSS, drawn during the Panchanama.

Table-III

SB No./ Date	Description of Goods	Qty. (in numbers)	Declared Price (in Rs.) (Per per piece)	Market Enquiry Price (in Rs.) (Per piece)
9615674 all dated 28.04.2023	Leather Gents Belt With/Without Buckle	15240	505.90	359.66
	Leather Gents Wallets	6042	510.38	361.83
	Material Wallets	1200	496.95	275.16

5. Export incentives:

During the Market Enquiry, it was observed that the Exporter had inflated FOB value of the export goods in order to claim undue/excess export benefits. Therefore, on the basis of the Market Enquiry Report dtd. 09.05.2023, FOB and Export Incentives of these Shipping Bills, were re-determined, as below-

TABLE-IV

S/B No.	Sr No.	Item Description	Declared (in Rs)			Re-Determined (in Rs)			Difference in Drawback (in Rs)	Difference in Drawback (in Rs)
			FOB	Drawback	RoDTEP	FOB	Drawback	RoDTEP		
9615674 dated										

28.04.2023	1	Leather Gents Belt with/without buckle	7009028	168217	84108	5481218	131549	65775	36667	18334
	2	Leather Gents Wallets	2803367	84101	33640	2186177	65585	26234	18516	7406
	3	Material Wallets	542124	8132	6505	330192	4953	3962	3179	2543
	Total		10354520	260450	124254	7997587	202087	95971	58362	28283

6. From the above Table-IV, it appears that the exporter has illegally claimed Drawback and RoDTEP by mis-declaring the goods. By mis-declaring the subject goods, the exporter was attempting to claim Drawback of Rs. 260450/- and RoDTEP of Rs. 124254/-whereas they were eligible for Drawback of Rs. 58,363/-and RoDTEP to the tune of Rs. 28,283/- only. Further, the GST amount available to the exporter for refund for the export of the subject items under shipping bills is also liable for demanded from them.

7. The exporter vide their letter dated 09.05.2023 requested for provisional release of the goods for export. 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 export under section 110A of the Customs Act, 1962 on execution of bond equivalent to FOB value of the subject goods and on submission of Bank Guarantee amounting to Rs. 3,00,000/- .

8. During the course of investigation, statement of Shri Jigar Ashokbhai Bambhania, proprietor of M/s JB Corporation (IE Code BAFPB5810H) has been recorded under Section 108 of the Customs Act, 1962 vide dated 08.05.2023 (RUD-V) wherein he interalia stated that; M/s JB Corporation (IE Code BAFPB5810H) had filed the Shipping bill no. 9615674 dated 28.04.2023 through CB M/s Shriwin Shipping & Logistics: that the firm is merchant exporter and they purchased the impugned goods from the supplier M/s Dudhat International, Surat, Gujarat; the terms of payment to his supplier is that as of now he has made part payment and rest of the payment will be made after the remittance is received within two months; the terms of payment with consignee is direct payment within 180 days; on being asked about inward remittance in past shipment he stated that they have received part payment, which is reflecting in his bank account statement, generally they have got advance payment and also part payment in some cases; on being asked about filing of GSTR, he stated that they have filed GSTRs regularly on monthly basis; on being asked he stated that they have exported the similar goods in the past as well; on being asked about e-way bills, he stated that he has submit the copies of e-way bills with toll details; on being asked about export from JNPT he stated that he stated that they are Surat, Gujarat based traders and JNPT is near to Surat rather than Kandla and Mundra, further the vessel frequency is very low from Hazira and Dahej port.

9.1 Further, to ascertain the verification of genuineness of supply chain of the exporter letters were issued to Jurisdictional CGST Commissionerate on 09.05.2023 to verify the genuineness of the exporter and to take the necessary action at their end, if any adversity is found. In the response of this letter the Jurisdictional CGST Commissionerate, Bhuj Division vide their letter dated 23.05.2023 has forwarded point wise reply to the queries relating to M/s JB Corporation (GSTIN 24BAFPB5810H1Z8) is as under:-(RUD-VI)

(i)The exporter M/s JB Corporation having GSTIN 24BAFPB5810H1Z8 is having registered office at SECOND FLOOR, OFFICE NO 238, Time Square Empire, Mirzapar Road, Bhuj. Kachchh, Gujarat, 370001 and is found genuine.

(ii)The exporter M/s JB Corporation is registered with this office since 16.12.2022 and has filed the return regularly beginning from December 2022 till April 2023.

(iii)It is beyond the jurisdiction of this office to verify the supply chain of the exporter M/s JB Corporation for possible fake invoicing. However, the exporter M/s JB Corporation have received supplies from below mentioned suppliers.

TABLE-A

Sr. No.	Name of Supplier	GSTIN	Jurisdictional Office of the Supplier
1	DUDHAT INTERNATIONAL	24BTQPD9101F1ZW	Commissionerate – SURAT, Division – DIVISION-1 SURAT: Range- RANGE-IV
2	SHARDA CORPORATION	24BYUPR7920P1ZC	Commissionerate – SURAT, Division – DIVISION-1 SURAT: Range- RANGE-IV

9.2 To ascertain the verification of genuineness of the supplier, letter dated 09.05.2023 and subsequent reminder letter dated 27.11.2023 (Reminder-I), 19.12.2023 (Reminder-II) were forwarded to the jurisdictional GST Commissionerate to verify the genuineness of the supplier, particularly the supply chain; however, no response has been received from the GST formation till date. (RUD-VII)

10. Further, on perusal of the past export data in respect of the subject exporter in ICES 1.5 system, the following shipping bills were found wherein the foreign remittance has not been received as per FEMA regulations including the current shipping bill. The details of the shipping bills are as under:-

Table-V

Sr No.	S/B	Date	CTH	Description of goods	Declared FOB (in Rs.)	Drawback (in Rs.)	RoDTAP (in Rs.)	FOB realized (in Rs.)
1	7834464	2/16/2023	42033000	Indian Leather goods leather belt	8,131,503	200,930	97,577	Not Realised, as per ICES 1.5 system
2	7835786	2/16/2023	42033000	Indian Leather goods leather belt	12,113,247	286,888	145,009	
3	9085610	4/5/2023	42033000	Indian Leather goods leather belt	8,383,403	244,624	100,602	
4	9087316	4/5/2023	42033000	Indian Leather goods leather belt	3,833,785	92,011	46,005	
5	9087364	4/5/2023	42033000	Indian Leather goods leather belt	4,461,604	107,079	53,540	
6	9204794	4/11/2023	42033000	Indian Leather goods leather belt	9,133,401	223,687	109,601	
7	9404641	4/19/2023	42033000	Indian Leather goods leather belt	10,035,071	254,379	120,421	
8	9405313	4/19/2023	42033000	Indian Leather goods leather belt	9,269,568	242,440	111,235	
Total					6,53,61,581	16,52,038	7,83,990	

10.1 In view of above, as the BRCs have not been realized in any of the past and current shipment and also the period of 09 (Nine) months for receiving BRCs has been lapsed, the export incentives, as mentioned in the Table-V above, appears recoverable.

11. 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 11 (1) of the Foreign Trade (Development and Regulation) Act, 1992:**No export or import shall be made by any person except in accordance with the provisions of this Act, the rules and orders made there under and the export and import policy (now termed as Foreign Trade Policy) for the time being in force.

(iii) **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.

(iv) 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;

(v) 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.

(vi) 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;

(vii) Section 114 (iii) of the Customs Act, 1962: 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.

(viii) 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.

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

(x) Section 114AC Penalty for fraudulent utilization of input tax credit for claiming refund —Where any person has obtained any invoice by fraud, collusion, willful misstatement or suppression of facts to utilize input tax credit on the basis of such invoice for discharging any duty or tax on goods that are entered for exportation under claim of refund of such duty or tax, such person shall be liable for penalty not exceeding five times the refund claimed.

Explanation.—For the purposes of this section, the expression “instrument” shall have the same meaning as assigned to it in the Explanation 1 to section 28AAA.

(x) Section 28AAA. Recovery of duties in certain cases.—Where an instrument issued to a person has been obtained by him by means of—

- (a) collusion; or
- (b) willful mis-statement; or
- (c) Suppression of facts,

for the purposes of this Act or the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992), or any other law, or any scheme of the Central Government, for the time being in force, by such person] or his agent or employee and such instrument is utilized under the provisions of this Act or the rules or regulations made or notifications issued there under, by a person other than the person to whom the instrument was issued, the duty relating to such utilization of instrument shall be deemed never to have been exempted or debited and the same shall be recovered from the person to whom they said instrument was issued:

Provided that the action relating to recovery of duty under this section against the

person to whom the instrument was issued, shall be without prejudice to an action against the importer under section 28.

(xi) Section 28AA Interest on delayed payment of duty - (1) Notwithstanding anything contained in any judgment, decree, order or direction of any court, Appellate Tribunal or any authority or in any other provision of this Act or the rules made there under, the person, who is liable to pay duty in accordance with the provisions of section 28, shall, in addition to such duty, be liable to pay interest, if any, at the rate fixed under sub-section (2), whether such payment is made voluntarily or after determination of the duty under that section.

(2) Interest at such rate not below ten per cent. and not exceeding thirty-six per cent. per annum, as the Central Government may, by notification in the Official Gazette, fix, shall be paid by the person liable to pay duty in terms of section 28 and such interest shall be calculated from the first day of the month succeeding the month in which the duty ought to have been paid or from the date of such erroneous refund, as the case may be, up to the date of payment of such duty.

(3) Notwithstanding anything contained in sub-section (1), no interest shall be payable where,

(a) the duty becomes payable consequent to the issue of an order, instruction or direction by the Board under section 151A; and

(b) such amount of duty is voluntarily paid in full, within forty-five days from the date of issue of such order, instruction or direction, without reserving any right to appeal against the said payment at any subsequent stage of such payment

(xii) Section 75A (2) of the Customs Act, 1962: Where any drawback has been paid to the claimant erroneously or it becomes otherwise recoverable under this Act or the rules made there under, the claimant shall, within a period of two months from the date of demand, pay in addition to the said amount of drawback, interest at the rate fixed under section 28AA and the amount of interest shall be calculated for the period beginning from the date of payment of such drawback to the claimant till the date of recovery of such drawback.

B. Customs and Central Excise Duties Drawback Rules, 2017.

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

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

(xiii) Rule 11 of the Foreign Trade (Regulations), 1993: Stipulates that on exportation out of any customs port of any goods, whether liable to duty or not, the owner of the such goods shall in the S/bill or any other documents prescribed under the Customs Act, 1962, state the value, quantity and description of such goods to the best of his knowledge and belief and certify that the quality and specifications 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 truthful declaration of such statement at the foot of such Shipping bill or any other documents.

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

14.1 M/s JB Corporation (IE Code BAFPB5810H) having address at 2nd Floor, Office No. 238, Time Square Empire, Mirzapur Road, Bhuj, Kachchh, Gujarat – 370001 has filed 01 Shipping bill for export of garments for total declared FOB value of Rs. 1,03,54,520/- under Export Promotion Scheme Code 19 (Drawback & RoDTEP) for claim of total drawback benefit of Rs. 2,60,450/- and RoDTEP benefit of Rs. 1,24,254/-. The re-determined Drawback benefit come to Rs. 202087/- and RoDTEP amount of Rs. 95971/-.

14.2 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 description, and classification of goods in the Shipping Bills filed by them to the Customs authorities

14.3 As the Exporter had not made declaration truthfully in the said Shipping Bill, they have violated the conditions of Section 50(2) of the Customs Act, 1962. Hence, it appears that there was a deliberate misclassification, mis-statement and suppression of facts regarding the actual description of the impugned goods, on the part of the Exporter with mala-fide intention to claim undue export benefits not legitimately payable to them. 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, hence the goods are liable for confiscation under section 113 of the Customs Act, 1962.

14.4 It is thus clear that the exporters had mis-classified the impugned goods in terms of their nature, description and attempted to defraud the government by claiming undue higher amount of Drawback & RoSCTL and thereby acted in manner which rendered the said goods liable for confiscation in terms of the provisions of sections 113(i), 113(ia) & 113(ja) of the Customs Act, 1962.

14.5 It further appears that the exporter M/s JB Corporation (IE Code BAFPB5810H) has rendered themselves liable to penalty in terms of section 114(iii) of the Customs Act, 1962 on account of mis-declaration of description & classification of the impugned goods. The exporter has knowingly & intentionally caused to sign & used the documents to provide the undue advantage to the exporter with mala-fide intent to avail undue/excess export benefits in form of Drawback, Rosctl and other export benefits. Therefore, M/s JB Corporation (IE Code BAFPB5810H) also liable for penalty u/s 114AA of Customs Act, 1962 for this intentional mis-declaration.

14.6 No response from the jurisdictional GST Commissionerate, regarding genuineness of the exporter's supplier i.e. M/s Dudhat International was received even after sending multiple reminder letters. Therefore, the supply chain could not be verified. The purchase tax invoice submitted could not be verified and accordingly, the same appears to be manipulated & fraudulently obtained in collusion from the supplier with a mala-fide intention to utilize input tax credit.

15. Further, past data in respect of M/s JB Corporation (IE Code BAFPB5810H) was retrieved from the ICEs 1.5 System wherein it appears that the no amount of FOB is realized including the current shipping bill. Therefore, amount of export incentive i.e. Drawback & RoDTEP are liable to be demanded from the exporter in terms of Rule 18 of the Customs and Central Excise Duties Drawback Rules, 2017 and &Section 28AAAand Notification No. 76/2021-Cus(N.T) dated 23.09.2021, 77/2021-Cus (N.T) dated 24.09.2021 & 25/2023-Cus (N.T) dated 01.04.2023 along with applicable interest under section 28AA of the Customs Act, 1962. The amount of Drawback and RoDTEP as mentioned in **Table-V** is liable to be demanded from the exporter.

16. As above discussion, it appears that the M/s JB Corporation (IE Code BAFPB5810H) has rendered themselves liable to penalty in terms of section 114AB of the Customs Act, 1962 on account of claiming and receiving export benefits by fraudulently claiming the scrips without receipt of the foreign remittance in Shipping Bills filed by the exporter as mentioned at **Table-V** above.

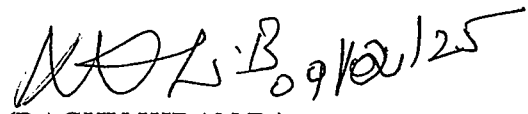
17. Now, therefore M/s JB Corporation (IE Code BAFPB5810H) having address at 2nd Floor, Office No. 238, Time Square Empire, Mirzapur Road, Bhuj, Kachchh, Gujarat – 370001 are hereby called upon to show cause to the Additional/Joint Commissioner of Customs, NS-II. JNCH, Nhava Sheva within 30 days of the receipt of this notice as to why:

- i. The declared FOB value of Rs. **Rs. 1,03,68,292.44/-** covered under the Shipping Bill no. 9615674 dated 28.04.2023 should not be rejected and should not be re-determined to Rs. 79,97,587/- under rule 6 of the

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

- ii. The said impugned export goods covered under the Shipping Bill no. . 9615674 dated 28.04.2023 having total declared FOB value of **Rs. 1,03,68,292.44/-** which appear to be mis-declared in terms of value should not be confiscated under the provisions of Section 113(i), 113(ia) and 113(ja) of the Customs Act, 1962.
- iii. The drawback & RoDTEP amount should not be re-determined to Rs. **202087/-** from Rs **260450/-** and Rs. **95971/-** from Rs. **124348/-** respectively, since the FOB has been re-determined from Rs. 1,03,68,292.44/- to Rs. 79,97,587/- .
- iv. The re-determined drawback amount of Rs. **202087/-** at Table-IV above should not be recovered on account of non-receipt of remittance in and should not be demanded from the exporter along with applicable interest under Section 75 and 75A of the Customs Act 1962 read with Rule 17 & 18 of the drawback Rules, 2017 read with section 28AA of the Customs Act, 1962 and corresponding re-determined RoDTEP amounting to Rs. **95971/-** (as mentioned in Table-IV) should not be recovered in terms of Section 28AAA, Notification no-76/2021-Cus(N.T) dated 23.09.2021 & 77/2021-Cus (N.T) dated 24.09.2021 & 25/2023-Cus (N.T) dated 01.04.2023 respectively along with applicable interest under Section 28AA of Customs act 1962.
- v. Penalty should not be imposed upon the exporting firm M/s JB Corporation (IE Code BAFPB5810H) having address at 2nd Floor, Office No. 238, Time Square Empire, Mirzapur Road, Bhuj, Kachchh, Gujarat – 370001, under Section 114(iii) of the Customs Act 1962, for omission on the part of the Exporter which have rendered the export goods covered under the Shipping Bill no. 9615674 dated 28.04.2023 liable for confiscation under the aforesaid provisions of the Customs Act, 1962.
- vi. Penalty should not be imposed upon the exporting firm M/s JB Corporation (IE Code BAFPB5810H) having address at 2nd Floor, Office No. 238, Time Square Empire, Mirzapur Road, Bhuj, Kachchh, Gujarat – 370001, under Section 114AA of the Customs Act 1962, for knowingly & intentionally caused to sign & used the documents to provide the undue advantage to the exporter with mala-fide intent to avail undue/excess export benefits in form of Drawback, RoDTEP and other export benefits.
- vii. The goods covered under the aforementioned past 8 Shipping Bills (mentioned in Table-V above), having FOB value amounting to **Rs. 6,53,61,581/-**, should not be confiscated under Section 113(ia) and 113(ja) of the Customs Act, 1962 since the Export benefits of Drawback and RoDTEP have been availed and taken by the Exporter without realising the Export proceeds i.e without receiving the foreign remittance of the value of Export.
- viii. Undue drawback amounting to **Rs. 16,52,038**, availed by the Exporter, in the aforesaid 08 shipments claimed (mentioned in Table-V above), should not be recovered under Rule 17 & Rule 18 of Customs and Central Excise Duties Drawback Rules, 2017 read with section 28AAA, section 75 of the Customs Act, 1962 along with applicable interest under the second proviso of section 75A and section 28AA of the Customs Act, 1962 and corresponding undue RoDTEP amounting to **Rs. 7,83,990** (as mentioned in Table-V), should not be recovered in terms of Notification no-76/2021-Cus(N.T) dated 23.09.2021 & 25/2023-Cus(N.T) dated 01.04.2023 along with applicable interest under Section 28AA of Customs act 1962.
- ix. Penalty should not be imposed upon the exporting firm M/s JB Corporation (IE Code BAFPB5810H) having address at 2nd Floor, Office No. 238, Time Square Empire, Mirzapur Road, Bhuj, Kachchh, Gujarat – 370001, under Section 114(iii) of the Customs Act 1962, for omission on the part of the Exporter which have rendered the export goods covered under past 8 Shipping Bills (mentioned in Table-V above), liable for confiscation under the aforesaid provisions of the Customs Act, 1962.
- x. Penalty should not be imposed upon the exporting firm M/s JB Corporation (IE Code BAFPB5810H) having address at 2nd Floor, Office No. 238, Time Square Empire, Mirzapur Road, Bhuj, Kachchh, Gujarat – 370001, under Section 114AA of the Customs Act 1962, for knowingly & intentionally caused to sign & used the documents to provide the undue advantage to the exporter with mala-fide intent to avail undue/excess export benefits in form of Drawback, RoDTEP and other export benefits.
- xi. Penalty should not be imposed upon the Exporting firm M/s JB Corporation (IE Code BAFPB5810H) having address at 2nd Floor, Office No. 238, Time Square Empire, Mirzapur Road, Bhuj, Kachchh, Gujarat – 370001, under Section 114AC of the Customs Act 1962, for fraudulent utilization of Input Tax Credit for claiming refund which have rendered the export goods liable for confiscation under the aforesaid provisions of the Customs Act, 1962.

- xii. Penalty should not be imposed upon the exporter M/s JB Corporation (IE Code BAFPB5810H) under Section 114AB of the Customs Act, 1962 on account of non-receipt of the foreign remittance in Shipping Bill Nos. mentioned in Table-V filed by the Exporter.
- xiii. The Bond amount of full value of FOB and Bank Guarantee of Rs.3,00,000/- (Rupees Three Lakhs only), submitted by the Exporter M/s JB Corporation (IE Code BAFPB5810H) at the time of provisional release of the subject goods, should not be appropriated towards recoverable dues, applicable fine and penalty.
18. The aforesaid noticee is 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, the case will be decided ex-parte on the basis of available records without any further reference to them.
19. 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.
20. 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.
21. This show cause notice is issued without prejudice to any other action that may be 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.
22. 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.)
ADDITIONAL COMMISSIONER OF CUSTOMS
CEAC/NS-II, JNCH

To
M/s JB Corporation (IE Code BAFPB5810H)
2nd Floor, Office No. 238, TimeSquare Empire,
Mirzapur Road, Bhuj, Kachchh, Gujarat – 370001

Copy to:

1. The Additional Commissioner of Customs, CAC/Drawback/DRC Section, NS-II, JNCH, Mumbai.
2. The Asstt. Commissioner of Customs, SIIB (X), JNCH
3. Supdt/CHS, JNCH for display on Notice Board.
4. Office Copy

Annexure – A

Sr. No.	List of Relied Upon Documents
RUD-I	Copy of Shipping bills No. 9615674 all dated 28.04.2023
RUD-II	Panchanama dated 02.05.2023
RUD-III	DYCC Test Reports
RUD-IV	Copy of Market Enquiry dated 01.05.2024
RUD-V	Copy of statement of Shri Jigar Ashokbhai Bambhania, proprietor of M/s JB Corporation (IE Code BAFPB5810H) dated 08.05.2023
RUD-VI	Copy of GST verification report M/s JB Corporation (IE Code BAFPB5810H)
RUD-VII	Copies of letters addressed to GST Authorities M/s Dudhat International

20 . 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.

21 . 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.

22 . This show cause notice is issued without prejudice to any other action that may be 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.

23 . 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.

**ADDL COMMISSIONER OF CUSTOMS
CEAC, NS-II, JNCH**

To,

M/s JB Corporation (IE Code BAFPB5810H)
2nd Floor, Office No. 238, TimeSquare Empire,
Mirzapur Road, Bhuj, Kachchh, Gujarat – 370001

Copy to:

1. The Additional Commissioner of Customs, CAC/Drawback/DRC Section, NS-II, JNCH, Mumbai.

2. The Asstt. Commissioner of Customs, SIIB (X), JNCH

3. Supdt/CHS, JNCH for display on Notice Board.

4. Office Copy

Annexure – A

Sr. No.	List of Relied Upon Documents
RUD-I	Copy of Shipping bills No. 9615674 all dated 28.04.2023
RUD-II	Panchanama dated 02.05.2023
RUD-III	DYCC Test Reports
RUD-IV	Copy of Market Enquiry dated 01.05.2024
RUD-V	Copy of statement of Shri Jigar Ashokbhai Bambhania, proprietor of M/s JB Corporation (IE Code BAFPB5810H) dated 08.05.2023
RUD-VI	Copy of GST verification report M/s JB Corporation (IE Code BAFPB5810H)
RUD-VII	Copies of letters addressed to GST Authorities M/s Dudhat International

EXPORTER COPY

LEO Date: 29/04/2023

LEO No : 39/741

Indian Customs EDI System (ICES)

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

Shipping Bill for Export

✓ SS No : 9615674 ; 28/04/2023 ERC Realisation Date : 31/01/2024

CHA : ACDFS7892RCH006 SHRIWIN SHIPPING & LOGISTICS

Print Date : 29/04/2023 17:17

Port of BL : AEJEA -

Country of BL : AE -

Port Of Ldg-Code : INNSA1

State of Origin : GUJARAT

EXPORTER DETAILS

BAFPB5810H(

BIN No. : BAFPB5810HFT001

✓ JS CORPORATION

Branch # 0 OFFICE NO 238, SECOND FLOOR,

TIME SQUARE EMPIRE, MIRZAPAR ROAD,

BHUJ

- 370001

CONSIGNEE

NIRMAAN GENERAL TRADING CO L.L.C

PLOT NO 297-0 BUSINESS CENTER BAYA

N DUBAI INVESTMENT PARK FIRST DUBAI

UAE TEL NO 971524479941 EMAIL ID

siyaagtrd@gmail.com

UNITED ARAB EMIRATES

Port of Loading : JNCH, NHAVA SHEVA, T Total Pkgs. : 64

Port of Discharge: Jebel Ali

Loose pkts : 0

Gross Wt(KGS) : 3840.000

Net Wt(KGS) : 3648.000

Country of Dest : UNITED ARAB EMIRATES No. of Ctrs. : 0

Rotation No. : 2003

Rotation Date : 26/02/2001

Nature of Cargo : C

Marks and Nos.: AS PER INVOICE "WE INTEND TO CLAIM BENEFIT/REWARD UNDER MEIS/REBATE OF STATE & C
NTRAL TAXES & LEVIES SCHEME & ROTE" "

FOREX BANK ACC:2812000100024001

RBI Waiver No/Date:

FOB VALUE (INR) : E10368292.44 F DBK+STR(INR): E260450.00 F

Tot DBK(INR) E260450.00 F STR(INR): E0.00 F

ROTEP Value(INR): 124348.00 ROCTL Amt(INR): 0.00

AD. Code : 6220250 DBK Bank a/c No : 2812000100024001

I.F.S. Code : KARB0000281 ST / Excise Regn. :

GSTN ID : 24BAFPB5810H1Z8

GSTN Type : GSN

IGST Tax Value(INR) : 0.00

IGST Amt Paid(INR) : 0.00

INVOICE DETAILS Invoice 1/1

Inv.val : 10368292.44 INR 127374.60 USD FOB Val : 10368292.44 INR

Inv.no. : JC/D7/2023-24 Inv Dt : 28/04/2023

Nat of Con : EFOBFCurr(inv):USD Exp Contract :

Exchange rate: 1.00 (USD) = 81.400 (INR)

	Rate	Currency	Amount
Insurance	0.00	USD	0.00
Freight:		USD	0.00
Discount:	0.00		0.00
Commission:	0.00		0.00
Other Deductions:	0.00		0.00
Packing Charges:		USD	0.00

Nature of payment: DA

Period of Payment: 180

Third Par:

TP Add:

Add(Cont):

SD:

Tax Value : 0.00

INR IGST Amt. Paid: 0.00

ROTEP Value : 124348.00

INR ROCTL AMT : 0.00

Buyer Name & Address

1) K-STAR FZCO DUBAI UAE

2) POWER STAR SHIPPING ,DUBAI UAE 3

3) EUROPEAN FOOD SUPPLIERS ,DUBAI U

AE 4) YBANS BOGGE NETWORK,

AEO

RoI

Term

Tax Value : 0.00

INR IGST Amt. Paid: 0.00

ROTEP Value : 124348.00

INR ROCTL AMT : 0.00

Buyer Name & Address

1) K-STAR FZCO DUBAI UAE

2) POWER STAR SHIPPING ,DUBAI UAE 3

3) EUROPEAN FOOD SUPPLIERS ,DUBAI U

AE 4) YBANS BOGGE NETWORK,

738226

JWR LOGISTICS PVT
E.D.I. Service Centre

Indian Customs EDI System (ICES)

JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707
Shipping Bill for ExportSB No : 9615674 / 28/04/2023 ERC Realisation Date : 31/01/2024
CHA : ACDFS7892RCH006 SHRIWIN SHIPPING & LOGISTICS
Print Date : 29/04/2023 17:17
Port of BL : AEJEA -
Country of BL : AE -
Port of Ldg-Code : INNSA1 State of Origin : GUJARATExporter BAFFB5810H(
JB CORPORATIONConsignee
NIRMAAN GENERAL TRADING CO L.L.C

Invoice No & Date JC/07/2023-24 28/04/2023 Exch. Rate 1.00 USD = 81.400 INR

ITEM DETAILS

No.	RITC CD	Description	Quantity	Units	Item Rate	per	Units	Total Val(FC)	FOB(INR)	Scheme
		Scheme Description						Decl. PMV(INR)	Accept. PMV(INR)	Reward
		Mnfr Address								
		Mnfr Address-Cont'd								
		Mnfr City				Mnfr State				
		Source State				Transit Country				End User
#	HAWB NO	Total Pkgs	IGST Paymnt	Stat	Tax Value	IGST AMT	paid			
1	42033000	INDIAN LEATHER GOODS	LEATHER GENTS BELT							
		WITH/WITHOUT BUCKLE								
		15240.000PCS	5.65000per1	PCS	86106.00000	7009027.90	19			
		Drawback			505.90	505.90	Yes			
24					AE GNX100	0.00				
#		D	LUT		0.00	0.00				
2	42023120	LEATHER GENTS WALLETS								
		6042.000PCS	5.70000per1	PCS	34439.40000	2803367.50	19			
		Drawback			510.38	510.38	Yes			
24					AE GNX100	0.00				
#		D	LUT		0.00	0.00				
3	42023190	MATERIAL WALLETS								
		1200.000PCS	5.55000per1	PCS	6660.00000	542123.80	19			
		Drawback			496.95	496.95	Yes			
24					AE GNX100	0.00				
#		D	LUT		0.00	0.00				
4	42029900	NYLON BAG								
		252.000PCS	0.10000per1	PCS	25.20000	2050.85	Yes			
		Free SB Involving Remittance Of Foreign			8.95	8.95				
24					AE GNX100	0.00				
#		D	LUT		0.00	0.00				
5	83089099	LOOPI								
		7200.000PCS	0.02000per1	PCS	144.00000	11721.35	Yes			
		Free SB Involving Remittance Of Foreign			1.79	1.79				
24					AE GNX100	0.00				
#		D	LUT		0.00	0.00				
										0.00
										0.00
		Add Freight			(USD) :					
		Add Insurance			(USD) :					

(Page 2 of 10)

P1

21/5/23

P2

21/5/23

G Card
21/5/23

Indian Customs EDI System (ICES)

JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707
Shipping Bill for Export

SB No : 9615674 / 28/04/2023 BRC Realisation Date : 31/01/2024
 CHA : ACDFS7892RCHD06 SHRIWIN SHIPPING & LOGISTICS
 Print Date : 29/04/2023 17:17
 Port of BL : AEJEA -
 Country of BL : AE -
 Port of Ldg-Code : INNSA1 State of Origin : GUJARAT

E DRAWBACK DETAILS F

Inv Item	Main DBK Sr No	Total DBK Amt. for Item (INR)	DBK Qty
#	DBK Sr No	Custom Rate Adv. DBK Adv.	
+ Customs Rate Spec.	DBK Rate Spec.	State Levy	
@ Cen Levy Adv Rate	Cen Levy Sp No	Cen Levy Amt	ROSCTL Val
+ 1 1	0	168216.67	
#	420307B	2.40	15240.000
+ 23.30	23.30		
@ 0.00	0.00	0.00	0.00
+ 1 2	0	34101.03	
#	42020301B	3.00	6042.000
+ 35.00	35.00		
@ 0.00	0.00	0.00	0.00
+ 1 3	0	3131.86	
#	42020399B	1.50	1200.000
+ 0.00	0.00		
@ 0.00	0.00	0.00	0.00

TOTAL DRAWBACK (INR) : 260450.00

E RODTEP DETAILS F

Inv Item	RITC	ADV_RT	SP_RT	QTY	QTY_UNIT	Amount
1 1	42033000	1.20	0.00	2109.00	KGS	84108.00
1 2	42023120	1.20	0.00	6042.00	NOS	33640.00
1 3	42023190	1.20	0.00	1200.00	NOS	6505.00
1 4	42029900	1.20	0.00	252.00	NOS	25.00
1 5	83089099	0.60	0.00	50.00	KGS	70.00

E SINGLE WINDOW INFO TYPE DETAILS F

Inv Item Srno Info Type
 Information Qualifier
 Information Code
 Information Taxable
 Information Manufacturer
 Information UQC

1 1 4 DTY
 GCESS

0.000000

INR

1 1 1 CHR
 SQC

2109.000000

KGS

P1
GustisP2
Ravi
21/5/23G. Gurd
Ranjeel
21/5/23

38228

Indian Customs EDI System (ICES)

JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707
 Shipping Bill for Export

SB No : 9615674 / 28/04/2023 ERC Realisation Date : 31/01/2024
 CHA : ACDFS7892RCHD06 SHRIWIN SHIPPING & LOGISTICS
 Print Date : 29/04/2023 17:17
 Port of BL : AEJEA -
 Country of BL : AE -
 Port Of Ldg-Code : INNSA1 State of Origin : GUJARAT

Inv Item Info Type
 Information Qualifier
 Information Code
 Information Taxable
 Information Manufacturer
 Information UQC

1	1	6	DTY
RDT			
RODTEPY			
Claimed			
2109.000000			
KGS			
1	1	2	ORC
D00			
449			
0.000000			
1	1	3	ORC
EPT			
NCPTI			
0.000000			
1	1	5	ORC
STO			
24			
0.000000			
1	2	2	CHR
SQC			
6042.000000			
NOS			
1	2	4	DTY
GCESS			
0.000000			
INR			

(Page 4 of 10)

P1

[Signature]
 21/5/23

P2 *[Signature]*
 21/5/23

G. Carey
[Signature]
 21/5/23

2882

Indian Customs EDI System (ICES)

JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707
Shipping Bill for Export

SB No : 9615674 / 28/04/2023 ERC Realisation Date : 31/01/2024
 CHA : ACDPS7892RCHD06 SHRIWIN SHIPPING & LOGISTICS
 Print Date : 29/04/2023 17:17
 Port of BL : AEJEA -
 Country of BL : AE -
 Port Of Ldg-Code : INNSA1 State of Origin : GUJARAT

Inv Item Info Type
 Information Qualifier
 Information Code
 Information Taxable
 Information Manufacturer
 Information UQC

1	2	6	DTY
RDT			
R0DTEPY			
Claimed			
6042.000000			
NOS			
1	2	1	ORC
D00			
449			
0.000000			
1	2	3	ORC
EPT			
NCPTI			
0.000000			
1	2	5	ORC
STO			
24			
0.000000			
1	3	6	DTY
GCESS			
0.000000			
INR			
1	3	1	CHR
SQC			
1200.000000			
NOS			

(Page 5 of 10)

P1



P2



G-Card



Indian Customs EDI System (ICES)

JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707
Shipping Bill for Export

SB No : 9615674 / 28/04/2023 ERC Realisation Date : 31/01/2024
 CHA : ACDFS7892RCH006 SHRIWIN SHIPPING & LOGISTICS
 Print Date : 29/04/2023 17:17
 Port of BL : AEJEA -
 Country of BL : AE -
 Port Of Ldg-Code : INNSA1 State of Origin : GUJARAT

Inv Item Info Type
 Information Qualifier
 Information Code
 Information Taxable
 Information Manufacturer
 Information UQC

1	3	4	DTY
RDT			
RODTEPY			
Claimed			
1200.000000			
NOS			
1	3	5	ORC
STO			
24			
0.000000			
1	3	3	ORC
EPT			
NCPTI			
0.000000			
1	3	2	ORC
D00			
449			
0.000000			
1	4	2	CHR
SQC			
252.000000			
NOS			
1	4	4	DTY
GCESS			
0.000000			
INR			

(Page 6 of 10)

P1

21/5/23

P1
21/5/23G. Card
21/5/23

Indian Customs EDI System (ICES)

JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707
Shipping Bill for Export

SB No : 9615674 / 28/04/2023 ERC Realisation Date : 31/01/2024
 CHA : ACDFS7892RCH006 SHRIWIN SHIPPING & LOGISTICS
 Print Date : 29/04/2023 17:17
 Port of BL : AEJEA -
 Country of BL : AE -
 Port Of Ldg-Code : INNSA1 State of Origin : GUJARAT

Inv Item Info Type
 Information Qualifier
 Information Code
 Information Taxable
 Information Manufacturer
 Information UQC

1	4	6	DTY
RDT			
RODTEPY			
Claimed			
252.000000			
NOS			
1	4	1	ORC
D00			
449			
0.000000			
1	4	3	ORC
EPT			
NCPTI			
0.000000			
1	4	5	ORC
STO			
24			
0.000000			
1	5	2	CHR
SQC			
50.000000			
KGS			
1	5	4	DTY
GCESS			
0.000000			
INR			

(Page 7 of 10)

P1

P2 *[Signature]*
21/5/23G. Garry
[Signature]
21/5/23

Indian Customs EDI System (ICES)

JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707
Shipping Bill for Export

SB No : 9615674 / 28/04/2023 ERC Realisation Date : 31/01/2024
CHA : ACDFS7892RCH006 SHRIWIN SHIPPING & LOGISTICS
Print Date : 29/04/2023 17:17
Part of BL : AEJEA -
Country of BL : AE -
Port Of Ldg-Code : INNSA1 State of Origin : GUJARAT

Inv Item Info Type
Information Qualifier
Information Code
Information Taxable
Information Manufacturer
Information UQC

1 5 5 ORC
EPT
NCPTI

0.000000

1 5 1 ORC
DQD
449

0.000000

1 5 6 DTY
RDT
RDTPEY
Claimed
50.000000
KGS

1 5 3 ORC
STO
24

0.000000

E SINGLE WINDOW SUPPORTING DOCS DETAILS F

* Inv Item Srno IRN no. Doc. Type Code Doc Issue Part Code
Doc Issue Part Name
Doc Issue Part Add1
Doc Issue Part Add2
Doc Issue City Pin Code Doc Issue Date Doc Expiry Date
^ Doc Ref. No. Place of Issue
@ Doc Ben Part Name
Doc Ben Part Name Add1
Doc Ben Part Name Add2
\$ Doc Ben Part Name City Pin Code ICEGATE ID
* 0 0 0 1202304290047941 830A21
#

29/04/2023

^ File Type Doc Ben Part Code
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(Page 8 of 10)

P1
Gels/23

21/5/23

G. Card
21/5/23

8233

Indian Customs EDI System (ICES)

JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707
Shipping Bill for Export

SB No : 9615674 / 28/04/2023 ERC Realisation Date : 31/01/2024
 CHA : ACDPS7892RCH006 SHRIWIN SHIPPING & LOGISTICS
 Print Date : 29/04/2023 17:17
 Port of BL : AEJEA -
 Country of BL : AE -
 Port of Ldg-Code : INNSA1 State of Origin : GUJARAT

* Inv Item	Srno	IRN no.	Doc. Type Code	Doc Issue Part Code
# Doc Issue Part Name				
Doc Issue Part Add1				
Doc Issue Part Add2				
Doc Issue Part City			Pin Code	Doc Expiry Date
Doc Ref. No.		Place of Issue	Doc Issue Date	
@ Doc Ben Part Name				
Doc Ben Part Name Add1				
Doc Ben Part Name Add2				
\$ Doc Ben Part Name City			Pin Code	ICEGATE ID

* 1 1 1 2023042800028613 934000

NIRMAAN GENERAL TRADING CO L.L.C
 PLOT NO 297-0 BUSINESS CENTER BAYAN
 DUBAI INVESTMENT PARK FIRST DUBAI UAE
 TEL NO 971524479941

28/04/2023 29/07/2023

^ 2023042800010880 MAHARASHTRA
 File Type pdf Doc Ben Part Code
 @ JB CORPORATION

OFFICE NO238 SECOND FLOOR TIME SQU

KACHCHH \$ ARE EMPIRE MIRZAPAR ROAD BHUJ 370001

SHRINIMUN1

* 1 1 3 2023042800028617 271000

NIRMAAN GENERAL TRADING CO L.L.C
 PLOT NO 297-0 BUSINESS CENTER BAYAN
 DUBAI INVESTMENT PARK FIRST DUBAI UAE
 TEL NO 971524479941

28/04/2023 29/07/2023

^ 2023042800010880 MAHARASHTRA
 File Type pdf Doc Ben Part Code
 @ JB CORPORATION

OFFICE NO238 SECOND FLOOR TIME SQU

KACHCHH \$ ARE EMPIRE MIRZAPAR ROAD BHUJ 370001

SHRINIMUN1

* 1 1 4 2023042800028616 165000

NIRMAAN GENERAL TRADING CO L.L.C
 PLOT NO 297-0 BUSINESS CENTER BAYAN
 DUBAI INVESTMENT PARK FIRST DUBAI UAE
 TEL NO 971524479941

28/04/2023 29/07/2023

^ 2023042800010880 MAHARASHTRA
 File Type pdf Doc Ben Part Code
 @ JB CORPORATION

OFFICE NO238 SECOND FLOOR TIME SQU

KACHCHH \$ ARE EMPIRE MIRZAPAR ROAD BHUJ 370001

SHRINIMUN1

* 1 1 5 2023042800028615 380000

NIRMAAN GENERAL TRADING CO L.L.C
 PLOT NO 297-0 BUSINESS CENTER BAYAN
 DUBAI INVESTMENT PARK FIRST DUBAI UAE
 TEL NO 971524479941

28/04/2023 29/07/2023

^ 2023042800010880 MAHARASHTRA
 File Type pdf Doc Ben Part Code
 @ JB CORPORATION

OFFICE NO238 SECOND FLOOR TIME SQU

KACHCHH \$ ARE EMPIRE MIRZAPAR ROAD BHUJ 370001

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9/5/23G. Gund
15/5/23

Indian Customs EDI System (ICES)

JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707
Shipping Bill for Export

SB No : 9615674 / 28/04/2023
CHA : ACDFS7892RCHD06 SHRIWIN SHIPPING & LOGISTICS
Print Date : 29/04/2023 17:17
Port of BL : AEJEA -
Country of BL : AE -
Port Of Ldg-Code : INNSA1
ERC Realisation Date : 31/01/2024
State of Origin : GUJARAT

* Inv Item	Srno	IRN no.	Doc. Type Code	Doc Issue Part Code
# Doc Issue Part Name				
Doc Issue Part Add1				
Doc Issue Part Add2				
Doc Issue Part City				
Doc Ref. No.	Place of Issue	Pin Code	Doc Issue Date	Doc Expiry Date
@ Doc Ben Part Name				
Doc Ben Part Name Add1				
Doc Ben Part Name Add2				
\$ Doc Ben Part Name City		Pin Code	ICEGATE ID	
* 1	1	2	2023042800028614	022C01
# NIRMAAN GENERAL TRADING CO L.L.C				
PLOT NO 297-0 BUSINESS CENTER BAYAN				
DUBAI INVESTMENT PARK FIRST DUBAI UAE				
TEL NO 971524479941				
^ 2023042800010880	MAHARASHTRA		28/04/2023	29/07/2023
File Type pdf	Doc Ben Part Code			
@ JB CORPORATION				
OFFICE NO238 SECOND FLOOR TIME SQU				
KACHCHH				
\$ ARE EMPIRE MIRZAPAR ROAD BHUJ		370001	SHRININUM1	

Vessel Name
M.T.JAG PREETI
Warehouse Sealing
Voyage No.
10-5

Total FOB Value declared by Exporter for DEPB ITEMS : 0.0000 USD
Total FOB Value declared by Exporter for NON-DEPB ITEMS : 127374.5823 USD
Customs accepted Total FOB value for DEPB ITEMS : 0.0000 USD

I/We declare that the particulars given herein are true and correct

Following is the list of Documents attached :

Inv Item Agency Name	Document Name
-	Invoices
-	Packing List
-	SDF Declaration
-	Appendix III with 4A declaration

Signature of Exporter/CHA with Date

Let Export : Deepak Kumar Dated : 29/04/2023 Allowed For Shipment

Signature of Officer of Customs signature of Officer of Customs

Contents Received on Board Date of Shipment

Date Signature of Master of Vessel signature of Officer of Customs

INVOICE					
SHIPPER		Invoice No & Date			
JB CORPORATION		INVOICE NO JC/07/2023-24			
OFFICE NO 238, SECOND FLOOR TIME		DT 28 04 2023			
SQUAKE EMPIRE MIRZAPAR ROAD					
BHUI KACHCHH GUJARAT-370001		P.O.NO& DATE			
		RT/087/2022-23 DT:05.01.2023			
CONSIGNEE :					
NIRMAAN GENERAL TRADING CO L.L.C		Buyer Of Other Than Consignee.			
PLOT NO 297-0		1) K-STAR FZCO DUBAI UAE			
BUSINESS CENTER BAYAN		2) POWER STAR SHIPPING ,DUBAI UAE			
DUBAI INVESTMENT PARK FIRST DUBAI UAE		3) EUROPEAN FOOD SUPPLIERS , DUBAI UAE			
TEL NO: 971524479941		4) YBANS BOGGCE NETWORK.			
EMAIL ID : siyaagtrdg@gmail.com					
Pre-carrigage by	Place of receipt by Pre-carrier	Country of Origin of Goods	Country of final Destination		
		INDIA	UAE		
Vessel /Flight No.	Port of Loding	Terms of Delivery and Payment			
BY SEA	JNPT (INDIA)				
Port of Discharges	Final Destination				
JEBEL ALI	JEBEL ALI	DA 180 DAYS			
Marks & Nos/ Container No	No & Kind Packages	Description of Goods	Quantity PCS	Rate PCS	Amount FOB USD
SBFA	TOTAL CTN-64				
01 TO 08	INDIAN LEATHER GOODS				
AMIN /DUBAI	LEATHER GENTS BELT WITH/WITHOUT BUCKLE		15240	5.65	86106
01 TO 19	LEATHER GENTS WALLETS		6042	5.70	34439.4
SI	MATERIAL WALLETS		1200	5.55	6660
01 TO 13	NYLON BAG		252	0.10	25.2
MSL	LOOPI		7200	0.02	144
01 TO 10					
NK					
01 TO 14					
TOTAL CTNS	64				
TOTAL GR WT	3840.000 KGS				
TOTAL NET WT	3648.000 KGS				
Amount Chargeable	ONE LACK TWENTY SEVEN THOUSAND THREE HUNDRED SEVENTY FOUR				127374.60
in words USD	AND SIXTY CENTS ONLY				
WE CERTIFY THAT THE GOODS ARE OF INDIAN ORIGIN			Stamp & Signature		
Declaration			FOR JB CORPORATION		
We declare that this invoice shows the actual price of the goods			AUTH SIGN		
Described and that all particulars are true and correct					

P1
24/5/23

P2
24/5/23

G. Card
24/5/23

SHIPPER NAME : JB CORPORATION OFFICE NO 238,SECOND FLOOR TIME SQUARE EMPIRE MIRZAPAR ROAD BHUJ KACHCHH, GUJARAT-370001	PACKING LIST INVOICE NO JC/07/2023 24 DATE 28.04.2023
--	--


CONSIGNEE NAME : NIRMAAN GENERAL TRADING CO.L.L.C PLOT NO. 297-0 BUSINESS CENTER BAYAN DUBAI INVESTMENT PARK FIRST DUBAI UAE TEL NO 971524479941 EMAIL ID - siyaagtrdg@gmail.com	BUYER: 1) K-STAR FZCO DUBAI UAE 2) POWER STAR SHIPPING ,DUBAI UAE 3) EUROPEAN FOOD SUPPLIERS , DUBAI UAE 4) YBANS BOGGCE NETWORK.
--	---

SR.NO	CTN	PCS	DEC
	SBFA		
1	1	300	LEATHER GENTS WALLETS
2	2	300	LEATHER GENTS WALLETS
3	3	300	LEATHER GENTS WALLETS
4	4	300	LEATHER GENTS WALLETS
5	5	300	LEATHER GENTS WALLETS
6	6	300	LEATHER GENTS WALLETS
7	7	300	LEATHER GENTS WALLETS
8	8	300	LEATHER GENTS WALLETS
	AMIN/DUBAI		
9	1	432	LEATHER GENTS BELT WITH/WITHOUT BUCKLE
10	2	432	LEATHER GENTS BELT WITH/WITHOUT BUCKLE
11	3	432	LEATHER GENTS BELT WITH/WITHOUT BUCKLE
12	4	432	LEATHER GENTS BELT WITH/WITHOUT BUCKLE
13	5	432	LEATHER GENTS BELT WITH/WITHOUT BUCKLE
14	6	432	LEATHER GENTS BELT WITH/WITHOUT BUCKLE
15	7	432	LEATHER GENTS BELT WITH/WITHOUT BUCKLE
16	8	432	LEATHER GENTS BELT WITH/WITHOUT BUCKLE
17	9	432	LEATHER GENTS BELT WITH/WITHOUT BUCKLE
18	10	432	LEATHER GENTS BELT WITH/WITHOUT BUCKLE
19	11	432	LEATHER GENTS BELT WITH/WITHOUT BUCKLE
20	12	432	LEATHER GENTS BELT WITH/WITHOUT BUCKLE
21	13	432	LEATHER GENTS BELT WITH/WITHOUT BUCKLE
22	14	432	LEATHER GENTS BELT WITH/WITHOUT BUCKLE
23	15	432	LEATHER GENTS BELT WITH/WITHOUT BUCKLE
24	16	432	LEATHER GENTS BELT WITH/WITHOUT BUCKLE
25	17	432	LEATHER GENTS BELT WITH/WITHOUT BUCKLE
26	18	3600	LOOPI
27	19	3600	LOOPI
	SI		
28	1	432	LEATHER GENTS BELT WITH/WITHOUT BUCKLE
29	2	432	LEATHER GENTS BELT WITH/WITHOUT BUCKLE
30	3	432	LEATHER GENTS BELT WITH/WITHOUT BUCKLE
31	4	432	LEATHER GENTS BELT WITH/WITHOUT BUCKLE
32	5	432	LEATHER GENTS BELT WITH/WITHOUT BUCKLE
33	6	432	LEATHER GENTS BELT WITH/WITHOUT BUCKLE
34	7	432	LEATHER GENTS BELT WITH/WITHOUT BUCKLE
35	8	432	LEATHER GENTS BELT WITH/WITHOUT BUCKLE
36	9	432	LEATHER GENTS BELT WITH/WITHOUT BUCKLE
37	10	432	LEATHER GENTS BELT WITH/WITHOUT BUCKLE
38	11	432	LEATHER GENTS BELT WITH/WITHOUT BUCKLE
39	12	432	LEATHER GENTS BELT WITH/WITHOUT BUCKLE
40	13	432	LEATHER GENTS BELT WITH/WITHOUT BUCKLE
41	14	400	LEATHER GENTS WALLETS

P1 P2/12

P2 2/12/23

G. (and) M. (and)

42	<u>2</u>	<u>400</u>	LEATHER GENTS WALLETS
43	3	400	LEATHER GENTS WALLETS
44	4	360	LEATHER GENTS BELT WITH/WITHOUT BUCKLE
45	5	360	LEATHER GENTS BELT WITH/WITHOUT BUCKLE
46	<u>6</u>	<u>360</u>	LEATHER GENTS BELT WITH/WITHOUT BUCKLE
47	7	300	LEATHER GENTS BELT WITH/WITHOUT BUCKLE
48	<u>8</u>	300	LEATHER GENTS BELT WITH/WITHOUT BUCKLE
49	9	300	LEATHER GENTS BELT WITH/WITHOUT BUCKLE
50	10	300	LEATHER GENTS BELT WITH/WITHOUT BUCKLE
	NK		
51	1	300	LEATHER GENTS WALLETS
52	2	300	LEATHER GENTS WALLETS
53	3	300	LEATHER GENTS WALLETS
54	<u>4</u>	<u>300</u>	LEATHER GENTS WALLETS
55	RSS 5	313	LEATHER GENTS WALLETS
56	<u>6</u>	312	LEATHER GENTS WALLETS
57	7	310	LEATHER GENTS WALLETS
58	8	307	LEATHER GENTS WALLETS
59	9	300	MATERIAL WALLETS
60	10	300	MATERIAL WALLETS
61	<u>11</u>	<u>300</u>	MATERIAL WALLETS
62	RSS 12	300	MATERIAL WALLETS
63	RSS 13	126	NYLON BAG
64	14	126	NYLON BAG
			FOR JIC CORPORATION
			 AUTH SIGN...

P1
P1/1/23

P2
Swi
2/5/23

G. (und)
D. (und)
2/5/23

**PANCHANAMA dated 02.05.2023 DRAWN AT CFS- JWR Logistics Pvt. Ltd.,
Village- Padeghar, Panvel, Navi Mumbai - 410206**

Pancha No. 1		Pancha No. 2	
Name :	Ganesh Kisan Kedar	Name :	Sushil Chandar Mokul
Age :	32	Age :	41
Address :	Solapur, Maharashtra-413307.	Address :	Tilak Nagar,Mumbai,Maharashtra- 400089.
Occupation :	Service	Occupation :	Service
Mobile No. :	9768140655	Mobile No. :	9619813442

We the above mentioned Panchas were called upon by a person who introduced himself as Shri Banmeet Singh, an Intelligence Officer, SIIB(X), JNCH on 02.05.2023 at 10:15 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. JB Corporation (IEC:BAFPB5810H) covered under 01 Shipping Bill No. 9615674 dated 28.04.2023, carted inside Shed No.I of JWR CFS, for confirmation of declaration in respect of description of goods, quantity and any other declaration thereof.

Here we were introduced to Shri Maruti J Zinjad, G-card holder of CB M/s. Shriwin Shipping & Logistics (CHA License No:11/2418) having ID Kardex No. 5177/2022. Then the officer explained to us that the exporter M/s. JB Corporation (IEC:BAFPB5810H) having address at Office No.238,Second Floor,Time Square Empire,Mirzapur Road,Bhuj,Kachchh,Gujarat-370001 has filed Shipping Bill No. 9615674 dated 28.04.2023 through their Customs Broker M/s. Shriwin Shipping & Logistics (CHA License No:11/2418) for export of their consignment.

We were shown the Hold letter No. 90/2022-23 SIIB(X) issued vide F. No. SG/Misc-101/2021-22 SIIB(X), JNCH dated 01.05.2023 signed by Dy. Commissioner of Customs, SIIB(X), JNCH regarding hold of Shipping Bill No. 9615674 dated 28.04.2023 of M/s. JB Corporation (IEC:BAFPB5810H) through their authorized Customs Broker M/s. Shriwin Shipping & Logistics (CHA License No:11/2418). We were also shown copy of above mentioned Shipping Bill and its export invoice and packing list for the goods to be exported. 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 in Shed No.I where the subject goods covered under the aforementioned Shipping Bill were carted. On reaching the specified place, a total of 64 cartons pertaining to Shipping Bill No. 9615674 dated 28.04.2023 found placed at the said location were opened by the laborers.

P1
J 25/5/23

P2
J 25/5/23

G-card
Damped
21/5/23

available in the said CFS with the help of CHA and CFS staff and further the officer started examining the goods thoroughly.

Following are the details of the subject consignment:

Sr.No.	S/Bill No. & Date	Description of goods	FOB (in Rs.)	Drawback (in Rs.)	RoDTEP (in Rs.)
1.	9615674 dated 28.04.2023	Leather Gents Belt With/Without Buckle, Leather Gents Wallets, Material Wallets, Nylon Bag, Loopi	1,03,68,292.44/-	2,60,450/-	1,24,348/-

During 100% examination, the subject goods were found as declared in Shipping Bill No. 9615674 dated 28.04.2023, its Invoice and Packing List in respect of declared description and quantity. However, declared value of the goods mentioned at Sr.No.1, 2 & 3 of Shipping Bill No. 9615674 dated 28.04.2023 appeared to be on higher side.

Thereafter, samples of items declared at Sr.No.1, 2 & 3 of Shipping Bill No. 9615674 dated 28.04.2023, i.e. "Leather Gents Belt With/Without Buckle, Leather Gents Wallets, Material Wallets" respectively were 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 Maruti J Zinjad, G-card holder of CB M/s. Shriwin Shipping & Logistics (CHA License No:11/2418) having ID Kardex No. 5177/2022.

All the goods pertaining to the aforesaid Shipping Bill were re-packed in the same cartons and kept back inside Shed-I, JWR, CFS in our presence and the same were handed over to Manager, JWR for safe custody.

We put our dated signature on the Shipping Bill, its Invoice, Packing List and other relevant documents as a token of having seen the same and being present during the examination.

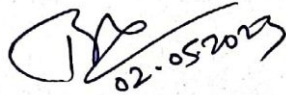
P1
[Signature]

P2
[Signature]
28/04/2023

G-Card
[Signature]
21/5/23

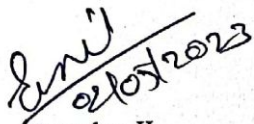
The Panchanama running into 03 pages ended on the same place and same date i.e. 02.05.2023 at 14:50 hrs. The Panchanama was carried out in our presence and in the presence of the authorized Customs Broker representative. The Panchanama was carried out in peaceful and systematic manner and no untoward event happened during the course of drawing the Panchanama and no damage was done to the subject/concerned goods.

Drawn by me, on the 02nd day of May, 2023.


02.05.2023

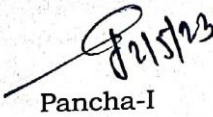
I.O./SIIB(X), JNCH

(Banmeet Singh)


02/05/2023

Pancha-II

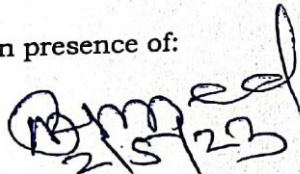
SUSHIL C. Mokal


02/05/23

Pancha-I

(Gurmeet Kedar)

In presence of:


2/5/23

Representative of CB

MARUTI J. ZINJAD



11/15-2023
CE-15
A-CE (Anurag)

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.

No.SG/INV-15/2023-24/SIIB(X)/JNCH

Date: .05.2023

The Dy. Chief Chemical Examiner

DYCC section, JNCH

Nhava Sheva,

Tal: Uran, Dist: Raigad.

Sub: Testing of sample pertaining to Shipping Bill No. 9615674 dated 28.04.2023 by M/s. JB Corporation (IEC:BAFPB5810H)- reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to Shipping Bill No. 9615674 dated 28.04.2023 for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	9615674/28.04.2023	Leather Gents Belt With/Without Buckle	01
2.		Leather Gents Wallets	01
3.		Material Wallets	01

The above mentioned sealed envelope 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) 29/05/23

(Dr.M.D.Chavan)

Deputy Commissioner of Customs
SIIB(X), JNCH

Encl: as above.

Lab No: 366 S11B (X)

Lab No: 365 S11B (X)
10.5.23

SIBNO-9615634/2804-23

Report

The sample as received is in the form of article (Belt with Buckle).

Total wt of sample = 172.4 g

Wt of Buckle (Metallic) = 44.5 g

Wt of leather strip = Balance

Strip is composed of leather fitted with metallic buckle on one end

Sealed remnant sample returned

Fig 10.5.23

Arunabh Srivastav
Assistant Chemical Examiner
JNCH Laboratory

Dr. Ravi Shankar Sharma
रवि शंकर शर्मा
Chemical Examiner Gr II

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/INV-15/2023-24/SIIB(X)/JNCH

Date: .05.2023

Saurabh

10/5/23

To,
The Dy. Chief Chemical Examiner

DYCC section, JNCH

Nhava Sheva,

Tal: Uran, Dist: Raigad.

Sub: Testing of sample pertaining to Shipping Bill No. 9615674 dated 28.04.2023 by M/s. JB Corporation (IEC:BAFPB5810H)- reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to Shipping Bill No. 9615674 dated 28.04.2023 for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	9615674/28.04.2023	Leather Gents Belt With/Without Buckle	01
2.		Leather Gents Wallets	01
3.		Material Wallets	01

The above mentioned sealed envelope 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)

(Dr.M.D.Chavan)

Deputy Commissioner of Customs
SIIB(X), JNCH

Encl: as above.

Lab No: 366 SIB (X)
10.5.23

SIB NO: 9615674 dt 28.4.23 , Sr. NO. 02

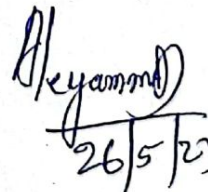
Report The Sample as received is in the form of an article (Gents wallet).

It has the following composition -

1. Total wt of Sample (wallet) = 84.3 gm.
2. Wt of outer layer composed of leather = 57.4 gm
3. Wt of rectangle paper cards = 10.7 gm
4. Wt of inner side rubber sheet
Sandwiched between woven fabric & foam = 7.8 gm.
5. Wt of polyester woven fabric stitched inside = 7.5 gm
6. Inside plastic sheet = Balance.

Scaled remnant returned.


Saurabh Kumar
Assistant Chemical Examiner
JNCH Laboratory


26/5/23
एलिम्मा ए. जे.
ALEYAMMA A.J.
रसायन परीक्षक रोड-1
CHEMICAL EXAMINER GR-I
J.N.C.H. Laboratory Nhava Sheva

CEI



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/INV-15/2023-24/SIIB(X)/JNCH

Date: .05.2023

To,

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

Abhishek De
CA
11/05/23

Sub: Testing of sample pertaining to Shipping Bill No. 9615674 dated 28.04.2023 by M/s. JB Corporation (IEC:BAFPB5810H)- reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to Shipping Bill No. 9615674 dated 28.04.2023 for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	9615674/28.04.2023	Leather Gents Belt With/Without Buckle	01
2.		Leather Gents Wallets	01
3.		Material Wallets	01

The above mentioned sealed envelope 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,

(Dr. M.D. Chavan)
05/05/23

(Dr.M.D.Chavan)
Deputy Commissioner of Customs
SIIB(X), JNCH

Encl: as above.

Lab No: 367511B(X)
10.5.23

Report-

The sample is in the form of ^{an env.} ~~article~~ (wallet)
Total wt. of sample with cardboard box = 112.4 gm
wt. of wallet = 72.5 gm

It has the following composition -

Outer cover is composed of Polyurethane = ~~15.4 gm~~ ^{16.4 gm}

Inner rubber sheet material sandwiched between
loosely worn fabric = 17.6 gm

Polyester worn fabric = ~~2.8 gm~~ ^{2.8 gm}

Blended polyester cotton fabric coated on both
side with polymeric material = 11.8 gm

Rectangular paper board sheet (credit card) = 3.9 gm

Backing material (Paper board piece) stitched inside
the wallet = 14.8 gm

Metallic button = 1.8 gm

Polyurethane foam material = 0.6 gm

Elastic strip = balance

Sealed remnant returned.

26.05.23
ABHISHEK DE
Chemical Assistant

26/05/2023
प्रमोद कुमार अग्रवाल
PRAMOD KUMAR AGRAWAL
रसायन परीक्षक, ग्रे II
CHEMICAL EXAMINER GR II
जवाहरलाल नेहरू सीमा शुल्क भवन प्रयोगशाला
Jawaharlal Nehru Customs House Laboratory
Noida, Ghaziabad, Uttar Pradesh

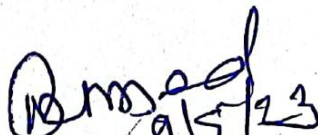
Market Enquiry Report of M/s. JB Corporation (IEC: BAFPB5810H) conducted on 09.05.2022

As per instructions of Dy. Commissioner, SIIB(X), JNCH, the undersigned officer from SIIB (X) along with Shri Maruti J Zinjad, authorized representative of exporter, conducted market survey of goods covered under Shipping Bill No. 9615674 dated 28.04.2023 presented for export by M/s. JB Corporation (IEC: BAFPB5810H). 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 09.05.2023 in wholesale market near Dharavi, Mumbai.

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

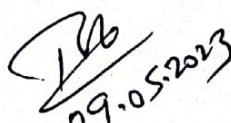
S/B No.	Item Description	Shop 1	Shop 2	Shop 3	Average wholesale price	Value of the goods after adding 30% miscellaneous expenses in Rs./Pc
		M/s. New Arman Leather, Shop No.6, Opp Kala Killa, Sant Rohidas Marg, Dharavi, Mumbai-400017.	M/s. Bagner, Shop No.1, Adamji Peer Bhai Chawl, Sant Rohidas Marg, Rohidas, Dharavi, Mumbai-400017.	M/s. Harman Leather Boutique, Ashok Mill Compound, Adamji Peer Bhai Chawl, Shop No.5, St. Rohidas Marg, Dharavi, Mumbai-17.		
9615674/28.04.2023	Leather Gents Belt With/Without Buckle	285	270	275	276.66	359.66
	Leather Gents Wallets	290	275	270	278.33	361.83
	Material Wallets	200	210	225	211.66	275.16

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.


(Maruti J Zinjad)

Authorized representative of exporter

G. Car No. 5177/2022


09.05.2023
(Banmeet Singh)

Statement of Shri Jigar Ashokbhai Bambhania, Proprietor of M/s JB CORPORATION (IEC No. BAFPB5810H) having address Second Floor, Office No. 238, Time Square Empire, Mirzapur Road, Bhuj, Kachchh, Gujarat-370001 in the office of SIIB(X), JNCH, Nhava Sheva situated at C-604, Special Investigation and Intelligence Branch, Jawaharlal Nehru Custom House, Nhava Sheva, Dist:- Raigad, Maharashtra-400707 on 08.05.2023.

In compliance of spot Summon SIIB(X) JNCH dated 08.05.2023, issued under seal and signature of Mr. Mithlesh Pradhan, Supdt. of Customs, SIIB(X), I present myself to give statement u/s 108 of Custom Act, 1962. I have been explained the provisions of section 108 of Custom Act, 1962. I have also been explained that giving false evidence under these enquiries is an offence punishable u/s 193 of the Indian Penal Code 1860. I am also informed that this statement of mine can be used as evidence against me or any other person in any court of law, or for any adjudication proceedings. Having been understood the provisions of sections 108 of the Customs Act 1962, I am giving my true, correct and voluntary statement which goes below:

My name is **Jigar Ashokbhai Bambhania**, aged-31 years (DOB: 13.08.1992). I am **Proprietor of M/s JB CORPORATION (IEC No. BAFPB5810H)**. I am holding my Aadhar card no. 517426988320, as proof of my identity and address proof. I have completed education upto M.Tech (Transportation Engineering) from Mewar University, Rajasthan. I can read, write and understand Hindi, English and Gujarati. I am requesting the officer to type my statement on computer as per my say. My mobile No is 9099967746. I am residing at **48, Kailash Nagar, Dabada Road, Anjar, Kutch**. My PAN No. is BAFPB5810H. Till date I have not withdrawn any salary as the business is new. I have other business in construction in the name of EBD Infra Limited, wherein I am one of the Director.

On being asked regarding my company **M/s JB CORPORATION (IEC No. BAFPB5810H)**, I state that the company is dealing in export of leather products since February 2023. The company holds Current account in Karnataka Bank Limited, Gandhidham.

Q1. Do you know why you have been called?

Ans. I have been called regarding export of goods under shipping bill no. 9615674 dated 28.04.2023.

Q2. What is your role in M/s **JB CORPORATION (IEC No. BAFPB5810H)**?

Ans. I am **Proprietor of M/s JB CORPORATION (IEC No. BAFPB5810H)** and looks after day to day business of the company like banking, marketing, sale/purchase of goods. etc.

Q 3. Are you a merchant exporter or manufacture exporter?

Ans. We are a Merchant exporter. We purchase goods from Surat and then export to the buyer of overseas.

Q4. Have your company filed the shipping bill having no. 9615674 dated 28.04.2023?

Ans. Yes.

Q5. How did you get order of shipping bills having no. 9615674 dated 28.04.2023?

Ans. We got the order from our overseas consignee based in UAE, Dubai.

Q6. From where you purchase the goods in the shipping bills having no. 9615674 dated 28.04.2023?

Ans. We purchased the goods for the above shipping bills from our supplier M/s. Dudhat International based in Surat, Gujarat.

Q7. Have you made payment to your supplier M/s. Dudhat International based in Surat, Gujarat?

Ans. Yes Sir, we have made part payment, rest will be paid once remittances received from overseas within 2 month.

Q8. What are the terms and conditions of payment between your firm and the consignee?

Ans. The terms and conditions of payment is direct payment within 180 days.

Q9. Have you received remittances in your previous exports?

Ans: Yes sir, we have received part payment, which is reflecting in my bank statement. Generally we got advance payment and also part payments in some cases.

Q10. Do you file GSTR regularly for IGST benefits availed for the export goods?

Ans. We file our returns regularly on monthly basis.

Q 11. Whether the goods exported in the past by your company (having declared description as mentioned in the shipping bills No. 9615674 dated 28.04.2023 was similar to the goods under impugned shipping bills?

Ans. Ye sir, similar items has exported in past also.

Q12. What is the corpus of your company?

Ans. Corpus of the Company is around 1 Crore.

Q13. It is alleged that no vehicular movement is noticed in respect of the E-way Bills?

Ans. I have submitting E-way bills and toll details. I have two set of E-way Bills one is from M/s Dudhat International, Surat to Sai Krupa Warehouse, Navghar Phata, Uran and second from Sai Krupa Warehouse to JWR CFS. There is no toll naka from Navghar to JWR CFS. I am submitting Toll receipt for the said vehicles from Surat to Navghar, Uran.

Q 14. There is abnormal distance between the port of export and the registered premises? You are registered in Gujarat and exporting goods from JNPT. Your say please?

Ans. We are traders, buy goods from Surat and exporting from JNPT. Surat is nearest to JNPT than other ports like Kandla and Mundra. Further there is no vessel frequency from Hazira and Dahej ports.

Q15. Have you received payment from your overseas consignee M/s Jabal Uhud General Trading LLC?

Ans: No sir, we haven't received till date but part payment is received from its notified parties such as 1. Power stars shipping, 2. K Star, 3. European Food Suppliers Ltd for the goods exported to M/s Jabal Uhud General Trading LLC.

Q16. Do you have anything else to say?

Ans. Sir, I am new exporter, just started a firm for export of leather goods. I am a genuine exporter and submitted all the documents asked by you like, GSTR, E-way Bills, Tax Invoice, Toll receipt, bank statement and payment received from overseas. I request you to release my shipment as soon as possible, so that flow should not stopped and blockage of funds from overseas be released. Also, I am ready to cooperate with the ongoing investigation and will produce myself as and when required by your good office.

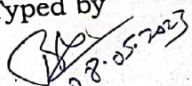
The above statement of mine running into 03 pages has been given as my true, correct and voluntary without any force, threat, inducement or coercion. On my request, the said statement has been typed on the office computer of SIIB (X), JNCH, Nhava Sheva, Dist. Raigad, Maharashtra-400 707 as per my say and as per my request and I certify it has been recorded exactly as stated by me in response to questions raised to me during the proceedings. I therefore affix my dated signature on every page of the statement in token of having been recorded correctly as stated by me. I have nothing more to add. Statement of mine is correctly recorded as per my say.



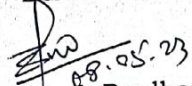
(Jigar Ashokbhai Bambhania)

Proprietor of M/s JB CORPORATION (IEC No. BAFPB5810H)

Typed by


(Banmeet Singh)
IO/SIIB(X)

Before me


(Mithlesh Pradhan)
Supdt. of Customs



Central Goods and Service Tax office, Bhuj (Kutch)
Plot No. 73A, 73AB and 96A, 2nd Line, Lotus Colony,
Bhuj, Kutch-370001
E-Mail:: bhuj-div.cgstkutch@gov.in



F. No. IV/16-01/Misc Tech/2021-22

7424

Date: 23/05/2023

To,
The Dy. Commissioner of Customs ,SIIB(X),
Jawaharlal Nehru Custom House, Nhava Sheva,
Dist- Raigad, Maharashtra- 400707.

Sir,

**Subject:- Verification of genuineness of exporter M/s JB Corporation (IEC
BAFPB5810H)- reg.**

Please refer to your office letter F. No. SG/INV-15/2022-23 SIIB(X)JNCH dated 09.05.2023
on the aforementioned subject matter.

In this connection, the verification report is as under:

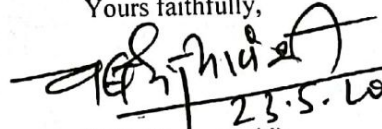
- The exporter M/s JB Corporation having GSTIN 24BAFPB5810H1Z8 is having its registered office at SECOND FLOOR, OFFICE NO 238, Time Square Empire, Mirzapar Road, Bhuj, Kachchh, Gujarat, 370001 and is found genuine.
- The exporter M/s JB Corporation is registered with this office since 16.12.2022 and has filed the return regularly beginning from December 2022 till April 2023.
- It is beyond the jurisdiction of this office to verify the supply chain of the exporter M/s JB Corporation for possible fake invoicing. However, the exporter M/s JB Corporation have received supplies from belowmentioned suppliers:

TABLE- A

Sr. No.	Name of supplier	GSTIN	Jurisdictional Office of the supplier
1	DUDHAT INTERNATIONAL	24BTQPD9101F1ZW	Commissionerate – SURAT; Division - DIVISION-I SURAT;Range - RANGE-IV
2	SHARDA CORPORATION	24BYUPR7920P1ZC	Commissionerate – SURAT; Division - DIVISION-I SURAT;Range - RANGE-IV

This is for information please.

Yours faithfully,


23.5.2023

(C.B. Mayavanshi)
Assistant Commissioner,
CGST Bhuj Division.


SIIB(X)



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 - siibxjnch@gov.in

F. No: SG/INV-15/2022-23 SIIB(X) JNCH

Date: 19-12-2024

Reminder-II

To,
The Asstt. /Dy. Commissioner of CGST,
Surat Commissionerate,
Division-I, Range-IV,
New Central Excise Building,
Chowk Bazar, Surat-395001
e-mail id- cgstsurat@outlook.com

EM0979346971N

19/12/24

Sir,

Sub- Verification of genuineness of L1 supplier M/s Dudhat International (GSTIN - 24BTQPD9101F1ZW) -reg.

Please refer to this office letter dated 09.05.2023 and 27.11.2024 of even No. (copies enclosed) on the above-mentioned. It is to inform that this office is investigating a case against the **Exporter** M/s JB Corporation (GSTIN- 24BAFPB5810H1Z8). In this connection M/s Dudhat International (GSTIN - 24BTQPD9101F1ZW) is L1 supplier to the said exporter M/s JB Corporation (GSTIN- 24BAFPB5810H1Z8). In this regard, it is once again requested to get the following verified and report at the earliest: -

1. Whether the supplier M/s Dudhat International (GSTIN -24BTQPD9101F1ZW) is existent at the declared premises. Physical verification of the premises may be got done.
2. Verify the genuineness of the supplier M/s Dudhat International (GSTIN -24BTQPD9101F1ZW).
3. Whether the supplier M/s Dudhat International (GSTIN -24BTQPD9101F1ZW) has filed GST returns regularly or otherwise.
4. Verify the genuineness of Input Tax Credit/IGST Refund availed by supplier M/s Dudhat International (GSTIN -24BTQPD9101F1ZW). Also verify the genuineness whether supplier M/s Dudhat International (GSTIN -24BTQPD9101F1ZW) supplied the goods to the said exporter M/s JB Corporation (GSTIN- 24BAFPB5810H1Z8) or otherwise.
5. It is also requested to comment on whether the said GSTIN (s) is/are genuine business entity(ies) or fraudulent/bogus/paper-based firm(s).

The outcome of verification may please be communicated to this office at the earliest. Also, if any adversity is found, you may initiate appropriate action at your end under the provisions of GST Act.

This issues with the approval of competent authority.

Signed by Wagh

Chittaranjan Prakash

Date: 19-12-2024 14:37:09

CHITTARANJAN PRAKASH WAGH

SIIB(X), JNCH, NHAVA SHEVA

EM0979350301N

19/12/24



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



F. No: SG/INV-15/2022-23 SIIB(X) JNCH

Date: 11.11.2024

Reminder-I

To,

The Dy. Commissioner of CGST,
Surat Commissionerate,
Division-I, Range-IV,
New Central Excise Building,
Chowk Bazar, Surat-395001

EM 082308935 IN

27-11-2024

Sir,

Sub- Verification of genuineness of M/s Dudhat International (GSTIN -24BTQPD9101F1ZW) -reg.

Reference is invited to the above-mentioned subject vide letter dated 09.05.2023 for which no reply has been received from your office yet.

In this regard, it is once again informed that this office is investigating a case of exporter M/s JB International (GSTIN- 24BAFPB5810H1Z8) wherein NCTC has raised red flags regarding the operations of this exporter. Further, M/s. Dudhat International (GSTIN -24BTQPD9101F1ZW), falling under your jurisdiction has supplied the goods to the exporter. The inward/outward details are as below;

Sr. No.	FIRST SALE MADE TO (L2)	SECOND SALE MADE TO (L1)	EXPORTER
1.	M/s. Hindwa Enterprise	M/s. Dudhat International	M/s. JB International
2.	M/s. SP Corporation	M/s. Dudhat International	M/s. JB International
3.	M/s. Sri Maruti Enterprises	M/s. Dudhat International	M/s. JB International
4.	M/s. Mishwa International	M/s. Dudhat International	M/s. JB International
5.	M/s. Mantra Enterprise	M/s. Dudhat International	M/s. JB International
6.	M/s. Riddhi Traders	M/s. Dudhat International	M/s. JB International
7.	M/s. Samarth Impex	M/s. Dudhat International	M/s. JB International

In this regard, it is requested to inform this office about;

- (a) the genuineness of the supplier M/s Dudhat International (GSTIN -24BTQPD9101F1ZW), and also conduct the premise verification.
- (b) whether the supplier have filed GST returns regularly and properly.
- (c) the genuineness of Input Tax Credit/IGST Refund availed by M/s Dudhat International (GSTIN -24BTQPD9101F1ZW) w.r.t. the above L2 suppliers.

It is therefore requested to conduct the said verification and communicate the outcome to this office at the earliest. Further, if any adversity is found, the same may be communicated to us and action may be taken at your end as per law.

This issues with the approval of competent authority.

Yours faithfully
[Signature]
22/11/2024

(I. RAMALINGESHWAR RAO)
ASSISTANT COMMISSIONER OF CUSTOMS
SIIB(X), JNCH, NHAVA SHEVA

Copy to: The Dy, Director
National Customs Targeting Centre (NCTC)
13, Sir Vithaldas Thackersey Marg,
Opp. Patkar Hall, New Marine Lines,
w.r.t. NCTC Alert No. 74/EXP/2023-24

Em099254167IN
22/11-2024



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
आजादी का
अमृत महोत्सव

F. No. SG/INV-15/2022-23 SIIB(X) JNCH

Date: .05.2023

To

The Dy. Commissioner of CGST,
Surat Commissionerate,
Division-I, GST BHAVAN,
Nanpura, Surat-395001.

Sir/Madam,

Sub: **Verification of the genuineness of M/s. Dudhat International (GSTN-24BTQPD910F1ZW)- reg.**

This unit is investigating a case against the exporter M/s. JB Corporation (GSTN-24BAFPB5810H1Z8) which has obtained the supplies from M/s. Dudhat International (GSTN-24BTQPD910F1ZW) wherein, apparently Govt. revenue implications are there. The goods appeared to be overvalued to avail undue export incentives.

2. In this regard, it is requested to verify the following queries: -
- Verify the genuineness of the supplier M/s. Dudhat International (GSTN-24BTQPD910F1ZW).
 - Whether the supplier M/s. Dudhat International (GSTN-24BTQPD910F1ZW) has filed the GST returns regularly or otherwise.
 - Verify the genuineness of Input Tax Credit/IGST Refund availed by M/s. Dudhat International (GSTN- 24BTQPD910F1ZW).

The outcome of verification may please be communicated to this office at the earliest. Also, if any adversity is found, you may initiate appropriate action at your end under the provisions of GST Act.

Yours faithfully,

(Dr. M.D. Chavan)

Dy. Commissioner of Customs
SIIB(X), JNCH, Nhava Sheva

Em-188891420EN

dt. 10.5.23