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वित्त मंत्रालय/Ministry of Finance
आयुक्त सीमाशुल्क का कार्यालय, एनएस-II
OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II
जवाहरलाल नेहरू सीमाशुल्क भवन
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400707

F.No. CUS/SIIB/363/2024-SIIB(E) JNCH
F. No. CUS/ASS/MISC/1316/2024-CEAC

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DIN No.: 20251278NT0000666EB2

SHOW CAUSE NOTICE UNDER SECTION 124 OF THE CUSTOMS ACT

Subject: Investigation into overvaluation of goods covered under shipping bill nos. 3460765 dated 25.08.2023 attempted to be exported by M/s Rentoor Enterprises (IEC- ABGFR5057D)

M/s. Rentoor Enterprises (IEC- ABGFR5057D) having its office at Shop No. 132, First Floor, Agarwal Shopping Plaza, Pkt-9, Sector A-5, Narela, North West Delhi, Delhi, 110040 had filed 01 Shipping bill for export of following items destined to UAE. The details are as under:

TABLE-I

Sr. No.	Shipping Bill No. & Date	Item description	Declared FOB Value (in Rs)	Drawback Claimed (in Rs)	RoSCTL claimed (in Rs)	IGST
1.	3460765 dated 25.08.2023	Ladies 3 Pcs Set of Polyester	1,57,824/-	4,419.07/-	7496.64/-	LUT
2		Ladies Long Dress Polyester	16,70,056/-	46,761.56/-	79327.65/-	LUT
3.		Ladies Long Dress with Dupatta of Polyester	5,32,671/-	14,914.78/-	25301.87/-	LUT
		Total:	23,60,551/-	66,095.41/-	1,12,126.16/-	

2. On the basis of specific intelligence regarding export of suspicious consignment of M/s. Rentoor Enterprises (IEC- ABGFR5057D) covered under shipping bill no. 3460765 dated 25.08.2023 (hereinafter collectively referred to as "Shipping Bill") (RUD-I) filed by Customs Broker M/s. Service Bureau Logistics LLP (License No. 11/2045) at JWR CFS. The goods covered in the shipping bill nos. 3460765 dated 25.08.2023 having declared items as "RMG" were put on hold vide Hold No.158/2022-23/SIIB(X) vide letter F. No. SG/Misc-101/2021-22 SIIB(X)/JNCH dated 05.09.2023 for examination of the same as the supply chain of the exporter appeared to be fake/manipulated and the declared value of the goods

appeared to be very highly overvalued and mis-declared to avail illegitimate claim of drawback and other export incentives. Hence the case was taken up by this unit for detailed investigation.

3. Consequently, the subject goods pertaining to Shipping bills No. 3460765 dated 25.08.2023 were subject to 100% examination under Panchanama dated 09.09.2023(RUD- II) in the presence of two independent Panchas, representatives of Customs broker. During the examination, the subject goods were found as declared in the said Shipping Bill, their corresponding invoices and Packing lists w.r.t. declared quantity and description. Representative Sealed Samples (RSS) of the goods from the shipping bill were drawn for the purpose of testing and further investigation.

4. Further, a letter dated 14.09.2023 was forwarded to DYCC, JNCH for testing of RSS in order to determine exact characteristics, nature and composition of the subject goods. The details of test report (RUD-III) are as under:

TABLE-II

Item Sr. No.	Shipping bill No. & Date	Description	Test results
1.	3460765 dated 25.08.2023	Ladies 3 Pc set of Polyester	<p>The sample as received is in the form of three piece readymade textile article (Full Sleeves Kurta, Gown and Belt). Total wt of sample (Full sleeves Kurta, Gown and Belt) = 1125.00 gm.</p> <p>1. Full Sleeves Kurta - The sample is in the form of off-white woven fabric decorated with plastic and glass pieces at front side, stitched with off white woven inner lining fabric. Fabric is wholly composed of filament yams of polyester. Total wt of sample = 600 gm Wt of base woven fabric - 306 gm Wt of inner lining fabric - 210 gm Wt of decorative material - balance GSM of outer layer fabric - 79.93 GSM of inner lining fabric = 70.46</p> <p>2. Gown - The sample is in the form of dyed (Brown) woven fabric decorated with plastic and glass pieces at front side and sleeves. Fabric is wholly composed of filament yams of polyester. Total wt of sample - 443 gm Wt of base fabric - 400 gm Wt of decorative material - balance GSM of fabric - 56.21</p> <p>3. Belt - the sample is in the form of off-white woven fabric decorated with plastic and glass pieces. Fabric is wholly composed of filament yams of polyester.</p>

			Total wt of sample = 82.0 gm Wt of base fabric - 45.0 gm Wt of decorative material – balance GSM of fabric balance GSM of fabric - 79.93
		Ladies Long Dress of Polyester	The sample as received is in the form of a readymade textile article (Ladies long dress of polyester) having decorative work of plastic and glass beads on front side and on sleeves of the fabric and stitched with lining material. Base fabric, lining fabric is made of woven fabric composed of polyester filament yarns. Total wt of the sample = 896.5 gm GSM of fabric - 52.30

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

5. To ascertain prevailing market value of the goods, the market enquiry of the goods found covered under the subject shipping bill was required to be conducted, therefore this office had requested to the exporter to represent them during the said market enquiry. Hence the market enquiry was conducted on 16.09.2023(RUD-IV) along with authorised representative of the exporter. As per the market enquiry the value of the goods has been re-determined and accordingly the export incentives have been re-determined. The redetermined FOB value of the goods and corresponding export incentives under the Shipping Bills would be as below:

Table-III

Shipping Bill No. & Date	Description of goods	Declared			Re-determined		
		FOB (INR)	Drawback (INR)	ROSCTL (INR)	FOB	Drawback	ROSCTL
3460765 dtd. 25.08.2023	Ladies 3 Pcs Set of Polyester	1,57,824/-	4,419.07/-	7496.64/-	1,44,317/-	4,041/-	6855.06
	Ladies Long Dress Polyester	16,70,056/-	46,761.56/-	79327.65/-	14,65,109/-	41,023/-	69592.67
	Ladies Long Dress with Dupatta of Polyester	5,32,671/-	14,914.78/-	25301.87/-	4,68,559/-	13,120/-	22256.55
	Total	23,60,551/-	66,095.41/-	1,12,126.16/-	20,77,985/-	58,184	98,704.28

It is thus seen that the exporter has attempted to claim undue export incentives which are summarised as under:

Re-determined FOB (in Rs.)	Differential Drawback (in Rs.)	Differential ROSCTL (in Rs.)	Total excess export benefits (in Rs.)
2077985/-	7911.41	13,421.88	21,333.29/-

As can be seen from the table above, based on the market enquiry conducted on 16.09.2023, it appears that the goods declared by the exporter in the Shipping bill No. 3460765 dated 25.08.2023 have been mis-declared in terms of their value. The value of the goods has been re-determined based on the

market survey report dated 16.09.2023. The export incentive such as drawback & RoSCTL are therefore to be re-determined with respect to the new re-determined FOB of the goods as mentioned in the table above. Hence the declared value i.e. Rs. 23,60,55/- 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.

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 re-determined 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 SUB (Export) on 16.09.2023. Value of the goods was taken from 3 different shops/dealers and average of their prices was taken as market value of the same. The details of the determination of the value are summarized in the Market Survey Report dated 16.09.2023.

7. It can thus be seen that the goods are mis-declared in terms of their value to avail undue export incentive and thereby the goods covered under shipping bill no. 3460765 dated 25.08.2023 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. Rentoor Enterprises (IEC: ABGFR5057D) till further investigation.

9. In the meantime, on Exporter's request vide letter dated 15.09.2023, the goods were allowed to release provisionally for Back to Town on execution of bond equivalent to FOB value of the subject goods and on submission of Bank Guarantee amounting to Rs. 50,000/- (Rupees Fifty Thousand Only).

10. Further, a letter dated 14.09.2023 was also sent to jurisdictional DC/CGST Commissionerate to verify genuineness of the Exporter M/s Rentoor Enterprises (GSTIN: 07ABGFR5057D1Z8). No reply has been received by this office. However, the GSTIN status of the exporter was ascertained from the GST Portal and it was seen that the GST registration of the exporter has been suspended (effective from 04.06.2024) (RUD-V).

11. In order to record the statement of M/s Rentoor Enterprises (IEC:ABGFR5057D), under section 108 of Customs Act, 1962, 03 Summons dated 05.11.2024, 12.11.2024 and 16.12.2024 have been issued in the name of M/s Rentoor Enterprises to appear before the office of SIIB(X), 4th floor, B-403, Jawaharlal Nehru Custom House, Nhava Sheva, Taluka-Uran, Dist: Raigad, Maharashtra-400707 u/s Section 108 of the Customs Act, 1962. However, all the summons sent via speed post have not been delivered to the exporter with postal remark that the 'Addressee Left without instruction' (RUD-VI). However, the exporter did not turn up for depositing their statement.

12. Further, on receipt of summons issued vide DIN - 20241178NT00001271E dated 12.11.2024, statement of Shri. Machindra Khandu Ithape, authorised representative and G- Card holder of M/s. Service Bureau Logistics LLP (11/2045) was recorded on 17.12.2024 (RUD-VII) wherein he inter-alia stated that they are Customs Clearing & Forwarding Company. He is associated with the CB firm since 2021 and handles both export and import clearance related work; that the Shipping Bills No. 3460765 dated 25.08.2023 have been filed by them on behalf of M/s Rentoor Enterprises and the goods being exported under the said Shipping Bills are 'RMG'; that they guide their exporters verbally to send us all necessary documents as per exporting commodity on their mail I'd and also ask whether they want to claim export benefits or not. After that they create checklist based on the documents submitted by the exporter. Thereafter they send the checklist to exporter for approval, after getting approval from exporter, they file Shipping Bill on behalf of exporter on ICEGATE; that the exporter approached them for their export related work; that they verified address at the time of KYC before filing Shipping Bills; that procedure of KYC for First Time Exporter has been done at CEAC; that they are not in contact with the exporter since long, therefore they are not aware about Summons returning from the registered address of the exporter; that they were not aware about the overvaluation; that they had not done physical verification of the premises/address of the exporter. The exporter informed them that the subject goods covered under Shipping Bills No. 3460765 dated 25.08.2023 were procured locally by them and they want to export, thus they filed Shipping bills based on the KYC documents of the exporter.

13. From the above, it appears that, the exporter has illegally claimed Drawback and RoSCTL by exporting 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. 20,77,985/- as against the declared FOB value of Rs.23,60,551/- By inflating the FOB value and mis-declaring the goods, the exporter was attempting to claim Drawback of Rs. 66,095.41/- and RoSCTL of Rs. 1,12,126.16/- whereas they were eligible for Drawback of Rs. 58,184/- and RoSCTL of Rs. 98,704.28/- respectively.

14. Further, on perusal of the past export data in respect of the subject exporter in ICES 1.5 system, one shipping bill no. 2893352 dated 01.08.2023 has been found wherein the exporter has not claimed any export incentive. The subject shipping bill is a free shipping bill. Hence, as per event of non-receipt of foreign remittance the demand of incentive does not arise.

15. RELEVANT LEGAL PROVISIONS

A. Customs Act, 1962

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

Section 50: Entry of goods for exportation. -

(1) The Exporter of any goods shall make entry thereof 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.

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

Section 113(ia): Any goods entered for exportation under claim for drawback which do not correspond in any material particular with any information furnished by the Exporter or manufacturer under this Act in relation to the fixation of the rate of drawback under Section 75, shall be liable to confiscation;

Section 113(ja): any goods entered for exportation under claim of remission or refund of any duty or tax or levy to make a wrongful claim in contravention of the provisions of this Act or any other law for the time being in force;

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

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

Section 114AC: Penalty for fraudulent utilisation of input tax credit for claiming refund. -Where any person has obtained any invoice by fraud, collusion, wilful misstatement or suppression of facts to utilise input tax credit on the basis of such invoice for discharging any duty or tax on goods that are entered for exportation under claim of refund of such duty or tax, such person shall be liable for penalty not exceeding five times the refund claimed. For the purposes of this

section, the expression “input tax credit” shall have the same meaning as assigned to it in clause (63) of section 2 of the Central Goods and Services Tax Act, 2017 (12 of 2017).

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

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

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

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

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

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

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

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

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

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

(b) At the request of an exporter, the proper officer shall intimate the exporter in writing the ground for doubting the truth or accuracy of the value declared in relation to the export goods

by such exporter and provided a reasonable opportunity of being heard, before taking a final decision under sub-rule (1)".

Customs Brokers Licensing Regulations, 2018:

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. Rentoor Enterprises (IEC- ABGFR5057D) having its registered office address at Shop No. 132, First Floor, Agarwal Shopping Plaza, Pkt-9, Sector A-5, Narela, North West Delhi, Delhi, 110040 had filed 01 Shipping Bill No. 3460765 dated 25.08.2023 filed by Customs Broker M/s. Service Bureau Logistics LLP (License No. 11/2045). The redetermined FOB value of the said goods covered under the above mentioned Shipping Bill comes to Rs. 20,77,985/- as against the declared FOB value of Rs. 23,60,551/-. By inflating the FOB value, the exporter was attempting to claim Drawback of Rs. 66,095.41/- and RoSCTL of Rs. 1,12,126.16/- whereas they were eligible for Drawback of Rs. 58,184/- and RoSCTL of Rs. 98,704.28/- respectively.

16.2 As can be seen from the market enquiry conducted on 16.09.2023, it appears that the goods declared by the exporter in the Shipping Bill No. 3460765 all dated 25.08.2023 have been mis-declared in terms of their value. During the market enquiry it was found that the value of the goods filed under the said Shipping Bill were inflated and hence needed to be re-determined under Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007. The export incentive such as drawback & RoSCTL are therefore re-determined with respect to the re-determined FOB as mentioned in the table-IV above. It can thus be seen that the goods are mis-declared to avail undue export incentive and thereby rendering the goods liable for confiscation under section 113 (i), 113(ia) and 113 (ja) of the Customs Act, 1962.

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 was a deliberate mis-declaration, mis-statement and suppression of facts regarding the actual value of the impugned goods, on the part of the Exporter with mala- fide intention to claim undue export benefits not legitimately payable to them. The exporter had declared the FOB value in the shipping bill as Rs. 23,60,551/- whereas the redetermined FOB value after conducting the Market Survey was Rs. 20,77,985/- only and hence higher Drawback & RoSCTL and other export incentives were claimed. Thus, it appeared that the said goods were attempted to be exported in violation of Section 50(2) of the Customs Act, 1962 read with Section 11(1) of Foreign Trade (Development & Regulation) Act 1992 & Rules 11 of Foreign Trade Rules 1993, as exporter had furnished wrong declaration to the Custom Authorities.

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

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 re-determined 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. 20,77,985/- as per the market enquiry conducted of the subject goods.

16.10 It is thus cogent and clear that the exporter M/s. Rentoor Enterprises (IEC- ABGFR5057D) had mis-declared the impugned goods in terms of their value and attempted to defraud the Government by claiming undue higher amount of Drawback and ROSCTL and thereby acted in a manner which rendered the said goods under Table-I above liable for confiscation in terms of the provisions of Section 113(i), 113(ia) and 113 (ja) of the Customs Act, 1962.

16.11 Further, a letter dated 14.09.2023 was also sent to jurisdictional DC/CGST Commissionerate to verify genuineness of the Exporter M/s Rentoor Enterprises. No reply has been received by this office. However, the GST status of the exporter was ascertained from the GST Portal and it was seen that the GST registration of the exporter has been suspended (effective from 04.06.2024). Further, the Summons also issued to the exporter returned with remark 'Item returned Addressee left'. It is clear that the exporter is a fly by night operator, and was established only to export inferior goods to claim higher export incentives. Therefore, it appears that the exporter connived with their supplier to obtain invoice by fraud and collusion to utilize input tax credit on the basis of such invoice for discharging tax on goods which have been entered for exportation under the Shipping Bill filed by them. Hence, M/s. Rentoor Enterprises (IEC- ABGFR5057D) appears liable for penalty under section 114 AC of the Customs Act, 1962.

16.12 It further appears that the exporter M/s. Rentoor Enterprises (IEC- ABGFR5057D) have rendered themselves liable to penalty in terms of Section 114(iii) of the Customs Act, 1962 on account of mis-declaration of value of the impugned goods and attempting to export improperly as their omission and commission has rendered the goods liable for confiscation u/s 113(i), 113(ia) and 113 (ja) of the Customs Act, 1962.

16.13 Exporter M/s. Rentoor Enterprises (IEC- ABGFR5057D), 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 and ROSCTL. Further, as per the GST verification report, exporter was operating as fly by night and was established only to export inferior goods to claim higher export incentives. Therefore, M/s. Rentoor Enterprises (IEC- ABGFR5057D) is also liable for penalty u/s 114 AA of Customs Act, 1962 for this intentional mis-declaration.

16.14 Further, on perusal of the past export data in respect of the subject exporter in ICES 1.5 system, one shipping bill no. 2893352 dated 01.08.2023 has been found wherein the exporter has not claimed any export incentive. The subject shipping bill is a free shipping bill. Hence, as per event of non -receipt of foreign remittance the demand of incentive is not arise.

16.15 The Custom Broker M/s. Service Bureau Logistics LLP (License No. 11/2045) failed to ascertain the veracity and genuineness of the export firm M/s. Rentoor Enterprises (IEC-ABGFR5057D). 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 exporter did not turn up for depositing their statement and GST registration also has been suspended of the exporter. Further, as stated by the CB, they have 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. The CB in their voluntary statement has submitted that they had not verified the principal place of business of the exporter. Had the CB confirmed the veracity and genuineness of the exporter through their own independent and reliable sources, he 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 114 AA of the Customs Act, 1962.

17. Now, M/s. Rentoor Enterprises (IEC- ABGFR5057D) having its registered office at H NO A-15 Ekta Vihar Westb-33, Ziyarat K Scheme Ekta Vihar, Moradabad, Uttar Pradesh, 244001 and M/s. Service Bureau Logistics LLP (License No. 11/2045), are hereby called upon to Show Cause to the Additional Commissioner of Customs, NS-II, INCH, having office at Jawaharlal Custom House, Nhava Sheva, Tal-Uran, Dist- Raigad, Maharashtra, within 30 days of receipt of this notice as to why:

- i. The declared FOB value of Rs. 23,60,551/- covered under the Shipping Bill no. 3460765 dated 25.08.2023 should not be rejected and should not be re-determined to Rs. 2077985/- 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. 3460765 dated 25.08.2023 having total declared FOB value of Rs. 23,60,551/- 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 claimed Drawback of Rs. 66095.16/- and RoSCTL of Rs. 112126.16/- covered under Shipping Bill no. 3460765 all dated 25.08.2023 should not be rejected on account of

release of goods for back to town.

- iv. Penalty should not be imposed upon the exporter M/s. Rentoor Enterprises (IEC-ABGFR5057D) under Section 114(iii) of the Customs Act, 1962 for omission on the part of the exporter which have rendered the export goods liable for confiscation under Section 113(i), 113(ia) & 113(ja) of the Customs Act, 1962.
- v. Penalty should not be imposed upon the exporter M/s. Rentoor Enterprises (IEC-ABGFR5057D) under Section 114 AA 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, RoSCTL and other export benefits.
- vi. Penalty should not be imposed upon the exporter M/s. Rentoor Enterprises (IEC-ABGFR5057D) under Section 114 AC of the Customs Act, 1962 for fraudulent utilisation of Input Tax Credit for claiming refund which have rendered the goods liable for confiscation in the aforementioned sections of the Customs Act, 1962.
- vii. The bond should not be enforced and Bank Guarantee of Rs. 50,000/- (Rupees Fifty Thousand Only) at the time of provisional release of the goods for Back to Town, should not be appropriated against export incentives, applicable interest, redemption fine and penalty etc. arising out of this order.

18. Further, M/s. Service Bureau Logistics LLP (License No. 11/2045) having its registered office at Ho 16, Samaj Kalyan Apartment, Vikaspuri, New Delhi, 110018 are hereby called upon to Show Cause to the Additional Commissioner of Customs, NS-II, INCH, having office at Jawaharlal Custom House, Nhava Sheva, Tal-Uran, Dist- Raigad, Maharashtra, within 30 days of receipt of this notice as to why penalty should not be imposed upon them under Section 114 (iii) and 114 AA of the Customs Act, 1962:

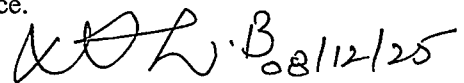
19. The aforesaid notice is to submit their written reply within 30 days before the adjudicating authority. In their reply, they should clearly state whether they wish to be heard in person or not. In case no such request is made or they do not appear before the adjudicating authority on the date and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

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.

 08/12/25

(Raghu B. Kiran)

Additional Commissioner Of Customs
CEAC, NS-II, JNCH

To,

1. M/s. Rentoor Enterprises (IEC- ABGFR5057D)
Shop No. 132, First Floor, Agarwal Shopping Plaza,
Pkt-9, Sector A-5, Narela, North West Delhi,
Delhi, 110040
2. M/s. Service Bureau Logistics LLP (License No. 11/2045), Ho 16, Samaj Kalyan
Apartment, Vikaspuri, New Delhi, 110018

Copy to:

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

Annexure - A

Sr. No.	List of Relied Upon Documents
RUD-I	Shipping bill No. 3460765 dated 25.08.2023
RUD-II	Panchanama dated 09.09.2023
RUD-III	DYCC Test Reports
RUD-IV	Copy of market enquiry dated on 16.09.2023
RUD-V	Exporter's GSTIN status obtain from GST portal
RUD-VI	Copy of summon status in respect of Exporter M/s Rentoor Enterprises vide speed post tracking report
RUD-VII	Copy statement of Shri. Machindra Khandu Ithape, authorised representative and G-Card holder of M/s. Service Bureau Logistics LLP (11/2045) was recorded on 17.12.2024

27. 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.

28. 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.

29. 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,

1. M/s. Rentoor Enterprises (IEC- ABGFR5057D)
Shop No. 132, First Floor, Agarwal Shopping Plaza,
Pkt-9, Sector A-5, Narela, North West Delhi,
Delhi, 110040
2. M/s. Service Bureau Logistics LLP (License No. 11/2045),
Ho 16, Samaj Kalyan Apartment, Vikaspuri,
New Delhi, 110018

Copy to:

- 1. The Asstt. Commissioner of Customs, SIIB (X)/IRMC, JNCH**
- 2. Supdt/CHS, JNCH for display on Notice Board.**
- 3. Office Copy**

Annexure – A

Sr. No.	List of Relied Upon Documents
RUD-I	Shipping bill No. 3460765 dated 25.08.2023
RUD-II	Panchanama dated 09.09.2023
RUD-III	DYCC Test Reports
RUD-IV	Copy of market enquiry dated on 16.09.2023
RUD-V	Exporter's GSTIN status obtain from GST portal
RUD-VI	Copy of summon status in respect of Exporter M/s Rentoor Enterprises vide speed post tracking report
RUD-VII	Copy statement of Shri. Machindra Khandu Ithape, authorised representative and G-Card holder of M/s. Service Bureau Logistics LLP (11/2045) was recorded on 17.12.2024

CHA No: ACMFS4298LCH001

SERVICE BUREAU LOGISTICS LLP **INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)**

Page# 1 to 3

Print on 25/08/2023 15:09:47

Shipping Bill for Export

Job No.: 0000144 Date: 25/08/2023 S/B No.: 3460765 Date: 25/08/2023

Loading Port: INNSA1 State of Origin: DELHI

Exporter's Name

IEC No. (0) ABGFR5057D PAN: ABGFR5057D

RENTOR ENTERPRISES

SHOP NO.132, FIRST FLOOR, AGARWAL SHOPPING PLAZA, PKT-9, SECTOR A-5,

NARELA, NORTH WEST DELHI DELHI 110040

GSTN Type: GSN

GSTN No: 07ABGFR5057D1Z8

Consignee's Name

ALMARKAZ ALAWAL GENERAL TRADING LLC

Office No. 606-372, Bayan Business Center,

Dubai Investment Park First, Dubai UAE

UNITED ARAB EMIRATES

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

No of Packages : 39
 Loose Packets :
 Type of Packages : CTN
 Net Weight (KGS) : 1704.800
 Gross Weight (KGS) : 1782.800
 No. of Containers : 0

AS PER INVOICE, " WE INTEND TO CLAIM BENEFIT/REWARD UNDER MEIS/RODTEP/REBATE OF STATE & CENT 'AL TAXES & LEVIES SCHEME"

Forex Bank Acc

FOB Value (Rs.)

ST / Excise Regn.

Authorised Dealer Code

I.F.S. Code

2360550.56

0023921

SBIN0006812

RBI Waiver No

RODTEP Amount

Drawback Account No

DBK Amount

F ROSCTL Amount

:

:

:

:

:

:

Invoice Details Serial No

Invoice Value

FOB Value

Invoice No.

Nature of Contract

Contract No.

Third Party

1
 28717.16 (Rs. 2360550.55)
 28717.16 (Rs. 2360550.55)

RE/002/23-24

FOB

DBK Value (Rs.)

Currency of Invoice

Invoice Date

Exchange Rate

Contract Date

66095.41

USD

24/08/2023

USD 1 = Rs. 82.20

:

Rate

Currency

Amount

Buyer's Name and Address

SAME AS CONSIGNEE

Insurance

Freight

Discount

Commission

Other Deduction

Packing Charges

Nature of Payment

Period of Payment

DA

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	62044290 250 Drawback, and ROSCTL	LADIES 3 PCS SET POLYESTER PCS 7.68	Per 1	PCS		1920.00 694.43	157824.00 173606.40	60 YES
2	62044290 2642 Drawback, and ROSCTL	LADIES LONG DRESS POLYESTER PCS 7.69	Per 1	PCS		20316.98 695.33	1670055.76 1837061.33	60 YES
3	62044390 834 Drawback, and ROSCTL	LADIES LONG DRESS WITH DUPATTA POLYESTER PCS 7.77	Per 1	PCS		6480.18 702.56	532670.80 585937.88	60 YES
				0	LUT	0	0.00	GNX100
						Tax Value : 0.00	2360550.56	
						IGST Amt : 0.00	2596605.61	

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	62040103B	0.00	2.80	0.00	124.00	250.000	4419.07

P. K. Singh
 9/9/23

P2 9/9/23

09/09/2023

SERVICE BUREAU LOGISTICS LLP
INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

Page# 2 to 3
 Print on 25/08/2023 15:09:47

Job No.: 0000144 Date: 25/08/2023 S/B No.: 3460765 Date: 25/08/2023 Shipping Bill for Export

INV No	Item No	DBK SI.No.	Custom Adv.	DBK Adv.	Custom Spec. Rate	DBK Spec. Rate	DBK Quantity	DBK Amount
1	2	62040103B	0.00	2.80	0.00	124.00	2642.000	46761.56
1	3	62040103B	0.00	2.80	0.00	124.00	834.000	14914.78
Drawback Amount(INR)								66095.41

ROSTL Details

INV No	Item No	ROSTL SI.No.	State Leavy Duty	State Leavy Rate	Central Tax Leavy Duty	Central Tax Leavy Rate	ROSTL Quantity	State Leavy	Central Leavy	ROSTL Amount(Rs)
1	1	62040103B	2.65	54.60	2.10	43.30	250.000	4182.34	3314.30	7496.64
1	2	62040103B	2.65	54.60	2.10	43.30	2642.000	44256.48	35071.17	79327.65
1	3	62040103B	2.65	54.60	2.10	43.30	834.000	14115.78	11186.09	25301.87
ROSTL Amount(INR)								62554.60	49571.56	112126.16

Packages Details

Packages From	Packages To	Kind Package
16	40	CTN
801	814	CTN

Single Windows Type of Information

Inv/Item	SQC & Qty	RODTEP	RDT Amount	GST Amount	CCS Amount	District Name	State name	Trade	SMC
1/1	250 NOS	NILL		0.00	0.00	82 NORTH WEST DELHI	07 DELHI	NCPTI	
1/2	2642 NOS	NILL		0.00	0.00	82 NORTH WEST DELHI	07 DELHI	NCPTI	
1/3	834 NOS	NILL		0.00	0.00	82 NORTH WEST DELHI	07 DELHI	NCPTI	
			0.00	0.00	0.00				

Supporting Documents Details

Inv No	Item No	IRN No	DRN No	Document Type Description	Place of Issue	Issue Date	Expiry Date
Document Issuer Party Name							
Document Beneficiary Name							
1	1	2023082500061340	RE/002/23-24	271000 Packing list	United Arab Emirates	25/08/2023	
ALMARKAZ ALAWAL GENERAL TRADING LLC							
RENTOR ENTERPRISES							
1	1	2023082500061341	RE/002/23-24	380000 Commercial Invoice	United Arab Emirates	25/08/2023	
ALMARKAZ ALAWAL GENERAL TRADING LLC							
RENTOR ENTERPRISES							

Statement Details

Inv/Item Sn	Code	Title
1/1,1/2,1/3,	DEC-RS001	I/We RENTOR ENTERPRISES holder of IEC No ABGFR5057D, in regard to my/our claim under RosCTL scheme made in this Shipping Bill or Bill of Export, hereby declare that: 1. I/ We undertake to abide by the provisions, including conditions, restrictions, exclusions and time-limits as provided under RosCTL scheme, and relevant notifications, regulations, etc., as amended from time to time. 2. Any claim made in this shipping bill or bill of export is not with respect to any duties or taxes or levies which are exempted or remitted or credited under any other mechanism outside RosCTL. 3. I/We undertake to preserve and make available relevant documents relating to the exported goods for the purposes of audit in the manner and for the time period prescribed in the Customs Audit Regulations, 2018.

Following is the list of document attached
 Invoice

Agency Document Name
 Invoice
 Packaging List

Factory Stuffing

Sample Accompanied

Vessel Name & Voys, Rotation No & Date

NO

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

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

P1
 @Saikumar
 9/9/23

P2
 9/9/23

8
 09/09/23

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

Signature of Exporter/CHA with Date

P1
@aibhoy
9/9/23

P2
~~9/9/23~~
9/9/23

8
09/09/2023

PANCHNAMA dated 09.09.2023 in respect of M/s Rentoor Enterprises DRAWN AT JWR Logistics Pvt. Ltd. CFS.

Pancha No.1		Pancha No.2	
Name	Vaibhav Vasant Padwal	Name	Nitesh Lahu Mhatre
Age	34	Age	33
Address-	Flat No. 502, Shree Ganesh CHS, Plot No. 139, Nawada Phase 2, Taloja, Taloje Majkur, Raigarh, Maharashtra-410208	Address-	House No. 1135, Owale Village, Post- Pargaon, Owle, Raigarh, Maharashtra-410206
Type of ID card	Aadhar Card	Type of ID card	Aadhar Card
Number of ID Card	5558 8703 4986	Number of ID Card	3685 3047 1259
Mobile No.	9821615993	Mobile No.	9819380048
Occupation	Private Job	Occupation	Private Job

We the above mentioned Panchas were called upon by a person who introduced himself as Shri. Paramveer Singh Nain, an Intelligence Officer, SIIB(X), JNCH on 09.09.2023 at 1300 hrs at JWR Logistics Pvt. Ltd. CFS, 15-23, National Highway 4B, Panvel-JNPT Highway, Village- Padeghar, Panvel, Maharashtra-410206 to witness the examination of goods pertaining to exporter M/s Rentoor Enterprises (IEC: ABGFR5057D) under shipping bill no. 3460765 dtd. 25.08.2023 stuffed in Container No. MRSU5805724, for confirmation of declaration in respect of description of goods, quantity and any other declaration thereof.

Here, we were introduced to Shri. Ashok Kumar Nayak, an Intelligence Officer, SIIB(X), JNCH & Shri. Ajay Dharam Rout, G-card holder of M/s. Service Bureau Logistics LLP (License No.11/2045) having Kardex No. 411/2020 & authorised representative of Custom Broker. Then the officer explained to us that the exporter M/s Rentoor Enterprises (IEC: ABGFR5057D) having address at shop No. 132, First Fillor, Agarwal Shopping Plaza, Pkt-9, Sec-A-5, Narela, North West Delhi, Delhi 110040 had filed Shipping Bill No. 3460765 dtd. 25.08.2023 through Customs Broker M/s Service Bureau Logistics LLP for export of their consignment.

We were shown the Hold letter No. 158/2022-23/SIIB(X) dtd. 05.09.2023 signed by Assistant Commissioner of Customs, SIIB(X), JNCH vide F.no. SG/MISC-101/2021-22/SIIB(X) JNCH regarding hold of Shipping Bill No. 3460765 dtd. 25.08.2023 file by M/s Rentoor Enterprises (IEC: ABGFR5057D). We the panchas, were shown the said shipping bill, respective export invoice & packing list and Container Load Plan (CLP) copy.

P1
Vaibhav
9/9/23

P2
9/9/23

CB
9/9/23

Further, the above-mentioned officer requested us to bear witness to the seal-cutting and de-stuffing proceedings of Container No. MRSU5805724 in which the goods covered under 01 Shipping Bills dated 25.08.2023 of M/s. Rentoor Enterprises (IEC: ABGFR5057D) were stuffed. The said container was found placed in open area outside Shed No. C of the above mentioned CFS. The Container No. MRSU5805724 was found to be sealed with intact Customs Bottle Seal No.4155065. Thereafter, the Customs Bottle Seal of the said Container was cut in our presence. Further, all the packages pertaining to 01 Shipping Bill dated 25.08.2023 mentioned above were kept in the said Container were de-stuffed and were carted/placed inside Shed No. C at location G-6 in our presence by the labours available in the CFS. Further, the above-mentioned officers requested us to bear witness to the examination proceedings of the goods covered under said Shipping Bills No. 3460765 dated 25.08.2023 to which we both voluntarily agreed.

The details of the said shipping bills were tabulated as below:

Table-I

S/B No./ Date	Invoice No.	Description	No. of Packages	FOB (INR)	IGST (INR)	RODTEP	DBK Amount	ROSCT L Amount
3460765 dtd 25.08.2023	RE/002/ 2023-24 dtd 24.08.2023	RMG Ladies 3 PCS Set Polyster, Ladies Long Dress Polyester, Ladies long dress with dupatta polyester	39	2360550.55	S/B filed under LUT.	0	66095.4 1	112126
TOTAL			39	2360550.55	LUT	0	66095.4 1	112126

The Customs Officer in presence of us and in presence of representative of Custom Broker took up the Shipping Bill No. 3460765 dtd. 25.08.2023 and its respective invoices and packing lists. The goods of the said shipping bill were found to be destuffed and placed inside shed No. C at location (G-6).

The goods were found to be packed in white polypropylene bags. The total number of packages were count and it was found that there was a total of 39 packages as mentioned in the said Shipping Bill. There after each of these packages were opened one after another with the help of labourers of the CFS. In each of the carton there were found to be ready made garments. The quantity and declaration of the goods are found to be as mentioned in the shipping bills, invoices and packing lists.

P1 @ Saibhup
9/9/23

2
P2
9/9/23

CB


Further Representative Customs Samples were randomly drawn from the bags in duplicate for further investigation and testing and were sealed with customs wax seal in our presence and in the presence of the representative custom broker.


The goods were re-packed in the same packages and kept at the same place i.e., at location G-6 shed No. C of JWR Logistics Pvt. Ltd. CFS, 15-23, National Highway 4B, Panvel-JNPT Highway, Village- Padeghar, Panvel, Maharashtra-410206 in presence of us and in presence of the authorized representative of CB and the same were handed over to staff of JWR Logistics Pvt. Ltd. CFS for safe custody.

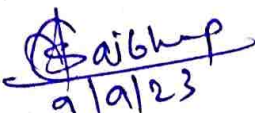
We put our dated signature on Shipping Bill, Export Invoice, Packing List of the goods and other relevant documents as a token of having witnessed the same and being present during the examination.


The Panchanama running into 03 pages ended on the same place and same date i.e., 09.09.2023 at 1630 Hrs. Panchanama was carried out in our presence and in the presence of the authorized representative of Custom Broker. 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 09th day of September, 2023.


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


09/09/2023
(Representative of CB)


9/9/23
(Chaitan V. Padwal)
Pancha-I


9/9/23
(Nitesh 2. Mhatre)
Pancha-II


09/09/2023
(Ashok Kumar Nayak)
I.O./SIIB(X), JNCH



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

Jawaharlal Nehru Custom House, Nhava Sheva,

Dist- Raigad, Maharashtra - 400 707.

Tel No: 27244989; Fax: 27241828, 27241825.

F. No.SG/MISC-148/2023-24 SIIB(X) JNCH

Date: .09.2023

To,

The Dy. Chief Chemical Examiner

DYCC section, JNCH

Nhava Sheva,

Tal: Uran, Dist: Raigad.

Sub: Testing of sample pertaining to Shipping Bill No. 3460765 dated 25.08.2023 by M/s. Rentoor Enterprises (IE Code: ABGFR5057D) - reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to 3460765 dated 25.08.2023 for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	3460765 dated 25.08.2023	Ladies 3 Pc set of Polyester	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
- Nature of the sample
- Whether the samples are as per their respective declared description

Thanking you.

Yours sincerely,

(Jay Manoj Shah)

Asstt. Commissioner of Customs

SIIB(X), JNCH

Encl: as above.

The shipping bill is filed under I.T.M.

Lab NO 774/SUB A dt 14/9/23

S/B No: 3460765 dated 25.08.2023

Report: The sample as received is in the form of three piece readymade textile article (Full Sleeves Kurta, Gown and Belt).

Total wt of sample (Full Sleeves Kurta, Gown and Belt) = 1125.00 gm.

1. **Full Sleeves Kurta:** The sample is in the form of off-white woven fabric decorated with plastic and glass pieces at front side, stitched with off white woven inner lining fabric. Fabric is wholly composed of filament yarns of polyester.

- Total wt. of sample = 600.0 gm
- Wt. of base woven fabric = 306.0 gm
- Wt. of inner lining fabric = 210.0 gm
- Wt. of decorative material = balance
- GSM of outer layer fabric = 79.93
- GSM of inner lining fabric = 70.46

2. **Gown:** The sample is in the form of dyed (Brown) woven fabric decorated with plastic and glass pieces at front side and sleeves. Fabric is wholly composed of filament yarns of polyester.

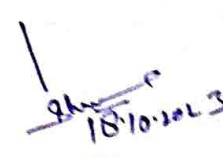
- Total wt of sample = 443.0 gm
- Wt. of base fabric = 400.0 gm
- Wt. of decorative material = balance
- GSM of fabric = 56.21

3. **Belt:** The sample is in the form of off-white woven fabric decorated with plastic and glass pieces. Fabric is wholly composed of filament yarns of polyester.

- Total wt of sample = 82.0 gm
- Wt. of base fabric = 45.0 gm
- Wt. of decorative material = balance
- GSM of fabric = 79.93

Sealed remnant returned.


Saurabh Kumar
Assistant Chemical Examiner
JNCH Laboratory


Dr. Ravi Shankar Sharma
रासायनिक परीक्षक ग्रेड II
Chemical Examiner Gr 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-148/2023-24 SIIB(X) JNCH

Date: .09.2023

To,

The Dy. Chief Chemical Examiner

DYCC section, JNCH

Nhava Sheva,

Tal: Uran, Dist: Raigad.

Sub: Testing of sample pertaining to Shipping Bill No. 3460765 dated 25.08.2023 by M/s. Rentoor Enterprises (IE Code: ABGFR5057D) – reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to 3460765 dated 25.08.2023 for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	3460765 dated 25.08.2023	Ladies Long Dress of Polyester	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
- Nature of the sample
- Whether the samples are as per their respective declared description

Thanking you.

Yours sincerely,


(Jay Manoj Shah)

Asstt. Commissioner of Customs
SIIB(X), JNCH

As above.

Lab No. 773/S11 B (+) dt. 14.9.23

S/B No:3460765, 25/08/2023

Report-The sample as received is in the form of a readymade textile article (Ladies long dress of polyester) having decorative work of plastic and glass beads on front side and on sleeves of the fabric and stitched with lining material. Base fabric, lining fabric is made of woven fabric composed of polyester filament yarns.

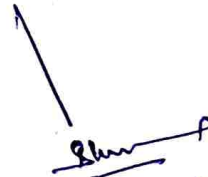
Total weight of the sample=896.5gm
GSM of fabric=52.30

Sealed remnant sample returned.



13/10/2023

RAMBABU KANAKAPUDI
Chemical Assistant



13.10.2023

डॉ. रवि शंकर शर्मा
Dr. Ravi Shankar Sharma
रासायनिक परीक्षक ग्रेड II
Chemical Examiner Gr II

Market Enquiry Report of M/s Rentoor Enterprises (IE Code ABGFR5057D) conducted on 16.09.2023.

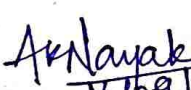
As approved by the competent authority, the undersigned officer from SIIB (X) along with Shri Ajay Dharam Rout, authorized representative of exporter, conducted market survey of goods covered under Shipping Bills No. 3460765 dated 25.08.2023 presented for export by M/s Rentoor Enterprises (IE Code ABGFR5057D). The officer carried representative samples of the goods which were drawn from the aforesaid consignment covered under the said Shipping Bills. Market enquiry was conducted on 16.09.2023 in wholesale market near Masjid Bunder, Mumbai.

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

S/B No.	Item Description	Shop 1 M/s. Neelam Garments, NG House, Building No. 49, Ground Floor, Kazi Sayed Street, Near Station, Masjid Bunder West, Mumbai-400003	Shop 2 M/s. Fashion Point, 90, Sheriff Devji (Chakla Street), Mumbai-400003	Shop 3 M/s Sejora Dress Sharp, Ground Floor, 221-223, Himjeet Building, Samuel Street, Masjid Bunder(W)-400003	Average wholesale price	Re-determined FOB Value= Declared FOB * (Re-determined PMV/Declared PMV)
3460765 dtd. 25.08.2023	Ladies 3 Pcs Set of Polyester	630	635	640	635	1,44,317/-
	Ladies Long Dress Polyester	600	620	610	610	14,65,109/-
	Ladies Long Dress with Dupatta of Polyester	620	625	610	618	4,68,559/-

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.


(Ajay Dharam Rout) 16/09/2023
Authorized representative of exporter


16/09/2023
(Ashok Kumar Nayak)
IO/SIIB(X)

Goods and Services Tax

Government of India, States and Union Territories

REGISTER

LOGIN

Home > Search Taxpayer > Search by GSTIN/UIN

Search Taxpayer

• indicates mandatory fields

GSTIN/UIN of the Taxpayer•

SEARCH

Search Result based on GSTIN/UIN : 07ABGFR5057D1Z8

Legal Name of Business

rentoorenterprises

Trade Name

RENTOOR ENTERPRISES

Effective Date of registration

13/02/2023

Constitution of Business

Partnership

GSTIN / UIN Status

Suspended

(Effective from 04/06/2024)

Taxpayer Type ⓘ

Regular

Administrative Office

(JURISDICTION - STATE)

State - Delhi

Zone - Zone 6

Ward - Ward 71

Other Office

(JURISDICTION - CENTER)

State - CBIC

Zone - DELHI

Commissionerate - DELHI NORTH

Division - NARELA

Range - RANGE - 40

Principal Place of Business

SHOP NO. 132, FIRST FILLOR, AGARWAL SHOPPING PLAZA, PKT-9, SECTOR A-5,
Narela, New Delhi, North Delhi, Delhi, 110040

Whether Aadhaar Authenticated?

Yes

(On 11/04/2023)

Whether e-KYC Verified?

Not Applicable

Additional Trade Name

View

Nature Of Core Business Activity

Trader - Wholesaler/Distributor

Nature of Business Activities ^

1. Export
2. Bonded Warehouse
3. Office / Sale Office
4. Wholesale Business
5. Retail Business
6. Warehouse / Depot

Dealing In Goods and Services

Goods		Services	
HSN	Description	HSN	Description
6211	TRACK SUITS, SKI SUITS AND SWIMWEAR; OTHER GARMENTS --- - Swimwear		
61141000	OTHER GARMENTS, KNITTED OR CROCHETED - OF WOOL OR FINE ANIMAL HAIR		
5402	SYNTHETIC FILAMENT YARN (OTHER THAN SEWING THREAD), NOT PUT UP FOR RETAIL SALE, INCLUDING SYNTHETIC MONOFILAMENT OF LESS THAN 67 DECITEX - High tenacity yarn of nylon or other polyamides :		
63	Other made up textile articles; sets; worn clothing and worn textile articles; rags		
6401	WATERPROOF FOOTWEAR WITH OUTER SOLES AND UPPERS OF RUBBER OR OF PLASTICS, THE UPPERS OF WHICH ARE NEITHER FIXED TO THE SOLE NOR ASSEMBLED BY STITCHING, RIVETING, NAILING, SCREWING, PLUGGING OR SIMILAR PROCESSES		

HSN: Harmonized System of Nomenclature of Goods and Services

SHOW FILING TABLE

SHOW RETURN FILING FREQUENCY

SUMMONS

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

To,

M/s Rentoor Enterprises

Shop No. 132, First Floor, Aggarwal
Shopping Plaza, Pocket 9, Sector-A-5,
Narela, Delhi-110040

FM 0823202641N

16/12/24

WHEREAS, I, **Kumar Swetank** am making inquiry in connection with investigation related to goods exported under Shipping Bill No. 3460765 dated 25.08.2023

under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

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

1. to depose statement verbally and in writing
2. documents related to Shipping Bill No. 3460765 dated 25.08.2023
3. Any other documents related to this investigation

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I do hereby summon you to appear before me ☒ in person / or ☐ by an authorised agent on **2024-12-23** at **12:00:PM** at the office of **B-403, 4th Floor, SIIB(X), JNCH Nhava Sheva**

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

Given under my hand and seal of office to-day the **16** day of **December, 2024** at **JNCH, Nhava Sheva**



Seal of Office.

Name : **Kumar Swetank**

Signature :

Designation :

Superintendent / Appraiser / Senior Intelligence Officer

SUMMONS

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

To,

Service Bureau Logistics

Flat No. 309 F-3, WP-45/47, Mint
Chambers, GPO, Mint Road, Mumbai -
400001

EM082320159IN

16/12/24

WHEREAS, I, **Kumar Swetank** am making inquiry in connection with investigation wrt Shipping Bill No. 3460765 dated 25.08.2023 under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

(a) give evidence and / or

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

1. to depose statement verbally and in writing
2. KYC Documents
3. Any other document related to investigation

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I do hereby summon you to appear before me ☒ in person / or ☐ by an authorised agent on **2024-12-23** at **1:0:PM** at the office of **B-403, 4th Floor, SIIB(X), JNCH Nhava Sheva**

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

Given under my hand and seal of office to-day the **16** day of **December, 2024** at **JNCH, Nhava Sheva**

Name : **Kumar Swetank**

Signature :

Designation :

Superintendent / Appraiser / Senior Intelligence Officer

SUMMONS

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

To,

Service bureau Logistics

**Flat No. 309 F-3, WP-45/47, Mint
Chambers, GPO, Mint Road, Fort, Mumbai-
400001**

WHEREAS, I, **Kumar Swetank** am making inquiry in connection with investigation wrt shipping bill no. 3460765 dated 25.08.2023 under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

(a) give evidence and / or

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

- 1. To depose statement verbally and in writing**
- 2. KYC documents**
- 3. Any other document related to investigation**

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I do hereby summon you to appear before me ☒ in person / or ☒ by an authorised agent on **2024-11-19 at 1:00:PM** at the office of **C-403, SIIB(X), JNCH**

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

Given under my hand and seal of office to-day the **12 day of November, 2024** at **JNCH**

Name : **Kumar Swetank**

Signature :
[Handwritten Signature]
12/11/2024

Designation :

Superintendent / Appraiser / Senior Intelligence Officer

Seal of Office.



SUMMONS

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

To,

M/s Rentoor Enterprises

**Shop No. 132, First Floor, Aggarwal
Shopping Plaza, Pocket 9, Sector-A-5,
Narela, Delhi-110040**

EM 078385927IN
05/11/2024

WHEREAS, I, **Kumar Swetank** am making inquiry in connection with Investigation related to goods exported under Shipping Bill No. 3460765 dated 25.08.2023

under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

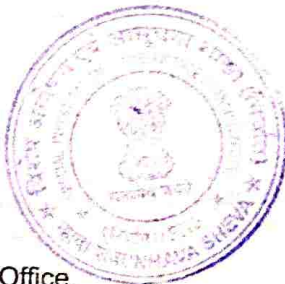
(a) give evidence and / or
(b) produce documents or things of the following description in your possession or under your control:

1. to depose statement verbally and in writing
2. documents related to Shipping Bill No. 3460765 dated 25.08.2023
3. Any other documents related to this investigation

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I do hereby summon you to appear before me ☒ in person / or ☐ by an authorised agent on **2024-11-08** at **12:0:PM** at the office of **B-403, 4th Floor, SIIB(X), JNCH Nhava Sheva**


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

Given under my hand and seal of office to-day the **1** day of **November, 2024** at **JNCH, Nhava Sheva**



Seal of Office.

Name : **Kumar Swetank**

Signature : 

Designation :
Superintendent / Appraiser / Senior Intelligence Officer

Statement of Shri Machindra Khandu Ithape, G-Card holder of M/s Service Bureau Logistics LLP, 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 17.12.2024.

In receipt of Summons CBIC-DIN-20241178NT00001271E dated 12.11.2024 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 17.12.2024. 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 Machindra Khandu Ithape, aged 43 years and DOB-01.01.1978. I am residing at Near Mahakali Mandir, Mahakali Mandir Chawl No 3, Room No. 4, Bhatwadi, Ghatkopar West, Barve Nagar, Mumbai, Maharashtra, 400084. I have the personal Mobile No.9152070323, Aadhaar Card bearing No.638715429590, PAN Card bearing No. AFPPI2677M and I am submitting the copies of the same as proof of my identity. I have completed my 12th from Shankar Rao Mohite Patel Vidhalya . I can read, understand and write in Marathi , Hindi and English. I am married and I am staying alongwith my wife and 02 children 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. Give your brief introduction. What sort of work do you do?

Ans. My name is Machindra Khandu Ithape. I have been working as Customs Broker since 1997. Currently working as G-Card holder of M/s Service Bureau Logisics. I have been associated with the CB firm since 2021 i.e. from last 3 years. In that capacity I handle both import and export clearance related work of the firm at JNCH.

Q. Do you know why you have been called here?

Ans. Yes, I have been called here regarding export made by M/s M/s Rentoor Enterprises vide Shipping bill No. 3460765 dated 25.08.2023.

Q. How did you come in contact with M/s Rentoor Enterprises and since when are you handling the export of M/s Rentoor Enterprises?

Ans. M/s Rentoor Enterprises approached us for their export related work.

Q. It is seen that your exporter M/s Rentoor Enterprises have been summoned thrice for deposing before this office but they have not turned up yet. Why is it so?

Ans. Sir, we were not aware about that they have been summoned to appear before this office but now we will inform the exporter regarding the same.

Q. 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. 4500/-, 40ft- 5500/- and for LCL cargo we get Rs 2500/- per shipment. We have not received the payment for shipment of M/s Rentoor Enterprises.

Q. Were you aware of the overvaluation of export consignment done by M/s Rentoor Enterprises vide Shipping Bill No. 3460765 dated 25.08.2023?

Ans. We were not aware about the overvaluation done by M/s Rentoor 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. Now I show you the Status report reported from the GST Portal regarding the exporter M/s Rentoor Enterprises (GSTIN-07ABGFR5057D1Z8) wherein it has been reported that the GST registration of the exporter has been Suspended effective from 04.06.2024. Hence, it appears that the exporter is non genuine. What do you have to say in this regard?

Ans. From the GST status, it seen that the exporter is non-genuine. However, we have obtained the KYC details from the exporter at the time of filling first Shipping Bill on their behalf.

Q. Since, the exporter is non-genuine, why it should not be construed that you have filed Shipping Bill on their behalf, knowing very well that the exporter is a fly by night operator?

Ans. Sir, we had taken the KYC details from the exporter at the time of filing the Shipping Bill on the behalf of the exporter. After, the goods have been held by the department, the exporter might have left their place of business.

Q. How many Shipping Bills have been filed by you on behalf of M/s Rentoor Enterprises?

Ans. We had filed only 01 Shipping Bill on their behalf, which is currently under investigation by your office.

Q. On perusal of ICES 1.5 System it is seen that the exporter has filed two shipments vide. SB Nos. 2893352 dated 01.08.2023 and 3460765 dated 25.08.2023 wherein no foreign remittance has been received even after FEMA mandated 09 months period. Why it is so?

Ans. We are not in touch with exporter henceforth so we are not aware about that.

Q. 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 and PAN etc. I am submitting the copies of the same .

Q. Merely obtaining the KYC details form the exporter, doesnot absolve the CB from verifying their principal place of business or their antecedents. Have you verified the same as mandated under Regulation 10(n) of the CBLR, 2018?

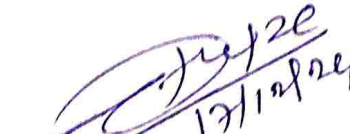
Ans. We had not verified the functioning of exporter at their declared place of business.

Q. 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 genuine Custom Broker. We have been continuously filing shipment for our clients regularly. The current shipment was done by one of our employees who has left our firm now. I would like to assert that in future, I would co-operate with the customs authorities in the ongoing investigation.

The above statement of mine running into 03 pages (serially mentioned 1 to 3) 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, Nhava Sheva, 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.


(Machindra Khandu Ithape)
G-Card Holder, M/s Rentoor Enterprises

Typed by me


(Ankit Kumar)

IO /SIIB(X)
JNCH, NHAVA SHEVA

Recorded before me

(Kumar Swetank)

SIO /SIIB(X)
JNCH, NHAVA SHEVA