

 सत्यमेव जयते	भारत सरकार/Government of India वित्त मंत्रालय/Ministry of Finance आयुक्त सीमाशुल्क का कार्यालय, एनएस-II OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II जवाहरलाल नेहरू सीमाशुल्क भवन न्हावा शेवा, तालुका -उरण, जिला -रायगढ़, महाराष्ट्र- 400 707 JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA SHEVA, TALUKA-URAN, DIST- RAIGAD, MAHARASHTRA-400707	
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F. No: CUS/SIIB/TNT/516/2024-SIIB(E)

Date: ०८-१२-2025

F.No. :CUS/ASS/MISC/235/2025-CEAC

SCN No.: 1567/2025-26/ADC/CEAC/NS-II/CAG/JNCH

DIN No.: 20251278NT000011AF0

SHOW CAUSE NOTICE UNDER SECTION 124 OF THE CUSTOMS ACT

Sub:-Investigation into overvaluation of goods covered under shipping bills no. 9507170 and 9505106 dated 24.04.2023 attempted to be exported by M/s Riddhi Traders (IEC No. BQZPK8428A)

M/s Riddhi Traders (IEC No. BQZPK8428A) having its registered office address at A-3-C-301, Third, Saurashtra Residency, Pasodra Gam Road, Surat, Gujarat-395008 (hereinafter referred to as the "exporter") had filed shipping bills no. 9507170 and 9505106 dated 24.04.2023 through their Customs Broker M/s Shriwin Shipping & Logistics (Licence No. 11/2418) for export of Indian Readymade Garments under Export Promotion Scheme Code 60 (Drawback & Rosctl) and under LUT. The details of the same are tabulated as under:-

TABLE-I

Sr. No.	SB No. & Date	Description	Declared FOB (in Rs.)	Claimed DBK (in Rs.)	ROSCTL Claimed (in Rs.)	IGST
1	9507170 dated 24.04.2023	RMG	1,00,88,635/-	2,24,061/-	6,10,361/-	LUT
2	9505106 dated 24.04.2023	RMG	99,02,799/-	2,26,292/-	5,99,120/-	LUT
Total			1,99,91,433/-	4,50,354/-	12,09,482/-	

2. On the basis of specific intelligence, regarding export of suspicious consignment of M/s Riddhi Traders (IEC No. BQZPK8428A) covered under Shipping bills No. 9507170 and 9505106 dated 24.04.2023 (hereinafter referred to as "Shipping Bill") (RUD-I) filed by Customs Broker M/s Shriwin Shipping & Logistics (Licence No. 11/2418). The subject goods were kept on hold vide Hold No. 88/2022- 23-SIIB(X) dated 28.04.2023 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 for detailed investigation.

3. Consequently, the subject goods pertaining to the above Shipping Bill were then examined under Panchanama dated 02.05.2023(RUD-II) in the presence of two independent Panchas, representatives of Customs broker and exporter. During the

100% examination, the subject goods were found as declared in the Shipping Bill, its corresponding invoice and Packing list w.r.t. declared quantity. Representative Sealed Samples (RSS) of the readymade garments from the shipping bills were randomly drawn for the purpose of testing and further investigation.

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

TABLE-II

Shipping Bill No.	Item Description	Lab No.	Report
9505106 dated 24.04.2023	Girls Woven Night Suit of Cotton	362/SIIB(X) dated 10.05.2023	On opening the sample packet, two sample have been found. Upper wear (T-shirt) - The sample is in the form of a readymade textile garments(upper wear) made of dyed & printed knitted fabric. The fabric is composed of cotton yarns. Total Wt. = 82.4 g Average GSM = 162 Lower wear (Trousers) = The sample is in the form of a readymade textile garments(lower wear) made of dyed & printed knitted fabric together with elastomeric strip present at waist position. The fabric is composed of cotton yarns. Total Wt. = 115.2 g Wt of fabric = 109.1 g Wt. of elastic strip = balance Average GSM = 159.1
	Boys Woven Night Suit of Cotton	363/SIIB(X) dated 10.05.2023	On opening the sample packet, two sample have been found. Upper wear (T-shirt) - The sample is in the form of a readymade textile garments(upper wear) made of dyed & printed knitted fabric. The fabric is composed of cotton yarns. Total Wt. = 113.3 g Average GSM = 159.9 Lower wear (Trousers) = The sample is in the form of a readymade textile garments(lower wear) made of dyed & printed knitted fabric together with elastomeric strip present at waist position. The fabric is composed of cotton yarns. Total Wt. = 142.1 g Wt of fabric = 134.7 g Wt. of elastic strip = balance Average GSM = 164.1
9507170 dated 24.04.2023	Mens Woven Shirts of Cotton	364/SIIB(X) dated 10.05.2023	The sample is received is in the form of readymade textile garment (Shirt) fitted with buttons in front neck and at arm position. The printed woven fabric is wholly composed of spun yarns of viscose on both sides. Total weight of sample = 216.9gm GSM = 151.34

4.1 As per DYCC test report, items no. 1 to 02 of the shipping bill no. 9501506 dated 24.04.2023, the exporter had declared that the goods were "Girls Woven Night Suit of Cotton" (RITC-62082190) and "Boys Woven Night Suit of Cotton" (RITC - 62072110) claimed the drawback and RoSCTL against the serial No. 62080101B and 62070101B respectively. however, according to the test report provided by DYCC, the sample was made of dyed & printed knitted fabric. The fabric is composed of cotton yarns Therefore, the items no. 1 to 02 of the shipping bill no. 9501506 dated 24.04.2023 was mis-declared with respect to classification. The current classification is RITC 61082190 and 61072110 respectively. However, there are no changes in the

rates of drawback and ROSCTL.

4.2 The DYCC test report confirmed the goods covered under Shipping Bill 9507170 dated 24.04.2023 are as per their declared description and composition

5. To ascertain prevailing market value of the goods, the market enquiry of the goods 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 09.05.2023 along with the authorised representative of the exporter (**RUD-IV**). On the basis of Market Enquiry report dated 09.05.2023, it is observed that the some items have been mis-declared in terms of valuation. The re-determined FOB value of the goods covered under the subject shipping bill and corresponding export incentives under the Shipping Bill no. 9507170 and 9505106 dated 24.04.2023 would be as below:

TABLE- III

Sr. No.	SB & Date	Item No.	Item Description	Declared (in Rs.)			Re-determined (in Rs.)		
				FOB	DBK	ROS CTL	FOB Value	DBK	ROSC TL
1	9505106 dated 24.04.2023	1	Boys Woven Night Suit of Cotton	952380	22857	57619	752688	18065	45538
		2	Girls Woven Night Suit of Cotton	326300	78312	197412	2559139	61419	154828
		3	Mens Woven Shirts of Cotton	5687418	125123	344089	457470	100643	276769
2	9507170 dated 24.04.2023	1	Girls Woven Night Suit of Cotton	1055677	25336	63868	827957	19871	50091
		2	Mens Woven Shirts of Cotton	9032958	198725	546494	726570	159845	439575
Total				19991433	450354	1209482	15980184	359844	966801

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

Table-IV

Total Declared FOB value (in Rs.)	Total Re-Determined FOB value (in Rs.)	Total declared Export Benefits (in Rs.)	Total re-determined Export Benefits (in Rs.)	Difference (in Rs.)
1,99,91,433/-	1,59,80,184/-	16,59,836/-	13,26,645/-	3,33,191/-

5.2 As can be seen from the table above, based on the market enquiry conducted on 09.05.2023, it appears that the items declared by the exporter in the Shipping Bill No. 9507170 and 9505106 dated 24.04.2023 have been mis-declared in terms of their value and classification. Hence, the subject goods were seized vide seizure memo dated 09.05.2023 (**RUD-V**). The value of the goods have been re-determined based on

the market survey report dated 09.05.2022. The export incentive such as Drawback & RoSCTL are therefore to be re-determined with respect to the new re-determined FOB of the goods as mentioned in the table above. Hence the declared value i.e. Rs. 1,99,91,433/- appeared to be liable for rejection in terms of Rule 8 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007 and the value needs to be re-determined as per the provisions of the said Rules. For the purpose of Customs Tariff Act, 1975, valuation of export goods is to be done in terms of Section 14 of the Customs Act, 1962 read with Customs Valuation (Determination of value of Export Goods) Rules, 2007 (CVR). As per the provisions of Act/Rules, transaction value of the goods is to be accepted, subject to Rule 8 of Customs Valuation (Determination of value of Export Goods) Rules, 2007. Prima facie on examination of the subject consignment, the declared value of the goods appeared to be on the higher side; the declared transaction value appeared liable for rejection under Rule 8 of the CVR and the said value is required to be re-determined by sequentially proceeding in terms of Rule 4 to 6 of the Customs Valuation Rules, 2007. In the instant case, the exporter is merchant exporter and hence, transaction value of the impugned goods under export could not be determined under Rule 4 & 5 of the Customs Valuation Rules, 2007.

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 SIIB (Export) on 09.05.2022. Value of the goods was taken from 3 different shops/dealers and average of their prices was taken as market value of the same. The details of the determination of the value is summarized in the Market Survey Report dated 09.05.2022.

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 bills no. 9507170 and 9505106 dated 24.04.2023 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 Riddhi Traders (IEC No. BQZPK8428A) till further investigation.

9. The exporter vide their letter dated 09.05.2023 has 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 on execution of Bond equivalent to FOB value of the subject goods and on submission of Bank Guarantee amounting to Rs. 4,50,000/- on 12.05.2023 (**RUD-VI**).

10. To ascertain the verification of genuineness of supply chain of the exporter Letters dated 09.05.2023, 29.10.2024 and 16.12.2025 in respect of the exporter M/s Riddhi Traders (GSTIN: 24BQZPK8428A1ZK) and supplier M/s K P Enterprises (GSTIN: 27BIRPP0761K1ZO) were sent to Jurisdictional CGST Commissionerate to verify the genuineness of the exporter. However, no reply has been received till now. Further, GSTIN no. in respect of exporter suspended from 21.08.2024 and supplier cancelled suo-moto effective from 30.06.2020 as verified on GST portal (**GST-VII**).

11. During the course of investigation, statement of Shri. Kabariya Laxit Bhai Ashokbhai, proprietor of M/s Riddhi Traders (IEC No. BQZPK8428A) was recorded under Section 108 of Customs Act, 1962 on 08.05.2023 (**RUD-VIII**). In his statement, he stated that; they are a merchant exporter, they purchase the goods from Surat & Maharashtra and then export to the buyer of overseas; the shipping bills no. 9507170 and 9505106 both dated 24.04.2023 were filed by their customs broker M/s Shriwin Shipping & Logistics on behalf our company; we perched the goods in the subject shipping bills from our supplier M/s K P Enterprises based in thane, Maharastra on 60 days credit; we filed our returns regularly on monthly basis; they have started business in March, 2023. They do their marketing for their business either in surat or by travelling to Ahmedabad or Maharashtra. Therefore, their business premises is registered in their residential address only.

12. During the course of investigation, statement of Shri. Maruti Zinjad, representative (G-card) holder of M/s Shriwin Shipping & Logistics was recorded under Section 108 of Customs Act, 1962 on 16.02.2024 (**RUD-IX**). In his statement, he stated that; the exporter approached us to file the shipping bills on their behalf. As they did not find any aberrations, they agreed to file the shipping bill on their behalf; they filed the shipping bills no. 9507170 and 9505106 both dated 24.04.2023 on behalf of the exporter M/s Riddhi Traders; they were not aware about the overvaluation done by M/s Riddhi Traders, they only got to know about the

overvaluation during the investigation period. They received the goods directly CFS i.e. JWR CFS; they are agree with the market enquiry report dated 09.05.2023; they had called for all the KYC related document of the exporter viz. Copy of IEC, GST, Registration, Adhaar and PAN of the proprietor, Bank Authorisation letter copy of rent agreent.

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. 1,59,80,184/- as against the declared FOB value of Rs. 1,99,91,433/-. By inflating the FOB value and mis-declaring the goods, the exporter was attempting to claim Drawback of Rs. 4,50,354/- and RoSCTL of Rs. 12,09,482/- whereas they were eligible for Drawback of Rs. 3,59,844/- and RoSCTL of Rs. 9,66,801/- respectively.

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

Table-V

Sr No.	S/B	Declared FOB (in Rs.)	FOB to be realized (in FC)	Drawback (in Rs.)	ROSCTL (in Rs.)	Rodtep (in Rs.)	FOB actual realized (in FC)
1	8579694 dated 18032023	64,66,966/-	78,914/-	1,47,326/-	3,43,590/-	0	0
2	9114161 dated 06.04.2023	1,03,30,245/-	1,26,055/-	2,16,891/-	4,47,290/-	12,105/-	0
3	9114246 dated 06.04.2023	1,06,24,584/-	1,29,647/-	2,15,668/-	4,33,641/-	39,019/-	0
4	9114278 dated 06.04.2023	1,05,30,690/-	1,28,501/-	2,21,947/-	4,58,486/-	0	0
5	9238388 dated 12.04.2023	1,18,63,945/-	1,46,288/-	2,56,828/-	5,29,383/-	0	0
6	9240466 dated 12.04.2023	1,07,96,024/-	1,33,120/-	2,58,172/-	4,75,521/-	0	0
7	9242652 dated 12.04.2023	1,19,26,161/-	1,47,055/-	2,57,042/-	5,40,251/-	0	0
Total		7,25,38,615/-		15,73,874/-	32,28,162/-	51,124/-	

14.1 In view of above, in the event of non –receipt of foreign remittance in the above shipping bills, the claimed export incentive i.e. Drawback, Rodtep & Rosctl are liable to be demand back from the exporter in terms of Rule 18 of the Customs and Central Excise Duties Drawback Rules, 2017 and section 28AAA read with section 28AA of the Customs Act, 1962 in terms of 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 and section 28AAA read with section 28AA of the Customs Act, 1962.

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

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

(ii) Section 50 of the Customs Act, 1962: Entry of goods for exportation. –

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

presenting [electronically] [on the customs automated system] to the proper officer in the case of goods to be exported in a vessel or aircraft, a shipping bill, and in the case of goods to be exported by land, a bill of export [in such form and manner as may be prescribed]:

Provided that the [Principal Commissioner of Customs or Commissioner of Customs] may, in cases where it is not feasible to make entry by presenting electronically [on the customs automated system], allow an entry to be presented in any other manner.]

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

(3) The Exporter who presents a shipping bill or bill of export under this section shall ensure the following, namely:-

(a) the accuracy and completeness of the information given therein;

(b) the authenticity and validity of any document supporting it; and

(c) compliance with the restriction or prohibition, if any, relating to the goods under this Act or under any other law for the time being in force.

(iii) SECTION 113(i) of the Customs Act, 1962: any goods entered for exportation which do not correspond in respect of value or in any material particular with the entry made under this Act or in the case of baggage with the declaration made under section 77, shall be liable to confiscation:

(iv) Section 113(ia) of the Customs Act, 1962: Any goods entered for exportation under claim for drawback which do not correspond in any material particular with any information furnished by the Exporter or manufacturer under this Act in relation to the fixation of the rate of drawback under Section 75, shall be liable to confiscation;

(v) Section 113(ja) of the Customs Act, 1962: any goods entered for exportation under claim of remission or refund of any duty or tax or levy to make a wrongful claim in contravention of the provisions of this Act or any other law for the time being in force;

(vi) Section 114(iii) of the Customs Act, 1962: Any person who, in relation to any goods, does or omits to do any act which act or omission would render such goods liable to confiscation under section 113, or abets the doing or omission of such an act, shall be liable, in the case of any other goods, to a penalty not exceeding the value of the goods as declared by the Exporter or the value as determined under this Act, whichever is the greater;

(vii) Section 114AA of the Customs Act, 1962: Penalty for use of false and incorrect material – If a person knowingly or intentionally makes, signs or uses, or causes to be made, signed or used, any declaration, statement or documents which is false or incorrect in any material particular, in the transaction of any business for the purpose of this Act, shall be liable to a penalty not exceeding five times of the value of goods.

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

exceeding five times the refund claimed. For the purposes of this section, the expression "input tax credit" shall have the same meaning as assigned to it in clause(63) of section 2 of the Central Goods and services Tax Act, 2017 (120 of 2017).

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

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.--(1) where an instrument issued to a person has been obtained by him by means of—**

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

for the purposes of this Act or the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992), 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 utilised 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 relatable to such utilisation of instrument shall be deemed never to have been exempted or debited and such duty shall be recovered from the person to whom 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 realised 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 Shipping 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.

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

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

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

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

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

(C) RULE 5. Computed value method. – “If the value cannot be determined under Rule 4, it shall be based on a computed value, which shall include the following: -

- (a) cost of production, manufacture or processing of export goods;
- (b) charges, if any, for the design or brand;
- (c) an amount towards profit”.

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

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

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

- (a) “When the proper officer has reason to doubt the truth or accuracy of the value declared in relation to any export goods, he may ask the exporter of such goods to furnish further information including documents or other evidence and if, after receiving doubt about the truth or accuracy of the value so declared, the transaction value shall be deemed to have not been determined in accordance with sub- rule (1) of rule 3.
- (b) At the request of an exporter, the proper officer shall intimate the exporter in writing the ground for doubting the truth or accuracy of the value declared in relation to the export goods by such exporter and provided a reasonable opportunity of being heard, before taking a final decision under sub-rule (1)”.

(xi) Customs Brokers Licensing Regulations, 2018:

10. Obligations of Customs Broker.—A Customs Broker shall —

(n) verify correctness of Importer Exporter Code (IEC) number, Goods and Services Tax Identification Number (GSTIN), identity of his client and functioning of his client at the declared address by using reliable, independent, authentic documents, data or information;

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

16.1 M/s Riddhi Traders (IEC No. BQZPK8428A) having its registered office address at A-3-C-301, Third, Saurashtra Residency, Pasodra Gam Road, Surat, Gujarat-395008 (hereinafter referred to as the “exporter”) had filed Shipping bills No. 9507170 and 9505106 dated 24.04.2023 through their Customs Broker M/s Shriwin Shipping & Logistics (Licence No. 11/2418) for export of Indian Readymade Garments under Export Promotion Scheme Code 60 (Drawback & Rosctl) and under LUT. The re-determined FOB value of the said goods covered under the above mentioned Shipping Bills comes to Rs. 1,59,80,184/- as against the declared FOB value of Rs. 1,99,91,433/-. By inflating the FOB value, the exporter was attempting to claim Drawback of Rs. 4,50,354/- and RoSCTL of Rs. 12,09,482/- whereas they were eligible for Drawback of Rs. 3,59,844/-, and RoSCTL of Rs. 9,66,801/- respectively.

16.2 As can be seen above, based on the market enquiry conducted on 09.05.2023, it appears that the goods declared by the exporter in the Shipping bills No. 9507170 and 9505106 dated 24.04.2023 have been mis-declared in terms of their value. During the market enquiry it was found that the value of the items 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 are re-determined with respect to the re-determined FOB as mentioned in the table-III above. It can thus be seen that the goods are mis-declared to avail undue export incentive and thereby rendering the goods liable for confiscation under section 113 (i), 113(ia) and 113 (ja) of the Customs Act, 1962.

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. 1,99,91,433/- whereas the re-determined FOB value after conducting the Market Survey was Rs. 1,59,80,184/- 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. Hence, the goods are liable for confiscation under section 113 of the Customs Act, 1962.

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. 1,59,80,184/- as per the market enquiry conducted of the subject goods.

16.10 It is cogent and clear that the exporter M/s Riddhi Traders (IEC No. BQZPK8428A) had mis-declared the impugned goods in terms of their value and attempted to defraud the Government by claiming undue higher amount of Drawback, Rosctl and other export benefits and thereby acted in a manner which rendered the said goods under Table-I above liable for confiscation in terms of the provisions of Section 113(i), 113(ia) and 113 (ja) of the Customs Act, 1962.

17. It further appears that the exporter M/s Riddhi Traders (IEC No. BQZPK8428A) have rendered themselves liable to penalty in terms of Section 114(iii) of the Customs Act, 1962 on account of mis-declaration of value of the impugned goods. The exporter has knowingly & intentionally caused to sign & used the documents to provide the undue advantage to the exporter with malafide intent to avail undue/excess export benefits in form of Drawback, RoDTEP and other export benefits. Therefore, the exporter also liable for penalty u/s 114 AA of Customs Act, 1962 for this intentional mis-declaration.

17.1 Further, to ascertain the verification of genuineness of supply chain of the exporter Letters dated 09.05.2023, 29.10.2024 and 16.12.2025 in respect of the exporter M/s Riddhi Traders (GSTIN: 24BQZPK8428A1ZK) and supplier M/s K P Enterprises (GSTIN: 27BIRPP0761K1ZO) were sent to Jurisdictional CGST Commissionerate to verify the genuineness of the exporter. However, no reply has been received till now. Further, GSTIN no. in respect of exporter suspended from 21.08.2024 and supplier cancelled suo-moto effective from 30.06.2020 as verified on GST portal. It is certain that the exporter is fly by night operator, who had obtained GST and IEC merely to defraud the exchequer of undue export incentive. This establishes the fact that the exporter is a non-genuine firm and currently not functioning at their place of business. Therefore, it appears that the exporter connived with their supplier to obtain invoice by fraud and collusion to utilize input tax credit on the basis of such invoice for discharging tax on goods which have been entered for exportation under the Shipping Bill filed by them. Hence, the exporter M/s Riddhi Traders (IEC No. BQZPK8428A) have rendered themselves liable to penalty in terms of Section 114AC of the Customs Act, 1962.

18. The Custom Broker M/s Shriwin Shipping & Logistics(Licence No. 11/2418) failed to ascertain the veracity and genuineness of the export firm M/s Riddhi Traders (IEC No. BQZPK8428A). The regulation 10 (n) of the CBLR, 2018 has mandated that the CB has to verify correctness of Importer Exporter Code (IEC) number, Goods and Services Tax Identification Number (GSTIN), identity of his client and functioning of his client at the declared address by using reliable, independent, authentic documents, data or information. In the instant case, the CB has not presented any evidence of verifying the genuineness of the exporter during the investigation. The CB has thereby violated regulation 10(n) of the CBLR, 2018 and have rendered themselves liable for penalty under section 114(iii) and 114AA of the Customs Act, 1962.

19. Further, for the past shipping bills in respect of M/s Riddhi Traders (IEC No. BQZPK8428A) was retrieved from the ICEs 1.5 System wherein seven shipping bills except current shipping bills have been found wherein foreign remittance has not been received as per FEMA regulation. In the event of non –receipt of foreign remittance in the above shipping bills as mentioned Table-V, the goods covered under the said shipping bills are liable for confiscation and claimed export incentive i.e. Drawback, Rodtep & Rosctl are liable to be demand back from the exporter in terms of Rule 18 of the Customs and Central Excise Duties Drawback Rules, 2017 in terms of 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 and section 28AAA read with section 28AA of the Customs Act, 1962.

20. As per above discussion, it appears that the M/s Riddhi Traders (IEC No. BQZPK8428A) have rendered themselves liable to penalty in terms of section 114AB of the Customs Act, 1962 on account of avilment of scripts and non receipt of the foreign remittance in Shipping Bills filed by the exporter as mentioned at Table-IV above.

21. Now, therefore M/s Riddhi Traders (IEC No. BQZPK8428A) having its registered office address at A-3-C-301, Third, Saurashtra Residency, Pasodra Gam Road, Surat, Gujarat-395008 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 value of impugned export goods covered under the Shipping bills No. 9507170 and 9505106 dated 24.04.2023 is Rs. 1,99,91,433/- should not be rejected

- under Rule 8 and should not be re-determined same as Rs. 1,59,80,184/-under Rule 6 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007.
- ii. The item no. 01 and 02 of the Shipping bills No.9501506 dated 24.04.2023 should not be re-classified on account of mis-classification (as per para 4.1 above). Consequently, the goods covered under Shipping Bills no. 9507170 and 9505106 dated 24.04.2023 having total declared FOB value of Rs. 1,99,91,433/- should not be confiscated under the provisions of Section 113(i), 113(ia) and 113 (ja) of the Customs Act, 1962 on account of misclassification and mis- declaration of valuation.
 - iii. The claimed drawback of Rs. 4,50,354/- and Rosctl amount of Rs. 12,09,482/- covered under Shipping bills No. 9507170 and 9505106 dated 24.04.2023 should not be rejected on account of mis-declared value and should not be re-determined as Drawback amount of Rs. 3,59,844/- and Rosctl amount of Rs. 9,66,801/- respectively.
 - iv. Penalty should not be imposed upon the exporter M/s Riddhi Traders (IEC No. BQZPK8428A) under Section 114(iii) for omission on the part of the exporter which have rendered the export goods covered under Shipping Bills no. 9507170 and 9505106 dated 24.04.2023, 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 Riddhi Traders (IEC No. BQZPK8428A) under 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, RoSCTL and other export benefits.
 - vi. The goods value at Rs.7,25,38,615/-for the past exported goods covered under 07 shipping bills as mentioned in Table-V on account of non-receipt of foreign remittance should not be confiscated under the provisions of Section 113(ia) & 113(ja) of the Customs Act, 1962.
 - vii. The Drawback amount of Rs.15,73,874/- claimed in the past shipping bills as mentioned at Table-V above should not be recovered alongwith interest on account of the non-receipt of foreign remittance 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.
 - viii. The amount of RoSCTL amount of Rs.32,28,162/- and Rodtep amount of Rs. 51,124/- claimed in the past shipping bills as mentioned at Table-V above should not be recovered on account of the non-receipt of foreign remittance and should not be demanded from the exporter along with applicable interest in terms of 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 and section 28AAA read with section 28AA of the Customs Act, 1962.
 - ix. Penalty should not be imposed upon the exporter M/s Riddhi Traders (IEC No. BQZPK8428A) under Section 114(iii) for omission on the part of the exporter which have rendered the export goods covered under 07 shipping bills as mentioned in Table-V liable for confiscation under Section 113(ia) & 113(ja) of the Customs Act, 1962.
 - x. Penalty should not be imposed upon the exporter M/s Riddhi Traders (IEC No. BQZPK8428A) under 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, RoSCTL and other export benefits.
 - xi. Penalty should not be imposed upon the exporter M/s Riddhi Traders (IEC No.

BQZPK8428A) under Section 114AC 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.

- xii. Penalty should not be imposed upon the exporter M/s Riddhi Traders (IEC No. BQZPK8428A) under Section 114AB of the Customs Act, 1962 on account of claiming export incentives /benefits without receipt of the foreign remittance in past Shipping Bills Nos. mentioned in Table-V filed by the Exporter
- xiii. The bond should not be enforced and Bank Guarantee of Rs. 4,50,000/- (Rupees One Four Lakh Fifty Thousand Only) at the time of provisional release of the goods for export, should not be appropriated against export incentives, applicable interest, redemption fine and penalty etc. arising out of this order.

21.1 Further, M/s Shriwin Shipping & Logistics (Licence No. 11/2418), Room No. 106, Maladhari Compound, Sahar Road, Swami Nityanand Marg, opp ICICI Bank, Andheri(E), Mumbai-400069 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 Penalty should not be imposed upon them under Section 114(iii) and 114AA of the Customs Act, 1962 in violation of regulation 10(n) of CBLR, 2018.

22. 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, without any sufficient cause, the case will be decided ex-parte on the basis of available records without any further reference to them.

23. 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.

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

25. 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.

26. 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 B. Kiran)

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

To,

1. M/s Riddhi Traders (IEC No. BQZPK8428A)

A-3-C-301, Third, Saurashtra Residency,
Pasodra Gam Road, Surat, Gujarat-395008.

2. M/s Shriwin Shipping & Logistics (Licence No. 11/2418),

Room No. 106, Maladhari Compound, Sahar Road,
Swami Nityanand Marg, opp ICICI Bank,
Andheri(E), Mumbai-400069

Copy to:

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

Annexure – A

Sr. No.	List of Relied Upon Documents
RUD-I	Copy Shipping bills No. 9507170 and 9505106 dated 24.04.2023
RUD-II	Copy of Panchanama dated 02.05.2023
RUD-III	TEST REPORT
RUD-IV	Copy of market enquiry report dated 09.05.2023
RUD-V	Copy of seizure memo dated 09.05.2023
RUD-VI	Copy of provisional release for export
RUD-VII	GSTIN status
RUD-VIII	Copy of statement of Shri. Kabariya Laxit Bhai Ashokbhai, proprietor of M/s Riddhi Traders (IEC No. BQZPK8428A) was recorded under Section 108 of Customs Act, 1962 on 08.05.2023
RUD-IX	Copy of statement of Shri. Maruti Zinjad, representative (G-card) holder of M/s Shriwin Shipping & Logistics was recorded under Section 108 of Customs Act, 1962 on 16.02.2024

Copy to:

1. The Asstt. Commissioner of Customs, SIIB (X), JNCH
2. The Dy./Asstt. Commissioner of Customs, CBS, NCH, Mumbai.
3. Supdt/CHS, JNCH for display on Notice Board.
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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 Mokar
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 10:45 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. Riddhi Traders (IEC:BQZPK8428A) covered under 02 Shipping Bills No. 9507170 and 9505106 both dated 24.04.2023, which were stuffed in Container No. BSIU 3237971 at 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. Riddhi Traders (IEC:BQZPK8428A) having address at A-3C-301, Third Saurashtra Residency, Pasodra Gam Road, Surat, Gujarat-395008 has filed 02 Shipping Bills No. 9507170 and 9505106 both dated 24.04.2023 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. 88/2022-23 SIIB(X) issued vide F. No. SG/Misc-101/2021-22 SIIB(X), JNCH dated 28.04.2023 signed by Dy. Commissioner of Customs, SIIB(X), JNCH regarding hold of 02 Shipping Bills No. 9507170 and 9505106 both dated 24.04.2023 of M/s. Riddhi Traders (IEC:BQZPK8428A) through their authorized Customs Broker M/s. Shriwin Shipping & Logistics (CHA License No:11/2418). We were shown Container Load Plan (CLP) copy. We were also shown copy of above mentioned Shipping Bills and their respective 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 seal-cutting and de-stuffing proceedings of Container No. BSIU 3237971 in which the goods covered under Shipping Bills No. 9507170 and 9505106 both dated 24.04.2023 of M/s. Riddhi Traders (IEC:BQZPK8428A) were stuffed. The said container was found placed in open area outside Shed No.G. The Container No. BSIU 3237971 was found to be sealed with Intact Customs Bottle Seal No. 4001394. Thereafter, the Customs Bottle Seal No. 4001394 was cut in our presence and the Container No. BSIU 3237971 was de-stuffed by the labours available in the CFS. Further, all the cartons de-stuffed from the said Container were carted/placed inside Shed No.G in our presence.

P1
21/5/23

P2
21/5/23

G-card
21/5/23

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.G where the subject goods covered under the aforementioned Shipping Bills were carted/placed. On reaching the specified place, a total of 195 cartons (101 cartons of S/B No. 9507170 dated 24.04.2023 and 94 cartons of S/B No. 9505106 dated 24.04.2023) found placed at the said location were opened by the laborers 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.)	RoSCTL (in Rs.)
1.	9507170 dated 24.04.2023	RMG	1,00,88,634.60/-	2,24,061/-	6,10,361/-
2.	9505106 dated 24.04.2023	RMG	99,02,798.40/-	2,26,292/-	5,99,120/-

During 100% examination, the subject goods were found as declared in Shipping Bills No. 9507170 and 9505106 both dated 24.04.2023, their respective Invoice and Packing List in respect of declared description and quantity. However, declared value of the goods covered under Shipping Bills No. 9507170 and 9505106 both dated 24.04.2023 appeared to be on higher side.

Thereafter, samples of all the items declared in the subject consignment covered under Shipping Bills No. 9507170 and 9505106 both dated 24.04.2023 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 Bills were re-packed in the same cartons and kept back inside Shed-G, JWR, CFS in our presence and the same were handed over to Manager, JWR for safe custody.

P₁
[Signature]
21/5/23

P₂
[Signature]
02/05/2023
2

G. Card
[Signature]
21/5/23


We put our dated signature on the CLP copy, both the Shipping Bills, their respective Invoice, Packing List and other relevant documents as a token of having seen the same and being present during the examination.


The Panchanama running into 03 pages ended on the same place and same date i.e. 02.05.2023 at 19:50 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.

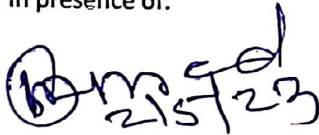

I.O./SIIB(X), JNCH

(Banmeet Singh)


Pancha-I
Ganesh Khatkar


Pancha-II
SUSHIL C. MORKAR

In presence of:



Representative of CB

HARUTI J. ZINJANI

JWR Logistics Pvt.Ltd.

Regd Office Shop No. 8-11, Vaibhav Apartment, Sahar Pipe Line Road, Andheri (E), Mumbai - 99
Works Office: 13-45 NH 4B, Panvel-JNPT Rd., Village Padeghar, Tal: Panvel, Dist: Raigad

Container Load Plan (CLP)

106353114961754

Stuff ID : Q3005504	Container No : BSIU3237971	Vessel : NORTHERN PRACTISE	Line Name : AVAMA LOGISTEK LTD
CLP Date : 27-Apr-2023	Size : 20	Via No : PO139	POD : JEBEL ALI
Agent Name : Fairmacs Shipping & Transport Services Pvt. Ltd.	Type : DV	Voyage : 0039	FPD : JEBEL ALI
Agent Seal : UFL141007	Custom Seal : 4001394	Rotation No : 270680/20.04.2023	POL : BMCT

#	SB No	SB Date	Exporter Name	Consignee Name	CHA	Description	P.O.D	Total Qty	Stuff Qty	Unit	Net Wt.	Gross Wt.	CBM	Remark
1	9505106	24-04-2023	RIDDHI TRADERS	NOOR AL MISDAQUE	SHRIWIN SHIP	RMG.	JEBEL ALI	94	94	PKG	3760.000	4042.000	0.00	
2	9507170	24-04-2023	RIDDHI TRADERS	DIFFERENT FASHIONS	SHRIWIN SHIP	RMG.	JEBEL ALI	101	101	PKG	4040.000	4343.000	0.00	
Total Pkg								195	195		7,800.00	8385.00	0.00	
											Tare Wt.	2150.00		
											Total Wt.	10535.000		

- 1) All activities including those at incoming and process stage have been satisfactory completed
- 2) All the necessary records have been completed and verified with date and seal
- 3) Cargo / Container delivered in good condition
- 1) Outside/undercarriage. 2) Inside/outside doors. 3) Right side. 4) Left side. 5) Front wall. 6) Ceiling roof. 7) Floor

The Container is allowed to be sent J.N.P.T

Representative / Surveyor of Shipping Agent / Shipping Line

Surveyor's Signature

JWR Executive

Supdt. of Customs

VIRAD
Executives
JWR Logistics Pvt. Ltd.

P1
9/11/23

22/9/23

9/11/23
21/5/23

CLMEX CARD

RUDRAKSH LOGISTICS PVT LTD

Checklist for Shipping Bill

2/3

Printed On : 29-Apr-2023

AEO Registration No.

AEO Role :

SB No. / Dat 9658613 dt 29-Apr-2023

Job No EXP/RLPL/01/23-24

VESSEL DETAILS

Factory Stuffed	Seal Type	Sample Acc.	Vessel Name	Voyage Number
No		No		

Additional Details

Inv/Item SI.N	SQC Qty/Unit	Origin District	Origin State	Comp. Cess Amount(INR)	PTA/FTA
1/1	2000.000000 KGS	438 - AHMADABAD	GUJARAT	0.00	NCPTI - Preferential Trade Benefit not claimed at Importing Country

END USE INFORMATION

Code	Inv / Item Sr.No.
GNX100	1/1

Code	Description
GNX100	Generic -For Consumer use under commercial distribution (for Trading - wholesale or retail)

SUPPORTING DOCUMENTS

Inv/Item/SrNo.	Image Ref.No.(IRN)	ICEGATE ID	Issuing Party Name	Beneficiary Party Name
Doc Issue Date	Doc Ref.No.	File Type	Issuing Party Add1	Beneficiary Party Add1
Doc Expiry Date	Doc Uploaded On	Place of Issue	Issuing Party Add2	Beneficiary Party Add2
Doc Type Code	Doc Name	Issuing Party Code	Issuing Party City	Beneficiary Party City
		Beneficiary Party Code	Issuing Party Pin Code	Beneficiary Party Pin Code
0/0/1	2023042900095559	RUDRAKSHLOGI	SHREY ENTERPRISE	SHREY ENTERPRISE
29-Apr-2023	2023042900033824	pdf	GROUND FLOOR, 51 BLOCK-F, CITY CENTER, IDGHAH CIRCULE,	GROUND FLOOR, 51 BLOCK-F, CITY CENTER, IDGHAH CIRCULE,
	29-Apr-2023 03:43 PM	GUJARAT		
934000	934000_EXPDOC_218		Ahmedabad	Ahmedabad
	4193_CVR_Signed.pdf		380016	380016
0/0/2	2023042900095558	RUDRAKSHLOGI	SHREY ENTERPRISE	SHREY ENTERPRISE
29-Apr-2023	2023042900033824	pdf	GROUND FLOOR, 51 BLOCK-F, CITY CENTER, IDGHAH CIRCULE,	GROUND FLOOR, 51 BLOCK-F, CITY CENTER, IDGHAH CIRCULE,
	29-Apr-2023 03:42 PM	GUJARAT		
331000	331000_EXPDOC_218		Ahmedabad	Ahmedabad
	4193_INV CUM PKGL_Signed.pdf		380016	380016
0/0/3	2023042900095556	RUDRAKSHLOGI	SHREY ENTERPRISE	SHREY ENTERPRISE
27-Apr-2023	2023042900033824	pdf	GROUND FLOOR, 51 BLOCK-F, CITY CENTER, IDGHAH CIRCULE,	GROUND FLOOR, 51 BLOCK-F, CITY CENTER, IDGHAH CIRCULE,
	29-Apr-2023 03:42 PM	GUJARAT		
165000	165000_EXPDOC_218		Ahmedabad	Ahmedabad
	4193_LUT_Signed.pdf		380016	380016

3975935

EXPORTER COPY
LEO No : 39/262

LEO Date: 26/04/2023

Indian Customs EDI System (ICES)

(27)

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

✓ SB No : 9507170 / 24/04/2023 BRC Realisation Date : 31/01/2024
 CHA : ACD57892RCH006 SHRIWIN SHIPPING & LOGISTICS
 Print Date : 26/04/2023 13:21
 Port of BL : AEJEA -
 Country of BL : AE -
 Port Of Ldg-Code : INNSA1 State of Origin : GUJARAT

EXPORTER DETAILS

BQZPK8428A()

BIN No. : BQZPK8428AFT001

CONSIGNEE

RIDDHI TRADERS

M/S DIFFERENT FASHIONS

Branch # 0 A-3-C-301, THIRD, SAURASHTRA REC, R, NO-4030163853,

P, O, BOX NO, 7478,

PASODRA GAM ROAD

MOB0505254798, LL043544392

SURAT

DUBAI

- 395008

UNITED ARAB EMIRATES

Port of Loading : JNCH, NHAVA SHEVA, T Total Pkgs. : 101

Port of Discharge: Jebel Ali Loose pkts : 0

Gross Wt(KGS) : 4343.000 Net Wt(KGS) : 4040.000

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
NTRAL TAXES & LEVIES SCHEME & RODTEP"

FOREX BANK ACC:040063300010936

RBI Waiver No/Date:

FOB VALUE (INR) : E10088634.60 F DBK+STR(INR):E224061.00 F

Tot DBK(INR) E224061.00 F STR(INR):E0.00 F

RODTEP Value(INR):0.00 ROSCTL Amt(INR):610361.00

AD. Code : 0410002 DBK Bank a/c No : 040063300010936

I.F.S. Code : YESB0000400 ST / Excise Regn. :

GSTN ID : 24BQZPK8428A12K GSTN Type : GSN

IGST Tax Value(INR) : 0.00 IGST Amt Paid(INR) : 0.00

INVOICE DETAILS Invoice 1/1

Inv.val : 10088634.60 INR 123939.00 USD FOB Val : 10088634.60 INR

Inv.no. : RT/11/2023-24 Inv Dt : 24/04/2023

Nat of Con : EF0BF Curr(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

AEO
INR IGST Amt. Paid:0.00

RoI

Term

RODTEP Value :0.00

INR ROSCTL AMT : 610361.00

INR

Buyer Name & Address

M/S.YBANSBOGGCE NETWORK FZ-LLC

FAMC2351 COMPASSBUILDING AL SHOHA

DA ROAD , AL HAMRA INDUSTRIAL ZONE -

FZ RAS AL KHAIMAH , UAE EMAILy

(Page 1 of 6)

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Emil
02/05/2023G.C. Curd
Emeel
20.2.15/23

(26)

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

SB No : 9507170 / 24/04/2023 BRC Realisation Date : 31/01/2024
 CHA : ACDFS7892RCH006 SHRIWIN SHIPPING & LOGISTICS
 Print Date : 26/04/2023 13:21
 Port of BL : AEJEA -
 Country of BL : AE -
 Port Of Ldg-Code : INNSA1 State of Origin : GUJARAT

Exporter BQZPKS428A() Consignee
 RIDDHI TRADERS N/S DIFFERENT FASHIONS

Invoice No & Date RT/11/2023-24 24/04/2023 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								
		Source State								
		Transit Country								
		Mnfr State								
		End User								
		# HAWB No								
		Total Pckgs								
		IGST Payment Stat								
		Tax Value								
		IGST AMT paid								
1	62082190	INDIAN READYMADE GARMENTS GIRLS WOVEN								
		NIGHT SUIT OF COTTON								
		1980.000PCS	6.55000	per	1		PCS 12969.00000	1055676.74	60	
		Drawback, and ROSCTL					586.49	586.49	Yes	
24							AE GNX100			
#			0		LUT		0.00	0.00		
2	62052090	MENS WOVEN SHIRTS OF COTTON					PCS 110970.00000	9032957.86	60	
		16200.000PCS	6.85000	per	1		613.35	613.35	Yes	
		Drawback, and ROSCTL								
24							AE GNX100			
#			0		LUT		0.00	0.00		
		Add Freight					(USD) :		0.00	
		Add Insurance					(USD) :		0.00	

(Page 2 of 6)

P.

J25/23

Pg. 2
21/05/2023G. Card
21/5/23

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

25

SB No : 9507170 / 24/04/2023 BRC Realisation Date : 31/01/2024
CHA : ACDFS7892RCH006 SHRIWIN SHIPPING & LOGISTICS
Print Date : 26/04/2023 13:21
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	ROSCAL Val
+ 1 1	0	25336.24	
#	62050101B	2.40	
* 16.00	16.00	2.40	1980.000
@ 2.45	14.30	ROSL is claimed 25864.00	63868.00
+ 1 2	0	198725.07	
#	620501B	2.20	
* 26.00	26.00	2.20	16200.000
@ 2.45	25.50	ROSL is claimed 221307.00	546493.00

TOTAL DRAWBACK (INR) :

224061.00

E SINGLE WINDOW INFO TYPE DETAILS F

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

1 1 1 ORC
D00
459

0.000000

1 1 3 ORC
EPT
NCPTI

0.000000

1 1 5 ORC
ST0
24

0.000000

1 1 4 DTY
GCESS

0.000000
INR

(Page 3 of 6)

P1

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21/5/23

P2
[Signature]
21/05/2023

G. Card
[Signature]
21/5/23

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

(24)

SB No : 9507170 / 24/04/2023 BRC Realisation Date : 31/01/2024
CHA : ACDFS7892RCH006 SHRIWIN SHIPPING & LOGISTICS
Print Date : 26/04/2023 13:21
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	2	CHR
SQC			

1980.000000

NOS

1	2	5	ORC
STO			
24			

0.000000

1	2	4	DTY
GCESS			

0.000000

INR

1	2	3	ORC
EPT			
MCPTI			

0.000000

1	2	1	ORC
D00			
459			

0.000000

1	2	2	CHR
SQC			

16200.000000

NOS

(Page 4 of 6)

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2/5/23

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

23

SB No : 9507170 / 24/04/2023 BRC Realisation Date : 31/01/2024
CHA : ACD57892RCH006 SHRIWIN SHIPPING & LOGISTICS
Print Date : 26/04/2023 13:21
Port of BL : AEJEA -
Country of BL : AE -
Port Of Ldg-Code : INNSA1 State of Origin : GUJARAT

E SINGLE WINDOW SUPPORTING DOCS DETAILS F

* Inv Item	Smo	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											
* 0	0	0	I202304250059934	830A21							
#											

25/04/2023

File Type Doc Ben Part Code
@

ICESBEFIRSTCOPY

\$
* 1 1 4 2023042400062626 380000
M/S DIFFERENT FASHIONS
C.R.NO-4030163853,
P.O.BOX NO.7478,
MOB0505254798, LL043544392
^ 2023042400023158 MAHARASHTRA
File Type pdf Doc Ben Part Code
@ RIDDHI TRADERS
A-3C-301 THIRD SAURASHTRA RESIDENCY

24/04/2023 25/07/2023

SURAT
\$ PASODRA GAM ROAD 395008
* 1 1 3 2023042400062627 165000
M/S DIFFERENT FASHIONS
C.R.NO-4030163853,
P.O.BOX NO.7478,
MOB0505254798, LL043544392
^ 2023042400023158 MAHARASHTRA
File Type pdf Doc Ben Part Code
@ RIDDHI TRADERS
A-3C-301 THIRD SAURASHTRA RESIDENCY

SHRIWINMUNI

SURAT
\$ PASODRA GAM ROAD 395008
* 1 1 1 2023042400062625 934000
M/S DIFFERENT FASHIONS
C.R.NO-4030163853,
P.O.BOX NO.7478,
MOB0505254798, LL043544392
^ 2023042400023158 MAHARASHTRA
File Type pdf Doc Ben Part Code
@ RIDDHI TRADERS
A-3C-301 THIRD SAURASHTRA RESIDENCY

24/04/2023 25/07/2023

SHRIWINMUNI

SURAT
\$ PASODRA GAM ROAD 395008
* 1 1 2 2023042400062628 271000
M/S DIFFERENT FASHIONS
C.R.NO-4030163853,
P.O.BOX NO.7478,
MOB0505254798, LL043544392
^ 2023042400023158 MAHARASHTRA

24/04/2023 25/07/2023

SHRIWINMUNI

File type par Doc ben Part Code
RIDDHI TRADERS
A-3C-301 THIRD SAURASHTRA RESIDENCY
SURAT
PASODRA GAM ROAD

395006

SHRIWINNUNI

3975940

22

(Page 5 of 6)

P1

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P2
[Signature]
02/01/2023

G. Card
[Signature]
2/5/23

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

(21)

SB No : 9507170 / 24/04/2023 BRC Realisation Date : 31/01/2024
CHA : ACDFS7892RCH006 SHRIWIN SHIPPING & LOGISTICS
Print Date : 26/04/2023 13:21
Port of BL : AEJEA -
Country of BL : AE -
Port Of Ldg-Code : INNSA1 State of Origin : GUJARAT

Vessel Name
M.T.JAG PREETI
Warehouse Sealing

Voyage No.
, %10-s

Total FOB Value declared by Exporter for DEPB ITEMS : 0.0000 USD
Total FOB Value declared by Exporter for NON-DEPB ITEMS : 123939.0049 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

I declare that, I have not claimed or shall not claim credit/rebate/refund/reimbursement
State Levies under any other mechanism
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

Let Export : Deepak Kumar Dated : 26/04/2023 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

(Page 6 of 6)

P1
26/4/23

P2
Swift
02/05/2023

G-card
21/5/23

INVOICE

Invoice No. & Date.

Exporter ref.

INVOICE NO-RT/11/2023-24 ,DT.24.04.2023

ADERS

WORLD, SAURASHTRA RESIDENCY
A GAN ROAD SURAT
AT-395008

P.O.NO & DATE

CONSIGNEE:

M/S DIFFERENT FASHIONS

C.R.NO:-4030163853, P.O.BOX NO.7478,
DUBAI-UAE
MOB:0505254798, LL:043544392

Buyer Of Other Than Consignee.

M/S. YBANS BOGGCE NETWORK FZ-LLC
FAMC2351 COMPASS BUILDING
AL SHOHADA ROAD
AL HAMRA INDUSTRIAL ZONE - FZ
RAS AL KHAIMAH, UAE
EMAIL : ybans.boggce1963@gmail.com
MO.NO. +971 50 572 1095

Pre-carrage by	Place of receipt by Pre-carrier	Country of Origin of Goods INDIA	Country of final Destination UAE		
Vessel /Flight No. BY SEA	Port of Loding JNPT (INDIA)	Terms of Delivery and Payment DA 180 DAYS			
Port of Discharges JEBEL ALI	Final Destination JEBEL ALI , UAE				
Marks & Nos/ Container No.	No. & Kind Packages	Description of Goods	Quantity PCS	Rate	Amount FOB USD
DON 3 95 TO 105 AMA 101 TO 123 24 TO 45 SH5 01 TO 45	TOTAL CTN- 101 INDIAN READYMADE GARMENTS GIRLS WOVEN NIGHT SUIT OF COTTON MENS WOVEN SHIRTS OF COTTON		1980 16200 18180	6.55 6.85	12969 110970
TOTAL CTNS : 101					
TOTAL GR.WT.: 4343.000 KGS					
TOTAL NET .WT:- 4040.000 KGS					
Amount Cargeble in words: USD		ONE LAKH TWENTY THREE THOUSAND NINE HUNDRED THIRTY NINE ONLY			123939.00

WE CERTIFY THAT THE GOODS ARE OF INDIAN ORIGIN

Stamp & Signature

FOR-RIDHI TRADERS

Declaration

We declare that this Invoice shows the actual price of the goods
Described and that all particulars are true and correct.

AUTH SIGN

P1
P2

P2
Sund
02/05/2023

G-Card
Bm
2/5/23

19

PACKING LIST

INVOICE NO-RT/11/2023-24 ,DT.24.04.2023

NAME :

TRADERS
01, THIRD, SAURASHTRA RESIDENCY
DRA GAM ROAD SURAT
ARAT-395008
DIA

CONSIGNEE NAME :

M/S DIFFERENT FASHIONS
C R NO:-4030163853, P.O. BOX NO.7478,
DUBAI-UAE
MOB:0505254798, LL:043544392

BUYER:

M/S. YBANS BOGGCE NETWORK FZ-LLC
FAMC2351 COMPASS BUILDING
AL SHOHADA ROAD
AL HAMRA INDUSTRIAL ZONE - FZ
RAS AL KHAIMAH , UAE
EMAIL : ybans.boggce1963@gmail.com
MO.NO. +971 50 572 1095

MARKS & CTN	DEC	PCS
DON 3		
95	GIRLS NIGHT SUIT OF COTTON	180
96	GIRLS NIGHT SUIT OF COTTON	180
97	GIRLS NIGHT SUIT OF COTTON	180
98	GIRLS NIGHT SUIT OF COTTON	180
99	GIRLS NIGHT SUIT OF COTTON	180
100	GIRLS NIGHT SUIT OF COTTON	180
101	GIRLS NIGHT SUIT OF COTTON	180
102	GIRLS NIGHT SUIT OF COTTON	180
103	GIRLS NIGHT SUIT OF COTTON	180
104	GIRLS NIGHT SUIT OF COTTON	180
105	GIRLS NIGHT SUIT OF COTTON	180
AMA		
101	MENS SHIRTS OF COTTON	180
102	MENS SHIRTS OF COTTON	180
103	MENS SHIRTS OF COTTON	180
104	MENS SHIRTS OF COTTON	180
105	MENS SHIRTS OF COTTON	180
106	MENS SHIRTS OF COTTON	180
107	MENS SHIRTS OF COTTON	180
108	MENS SHIRTS OF COTTON	180
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123	MENS SHIRTS OF COTTON	180
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33	MENS SHIRTS OF COTTON	180
34	MENS SHIRTS OF COTTON	180
35	MENS SHIRTS OF COTTON	180

P1
8/21/23

P2
8/21/23

G.C. 8/21/23

36	MENS SHIRTS OF COTTON	180
37	MENS SHIRTS OF COTTON	180
38	MENS SHIRTS OF COTTON	180
39	MENS SHIRTS OF COTTON	180
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44	MENS SHIRTS OF COTTON	180
45	MENS SHIRTS OF COTTON	180
SH5		
1	MENS SHIRTS OF COTTON	180
2	MENS SHIRTS OF COTTON	180
3	MENS SHIRTS OF COTTON	180
4	MENS SHIRTS OF COTTON	180
5	MENS SHIRTS OF COTTON	180
6	MENS SHIRTS OF COTTON	180
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38	MENS SHIRTS OF COTTON	180
39	MENS SHIRTS OF COTTON	180
40	MENS SHIRTS OF COTTON	180
41	MENS SHIRTS OF COTTON	180
42	MENS SHIRTS OF COTTON	180
43	MENS SHIRTS OF COTTON	180
44	MENS SHIRTS OF COTTON	180
45	MENS SHIRTS OF COTTON	180

RSS 10

FOR - RICH TRADERS

AUTH. SIGN.

P1
21/5/23

P2
21/5/2023

G-Card
21/5/23

(17) 397592

EXPORTER COPY
LEO No : 39/251LEO Date: 26/04/2023
Indian Customs EDI System (ICES)JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707
Shipping Bill for Export

SB No : 9505106 / 24/04/2023 BRC Realisation Date : 31/01/2024
 CHA : ACDFS7892RCH006 SHRIWIN SHIPPING & LOGISTICS
 Print Date : 26/04/2023 13:20
 Port of BL : AEJEA -
 Country of BL : AE -
 Port Of Ldg-Code : INNSA1 State of Origin : GUJARAT

EXPORTER DETAILS	CONSIGNEE
BQZPKS428A()	BIN No. : BQZPKS428AFT001
RIDDHI TRADERS	NOOR AL MISDAQUE SHIPPING SERVICES
Branch # 0 A-3-C-301, THIRD, SAURASHTRA	RELLC OFFICE 410, MAKEYA ABDULLAH SHA
PASODRA GAM ROAD	RAFI BLDG NEXT TO YORK INTERNATIONAL
SURAT	L HOTEL NEAR SHARAF DG METRO DUBAI,
- 395008	UAE TEL NO ,971 4 2770751
	UNITED ARAB EMIRATES

Port of Loading : JNCH, NHAVA SHEVA, T Total Pkgs. 94
 Port of Discharge: Jebel Ali Loose pkts : 0
 Gross Wt(KGS) : 4042.000 Net Wt(KGS) : 3760.000
 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 NEIS/REBATE OF
 NTRAL TAXES & LEVIES SCHEME & RODTEP"
 FOREX BANK ACC:040063300010936

RBI Waiver No/Date: /
 FOB VALUE (INR) : E9902798.40 F DBK+STR(INR):E226292.00 F
 Tot DBK(INR) E226292.00 F STR(INR):E0.00 F
 RODTEP Value(INR):0.00 ROSCTL Amt(INR):599120.00
 AD. Code :0410002 DBK Bank a/c No :040063300010936
 I.F.S. Code : YESB0000400 ST / Excise Regn. :
 GSTN ID : 24BQZPKS428A1ZK GSTN Type : GSN
 IGST Tax Value(INR) : 0.00 IGST Amt Paid(INR) : 0.00

INVOICE DETAILS Invoice 1/1
 Inv.val :9902798.40 INR 121656.00 USD FOB Val :9902798.40 INR
 Inv.no. :RT/10/2023-24 Inv Dt :24/04/2023
 Nat of Con :EF0BFcurr(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 AEO INR IGST Amt. Paid:0.00 Rol INR Term
 RODTEP Value :0.00 INR ROSCTL AMT :599120.00 INR
 Buyer Name & Address
 M/S,YBANSBOGGCE NETWORK FZ-LLC
 FAKC2351 COMPASSBUILDING AL SHOHA
 DA ROAD ,AL HAMRA INDUSTRIAL ZONE -
 FZ RAS AL KHAIMAH ,UAE EMAILY

(Page 1 of 7)
24/05/2023G. Curd
2/5/23

(15)

JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707
Shipping Bill for ExportSB No : 9505106 / 24/04/2023 BRC Realisation Date : 31/01/2024
CHA : ACDFS7892RCH006 SHRIWIN SHIPPING & LOGISTICS
Print Date : 26/04/2023 13:20
Port of BL : AEJEA -
Country of BL : AE -
Port of Ldg-Code : INNSA1 State of Origin : GUJARAT

E DRAWBACK DETAILS F				Total DBK Amt. for Item (INR)		DBK Qty
+Inv Item	Main DBK	Sr No	Custom Rate Adv.	DBK Adv.		
#	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	22357.12	1800.000			
#	62070101B	2.40	2.40			
* 16.00	16.00	ROS is claimed	57619.00			
@ 2.45	14.30	23333.00				
+ 1 2	0	78312.02	6120.000			
#	62080101B	2.40	2.40			
* 16.00	16.00	ROS is claimed	197412.00			
@ 2.45	14.30	79944.00				
+ 1 3	0	125123.19	10200.000			
#	620501B	2.20	2.20			
* 26.00	26.00	ROS is claimed	344039.00			
@ 2.45	25.50	139342.00				
				226292.00		

E SINGLE WINDOW INFO TYPE DETAILS F
Inv Item Srno Info Type
Information Qualifier
Information Code
Information Taxable
Information Manufacturer
Information UQC

1	1	5	ORC
STO			
24			
0.000000			
1	1	3	ORC
EPT			
NCPTI			
0.000000			
1	1	4	DTY
GCESS			
0.000000			
1	1	2	ORC
INR			
000			
459			
0.000000			

(Page 3 of 7)

P3
24/05/2023G. Corral
21/5/23

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

SB No : 9505106 / 24/04/2023 BRC Realisation Date : 31/01/2024
CHA : ACDFS7892RCH006 SHRIWIN SHIPPING & LOGISTICS
Print Date : 26/04/2023 13:20
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	1	CHR
SQC			

1800.000000

NOS

1	2	5	DTY
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GCESS

0.000000

INR

1	2	3	ORC
---	---	---	-----

EPT

NCPTI

0.000000

1	2	2	ORC
---	---	---	-----

D00

459

0.000000

1	2	1	CHR
---	---	---	-----

SQC

6120.000000

NOS

1	2	4	ORC
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STO

24

0.000000

(Page 4 of 7)

P1
21/5/23

P2
21/5/23

G-Card
21/5/23

(13)

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

SB No : 9505106 / 24/04/2023 BRC Realisation Date : 31/01/2024
 CHA : ACDFS7892RCH006 SHRIWIN SHIPPING & LOGISTICS
 Print Date : 26/04/2023 13:20
 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 2 CHR
 SQC

10200.000000

NOS

1 3 3 DTY
 GCESS

0.000000

INR

1 3 4 ORC
 EPT
 NCFTI

0.000000

1 3 5 ORC
 STO
 24

0.000000

1 3 1 ORC
 D00
 459

0.000000

E SINGLE WINDOW SUPPORTING DOCS DETAILS F

* Inv Item Smo IRN no. Doc. Type Code Doc Issue Part Code
 # Doc Issue Part Name

Doc Issue Part Add1

Doc Issue Part Add2

Doc Issue City

^ Doc Ref. No. Place of Issue

Pin Code

@ 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 1202304260049235 830A21
 #

Doc Issue Date Doc Expiry Date

File Type

Doc Ben Part Code

26/04/2023

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

SB No : 9505106 / 24/04/2023 BRC Realisation Date : 31/01/2024
CHA : ACDFS7892RCH006 SHRIWIN SHIPPING & LOGISTICS
Print Date : 26/04/2023 13:20
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 Ref. No.		Place of Issue	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 1 2023042400061795 934000

NOOR AL MISDAQUE SHIPPING SERVICES LLC
OFFICE 410, HAKAYA ABDULLAH SHARAFI BLDG
NEXT TO YORK INTERNATIONAL HOTEL
NEAR SHARAF DG METRO DUBAI, UAE

24/04/2023 25/07/2023

^ 2023042400022875 MAHARASHTRA

File Type pdf Doc Ben Part Code

@ RIDDHI TRADERS

A-3C-301 THIRD SAURASHTRA RESIDENCY

SURAT

\$ PASODRA GAM ROAD

395008

SHRIWINNUM1

* 1 1 4 2023042400061796 380000

NOOR AL MISDAQUE SHIPPING SERVICES LLC
OFFICE 410, HAKAYA ABDULLAH SHARAFI BLDG
NEXT TO YORK INTERNATIONAL HOTEL
NEAR SHARAF DG METRO DUBAI, UAE

24/04/2023 25/07/2023

^ 2023042400022875 MAHARASHTRA

File Type pdf Doc Ben Part Code

@ RIDDHI TRADERS

A-3C-301 THIRD SAURASHTRA RESIDENCY

SURAT

\$ PASODRA GAM ROAD

395008

SHRIWINNUM1

* 1 1 2 2023042400061798 271000

NOOR AL MISDAQUE SHIPPING SERVICES LLC
OFFICE 410, HAKAYA ABDULLAH SHARAFI BLDG
NEXT TO YORK INTERNATIONAL HOTEL
NEAR SHARAF DG METRO DUBAI, UAE

24/04/2023 25/07/2023

^ 2023042400022875 MAHARASHTRA

File Type pdf Doc Ben Part Code

@ RIDDHI TRADERS

A-3C-301 THIRD SAURASHTRA RESIDENCY

SURAT

\$ PASODRA GAM ROAD

395008

SHRIWINNUM1

* 1 1 3 2023042400061797 165000

NOOR AL MISDAQUE SHIPPING SERVICES LLC
OFFICE 410, HAKAYA ABDULLAH SHARAFI BLDG
NEXT TO YORK INTERNATIONAL HOTEL
NEAR SHARAF DG METRO DUBAI, UAE

24/04/2023 25/07/2023

^ 2023042400022875 MAHARASHTRA

File Type pdf Doc Ben Part Code

@ RIDDHI TRADERS

A-3C-301 THIRD SAURASHTRA RESIDENCY

SURAT

\$ PASODRA GAM ROAD

395008

SHRIWINNUM1

(Page 6 of 7)

P1

P2
20/08/2023

G. Card
2/5/23

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

SB No : 9505106 / 24/04/2023 ERC Realisation Date : 31/01/2024
CHA : ACDFS7892RCH006 SHRIWIN SHIPPING & LOGISTICS
Print Date : 26/04/2023 13:20
Port of BL : AEJEA -
Country of BL : AE -
Port Of Ldg-Code : INNSA1 State of Origin : GUJARAT

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 : 121655.9951 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

I declare that, I have not claimed or shall not claim credit/rebate/refund/reimbursement
State Levies under any other mechanism
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

Let Export : Deepak Kumar Dated : 26/04/2023 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

(Page 7 of 7)

P1

[Signature]

P2
[Signature]
02/05/23

G-Card
[Signature]
21/5/23

INVOICE

10

TRADERS
301, AIRD, SAURASHTRA RESIDENCY
SODRA GAM ROAD SURAT
GUJARAT -395008
INDIA

Invoice No. & Date. Exporter ref.
INVOICE NO-RT/10/2023-24 ,DT.24.04.2023

P.O.NO & DATE

CONSIGNEE :

NOOR AL MISDAQUE SHIPPING SERVICES LLC
OFFICE 410, MAKEYA ABDULLAH SHARAFI BLDG.
NEXT TO YORK INTERNATIONAL HOTEL,
NEAR SHARAF DG METRO
DUBAI, UAE
TEL NO. 971 4 2770751
EMAIL ID : nooralmisdaque@gmail.com

Buyer Of Other Than Consignee.

M/S. YBANS BOGGCE NETWORK FZ-LLC
FAMC2351 COMPASS BUILDING
AL SHOHADA ROAD
AL HAMRA INDUSTRIAL ZONE - FZ
RAS AL KHAIMAH, UAE
EMAIL : ybans.boggce1963@gmail.com
MO.NO. +971 50 572 1095

Pre-carrigage by	Place of receipt by Pre-carrier	Country of Origin of Goods	Country of final Destination
Vessel /Flight No. BY SEA	Port of Loding INPT (INDIA)	INDIA	UAE
Port of Discharges JEBEL ALI	Final Destination JEBEL ALI, UAE	Terms of Delivery and Payment DA 180 DAYS	
Marks & Nos/ Container No.	No. & Kind Packages	Description of Goods	Quantity PCS
			Rate
			Amount FOB USD

KODA 2
01 TO 50
DON 3
51 TO 94

TOTAL CTN- 94

INDIAN READYMADE GARMENTS
BOYS WOVEN NIGHT SUIT OF COTTON
GIRLS WOVEN NIGHT SUIT OF COTTON
MENS WOVEN SHIRTS OF COTTON

1800	6.50	11700
6120	6.55	40086
10200	6.85	69870

TOTAL CTNS : 94
TOTAL GR.WT.: 4042.000 KGS
TOTAL NET .WT:- 3760.000 KGS

18120

Amount Chargeble
in words: USD ONE LAKH TWENTY ONE THOUSAND SIX HUNDRED FIFTY SIX ONLY

121656.00

WE CERTIFY THAT THE GOODS ARE OF INDIAN ORIGIN

Stamp & Signature

FOR-RIDDHI TRADERS

Declaration

We declare that this Invoice shows the actual price of the goods
Described and that all particulars are true and correct.

AUTH SIGN

P1

9/25/23

P2:J
2/25/2023Gr Card
2/25/23

9

PACKING LIST

INVOICE NO-RT/10/2023-24 ,DT.24.04.2023

SHIPPER NAME :

INDHI TRADERS
3C-301 , THIRD ,SAURASHTRA RESIDENCY
PASODRA GAM ROAD SURAT
GUJARAT -395008
INDIA

CONSIGNEE NAME :

NOOR AL MISDAQUE SHIPPING SERVICES LLC
OFFICE 410, MAKEYA ABDULLAH SHARAFI BLDG.
NEXT TO YORK INTERNATIONAL HOTEL,
NEAR SHARAF DG METRO
DUBAI , UAE
TEL NO . 971 4 2770751
EMAIL ID : nooralmisdaque@gmail.com

BUYER:

M/S. YBANS BOGGCE NETWORK FZ-LLC
FAMC2351 COMPASS BUILDING
AL SHOHADA ROAD
AL HAMRA INDUSTRIAL ZONE - FZ
RAS AL KHAIMAH , UAE
EMAIL : ybans.boggce1963@gmail.com
MO.NO. +971 50 572 1095

MARKS & CTN	DEC	PCS
KODA 2		
1	MENS SHIRTS OF COTTON	204
2	MENS SHIRTS OF COTTON	204
3	MENS SHIRTS OF COTTON	204
4	MENS SHIRTS OF COTTON	204
5	MENS SHIRTS OF COTTON	204
6	MENS SHIRTS OF COTTON	204
7	MENS SHIRTS OF COTTON	204
8	MENS SHIRTS OF COTTON	204
9	MENS SHIRTS OF COTTON	204
10	MENS SHIRTS OF COTTON	204
11	MENS SHIRTS OF COTTON	204
12	MENS SHIRTS OF COTTON	204
13	MENS SHIRTS OF COTTON	204
14	MENS SHIRTS OF COTTON	204
15	MENS SHIRTS OF COTTON	204
16	MENS SHIRTS OF COTTON	204
17	MENS SHIRTS OF COTTON	204
18	MENS SHIRTS OF COTTON	204
19	MENS SHIRTS OF COTTON	204
20	MENS SHIRTS OF COTTON	204
21	MENS SHIRTS OF COTTON	204
22	MENS SHIRTS OF COTTON	204
23	MENS SHIRTS OF COTTON	204
24	MENS SHIRTS OF COTTON	204
25	MENS SHIRTS OF COTTON	204
26	MENS SHIRTS OF COTTON	204
27	MENS SHIRTS OF COTTON	204
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39	MENS SHIRTS OF COTTON	204
40	MENS SHIRTS OF COTTON	204
41	MENS SHIRTS OF COTTON	204
42	MENS SHIRTS OF COTTON	204
43	MENS SHIRTS OF COTTON	204
44	MENS SHIRTS OF COTTON	204
45	MENS SHIRTS OF COTTON	204
46	MENS SHIRTS OF COTTON	204
47	MENS SHIRTS OF COTTON	204
48	MENS SHIRTS OF COTTON	204

P1
9/25/23

P2
Semi
02/05/2023

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Amal
2/5/23

Jurisdiction

Address

8

49	MENS SHIRTS OF COTTON	204
50	MENS SHIRTS OF COTTON	204
DON 3		
51	BOYS NIGHT SUIT OF COTTON	180
52	BOYS NIGHT SUIT OF COTTON	180
53	BOYS NIGHT SUIT OF COTTON	180
54	BOYS NIGHT SUIT OF COTTON	180
55	BOYS NIGHT SUIT OF COTTON	180
56	BOYS NIGHT SUIT OF COTTON	180
57	BOYS NIGHT SUIT OF COTTON	180
RSS 58	BOYS NIGHT SUIT OF COTTON	180
59	BOYS NIGHT SUIT OF COTTON	180
60	BOYS NIGHT SUIT OF COTTON	180
61	GIRLS NIGHT SUIT OF COTTON	180
62	GIRLS NIGHT SUIT OF COTTON	180
63	GIRLS NIGHT SUIT OF COTTON	180
64	GIRLS NIGHT SUIT OF COTTON	180
65	GIRLS NIGHT SUIT OF COTTON	180
66	GIRLS NIGHT SUIT OF COTTON	180
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68	GIRLS NIGHT SUIT OF COTTON	180
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73	GIRLS NIGHT SUIT OF COTTON	180
74	GIRLS NIGHT SUIT OF COTTON	180
75	GIRLS NIGHT SUIT OF COTTON	180
76	GIRLS NIGHT SUIT OF COTTON	180
77	GIRLS NIGHT SUIT OF COTTON	180
78	GIRLS NIGHT SUIT OF COTTON	180
79	GIRLS NIGHT SUIT OF COTTON	180
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81	GIRLS NIGHT SUIT OF COTTON	180
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84	GIRLS NIGHT SUIT OF COTTON	180
85	GIRLS NIGHT SUIT OF COTTON	180
86	GIRLS NIGHT SUIT OF COTTON	180
87	GIRLS NIGHT SUIT OF COTTON	180
88	GIRLS NIGHT SUIT OF COTTON	180
89	GIRLS NIGHT SUIT OF COTTON	180
RSS 90	GIRLS NIGHT SUIT OF COTTON	180
91	GIRLS NIGHT SUIT OF COTTON	180
92	GIRLS NIGHT SUIT OF COTTON	180
93	GIRLS NIGHT SUIT OF COTTON	180
94	GIRLS NIGHT SUIT OF COTTON	180

FOR - RIDDI TRADERS

AUTH. SIGN.

P1
Paster

Be
Sund
02/05/2023

Gr Card
Mmeed
21/5/23

Market Enquiry Report of M/s. Riddhi Traders (IEC:BQZPK8428A) 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 Bills No. 9507170 and 9505106 both dated 24.04.2023 presented for export by M/s. Riddhi Traders (IEC:BQZPK8428A). The team carried representative samples of the goods which were drawn from the aforesaid consignment covered under the said Shipping Bills. Market enquiry was conducted on 09.05.2023 in wholesale market near Masjid Bunder(W) and Crawford Market, Mumbai.

To ascertain the fair market value of the goods, we visited the different Wholesale Shops near Masjid Bunder(W) and Crawford Market, 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 M/s. Pink Baby, 51/61 Tantanpura Street, Opp. Faizan-e-Madina Masjid. Khadak, Masjid Bunder(W), Mumbai-400009.	Shop 2 M/s. Alif Creation, Bldg. no. 10 6, Tantanpura, 85, Shop no. 2, Khoja Sunni Masjid, Mumbai-400009.	Shop 3 M/s. Ashapura Baby Stores, Shop No. 309, 3 rd Lane, Inside Crawford Market, Mumbai-400001.	Average wholesale price	Value of the goods after adding 30% miscellaneous expenses in Rs./Pc
9505106/24.04.2023	Girls Woven Night Suit of Cotton	325	310	330	321.66	418.16
	Boys Woven Night Suit of Cotton	325	310	330	321.66	418.16
9507170/24.04.2023	Mens Woven Shirts of Cotton	350	340	345	345	448.5

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. Card No. 5177/2022

(Banmeet Singh)

(Banmeet Singh)

IO/SIIB(X)

141

	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	
---	--	---

SEIZURE MEMO ISSUED UNDER SECTION 110 OF CUSTOMS ACT, 1962

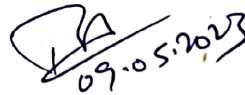
DATE: 09.05.2023

DIN No. : 20230578NT000000AESA

Particulars of the goods seized from the premises of JWR CFS, on the reasonable belief that the detained goods examined under Panchanama dated 02.05.2023, are liable for confiscation under the provisions of Section 113 of the Customs Act, 1962, wherein the goods appear to be mis-declared in terms of value. Hence, the said goods meant to be exported under Shipping Bills no. 9505106 and 9507170 both dated 24.04.2023 are seized under Section 110 of the Customs Act, 1962. The particulars of the goods are as under:

S.No.	Particulars	Description
1.	Owner of the seized goods	M/s RIDDHI TRADERS (IEC:BQZPK8428A)
2.	Declared description of the seized goods	As per Shipping Bills and Invoices.
3.	Total Declared FOB Value (INR)	Rs.1,99,91,433 /-

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


 (BANMEET SINGH)
 IO/SIIB(X), JNCH

To,

M/s. Riddhi Traders (IEC:BQZPK8428A),
 A-3C-301, Third Saurashtra Residency,
 Pasodra Gam Road, Surat, Gujarat-395008.

Copy to:-

1. The Manager, JWR CFS.
2. CHA – M/s Shriwin Shipping & Logistics (CHA License No:11/2418)



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.

759

Pigeonhole - 6
mm/11/15/23

F. No.SG/INV-14/2023-24/SIIB(X)/JNCH

Date: .05.2023

To,

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

Sub: Testing of sample pertaining to Shipping Bills No. 9507170 and 9505106 both dated 24.04.2023 by M/s. Riddhi Traders (IEC:BQZPK8428A)- reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to Shipping Bills No. 9507170 and 9505106 both dated 24.04.2023 for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.		Girls Woven Night Suit of Cotton	01
2.	9505106/24.04.2023	Boys Woven Night Suit of Cotton	01
3.	9507170/24.04.2023	Mens Woven Shirts of Cotton	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) 09/05/23

(Dr.M.D.Chavan)

Deputy Commissioner of Customs
SIIB(X), JNCH

Encl: as above.

Lab No: 364 S11B(x)
10.5-23

Sr. no - ③

S.B no. 9507170 Dt- 24/04/2023

Report:-

The sample as received is in the form of readymade textile garment (shirt) fitted with buttons in front, neck and at arm position. The printed woven fabric is wholly composed of spun yarns of viscose on both sides.

Total weight of sample = 216.9 gm

Gsm = 151.34

Sealed remnant returned.

Priya
Sinha:

25/05/23

PRIYASHEEL SINHA
Chemical Assistant

M. Maity 25/05/2023

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



OFFICE OF THE COMMISSIONER OF CUSTOMS (NS-II)
SPECIAL INVESTIGATION AND INTELLIGENCE BRANCH (X)
Jawaharlal Nehru Custom House, Nhava Sheva,
Dist- Raigad, Maharashtra - 400 707.
Tel No: 27244989; Fax: 27241828, 27241825.

F. No.SG/INV-14/2023-24/SIIB(X)/JNCH

Date: .05.2023

To,

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

Sub: Testing of sample pertaining to Shipping Bills No. 9507170 and 9505106 both dated 24.04.2023 by M/s. Riddhi Traders (IEC:BQZPK8428A)- reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to Shipping Bills No. 9507170 and 9505106 both dated 24.04.2023 for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.		Girls Woven Night Suit of Cotton	01
2.	9505106/24.04.2023	Boys Woven Night Suit of Cotton	01
3.	9507170/24.04.2023	Men's Woven Shirts of Cotton	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)

Deputy Commissioner of Customs
SIIB(X), JNCH

Encl: as above.

Lab No: 362 S11B(X)

10.5.23

S/B no. - 350 S106 / 24.4.23, Sr. no - 01

Report: On opening the sample packet, two samples have been found.

Upper wear (T-shirt) - The sample is in the form of a readymade textile garments (upper wear) made of dyed & printed knitted fabric.

Total wt. = 82.4 g

The fabric is composed of cotton yarns.

Avg. GSM = 162.0

Lower wear (Trousers) - The sample is in the form of a readymade textile garments (lower wear) made of dyed & printed knitted fabric together with Elastomeric strip present at waist position.

Total wt. = 115.2 g

wt of fabric = 103.1 g

wt of elastic strip = balance.

The fabric is composed of cotton yarns.

Avg. GSM = 153.1

Charged document returned
1

Basant Kumar
13/5/23.

BASANT KUMAR
Chemical Assistant

M. Maity
19.05.23

डॉ. मृत्तुंजय माइति
DR. MRITUNJOY MAITY
राज्य परीक्षक, ग्रेड II
CHEMICAL EXAMINER GR-II
JNCH Laboratory Nhava Sheva



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

Jawaharlal Nehru Custom House, Nhava Sheva,

Dist- Raigad, Maharashtra - 400 707.

Tel No: 27244989; Fax: 27241828, 27241825.

F. No.SG/INV-14/2023-24/SIIB(X)/JNCH

Date: .05.2023

To,

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

Sub: Testing of sample pertaining to Shipping Bills No. 9507170 and 9505106 both dated 24.04.2023 by M/s. Riddhi Traders (IEC:BQZPK8428A)- reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to Shipping Bills No. 9507170 and 9505106 both dated 24.04.2023 for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.		Girls Woven Night Suit of Cotton	01
2.	9505106/24.04.2023	Boys Woven Night Suit of Cotton	01
3.	9507170/24.04.2023	Mens Woven Shirts of Cotton	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)

Deputy Commissioner of Customs
SIIB(X), JNCH

Encl: as above,

Lab No. 363511B(X)
10.5.23

S/B no. - 3505106/24.04.23, Sr. no - 02.

Report - On opening the sample packet, two samples have been found.

Upper wear (T-shirt) - The sample is in the form of a ready made textile garments (upper wear) made of dyed & printed knitted fabric.

Total wt = 113.2 g

The fabric is composed of Cotton yarns.

Avg. GSM = 150.9

Lower wear (trousers) - The sample is in the form of a ready made textile garments (lower wear) made of dyed & printed knitted fabric together with elastic strip present at waist position.

Total wt = 142.1 g

Wt. of fabric = 134.7 g

Wt. of elastic strip = balance.

The fabric is composed of Cotton yarns.

Avg. GSM = 164.1



Sealed packet returned.

1
Basant Kumar
19/5/23.

BASANT KUMAR
Chemical Assistant

M. Maity
19.05.2023
डॉ. मृत्युंजय माडगिरी
DR. MRITUNJOY MAITY
रसायन परीक्षक ग्रेड II
CHEMICAL EXAMINER GR-II
JNCB Laboratory Nhava Sheva

156

	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	 आजादी का अमृत महोत्सव
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F. No. SG/INV-14/2023-24/SIIB(X) JNCH
DIN: 20230528NT00009959AE

Date: 12.05.2023

To,


M/s. Riddhi Traders (IEC:BQZPK8428A),
A-3C-301, Third Saurashtra Residency,
Pasodra Gam Road, Surat, Gujarat-395008.

Sub: Provisional Release of the goods of exporter M/s. Riddhi Traders (IEC:BQZPK8428A) covered under S/B's No. 9507170 and 9505106 both dated 24.04.2023 for export -reg.

This is to inform you that the Competent Authority has permitted the **provisional release of the goods for export** covered under the above mentioned shipping bill on the following conditions:

- c) Execution of **Bond of full FOB value**,
- d) Furnishing of **Bank Guarantee** with self-renewal clause of Rs. **4,50,000/- (Rs. Four Lakhs Fifty Thousand Only)**.

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


(Kuldeep S. Kumbhar)
Dy. Commissioner of Customs
SIIB(X), JNCH

Copy to:

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

*Received
Kotark
16/5/23*

Statement of Shri. Maruti Zinjad, authorized representative (G-Card) holder of M/s Shriwin Shipping & Logistics, 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 - 400707 on 16.02.2024.

In receipt of spot Summons CBIC-DIN-20240278NT000000FE27 dated 16.02.2024 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 16.02.2024. 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 Maruti Zinjad, aged 47 years and DOB-03.06.1976. I am residing at Shivsakti Seva Sangh, New Gautan Nagar, Plot No. 4, Govandi, Mumbai-400043. I have the personal Mobile No.9082235633, Aadhaar Card bearing No.954491337763, PAN Card bearing No. AAGPZ9469E and I am submitting the copies of the same as proof of my identity. I have completed my 12TH from Acharya College, Chembur, Mumbai. I can read, understand and write in Hindi, Marathi and English. I am married and I am staying alongwith my wife, mother and my kids at the address mentioned above. On my request, the undersigned SIIB (X) officer is typing my statement in the desktop computer/Cell-H as per my say.

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

Ans. My name is Maruti Zinjad. I am G-card holder, passed the examination in the year 1998. After that I work as a clerk in H D Engineers & Sons LLP till 2014. After that I joined M/s Shriwin Shipping & Logistics. I have been working with them since then. In that capacity I handle work related to both import and export clearance at JNCH. I am holding G-Card no. 5177/2022 issued by the DC/CBS, NCH.

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

Ans. The export work of M/s Riddhi Traders Industries was brought to us by the exporter themselves. They approached us to file the Shipping Bill on their behalf. As we did not find any aberrations, we agreed to file the Shipping bill on their behalf.

Q. Have the Shipping Bills No. 9507170 and 9505106 both dated 24.04.2023 filed by you on behalf of the exporter M/s Riddhi Traders?

Ans. Yes, the Shipping Bills No. 9507170 and 9505106 both dated 24.04.2023 have been filed by us on behalf of the exporter M/s Riddhi Traders.

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. 2000/-, 40ft- 4000/- and for LCL cargo we get Rs 1000/- per shipment. We have not received the payment for shipment of M/s Riddhi Traders.

Q. Now I show you the market enquiry report dated 09.05.2023, Do you agree with the same?

Ans. I have seen the market enquiry report dated 09.05.2023 and I do agree with the same.

Q. Were you aware of the overvaluation of export consignment done by M/s Riddhi Traders vide Shipping Bill No. 9507170 and 9505106 both dated 24.04.2023?

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

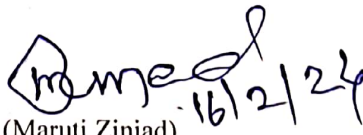
Q. Have you verified the identity of the exporter and functioning of his client at the declared address, as mandated under regulation 10 of the CBLR, 2018?

Ans. We had called for all the KYC related documents of the exporter viz. Copy of IEC, GST registration, Aadhaar and PAN of the proprietor, Bank authorisation letter and copy of Rent agreement. I am hereby submitting copies of the same and putting my dated signature in token of having submitted them.

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 02 pages (serially mentioned 1 to 2) 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.


(Maruti Zinjad)

G-Card Holder, M/s Shriwin Shipping & Logistics

Typed and Recorded by me


(Kumar S. etank)
SIO /SIIB(X)
JNCH, NHAVA SHEVA

Statement of Shri Kabariya Laxit Bhai Ashokbhai, Proprietor of M/s RIDDHI TRADERS (IEC No. BQZPK8428A) having address A-3-C-301, Saurashtra Residency, Near Cheharmata Mandir, Pasodara, Surat, Gujarat-395008 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 **Kabariya Laxit Bhai Ashokbhai**, aged-35 years (DOB: 26-01-1987). I am **Proprietor of M/s RIDDHI TRADERS (IEC No. BQZPK8428A)**. I am holding my Aadhar card no. 6014 8022 9695, as proof of my identity and address proof. I have completed education upto Seconday (10th Standard) from Adarsh Vidyalaya, Suart. 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 9726166474. I am residing at **A-3-C-301, Saurashtra Residency, Near Cheharmata Mandir, Pasodara, Surat, Gujarat-395008**. My PAN No. is BQZPK8428A. Till date I have not withdrawn any salary as the business is new.

On being asked regarding my company **M/s RIDDHI TRADERS (IEC No. BQZPK8428A)**, I state that the company is dealing in export of readymade garments goods since March 2023. The company holds Current account in Yes Bank, Hira Bag, Suart Branch.

Q1. Do you know why you have been called?

Ans. I have been called regarding export of goods under shipping bill no. 9507170 and 9505106 both dated 24.04.2023.

Q2. What is your role in M/s **RIDDHI TRADERS (IEC No. BQZPK8428A)**?

Ans. I am **Proprietor of M/s RIDDHI TRADERS (IEC No. BQZPK8428A)** 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 & Maharashtra and then export to the buyer of overseas.

Q4. Have your company filed the shipping bill having no. 9507170 and 9505106 both dated 24.04.2023?

Ans. Yes, the above said shipping bill was filed by CB M/s Shriwin Shipping & Logistics (CHA License No:11/2418) on behalf of our company M/s **RIDDHI TRADERS (IEC No. BQZPK8428A)**. *સરનાર સરનાર*

Q5. How did you get order of shipping bills having no. 9507170 and 9505106 both dated 24.04.2023?

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

Q6. From where you purchase the goods in the shipping bills having no. 9507170 and 9505106 both dated 24.04.2023?

Ans. We purchased the goods for the above shipping bills from our supplier M/s. K P Enterprises based in Thane, Maharashtra.

Q7. Have you made payment to your supplier M/s. K P Enterprises based in Thane, Maharashtra?

Ans. No sir, not yet. We buy goods from our supplier on 60 days credit.

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: No sir, till date no remittances are received but it is in pipeline.

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. 9507170 and 9505106 both dated 24.04.2023 was similar to the goods under impugned shipping bills?

Ans. We have exported RMG items in the past.

Q12. What is the corpus of your company?

Ans. Corpus of the Company is around 10 Lakh.

Q13. It is alleged that your firm has shown sudden spurt in exports and filed multiple shipping bills within a short period of time destined to risky countries. Your say please?

Ans. Like I said before, I have started exporting goods since March 2023 only and my consignees are based in Dubai and Tanzania. As per order from my overseas Consignees based in Dubai, I export the goods as per order received from my consignees.

Q 14. It is alleged that the HSN registered for as per GSTN and the export goods are not matching. Your say please?

Ans. Sir we are traders and purchase readymade goods from local market and exports the same to overseas consignees.

Q15. It is alleged that the business premise appears to be located in a residential premise. Your say please?

Ans. I have recently started my export business in March 2023. I do my marketing for my business either in Surat itself or by traveling to Ahmedabad

or Maharashtra. Therefore, my business premise is registered in my residential address only.

Q16. Have you generated E-way Bills, Transport Receipt/Bilty for the current Shipment? Can you also provide vehicles details for the said movement?

Ans. Yes sir, E-way Bills is generated from Surat to Nhava Sheva port and vehicle number is also mentioned in E-Way Bill. .

Q17. Do you have anything else to say?

Ans. I request you to release my shipment as soon as possible. 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.

काबरीया लखित भाई अशोकभाई

(Kabariya Laxit Bhai Ashokbhai)

Proprietor of M/s RIDDHI TRADERS (IEC No. BQZPK8428A)

Typed by

(Banmeet Singh)
IO/SIIB(X)

Before me

(Mithlesh Pradhan)
Supdt. of Customs

काबरीया लखित भाई अशोकभाई

Goods and Services Tax

Government of India, States and Union Territories

REGISTER

LOGIN

me > Search Taxpayer > Search by GSTIN/UIN

Search Taxpayer

• indicates mandatory fields

GSTIN/UIN of the Taxpayer*

Enter GSTIN/UIN of the Taxpayer

SEARCH

Search Result based on GSTIN/UIN : 27BIRPP0761K1ZO

Legal Name of Business

KALPESH SURESH PANCHAL

Trade Name

K P ENTERPRISES

Effective Date of registration

29/06/2020

Constitution of Business

Proprietorship

GSTIN / UIN Status

Cancelled suo-moto

(Effective from 30/06/2020)

Taxpayer Type

Regular

Administrative Office

(JURISDICTION - CENTER)

State - CBIC

Zone - MUMBAI

Commissionerate - THANE RURAL

Division - DIVISION III

Range - RANGE-III

Other Office

(JURISDICTION - STATE)

State - Maharashtra

Zone - RAIGAD

Division - KALYAN

Charge - KATEMANIVALI_701

Principal Place of Business

ROOM NO.207, SAI SAMRUDHHI BLDG, OPP. HANUMAN MANDIR, VARCHA PADA, KALYAN,
Thane, Maharashtra, 421201

Whether Aadhaar Authenticated?

No

Whether e-KYC Verified?

No

Additional Trade Name

View

Nature Of Core Business Activity

Service Provider and Others

Nature of Business Activities

1. Import2. Wholesale Business

Dealing In Goods and Services

Goods		Services	
HSN	Description	HSN	Description
6111	BABIES? GARMENTS AND CLOTHING ACCESSORIES, KNITTED OR CROCHETED		


HSN: Harmonized System of Nomenclature of Goods and Services

SHOW FILING TABLE

SHOW RETURN FILING FREQUENCY

Goods and Services Tax

Government of India, States and Union Territories

Skip to Main Content  A+ A-

REGISTER

LOGIN

Home > Search Taxpayer > Search by GSTIN/UIN

Search Taxpayer

GSTIN/UIN of the Taxpayer •

• indicates mandatory fields

Enter GSTIN/UIN of the Taxpayer

SEARCH

Search Result based on GSTIN/UIN : 24BQZPK8428A1ZK

Legal Name of Business

LAXITKUMAR ASHOKBHAI KABARIYA

Trade Name

RIDDHI TRADERS

Effective Date of registration

07/09/2022

Constitution of Business

Proprietorship

GSTIN / UIN Status

Suspended

(Effective from 21/08/2024)

Taxpayer Type

Regular

Administrative Office

(JURISDICTION - CENTER)

State - CBIC

Zone - VADODARA

Commissionerate - SURAT

Division - DIVISION-I SURAT

Range - RANGE-III

Other Office

(JURISDICTION - STATE)

State - Gujarat

Division - Division - 8

Range - Range - 17

Unit - Ghatak 67 (Surat)

Principal Place of Business

THIRD, A-3-C-301, Saurashtra Residency, Pasodra gam road, Surat, Surat, Gujarat, 395008

Whether Aadhaar Authenticated?

Yes

(On 18/11/2022)

Whether e-KYC Verified?

Not Applicable

Additional Trade Name

View

Nature Of Core Business Activity

Service Provider and Others

Nature of Business Activities

1. Office / Sale Office 2. Wholesale Business 3. Supplier of Services 4. Retail Business

Dealing In Goods and Services

Goods		Services	
HSN	Description	HSN	Description
54024700	OTHER, OF POLYESTERS		
42033000	BELTS AND BANDOLIERS		

HSN: Harmonized System of Nomenclature of Goods and Services

SHOW FILING TABLE

16200 + 10200 = 26400

new business suit

- 95
- 92
- 71

1800 Boys suit - 1800

Girls suit - 8100

1980 + 6120

8100

✓

17/5161