	सीमाशुल्कआयुक्तकाकार्यालय, एनएस-II
	OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II
	केंद्रीकृतनिर्यातआकलनकक्ष, जवाहरलालनेहरूसीमाशुल्कभवन
	CENTRALIZED EXPORT ASSESSMENT CELL, JAWAHARLAL NEHRU
	CUSTOM HOUSE,
	न्हावाशेवा, तालुका -उरण, जिला -रायगढ़, महाराष्ट्र- 400 707
	NHAVA SHEVA, TALUKA-URAN, DIST- RAIGAD, MAHARASHTRA-400707

F. No.: CUS/ASS/MISC/236/2025-CEAC
CUS/SIIB/ALT/565/2024-SIIB(E) JNCH

Date of SCN: ०८.12.2025
Date of issue: १०.12.2025

DIN: 20251278NT0000008E98

SCN No.: 1568/2025-26/ADC/CEAC/NS-II/CAC/JNCH

SHOW CAUSE NOTICE UNDER SECTION 124 OF THE CUSTOMS ACT, 1962

Subject: - Show Cause Notice Under Section 124 of The Customs Act, 1962 in respect of goods covered Shipping Bill No. 3946874 dated 15.09.2023 attempted to be Exported by M/s. Satyam Enterprise (IEC-NIWPS5654F)-reg

1. M/s. Satyam Enterprises (IEC-NIWPS5654F) having its office at 301, Tajas Komal Building, Sector 10B, Shivaji Nagar, Survey No. 143, Ulwe, Raigarh, RAIGAD, MAHARASHTRA, 410206 has filed the following Shipping Bill for Export of following items destined to Malaysia. The details are as under:

TABLE-I

Shipping Bill No. & Date	Item description	QTY.	Declared FOB Value (in Rs)	Drawback Claimed (in Rs)	RoSCTL claimed (in Rs)	IGST
3946874 dated 15.09.2023	Ladies Kurti (EMD.) of MMF	10,290	58,78,574.10	1,70,478.65	2,23,386.00	LUT
Total:		10,290	58,78,574.10	1,70,478.65	2,23,386.00	LUT

2. On the basis of Specific Intelligence, regarding Export of suspicious consignment of M/s. Satyam Enterprises (IEC-NIWPS5654F) covered under Shipping Bill No. 3946874 dated 15.09.2023 (hereinafter referred to as "Shipping Bill") (**RUD-I**) filed by Customs Broker M/s. Raspn Shipping Services Pvt Ltd (License No. 11/1949) at JWR CFS, the goods covered in the Shipping Bill No. 3946874 dated 15.09.2023 were declared as "Ladies Kurti (EMD.) of MMF", were put on hold vide Hold No. 173/2022-23/SIIB(X) dated 21.09.2023 issued vide letter F. No. SG/Misc-101/21-22 SIIB(X)/JNCH for Examination of the same as the supply chain of the Exporter appeared to be fake/manipulated and the declared value of the goods appeared to be very highly overvalued and mis-declared to avail illegitimate claim of drawback and other Export incentives. Hence the case was taken up by this unit for detailed investigation.

3. Consequently, the subject goods pertaining to Shipping Bill No. 3946874 dated 15.09.2023 were subject to 100% Examination vide Panchanama dated 23.09.2023

(RUD-II) in the presence of two independent Panchas, representatives of Customs Broker and Exporter. During the Examination, the subject goods were found as declared in the said Shipping Bills, their corresponding invoices and Packing lists w.r.t. declared quantity and description. However, it appeared that the valuation of the goods covered in above said Shipping Bill was overvalued. Representative Sealed Samples (RSS) of the goods from the Shipping Bill was drawn for the purpose of testing.

4. Further, a letter dated 09.10.2023 was forwarded to DYCC, JNCH along with RSS for testing in order to determine exact characteristics, nature and composition of the subject goods. DYCC tested the RSS and forwarded the test Report vide DYCC Report No. 871/SIIB(X) dated 20.10.2023 (RUD-III). The subject goods were found as declared correctly in terms of composition and description in the above-mentioned Shipping Bills. The details of test report are as under:

Table-II

Item Sr.No.	Shipping Bill No. & Date	Description	Test results
1	3946874 dated 15.09.2023	Ladies Kurti (EMD.) of MMF	The sample as received is in the form of a textile (described as Ladies Kurti). It is made of printed woven fabric composed wholly polyester filament Yarns. Total wt. of the sample = 80.1 gm GSM of the sample = 78.48

The subject goods were found as declared correctly in terms of composition and description in the above-mentioned Shipping Bill.

5. To ascertain prevailing Market Value of the goods, the Market Enquiry of the goods covered under the subject Shipping Bill was required to be conducted, therefore this office had requested to the Exporter to represent them during the said Market Enquiry. The Market Enquiry was conducted on 30.09.2023 (RUD-IV) along with Authorized Representative of the Exporter. As per the Market Enquiry the value of the goods has been re-determined and accordingly the Export incentives have been re-determined. On the basis of Panchanama dated 23.09.2023 and Market Enquiry Report dated 30.09.2023, it is observed that the subject goods have been mis-declared in terms of valuation. The re-determined FOB value of the goods and corresponding Export incentives under the Shipping Bills would be as below:

Table-III

S.N o.	Shipping Bill No. & Date	Descrip tion of goods	No. of Pack age	Declared				Re-determined		
				Quant ity (PCS)	FOB (INR)	Drawb ack (INR)	ROSC TL (INR)	FOB	Drawb ack	ROSC T L
1	3946874 dated 15.09.2023	Ladies Kurti (EMD.) of MMF	24	10290	587857 4	17047 9	22338 6	4430 929	12849 8	168375. 3

Table-IV

Re-determined FOB (in Rs.)	Differential Drawback (in Rs.)	Differential ROSCTL (in Rs.)	Total excess Export benefits (in Rs.)
4430929.31/-	41981.7	55010.69	96992.39

6. As can be seen from the Table above, based on the Report received by the DYCC, JNCH and Market Enquiry conducted on 30.09.2023, it appears that the goods declared by the Exporter in the Shipping Bill No. 3946874 dated 15.09.2023 have been mis-declared in terms of their value. The value of the goods has been re-determined based on the Market Enquiry Report dated 30.09.2023. The Export incentive such as drawback & RoSCTL are therefore to be re-determined with respect to the new re-determined FOB of the goods as mentioned in the Table above. Hence, the declared value i.e. Rs. 5878574.10 appeared to be liable for rejection in terms of Rule 8 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007 and the value needs to be re-determined as per the Provisions of the said Rules. For the purpose of Customs Tariff Act, 1975, valuation of Export goods is to be done in terms of Section 14 of the Customs Act, 1962 read with Customs Valuation (Determination of value of Export Goods) Rules, 2007 (CVR). As per the Provisions of Act/Rules, transaction value of the goods is to be accepted, subject to Rule 8 of Customs Valuation (Determination of value of Export Goods) Rules, 2007. Prima facie on Examination of the subject consignment, the declared value of the goods appeared to be on the higher side; the declared transaction value appeared liable for rejection under Rule 8 of the CVR and the said value is required to be re-determined by sequentially proceeding in terms of Rule 4 to 6 of the Customs Valuation Rules, 2007. In the instant case, the Exporter is Merchant Exporter and hence, transaction value of the impugned goods under Export could not be determined under Rule 4 & 5 of the Customs Valuation Rules, 2007. Hence the value of all the items could be ascertained from the wholesale Market.

7. Re-determination of Valuation

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

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

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

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

RULE 6. Residual Method –“Subject to the Provisions of Rule 3, where the value of the Export goods cannot be determined under the Provisions of Rules 4 and 5, the value shall be determined using reasonable means consistent with the principles and the general Provisions of these Rules provided that local Market Price of the Export goods may not be the only basis for determining the value of Export goods”.

As per the Provisions of Rule 6 *ibid*, the assessable value of the goods is proposed to be re-determined under Rule 6 *ibid*, i.e. as per the Residual Method. Accordingly, Market Survey was conducted by the officers of SIIB (Export) on 30.09.2023. Value of the goods was taken from 3 different shops/dealers and average of their prices was taken as Market value of the same. The details of the determination of the value is summarized in the Market Survey Report dated 30.09.2023.

8. Past Exports:

In order to investigate past consignments, the data was retrieved from the date of issuance of IEC i.e. 25.09.2021 till 30.12.2024 for Exporter M/s. Satyam Enterprises (IEC-NIWPS5654F). However, the Exporter had filed a total No. of 04 Shipping Bills only from 01.04.2023 to 31.12.2023 in past. During further investigation, ICES data was scrutinized, on perusal of the past Export data, no foreign remittance has not been received as per FEMA regulations. The details of the Shipping Bills are as under where no BRC/foreign remittance has been realized yet against this IEC.

Table-V

Sr.No.	SB No.	SB Date	LEO Date	Expected Realization Date	FOB to be Realised (In FC)	Drawback Amount (in INR)	RoSCTL	FOB Realised
1	1592225	07-06-2023	07-06-2023	31-03-2024	1,01,395	1,59,443	171423	0
2	2674056	24-07-2023	25-07-2023	30-04-2024	74,206	1,58,559	256822	0
3	2674063	24-07-2023	25-07-2023	30-04-2024	99,018	2,08,568	305028	0
4	2699841	25-07-2023	25-07-2023	30-04-2024	7,425	15,073	26227	0
				Grand Total	282044 (in FC)	5,41,643	759500	

In the event of non-receipt of foreign remittance in the above Shipping Bills, the claimed Export incentive i.e. Drawback & ROSCTL are liable to be demanded Back from the Exporter.

9. Further, an alert to withhold the Export incentives against the Exporter M/s. Satyam Enterprises (IEC-NIWPS5654F) was inserted during the investigation.

10. The Exporter vide their letter dated 28.09.2023 requested to release of the goods for Back to Town. The request of the Exporter was accepted by the Adjudicating Authority as per the Provisions of Board Circular No. 01/2011 dated 04.01.2011 and 30/2013 dated 05.08.2013 and the goods were released Provisionally for Back to town under section 110A of the Customs Act, 1962 on execution of Bond equivalent to FOB value of the subject goods and on submission of Bank Guarantee amounting to Rs. 1,00,000 (Rupees One Lakh Only) on 26.10.2023 vide HCM-2000 dt 26.10.2023. **(RUD-V).**

11. Further, letters dated 15.10.2024, 06.11.2024 and 27.11.2024 were also sent to jurisdictional DC/CGST Commissionerate to verify the genuineness of the Exporter M/s. Satyam Enterprises (IEC-NIWPS5654F). In reply, this office has received a reply letter dated 30.11.2024 from State GST, Panvel_706, Kokan Bhavan, Raigad vide F.No. STO-NOD-C-0206/ngtp/satyament./2024-25/central/B-574 **(RUD-VI)** regarding the same which is reproduced below:

"With reference the above-mentioned subject it is inform that M/s. SATYAM ENTERPRISE having GSTIN-27NIWPS5654F1Z5 was cancelled Suo-moto ab-initio wef 08/09/2021."

*"It is to inform that this office of the Commissioner of GST & C. Ex. Raigad had done investigation and found that taxpayer is **non-existing** and the non-conducting the business from the PPOB."*

"Hence STI of charge PANVEL_706 had instructed to visit the PPOB of the RTP situated at THIRD FLOOR, FLAT NO- 301, TEJAS KOMAL BUILDING, SECTOR-10B, HISSA NO-1, SHIVAJI NAGAR, ULWE, TAL PANVEL, NAVI MUMBAI, Raigad, Maharashtra, 410206. Taxpayer was left the PPOB. After contacting on mobile number i.e. 8097655722, no one answered. Taxpayer is found non-existent andnon-functioning in PPOB hence Registration was cancelled ab-initio w.e.f 08/09/2021 vide reference number ZA271223224218T dated 26/12/2023."Taxpayer RC is cancelled ab-initio hence returns record is not available on system. But taxpayer returns details is mentioned in cancellation order.

1. STI was already visited PPOB. Taxpayer is nonexistent.
2. Taxpayer is found non-Genuine.
3. Returns data not available on system due to RC was cancelled ab-initio. As per cancellation order taxpayer filed NIL returns.
4. Returns data not available on system due to RC was cancelled ab initio. As per cancellation order taxpayer filed NIL returns.
5. Taxpayer is found **non-genuine & nonexistent** hence RC was cancelled ab-initio wef 08/09/2021.

SUMMONS & STATEMENT:

12. Further, in order to record the statement of M/s. Satyam Enterprises (IEC-NIWPS5654F), under section 108 of Customs Act, 1962, 04 Summons have been issued vide DIN- 20240478NW0000444BF7 dated 02.05.2024, DIN-20241078NT0000712778 dated 10.10.2024, DIN-20241078NT0000616036 dated 11.11.2024, DIN-20241278NT0000888D4C dated 16.12.2024 (**RUD-VII**) in the name of M/s. Satyam Enterprises (IEC-NIWPS5654F) to appear before the office of SIIB(X), 6th floor, C-604, Jawaharlal Nehru Custom House, Nhava Sheva, Taluka-Uran, Dist: Raigad, Maharashtra-400707 u/s Section 108 of the Customs Act, 1962. However, the summons sent via speed post returned to this office with the remark that the 'Item returned No such person in the address'. Also, 02 Summons DIN-20241078NT0000616036 dated 11.11.2024, DIN-20241278NT0000888D4C dated 16.12.2024 have been sent through the e-mail address provided by the Exporter in their official correspondence with this office. However, the Exporter did not turn up for depositing their statement.

13. Further, on receipt of Summons CBIC-DIN- 20240478NW0000333F0E dated 03.04.2024 to appear before Customs for the recording of the Statement u/s 108 of the Customs Act, 1962, statement of Shri. Ravindra Krishna Kunder, Authorized Representative and G-Card holder of M/s. Raspn Shipping Services Pvt. Ltd. (11/1949) was recorded on 05.04.2024 (**RUD-VIII**) wherein he inter-alia stated that he is Authorized by CB M/s. RASPN Shipping Services Pvt. Ltd. (11/1949) to give statement on their behalf. He has submitted Authorization letter to you for ready reference. He is an employee of this CHA firm from last two years and CB is in this business for around last 12 years. On being asked, did they file the Shipping Bill No. 3946874 dated 15.09.2023; in reply he stated that his staff Member Phillin Prajapati, Senior Executive & others have filed above mentioned Shipping Bills on the behalf of CB M/s. RASPN Shipping Services Pvt. Ltd. for the Export consignment of Exporter M/s. Satyam Enterprises. On being asked, did you aware about the case booked against Exporter M/s. Satyam Enterprises for said Shipping Bills for misdeclaration of value; in reply he stated that he is aware about the case booked against the Exporter as during Examination the goods were found overvalued as I was present during the panchanama. On being asked, how did they came in contact of the Exporter M/s. Satyam Enterprises; in reply he stated that they have come in contact with the Exporter through freight forwarder Mr. Rakesh Attawar. Further On being asked about the KYC of the Exporter M/s. Satyam Enterprises; in reply he stated that they verified KYC of the Customer before filing Shipping Bill through Bank of Baroda account details, Aadhar card, Authorization letter, GST copy & IEC copy issued by DGFT. They also verified these documents from GST portal & DGFT online website as per CBLR 2018 & submitting their signed copy. He further added that the Exporter had promised to pay Rs 3000/- for each shipment's agency charges. On being asked, why the Exporter is not responding to Summons, in reply he stated that Company is in existent, they have verified physically also at Shivaji nagar, Ulwe, Navi Mumbai at that time. As customs broker, they filed Shipping Bills as provided by Exporter as per invoice & packing list without violation of Export policy noticed. He further added

that they are Customs Clearing & Forwarding Company. As per CBLR, they verified CTH, description and other details related to Customs angle, which were found to be as per declaration. They didn't have any idea regarding supply chain or GST act violation angle. As per his knowledge, neither our CB firm M/s. Raspn Shipping Services nor the Exporter have been penalized by any Govt agency.

13.1 Further, the statement of Shri Ravindra Krishna Kunder was again recorded under Section 108 of the Customs Act, 1962, on 27.12.2024 (**RUD-IX**), wherein he stated about the procedure for filing a Shipping Bill that Exporters are advised to send all necessary documents via email and to confirm if Export benefits are to be claimed. After creating a checklist based on these documents, approval is sought from the Exporter, following which the Shipping Bill is filed on ICEGATE, that they came in contact with M/s. Satyam Enterprises through a forwarder, that they verified the KYC details of M/s. Satyam Enterprises, that they also conducted the First Time Exporter KYC procedure for M/s. Satyam Enterprises at CEAC. On being asked about the Exporter's failure to appear despite summons, he replied that they have not been in contact with the Exporter for a long time and are unaware of the reasons, that they were unaware of the cancellation of GSTIN for M/s. Satyam Enterprises effective 01/10/2023 due to a lack of recent communication with the Exporter. On being asked about compliance with Regulation 10 of the CBLR, 2018, he replied that physical verification of the Exporter's premises was conducted, and photos were submitted. The Shipping Bill was filed based on the Exporter's KYC documents, and the goods were stated to be locally procured for Export, that they were a genuine Customs Broker, diligent in handling Export shipments, and assured cooperation with customs authorities in the ongoing investigation.

14. RELEVANT LEGAL PROVISIONS

A. Customs Act, 1962:

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

Section 50: Entry of goods for Exportation. –

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.]

1) 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.

2) The Exporter who presents a Shipping Bill or bill of Export under this section shall ensure the following, namely:-

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

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

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

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

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

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

114AA. Penalty for use of false and incorrect material. -

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

Section 114AC: Penalty for fraudulent utilisation of input tax credit for claiming refund. -

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

Section 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.]

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

for the purposes of this Act or the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992), or any other law, or any scheme of the Central Government, for the time being in force, by such person] or his agent or employee and such instrument is utilized under the Provisions of this Act or the Rules or regulations made or notifications issued there under, by a person other than the person to whom the instrument was issued, the duty relatable to such utilization of instrument shall be deemed never to have been exempted or debited and such duty shall be recovered from the person to whom the said instrument was issued: Provided that the action relating to recovery of duty under this section against the person to whom the instrument was issued shall be without prejudice to an action against the importer under section 28.

Section 28AA of the Customs Act, 1962 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.

Section 75A(2) of 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 utilized by him (hereinafter referred to as the claimant) but the sale proceeds in respect of such Export goods have not been utilized 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.

C. 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;

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

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

E. Foreign Trade (Regulation) Rules, 1993

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

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

15.1 M/s. Satyam Enterprises (IEC-NIWPS5654F) having its registered office address at 301, Tajas Komal Building, Sector 10B, Shivaji Nagar, Survey No.143, Ulwe,

Raigarh, RAIGAD, MAHARASHTRA, 410206 had filed 01 Shipping Bill No. 3946874 dated 15.09.2023 through their Customs Broker M/s. Raspn Shipping Services Pvt. Ltd. (License No. 11/1949). The re-determined FOB value of the said goods covered under the above-mentioned Shipping Bill comes to Rs. 4430929.31/- as against the declared FOB value of Rs. 5878574.10/-. By inflating the FOB value, the Exporter was attempting to claim Drawback of Rs. 170478.65/- and RoSCTL of Rs. 223386.0/- whereas they were eligible for Drawback of Rs. 128497.95/- and RoSCTL of Rs. 168375.31/- respectively. (as tabulated in Table-III above).

15.2 As can be seen from the Table-III above, based on the Market Enquiry conducted on 30.09.2023, it appears that the goods declared by the Exporter in the Shipping Bill No. 3946874 dated 15.09.2023 have been mis-declared in terms of their value. During the Market Enquiry it was found that the value of the goods filed under the said Shipping Bill were inflated and hence needed to be re-determined under Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007. The Export incentive such as drawback & RoSCTL are therefore re-determined with respect to the re-determined FOB as mentioned in the table-III above. It is thus cogent and clear that the Exporter M/s. Satyam Enterprises (IEC-NIWPS5654F) had (i) mis-declared the impugned goods in terms of their value, (ii) attempted to defraud the Government by claiming undue higher amount of Drawback, (iii) ROSCTL and thereby acted in a manner which rendered the said goods under Table-I above liable for confiscation in terms of the Provisions of Section 113(i), 113(ia) and 113 (ja) of the Customs Act, 1962 respectively.

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

15.4 As the Exporter had not made declaration truthfully in the said Shipping Bill, they have violated the conditions of Section 50(2) of the Customs Act, 1962. Hence, it appears that there was a deliberate mis-declaration, mis-statement and suppression of facts regarding the actual value of the impugned goods, on the part of the Exporter with mala-fide intention to claim undue Export benefits not legitimately payable to them. The Exporter had declared the FOB value in the Shipping Bill as Rs. 5878574.10/- whereas the re-determined FOB value after conducting the Market Survey was Rs. 4430929.31/- only and hence higher Drawback & RoSCTL and other Export incentives were claimed. Thus, it appeared that the said goods were attempted to be exported in violation of Section 50(2) of the Customs Act, 1962 read with Section 11(1) of Foreign Trade (Development & Regulation) Act 1992 & Rules 11 of Foreign Trade Rules 1993, as Exporter had furnished wrong declaration to the Custom Authorities.

15.5 As the goods were attempted to be exported by mis-declaration for which confiscation is proposed. However, the drawback & Rosctl claim in the live Shipping Bills as mentioned in Table-I is not demanded since the goods were not Exported and clear for Back to Town on furnishing of Bond for 100% value of the goods with Bank

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

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

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

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

15.10 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 from Rs. 5878574.10/- to Rs.4430929.31/- as per the Market Enquiry conducted of the subject goods.

15.11 It further appears that the Exporter M/s. Satyam Enterprises (IEC-NIWPS5654F) have rendered themselves liable to penalty in terms of section 114(iii) of the Customs Act, 1962 on account of mis-declaration in 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, Rosctl and other Export benefits. The exporter is found to be non-existent. In such a situation how the documents were filed in the name of the exporter. The intention of the exporter is

amply clear that without physical existence, activities are being done such as filing the documents with Customs etc. The role of CB is not ruled out in such a situation. Therefore, M/s. Satyam Enterprises (IEC-NIWPS5654F) also liable for penalty in terms of Section 114AA of Customs Act, 1962 for this intentional mis-declaration.

15.12 With respect to the Exporter M/s. Satyam Enterprises (IEC-NIWPS5654F), the GST status of the Exporter was ascertained from the GST Portal and letter dated 30.11.2024 received from State GST, Panvel_706, Kokan Bhavan, Raigad vide F.No.STO-NOD-C-0206/ngtp/satyament/2024-25/central/B-574 that taxpayer is non-existing and non-conducting the business from the present place of business (PPOB). It was seen that the GST registration of the Exporter has been cancelled Suo-moto ab-initio wef 08/09/2021. Thus, it is clear that the ITC passed on or the IGST paid might have been obtained fraudulently. Further, when the exporter is not existing, it is not clear as to how the goods are being exported in the name of the exporter. The role of CB is not ruled out in such as situation. Hence the Exporter M/s. Satyam Enterprises (IEC-NIWPS5654F) have rendered themselves liable to penalty in terms of Section 114AC of the Customs Act, 1962.

15.13 For the past Shipping Bills as mentioned in Table-V wherein foreign remittance have been not received by the Exporter as per ICES 1.5 and thereby in a manner which rendered the said goods liable for confiscation in terms of Provisions of Section 113(ia) & 113(ja) of the Customs Act, 1962. The Export incentive claimed by the Exporter in these Shipping Bills are also liable to be demanded from them in terms of Section 75 and 75A of the Customs Act 1962 read with Rule 18 of the drawback Rules, 2017 & Section 28AAA of the Customs Act 1962 and Notification No. 76/2021-Cus(N.T) dated 23.09.2021, 77/2021-Cus (N.T) dated 24.09.2021 & 25/2023-Cus (N.T) dated 01.04.2023 along with applicable interest under section 28AA of the Customs Act, 1962. Thereby acted in a manner which rendered the said goods under Table-V above liable for confiscation in terms of the Provisions of Section 113(ia) and 113 (ja) of the Customs Act, 1962.

15.14 As above discussion, it appears that the M/s. Satyam Enterprises (IEC-NIWPS5654F) have rendered themselves liable to penalty in terms of section 114(iii), 114AA and 114AB of the Customs Act, 1962 on account of claiming the export benefits/incentives without receipt of the foreign remittance in Shipping Bills filed by the Exporter as mentioned at Table-V above.

15.15 The Custom Broker M/s. Raspn Shipping Services Pvt. Ltd. (11/1949) failed to ascertain the veracity and genuineness of the Exporter firm M/s. Satyam Enterprises (IEC-NIWPS5654F). 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. Though the CB stated that they have taken copies of the IEC and GST registration from the Exporter and started filing Shipping Bills on their behalf, it appears that this statement is completely false and far from truth since the exporter is non-existent and a non-existent entity cannot produce any

documents for the CB. Though, the CB stated that they conducted verification of address of the Exporter, no evidence has been produced in support of their claim. It appears that the CB is giving a false statement here also since, when the exporter is not existing how the CB could verify the physical presence of the exporter. The verification report received from the jurisdictional GST authorities clearly mentions that the exporter is not existing and non-genuine. The CB has to verify the antecedents of the Exporter by using reliable, independent, authentic documents, data or information, which the CB has failed to do in this case. The CB in their voluntary statement has submitted that they had verified the address of the Exporter. No evidence has been put forth by the CB to corroborate their claim of actually verifying the principal place of business of the Exporter. No documents were provided by the CB to prove that the documents for filing the SB were obtained from the exporter. When the exporter is not-existing and non-genuine how the exporter can file the documents with customs. It appears that the documents were prepared and filed on behalf of the exporter by the CB since the exporter is not existing. 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.

16. Now, M/s. Satyam Enterprises (IEC-NIWPS5654F) having its registered office at 301, Tajas Komal Building, Sector 10B, Shivaji Nagar, Survey No. 143, Ulwe, Raigarh, RAIGAD, MAHARASHTRA, 410206 are hereby called upon to Show Cause to the Additional Commissioner of Customs, CEAC, NS-II, JNCH, having office at Jawaharlal Custom House, Nhava Sheva, Tal-Uran, Dist-Raigad, Maharashtra, within 30 days of receipt of this notice as to why:

- i. The declared FOB value of Rs. 58,78,574.10/- covered under the Shipping Bill No. 3946874 dated 15.09.2023 should not be rejected and re-determined to Rs. 44,30,929.31/- under Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.
- ii. The drawback of Rs. 1,70,478.65/- and Rosctl of Rs. 2,23,383/- claimed in the Shipping Bill No. 3946874 dated 15.09.2023 should not be rejected since the goods were not Exported and were taken Back To Town.
- iii. The said impugned Export goods covered under the Shipping Bill No. 3946874 dated 15.09.2023 having total declared FOB value of Rs. 58,78,574.10/- which appear to be mis-declared in terms of value, should not be confiscated under the Provisions of Section 113(i), 113(ia) and 113(ja) of the Customs Act, 1962.
- iv. Penalty should not be imposed on M/s. Satyam Enterprises (IEC-NIWPS5654F) under Section 114(iii) and 114AA of the Customs Act, 1962 for the above violation.
- v. Penalty should not be imposed on M/s. Satyam Enterprises (IEC-NIWPS5654F) under Section 114AC of the Customs Act, 1962.
- vi. The goods pertaining to Shipping Bill Nos. 1592225 dated 07.06.2023, 2674056 dated 27.07.2023, 2674063 dated 24.07.2023 and 2699841 dated 25.07.2023 mentioned in Table-V above having total FOB Value of Rs. 2,29,53,723.2 should not be confiscated under the Provisions of Section 113(ia) and 113(ja) of the Customs Act, 1962 since the Export benefits of

Drawback and Rosctl have been availed and taken by the Exporter without realising the Export proceeds i.e without receiving the remittance of the value of Export.

- vii. The drawback amount of Rs. 5,41,643/- claimed in 04 Shipping Bills mentioned at Table-V above should not be recovered on account of non-receipt of remittance in and should not be demanded from the Exporter along with applicable interest under Section 75 and 75A of the Customs Act 1962 read with Rule 17 & 18 of the drawback Rules, 2017.
- viii. The RoSCTL amount of Rs. 7,59,500/- claimed in 04 Shipping Bills mentioned at Table-V above should not be recovered on account of non-receipt of remittance 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 along with applicable interest under section 28AA of the Customs Act, 1962.
- ix. Penalty should not be imposed upon the Exporter M/s. Satyam Enterprises (IEC-NIWPS5654F) under Section 114(iii), 114AA and 114AB of the Customs Act, 1962 on account of claiming and receiving the export benefits/scrips without receipt of the foreign remittance in Shipping Bills 1592225 dated 07.06.2023, 2674056 dated 27.07.2023, 2674063 dated 24.07.2023 and 2699841 dated 25.07.2023 filed by the Exporter.
- x. The bond should not be enforced and Bank Guarantee of Rs. 1,00,000/- (Rupees One Lakh Only) vide HCM-2000 dt 26.10.2023 at the time of Provisional release of the goods for Back To Town, should not be appropriated against Export incentives, applicable interest, redemption fine and penalty etc. arising out of this order.

17. Further, M/s. Raspn Shipping Services Pvt. Ltd., 504, Plot No-8, Durga Chamber, Veera Desai Road, Andheri (West), Mumbai-400058 are hereby called upon to show cause to the Additional/Joint Commissioner of Customs, CEAC, NS-II, JNCH, Nhava Sheva within 30 days of the receipt of this notice as to why Penalty should not be imposed on them under Section 114(iii) and 114AA of the Customs Act, 1962 for violation of regulation 10(n) of CBLR, 2018.

18. The notice are further informed that they should clearly state in their written reply whether they wish to be heard in person before the case is adjudicated. In case no reply is received within 30 days of the receipt of this SCN and no request is made for the PH or they do not appear before the adjudicating authority on the date and time fixed, the case will be decided ex-parte on the basis of evidence available on record without any further reference to them.

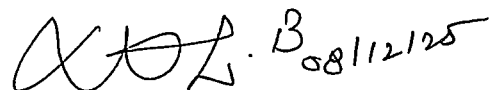
19. In case the notice is eligible to avail the facility of settlement of the case as per the Chapter XIVA of the Customs Act, 1962, and interested in the same, he may apply to the Settlement Commission as per prescribed procedure and also inform the same to the Adjudicating Authority.

20. This show cause notice is issued only in respect of issues discussed in the, show cause notice and the goods mentioned against the Shipping Bill discussed hereinabove.

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

22. This show cause notice is issued without prejudice to any other action that may be taken against the persons/firms mentioned herein or any other person under the Customs Act, 1962 or any other law for the time being in force.

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

 B 08/12/25

(RAGHU KIRAN BATCHALI)

ADDL. COMMISSIONER OF CUSTOMS

CEAC, NS-II, JNCH

To, Noticees,

1. M/s. Satyam Enterprises (IEC-NIWPS5654F) 301, Tajas Komal Building, Sector 10B, Shivaji Nagar, Survey No. 143, Ulwe, Raigarh, RAIGAD, MAHARASHTRA, 410206.
2. M/s. Raspn Shipping Services Pvt. Ltd. (11/1949), 504, Plot No-8, Durga Chamber, Veera Desai Road, Andheri (West), Mumbai-400058.

Copy to:

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

Annexure – I

Sr.	List of Relied Upon Documents
RUD-I	Shipping Bill No. 3946874 dated 15.09.2023
RUD-	Panchanama dated 23.09.2023
RUD-III	Test Reports from DYCC
RUD-IV	Copy of Market Enquiry dated on 30.09.2023
RUD-	Back To Town NOC dated 24.06.2024
RUD-VI	Copy of GST verification report.
RUD-VII	Summons dated 02.05.2024, 10.10.2024, 11.11.2024 and 16.12.2024 in the name of M/s. Satyam Enterprises (IEC-NIWPS5654F).
RUD-VIII	Copy of statement of Shri. Ravindra Krishna Kunder, Authorised Representative and G-Card holder of M/s. Raspn Shipping Services Pvt. Ltd. (11/1949) dated 05.04.2024.
RUD-IX	Copy of statement of Shri. Ravindra Krishna Kunder, Authorised Representative and G-Card holder of M/s. Raspn Shipping Services Pvt. Ltd. (11/1949) dated 27.12.2024.

22. This show cause notice is issued without prejudice to any other action that may be taken against the persons/firms mentioned herein or any other person under the Customs Act, 1962 or any other law for the time being in force.

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

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

To,
Noticees,

1. M/s. Satyam Enterprises (IEC-NIWPS5654F)
301, Tajas Komal Building, Sector 10B, Shivaji Nagar,
Survey No. 143, Ulwe, Raigarh, RAIGAD,
MAHARASHTRA, 410206.
2. M/s. Raspn Shipping Services Pvt. Ltd. (11/1949),
504, Plot No-8, Durga Chamber, Veera Desai Road,
Andheri (West), Mumbai-400058.

Copy to:

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

Annexure – I

Sr. No.	List of Relied Upon Documents
RUD-I	Shipping Bill No. 3946874 dated 15.09.2023
RUD-II	Panchanama dated 23.09.2023
RUD-III	Test Reports from DYCC
RUD-IV	Copy of Market Enquiry dated on 30.09.2023
RUD-V	Back To Town NOC dated 24.06.2024
RUD-VI	Copy of GST verification report.
RUD-VII	Summons dated 02.05.2024, 10.10.2024, 11.11.2024 and

	16.12.2024 in the name of M/s. Satyam Enterprises (IEC-NIWPS5654F).
RUD-VIII	Copy of statement of Shri. Ravindra Krishna Kunder, Authorised Representative and G-Card holder of M/s. Raspn Shipping Services Pvt. Ltd. (11/1949) dated 05.04.2024.
RUD-IX	Copy of statement of Shri. Ravindra Krishna Kunder, Authorised Representative and G-Card holder of M/s. Raspn Shipping Services Pvt. Ltd. (11/1949) dated 27.12.2024.

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

Shipping Bill for Export

Job No.: 0008453 Date: 14/09/2023 S/B No.: 3946874 Date: 15/09/2023

Loading Port: INNSA1 State of Origin: MAHARASHTRA

Exporter's Name

IEC No. (0) NIWPS5654F PAN:NIWPS5654F

SATYAM ENTERPRISES

301, Tadas Komal Building, Sector 1 Shivaji Nagar, Survey No 143, Ulwe

RAIGAD MAHARASHTRA 410206

GSTN Type : GSN

GSTN No : 27NIWPS5654F1Z5

Consignee's Name

EVERGLOW LINK ENTERPRISE(JRD138741-U)

NO. 102 JALAN KAPAR KAWASAN

3 KLANG, 414001 KLANG SELANGOR (MALAYSIA)

MALAYSIA

Port of Loading (INNSA1) : Nhava Sheva Sea

Country of Final Dest. (MY) : MALAYSIA

Port of Final Dest. (MYPKG) : PORT KELANG

Port of Discharge (MYPKG) : PORT KELANG

Country of Discharge (MY) : MALAYSIA

Nature of Cargo : P

Rotation No :

Marks & No(s).

No of Packages : 24

Loose Packets. : 0

Type of Packages : PKG

Net Weight (KGS) : 1248.000

Gross Weight (KGS) : 1320.000

No. of Containers : 0

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

Forex Bank Acc :

FOB Value (Rs.) :

ST / Excise Regn. :

Authorised Dealer Code :

I.F.S. Code :

5878574.10

0201043

BARBOSEAWOD

RBI Waiver No :

RODTEP Amount :

Drawback Account No :

DBK Amount :

F ROSCTL Amount :

0.00

170478.65

223386.00

Invoice Details Serial No

Invoice Value :

FOB Value :

Invoice No. :

Nature of Contract :

Contract No. :

Third Party :

1

71515.50 (Rs. 5878574.10)

71515.50 (Rs. 5878574.10)

SE/07/2023-24

FOB

DBK Value (Rs.) : 170478.65

Currency of Invoice : USD

Invoice Date : 12/09/2023

Exchange Rate : USD 1 = Rs. 82.20

Contract Date :

Insurance

Freight

Discount

Commission

Other Deduction

Packing Charges

Rate

Currency

Amount

Buyer's Name and Address

SAME AS CONSIGNEE

Nature of Payment :

Period of Payment :

DA

180 Days

SL No	RITC Code	Item Description	Rate	Per	Units	Total Value(FC)	FOB Value(INR)	Scheme
	Quantity	Units				Declared PMV(INR)	Accepted PMV(INR)	Reward
	Scheme Description							
	Manufacturer Details							
	Transit Country	Source State	HAWB	TotalPkg	IGSTPynt	Tax Value	Tax Amount	End Use
1	62111200	LADIES KURTI (EMD.) OF MMF						
	10290	NOS 6.95		Per 1	NOS	71515.50	5878574.10	60
	Drawback and ROSCTL					628.42	6466431.51	YES
#			0	LUT		0	0.00	GNX100
						Tax Value : 0.00	5878574.10	
						IGST Amt : 0.00	6466431.51	

Drawback Details

INV No	Item No	DBK Sl.No.	Custom Adv.	DBK Adv.	Custom Spec. Rate	DBK Spec. Rate	DBK Quantity	DBK Amount
1	1	62110103B	0.00	2.90	0.00	25.00	10290.000	170478.65

ROSC TL Details

INV No	Item No	ROSC TL Sl.No.	State Leavy Duty	State Leavy Rate	Central Tax Leavy Duty	Central Tax Leavy Rate	ROSC TL Quantity	State Leavy	Central Leavy	ROSC TL Amount(Rs)
1	1	62110103B	2.10	13.10	1.70	0.00	10290.000	123450.06	99935.76	223385.82

Packages Details

Packages From	Packages To	Kind Package
1	24	PKG

Single Windows Type of Information

Inv No	SQC & Qty	RODTEP	RD Amount	GST Amount	CCS Amount	District Name	State name	Trade	SMC
--------	-----------	--------	-----------	------------	------------	---------------	------------	-------	-----

P1 23/9/23

P2 23/9/23

23/9/2023

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

Page# 2 to 2
 Print on 15/09/2023 12:09:21

Job No.: 0008453 Date: 14/09/2023 S/B No.: 3946874 Date: 15/09/2023 Shipping Bill for Export
 1/1 10290 NOS NIL 0.00 0.00 483 MUMBAI SUBURBAN Loading Port: INNSA1 State of Origin: MAHARASHTRA
 27 MAHARASHTRA NCPTI
 0.00 0.00 0.00

Supporting Documents Details

Inv No	Item No	IRN No	DRN No	Document Type Description	Place of Issue	Issue Date	Expiry Date
Document Issuer Party Name			Document Issuer Party Address				
Document Beneficiary Name			Document Beneficiary Address				
1	1	2023091400147905	SE/07/2023-24	934000 Value declaration (GATT Valuation Declaration)	India	14/09/2023	
EVERGLOW LINK ENTERPRISE (JRD138741-U)			NO. 102 JALAN KAPAR KAWASAN 3 KLANG, 414001 KLANG SELANGOR (MALAYSIA)				
SATYAM ENTERPRISES			301, Tajas Komal Building, Sector 1 Shivaji Nagar, Survey No 143, Ulwe RAIGAD MAHARASHTRA				
1	1	2023091400147906	SE/07/2023-24	331000 Commercial invoice which includes a packing list	India	14/09/2023	
EVERGLOW LINK ENTERPRISE (JRD138741-U)			NO. 102 JALAN KAPAR KAWASAN 3 KLANG, 414001 KLANG SELANGOR (MALAYSIA)				
SATYAM ENTERPRISES			301, Tajas Komal Building, Sector 1 Shivaji Nagar, Survey No 143, Ulwe RAIGAD MAHARASHTRA				

Statement Details

Inv/Item Sn	Code	Title
1/1,	DEC-RS001	I/We SATYAM ENTERPRISES holder of IEC No NIWPS5654F, in regard to my/our claim under RosCTL scheme made in this Shipping Bill or Bill of Export, hereby declare that: 1. I/ We undertake to abide by the provisions, including conditions, restrictions, exclusions and time-limits as provided under RosCTL scheme, and relevant notifications, regulations, etc., as amended from time to time. 2. Any claim made in this shipping bill or bill of export is not with respect to any duties or taxes or levies which are exempted or remitted or credited under any other mechanism outside RosCTL. 3. I/We undertake to preserve and make available relevant documents relating to the exported goods for the purposes of audit in the manner and for the time period prescribed in the Customs Audit Regulations, 2018.

Following is the list of document attached
 Invoice

Item	Agency	Document Name
-	-	Invoice
-	-	Packaging List

Factory Stuffing
NO

Sample Accompanied

Vessel Name & Voys, Rotation No & Date

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

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


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

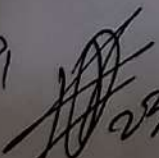
Signature of Exporter/CHA with Date

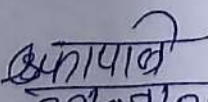
[Signature]
 23/9/2023
 CB

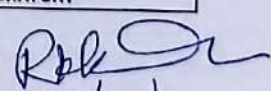
P1 *[Signature]*
 23/9/23

P2 *[Signature]*
 23/9/23

INVOICE/PACKING LIST	
Exporter SATYAM ENTERPRISES 301, Tajs Komal Building, Sector 1 Shivaji Nagar, Survey No 143, Ulwe RAIGAD MAHARASHTRA-400008 INDIA	
Invoice No. SE/07/2023-24 Date: 12/09/2023 I.E.C. Code No.: NIWP55654F AD CODE: 0201043 GSTIN: 27NIWP55654F125	
Consignee EVERGLOW LINK ENTERPRISE(JR0138741-U) NO.102 JALAN KAPAR KAWASAN 3 KLANG 41400 KLANG SELANGOR(MALAYSIA)	
Notify : SAME AS CONSIGNEE	
Country of Origin of Goods INDIA	
Country of Final Destination MALAYSIA	
Pre-Carriage by VESSEL	
Place of Receipt by Pre-carrier MUMBAI	
Terms of Delivery and Payment : DAA 180 DAYS	
Vessel/Flight No. First available	
Port of Loading NHAVA SHEVA	
Port of Discharge PORT KELANG	
Final Destination MALAYSIA	
Marks & Nos./ Container No.	
No. of Pkgs Sr. No.	
Description of Goods	
Quantity IN PCS	
Rate USD	
Amount USD	
PKGS NO. 1 TO 24 # MARKA N.S.R	
(24 PKGS)	
READYMADE GARMENTS LADIES KURTI (EMD.) OF MMF (HSN CODE: 62111200)	
10290	
6.95	
71515.50	
PACKING LIST	
PKGS NO	
PCS PER PKGS	
DISCRIPTION	
1 TO 16 420 LADIES KURTI (EMD.) OF MMF	
17 TO 17 550 LADIES KURTI (EMD.) OF MMF	
18 TO 23 420 LADIES KURTI (EMD.) OF MMF	
24 TO 24 500 LADIES KURTI (EMD.) OF MMF	
PKGS: 24 GRS WT: 1320.00 KGS NET WT: 1248.00 KGS	
Amount Chargeable (In words) : \$	
Declaration WE INTEND TO CLAIM BENEFIT/REWARD UNDER "REMISSION OF DUTIES AND TAXES ON EXPORTED PRODUCTS (ROTEP) SCHEM"/WE UNDERTAKE TO ABIDE BY FOREIGN EXCHANGE MANAGEMENT ACT, 1999 AS AMENDED FROM TIME TO TIME INCLUDING REALIZATION/REPATRIATION OF FOREIGN EXCHANGE TO FROM INDIA Declaration : We declare that this invoice shows the actual price of the goods described and that all particulars are true and correct.	
TOTAL G.TOTAL	
71515.50 71515.50	
FOR SATYAM ENTERPRISES  AUTHORISED SIGNATORY	

P1  23/9/23

P2  23/09/23

CB  23/9/2023

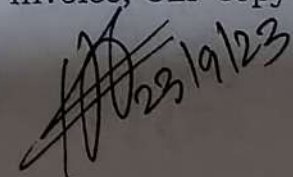
PANCHANAMA dated 23.09.2023 DRAWN AT CFS- JWR Logistics Pvt. Ltd., Village- Padeghar, Panvel, Navi Mumbai - 410206

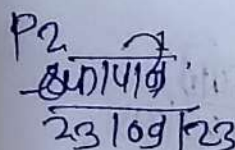
Pancha No.1		Pancha No.2	
Name	Nitesh Lahu Mhatre	Name	Nilesh Baburao Phapale
Age	32 Years	Age	27 Years
Address-	House No. 1135, Owale Village, Post Paragaon, Owle, Raigarh, Maharashtra 410206	Address-	Gavthan, Belapur, Ahmadnagar, Maharashtra- 422602.
Type of ID card	Aadhar Card	Type of ID card	Aadhar Card
Number of ID Card	368530471259	Number of ID Card	476355514348
Mob. No	9819380048	Mob. No	8380998665
Occupation	Pvt Job	Occupation	Private Job

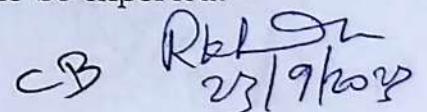
We the above mentioned Panchas were called upon by a person who introduced himself as Shri Paramveer Singh Nain, an Intelligence Officer, SIIB(X), JNCH on 23.09.2023 at 16:00 hrs at JWR CFS, 15-23, National Highway 4B, Panvel-JNPT Highway, Village- Padeghar, Ulwe, Panvel, Navi Mumbai, Maharashtra-400210 to witness the examination of goods of exporter M/s. Satyam Enterprises (IEC:NIWPS5654F) covered under 01 Shipping Bills No. 3946874 dated 15.09.2023, stuffed in Container No. FSCU3341680 for confirmation of declaration in respect of description of goods, quantity and any other declaration thereof.

Here we were introduced to Shri Ashok Kumar Nayak, IO/SIIB(X) and Shri. Ravindra K Kunder, G-card holder of M/s. RASPN Shipping Services Pvt. Ltd. (License No.11/1949) having Kardex No. 113/2021. Then the officer explained to us that the exporter M/s. Satyam Enterprises (IEC:NIWPS5654F) having address at 301, Tajas Komal Buidling, Sector 1, Shivaji Nagar, Survey No. 143, Ulwe Raigad, Maharashtra 410206 has filed 01 Shipping Bills No. 3845160 & 3847499 both dated 11.09.2023 through their Customs Broker M/s. RASPN Shipping Services Pvt. Ltd. (License No.11/1949) for export of their consignment.

We were shown the Hold letter No. 173/2022-23/SIIB(X) dated 21.09.2023 signed by Assistant Commissioner of Customs, SIIB(X), JNCH regarding hold of 01 Shipping Bills having No. 3946874 dated 15.09.2023, filed by M/s. Satyam Enterprises (IEC: NIWPS5654F), through their authorized Customs Broker CB M/s. RASPN Shipping Services Pvt. Ltd. Further we were shown the above-mentioned Shipping Bills, respective Export Invoice, CLP copy & Packing List of the goods attempted to be exported.

P1  23/9/23

P2  23/09/23

CB  23/9/2023

Further, the above-mentioned officer requested us to bear witness to the seal-cutting and de-stuffing proceedings of Container No. FSCU3341680 in which the goods covered under 01 Shipping Bill no. 3946874 dated 15.09.2023 of M/s. Satyam Enterprises (IEC: NIWPS5654F) were stuffed. The said container was found placed in open area outside Shed No. G of the above mentioned CFS. The Container No. FSCU3341680 was found to be sealed with intact Customs Bottle Seal No.4182250. Thereafter, the Customs Bottle Seal of the said Container was cut in our presence. Further, all the packages pertaining to the said 01 Shipping Bill dated 15.09.2023 mentioned above were kept in the said Container were de-stuffed and were carted/placed inside Shed No. G at location E-2 in our presence by the labours available in the CFS. Further, the above-mentioned officer requested us to bear witness to the examination proceedings of the goods covered under the said Shipping Bills No. 3946874 dated 15.09.2023 to which we both voluntarily agreed.

Thereafter, all of us proceeded to the location E-2 in Shed No. G where the goods covered under the aforementioned Shipping Bills No. 3946874 dated 15.09.2023 were placed. On reaching the specified place, a total of 24 packages of S/B No. 394684 dtd 15.09.2023 found placed at the said location. The goods were found to be packed in white polypropylene bags. There after each of these packages were opened by the laborers available in the CFS with the help of CHA and CFS staff and further the officer started examining the goods thoroughly.

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

Sr. No.	S/B No. & Date	Descrip tion of Goods	FOB (in Rs.)	Drawback (in Rs.)	RoSCTL (in Rs.)	RO DT EP
1.	S/B No. 3946874 dtd 15.09.2023 Invoice no. SE/07/2023 -24	RMG Ladies Kurti (EMD) of MMF	58,78,575/-	1,70,479/-	2,23,386/-	Nil

During 100% examination, goods covered under Shipping Bills No. 3946874 dated 15.09.2023 were found as declared in terms of quantity and declared description as per shipping bill, invoice cum packing list.

Thereafter, samples of the readymade garments were drawn randomly in duplicate from the said consignment in our presence. Further, the said

P1

23/09/23

P2
23/09/23

23/09/23

samples as drawn above were sealed with wax seal and taken over for the purpose of further investigation by the said Customs Officer. We have put our dated signatures as a token of having witnessed the samples drawl process and sealing of the same in the presence of Shri. Ravindra K Kunder, G-card holder of M/s. RASPN Shipping Services Pvt. Ltd. (License No.11/1949) having Kardex No. 113/2021. All the goods pertaining to M/s. Satyam Enterprises (IEC:NIWPS5654F) under 01 Shipping Bills No. 3946874 dated 15.09.2023 were re-packed in the same packages and kept back inside Shed-G at location E-2, JWR CFS in our presence and the same were handed over to Manager, JWR CFS for safe custody.

We have put our dated signatures on the Shipping Bills No. 3946874 dated 15.09.2023 filed by exporter M/s. Satyam Enterprises (IEC:NIWPS5654F), their respective Export Invoice and Packing List, CLP, HOLD letter 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. 23.09.2023 at 1900 hrs. The Panchanama was carried out in our presence as per our say and in the presence of the authorized Customs Broker representative. The Panchanama was carried out in peaceful and systematic manner and no untoward event happened during the course of drawing the Panchanama and no damage was done to the subject goods.

Drawn by me, on the 23rd day of September 2023.

Paramveer
23/9/23
I.O./SIIB(X), JNCH
(Paramveer Singh Nain)

In presence of:

[Signature]
23/9/23
Panchanama
(Nitesh mhadre)

[Signature]
23/9/2023
(Representative of CB)

[Signature]
23/09/23
Pancha-II

Nitesh. B. Phapale.

Ashok Kumar Nayak
23/09/23
(Ashok Kumar Nayak)

I.O./SIIB(X), JNCH



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

F. No.SG/MISC-170/2023-24 SIIB(X) JNCH

Date: .10.2023

To,

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

Sub: Testing of sample pertaining to Shipping Bill No. 3946874 dated 15.09.2023 by M/s. Satyam Enterprises (IE Code: NIWPS5654F) – reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to 3946874 dated 15.09.2023 for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	3946874 dated 15.09.2023	Ladies Kurti (EMD.) Of MMF	01

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

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

Thanking you.

Yours sincerely,

(Jay Manoj Shah)

Asstt. Commissioner of Customs
SIIB(X), JNCH

Encl: as above,

Lab No 871/SIB (X) dt. 10/10/23

CBNO = 3946874 dt 15/09/2023

Report:- The sample is in the form of textile article (described as ladies kurta). It is made of printed woven fabric composed wholly of polyester filament yarn.

Total wt of sample = 80.19 gm
Gsm = 78.48

Sealed remnant returned

Agh
20/10/2023

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

Rawal
20/10/23

डॉ. टी. सी. तंवर CE-I
Dr. T. S. TANKAR
CHEMICAL EXAMINER GR-I

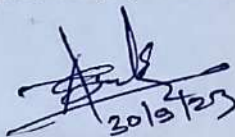
Market Enquiry Report of M/s. Satyam Enterprises (IEC: NIWPS5654F) conducted on 30.09.2023.

As approved by the competent authority, the undersigned officer from SIIB (X) along with Shri Ajit Khadake, authorized representative of exporter, conducted market survey of goods covered under Shipping Bills No. 3946874 dtd 15.09.2023 presented for export by **M/s. Satyam Enterprises (IEC: NIWPS5654F)**. The officer carried representative samples of the goods which were drawn from the aforesaid consignment covered under the said Shipping Bills. Market enquiry was conducted on 30.09.2023 in wholesale market near Masjid Bunder, Mumbai.

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

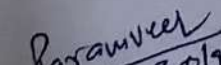
S/B No.	Item Description	<u>Shop 1</u> M/s. Saleems's 1 st Floor, Madina Manzil, 13, Nakhuda Street, Mumbai-400003	<u>Shop 2</u> M/s SS, 1/3 Shah Sharafat Manzil, Shop no. 2, Nagdevi St. Nakhuda Mohalla Mumbai 400003	<u>Shop 3</u> M/s Favourite Collection Shop No. 48 A/48-B, Mohammed Ali Road, opp Noor Hospital, Mumbai 400003	Average wholesale price	Re-determined FOB Value= Declared FOB * (Re-determined PMV/Declared PMV)
3946874 dtd 15.09.2023	Ladies Kurti of MMF	485	465	471	473.67	4430929.31

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.



(Ajit Khadake)

Authorized representative of exporter


(Paramveer Singh Nain)
IO/SIIB(X)



सीमाशुल्क आयुक्त न्हावा शेवा - II का कार्यालय,
OFFICE OF THE COMMISSIONER OF CUSTOMS, NS- II,
जवाहरलाल नेहरू सीमाशुल्क भवन, न्हावा शेवा,
JAWAHAR LAL NEHRU CUSTOM HOUSE, NHAVA - SHEVA,
ता. उरण, जिला - रायगड, महाराष्ट्र - 400707.
TALURAN DIST- RAIGAD, MH - 400 707.

FNo. S/6-GEN-01/Misc-288/2023-24 CEAC

Date: 26.10.2023

DIN: 20231078NT000022452A

To
✓ Dy. Commissioner of Customs,
JWR CFS,
JNCH, Nhava Sheva

Sir,

Sub: Provisional release of the goods for Back to Town covered under Shipping Bill No. 3946874 dated 15.09.2023 filed by the Exporter M/s. Satyam Enterprises (IEC: NIWPS5654F) -reg.

Please refer to the above mentioned subject.

In this regard, the competent authority approved the request for provisional release of the said goods for Back to Town on the below mentioned conditions-

1. To submit Indemnity Bond of 100% FOB value of the goods.
2. To submit Cash Security/Bank Guarantee for Rs. 1,00,000/- (Rs. One Lakh Only)

In this regard, the Exporter M/s. Satyam Enterprises (IEC: NIWPS5654F) has presented a Bond of Rs. 58,78,574.10/- (Rupees Fifty-Eight Lakhs Seventy-Eight Thousand Five Hundred and Seventy-Four and Ten Paise Only) and Cash Challan HCM No. 2000 dated 26.10.2023 of Rs. 1,00,000/- (Rupees One Lakhs Only).

Yours faithfully,



[Signature] 26/10/23

(S. K. Shrimali)

Asstt. Commissioner of Customs
CEAC, JNCH, NHAVA SHEVA

Copy to:

1. Dy. Commissioner of Customs, SIIB(X), JNCH, Nhava Sheva
2. M/s. Satyam Enterprises (IEC: NIWPS5654F)
3. Manager, JWR CFS
4. Office Copy

	OFFICE OF THE COMMISSIONER OF CGST & CENTRAL EXCISE, RAIGAD.	 भारत सरकार अमृत महोत्सव
	केन्द्रीय वस्तु एवं सेवा कर आयुक्तालय रायगड.	
	PLOT NO. 1, SECTOR -17, KHANDESHWAR, NEW PANVEL- 410206	
	प्लॉट नं० १, सेक्टर १७-१, खादेश्वर, नवीन पनवेल. ४१०२०६-	
	E-mail: cgst.rgd-ae8@gov.in	

F.No. V/PI/RGD/Gr-VIII/30-298/SE/23-24
New Panvel, 16th Oct., 2023

To,
The Joint Commissioner
State Goods & Services Tax, 8th Floor,
Raigad Division, Konkan Bhavan, Room No. 1-604,
CBD Belapur, Navi Mumbai,
Maharashtra 400614.

3658
17/10/2023

Sir,

Sub:- GST enquiry against M/s. Satyam Enterprises (Legal Name- SAURABH SINGH- GSTIN: 27NIWPS5654F1Z5- reg

This office is in receipt of the information from NCTC, Mumbai that M/s. Satyam Enterprises (Legal Name-Saurabh Singh- GSTIN: 27NIWPS5654F1Z5) had exported sensitive goods like ladies RMG & other Misc. goods to South Africa and a risky country Mauritius without any input in their GSTR-2A. The details of the goods exported is enclosed as Annexure-A of this letter.

2. In order to obtain the clarification from the taxpayer, the officers of this Commissionerate visited the PPOB i.e. at THIRD FLOOR, FLAT NO- 301, TEJAS KOMAL BUILDING, SECTOR- 10B, HISSA NO-1, SHIVAJI NAGAR, ULWE, TAL- PANVEL, NAVI MUMBAI, Raigad, Maharashtra, 410206. The premises was a residential building. Upon reaching there, we have ringing the doorbell but no one have opened the door. After that we inquired in nearby flat No. 305 where Shri Ganesh is residing on rent. Shri Ganesh has informed that one person residing there and comes in morning and evening, which shows non-conducting of business from the said premises. After that we have contacted Shri Saurabh Singh Prop. of M/s. Satyam Enterprises on Mobile No. 8097655722. On call, Shri Saurabh Singh informed that their office is working from the above said address and at present he is out of Mumbai. Further, he informed that his advocate will visit in the office in due course. This office has issued summons dated 20.09.2023 and 04.10.2023 to Shri Saurabh Singh, however till date, this office has not received any response from him. The copy of the verification report confirming the non-conducting the business from the said premises is enclosed as Annexure-B with this letter.

3. The analysis of the registration status of M/s. Satyam Enterprises, it revealed that the said GSTIN is administered by State GST. The Printout of the registration is enclosed as Annexure-C with this letter. As the declared premises is residential premises and till date Shri Saurabh


Singh not respond to summons, therefore it is requested to cancel the registration ab-initio i.e. from 08.09.2021 and block the ITC, if any.

4. The analysis of the Inward and Outward Supply from Portal had revealed that the said taxpayer had not received any inward supply and taxpayer has filed NIL GSTR-3B from date of Registration to July-23 & not shown any Zero rated supply in GSTR-3B.

5. Further the said taxpayer had shown the outward supply under LUT and there is a apprehension that the said taxpayer may ask for some export benefit. Therefore, in view of the above-mentioned facts, it is requested not to sanction any refund to the said taxpayer.

6. The compliance of the action taken may kindly be forwarded for the purpose of office record.

Yours faithfully


(Roopesh Sukumaran)
Joint Commissioner
CGST & CX, Raigad

Encl: As above

Copy to:

1. The Joint Commissioner of State Tax (Investigations), Mazgaon for information.
2. The Joint Commissioner, NCTC, Mumbai with reference to NCTC Alert Note No. 498/EXP/2023-24 for further necessary action.

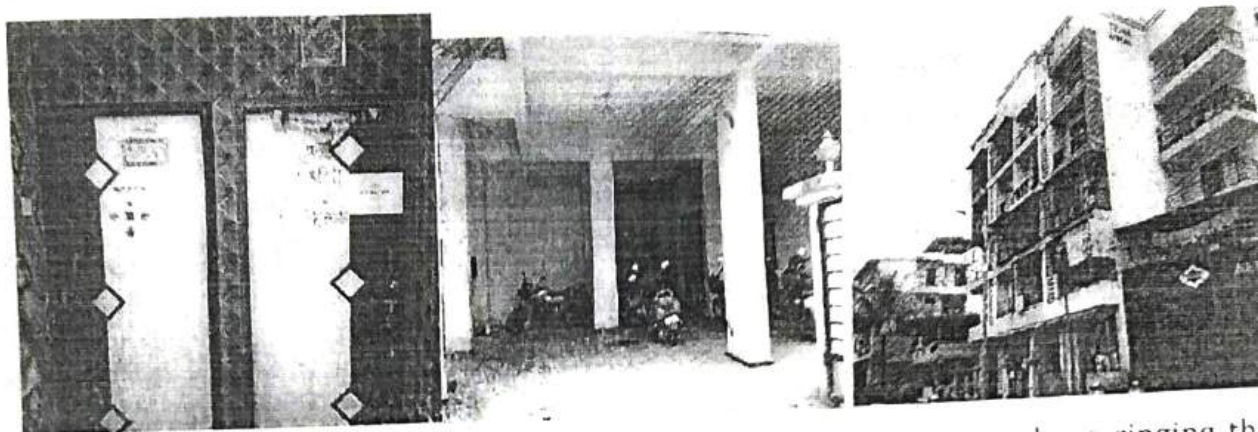
राज्यकर सहआयुक्त (ओएसटी प्रशासन) रायगड विभाग, नवी मुंबई यांचे कार्यालय	
आवक क्रमांक	4751
दिनांक	23.10.2023
आवक क. सं. स्वाक्षरी	spati

Parmed - 706

लेबिना + 14
011
23/10

Visit Report

As per Authorization for inspection under Section 67(1) bearing DIN NO. 20230967VT000000F5DF dated 20.09.2023, issued by the Joint Commissioner (Preventive), CGST & CX, Raigad Commissionerate, the preventive team consisting of Shri S. K. Singh, Superintendent and Shri Mohar Singh, Inspector, visited the premises of the PPOB declared by the taxpayer i.e. M/s. Satyam Enterprises situated at THIRD FLOOR, FLAT NO- 301, TEJAS KOMAL BUILDING, SECTOR- 10B, HISSA NO-1, SHIVAJI NAGAR, ULWE, TAL- PANVEL, NAVI MUMBAI, Raigad, Maharashtra, 410206 on 20.09.2023 at around 03:30 PM.



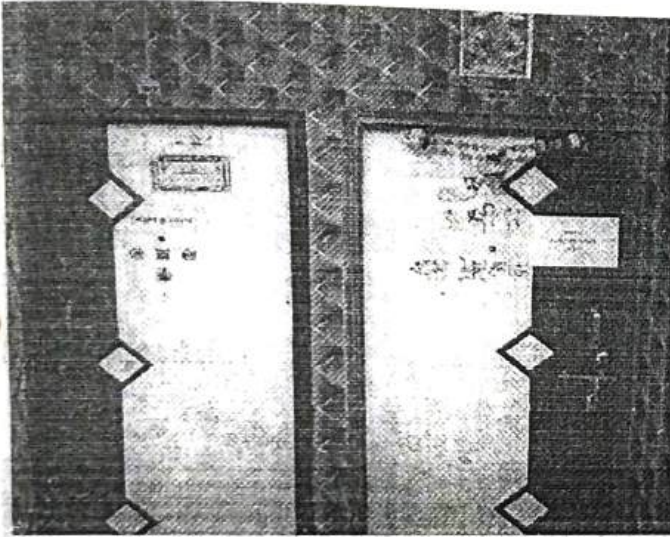
The premises were a residential place. Upon reaching there, we have ringing the doorbell but no one have opened the door. After that we inquired in nearby flat No. 305 where Shri Ganesh is residing on rent. Shri Ganesh has informed that one person residing there and comes in morning and evening. After that we have contacted Shri Saurabh Singh Prop. of M/s. Satyam Enterprises on Mobile No. 8097655722. On call, Shri Saurabh Singh informed that their office is working from the above,said address and at present he is out of Mumbai. Further, he informed that his advocate will visit in the office in due course. Summons has been forwarded on E-mail (Copy of the same is attached).

[Signature]
21/09/23
(Mohar Singh)
Insp., AE (Gr. VIII)

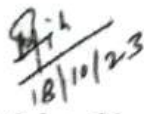
[Signature]
(S. K. Singh)
Supdt., AE (Gr. VIII)


Visit Report

The preventive team consisting of Shri S. K. Singh, Superintendent and Shri Mohar Singh, Inspector, visited the premises of the PPOB declared by the taxpayer i.e. M/s. Satyam Enterprises situated at THIRD FLOOR, FLAT NO- 301, TEJAS KOMAL BUILDING, SECTOR- 10B, HiSSA NO-1, SHIVAJI NAGAR, ULWE, TAL- PANVEL, NAVI MUMBAI, Raigad, Maharashtra, 410206 on 18.10.2023 at around 04:15 PM to serve the summons to Shri Saurabh Singh, Prop. of M/s. Satyam Enterprises.



Upon reaching there, we have visited above said premises alongwith watchman Shri Jay Surya Yadav. Then we have ringing the doorbell but no one have opened the door. After that watchman has informed that Shri Saurabh Singh has left the premises around one year ago and some other tenants occupied the flat which come after 8 PM. Watchman said that he will handover Summons to Shri Saurabh Singh when he will come to the building as he visits premises occasionally. Accordingly, a copy of summons handed over to watchman Shri Jay Surya Yadav and he has put signature on the same, in token of having received and perused the same. Summons has been forwarded on E-mail and Whatsapp (Copy of the same attached).


(Mohar Singh)
Inspr., AE (Gr. VIII)


(S. K. Singh)
Supdt., AE (Gr. VIII)



DEPARTMENT OF GOODS AND SERVICES TAX

GOVERNMENT OF MAHARASHTRA, INDIA
www.mahagst.gov.in



**Office of the, State Tax Officer (C-024),PANVEL_706,Dept of Goods & Services Tax, 4th Floor,Room No.426, Konkan Bhavan,CBD Belapur, Navi Mumbai-400614Ph. No. 022-27523392. Email ID:dhuri.hv67@gmail.com
storaivatc024@gmail.com**

Form GST REG-19

[See Section 29 and Rule 22(3)]

Order for Cancellation of Registration

To

Mr. SAURABH SINGH,Proprietor of
M/s SATYAM ENTERPRISES

Address: THIRD FLOOR, FLAT NO- 301, TEJAS KOMAL BUILDING, SECTOR- 10B, HiSSA NO-1,
SHIVAJI NAGAR, ULWE, TAL- PANVEL, NAVI MUMBAI, Raigad, Maharashtra, 410206

Mobile : 8097655722

Email : satyamenterprises7899@gmail.com

GSTIN: 27NIWPS5654F1Z5

No.: STO/C-024/ NGTP-satyam Ent./27NIWPS5654F1Z5 / 2023-24/B-495 NAVIMUMBAI, Date: 26.12.2023

REFERENCE NO : R.C. cancellation SCN REG 17 : ARN Reference

No [AA271223036025P](#)/ **ZA2712230587595** dated : 08/12/2023, & No STO/RAI-VAT-C-024 /SCN/2023-24/B-359 , Navi Mumbai, Date- 08/12/2023

Reply and Personal Hearing-: Taxpayer has not filed reply against SCN and no one attended for personal Hearing nor authorize person attended .

It is made clear at the outset that the provisions of MGST Act and CGST Act are similar and provisions of CGST Act shall mutatis mutandis apply in relation to Integrated Tax, for the implementation of IGST Act. Hence unless it is specifically mentioned, a reference to MGST Act will also cover the same or similar provisions of CGST Act and vice versa. Further in this proceeding a reference to GST Act would mean reference to SGST, CGST and IGST Acts as per their

applicability to the issue on hand. The same will apply to the mentioning of rules in this communication.

Brief Facts of the Case:

The RTP M/s. SATYAM ENTERPRISES holder of GSTIN: 27NIWPS5654F1Z5 is allocated to jurisdiction of PANVEL_706 having following information as per Registration record.

TRADE NAME: M/s. SATYAM ENTERPRISES.

LEGAL NAME: SAURABH SINGH.

GSTIN : 27NIWPS5654F1Z5 WEF 08/09/2021.

PPOB: THIRD FLOOR, FLAT NO- 301, TEJAS KOMAL BUILDING, SECTOR- 10B, HISSA NO-1, SHIVAJI NAGAR, ULWE, TAL- PANVEL, NAVI MUMBAI, Raigad, Maharashtra, 410206.

POR: VILL- GAURA KHURD, SARAI HARKHU, PANCHAYAT- GAURA HURD, MAHARAJGANJ, Jaunpur, Uttar Pradesh, India, 222141 .

Date of effect of Registration: 24/08/2021.

Constitution of Business: PROPRIETORSHIP.

PAN: NIWPS5654F.

Nature of Business: Wholesale Business.

Commodity Dealt In:

HSN CODE	DESCRIPTION OF GOODS
6111	BABIES GARMENTS AND CLOTHING ACCESSORIES, KNITTED OR CROCHETED
72	Iron and steel

Details of Discrepancies found/Observations noted

The office of STO, PANVEL_706 had received letter from the Office of the Jt. Commissioner of CGST & C. Ex. Raigad dated 17.10.2023 B-3658. As per this letter, the office of the Commissioner of CGST & C. Ex. Raigad had done investigation in your case and found that you were non-existing and the non conducting the business from the PPOB.

As per report M/s. SATYAM ENTERPRISES having **GSTIN :** 27NIWPS5654F1Z5 had exported sensitive goods like ladies RMG & other Misc. goods to South Africa and a risky country Mauritius without any input in their GSTR-2A. The officer had visited the PPOB THIRD FLOOR, FLAT NO-

301, TEJAS KOMAL BUILDING, SECTOR- 10B, HiSSA NO-1, SHIVAJI NAGAR, ULWE, TAL- PANVEL, NAVI MUMBAI, Raigad, Maharashtra, 410206. The premises was a residential building . After the ringing the doorbell but no one have opened the door. Watchman has informed that Shri Saurabh Singh has left the premises around one year ago. Hence summons issued dated 20/09/2023& 04/10/2023 to Shri Saurabh Singh, but not responded by Saurabh Singh. Verification report confirming that the business was non-conducting from the said premises.

As per report, it is observed that you are non-existent at POB and hence concluded that you had not conducted any genuine business from the registered PPOB.

After going through the available record on system following points are noted-

1. The office of STO, PANVEL_706 had received letter from the Office of the Commissioner of CGST & C. Ex. Raigad dated 17.10.2023. As per this letter, the office of the Commissioner of CGST & C. Ex. Raigad had done investigation in your case and found thatyou were non-conducting the business from the declared PPOB premises.
2. Accordingly, STI of charge PANVEL_706 had instructed to visit the POB of the RTP situatedat THIRD FLOOR, FLAT NO- 301, TEJAS KOMAL BUILDING, SECTOR- 10B, HiSSA NO-1, SHIVAJI NAGAR, ULWE, TAL- PANVEL, NAVI MUMBAI, Raigad, Maharashtra, 410206. But the nobody found in the premises as per address given in registration record.

3.

At the time of visit it is seen that the mentioned POB FLAT NO- 301, TEJAS KOMAL BUILDING, SECTOR- 10B, HiSSA NO-1, SHIVAJI NAGAR, ULWE, TAL- PANVEL, NAVI MUMBAI is residential flat. AT POB there is no any sign board of the name of the business and GSTIN number, not found any business activity. At the time of visit POB is closed after repeted call on available mobile number i.e. 8097655722 no one answered. After call on owner of the flat Mr. Pundalik Mule he said, he was given the flat for only residential use only and he said that Mr. Sourbh singh is not contact with the presently.



2.It is noted that Contact no. 8097655722 furnished under Registration profile is not received after continuously trying to contact but telephonic contact is not done.

3.While taking registration under GST, RTP had claimed the possession of premises against rented and uploaded rent agreement for obtaining the GST Registration along with Form GST- REG-01. But it was noticed that agreement is done for only 11 month and which was expired on 09/07/2022 but taxpayer has not updated new renewal agreement on portal nor amendment done. Taxpayer was left the PPOB. The flat was given for only residential purpose only. But the taxpayer has shown such premises as PPOB in registration without prior permission of premises owners.

Hence it was inferred that Taxpayer is non-existent and non-functioning in PPOB.

After going returns filed by you and related details available on B.O. portal it is seen that theyou had filed GSTR-1 and GSTR-3B for F.Y. 2021-22, 2022-23, and 2023-24.

Input Tax credit and Output tax liability from return data available on system is as per following table

FY	TAX LIABILITY				PAID THROUGH ITC	PAID THROUGH CASH
	AS GSTR3B	PER	AS GSTR1	PER		
2021-22	0		0		0	0
2022-23	0		0		0	0
2023-24(Nov-23)	0		0		0	0
TOTAL	0		0		0	0

It was noticed that you had filed all returns GSTR-01 & GSTR-3B NIL . No any outward supply or inward supply transaction was done from registration to till date.

2021-22 (Tax Liability and ITC summary)

Tax liability and ITC summary									
Tax Period	Tax liability as per GSTR-1/BF1 and as per GSTR-3B (As per report no. 1 & 3) [GSTR-3B - GSTR-1/BF1]					ITC claimed in GSTR-3B and received as per report number 4 & 5) [GSTR-3B - GSTR-1/BF1]			
	As per GSTR-1/BF1	As per GSTR-3B	Shortfall Excess (+) in liability	Cumulative Shortfall Excess (+) in liability	Cumulative Shortfall Excess (+) in liability on percentage (%)	As per GSTR-3B	As per GSTR-1/BF1	Shortfall Excess (+) in ITC	Cumulative Shortfall Excess (+) in ITC
1	2	3	4	5	6	7	8	9	10
Apr-21									
May-21									
Jun-21									
Jul-21									
Aug-21									
Sep-21	0.00	0.00	0.00	0.00	-	0.00			0.00
Oct-21	0.00	0.00	0.00	0.00	-	0.00			0.00
Nov-21	0.00	0.00	0.00	0.00	-	0.00			0.00
Dec-21	0.00	0.00	0.00	0.00	-	0.00			0.00
Jan-22	0.00	0.00	0.00	0.00	-	0.00			0.00
Feb-22	0.00	0.00	0.00	0.00	-	0.00			0.00
Mar-22	0.00	0.00	0.00	0.00	-	0.00			0.00
Total	0.00	0.00	0.00	0.00	-	0.00	0.00	0.00	

* Notes: ITC claimed in GSTR-3B is out of reversal of ITC and includes reversal made on account of reversal charge. Therefore, ITC reflected in GSTR-3B might be lesser than that is also reported in GSTR-3B.

2022-23 (Tax Liability and ITC summary)

Tax Liability and ITC summary									
Tax Period	Tax Liability as per GSTR-1/IFF and as per GSTR-3B [As per report no. 1 & 3] [GSTR-3B - GSTR-1/IFF]					ITC claimed in GSTR-3B and accrued as per report number 4 & 5] [GSTR-3B - GSTR-3B] [July]			
	As per GSTR-1/IFF	As per GSTR-3B	Shortfall (-)/Excess (+) in Liability	Cumulative Shortfall (-)/Excess (+) in Liability	Cumulative Shortfall (-)/Excess (+) in Liability as percentage (%)	As per GSTR-3B	As per GSTR-2B	Shortfall (-)/Excess (+) in ITC	Cumulative Short (-)/Excess (+) in ITC
1	2	3	4	5	6	7	8	9	10
Apr-22	0.00	0.00	0.00	0.00	-	0.00			0.00
May-22	0.00	0.00	0.00	0.00	-	0.00			0.00
Jun-22	0.00	0.00	0.00	0.00	-	0.00			0.00
Jul-22	0.00	0.00	0.00	0.00	-	0.00			0.00
Aug-22	0.00	0.00	0.00	0.00	-	0.00			0.00
Sep-22	0.00	0.00	0.00	0.00	-	0.00			0.00
Oct-22	0.00	0.00	0.00	0.00	-	0.00			0.00
Nov-22	0.00	0.00	0.00	0.00	-	0.00			0.00
Dec-22	0.00	0.00	0.00	0.00	-	0.00			0.00
Jan-23	0.00	0.00	0.00	0.00	-	0.00			0.00
Feb-23	0.00	0.00	0.00	0.00	-	0.00			0.00
Mar-23	0.00	0.00	0.00	0.00	-	0.00			0.00
Total	0.00	0.00	0.00	0.00	-	0.00	0.00	0.00	0.00

2023-24 (Tax Liability and ITC summary)

Tax Liability and ITC summary									
Tax Period	Tax Liability as per GSTR-1/IFF and as per GSTR-3B [As per report no. 1 & 3] [GSTR-3B - GSTR-1/IFF]					ITC claimed in GSTR-3B (excluding ITC Reversals per GSTR-2B [As per report number 4 & 5]) [GSTR-3B - GSTR-2B]			
	As per GSTR-1/IFF	As per GSTR-3B	Shortfall (-)/Excess (+) in Liability	Cumulative Shortfall (-)/Excess (+) in Liability	Cumulative Shortfall (-)/Excess (+) in Liability as percentage (%)	As per GSTR-3B	As per GSTR-2B	Shortfall (-)/Excess (+) in ITC	Cumulative Short (-)/Excess (+) in ITC
1	2	3	4	5	6	7	8	9	10
Apr-23	0.00	0.00	0.00	0.00	-	0.00			0.00
May-23	0.00	0.00	0.00	0.00	-	0.00			0.00
Jun-23	0.00	0.00	0.00	0.00	-	0.00			0.00
Jul-23	0.00	0.00	0.00	0.00	-	0.00	430.00	-430.00	-430.00
Aug-23	0.00	0.00	0.00	0.00	-	0.00	0.00	0.00	-430.00
Sep-23	0.00	0.00	0.00	0.00	-	0.00		0.00	-430.00
Oct-23									
Nov-23									
Dec-23									
Jan-24									
Feb-24									
Mar-24									
Total	0.00	0.00	0.00	0.00	-	0.00	430.00	-430.00	-430.00

After going through above facts It is clear that to taxpayer has not started the business within six month. All returns filed was NIL. No any Outward & inward supply transaction was done from registration to till date.

The taxpayer never intended to carry a genuine business. He however represented himself as a person intending to carry out a genuine business in his application which amounts to making a wilful misstatement and suppression of facts. Taxpayer has not conducting business from PPOB. He is not existence. Thus, it is very clear that the RC was obtained by the Proprietor Mr. Saurabh Singh by wilful misstatement and suppression of facts.

Rule 21. Registration to be cancelled in certain cases. -

The registration granted to a person is liable to be cancelled, if the said person, -

(a) **does not conduct any business from the declared place of business; or**

¹[(b) issues invoice or bill without supply of goods or services ²[or both] in violation of the provisions of this Act, or the

rules made thereunder; or

(c) violates the provisions of [section 171](#) of the Act or the rules made thereunder].

³[(d) violates the provision of [rule 10A](#)]

⁴[(e) avails input tax credit in violation of the provisions of [section 16](#) of the Act or the rules made thereunder; or

(f) furnishes the details of outward supplies in [FORM GSTR-1](#) under [section 37](#) for one or more tax periods which is in

excess of the outward supplies declared by him in his valid return under [section 39](#) for the said tax periods; or

(g) violates the provision of [rule 86B](#).]

⁵[(h) being a registered person required to file return under subsection (1) of [section 39](#) for each month or part thereof, has

not furnished returns for a continuous period of six months;

(i) being a registered person required to file return under proviso to subsection (1) of [section 39](#) for each quarter or part thereof, has not furnished returns for a continuous period of two tax periods.]

Section 29 – Cancellation “or suspension” of registration:

(1) -----

2) *The proper officer may cancel the registration of a person from such date, including any retrospective date, as he may deem fit, where,—*

(a) a registered person has contravened such provisions of the Act or the rules made thereunder as may be prescribed; or

(b) a person paying tax under section 10 has not furnished returns for three consecutive tax periods; or

(c) any registered person, other than a person specified in clause (b), has not furnished returns for a continuous period of six months; or

(d) any person who has taken voluntary registration under sub-section (3) of section 25 has not commenced business within six months from the date of registration; or

(e) registration has been obtained by means of fraud,

wilful misstatement or suppression of facts:

Provided that the proper officer shall not cancel the registration without giving the person an opportunity of being heard.

Provided further that during pendency of the proceedings relating to cancellation of registration, the proper officer may suspend the registration for such period and in such manner as may be prescribed.

(3) The cancellation of registration under this section shall not affect the liability of the person to pay

tax and other dues under this Act or to discharge any obligation under this Act or the rules made thereunder for any period prior to the date of cancellation whether or not such tax and other dues are determined before or after the date of cancellation.

(4) The cancellation of registration under the Central Goods and Services Tax Act or shall be deemed to be a cancellation of registration under this Act.

(5) Every registered person whose registration is cancelled shall pay an amount, by way of debit in the electronic credit ledger or electronic cash ledger, equivalent to the credit of input tax in respect of inputs held in stock and inputs

contained in semi-finished or finished goods held in stock or capital goods or plant and machinery on the day immediately preceding the date of such cancellation or the output tax payable on such goods, whichever is higher, calculated in such manner as may be prescribed:

Provided that in case of capital goods or plant and machinery, the taxable person shall pay an amount equal to the input tax credit taken on the said capital goods or plant and machinery, reduced by such percentage points as may be prescribed or the tax on the transaction value of such capital goods or plant and machinery under section 15, whichever is higher.

(6) The amount payable under sub-section (5) shall be calculated in such manner as may be prescribed.

From the facts apparent from the record it is crystal clear that the **M/s. SATYAM ENTERPRISES**, has not commenced business within six months from the date of registration. The taxpayer had not carried out any genuine business of goods / services from PPOB. Taxpayer is non-existent and non-functioning in PPOB Hence, it evoked cancellation of registration per provision under clause (d) & (e) of sub-section (2) of Section 29 of the GST Act, 2017 & Rule 21(a). Tax payer has shown Outward supply and Inward supply is NIL in all returns.

Therefore, Show cause notice send to **M/s SATYAM ENTERPRISES holding GSTIN-27NIWPS5654F1Z5** should not be cancelled ab-initio on the grounds-Registration has been obtained by means of fraud, wilful misstatement or suppression of facts and business is not commenced within six months from the date of registration. Taxpayer has not conducting business from PPOB. Taxpayer is non-existent and non-functioning in PPOB (section 29(2) (d) (e) & Rule 21(a)). And **M/s SATYAM ENTERPRISES** are also directed to submit their oral/written reply within 15 days of the receipt of this Show Cause Notice. You should attend for a personal hearing on 14.12.2023 with necessary details in support of your contention against this notice. If **M/s SATYAM ENTERPRISES** fails to submit their written/oral reply within stipulated time as stated above, the case will be decided ex-parte and necessary action/proceedings will be initiated as per GST act and rule. **M/s SATYAM ENTERPRISES** are also directed to submit document/evidence if any, in support of their contention/defense.

But taxpayer has not submitted any reply/ communication nor attended for personal hearing within prescribe period. As per return The taxpayer never intended to carry a genuine business. Taxpayer

does not conduct any business from the declared place of business . Taxpayer has filed NIL return for the period 2021-22, 2022-23 and 2023-24 (till Sept.2023) however taxpayer **has taken voluntary registration under sub-section (3) of section 25 has not commenced business within six months from the date of registration** as per section 29(2) (d). As per STI visit report taxpayer is not existence in Place of Business. No any amendment done for change POB by taxpayer. After calling registered mobile number frequently for contact but taxpayer is not responded & not reachable. Taxpayer represented himself as a person intending to carry out a genuine business in his application which amounts to making a wilful misstatement and suppression of facts. Thus, it is very clear that the RC was obtained by the Proprietor Mr. Saurabh Singh by willful misstatement and suppression of facts

Therefore, in order to protect government revenue and to avoid revocation of cancelled registration, this office is of the opinion that Taxpayers RC needs to be cancelled w.e.f. ab-initio i.e. from the effective date of registration which is 08/09/2021 and for the reason of

‘fraud, willful misstatement, suppression of facts’ & voluntary registration under sub-section (3) of section 25 has not commenced business within six months from the date of registration & does not conduct any business from the declared place of business

Section 29 (2) empowers the GST proper officer to cancel the registration from such date, including retrospective date, as he deems fit, where –

(d) any person who has taken voluntary registration under sub-section (3) of section 25 has not commenced business within six months from the date of registration; or

(e) Registration has been obtained by means of fraud, willful misstatement or suppression of facts, after giving the concerned person an opportunity

Rule 21. Registration to be cancelled in certain cases. –

The registration granted to a person is liable to be cancelled, if the said person, -

(a) does not conduct any business from the declared place of business;

Taxpayer is not existing at registered POB THIRD FLOOR, FLAT NO- 301, TEJAS KOMAL BUILDING, SECTOR- 10B, HISSA NO- 1. SHIVAJI NAGAR, ULWE, TAL- PANVEL, NAVI MUMBAI, Raigad, Maharashtra, 410206. Tax payer is not traceable and not responded on mobile. Nobody attended nor any reply submitted by taxpayer in prescribe period regarding SCN. Hence, it is necessary that the R.C.s granted to such taxpayer need to be cancelled ab-initio for the reason that the RC was obtained by means of fraud, wilful mis statement or suppression of facts and business is not commenced within six months from the date of registration. Taxpayer has not conducting business from PPOB. Taxpayer is non-existent and non-functioning in PPOB (section 29(2) (d) (e) &

Rule 21(a)). In such cases ab-initio cancellation of R.C. for the appropriate reason.

However, in spite of sufficient time given to file reply to the notice, but tax payer has failed to comply the provisions of law and no attended for personal hearing. Hence this office has constrained to cancel GST Registration number 27NIWPS5654F1Z5 ab-initio as per section 29 (2) (d) (e) of the GST Act and Rule 21 (a)of the GST Rule, WEF 08/09/2021 accordingly.

The effective date of cancellation of your registration is 08/09/2021



Place : **Navi Mumbai**
Date : **26/12/2023**

(HEMANT V. DHURI)
State Tax Officer (PANVEL_706)
(RAI-VAT-C-024), Raigad Division, Navi Mumbai

Form GST REG-19

[See rule 22 (3)]

Reference Number: ZA271223224218T

Date: 26/12/2023

To

SAURABH SINGH

FLAT NO- 301,THIRD FLOOR,TEJAS KOMAL BUILDING,SECTOR- 10B, HiSSA NO-1, SHIVAJI NAGAR,ULWE, TAL-
PANVEL, NAVI MUMBAI,Raigad,Maharashtra,410206

GSTIN/ UIN :27NIWPS5654F1Z5

Application Reference Number (ARN): AA271223036025P

Date:

Order for Cancellation of Registration

This has reference to show cause notice issued dated 08/12/2023.

Whereas no reply to the show cause notice has been submitted;

and whereas, the undersigned based on record available with this office is of the opinion that your registration is liable to be cancelled for following reason(s):

Rule 21(a)-person does not conduct any business from declared place of business

Taxpayer has not submitted any reply/ communication nor attended for personal hearing within prescribe period against SCN.

As per return The taxpayer never intended to carry a genuine business. Taxpayer does not conduct any business from the declared place of business . Taxpayer has filed NIL return for the period 2021-22, 2022-23 and 2023-24 (till Sept.2023) however taxpayer has taken voluntary registration under sub-section (3) of section 25 has not commenced business within six months from the date of registration as per section 29(2) (d). As per STI visit report taxpayer is not existence in Place of Business. No any amendment done for change POB by taxpayer. After calling registered mobile number frequently for contact but taxpayer is not responded & not reachable. Taxpayer represented himself as a person intending to carry out a genuine business in his application which amounts to making a wilful misstatement and suppression of facts. Thus, it is very clear that the RC was obtained by the Proprietor Mr. Saurabh Singh by wilful misstatement and suppression of facts. Therefore, in order to protect government revenue and to avoid revocation of cancelled registration, this office is of the opinion that Taxpayers RC needs to be cancelled w.e.f. ab- initio i.e. from the effective date of registration which is 08/09/2021

The effective date of cancellation of your registration is 08/09/2021.

2. Kindly refer to the supportive document(s) attached for case specific details.
3. It may be noted that a registered person furnishing return under sub-section (1) of section 39 of the CGST Act, 2017 is required to furnish a final return in FORM GSTR-10 within three months of the date of this order.
4. You are required to furnish all your pending returns.
5. It may be noted that the cancellation of registration shall not affect the liability to pay tax and other dues under this Act or to discharge any obligation under this Act or the rules made thereunder for any period prior to the date of cancellation whether or not such tax and other dues are determined before or after the date of cancellation.

Place: Maharashtra

Date: 26/12/2023

HEMANT VITHOBA DHURI

Visit Report

As per Authorization for inspection under Section 67(1) bearing DIN NO. 20230967VT000000F5DF dated 20.09.2023, issued by the Joint Commissioner (Preventive), CGST & CX, Raigad Commissionerate, the preventive team consisting of Shri S. K. Singh, Superintendent and Shri Mohar Singh, Inspector, visited the premises of the PPOB declared by the taxpayer i.e. M/s. Satyam Enterprises situated at THIRD FLOOR, FLAT NO- 301, TEJAS KOMAL BUILDING, SECTOR- 10B, HISSA NO-1, SHIVAJI NAGAR, ULWE, TAL- PANVEL, NAVI MUMBAI, Raigad, Maharashtra, 410206 on 20.09.2023 at around 03:30 PM.



The premises were a residential place. Upon reaching there, we have ringing the doorbell but no one have opened the door. After that we inquired in nearby flat No. 305 where Shri Ganesh is residing on rent. Shri Ganesh has informed that one person residing there and comes in morning and evening. After that we have contacted Shri Saurabh Singh Prop. of M/s. Satyam Enterprises on Mobile No. 8097655722. On call, Shri Saurabh Singh informed that their office is working from the above said address and at present he is out of Mumbai. Further, he informed that his advocate will visit in the office in due course. Summons has been forwarded on E-mail (Copy of the same is attached).

S.K.
21/09/23

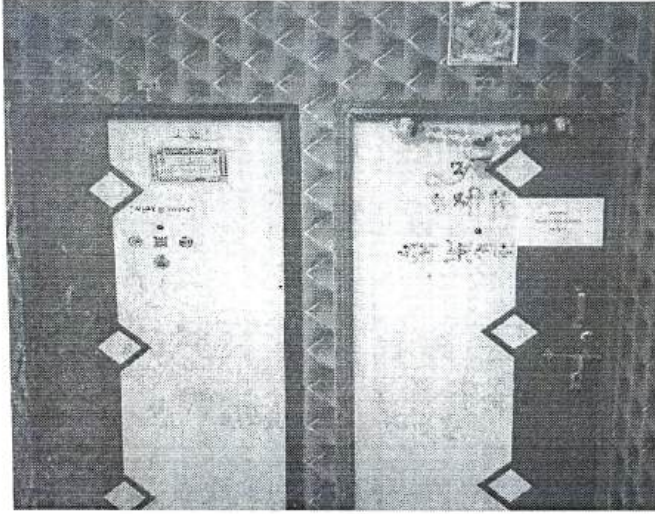
(Mohar Singh)
Insp., AE (Gr. VIII)

S.K.
21/09/2023

(S. K. Singh)
Supdt., AE (Gr. VIII)

Visit Report

The preventive team consisting of Shri S. K. Singh, Superintendent and Shri Mohar Singh, Inspector, visited the premises of the PPOB declared by the taxpayer i.e. M/s. Satyam Enterprises situated at THIRD FLOOR, FLAT NO- 301, TEJAS KOMAL BUILDING, SECTOR- 10B, HiSSA NO-1, SHIVAJI NAGAR, ULWE, TAL- PANVEL, NAVI MUMBAI, Raigad, Maharashtra, 410206 on 18.10.2023 at around 04:15 PM to serve the summons to Shri Saurabh Singh, Prop. of M/s. Satyam Enterprises.



Upon reaching there, we have visited above said premises alongwith watchman Shri Jay Surya Yadav. Then we have ringing the doorbell but no one have opened the door. After that watchman has informed that Shri Saurabh Singh has left the premises around one year ago and some other tenants occupied the flat which come after 8 PM. Watchman said that he will handover Summons to Shri Saurabh Singh when he will come to the building as he visits premises occasionally. Accordingly, a copy of summons handed over to watchman Shri Jay Surya Yadav and he has put signature on the same, in token of having received and perused the same. Summons has been forwarded on E-mail and Whatsapp (Copy of the same attached).

Mohar Singh
18/10/23

(Mohar Singh)
Inspr., AE (Gr. VIII)

S. K. Singh
18/10/23

(S. K. Singh)
Supdt., AE (Gr. VIII)

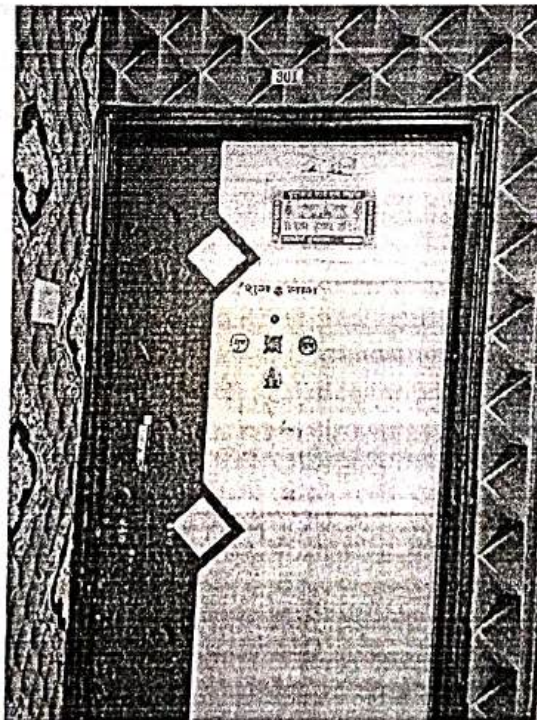
Atul D. Chavan
State Tax Inspector
23.11.2023

To
State Tax Officer (RAI VAT C-024)
Kokan Bhavan, Belapur


Sub – NGTP Visit Report

Respected sir,

As per your instruction, on date 22.11.2023 M/s. SATYAM ENTERPRISES (SAURABH SINGH) at Address of Principal Place of Business THIRD FLOOR, FLAT NO- 301, TEJAS KOMAL BUILDING, SECTOR- 10B, HISSA NO-1, SHIVAJI NAGAR, ULWE, TAL- PANVEL, NAVI MUMBAI, Raigad, Maharashtra, 410206. Visited, at the time of visit it is seen that the mentioned POB is residential flat AT POB there is no any sign board of the name of the business and GSTIN number, not found any business activity photo is attached. At the time of visit POB is closed after repeted call on available mobile number i.e. 8097655722 no one answered after call on owner of the flat Mr. Pundalik Mule he said, he was given the flat for only residential use only and after agreement completed he give flat to other, he said he is not contact with the Mr. Sourbh singh presently. He requested for give some time documents regarding Mr. Saurabh Sing will be submitted in office after six days.



POB photo is attached herewith,
Report submitted for further action


ATUL D. CHAVAN
State Tax Inspector

Office of the State Tax Officer,
RAI-NOD-C-0206, (PANVEL_706)
426, 4TH FLOOR, KOKAN Bhavan, Raigad
Navi Mumbai Ph No 27523392
Mail ID dhuri.hv@mahagst.gov.in

To,

Hon. Dr. Chittaranjan Wagh
Joint Commissioner of Customs, SIIB(X), NS-II,
Jawaharlal Nehru Custom House , Nhava Sheva, Raigad

No STO-NOD-C-0206/ngtp/ satyam ent./2024-25/central / B-574 Navi Mumbai Dated 30.11.2024

SUB : Verification of genuiness of M/S SATYAM ENTERPRISE (GSTIN-27NIWPS5654F1Z5)

REF : YOUR OFFICE LETTER NO CUS/SIIB/ALT/565/2024-SIIB€ JNCH DATED 26/11/2024

With reference the above mention subject it is inform that M/S SATYAM ENTERPRISE having GSTIN-27NIWPS5654F1Z5 was cancelled Suo-moto ab-initio wef **08/09/2021**.

This office had received letter from the Office of the Jt. Commissioner of CGST & C. Ex. Raigad dated 17.10.2023 B-3658 for verify genuineness and cancelled the RC ab-initio. The office of the Commissioner of CGST & C. Ex. Raigad had done investigation and found that taxpayer is non-existing and the non conducting the business from the PPOB.

Hence STI of charge PANVEL_706 had instructed to visit the POB of the RTP situated at THIRD FLOOR, FLAT NO- 301, TEJAS KOMAL BUILDING, SECTOR- 10B, HISSA NO-1, SHIVAJI NAGAR, ULWE, TAL- PANVEL, NAVI MUMBAI, Raigad, Maharashtra, 410206. Taxpayer was left the PPOB. After contacting on mobile number i.e. 8097655722 no one answered. Taxpayer is found non-existent and non-functioning in PPOB hence Registration was cancelled ab-initio wef **08/09/2021 vide reference number ZA271223224218T dated 26/12/2023**.

Taxpayer RC is cancelled ab-initio hence returns record is not available on system. But taxpayer returns details is mention in cancellation order. RC Cancellation order copy attached.

Sr No	PARA	Remarks
1	Whether the GSTIN holder is existent at the declared premises. Physical verification of the declared premises may please be got done	STI was already visited POB. Taxpayer is non existent. Visit report and ab-initio RC cancellation order attached.
2	Verify the genuineness of the Exporter M/S Satyam Enterprise(GSTIN 27NIWPS5654F1Z5)	Taxpayer is found non Genuine.

3	Whether the Exporter M/S Satyam Enterprise(GSTIN 27NIWPS5654F1Z5) has filed the GST returns regularly or otherwise	Returns data not available on system due to RC was cancelled ab-initio. As per cancellation order taxpayer filed NIL returns
4	Verify the genuineness of Input tax credit/ IGST Refund availed by Exporter M/S Satyam Enterprise(GSTIN 27NIWPS5654F1Z5). The copies of GSTR-1 & GSTR-2A of last Financial year (2023-24) may please be provided for further necessary action at this end.	Returns data not available on system due to RC was cancelled ab-initio. As per cancellation order taxpayer filed NIL returns
5	It is also requested to comment on whether the said GSTIN (s) is/are genuine business entity(ies) or Fraudulent/bogus/paper based firm(s)	Taxpayer is found non genuine & non existent hence RC was cancelled ab-initio wef 08/09/2021

Encl:

1. RC cancellation order copy
2. Jt. Commissioner of CGST & C. Ex. Raigad letter copy
3. Visit report copies(2)
4. Cancellation order REG-19 copy

(Hemant Dhuri)
State Tax Officer, PANVEL_706
RAI-NOD-C-0206, Raigad Division,
Navi Mumbai

☐ DIN User Dashboard

☒ Generate DIN

☐ Logout

CBIC-DIN-20240478NW0000444BF7

SUMMONS

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

To,

The Proprietor M/s SATYAM
ENTERPRISES

301, TAJAS KOMAL BUILDING,
SEC-1, SHIVAJI NAGAR,
SURVEY NO 143, ULWE RAIGAD,
MAHARASHTRA, 410206

EM955378689 IN

18/4/24

WHEREAS, I, Kapil am making inquiry in connection with
export vide SB no- 394687/ 15.09.23 under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

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

1. e-way bills, GSTR2A
2. GST Tax Invoice, bank statement
3. Any other relevant document

NOW, THEREFORE, in exercise of powers vested in me under Section
108 of the Customs Act, 1962, I do hereby summon you to appear before
me in person on 2024-05-02 at 4:30:PM at the office of
C-604, SIIB(X), JNCH

Inquiry as aforesaid is deemed to be a judicial proceeding within the
meaning of section 193 and section 228 of the Indian Penal Code, 1860
(45 of 1860) and non-compliance of this summon is an offence punishable
under Section 174 & 175 of the Indian Penal Code, 1860.

Given under my hand and seal of office to-day the 17 day of April, 2024 at
JNCH

Name : Kapil

Signature :

Designation :

Superintendent / Appraiser / Senior Intelligence Officer



5/1

SUMMONS

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

To,

Proprietor/Director/Partner/Authorized
Person of M/s. Satyam Enterprises (IEC:
NIWPS5654F)

301, Tajas Komal Bulding, Sec-1, Shivaji
Nagar, Survey No.143, Ulwe Raigad,
Maharashtra, 410206.

EM 95622 9108IN
7/10/2024

WHEREAS, I, **Milan** am making inquiry in connection with
Shipping Bill No.3946874 dated 15.09.2023 filed by M/s. Satyam Enterprises (IEC:
NIWPS5654F)
under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

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

1. Gstr 1/Gstr 2A, E way bill, Identity Card
2. GST Tax Invoice, Bank Statement
3. Any other relevant documents related to export done against the IEC
NIWPS5654F

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the
Customs Act, 1962, I do hereby summon you to appear before me ☒ in person / or ☐ by
an authorised agent on **2024-10-10 at 11:30:AM** at the office of **C-604, SIIB(X), JNCH**

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

Given under my hand and seal of office to-day the **07** day of **October, 2024** at **JNCH**

Name : **Milan**

Signature :

Designation :

Superintendent / Appraiser / Senior Intelligence Officer



Seal of Office.

SUMMONS

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

To,

Proprietor/Director/Partner of M/s.
Satyam Enterprises (IEC: NIWPS5654F)

301, Tajas Komal Bulding, Sec-1, Shivaji
Nagar, Survey No.143, Ulwe Raigad,
Maharashtra, 410206.

EM 73 726 7139 IN
22/10/2024

WHEREAS, I, **Milan** am making inquiry in connection with
the Shipping Bill No. 3946874 dated 15.09.2023 filed by Satyam Enterprises under the
Customs Act, 1962.

AND WHEREAS, I consider your attendance to

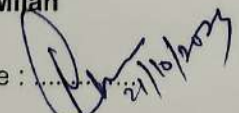
- (a) give evidence and / or
(b) produce documents or things of the following description in your possession or
under your control:

1. GSTR 2A and GSTR-2B, E-way Bill, Identity Card
2. GST Purchase Tax Invoice, Bank Statement and ITR
3. Company Address Proof and any other relevant documents related to export
done against the IEC NIWPS5654F

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the
Customs Act, 1962, I do hereby summon you to appear before me ☒ in person / or ☐ by
an authorised agent on 2024-11-11 at 11:30:AM at the office of C-604, SIIB(X), JNCH

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

Given under my hand and seal of office to-day the 21 day of **October, 2024** at JNCH

Name : **Milan**Signature : 

Designation :

Superintendent / Appraiser / Senior Intelligence Officer

Seal of Office.

SUMMONS

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

To,

Proprietor/Director/Partner of M/s. Satyam
Enterprises (IEC: NIWPS5654F)EM082308365IN
03/12/24Office No. G-10/304, 3RD Floor, FOUNDATION
TOWER, Plot Number :20, SECTOR NUMBER
:11, CBD BELAPUR, NAVI MUMBAI,
MAHARASHTRA, 400614201, Tegar Kernal Building, Sector 10B, Shivaji
Nagar, Survey No. 143, Ulwe, Raigad, Maharashtra
- 410206.

WHEREAS, I, **Milan** am making inquiry in connection with
Shipping Bills No. 3946874 dated 15/09/2024 filed by M/s. Satyam Enterprises (IEC: NIWPS5654F)
under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

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

1. GSTR 1/2A and GSTR-2B, E-way Bill, Identity Card
2. GST Purchase Tax Invoice, Bank Statement, E way bill and ITR
3. Company address proof and any other relevant documents related to export done against
IEC NIWPS5654F

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I
do hereby summon you to appear before me ☒ in person / or ☐ by an authorised agent on
2024-12-16 at 11:30:AM at the office of **C-604, SIIB(X), JNCH**

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

Given under my hand and seal of office to-day the **2** day of **December, 2024** at **JNCH**Name : **Milan**

Signature :

Designation :

Superintendent / Appraiser / Senior Intelligence Officer

Statement of Shri Ravindra Krishna Kunder, Aged 54 Years, G Card holder, Kardex No. 113/2021 of CB M/s RASPN Shipping Services Pvt. Ltd., CHA No. (11/1949) having office at Plot No. 504, 5th Floor, Durga Chambers Premises, Co-op. Society Ltd., 8A, Veera Desai Road, Veera Desai Industrial Estate, Andheri West, Mumbai-400058 recorded under section 108 of the Custom Act, 1962 in the office of Special Investigations and Intelligence Branch (Export) situated at 6th floor, J.N.C.H. Nhava Sheva, Dist Raigad-400707 on 05.04.2024.

In pursuance of Summons dated 03.04.2024 issued under seal and signature of Shri Kapil, Appraiser of Customs, SIIB(X) received through whatsapp also, I, Ravindra Krishna Kunder voluntarily present myself for recording my statement under section 108 of the Customs Act, 1962. 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 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. I am giving my true and voluntary statement as follows.

My name is Ravindra Krishna Kunder (DOB 14.05.1967) aged 54 years. My Kardex No. is 113/2021. My residential address is GL/3/19/11, Ekta Property Housing Society, Second Floor, Sector-6, Ghansoli, Navi Mumbai-400701. I am having personal Mobile No. 9867578510. I am holding my Aadhar Card No. 470530003545, PAN Card No. AAQPK2524B and submitting the copy of the same with my signature as proof of my identity. I am a Graduate in B.com. I can read, understand and write in Marathi, English and Hindi but as my handwriting is not so good, I am requesting the officer to type my statement on computer as per my say. I am married and I am staying at above mentioned address with my wife, two daughters. I have a Saving Bank Account in Bharat Bank, Bhandup village road branch having Account No.45264.

Q1. Have you been authorized by CB RASPN Shipping Services Pvt. Ltd. (11/1949) to give statement on behalf of them?

Ans. Yes, I am authorised by CB M/s. RASPN Shipping Services Pvt. Ltd. (11/1949) to give statement on their behalf. I am hereby submitting authorization letter to you for ready reference.

Q2. For how many years you and your firm M/s. RASPN Shipping Services Pvt. Ltd. in CHA Business?

Rk Kunder
05/04/2024

Q.10 Wh decla Expo
Ans. I am an employee of this CHA firm from last two years. My CB is in this business for around last 12 years.

Q3. Have you filed the Shipping Bill No. 3946874 dated 15.09.2023?

Ans. Yes, my staff Member Phillin Prajapati, Senior Executive & others have filed above mentioned Shipping Bills on the behalf of CB M/s. RASPN Shipping Services Pvt. Ltd. for the export consignment of exporter M/s Satyam Enterprises.

Q 4. Are you aware about the case booked against exporter M/s Satyam Enterprises for said shipping bills for misdeclaration of value?

Ans. Yes, I am aware about the case booked against the Exporter as during examination the goods were found overvalued as I was present present in panchanama.

Q5. How did you came in contact of the exporter M/s Satyam Enterprises?

Ans. We have come in contact with the exporter through freight forwarder Mr Rakesh Attawar.

Q6. Do you have the KYC of the exporter M/s Satyam Enterprises?

Ans. Yes Sir, we verified KYC of the Customer before filing shipping bill through Bank of Baroda account details, Aadhar card, authorization letter, GST copy & IEC copy issued by DGFT. We also verified these documents from GST portal & DGFT online website as per CBLR 2018 & submitting their signed copy.

Q7. How much money exporter had promised to give you for clearance of the goods?

Ans. The exporter had promised to pay Rs 3000/- for each shipments agency charges.

Q.8 The Exporter is not responding to Summons, Is exporter's company still in existent? What is your say?

Ans. Sir, Company is in existent, we have verified physically also at Shivaji nagar, Ulwe, Navi Mumbai at that time. As customs broker, we filed shipping bills as provided by exporter as per invoice & packing list without violation of export policy noticed.

Q.9 In this case, did not you doubt that proprietor/Exporter may be frontman and someone other was actual owner & from where they will finance?

Ans. I don't agree but as a Customs Broker, we already stated that we did KYC verification and due diligence properly as per CBLR2018.

Rakesh Attawar
05/04/2024

Q.10 Why it should not be considered that you were aware of the mis-declaration by the exporter regarding dubious supply chain of Exporter?

Ans. As per CBLR, we verified CTH, description and other details related to Customs angle, which were found to be as per declaration. We don't have any idea regarding supply chain or GST act violation angle.

Q.11 Have your CB firm or the exporter been penalized by any Govt agency?

Ans. As per my knowledge, neither our CB firm M/s Raspn Shipping Services nor the Exporter have been penalized by any Govt agency.

Q 12. Do you have anything more to say?

Ans. I have nothing more to add. However, I would be cooperating with the Department in the instant matter and provide all the related documents as and when required.

The above statement of mine running into 03 pages has been recorded as my true, correct and voluntary statement 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 request and I certify that 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.

RK Kunder
(Ravindra Krishna Kunder)
G-card of CB M/s Raspn Shipping
services

Typed by me

Parasuram
IO/SIIB(X)

Before me

Sd/-
SIO/SIIB(X)
(JAPIL)

Statement of Shri. Ravindra Krishna Kunder, authorised representative and G-Card holder of M/s. Raspn Shipping Services Pvt. Ltd. (11/1949), recorded under Section 108 of the Customs Act, 1962 in the office of Special Investigation and Intelligence Branch (Exports) situated at Room No. 604, C-Wing, 6th floor, Jawaharlal Nehru Custom House, Nhava Sheva, Taluka - Uran, District - Raigad, Maharashtra - 400707 on 27.12.2024.

In receipt of Summons CBIC-DIN- 20241278NT00000D6A2 dated 27.12.2024 issued by Shri Milan, Superintendent of Customs (P), Special Investigation and Intelligence Branch (Exports) from SIIB (X) office situated at Room No. 604, C-Wing, 6th 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 27.12.2024. I have been explained the provisions of section 108 of the Customs Act, 1962, that giving false evidence under the said section of the said act is an offence under Section 174, 175 & 228 of the Indian Penal Code, 1860 and punishable under Section 193 of the Indian Penal Code, 1860; that this statement of mine can be used as evidence either against me or any other person in any court of law, anywhere in India. Having been explained the said provisions of the 108 of the Customs Act, 1962 & Sections of the Indian Penal Code, 1860 to me and understood the same; I am giving my true, correct and voluntary statement as follows:

My name is Ravindra Krishna Kunder, aged 58 years and DOB-14-05-1967. I am residing at C/O Ravindra Kunder, near Adarsh Sports Club, R.N. 3 Jagannath Deep CHS Veer Savatkar Marg, Bhandup East S.O, Mumbai-400042. I have the personal Mobile No. 9867578510, Aadhaar Card bearing No. 4705 3000 3545, PAN Card bearing No. AAQPK2524B and I am submitting the copies of the same as proof of my identity. I have completed my B.Com from Mangalore University, Mangalore in 1987. I can read, understand and write in Hindi, Marathi, Kannada and English. I am married and I am staying along with my wife, & daughter at the address mentioned above. On my request, the undersigned SIIB (X) officer is typing my statement in the desktop computer/Cell-C as per my say.

Q1. Give your brief introduction. What sort of work do you do?

Ans. We are Customs Clearing & Forwarding Company. The firm has been engaged in handling import and export clearance at JNCH, Mumbai Port and ACC since 2011. I have been working as G-Card holder with the firm since the year 2020 at JNCH only. Our firm is engaged in the business of clearance and forwarding since very long time.

Q2. Have you ever given statement before any agency?

Ans. Yes, I have given statement in 2022-23 before SIIB(X), JNCH at 4th floor w.r.t. M/s. Sandhya Organic Chemicals Pvt. Ltd and M/s. National Enterprises.

Q3. Have the Shipping Bill No. 3946874 dated 15/09/2023 filed by your company on behalf of M/s. Satyam Enterprises (IEC: NIWPS5654F) and what are the goods being exported under the said Shipping Bill?

Ans. Yes Sir, the Shipping Bill No. 3946874 dated 15/09/2023 had been filed by us on behalf of M/s. Satyam Enterprises (IEC: NIWPS5654F) and the goods being exported under the said Shipping Bill are 'RMGs'.

Q4. Can you explain the procedure to be followed by you during filing a Shipping Bill?

Ravindra Kunder

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

Q5. Do you know, How did your company come in contact with the Exporter?

Ans. We came in contact with the exporter through a Forwarder.

Q6. Have you taken the KYC details of M/s. Satyam Enterprises (IEC: NIWPS5654F) before filing their Shipping Bills?

Ans. Yes Sir, KYC details of the Company M/s. Satyam Enterprises (IEC: NIWPS5654F) had been taken by us and a copy of the same is submitted for your ready reference.

Q7. Have you verified the address of M/s. Satyam Enterprises (IEC: NIWPS5654F)?

Ans. Yes Sir, we have verified the address at the time of KYC before filing Shipping Bills.

Q8. Since when are you handling the export clearance of M/s. Satyam Enterprises (IEC: NIWPS5654F)?

Ans. Since June, 2023, we are handling export clearance of M/s. Satyam Enterprises (IEC: NIWPS5654F).

Q9. Now tell me, do you know about KYC procedure for First Time Export? Have you done First time export KYC procedure of M/s. Satyam Enterprises (IEC: NIWPS5654F)?

Ans. Yes Sir, procedure of KYC for First Time Exporter has been done at CEAC. We have completed this KYC procedure for M/s. Satyam Enterprises (IEC: NIWPS5654F).

Q10. You said you have done KYC procedure for First time exporter, can you show me copy or any documentary evidence of First time export KYC done by you on behalf of M/s. Satyam Enterprises (IEC: NIWPS5654F)?

Ans. Yes sir, I am submitting a copy of the same.

Q11. Now, I will show you Summons issued under Section-108 of Customs Act 1962 to the exporter M/s. Satyam Enterprises (IEC: NIWPS5654F), but no one appeared himself before this office till date. Can you explain the reason for it?

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

Q12. Now, I will show you present status of GSTIN of M/s. Satyam Enterprises (IEC: NIWPS5654F) on GSTN porter, which is showing, "Cancelled suo-moto (Effective from 01/10/2023)", do you know about it or can you explain?

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

Q13. Regulation 10 of the CBLR, 2018 mandates that the CB shall advise his client to comply with the provisions of the Act, other allied Acts and the rules and regulations thereof, and in case of non-compliance, shall bring the matter to the notice of the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be. Have you diligently followed the regulation w.r.t. the shipment under Shipping Bill No. 3946874 dated 15/09/2023?

Raksha
24/12/2024.

Ans. We had done physical verification of the premise(s)/addressee(s) of the exporter, the photos of which I am submitting. The exporter informed us that the subject goods covered under Shipping Bill No. 3946874 dated 15/09/2023 were procured locally by them and they want to export, thus we filed Shipping bills based on the KYC documents of the exporter.

Q14. Do you have anything more to say/add in this case, apart from your submission above?

Ans. We would like to say that we are a genuine Custom Brokers having presence all over India. We work diligently in case of all the export shipment filed by us. I would like to assert that in future, we would co-operate with the customs authorities in the ongoing investigation.

The above statement of mine running into 03 pages has been given as my true, correct and voluntary without any force, threat, inducement or coercion. On my request, I have been understood by the officer before signing the said statement has been typed on the office computer of SIIB (X), JNCH, Nhava Sheva, Dist. Raigad, Maharashtra-400707 as per my say and as per my request. 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.

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, I have been understood by the officer before signing the said statement has been typed on the office computer of SIIB (X), JNCH, Maharashtra-400707 as per my say and as per my request. 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.

Ravindra Krishna Kunder
23/12/2024.

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

Typed by me

Neeraj Kumar Gupta
23/12/24.

(Neeraj Kumar Gupta)
IO / SIIB(X)
JNCH, NHAVA SHEVA

Before me

Milan
23/12/2024.

(Milan)
SIO / SIIB(X)
JNCH, NHAVA SHEVA