



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

F.No. CUS/SIIB/ALT/699/2024-SIIB(X) JNCH

Date: 11/09/25

F.No. CUS/ASS/MISC/1301/2024 CEAC

SCN NO 928/2025-26(ADC/CEAC/NS-II/CAC/JNCH)

DIN NO. 20250918NT0000666BB0

Show cause notice issued under section 124 of the Customs Act, 1962.

The exporter M/s Classy Needle (IEC- CJWPB8809F) has filed Shipping Bill Nos. 3681366 & 3681415 both dated 04.09.2023 (**RUD-I**) through their Customs Broker M/s. Perfecto Logistics (License No. 11/2690) at JWR CFS, the goods covered under Shipping Bill Nos. 3681366 & 3681415 both dated 04.09.2023 were declared as "RMG's", were put on hold vide Hold letter No. 165/2022-23/SIIB(X) dated 08.09.2023 issued vide F. No. SG/Misc-101/2021-22/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.

2. M/s. Classy Needle (IEC- CJWPB8809F) having its office at Gala No. 6, Shreeji Industrial Estate, Bldg No. 4, Sativali Udyog Nagar, Waliv, Vasai, Virar, Palghar, Maharashtra, 401208 has filed the following Shipping Bills for Export of following items destined to UAE. The details are as under:

TABLE-I

SB No./ Date	Sr Item wise	Description	Quantity	FOB (INR)	DBK (INR)	RoSCTL (INR)	RoDTEP (INR)	IGST
3681366 dated 04.09.2023	1	LADIES KAFTAN OF RAYON WITH DUPATTA	4320	₹ 28,23,076.50	₹ 47,520.00	₹ 1,00,696.30	₹ 0.00	LUT
	2	LADIES GHAGRA OF POLYESTER	617	₹ 4,18,418.63	₹ 12,134.14	₹ 15,072.42	₹ 0.00	LUT
	3	LADIES DUPATTA OF RAYON	1100	₹ 1,67,276.90	₹ 3,512.81	₹ 7,945.65	₹ 0.00	LUT
	4	LADIES DUPATTA OF POLYESTER	553	₹ 50,002.63	₹ 1,500.08	₹ 1,900.10	₹ 0.00	LUT
	5	GIRLS 2 PCS SUIT OF POLYESTER	180	₹ 1,10,970.35	₹ 2,774.26	₹ 4,064.50	₹ 0.00	LUT
	6	GIRLS 3 PCS SUIT OF RAYON	80	₹ 50,306.13	₹ 1,207.35	₹ 2,389.54	₹ 0.00	LUT
	7	GIRLS 3 PCS SUIT OF JORJET	174	₹ 1,03,695.39	₹ 2,488.69	₹ 4,925.53	₹ 0.00	LUT
	8	GIRLS 4 PCS SUIT OF COTTON	6	₹ 3,205.86	₹ 76.94	₹ 157.09	₹ 0.00	LUT
	9	GIRLS FROCK OF JORJET	110	₹ 64,198.47	₹ 1,412.37	₹ 3,049.43	₹ 0.00	LUT

	10	GIRLS LACHA OF VELVET	155	₹ 93,646.60	₹ 2,060.23	₹ 4,448.21	₹ 0.00	LUT
	11	BABIES GARMENT OF COTTON	602	₹ 2,22,679.57	₹ 4,676.27	₹ 8,662.24	₹ 0.00	LUT
	12	MENS KURTA PYJAMA OF COTTON	73	₹ 45,004.77	₹ 810.09	₹ 2,192.20	₹ 0.00	LUT
	13	MENS T-SHIRT MADE OF COTTON	144	₹ 73,980.24	₹ 1,553.59	₹ 3,466.80	₹ 0.00	LUT
	14	MENS SHIRTS OF COTTON	5251	₹ 33,01,986.04	₹ 72,643.69	₹ 1,99,770.16	₹ 0.00	LUT
	15	MENS TRACK PANT MADE OF BLENDED MATERIAL	1184	₹ 7,63,999.72	₹ 18,335.99	₹ 41,332.38	₹ 0.00	LUT
3681415 dated 04.09.2023	16	HABA 3.5 MTR	1214	₹ 1,19,748.77	₹ 1,796.23	₹ 6,346.68	₹ 0.00	LUT
	17	SHAWL OF BLEND	59	₹ 26,673.68	₹ 590.00	₹ 1,085.60	₹ 0.00	LUT
	18	MENS JACKET MADE OF BLENDED MATERIAL	41	₹ 21,906.47	₹ 635.29	₹ 1,185.14	₹ 0.00	LUT
	19	LADIES DUPATTA OF POLYESTER	30	₹ 2,958.96	₹ 88.77	₹ 112.44	₹ 0.00	LUT
	20	LADIES KAFTAN OF RAYON	2639	₹ 17,24,560.02	₹ 29,029.00	₹ 61,513.32	₹ 0.00	LUT
	21	LADIES MAXI OF RAYON	3779	₹ 24,38,475.28	₹ 41,569.00	₹ 87,557.88	₹ 0.00	LUT
	22	LADIES KAFTAN OF SHAIFOON	89	₹ 58,160.56	₹ 979.00	₹ 2,074.53	₹ 0.00	LUT
	23	MENS JACKET OF SHAIFOON	56	₹ 29,920.80	₹ 807.86	₹ 1,421.24	₹ 0.00	LUT
	24	BABY JACKET OF COTTON	30	₹ 12,823.13	₹ 269.29	₹ 477.30	₹ 0.00	LUT
	25	LACE	6953	₹ 4,57,229.04	₹ 9,144.58	₹ 0.00	₹ 4,572.29	LUT
TOTAL			29439	₹ 1,31,84,904.51	₹ 2,57,615.52	₹ 5,61,846.68	₹ 4,572.29	LUT

3. Consequently, the subject goods pertaining to Shipping Bill Nos. 3681366 & 3681415 both dated 04.09.2023 were examined 100% vide Panchanama dated 12.09.2023 (**RUD-II**) in the presence of two independent Panchas, representatives of Customs Broker. During the Examination, the subject goods were found as declared in the said Shipping 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 Bills was overvalued. Representative Sealed Samples (RSS) of the goods from the Shipping Bills were drawn for the purpose of further investigation.
4. Further, letters were forwarded to DYCC, JNCH along with RSS's for testing in order to determine exact characteristics, nature and composition of the subject goods. DYCC tested the RSS's and forwarded the test Reports vide DYCC Lab Reports Nos. 822/SIIB(X) dated 27.09.2023, 826/SIIB(X) dated 27.09.2023, 827/SIIB(X) dated 27.09.2023, 828/SIIB(X) dated 27.09.2023, 829/SIIB(X) dated 27.09.2023 and 830/SIIB(X) dated 27.09.2023, (**RUD-III**). The details of test report are as under:

Item No	Item Description	RITC	DYCC Test Report
3	LADIES DUPATTA OF RAYON	62149099	Sample as received is in the form of readymade textile article (Dupatta) made of dyed and printed woven fabric stitched at both ends having plastic decorative pieces. Base fabric is made of spun yarns of viscose. Total wt of sample = 211.2 gm GSM of base fabric = 110.68
14	MENS SHIRTS OF COTTON	62052090	The sample as received is in the form of dyed woven readymade garment (men's shirt) fitted with plastic button at front side. It is composed of spun yarn of cotton. G.S.M. of base fabric = 168.0
15	MENS TRACK PANT MADE OF BLENDED MATERIAL	62034990	The sample as received is in the form of readymade garment (Men's track pant). It is made of dyed knitted fabric having elastic and cord at the waist portion having two side pockets with zip. It is wholly composed of filament yarn of polyester. Wt of sample (Track pant) = 418.8 gm Wt of fabric = 390.5 gm Wt of Cord = 14.2 gm Wt of elastic = balance
16	HAFAMTR 3.5	63079099	The sample as received is in the form of cut piece of dyed net embroidered fabric. Total weight of the sample = 1547.0 gm. The base net fabric is composed of filament yarns of polyester. The material used for the embroidered designs is composed of polymeric material and glass beads.
20	LADIES KAFTAN OF RAYON	62089990	The sample as received is in the form of dyed knitted readymade garments (Ladies Kaftan with covering Jacket). It consists of two types of samples: Kaftan (Long maxi) Covering Jacket. Kaftan = It is in the form of dyed knitted readymade garments (Kaftan) having embroidery work with decorated pipes. G.S.M. of Base fabric = 130.0 Base dyed knitted fabric is made of filament yarn of polyester and embroidery work is made of metallized polyester filament yarn and pipes is made of glass. Covering Jacket :- The sample is in the form of dyed knitted readymade garments (Ladies Jacket style kaftan) having embroidery work and piping on both sides of the bodice. G.S.M. of Base fabric = 131.3 Base dyed knitted fabric is made of filament yarn of polyester and embroidery work is made of metallized polyester filament yarn and decorated pipes is made of glass.
21	LADIES MAXI OF RAYON	62089990	The sample as received is in the form of printed and dyed woven readymade garment (ladies maxi) with sleeves having embroidery work on neck part. Total wt. of sample = 511.9 gm Base dyed and printed woven fabric is made of blend spun yarn of viscose and filament yarn of polyester. Embroidery work is made of filament yarn of polyester covered with metallized polyester yarn. Composition of Base fabric: Viscose = 81.02% Polyester = Balance

In view of the above, the subject goods were found as mis declared in terms of description, composition, CTH and Drawback Sr. No. Hence, the eligible CTH and Drawback Serial Number is as below:

Table-II

Item No.	Item Description	DECLARED							REDETERMINED						
		RITC	Drawback	Rate	RoSCTL	RATE			RITC	Drawback	Rate	RoSCTL	RATE		
						Stat	Centr	RODTE P RATE					Stat	Centr	RATE
3	LADIES DUPATTA OF RAYON	62149099	62140199B	2.1	62140199B	2.65	2.1	0	62143090	62140203B	3	62140203B	2.1	1.7	0
14	MENS SHIRTS OF COTTON	62052090	620501B	2.2	620501B	3.6	2.45	0	62052090	620501B	2.2	620501B	3.6	2.45	0
15	MENS TRACK PANT MADE OF BLENDED MATERIAL	62034990	62030302B	2.4	62030302B	3.13	2.28	0	61034300	61030403B	2.5	61030403B	2.1	1.7	0
16	HAFAMTR 3.5	63079099	63070299B	1.5	63070299B	3	2.3	0	58041090	5804B	2	5804B	0	0	1
20	LADIES KAFTAN OF RAYON	62089990	62080199B	2.4	62080199B	2.1	1.7	0	62089990	62080199B	2.4	62080199B	2.1	1.7	0

21	LADIES MAXI OF RAYON	6208999 0	62080199 B	2.4	62080199 B	2.1	1.7	0	6208999 0	62080199 B	2.4	62080199 B	2.1	1.7	0
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5. To ascertain prevailing Market Value of the goods, the Market Enquiry of the goods covered under the subject Shipping Bills 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 28.09.2023 (**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 12.09.2023 and Market Enquiry Report dated 28.09.2023, it is observed that the subject goods have been mis-declared in terms of valuation, CTH and drawback Sr. Number. The re-determined FOB value of the goods and corresponding Export incentives under the Shipping Bill would be as below:

Table-III

Sr. No	SB & Date	Description of Goods	Avg. Wholesale Price	PMV	Declared FoB	Re-determined FoB Value = Declared FoB * (Re-determined PMV/Declared PMV)	Drawback Rate	Redetermined Drawback	State RoSCTL Rate	Redetermined State RoSCTL	Central RoSCTL Rate	Redetermined Central RoSCTL	Total Redetermined RoSCTL	RODT E RATE	Redetermined RODTEP
1	3681366 dated 04 .09.2023	LADIES KAFTAN OF RAYON WITH DUPATT A	574.33	718.84	₹ 28,23,076.50	₹ 22,55,560.26	2.4	₹ 47,520.00	2.1	₹ 47,366.77	1.7	₹ 38,344.52	₹ 85,711.29	0	₹ 0.00
2		LADIES GHAGRA OF POLY ESTER	671.67	745.96	₹ 4,18,418.63	₹ 3,76,746.54	2.9	₹ 10,925.65	2.1	₹ 7,911.68	1.7	₹ 6,404.69	₹ 14,316.37	0	₹ 0.00
3		LADIES DUPATT A OF RAYON	167.28	167.28	₹ 1,67,276.90	₹ 1,67,276.90	3	₹ 5,018.31	2.1	₹ 3,512.81	1.7	₹ 2,843.71	₹ 6,356.52	0	₹ 0.00
4		LADIES DUPATT A OF POLYESTER	99.46	99.46	₹ 50,002.63	₹ 50,002.63	3	₹ 1,500.08	2.1	₹ 1,050.06	1.7	₹ 850.04	₹ 1,900.10	0	₹ 0.00
5		GIRLS 2P CS SUIT OF POLY ESTER	513.33	678.15	₹ 1,10,970.35	₹ 84,000.26	2.5	₹ 2,100.01	2.1	₹ 1,764.01	1.7	₹ 1,428.00	₹ 3,192.01	0	₹ 0.00
6		GIRLS 3P CS SUIT OF RAYON	541.67	691.71	₹ 50,306.13	₹ 39,393.90	2.4	₹ 945.45	2.65	₹ 1,043.94	2.1	₹ 827.27	₹ 1,871.21	0	₹ 0.00
7		GIRLS 3P CS SUIT OF JORJET	655.54	655.54	₹ 1,03,695.39	₹ 1,03,695.39	2.4	₹ 2,488.69	2.65	₹ 2,747.93	2.1	₹ 2,177.60	₹ 4,925.53	0	₹ 0.00
8		GIRLS 4P CS SUIT OF COTTON	587.73	587.73	₹ 3,205.86	₹ 3,205.86	2.4	₹ 76.94	2.9	₹ 92.97	2	₹ 64.12	₹ 157.09	0	₹ 0.00
9		GIRLS FR OCK OF JORJET	513.33	641.98	₹ 64,198.47	₹ 51,333.71	2.2	₹ 1,129.34	2.65	₹ 1,360.34	2.1	₹ 1,078.01	₹ 2,438.35	0	₹ 0.00
10		GIRLS LACHA OF VELVET	541.67	664.59	₹ 93,646.60	₹ 76,325.62	2.2	₹ 1,679.16	2.65	₹ 2,022.63	2.1	₹ 1,602.84	₹ 3,625.47	0	₹ 0.00
11		BABIES GARMENT OF COTTON	513.33	406.89	₹ 2,22,679.57	₹ 2,80,933.04	2.1	₹ 5,899.59	2.25	₹ 5,357.80	1.64	₹ 4,607.30	₹ 9,965.10	0	₹ 0.00
12		MENS KURTA PY JAMA OF COTTON	678.15	678.15	₹ 45,004.77	₹ 45,004.77	1.8	₹ 810.09	2.9	₹ 1,292.10	2	₹ 900.10	₹ 2,192.20	0	₹ 0.00
13		MENS TSHIRT MADE OF COTTON	438.33	565.12	₹ 73,980.24	₹ 57,382.51	2.1	₹ 1,205.03	2.9	₹ 1,664.09	2	₹ 1,147.65	₹ 2,811.74	0	₹ 0.00

14		MENS SHIRTS OF COTTON	535.00	691.71	₹ 33,01,986.04	₹ 25,53,906.31	2.2	₹ 56,185.94	3.6	₹ 91,940.63	2.45	₹ 62,570.70	₹ 1,54,511.33	0	₹ 0.00
15		MENS TRACK PAINT MADE OF BLENDED MATERIAL	532.33	709.8	₹ 7,63,999.72	₹ 5,72,981.85	2.5	₹ 14,324.55	2.1	₹ 12,032.62	1.7	₹ 9,740.69	₹ 21,773.31	0	₹ 0.00
16		HAFSA 3.5 MTR	108.50	108.5	₹ 1,19,748.77	₹ 1,19,748.77	2	₹ 2,394.98	0	₹ 0.00	0	₹ 0.00	₹ 0.00	1	₹ 1,197.49
17		SHAWL OF BLEND	497.31	497.31	₹ 26,673.68	₹ 26,673.68	2.4	₹ 590.00	2.78	₹ 625.40	2.05	₹ 460.20	₹ 1,085.60	0	₹ 0.00
18		MENS JACKET MADE OF BLENDED MATERIAL	587.73	587.73	₹ 21,906.47	₹ 21,906.47	2.9	₹ 635.29	3.13	₹ 685.67	2.28	₹ 499.47	₹ 1,185.14	0	₹ 0.00
19		LADIES DUPATTA OF POLYESTER	108.50	108.5	₹ 2,958.96	₹ 2,958.96	3	₹ 88.77	2.1	₹ 62.14	1.7	₹ 50.30	₹ 112.44	0	₹ 0.00
20	3681415 dated 04.09.2023	LADIES KAFTAN OF RAYON	574.33	718.84	₹ 17,24,560.02	₹ 13,77,875.89	2.4	₹ 29,029.00	2.1	₹ 28,935.39	1.7	₹ 23,423.89	₹ 52,359.28	0	₹ 0.00
21		LADIES MAXI OF RAYON	491.00	709.8	₹ 24,38,475.28	₹ 16,86,801.02	2.4	₹ 40,483.22	2.1	₹ 35,422.82	1.7	₹ 28,675.62	₹ 64,098.44	0	₹ 0.00
22		LADIES KAFTAN OF SHAIPOON	467.33	718.84	₹ 58,160.56	₹ 37,811.43	2.4	₹ 907.47	2.1	₹ 794.04	1.7	₹ 642.79	₹ 1,436.83	0	₹ 0.00
23		MENS JACKET OF SHAIPOON	587.73	587.73	₹ 29,920.80	₹ 29,920.80	2.7	₹ 807.86	2.65	₹ 792.90	2.1	₹ 628.34	₹ 1,421.24	0	₹ 0.00
24		BABY JACKET OF COTTON	470.18	470.18	₹ 12,823.13	₹ 12,823.13	2.1	₹ 269.29	2.25	₹ 267.00	1.64	₹ 210.30	₹ 477.30	0	₹ 0.00
25		LACE	72.34	72.34	₹ 4,57,229.04	₹ 4,57,229.04	2	₹ 9,144.58	0	₹ 0.00	0	₹ 0.00	₹ 0.00	1	₹ 4,572.29
TOTAL					₹ 1,31,84,04.51	₹ 1,04,91,98.74		₹ 2,36,159.29		₹ 2,48,745.74		₹ 1,89,178.15	₹ 4,37,923.89		₹ 5,769.78

Table-IV

Sl No	Bill No. & Date	Description of goods	Quantity	FOB (INR)	Drawback (INR)	ROSCTL (INR)	RODTE P	FOB	Drawback	ROSCTL	RODTE P
1		LADIES KAFTAN OF RAYON WITH DUPATTA	4320	₹ 28,23,076.50	₹ 47,520.00	₹ 1,00,696.30	₹ 0.00	₹ 22,55,560.26	₹ 47,520.00	₹ 85,711.29	₹ 0.00
2		LADIES GHAGRA OF POLYESTER	617	₹ 4,18,418.63	₹ 12,134.14	₹ 15,072.42	₹ 0.00	₹ 3,76,746.54	₹ 10,925.65	₹ 14,316.37	₹ 0.00
3		LADIES DUPATTA OF RAYON	1100	₹ 1,67,276.90	₹ 3,512.81	₹ 7,945.65	₹ 0.00	₹ 1,67,276.90	₹ 5,018.31	₹ 6,356.52	₹ 0.00
4	3681366 dated 04.09.2023	LADIES DUPATTA OF POLYESTER	553	₹ 50,002.63	₹ 1,500.08	₹ 1,900.10	₹ 0.00	₹ 50,002.63	₹ 1,500.08	₹ 1,900.10	₹ 0.00
5		GIRLS 2 PCS SUIT OF POLYESTER	180	₹ 1,10,970.35	₹ 2,774.26	₹ 4,064.50	₹ 0.00	₹ 84,000.26	₹ 2,100.01	₹ 3,192.01	₹ 0.00
6		GIRLS 3 PCS SUIT OF RAYON	80	₹ 50,306.13	₹ 1,207.35	₹ 2,389.54	₹ 0.00	₹ 39,393.90	₹ 945.45	₹ 1,871.21	₹ 0.00
7		GIRLS 3 PCS SUIT OF JORJET	174	₹ 1,03,695.39	₹ 2,488.69	₹ 4,925.53	₹ 0.00	₹ 1,03,695.39	₹ 2,488.69	₹ 4,925.53	₹ 0.00

8		GIRLS 4 PCS SUIT OF COTTON	6	₹ 3,205.86	₹ 76.94	₹ 157.09	₹ 0.00	₹ 3,205.86	₹ 76.94	₹ 157.09	₹ 0.00
9		GIRLS FROCK OF JORJET	110	₹ 64,198.47	₹ 1,412.37	₹ 3,049.43	₹ 0.00	₹ 51,333.71	₹ 1,129.34	₹ 2,438.35	₹ 0.00
10		GIRLS LACHA OF VELVET	155	₹ 93,646.60	₹ 2,060.23	₹ 4,448.21	₹ 0.00	₹ 76,325.62	₹ 1,679.16	₹ 3,625.47	₹ 0.00
11		BABIES GARMENT OF COTTON	602	₹ 2,22,679.57	₹ 4,676.27	₹ 8,662.24	₹ 0.00	₹ 2,80,933.04	₹ 5,899.59	₹ 9,965.10	₹ 0.00
12		MENS KURTA PYJAMA OF COTTON	73	₹ 45,004.77	₹ 810.09	₹ 2,192.20	₹ 0.00	₹ 45,004.77	₹ 810.09	₹ 2,192.20	₹ 0.00
13		MENS T-SHIRT MADE OF COTTON	144	₹ 73,980.24	₹ 1,553.59	₹ 3,466.80	₹ 0.00	₹ 57,382.51	₹ 1,205.03	₹ 2,811.74	₹ 0.00
14		MENS SHIRTS OF COTTON	5251	₹ 33,01,986.04	₹ 72,643.69	₹ 1,99,770.16	₹ 0.00	₹ 25,53,906.31	₹ 56,185.94	₹ 1,54,511.33	₹ 0.00
15		MENS TRACK PANT MADE OF BLENDED MATERIAL	1184	₹ 7,63,999.72	₹ 18,335.99	₹ 41,332.38	₹ 0.00	₹ 5,72,981.85	₹ 14,324.55	₹ 21,773.31	₹ 0.00
16		HAFSA 3.5 MTR	1214	₹ 1,19,748.77	₹ 1,796.23	₹ 6,346.68	₹ 0.00	₹ 1,19,748.77	₹ 2,394.98	₹ 0.00	₹ 1,197.49
17		SHAWL OF BLEND	59	₹ 26,673.68	₹ 590.00	₹ 1,085.60	₹ 0.00	₹ 26,673.68	₹ 590.00	₹ 1,085.60	₹ 0.00
18		MENS JACKET MADE OF BLENDED MATERIAL	41	₹ 21,906.47	₹ 635.29	₹ 1,185.14	₹ 0.00	₹ 21,906.47	₹ 635.29	₹ 1,185.14	₹ 0.00
19		LADIES DUPATTA OF POLYESTER	30	₹ 2,958.96	₹ 88.77	₹ 112.44	₹ 0.00	₹ 2,958.96	₹ 88.77	₹ 112.44	₹ 0.00
20	3681415 dated 04.09.2023	LADIES KRAFTAN OF RAYON	2639	₹ 17,24,560.02	₹ 29,029.00	₹ 61,513.32	₹ 0.00	₹ 13,77,875.89	₹ 29,029.00	₹ 52,359.28	₹ 0.00
21		LADIES MAXI OF RAYON	3779	₹ 24,38,475.28	₹ 41,569.00	₹ 87,557.88	₹ 0.00	₹ 16,86,801.02	₹ 40,483.22	₹ 64,098.44	₹ 0.00
22		LADIES KRAFTAN OF SHAIFON	89	₹ 58,160.56	₹ 979.00	₹ 2,074.53	₹ 0.00	₹ 37,811.43	₹ 907.47	₹ 1,436.83	₹ 0.00
23		MENS JACKET OF SHAIFON	56	₹ 29,920.80	₹ 807.86	₹ 1,421.24	₹ 0.00	₹ 29,920.80	₹ 807.86	₹ 1,421.24	₹ 0.00
24		BABY JACKET OF COTTON	30	₹ 12,823.13	₹ 269.29	₹ 477.30	₹ 0.00	₹ 12,823.13	₹ 269.29	₹ 477.30	₹ 0.00
25		LACE	6953	₹ 4,57,229.04	₹ 9,144.58	₹ 0.00	₹ 4,572.29	₹ 4,57,229.04	₹ 9,144.58	₹ 0.00	₹ 4,572.29
TOTAL			29439	₹ 1,31,84,904.51	₹ 2,57,615.52	₹ 5,61,846.68	₹ 4,572.29	₹ 1,04,91,498.74	₹ 2,36,159.29	₹ 4,37,923.89	₹ 5,769.78

6. As can be seen from the Table above, based on the Report received by the DYCC, JNCH and Market Enquiry conducted on 28.09.2023, it appears that the goods declared by the Exporter in the Shipping Bills No. 3681366 & 3681415 both

dated 04.09.2023 have been mis-declared in terms of their description, classification and valuation. The value of the goods has been redetermined on the basis of Market Enquiry Report dated 28.09.2023 and DYCC Reports. 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. ₹ 1,31,84,904.51 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 28.09.2023. 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 28.09.2023.

8. Past Exports:

In order to investigate past consignments, the data was retrieved from the date of issuance of IEC i.e. 02.05.2023 till 31.12.2024 for Exporter M/s. Classy Needle (IEC- CJWPB8809F). However, the Exporter had filed a total No. of 01 Shipping Bill in past. During further investigation, ICES data was scrutinized, on perusal of the past Export data, no foreign remittance has been received as per FEMA regulations. The details of the Shipping Bill 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	ROSCTL	RODTE P	Drawback Amount	FOB to be Realised(In FC)	FOB to be Realised(In INR)	FOB Actually Realised(In FC)
1	3521997	28-08-2023	28-08-2023	31-05-2024	₹ 3,34,620.00	₹ 0.00	₹ 1,95,041.00	91260	₹ 75,01,572	0

As the prescribed timeline for realization of foreign remittance is 09 months as per RBI Master Circular No.14/2014-15 dated 01.07.2014, which states," it has been decided in consultation with the Government of India that the period of realization and repatriation of Export proceeds shall be nine months from the date of Export for all Exporters including Units in SEZs, Status Holder Exporters, EOUs, Units in EHTPs, STPs & BTPs until further notice. As per Table-V, there are only 01 Shipping Bill mentioned in the table above for which FOB has not been realized despite completion of expected realization time period as mandated by RBI. Accordingly, the Drawback is liable to be demanded Back from the Exporter on account of non-receipt of foreign remittance in the Shipping Bill mentioned in Table-V under Section 75 and 75A of the Customs Act 1962 read with Rule 17 &18 of the drawback Rules, 2017 along with applicable interest. Also, ROSCTL & RoDTEP are liable to be demanded Back from the Exporter on account of non-receipt of foreign remittance in the Shipping Bill mentioned in Table-V 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. Total drawback claimed in 01 Shipping Bill in which FOB not realized despite completion of time period is Rs. 1,95,041/-, RoSCTL claimed is Rs. 3,34,620/-.

9. Further, an Alert was inserted to withhold the Export incentives against the Exporter M/s. Classy Needle (IEC- CJWPB8809F) during the investigation.

10. The Exporter vide their letter dated 13.09.2023 requested to release of the goods for **Export**. In this regard, NOC dated 04.10.2023 (**RUD-V**) for the Provisional Release of the goods covered under Shipping Bill Nos. 3681366 & 3681415 both dated 04.09.2023 for Export was issued by SIIB(X). The request of the Exporter was accepted by the Adjudicating Authority as per the Provisions of Board Circular No. 01/2011 dated 04.01.2011 and 30/2013 dated 05.08.2013 and the goods were released Provisionally for Export under section 110A of the Customs Act, 1962 on execution of Bond of Rs. 1,31,84,905/ and on submission of cash security of Rs. 1,00,000/- (Rs One lakh only) paid vide HCM NO 579 dated 09.10.2023.

11. **GST Verification of the Exporter:**

Further, letters were also sent to jurisdictional Deputy Commissioner, CGST, Palghar to verify the genuineness of the Exporter M/s. Classy Needle

(IECCJWPB8809F). Reply letter vide File No. GEXCOM/TECH/Insp/217/2023CGST-RANGE-6-DIV-I-COMMRTE-PALGHAR/1357 dated 10.11.2023 **(RUD-VI)** regarding verification of existence/genuineness of the exporter M/s. Classy Needle (IEC- CJWPB8809F) is received in this office, wherein it is communicated that;

The premises of the taxpayer, M/s. Classy Needle, situated at Gala No.6, Shreeji Industrial Estate, Bldg No.4, Sativali Udyog Nagar, Waliv, Vasai Virar, Palghar, Maharashtra, 401208, was visited by an officer of their Division. The GSTR-3B returns were filed by M/s. Classy Needle until August 2023. As per the GSTR-2A of M/s. Classy Needle, all their suppliers had filed their respective GSTR-3B returns.

*During the visit, it was observed that M/s. Classy Needle was in **existence and functional**. The cousin of the proprietor, Varsha Bhagwani, Shri Deepak Aroda, was present. He stated that he was working as a Manager of the company and that three other employees were presently working at the premises. Copies of his Aadhaar card, PAN card, Udyam Registration Certificate, Importer-Exporter Code, as well as a few tax invoices, E-way bills, bills of lading, and shipping bills on a sample basis, were submitted by him.*

He was informed that their leave and license agreement had expired on 31.10.2023, upon which he requested some time for its renewal. He stated that the company had been started in August 2022 and had been registered under GST in November 2022, as it was expected that the turnover would cross the ₹40 lakh threshold. Since its inception, the company had been involved in the trading of goods, including ladies' dupattas, ghagras, suits, frocks, baby garments, men's kurtas, T-shirts, track pants, and jeans, in both the domestic market and internationally in the UAE and Malaysia.

He further stated that a total of three exports had been made to date. Additionally, he informed that the company planned to commence manufacturing of all the aforementioned garments by mid-December and that 26 sewing machines and raw materials had already been purchased. These machines were found at the taxpayer's premises.

From the above facts it appears that the firm is **existing and functional** at their registered address.

11.1 GST Verification of the Supplier:

Further, letters were also sent to CGST Mumbai West Commissionerate to verify the genuineness of the supplier M/s. KC Enterprises (GSTIN: 27AZUPC5682R1Z9). Reply letter vide File No. GEXCOM/17972/2024-CGST-RANGE-5-DIV-9-COMMRTE-MUMBAI(W)/1746 dated 31st January, 2025 **(RUD-VII)** regarding verification of existence/ genuineness of the supplier KC Enterprises (GSTIN: 27AZUPC5682R1Z9) received in this office, wherein it is communicated that;

- The GST registration of the taxpayer had been cancelled suo-moto, effective from 06.02.2024, due to non-filing of returns for six months.*
- The Application for Revocation of Cancelled Registration was filed by M/s. Kajal Chouhan (Trade Name: KC Enterprises), having GSTIN: 27AZUPC5682R1Z9, on 19.12.2024, vide ARN: AA271224013613N.*
- Quarterly returns (GSTR-3B) had been filed by the taxpayer until February 2024 after the revocation was filed, and the details of the returns were provided as follows:*

GSTR-3B

Month	Total Value	Taxable	IGST	CGST	SGST	Cess	Total (IGST+CGST+SGST)	Date of Filing GSTR-3B
Jul-21	0		0	0	0	0	-	30-08-2021

Aug21	0	0	0	0	-	21-09-2021	
Sep21	51,250	0	2,563	2,563	0	5,126	25-10-2021
Dec21	1,25,000	0	3,125	3,125	0	6,250	22-01-2022
Mar22	0	0	0	0	0	-	15-04-2022
Jun22	0	0	0	0	0	-	21-07-2022
Sep22	8,85,880	0	22,147	22,147	0	44,294	04-11-2022
Dec22	37,35,630	0	93,391	93,391	0	1,86,782	11-02-2023
Mar23	94,61,275	0	2,36,532	2,36,532	0	4,73,064	28-04-2023
Jun23	68,25,770	0	1,70,644	1,70,644	0	3,41,288	06-10-2023
Sep23	43,09,200	0	1,07,730	1,07,730	0	2,15,460	28-04-2024
Dec23	10,57,458	0	28,871	28,871	0	57,742	29-04-2024
Feb24	0	0	0	0	0	-	23-09-2024

Furthermore, a physical verification of the premises was conducted under the authorization for inspection issued under Section 67(1) of the CGST Act, 2017, dated 13.01.2025, by the Joint Commissioner at 03:20 pm on 13.01.2025 at the principal place of business of M/s. Kajal Chouhan (Trade Name: KC Enterprises), having GSTIN: 27AZUPC5682R1Z9, located at 4th Floor, Flat No. 405, Sanskruti Hsl Building No. 2A, Unnat Nagar, Goregaon West, Mumbai Suburban, Maharashtra, 400104.

During the physical verification of the principal place of business, it was found that the taxpayer had relocated to another address and that no business was being conducted at the original premises. Upon contacting the mobile number available on the portal, it was conveyed that the taxpayer had moved from the principal place of business six months earlier. The Manager, Viraj Patel, was observed at the principal place of business and stated that the address update had not been executed due to the cancellation of the registration by the department.

Since the taxpayer had shifted to a new address, which also fell under the jurisdiction of Range-III, Division-IX, Mumbai West Commissionerate, a physical verification was conducted at 01:20 pm on 21.01.2025 at the new place of business of M/s. Kajal Chouhan (Trade Name: KC Enterprises), having GSTIN: 27AZUPC5682R1Z9, located at Godown No. 172/1374, Ground Floor, Road No. 4, Motilal Nagar No. 1, Goregaon West - 400104.

During the physical verification of the new place of business, the Manager, Viraj Patel, was present and confirmed that the business was **operational** and that trading in textiles was being carried out. Further documents—including the Aadhaar Card, PAN Card, Electricity Bill, and the rent agreement (effective from 15.07.2024) pertaining to the new premises at Godown No. 172/1374, Ground Floor, Road No. 4, Motilal Nagar No. 1, Goregaon West 400104—were submitted and placed in the file for perusal. The physical verification was completed, and it was confirmed that the taxpayer was operating at the new place of business.

Since the Application for Revocation of Cancelled Registration had been approved on 29.01.2025, the detailed verification of the suppliers—M/s. Unify Design (GSTIN: 27AFXPS8270G1ZK), M/s. Design Tribute Pvt. Ltd. (GSTIN: 27AAJCD2596C1ZL), and M/s. CLASSY NEEDLE (GSTIN: 27CJWPB8809F1ZS)—was being processed.

From the above facts it appears that the firm is **existing and functional** at their new address.

12. Further, in order to record the statement of Partner/Director/Proprietor of M/s. Classy Needle (IEC- CJWPB8809F) under section 108 of Customs Act, 1962, 02 Summonses (**RUD-VIII**) have been issued vide DIN20240278NW0000999B1B dated 19.02.2024 to appear on 05.03.2024, DIN20240478NW000000EF78 dated 17.04.2024 to appear on 07.05.2024 in the name of M/s. Classy Needle (IEC- CJWPB8809F) 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 for recording their statement. Also, 03 Summonses have been mailed and dispatched vide DIN- 20241178NT0000823798 dated 11.11.2024 to appear on 25.11.2024, DIN- 20241278NT0000666BEA dated 03.12.2024 to appear on 19.12.2024, DIN- 20241278NT000000FF82 dated 20.12.2024 to appear on 03.01.2025 in the name of M/s. Classy Needle (IECCJWPB8809F) 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 for recording their statement. In response to the summons issued vide DIN20241278NT000000FF82 dated 20.12.2024, directing to appear on 03.01.2025, an email was received on official email ID of SIIB(X) from M/s. Classy Needle (IEC- CJWPB8809F) (weclassyneedle@gmail.com) on 06.01.2025. In the email, the exporter requested an extension of 15 days for recording their statement, citing the unavailability of their accountant, who had travelled to his village for his son's marriage, thereby delaying the arrangement of the documents required for production as per the summons. However, no one appeared before Customs nor send any mail after completion of their extension period. Accordingly, considering their request, another summons was mailed and dispatched vide DIN- 20250278NT000011701C dated 14.02.2025 to appear on 21.02.2025. However, despite the extension, no one appeared for the deposition of the statement.

13. RELEVANT LEGAL PROVISIONS

A. Customs Act, 1962

Section 2(30): Market price in relation to any goods means the wholesale price of the goods in the ordinary course of trade in India. **Section 50: Entry of goods for Exportation. -**

1. The Exporter of any goods shall make entry thereof by presenting [electronically] [on the customs automated system] to the proper officer in the case of goods to be Exported in a vessel or aircraft, a Shipping Bill, and in the case of goods to be Exported by land, a Bill of Export [in such form and manner as may be prescribed];
Provided that the [Principal Commissioner of Customs or Commissioner of Customs] may, in cases where it is not feasible to make entry by presenting electronically [on the customs automated system], allow an entry to be presented in any other manner.]

2. The Exporter of any goods, while presenting a Shipping Bill or Bill of Export, shall make and subscribe to a declaration as to the truth of its contents.
3. The Exporter who presents a Shipping Bill or Bill of Export under this section shall ensure the following, namely: -
 - a. the accuracy and completeness of the information given therein;
 - b. the authenticity and validity of any document supporting it; and
 - c. compliance with the restriction or prohibition, if any, relating to the goods under this Act or under any other law for the time being in force.

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

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

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

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

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).

[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 utilized by such person or any other person for discharging duty, the person to whom the instrument was issued shall be liable for penalty not exceeding the face value of such instrument.

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) wilful mis-statement; or (c)

Suppression of facts,

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

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.

14. M/s. Classy Needle (IEC- CJWPB8809F) having its registered office address at Gala No. 6, Shreeji Industrial Estate, Bldg No. 4, Sativali Udyog Nagar, Waliv, Vasai, Virar, Palghar, Maharashtra, 401208 had filed Shipping Bill Nos. 3681366 & 3681415 both dated 04.09.2023 through their Customs Broker M/s. Perfecto Logistics (License No. 11/2690). The re-determined FOB value of the said goods covered under the above-mentioned Shipping Bills comes to ₹ 1,04,91,498.74 as against the declared FOB value of ₹ 1,31,84,904.51. By inflating the FOB value, the Exporter was attempting to claim Drawback of ₹ 2,57,615.52, RoSCTL of ₹ 5,61,846.68 and RoDTEP of ₹ 4,572.29 whereas they were eligible for Drawback of ₹ 2,36,159.29, RoSCTL of ₹ 4,37,923.89 and RoDTEP of ₹ 5,769.78 respectively. (as tabulated in Table-IV above).

14.1 As can be seen from the Table- IV above, based on the DYCC Reports and Market Enquiry conducted on 28.09.2023, it appears that the goods declared by the Exporter in the Shipping Bill Nos. 3681366 & 3681415 both dated 04.09.2023 have been mis-declared in terms of their description, classification and valuation. During the Market Enquiry it was found that the value of the goods filed under the said Shipping Bills 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 redetermined FOB as mentioned in the table-III above. It is thus cogent and clear that the Exporter M/s. Classy Needle (IEC- CJWPB8809F) had mis-declared the impugned goods in terms of their description, classification and valuation and attempted to defraud the Government by claiming undue higher amount of Drawback and ROSCTL and thereby acted in a manner which rendered the said goods under Table-I above liable for confiscation in terms of the Provisions of Section 113(i), 113(ia) and 113 (ja) of the Customs Act, 1962.

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

14.3 As the Exporter had not made declaration truthfully in the said Shipping Bills, they have violated the conditions of Section 50(2) of the Customs Act, 1962. Hence, it appears that there was a deliberate mis-declaration, misstatement 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 Bills as ₹ 1,31,84,904.51 whereas the re-determined FOB value after conducting the Market Survey was ₹ 1,04,91,498.74 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.

14.4 As the goods were attempted to be Exported by mis-declaration for which confiscation is proposed. Also, as per ICES 1.5 system, the drawback & RoSCTL claimed in the live Shipping Bills as mentioned in Table-I are claimed by the

Exporter. The drawback & RoSCTL claimed in the live Shipping Bills as mentioned in Table-I are liable to be demanded back from the Exporter since the goods were cleared for Provisional Export without disbursing the Export incentives to the Exporter.

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

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

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

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

14.9 The value of the impugned goods is, therefore, proposed to be redetermined 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 ₹1,31,84,904.51 to ₹ 1,04,91,498.74 as per the DYCC Reports & Market Enquiry of the subject goods.

14.10 With respect to the Exporter M/s. Classy Needle (IEC- CJWPB8809F), this office sent the letters for the verification of the genuineness of the Exporter. Jurisdictional GST Authorities vide their reply letter File No. GEXCOM/TECH/Insp/217/2023-CGST-RANGE-6-DIV-I-COMMRTE-PALGHAR/1357 dated 10.11.2023 regarding verification of existence/ genuineness of the exporter M/s. Classy Needle (IEC- CJWPB8809F) communicated that the firm is existing and functional at their registered PPOB. Also, Summonses to the Exporter have been dispatched to Exporter's address mentioned in the IEC by this office. However, the summonses sent via speed post returned to this office with the remark that the 'Item returned **Addressee left without instruction**'. Also, Summonses 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 deposing their statement nor provided the details/documents for verification of Supply chain. Also, the Exporter M/s. Classy Needle (IEC- CJWPB8809F) have rendered themselves liable to penalty in terms of Section 114(iii) of the Customs Act, 1962 on account of mis-declaration of value, description and classification of the impugned goods in case of live Shipping Bills. From the above facts, it is clear

that the Exporter was established only to Export inferior goods to claim higher export incentives. Therefore, it appears that the Exporter connived with their supplier to obtain invoice by fraud and collusion to utilize input tax credit on the basis of such invoice for discharging tax on goods which have been entered for exportation under the Shipping Bill filed by them. Also, there are total 03 Shipping Bill filed by the Exporter till date, but no FOB has not been realized despite completion of expected realization time period as mandated by RBI till dated as per the ICES 1.5 system. 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. Therefore, the Exporter also liable for penalty u/s 114 AA of Customs Act, 1962 for this intentional mis-declaration. Thus, the ITC claimed appears wrongly claimed and claimed by fraud etc. since the FOB value of the said goods which were provisionally exported have been re-determined and also export incentives are re-determined, the IGST payable/the refund or ITC available to the exporter also gets re-determined. The ITC/IGST claimed is in question since there is no existing supply chain. Hence, the Exporter M/s. Classy Needle (IEC-CJWPB8809F) have rendered themselves liable to penalty in terms of Section 114AC of the Customs Act, 1962.

14.11 As above discussed, the Exporter has obtained Drawback & RoSCTL/RoDTEP by fraud, collusion, wilful misstatement or suppression of facts without realizing the BRC for the Past Shipping Bills mentioned in Table-V. Hence, it appears that the M/s. Classy Needle (IEC- CJWPB8809F) have rendered themselves liable to penalty in terms of section 114AB of the Customs Act, 1962 since the export incentives have been claimed and availed without receipt of the foreign remittance in Shipping Bill filed by the Exporter as mentioned at Table-V above.

15. Now, M/s. Classy Needle (IEC- CJWPB8809F) having its registered office at Gala No. 6, Shreeji Industrial Estate, Bldg No. 4, Sativali Udyog Nagar, Waliv, Vasai, Virar, Palghar, Maharashtra, 401208 are hereby called upon to Show Cause to the Additional Commissioner of Customs, CAC, 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 ₹ 1,31,84,904.51 covered under the Shipping Bill Nos. 3681366 & 3681415 both dated 04.09.2023 should not be rejected and re-determined to ₹ 1,04,91,498.74 under Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007 as detailed above.
- ii. The drawback of ₹ 2,57,615.52, RoSCTL of ₹ 5,61,846.68 and Rodtep of ₹ 4,572.29 claimed in the Shipping Bill Nos. 3681366 & 3681415 both dated 04.09.2023 should not be re-determined to Drawback of ₹ 2,36,159.29, RoSCTL of ₹ 4,37,923.89 and Rodtep of ₹ 5,769.78 since FOB value of the goods is re-determined.
- iii. The said impugned Export goods covered under the Shipping Bill Nos. 3681366 & 3681415 both dated 04.09.2023 having total declared FOB value of Rs. 1,31,84,904.51/- 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. Classy Needle (IEC-CJWPB8809F) under Section 114(iii) and 114AA of the Customs Act, 1962 for the above violation.
- v. Penalty should not be imposed on M/s. Classy Needle (IEC-CJWPB8809F) under Section 114AC of the Customs Act, 1962 for the above violation.

- vi. Penalty should not be imposed on M/s. Classy Needle (IEC-CJWPB8809F) under Section 114AB of the Customs Act, 1962 on account of claiming export incentives/benefits without receipt of the foreign remittance in case live Shipping Bill mentioned in Table-I.
- vii. The goods pertaining to Past Shipping Bill No. 3521997 dated 28.08.2023 valued at Rs. 75,01,572 should not be held liable for confiscation 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 fraudulently without realising the Export proceeds.
- viii. The drawback amount of Rs 1,95,041.00/- claimed in Past Shipping Bill No. 3521997 dated 28.08.2023 should not be recovered on account of non-receipt of remittance and should not be demanded from the Exporter along with applicable interest under Section 75 and 75A of the Customs Act 1962 read with Rule 17 & 18 of the drawback Rules, 2017.
- ix. The RoSCTL amount of Rs. 3,34,620.00/- claimed in Past Shipping Bill No. 3521997 dated 28.08.2023 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.
- x. Penalty should not be imposed on M/s. Classy Needle (IEC-CJWPB8809F) under Section 114(iii) and 114AA of the Customs Act, 1962 on account of non-receipt of the foreign remittance in Past Shipping Bill No. 3521997 dated 28.08.2023 filed by the Exporter.
- xi. Penalty should not be imposed on M/s. Classy Needle (IEC-CJWPB8809F) under Section 114AB of the Customs Act, 1962 on account of claiming export incentives/benefits without receipt of the foreign remittance in Past Shipping Bill No. 3521997 dated 28.08.2023 filed by the Exporter.
- xii. The Bond should not be enforced and Cash Security of Rs. 1,00,000/- (Rupees One lakh only) at the time of Provisional Release of the goods for Export, should not be appropriated against Export incentives, applicable interest, redemption fine and penalty etc. arising out of this order.

16. The noticee 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.

17. 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.

18. 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.

19. 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.

20. 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.

 11/09/25

(RAGHU KIRAN BATCHALI)
ADDL. COMMISSIONER OF CUSTOMS
CEAC, NS-II, JNCH

To,
Noticeses,

1. M/s. Classy Needle (IEC- CJWPB8809F)
Gala No. 6, Shreeji Industrial Estate, Bldg No. 4,
Sativali Udyog Nagar, Waliv,
Vasai, Virar, Palghar, Maharashtra, 401208

Copy to:

1. The Asstt. Commissioner of Customises (X) & IRMC, JNCH.
2. The Dy. Commissioner/ CAC Section, JNCH.
3. Supdt./CHS, JNCH for display on Notice Board.
4. EDI, JNCH for uploading on the website.
5. Office Copy.

Annexure - A

Sr. No.	List of Relied Upon Documents
RUD-I	Shipping Bill Nos. 3681366 & 3681415 both dated 04.09.2023.
RUD-II	Panchanama dated 12.09.2023.
RUD-III	Test Reports from DYCC.
RUD-IV	Copy of Market Enquiry dated on 28.09.2023.
RUD-V	NOC for Provisional Release of the goods for Export dated 04.10.2023.
RUD-VI	Copy of GST verification report of the exporter.
RUD-VII	Copy of GST verification report of the supplier, KC Enterprises.
RUD-VIII	Summonses dated 19.02.2024, 17.04.2024, 11.11.2024, 03.12.2024, 20.12.2024 and 14.02.2025 to the Exporter M/s. Classy Needle (IEC- CJWPB8809F).

PANCHANAMA dated 12.09.2023 DRAWN AT CFS- JWR Logistics Pvt. Ltd., Village- Padeghar, Panvel, Navi Mumbai - 410206

Pancha No. 1		Pancha No. 2	
Name :	Ishwar Hiranman Patil	Name :	Dipak Sadashiv Gopale
Age :	43	Age :	29
Address :	Uran, Raigarh, Maharashtra-400702.	Address :	Ahmadnagar, Maharashtra-422602.
Occupation :	Pvt Service	Occupation :	Pvt Service
Mobile No. :	9821076483	Mobile No. :	8291738729

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 12.09.2023 at 10:30 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. Classy Needle (IEC:CJWPB8809F) covered under 02 Shipping Bills No. 3681366 & 3681415 both dated 04.09.2023 stuffed in Container No. CAIU8241921, 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 Pramod Kumar Jha, G-card holder of CB M/s. Perfecto Logistics (CHA License No: 11/2690) having ID Kardex No.3870/2022. Then the officer explained to us that the exporter M/s. Classy Needle (IEC:CJWPB8809F) having address at Gala No. 6, Shreeji Industrial Estate, Building No. 04, Sativali Udyog Nagar, Waliv, Vasai, Maharashtra 401208 has filed 02 Shipping Bills No. 3681366 & 3681415 both dated 04.09.2023 through their Customs Broker M/s. Perfecto Logistics (CHA License No: 11/2690) for export of their consignment.

We were shown the Hold letter No. 165/2022-23/SIIB(X) dtd. 08.09.2023 signed by Assistant Commissioner of Customs, SIIB(X), JNCH regarding hold of 02 Shipping Bills having No. 3681366 & 3681415 both dated 04.09.2023 of M/s. Classy Needle (IEC:CJWPB8809F), filed through their authorized Customs Broker M/s. Perfecto Logistics. Further we were shown the above-mentioned Shipping Bills and respective Export Invoice, Container Load Plan (CLP) copy & Packing List of the goods attempted to be exported.

Further, the above-mentioned officer requested us to bear witness to the seal-cutting and de-stuffing proceedings of Container No. CAIU8241921 in which the goods covered under 02 Shipping Bills dated 04.09.2023 of M/s. Classy Needle (IEC:CJWPB8809F), were stuffed. The said container was found placed in open area outside Shed No. D of the above mentioned CFS. The

P. D. Jha
12/09/23

P. D. Jha
12-09

C. D. Jha
12/09/23

Container No. CAIU8241921 was found to be sealed with intact Customs Bottle Seal No.4172820. Thereafter, the Customs Bottle Seal of the said Container was cut in our presence. Further, all the packages pertaining to 02 Shipping Bills both dated 04.09.2023 mentioned above were kept in the said Container were de-stuffed and were carted/placed inside Shed No. D at location D-18 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 02 Shipping Bills No. 3681366 and 3681415 both dated 04.09.2023 to which we both voluntarily agreed.

Thereafter, all of us proceeded to the location D-18 in Shed No. D where the goods covered under the aforementioned Shipping Bills No. 3681366 and 3681415 both dated 04.09.2023 were placed. On reaching the specified place, a total of 279 packages (120 packages of S/B No. 3681366 & 159 packages of S/B No. 3681415 both dated 04.09.2023) 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	Description of Goods	FOB (in Rs.)	Drawback (in Rs.)	RoSCTL (in Rs.)	RODT EP
1.	S/B No. 3681366 dtd 04.09.2023	RMG	82,92,447	1,72,707	4,00,073	Nil
2.	S/B No. 3681415 dtd 04.09.2023	RMG	48,92,458	84,909	1,61,773	4,572

During 100% examination, goods covered under Shipping Bills No. 3681366 and 3681415 both dated 04.09.2023 were found as declared in terms of quantity and declared description in the said shipping bills.

Thereafter, samples of the readymade garments were drawn randomly in duplicate from the said consignment in our presence. Further, the said samples as drawn above were sealed with wax seal and taken over for the purpose of further investigation by the said Customs Officer. We have put our

P. D. Singh
15/09/23

P. D. Singh
15-09

C. D. Singh
15/09/23

dated signatures as a token of having witnessed the samples drawl process and sealing of the same in the presence of Shri Pramod Kumar Jha, G-card holder of CB M/s. Perfecto Logistics (CHA License No: 11/2690) having ID Kardex No.3870/2022.

All the goods pertaining to M/s. Classy Needle (IEC:CJWPB8809F) covered under 02 Shipping Bills No. 3681366 & 3681415 both dated 04.09.2023 were re-packed in the same packages and kept back inside Shed-D at location D-18, 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. 3681366 & 3681415 both dated 04.09.2023 filed by exporter M/s. Classy Needle (IEC:CJWPB8809F), their respective Export Invoice and Packing List, CLP copy 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. 12.09.2023 at 1500 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 12th day of September 2023.

Paramveer
12/9/23
I.O./SIIB(X), JNCH
(Paramveer Singh Nain)

In presence of:

Pancha-I

Ashok Kumar N.
12/09/23

(Representative of CB)

Shri Pramod Kumar Jha
(CHA License No. 11/2690)
Gopate Deepak S

Pancha-II

Deepak S
12-09

(Ashok Kumar Nayak)

I.O./SIIB(X), JNCH



OFFICE OF THE COMMISSIONER OF CUSTOMS (NS-H)
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-157/2023-24 SIIB(X) JNCH

Date: .09.2023

To,

The Dy. Chief Chemical Examiner

DYCC section, JNCH

Nhava Sheva,

Tal: Uran, Dist: Raigad.

Sub: Testing of sample pertaining to Shipping Bill No. 3681415 dated 04.09.2023 by M/s. Classy Needle (IE Code: CJWPB8809F) - reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to 3681415 dated 04.09.2023 for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	3681415 dated 04.09.2023	Ladies Kaftan of Rayon	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 822 / STIB (X) dt 27/9/23

S/B No = 3681415
04-09-23

Report = The sample as received is in the form of dyed ~~woven~~ ^{knitted R/S} readymade garments (Ladies Kaftan with covering Jacket).
It consist of two types of samples:-

1) Kaftan (long maxi)

2) Covering Jacket.

1) Kaftan = It is in the form of dyed ~~woven~~ ^{knitted R/S} readymade garments (Kaftan) having embroidery work with decorated pipes.

Base dyed ~~woven~~ ^{knitted R/S} fabric is made of filament yarn of polyester and embroidery work is made of metallized polyester filament yarn and pipes is made of glass.

2) Covering Jacket:- The sample is in the form of dyed ~~woven~~ ^{knitted R/S} readymade garments (Ladies Jacket style Kaftan) having embroidery work and piping on both side of the bodice. h.s.m. of Base fabric = 131.3

Base dyed ~~woven~~ ^{knitted R/S} fabric is made of filament yarn of polyester and embroidery work is made of metallized polyester filament yarn and decorated pipes is made of glass.

sealed & returned.


15-11-2023
Dr. Rakesh Kumar Sharma
Chemical Assistant


15/11/23
प्रफुल दलाल / Pratul Dalal
रसायन परीक्षक ग्रेड-II / Chemical Examiner Gr. II
जवाहरलाल नेहरू सीमाशुल्क भवन प्रयोगशाला
Jawaharlal Nehru Custom House Laboratory
न्हावा शेवा / Nhava Sheva



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

Jawaharlal Nehru Custom House, Nhava Sheva,
Dist: Raigad, Maharashtra - 400 707.

Tel No: 27244989; Fax: 27241828, 27241825.

F. No.SG/MISC-157/2023-24 SIIB(X) JNCH

Date: .09.2023

To,

The Dy. Chief Chemical Examiner

DYCO section, JNCH

Nhava Sheva,

Tal: Uran, Dist: Raigad.

Sub: Testing of sample pertaining to Shipping Bill No. 3681415 dated
04.09.2023 by M/s. Classy Needle (IE Code: CJWPB8809F) - reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods
from the consignment pertaining to 3681415 dated 04.09.2023 for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	3681415 dated 04.09.2023	Ladies Maxi of Rayon	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 829/STEB (X) dt 27/9/23

S/B No = 3681415
04-09-2023

Report = The sample as received is in the form of printed and dyed woven readymade garment (ladies maxi) with sleeves having embroidery work on neck part.

Total wt. of sample = 511.9 gm

Base dyed and printed woven fabric is made of blend spun yarn of viscose and filament yarn of polyester.

Embroidery work is made of filament yarn of polyester covered with metallized polyester yarn.

∴ Composition of Base fabric :-

Viscose = 81.02 %

polyester = Balance

sealed & returned.


09-11-2023
Dr. Raineesh Kumar Sharma
Chemical Assistant


9/11/23
Prof. Pratul Datar
Assistant Professor, Level: O.K. II
Jawahar Education Society's Laboratory
Mumbai



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-157/2023-24 SIIB(X) JNCH

Date: .09.2023

To,

The Dy. Chief Chemical Examiner

DYCC section, JNCH

Nhava Sheva,

Tal: Uran, Dist: Raigad.

Sub: Testing of sample pertaining to Shipping Bill No. 3681366 dated 04.09.2023 by M/s. Classy Needle (IE Code: CJWPB8809F) – reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to **3681366 dated 04.09.2023** for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	3681366 dated 04.09.2023	Ladies Dupatta of Rayon	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.

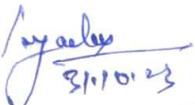
Lab No 826/S72B XI dt 27/9/23

S/B No: 3681366 Date: 04.09.2023

Report: Sample as received is in the form of readymade textile article (Dupatta) made of dyed and printed woven fabric stitched at both ends having plastic decorative pieces. Base fabric is made of spun yarns of viscose.

Total wt of sample = 211.2 gm
GSM of base fabric = 110.68

SEALED/R/S RETURNED


31/10/23
VINAYAK
CHEN


31/10/23
प्रफुल दलाल / Praful Dalal
रसायन परीक्षक ग्रेड-II / Chemical Examiner Gr. II
जवाहरलाल नेहरू सीमाशुल्क भवन प्रयोगशाला
Jawaharlal Nehru Custom House Laboratory
नहावा शेवा / Nhava Sheva



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

Jawaharlal Nehru Custom House, Nhava Sheva,
Dist- Raigad, Maharashtra – 400 707.

Tel No: 27244989; Fax: 27241828, 27241825.

F. No.SG/MISC-157/2023-24 SIIB(X) JNCH

Date: .09.2023

To,

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

Sub: Testing of sample pertaining to Shipping Bill No. 3681415 dated
04.09.2023 by M/s. Classy Needle (IE Code: CJWPB8809F) – reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods
from the consignment pertaining to 3681415 dated 04.09.2023 for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	3681415 dated 04.09.2023	HAFA 3.5 Meter	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 828 / SUBOX/CH 27/9/23

DOC NO: 3681415 04.07.23

REPORT: -

The sample as received is in the form of cut piece of dyed net embroidered fabric

Total weight of the sample = 1547.0 gm.

The base net fabric is composed of filament yarns of polyester. The material used for the embroidered designs is composed of polymeric materials and glass beads.

Sealed dominant sample retained.

P. N. Nayak
20/10/23

Ch. No.

N. Maity 20/10/2023
DR. MAHENDRANATH MAITY
CHEMICAL LABORATORY
JINCH Laboratory, Bhubaneswar



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-157/2023-24 SIIB(X) JNCH

Date: .09.2023

To,

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

Sub: Testing of sample pertaining to Shipping Bill No. 3681366 dated 04.09.2023 by M/s. Classy Needle (IE Code: CJWPB8809F) – reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to 3681366 dated 04.09.2023 for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	3681366 dated 04.09.2023	Men's Shirt of Cotton	01

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

- Detailed analysis of composition
- 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.



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-157/2023-24 SIIB(X) JNCH

Date: .09.2023

To,

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

Sub: Testing of sample pertaining to Shipping Bill No. 3681366 dated 04.09.2023 by M/s. Classy Needle (IE Code: CJWPB8809F) – reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to 3681366 dated 04.09.2023 for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	3681366 dated 04.09.2023	Mens Track Pant of Blend	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:-
a. Detailed analysis of composition
b. Nature of the sample
c. 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 830 /ST/13 (X) dt 27/9/23

S/B No.: 3681366 dated 04.09.2023

Report: The sample as received is in the form of readymade garment (Men's track pant). It is made of dyed knitted fabric having elastic and cord at the waist portion having two side pockets with zip. It is wholly composed of filament yarn of polyester.

Wt of sample (Track pant) = 418.8 gm

Wt of fabric = 390.5 gm

Wt of Cord = 14.2 gm

Wt of elastic = balance

Sealed remnant returned.

A
12/10/2023

Arunabh Srivastav
Assistant Chemical Examiner
JNCH Laboratory

M. Maity
18.10.2023
डॉ. मृत्युंजय माडति
Dr. MRITUNJOY MAITY
रसायन परीक्षक ग्रेड-II
CHEMICAL EXAMINER GR-II
J.N.C.H. Laboratory Nhava Sheva

SUMMONS

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

To.

The proprietor M/s Classy Needle**Gala no-6, Shreeji Industrial Area Building no-4,
Sativali Udyog Nagar, Vasai-401208**

WHEREAS, I, **Kapil** am making inquiry in connection with export vide **SB no-3681366 & 3681415 both dated 04.09.23** 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. BRC of past consignments, PFMS linked drawback Bank account statement etc**
 - 2. E-way bill & purchase GST tax invoice of the subject consignment**
 - 3. ITR and GSTR2A or GSTR1 related to this consignment**

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 **2024-03-05** at **02:30: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 **19** day of **February, 2024** at **JNCH**Name : **Kapil**Signature : 

Designation :

Superintendent / Appraiser / Senior Intelligence Officer

o/c

Em - 172737274 IN
 dt 20/2/24

Market Enquiry Report of M/s. Classy Needle (IEC: CJWPB8809F) conducted on 28.09.2023.

As approved by the competent authority, the undersigned officer from SIIB (X) along with Shri Vaibhav Padwal, authorized representative of exporter, conducted market survey of goods covered under Shipping Bills No. **3681366 & 3681415 both dated 04.09.2023** presented for export by **M/s. Classy Needle (IEC: CJWPB8809F)**. 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 28.09.2023 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 Vaibhav Padwal. Representative samples were shown to the shopkeeper of subject goods and quotation / inquiries were made for wholesale purchase of identical/ similar goods. The shopkeeper refused to have identical goods i.e. of same brand but offered similar goods on the basis of quality, composition, size and design of the goods. The wholesale rates for the said samples as quoted verbally by shopkeepers for which both officers and Exporter's authorized representative agreed are as follows:

S/B No.	Item Description	Shop 2			Average wholesale price	Re-determined FOB Value= Declared FOB * (Re-determined PMV/Declared PMV)
		Shop 1 M/s. K & K Garments, Shop No.2, 7, Jena Bai Building, Dhobi Street(Chakla), Mumbai-400003	M/s. Fashion Zone, Shop No. 119, Below Gaya Building, Yusuf Meherali Road, Masjid(W), Mumbai-400003	Shop 3 M/s K G N Collection, 21/B, Dhobi Street, Mumbai-400003		
3681366 dtd. 04.09.2023	Ladies Kaftan of Rayon with Dupatta	575	568	580	574	22,55,498
	Ladies Ghagra Of Polyester	670	665	680	672	3,76,746
	Girls 2pc Suit of Polyester	525	505	510	513	84,001
	Girls 3 PC suit of Rayon	550	535	540	542	39,394
	Girls Frock of Jorjet	525	505	510	513	52,167
	Girls Lacha of Velvet	550	535	540	542	71,487
	Babies Garments of Cotton	525	505	510	513	1,80,235

	Mens T-Shirt made of Cotton	450	445	420	438	57,382
	Mens Shirt of Cotton	525	550	530	535	25,53,906
	Mens Track Pant Made of Blended Material	550	525	522	532	5,72,982
3681415 dtd 04.09.2023	Ladies Kaftan of Rayon with Dupatta	575	568	580	574	13,77,876
	Ladies Maxi of Rayon	498	490	485	491	16,86,801
	Ladies Kaftan of Shaifoon	470	465	465	467	37,757

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.

(Handwritten signature)

(Vaibhav Padwal)

Authorized representative of exporter

(Handwritten signature)

(Ashok Kumar Nayak)
IO/SIIB(X)

E F C C

1/1667147/2023

Circulate



SIIB(X)

OFFICE OF THE DEPUTY COMMISSIONER OF CENTRAL GST AND C. EX.
Division I, Palghar Commissionerate
1st Floor, Khodiyar Bhavan, Opp. LIC Office, Manikpur Road, Vasai(W),
Palghar Dist – 401202
email – division1range6@gmail.com

F. No. GEXCOM/TECH/Insp/217/2023-CGST-RANGE-6-DIV-1-COMMRTE-PALGHAR

1357

Vasai, the 20 November, 2023

To,

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

Subject:- Verification of the genuineness of M/s. Classy Needle (GSTIN-27CJWPB8809F1ZS) and its suppliers- reg.

Please refer to your letter F. No. SG/Misc-157-2023-24 SIIB(X) JNCH dated 27.09.2023.

The verification report called for is as under-

1. The premises of the taxpayer, viz., M/s. Classy Needle situated at Gala No.6, Shreeji Industrial Estate, Bldg No.4, Sativali Udyog Nagar, Waliv, Vasai Virar, Palghar, Maharashtra, 401208 was visited by officer of this Division. The Visit Report along with photos of premise of M/s. Classy submitted by the officer is enclosed herewith.
2. M/s. Classy Needle has filed GSTR-3B returns till August, 2023.
3. As per GSTR-2A of M/s. Classy Needle, all their suppliers have filed their GSTR-3B.

Signed by Girish
Vadassery
Date: 18-11-2023 18:33:53
(Girish Vadassery)
Reason: Approved
Deputy Commissioner,
Division-I, CGST & Central Ex.,
Palghar Commissionerate.

Encl.- Visit report dated 07.11.2023 alongwith photos of premise of M/s. Classy Needle

Visit Report

As per Visit Authorization of Inspection bearing DIN- 20231067VV0000888B75 dated 02.11.2023 issued by the Additional Commissioner, Palghar Commissionerate under Section 67 (1) of CGST Act, 2017, the registered principal place of business of the taxpayer M/s. Varsha Bhagwani, (Trade Name- Classy Needle) having GSTIN 27CJWPB8809F1ZS located at Gala No.6, Shreeji Industrial Estate, Bldg No.4, Sativali Udyog Nagar, Waliv, Vasai Virar, Palghar, Maharashtra, 401208 was visited by the Officer of Range-VI, Division-I, Palghar Commissionerate on 06.11.2023 at 11.45 AM.

During the visit, it was found that the M/s. Classy Needle is in existence and is functional. The cousin of Prop. Varsha Bhagwani, Shri. Deepak Aroda was present. He was shown the said authorisation and ID of the undersigned. He signed the authorisation with the remark 'seen'. He informed that he is working as a Manager of the company and three other employees work at the premise presently. He submitted the copies of Aadhaar card, PAN card, Udyam Registration Certificate, Importer-Exporter Code. Further he submitted a few copies of his tax invoices, E-way bills, bill of lading and Shipping bills on sample basis. He was informed that their leave and license agreement was expired on 31.10.2023; on which he requested some time to renew the agreement.

Shri. Deepak Aroda informed that they started this company in August, 2022 and registered themselves in GST in November, 2022 as they had expected to cross their turnover Rs. 40 Lakhs threshold. Since the beginning of the company, they are involved in trading of goods including ladies' dupatta, ghagra, suits, frocks, baby's garments, mens' kurta, T-shirts, track pants and jeans in domestic market and internationally in the UAE and Malaysia. He informed that he has made total of three exports till date. He further informed that they will start manufacturing of all above mentioned garments on their own by mid-December and that they have already purchased 26 sewing machines and raw materials. These machineries were found in the said premise of the taxpayer.



07.11.2023

(Suyash More)
Inspector,
Range-VI, Division-I,
Palghar Commissionerate



सहायक आयुक्त का कार्यालय, केंद्रीय वस्तु एवं सेवाकर मंडल - 9, मुंबई पश्चिम
Office of the Assistant Commissioner, CGST, Division-IX, Mumbai West
विंग 4-सी, चौथी मंजिल, एमटीएनएल/बीएसएनएल कॉम्प्लेक्स, जुहू तारा रोड,
सांताक्रूज़ पश्चिम, मुंबई, महाराष्ट्र - 400054
Wing 4C, 4th Floor, MTNL/BSNL Complex, Juhu Tara Road, Santacruz West,
Mumbai, Maharashtra – 400054 Phone: (022) 26851145, Email: div9-cgstmw@gov.in

F.No. GEXCOM/17972/2024-CGST-RANGE-5-DIV-9-COMMRTE-MUMBAI(W)
Mumbai, 31st January, 2025

1746

To
The Joint Commissioner of Customs,
SIIB (X), NS-II, Jawaharlal Nehru Custom House,
Nhava Sheva, Dis-Raigad, Maharashtra - 400707

Subject: - Verification of genuineness of Supplier M/s. Kajal Chouhan (Trade Name: KC Enterprises) (GSTIN: 27AZUPC5682R1Z9)-reg.

Sir,

Please refer to your office letter dated 20.12.2024 on the above subject. In this connection interim reply is as under: -

- The GST registration of the taxpayer was cancelled suo-moto, effective from 06.02.2024 due to non-filing of returns for the six months.
- M/s. Kajal Chouhan (Trade Name: KC Enterprises) having GSTIN: -27AZUPC5682R1Z9 had filed the Application for Revocation of Cancelled Registration on 19.12.2024 vide ARN: AA271224013613N.
- The taxpayer has filed quarterly returns (GSTR-3B) till Feb-24 after filing the revocation, the details of returns is as under: -

Month	GSTR-3B						Date of Filing GSTR-3B
	Total Taxable Value	IGST	CGST	SGST	Cess	Total (IGST+CGST+SGST)	
Jul-21	0	0	0	0	0	-	30-08-2021
Aug-21	0	0	0	0	0	-	21-09-2021
Sep-21	51,250	0	2,563	2,563	0	5,126	25-10-2021

Dec-21	1,25,000	0	3,125	3,125	0	6,250	22-01-2022
Mar-22	0	0	0	0	0	-	15-04-2022
Jun-22	0	0	0	0	0	-	21-07-2022
Sep-22	8,85,880	0	22,147	22,147	0	44,294	04-11-2022
Dec-22	37,35,630	0	93,391	93,391	0	1,86,782	11-02-2023
Mar-23	94,61,275	0	2,36,532	2,36,532	0	4,73,064	28-04-2023
Jun-23	68,25,770	0	1,70,644	1,70,644	0	3,41,288	06-10-2023
Sep-23	43,09,200	0	1,07,730	1,07,730	0	2,15,460	28-04-2024
Dec-23	10,57,458	0	28,871	28,871	0	57,742	29-04-2024
Feb-24	0	0	0	0	0	-	23-09-2024

- Further, the physical verification of premise was also done under the authorization for inspection under section 67(1) of CGST Act, 2017 dated 13.01.2025 issued by the Joint Commissioner, at 03:20 pm on 13.01.2025 of the principal place of business of M/s. Kajal Chouhan (Trade Name: KC Enterprises) having GSTIN: - 27AZUPC5682R1Z9 situated at 4th Floor, Flat No. 405, Sanskruti Hsl Building No 2A, Unnat Nagar, Goregoan West, Mumbai Suburban, Maharashtra, 400104. During the physical verification of the PPOB, it is found that the taxpayer was moved to another address and no business was found in existent there. On contacting the Mobile Number available on the portal, the taxpayer informed that they have moved from PPOB 6 months ago. The Manager, Viraj Patel, came to the PPOB and told that they were unable to update the address due to the cancellation of the registration by the department.
- Since the taxpayer has shifted to new address, which also falls under the jurisdiction of Range-III, Division-IX, Mumbai West Commissionerate, Physical verification was conducted at 01:20 pm on 21.01.2025 of new place of business of M/s. Kajal Chouhan (Trade Name: KC Enterprises) having GSTIN: - 27AZUPC5682R1Z9 situated at Godown No. 172/1374, Ground Floor, Road N0 4 Motilal Nagar No. 1 Goregaon West - 400104. During the physical verification of the new place of business, the Manager, Viraj patel was present at the address mentioned above and informed the business is running and they are engaged in trading in textiles. They further submitted the documents such as Aadhaar Card, PAN Card, Electricity bill and rent agreement starting from 15.07.2024 of new premises having address at Godown No. 172/1374, Ground Floor, Road N0 4

Motilal Nagar No. 1 Goregaon West -400104 (placed opposite in file for perusal). The PV was conducted & taxpayer was found existent at new place of business.

- Since the Application for Revocation of Cancelled Registration has been approved on 29.01.2025, the detailed verification of suppliers M/s. Unify Design (GSTIN-27AFXPS8270G1ZK), M/s. Design Tribute Pvt. Ltd. (GSTIN-27AAJCD2596C1ZL) & M/s. CLASSY NEEDLE (27CJWPB8809F1ZS) is under process.

o/c

Yours Sincerely,


29.01.2025

(Ravindra Harilal Nag)
Assistant Commissioner
Division-IX
Mumbai West Commissionerate



GSTIN

Legal Name

27AZUPC5682R129

Kejal Chouhan

Date of Cancellation 06/02/2024

Date of Registration 07-07-2021

Month	GSTR-3B					Paid Through ITC					Paid in Cash				Date of Filing GSTR-3B	Interest to be paid			
	Total Taxable Value	IGST	CGST	SGST	Cess	Total	RCM Value	IGST	CGST	SGST	CESS	RCM	Cash	Interest			Late Fee	Total	
Jul-21	0	0	0	0	0	-	0	0	0	0	0	0	0	0	0	0	0	30-08-2021	0.00
Aug-21	0	0	0	0	0	-	0	0	0	0	0	0	0	0	200	200	0	21-09-2021	0.00
Sep-21	51,250	0	2,563	2,563	0	5,126	0	2,563	2,563	0	0	0	0	0	20	5,146	0	25-10-2021	0.00
Dec-21	1,25,000	0	3,125	3,125	0	6,250	0	3,125	3,125	0	0	0	0	0	250	6,500	0	22-01-2022	0.00
Mar-22	0	0	0	0	0	-	0	0	0	0	0	0	0	0	0	0	0	15-04-2022	0.00
Jun-22	0	0	0	0	0	-	0	0	0	0	0	0	0	0	0	0	0	21-07-2022	0.00
Sep-22	8,85,880	0	22,147	22,147	0	44,294	0	3,243	3,243	0	0	0	37,808	0	0	44,294	0	04-11-2022	242.39
Dec-22	37,35,630	0	93,391	93,391	0	1,86,782	0	1,100	91,374	91,374	0	0	2,934	242	650	1,87,674	0	11-02-2023	28.94
Mar-23	94,61,275	0	2,36,532	2,36,532	0	4,73,064	0	0	2,36,532	2,36,532	0	0	0	29	1,000	4,74,093	0	28-04-2023	0.00
Jun-23	68,25,770	0	1,70,644	1,70,644	0	3,41,288	0	0	1,70,644	1,70,644	0	0	0	0	300	3,41,588	0	06-10-2023	0.00
Sep-23	43,09,200	0	1,07,730	1,07,730	0	2,15,460	0	0	1,76,533	1,76,533	0	0	3,654	0	3,800	3,60,520	0	28-04-2024	340.57
Dec-23	10,57,458	0	28,871	28,871	0	57,742	0	0	28,485	28,485	0	0	772	340	5,000	63,082	0	29-04-2024	37.31
Feb-24	0	0	0	0	0	-	0	0	0	0	0	0	0	0	0	0	0	23-09-2024	0.00

SUMMONS

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

To.

The proprietor M/s Classy Needle**Gala no-6, Shreeji Industrial Area Building no-4,
Sativali Udyog Nagar, Vasai-401208**

WHEREAS, I, **Kapil** am making inquiry in connection with export vide **SB no-3681366 & 3681415 both dated 04.09.23** 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. BRC of past consignments, PFMS linked drawback Bank account statement etc**
 - 2. E-way bill & purchase GST tax invoice of the subject consignment**
 - 3. ITR and GSTR2A or GSTR1 related to this consignment**

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 **2024-03-05** at **02:30: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 **19** day of **February, 2024** at **JNCH**Name : **Kapil**Signature : 

Designation :

Superintendent / Appraiser / Senior Intelligence Officer

o/c

Em - 172737274 IN
 dt 20/2/24

SUMMONS

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

To,

The proprietor M/S CLASSY NEEDLE**GALA NO 6 , SHREE JI INDUSTRIAL AREA
BUILDING NO 4 , SATIVALLI UDYOG NAGAR,
VASAI, MAHARASHTRA 401208**EM955378 508 IN
18/4/24

WHEREAS, I, **Kapil** am making inquiry in connection with
export vide SB no-3681366, 3681415 / 04.09.23 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 **2024-05-07** at **12:30: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 summons 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

Seal of Office



SUMMONS

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

To.

Proprietor/Director/Partner of M/s. CLASSY
NEEDLE (IEC- CJWPB8809F)

EM 082331029 IN
11-11-2024

Gala no.6, Shreeji Industrial Estate , Bldg no.4,
Sativali Udyog Nagar, Waliv , Vasai ,
PALGHAR, MAHARASHTRA, 401208

WHEREAS, I, Milan am making inquiry in connection with
Shipping Bill Nos. 3681366 and 3681415 both dated 04.09.2023 filed by M/s. CLASSY NEEDLE
(IEC- CJWPB8809F)
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 CJWPB8809F

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
2024-11-25 at 3:30: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 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 11 day of November, 2024 at JNCH



Seal of Office.

Name : Milan

Signature :

Designation :

Superintendent / Appraiser / Senior Intelligence Officer

SUMMONS

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

To,

Proprietor/Director/Partner of M/s. Classy
Needle (IEC- CJWPB8809F)

Gala no.6, Shreeji Industrial Estate, Bldg no.4,
sativali udyog nagar, Waliv , vasai , PALGHAR ,
MAHARASHTRA, 401208

EM09925389BIN
03/12/24

WHEREAS, I, **Milan** am making inquiry in connection with
Shipping Bills No. 3681366 and 3681415 both dated 04.09.2023 M/s Classy Needle (IEC-
CJWPB8809F)

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 CJWPB8809F

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
2024-12-19 at 3:30: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 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 3 day of **December, 2024** at **JNCH**

Name : **Milan**

Signature :

Designation :

Superintendent / Appraiser / Senior Intelligence Officer

SUMMONS

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

To,

Proprietor/Director/Partner of M/s. Classy Needle (IEC- CJWPB8809F)

Gala no.6, Shreeji Industrial Estate , Bldg no.4, Satali Udyog Nagar, Waliv , Vasai , PALGHAR, MAHARASHTRA, 401208

EM 963855249 IN
(14.02.25)

WHEREAS, I, Milan am making inquiry in connection with Shipping Bill Nos. 3681366 and 3681415 both dated 04.09.2023 filed by M/s. CLASSY NEEDLE (IEC- CJWPB8809F) 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. Any other relevant documents related to export done against the IEC CJWPB8809F

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 2025-02-21 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 14 day of February, 2025 at JNCH



Name : Milan

Signature : [Handwritten Signature] 14/02/25

Designation :

Superintendent / Appraiser / Senior Intelligence Officer

Seal of Office.