



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**

File No.:CUS/ASS/MISC/229/2025-CEAC

Date: 05/12/25

F.No.: CUS/SIIB/ALT/697/2024-SIIB(E) JNCH

SCN NO. 1557/2025-24 ADC/CEAC/NS-II/CAC/JNCH  
DIN NO. 20251278NT000041396E

**Show Cause Notice Issued under section 124 of the Customs Act, 1962.**

On the basis of Specific Intelligence, regarding Export of suspicious consignment of M/s. King Traders (IE Code- GXRPS2657M) covered under Shipping Bill No. 4996140 dated 30.10.2023 (hereinafter referred to as "Shipping Bill") **(RUD-I)** filed by Customs Broker M/s. Raspn Shipping Services Pvt Ltd (License No. 11/1949) at JWR CFS, the goods covered in the Shipping Bill No. 4996140 dated 30.10.2023 were declared as "Readymade Garments", were put on hold vide Hold No. 203/2022-23/SIIB(X) dated 16.11.2023 issued vide letter F. No. SG/Misc-101/21-22 SIIB(X)/JNCH for Examination of the same as the supply chain of the Exporter appeared to be fake/manipulated and the declared value of the goods appeared to be very highly overvalued and mis-declared to avail illegitimate claim of drawback and other Export incentives. Hence the case was taken up by this unit for detailed investigation.

2. M/s. King Traders (IE Code- GXRPS2657M) having its office at FLAT NO B-25/202, AKSHASAGAR SHANTI NAGAR CHS LTD, SHANTI NAGAR SEC - XI OPP NEW INDIA CO OP BANK, MIRA ROAD EAST, THANE, MAHARASHTRA, 401107 has filed the Shipping Bill for Export of following items destined to Malaysia. The details are as under:

**TABLE-I**

SB No./ Date	Description	Quantity	FOB (INR)	DBK (INR)	RODTEP (INR)	RoSCTL (INR)
4996140	Babies Diaper	576	9498.24	0	104.48	0
dated 30.10.2023	Cotton Knitted Boys T-Shirt	846	502219.44	10152	0	21719.19

Cotton Knitted Girl's T-Shirt	108	63222.66	1390.9	0	3097.91
Cotton Knitted Ladies Night Suit (1)	1008	652410.36	15657.85	0	35683.2
Cotton Knitted Ladies Night Suit (2)	912	545159.4	13083.83	0	32284.8
Cotton Knitted Men's Night Suit	144	87858.72	2372.19	0	5315.45
Cotton Knitted Men's T-Shirt	1089	673410.38	13068	0	28496.41
Cotton Ladies Nighty	4043	2583426.46	62002.24	0	143122.2
Woven Ladies Night Wear of Satin	600	371025	8904.6	0	21240
	9326	5488230.66	126631.61	104.48	290959.16

3. Consequently, the subject goods pertaining to Shipping Bill No. 4996140 dated 30.10.2023 were subject to 100% Examination vide Panchanama dated 10.11.2023 **(RUD-II)** in the presence of two independent Panchas, representatives of Customs Broker and Exporter. During the Examination, the subject goods were found as declared in the said Shipping Bills, their corresponding invoices and Packing lists w.r.t. declared quantity and description. However, it appeared that the valuation of the goods covered in above said Shipping Bill is overvalued. Representative Sealed Samples (RSS) of the goods from the Shipping Bill was drawn for the purpose of testing.

4. Further, letters dated 21.11.2023 was forwarded to DYCC, JNCH along with RSS for testing in order to determine exact characteristics, nature and composition of the subject goods. DYCC tested the RSS and forwarded the test Reports vide DYCC Report No. 1050/SIIB(X) dated 21.12.2023, 1049/SIIB(X) dated 13.12.2023, 1052/SIIB(X) dated 30.11.2023, 1053/SIIB(X) dated 29.11.2023 and 1051/SIIB(X) dated 25.11.2023 **(RUD-III)**. The details of test report are as under:

Item No	Item Description	CTH, Drawback Sr. No & ROSCTL	DYCC Test Report
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		Sr. No	
1	Cotton Knitted Boys T-Shirt	CTH - 61091000 DBk - 610901B RoSCTL 610901B	The sample as received in the form of dyed printed, knitted readymade garment (Full Sleeve T-Shirt). It is wholly composed of Cotton Yarns. Total weight of the Sample = 226.4 gm
5.	Cotton Knitted Ladies Night Suit	CTH - 61083100 DBk - 61080101B RoSCTL 61080101B	The sample as received in the form of dyed and printed knitted readymade garment (ladies one piece). It is wholly composed of Cotton Yarns. Total weight of the Sample = 236.5 gm
6	Cotton Knitted Men's T- Shirt	CTH - 61091000 DBk - 610901B RoSCTL 610901B	The sample as received in the form of dyed knitted readymade garment (Full Sleeve T-Shirt). It has a small print on front side of embroidery on one sleeve. Base fabric is wholly composed of Cotton Yarns. Total weight of the Sample = 268.4 gm
8	Cotton Ladies Nighty	CTH - 61081920 DBk - 61080101B RoSCTL 61080101B	Report -The sample as received is in the form of a readymade textile article (described as - Cotton Ladies Nighty) It is made of dyed and printed woven fabric. It is wholly composed of spun yarns of cotton. Total weight of the sample=254.8 gm GSM of fabric = 22.5
9	Woven Ladies Night Wear of Satin	CTH - 61082990 DBk - 61080101B RoSCTL 61080101B	<b>REPORT:</b> On opening the sample packet, five readymade textile garment articles were found i.e. (1) Frock (2) Half-Pant (3) Legging (4) Top (5) Gown Total weight of sample (5 pieces) = 747 g <b>(1) Frock-</b> It is made of dyed knitted fabric with lace stitched at front side and a metallic piece at the front side, with elastic stitched at back side. Base fabric is wholly composed of polyester filament yarns. Lace is composed of filament yarns of nylon and elastomeric yarns.

		<p>Weight of sample = 184.7 g</p> <p>Weight of base fabric = 178.5 g</p> <p>Weight of lace = 3.2 g</p> <p>Weight of elastic = 2.1 g</p> <p>Weight of metallic piece = Balance</p> <p>Percentage Composition of lace: % of nylon yarns= 95.28 % % of elastomeric yarns= Balance</p> <p><b>(2) Half-Pant-</b> It is made of dyed knitted fabric with elastic at waist part and lace stitched at the side of the fabric. Base fabric is wholly composed of polyester filament yarns. Lace is composed of filament yarns of nylon and elastomeric yarns.</p> <p>Weight of sample = 62.1 g</p> <p>Weight of base fabric = 53.9 g</p> <p>Weight of elastic = 5.4 g</p> <p>Weight of lace = Balance</p> <p>Percentage Composition of lace: % of nylon yarns= 95.14%</p> <p>% of elastomeric yarns= Balance</p> <p><b>(3) Legging -</b> It is made of dyed knitted fabric with elastic at waist part. Base fabric is wholly composed of polyester filament yarns.</p> <p>Weight of sample = 146.5 g</p> <p>Weight of base fabric = 141.4 g</p> <p>Weight of elastic = Balance</p> <p><b>(4) Top-</b> It is made of dyed knitted fabric having lace stitched at front side and elastic stitched at back side. Base fabric is wholly composed of polyester filament yarns. Lace is composed of filament yarns of nylon and elastomeric yarns.</p> <p>Weight of sample = 89.7 g</p> <p>Weight of base fabric = 83.9 g</p> <p>Weight of lace = 3.6 g</p> <p>Weight of elastic = Balance</p>
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		Percentage Composition of lace: % of nylon yarns= 95.23% % of elastomeric yarns= Balance <b>(5) Gown-</b> It is made of dyed knitted fabric, having lace stitched at the opening side. Base fabric is wholly composed of polyester filament yarns. Lace is composed of filament yarns of nylon and elastomeric yarns. Weight of sample = 264 g Weight of base fabric = 258.5 g Weight of lace = Balance Percentage Composition of lace: % of nylon yarns= 95.18% % of elastomeric yarns= Balance.
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The subject goods were found as declared correctly in terms of composition and description in the above-mentioned Shipping Bills except Item No. 9 which was declared as 'Woven Ladies Night wear of Satin' and as per the DYCC test reports it is composed of 95% Nylon, and it has been classified under Chapter 61, Articles of Apparel and Clothing Accessories, Knitted or Crocheted. In view of the above, the declared CTH in respect of Item No. 9 needs to be rejected and the CTH needs to be re-determined along with the Drawback Serial Number and RoSCTL Serial number and the same is as below:

**TABLE II**

<u>Item No</u>	<u>Item Description</u>	<u>Declared CTH, Drawback Sr. No &amp; ROSCTL Sr. No</u>	<u>Redetermined Drawback Sr. No. &amp; RoSCTL Sr. No.</u>
9.	Woven Ladies Night Wear of Satin	CTH – 61082990 DBk – 61080101B @2.40% RoSCTL – 61080101B (State @ 3.6% & Central @ 2.48%)	CTH – 62082200 DBk –62080103 @ 2.7% RoSCTL – 61070101 (State @ 2.1% & Central @ 1.7%)

Except for Sr. No. 09, all other goods are found as declared and hence the export benefits of only Item No. 09 have been modified.

5. To ascertain prevailing Market Value of the goods, the Market Enquiry of the goods covered under the subject Shipping Bill was required to be conducted, therefore this office had requested to the Exporter to represent them during the said Market Enquiry. The Market Enquiry was conducted on

18.11.2023 (**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 10.11.2023 and Market Enquiry Report dated 18.11.2023, it is observed that the subject goods have been mis-declared in terms of valuation. The re-determined FOB value of the goods and corresponding Export incentives under the Shipping Bills would be as below:

The details of eligible Export incentives are as under:

**Table-III**

Sr. No	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 Ros SCT L RA te	Redetermined State Ros SCT L	Central RoS CTL Rate	Redetermined Central RoS CTL	Total Redetermined RoSCTL
1	Babies Diapers	16.49	18.14	9498.24	9498.24	0	0	0	0	0	0	0
2	Cotton Knitted Boys T-Shirt	381.67	653	502219.44	293538.16	2.1	6164.30	2.9	8512.61	2	5870.76	14383.37
3	Cotton Knitted Girl's T-Shirt	378.33	643.9	63222.66	37145.71	2.2	817.21	2.9	1077.23	2	742.91	1820.14
4	Cotton Knitted Ladies Night S	468.33	712	652410.36	429161.07	2.4	10299.87	3.6	15449.80	2.48	10643.19	26092.99

	uit (1)											
5	Cotton Knitted Ladies Night Suit (2)	446.67	657.5	545159.40	370326.57	2.4	8887.84	3.6	13331.76	2.48	9184.10	22515.86
6	Cotton Knitted Men's Night Suit	446.67	671.1	87858.72	58472.99	2.7	1578.77	3.6	2105.03	2.45	1432.59	3537.62
7	Cotton Knitted Men's T-Shirt	410.00	680.2	673410.38	405901.49	2.1	8523.93	2.9	11771.14	2	8118.03	19889.17
8	Cotton Ladies Nightly	466.67	702.9	2583426.46	1715202.97	2.4	41164.87	3.6	61747.31	2.48	42537.03	104284.34
9	Woven Ladies Night Wear of Satin	451.67	680.2	371025.00	246364.54	2.7	6651.84	2.1	5173.66	1.7	4188.20	9361.85
				5478732.42	3556113.51		84088.63		119168.52		82716.82	201885.34

**Table-IV**

Sl No.	Shippin g Bill No. & Date	Descrip tion of goods	Declared				Re-determined		
			Quant ity (PCS)	FOB (INR)	Drawba ck (INR)	ROSCTL (INR)	FOB	Drawb ack	ROSCTL

1.	499614 0 dated 30.10.2 023	Babies Diaper	576	9498.24	0	0	9498.24	0	0
		Cotton Knitted Boys T- Shirt	846	502219.4 4	10152	21719.1 9	293538.1 6	6164.3	14383.3 7
		Cotton Knitted Girl's T- Shirt	108	63222.66	1390.9	3097.91	37145.71	817.21	1820.14
		Cotton Knitted Ladies Night Suit (1)	1008	652410.3 6	15657.8 5	35683.2	429161.0 7	10299. 87	26092.9 9
		Cotton Knitted Ladies Night Suit (2)	912	545159.4	13083.8 3	32284.8	370326.5 7	8887.8 4	22515.8 6
		Cotton Knitted Men's Night Suit	144	87858.72	2372.19	5315.45	58472.99	1578.7 7	3537.62
		Cotton Knitted Men's T-Shirt	1089	673410.3 8	13068	28496.4 1	405901.4 9	8523.9 3	19889.1 7
		Cotton Ladies Nighty	4043	2583426. 46	62002.2 4	143122. 2	1715202. 97	41164. 87	104284. 3
		Woven Ladies Night Wear of Satin	600	371025	8904.6	21240	246364.5 4	6651.8 4	9361.85
			9326	54,88,23 0.66	1,26,63 1.61	2,90,95 9.16	35,65,61 1.74	84,088 .63	2,01,88 5.34

**Table-V**

<b>Re-determined FOB (in Rs.)</b>	<b>Differential Drawback (in Rs.)</b>	<b>Differential ROSCTL (in Rs.)</b>	<b>Total excess Export benefits (in Rs.)</b>
35,65,611.74	42542.98	89073.82	131616.8

6. As can be seen from the Table above, based on the Report received by the DYCC, JNCH and Market Enquiry conducted on 18.11.2023, it appears that the goods declared by the Exporter in the Shipping Bill No. 4996140 dated 30.10.2023 have been mis-declared in terms of their value, description and RITC of the item No. 09. The value of the goods has been re-determined on the basis of DYCC Reports and Market Enquiry Report dated 18.11.2023. The Export incentive such as drawback & RoSCTL are therefore to be re-determined with respect to the new re-determined FOB of the goods as mentioned in the Table above. Hence, the declared value i.e. Rs. 54,88,230.66 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 18.11.2023. 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 18.11.2023.

## **8. Past Exports:**

In order to investigate past consignments, the data was retrieved from the date of issuance of IEC i.e. 27.05.2023 till 30.12.2024 for Exporter M/s. King Traders (IE Code- GXRPS2657M). However, the Exporter had filed a total No. of 04 Shipping Bills only from 01.04.2023 to 31.12.2023. During further investigation, ICES data was scrutinized, on perusal of the past Export data, no foreign remittance has not been received as per FEMA regulations. The

details of the Shipping Bills are as under where no BRC/foreign remittance has been realized yet against this IEC.

**Table-VI**

<b>Sr.No.</b>	<b>SB No.</b>	<b>SB Date</b>	<b>LEO Date</b>	<b>Expected Realization Date</b>	<b>Drawback Amount (in INR)</b>	<b>RoSCTL</b>	<b>FOB to be Realised (In FC)</b>
1	4200602	26-09-2023	27-09-2023	30-06-2024	85,846	143253	44,896
2	4338166	02-10-2023	04-10-2023	31-07-2024	91,611	136719	46,518
3	4480065	07-10-2023	10-10-2023	31-07-2024	44,924	65298	23,212
4	4726931	18-10-2023	20-10-2023	31-07-2024	23,417	38355	9,800
				<b>Grand Total</b>	<b>2,45,798</b>	<b>383625</b>	<b>1,24,426 (in FC)</b>

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

**9.** Further, an alert to withhold the Export incentives against the Exporter M/s. King Traders (IE Code- GXRPS2657M) was inserted during the investigation.

**10.** The Exporter vide their letter dated Nil requested to release of the goods for Back to Town. The request of the Exporter was accepted by the Adjudicating Authority as per the Provisions of Board Circular no.01/2011 dated 04.01.2011 and 30/2013 dated 05.08.2013 and the goods were released Provisionally for Back to town under section 110A of the Customs Act, 1962 on execution of Bond equivalent to FOB value of the subject goods and on submission of Bank Guarantee amounting to Rs. 75,000 (Rupees Seventy Thousand only) on 01.12.2023 **(RUD-V)**.

**11.** Further, letters dated 11.11.2024 and 05.12.2024 were also sent to jurisdictional AC/DC, State GST of Maharashtra to verify the genuineness of the Exporter M/s. King Traders (IE Code- GXRPS2657M). Reply was received from State GST Office, Thane Rural Division, Bhayander (West) vide F.No. STO/Mira\_701/Custom/27GXRPS2657M1ZB/2024-25/B-939 Bhayandar

dated 19.12.2024 regarding verification of the Exporter M/s. King Traders (GSTIN- 27GXRPS2657M1ZB) **(RUD-VI)** wherein it was communicated:

1. The Exporter M/s. KING TRADERS (GSTIN-27GXRPS2657M1ZB) is non-existent at the declared premises as per state tax inspector visit report.
2. As per state tax inspector visit report that is crystal clear that the tax payer has not conduct any business from the declared place of business.
3. M/s. KING TRADERS has not filed GST returns from filed only GSTR-1 & GSTR-3B for the month of July, August and September 2023. The tax payer Registration has cancelled due non-filing of Return for more than six months. Which is effect from 01/10/2023.
4. Tax payer's filed nil GSTR-3B & 2A on BO system for the period July 2023 and September 2023.
5. The outcome of the verification & visit report it is clear that the tax payer is found **non-genuine**.

#### **SUMMONS & STATEMENT**

**12.** Further, in order to record the statement of M/s. King Traders (IE Code- GXRPS2657M), under section 108 of Customs Act, 1962, 04 Summons have been issued vide DIN- 20240278NW000000D5BA dated 19.02.2024 to appear on 04.03.2024, DIN- 20241178NT0000333ACE dated 11.11.2024 to appear on 25.11.2024 and DIN- 20241278NT000000B45C dated 05.12.2024 to appear on 23.12.2024 in the name of M/s. King Traders (IE Code- GXRPS2657M) 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. On receipt of Summons CBIC- DIN- 20241278NT000000B45C dated 05.12.2024 to appear before Customs on 23.12.2024 for the recording of the Statement u/s 108 of the C.A. 1962, statement of Shri. Ajit Sarjerao Khadake, having Adhar Card No. 801075709590, stayed at 4/4 Wani Chawl, N.M. Joshi Marg, Opp Potadar Mill, Mumbai, Mumbai City, Maharashtra-400011, Authorized Person of M/s. King Traders (IE Code- GXRPS2657M) was recorded on 27.12.2024 **(RUD-VII)** wherein he inter-alia stated:

- On being asked regarding the company, he stated that this company was established in May 2023, having IEC- GXRPS2657M. On being asked regarding nature of my work in company, he stated that the company is small and new and this is our fifth consignment. Our company address is at 2nd Floor, Flat No B-25/ 292, Akshasagar Shanti Nagar CHS Ltd, Sec-XI, Opp. New India Co Op Bank, Mira Road East, Mira Bhayandar, Thane, Maharashtra, 401107.



- On being asked about the role in the Company; he replied that he worked with documentation of M/s. King Traders (IEC-GXRPS2657M). In response to summons dated 23.12.2024, he present himself before customs to Release my bond and BG.
- On being asked about the filing of 01Shipping Bill No. 4996140 dated 30.10.2023; in reply he stated that they had filed the above mentioned one shipping bill through their CHA M/s. RASPN Shipping Services Pvt. Ltd. but later CHA informed us that Shipping bill was put on hold by SIIB(X) and the goods will be examined 100%.
- On being asked whether you agree with 100% examination done under Panchanama dated 10.11.2023 and were he present during examination; in reply he stated that the goods were rightly declared in terms of quantity & description. He agreed with examination done under Panchanama dated 10.11.2023. They sent their Authorized Representative Shri Ravindra K Kunder, G-card holder for Examination.
- On being asked about the intention behind this mis-declaration of in terms of composition & value in said shipping bill which also verified by DYCC reports & in Market Enquiry report dated 18.11.2023; in reply he stated that it was unintentional mistake by them. However, they agreed with all DYCC reports and Market Enquiry report. He also agreed with department view suggested for value and exact classification/ description therein.
- On being how did you come in contact with CHA M/s. RASPN Shipping Services Pvt. Ltd.; in reply he stated that he came to know through his Cousin about Mr. Shri Ravindra K Kunder, G-card employee of M/s. RASPN Shipping Services Pvt. Ltd. whose employees also visited our premises for KYC last year.
- On being asked about the details of the IEC; in reply he stated that they had taken IEC in May 2023 and this was their fifth consignment intended to be Exported.
- On being asked about the proper supply chain while buying and selling these impugned goods by the Exporter? Have they brought Tax invoice, GSTRA, e-way bill regarding it; in reply he stated that he wants to bring it to your notice that goods declared in the shipping bill were from stocks remaining with us, which they purchased locally from Manish Market, Kalbadevi, Mumbai.
- On being asked about the actual owner of the goods to be exported vide said shipping bill or just a frontman; in reply he stated that the goods declared in the shipping bill belongs to the proprietor of M/s. King Traders (IEC-GXRPS2657M). That's why they paid Bond and BG to release their goods.

- On being asked about the filing of GSTR; in reply he stated that initially they filed GSTR but afterward they incurred huge losses in our business. Afterward they stopped filing GSTR.
- On being asked, in GST verification of the Exporter, M/s. King Traders (GSTIN-27GXRPS2657MIZB) was found to be non-existent at the declared premises. In reply he stated that they had changed our company address and did not submit any request to update the address with the GST department. For this reason, our company was found to be non-existent at the declared premises during the verification. Their new address is 'Office No. 06, Ali Mohammed Society, Near Dheeraj Heights, Shakti Nagar, New Link Road, Jogeshwari West, Mumbai Suburban, Maharashtra-400102.
- On being asked about the non-realization of the BRC for past exports, in reply he stated that the payment has not been received due to an ongoing dispute with the consignee.
- On being asked about the terms and condition for payment to buyer and from where you finance the money to buy goods; in reply he stated that they purchased goods sometimes on credit and sometimes on cash payment and they received payments generally 50% after sending Bill of Lading to the overseas buyer and they receive remaining payment from overseas buyer around 120 days' timeline mostly. He further added that they have never been penalized by Customs, GST or any Govt agency till date.
- On being asked about the non-existent at the declared premises; in reply he stated that they had changed their address of company and they didn't submit any request to change in address to GST department. For this reason, their company was found to be non-existent at the declared premises during the verification.
- He further requested that during examination their goods found as declared in terms of quantity and description. Now, he requested to close their case and release Bond and BG as they are ready to pay fine and penalty as decided by the department. He also requested to take lenient view on this.

**13.** Further, on receipt of Summons CBIC-DIN- 20241278NT000000D6A2 dated 27.12.2024 to appear before Customs for the recording of the Statement u/s 108 of the C.A. 1962, statement of Shri. Ravindra Krishna Kunder, Authorized Representative and G-Card holder of M/s. Raspn Shipping Services Pvt. Ltd. (11/1949) was recorded on 27.12.2024 in the office of Special Investigation and Intelligence Branch (Exports) situated at Room No. 604, C-

Wing, 6th floor, Jawaharlal Nehru Custom House, Nhava Sheva, Taluka - Uran, District - Raigad, Maharashtra - 400707 **(RUD-VIII)** wherein he inter-alia stated that;

- On being asked to introduce himself and describe the nature of his work, he replied that he works with a Customs Clearing and Forwarding company engaged in handling import and export clearances at JNCH, Mumbai Port, and ACC since 2011. He has been a G-Card holder with the firm since 2020.
- When questioned about the Shipping Bill No. 4996140 dated 30.10.2023, he confirmed that it was filed by his company on behalf of M/s. King Traders (IE Code GXRPS2657M) for exporting RMGs. He outlined the procedure followed for filing Shipping Bills, including obtaining necessary documents, creating a checklist, securing exporter approval, and filing through ICEGATE.
- He explained that the company came into contact with M/s. King Traders through a forwarder and confirmed that KYC details, including address verification, had been conducted. He provided documentation as evidence for the first-time exporter KYC process completed for M/s. King Traders.
- Upon being informed of the GSTIN status of M/s. King Traders, which showed "Cancelled suo-moto (Effective from 01/10/2023)," he stated that his company had lost contact with the exporter and was unaware of this development. He further clarified that physical verification of the exporter's premises had been done prior to filing the shipment and submitted photographs as proof.
- He acknowledged the requirements under Regulation 10 of the CBLR, 2018, and affirmed that his company had advised the exporter on compliance. However, he reiterated that his firm had acted based on the exporter's provided information and documentation.
- In his concluding remarks, Shri. Kunder asserted that M/s. Raspn Shipping Services Pvt. Ltd. is a genuine Customs Broker firm committed to compliance and pledged full cooperation with customs authorities in the ongoing investigation.

#### **14. RELEVANT LEGAL PROVISIONS**

##### **A. Customs Act, 1962**

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

**Section 50: Entry of goods for Exportation. -**

(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, willful misstatement or suppression of facts and such instrument has been utilised by such person or any other person for discharging duty, the person to whom the instrument was issued shall be liable for penalty not exceeding the face value of such instrument.

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

**Section 28AAA. Recovery of duties in certain cases.—(1)** Where an instrument issued to a person has been obtained by him by means of—  
(a) collusion; or  
(b) willful mis-statement; or  
(c) Suppression of facts,

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

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

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

***Section 28AA of the Customs Act, 1962 Interest on delayed payment of duty-***

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

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

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

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

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

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

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

**Rule 17:** Repayment of erroneous or excess payment of drawback and interest.

Where an amount of drawback and interest, if any, has been paid erroneously or the amount so paid is in excess of what the claimant is entitled to, the

claimant shall, on demand by a proper officer of Customs repay the amount so paid erroneously or in excess, as the case may be, and where the claimant fails to repay the amount it shall be recovered in the manner laid down in sub-section (1) of section 142 of the Customs Act, 1962.

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

**Customs Brokers Licensing Regulations, 2018:**

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

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

**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.

**Whereas, from the investigation, the following facts emerge that:**

**15.** M/s. King Traders (IE Code- GXRPS2657M) having its registered office address at FLAT NO B-25/202, AKSHASAGAR SHANTI NAGAR CHS LTD, SHANTI NAGAR SEC - XI OPP NEW INDIA CO OP BANK, MIRA ROAD EAST, THANE, MAHARASHTRA, 401107 had filed 01 Shipping Bill No. 4996140 dated

30.10.2023 through their Customs Broker M/s. Raspn Shipping Services Pvt. Ltd. (License No. 11/1949). The re-determined FOB value of the said goods covered under the above-mentioned Shipping Bill comes to Rs. 35,65,611.74 as against the declared FOB value of Rs. 54,88,230.66. By inflating the FOB value, the Exporter was attempting to claim Drawback of Rs. 126631.61 and RoSCTL of Rs. 290959.16 whereas they were eligible for Drawback of Rs. 84,088.63 and RoSCTL of Rs. 2,01,885.34 respectively. (as tabulated in Table-IV above).

**15.2** As can be seen from the Table-III above, based on the Market Enquiry conducted on 18.11.2023, it appears that the goods declared by the Exporter in the Shipping Bill No. 4996140 dated 30.10.2023 have been mis-declared in terms of their value. During the Market Enquiry it was found that the value of the goods filed under the said Shipping Bill were inflated and hence needed to be re-determined under Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007. Further in respect of one item the exporter has mis-declared the description and the classification which needs to be redetermined and accordingly the export benefits also gets re-determined. The Export incentive such as drawback & RoSCTL are therefore are re-determined with respect to the re-determined FOB as mentioned in the table-IV above. It is thus cogent and clear that the Exporter M/s. King Traders (IE Code-GXRPS2657M) had (i) mis-declared the impugned goods in terms of their value, description and classification (ii) 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 respectively.

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

**15.4** As the Exporter had not made declaration truthfully in the said Shipping Bill, they have violated the conditions of Section 50(2) of the Customs Act, 1962. Hence, it appears that there was a deliberate mis-declaration, mis-statement and suppression of facts regarding the actual value of the impugned goods, on the part of the Exporter with mala-fide intention to claim undue Export benefits not legitimately payable to them. The Exporter had declared the FOB value in the Shipping Bill as Rs. 54,88,230.66/- whereas the re-determined FOB value after conducting the Market Survey was Rs. 35,65,611.74/- 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.

**15.5** As the goods were attempted to be Exported by mis-declaration for which confiscation is proposed. However, the drawback & Rosctl claim in the live Shipping Bills as mentioned in Table-I is not demanded since the goods were not Exported and clear for Back to Town on furnishing of Bond for 100% value of the goods with Bank Guarantee of Rs. 75,000/- (Rupees Seventy-Five Thousand) on 01.12.2023.

**15.6** 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.

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

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

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

**15.10** The value of the impugned goods is, therefore, proposed to be re-determined under the residual Rule 6 of CVR (Export) Rules, 2007. This Rule stipulates that subject to the Provisions of Rule 3, where the value of the

Export goods cannot be determined under the Provisions of Rules 4 and 5, the value shall be determined using reasonable means consistent with the principles and general Provisions of these Rules. Therefore, in order to arrive at the correct value of the impugned goods the same was required to be done on the basis of Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007. Accordingly, the total value of the goods has been re-determined from Rs. 54,88,230.66 to Rs. 35,65,611.74 as per the Market Enquiry conducted of the subject goods.

**15.11** With respect to the Exporter M/s. King Traders (IE Code- GXRPS2657M), the GST status of the Exporter was ascertained from reply letter dated 19.12.2024 received from State GST Office, Thane Rural Division, Bhayander (West) vide F.No. STO/Mira\_701/Custom/27GXRPS2657M1ZB/2024-25/B-939 Bhayandar regarding verification of the Exporter M/s. King Traders (GSTIN- 27GXRPS2657M1ZB); wherein it was communicated that the Exporter M/s. KING TRADERS (GSTIN-27GXRPS2657M1ZB) is **non-existent** at the declared premises as per state tax inspector visit report. As per state tax inspector visit report that is crystal clear that the taxpayer has not conduct any business from the declared place of business. M/s. KING TRADERS has not filed GST returns from filed only GSTR-1 & GSTR-3B for the month of July, August and September 2023. The tax payer Registration has cancelled due non-filing of Return for more than six months. Which is effect from 01/10/2023. The outcome of the verification & visit report it is clear that the tax payer is found **non-genuine**.

**15.12** It further appears that the Exporter M/s. King Traders (IE Code- GXRPS2657M) have rendered themselves liable to penalty in terms of section 114(iii) of the Customs Act, 1962 on account of mis-declaration in value, description and classification of the impugned goods. As per the verification conducted by the jurisdictional GST authorities, the exporter is non-existent and cancelled the registration su-moto which implies that the documents filed and the goods attempted to be exported are all fake and non-genuine and infers that the same are being filed by persons other than the exporter. The role of the CB cannot be ruled out in such cases. 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, M/s. King Traders (IE Code- GXRPS2657M) also liable for penalty in terms of Section 114 AA of Customs Act, 1962 for this intentional mis-declaration.

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

**15.14** As above discussion, it appears that the M/s. King Traders (IE Code- GXRPS2657M) have rendered themselves liable to penalty in terms of section 114AB of the Customs Act, 1962 on account of claiming the export benefits/incentives without receipt of the foreign remittance in Shipping Bills filed by the Exporter as mentioned at Table-VI above.

**15.15** The Custom Broker M/s. Raspn Shipping Services Pvt. Ltd. (11/1949) failed to ascertain the veracity and genuineness of the Exporter firm M/s. King Traders (IE Code- GXRPS2657M). The regulation 10 (n) of the CBLR, 2018 has mandated that the CB has to verify correctness of Importer Exporter Code (IEC) number, Goods and Services Tax Identification Number (GSTIN), identity of his client and functioning of his client at the declared address by using reliable, independent, authentic documents, data or information. In the instant case, the statement of the CB, they have taken copies of the IEC and GST registration from the Exporter and conducted verification of address of the Exporter is completely false and baseless since the exporter is not existing and non-genuine as per the verification report of the GST authorities. Further, no evidence has been produced in support of the claim of the CB about the verification or the genuineness of the exporter. The CB, instead of verifying the antecedents of the Exporter has used the IEC of the exporter to file fake documents for export the goods. The CB in their voluntary statement has submitted that they had verified the address of the Exporter, but had furnished only photographs of the place. No evidence has been put forth by the CB to corroborate their claim of actually verifying the principal place of business of the Exporter. Had the CB confirmed the veracity and genuineness of the Exporter through their own independent and reliable sources, he could have easily known that the Exporter and their supply chain is dubious. The CB has thereby violated regulation 10(n) of the CBLR, 2018 and have rendered themselves liable for penalty under section 114(iii) and 114AA of the Customs Act, 1962.

16. Now, M/s. King Traders (IE Code- GXRPS2657M) having its registered office at FLAT NO B-25/202, AKSHASAGAR SHANTI NAGAR CHS LTD, SHANTI NAGAR SEC - XI OPP NEW INDIA CO OP BANK, MIRA ROAD EAST, THANE, MAHARASHTRA, 401107 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 Rs. 54,88,230.66 covered under the Shipping Bill No. 4996140 dated 30.10.2023 should not be rejected and re-determined to Rs. 35,65,611.74 under Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.
- ii. The drawback of Rs. 126631.61, Rodtep of Rs. 104.48 and Rosctl of Rs. 290959.16 claimed in the Shipping Bill No. 4996140 dated 30.10.2023 should not be rejected since the goods were not Exported and were taken Back To Town.
- iii. The said impugned Export goods covered under the Shipping Bill No. 4996140 dated 30.10.2023 having total declared FOB value of Rs. 54,88,230.66 which appear to be mis-declared in terms of value which includes the goods as detailed in Table-II which are liable to be re-classified, 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. King Traders (IE Code- GXRPS2657M) under Section 114(iii) and 114AA of the Customs Act, 1962 for the above violation.
- v. Penalty should not be imposed on M/s. King Traders (IE Code GXRPS2657M) under Section 114AC of the Customs Act, 1962 for the above violation.
- vi. The goods pertaining to Shipping Bill Nos. 4200602 dated 26.09.2023, 4338166 dated 02.10.2023, 4480065 dated 07.10.2023 and 4726931 dated 18.10.2023 having total FOB Value of Rs. 1,02,43,584.80 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 without realising the Export proceeds i.e without receiving the remittance of the value of Export.
- vii. The drawback amount of Rs. 2,45,798 claimed in 04 Shipping Bills mentioned at Table-VI above should not be recovered on account of non-receipt of remittance in and should not be demanded from the Exporter

along with applicable interest under Section 75 and 75A of the Customs Act 1962 read with Rule 17 & 18 of the drawback Rules, 2017.

- viii. The Rosctl amount of Rs. 3,83,625.00 claimed in 04 Shipping Bills mentioned at Table-VI above should not be recovered on account of non-receipt of remittance in terms of Notification No. 76/2021-Cus (N.T) dated 23.09.2021, 77/2021-Cus (N.T) dated 24.09.2021 & 25/2023-Cus (N.T) dated 01.04.2023 along with applicable interest under section 28AA of the Customs Act, 1962.
- ix. Penalty should not be imposed on M/s. King Traders (IE Code-GXRPS2657M) under Section 114(iii) & 114AA of the Customs Act, 1962 on account of non-receipt of the foreign remittance in Shipping Bills Nos. 4200602 dated 26.09.2023, 4338166 dated 02.10.2023, 4480065 dated 07.10.2023 and 4726931 dated 18.10.2023 filed by the Exporter.
- x. Penalty should not be imposed on M/s. King Traders (IE Code-GXRPS2657M) under Section 114AB of the Customs Act, 1962 on account of non-receipt of the foreign remittance in Shipping Bills Nos. 4200602 dated 26.09.2023, 4338166 dated 02.10.2023, 4480065 dated 07.10.2023 and 4726931 dated 18.10.2023 filed by the Exporter.
- xi. The Bond should not be enforced and Bank Guarantee of Rs. 75,000/- (Rupees Seventy Thousand Only) at the time of Provisional release of the goods for Back To Town, should not be appropriated against Export incentives, applicable interest, redemption fine and penalty etc. arising out of this order.

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

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

**19.** In case the notice is eligible to avail the facility of settlement of the case as per the Chapter XIVA of the Customs Act, 1962, and interested in the same,

he may apply to the Settlement Commission as per prescribed procedure and also inform the same to the Adjudicating Authority

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

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

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

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



(RAGHU KIRAN BATCHALI)

ADDL. COMMISSIONER OF CUSTOMS

CEAC, NS-II, JNCH

To,  
Noticees,

1. M/s. King Traders (IE Code- GXRPS2657M)

FLAT NO B-25/202, AKSHASAGAR SHANTI NAGAR CHS LTD,  
SHANTI NAGAR SEC - XI OPP NEW INDIA CO OP BANK, MIRA ROAD  
EAST, THANE, MAHARASHTRA, 401107.

2. M/s. Raspn Shipping Services Pvt. Ltd. (11/1949),

504, Plot No-8, Durga Chamber, Veera Desai Road,  
Andheri (West), Mumbai-400058.

Copy to:

1. **The Asstt. Commissioner of Customs,  
SIIB (X), JNCH.**
- 2 **The Deputy Commissioner, CAC, JNCH, Nhava Sheva,**
- 3 **The Deputy Commissioner, CRAC, JNCH, Nhava Sheva,**
4. **The Deputy Commissioner, EDI, JNCH, Nhava Sheva**
5. **The Deputy Commissioner, IRMC, JNCH, Nhava Sheva**
6. **Supdt./CHS, JNCH for display on Notice Board.**

Annexure – A

Sr. No.	List of Relied Upon Documents
RUD-I	Shipping Bill No. 4996140 dated 30.10.2023
RUD-II	Panchanama dated 10.11.2023
RUD-III	Test Reports from DYCC
RUD-IV	Copy of Market Enquiry dated on 11.11.2023
RUD-V	Back To Town NOC dated 01.12.2023
RUD-VI	Copy of GST verification report.
RUD-VII	Copy of statement of Shri. Ajit Sarjerao Khadake, Authorized Person of M/s. King Traders (IE Code- GXRPS2657M).
RUD-VIII	Copy of statement of Shri. Ravindra Krishna Kunder, Authorised Representative and G-Card holder of M/s. Raspn Shipping Services Pvt. Ltd. (11/1949) dated 27.12.2024.

To,  
Noticees,

1. M/s. King Traders (IE Code- GXRPS2657M)  
FLAT NO B-25/202, AKSHASAGAR SHANTI NAGAR CHS LTD,  
SHANTI NAGAR SEC - XI OPP NEW INDIA CO OP BANK, MIRA ROAD  
EAST, THANE, MAHARASHTRA, 401107.
2. M/s. Raspn Shipping Services Pvt. Ltd. (11/1949),  
504, Plot No-8, Durga Chamber, Veera Desai Road,  
Andheri (West), Mumbai-400058.

Copy to:

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

Annexure – I

Sr. No.	List of Relied Upon Documents
RUD-I	Shipping Bill No. 4996140 dated 30.10.2023
RUD-II	Panchanama dated 10.11.2023
RUD-III	Test Reports from DYCC
RUD-IV	Copy of Market Enquiry dated on 11.11.2023
RUD-V	Back To Town NOC dated 01.12.2023
RUD-VI	Copy of GST verification report.
RUD-VII	Copy of statement of Shri. Ajit Sarjerao Khadake, Authorized Person of M/s. King Traders (IE Code- GXRPS2657M).
RUD-VIII	Copy of statement of Shri. Ravindra Krishna Kunder, Authorised Representative and G-Card holder of M/s. Raspn Shipping Services Pvt. Ltd. (11/1949) dated 27.12.2024.



Shipping Bill for Export

Loading Port: INNSA1 State of Origin: MAHARASHTRA

Job No.: 0009561 Date: 31/10/2023 S/B No.: 4996140 Date: 30/10/2023

## Exporter's Name

IEC No. (0) GXRPS2657M PAN: GXRPS2657M

KING TRADERS

FLAT NO B-25/202, AKSHASAGAR SHANTICHS LTD SEC - XI OPP NEW INDIA CO

OP BANK MIRA ROAD EAST, THANE, MAHARASHTRA 401107

GSTN Type: GSN GSTN No.: 27GXRPS2657M1ZB

## Consignee's Name

MARS IMPEX TEXTILE TRADING LLC

P.O. BOX NO. 40438

DEIRA DUBAI U.A.E., TEL: +971 528788549

UNITED ARAB EMIRATES

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

No of Packages : 56  
Loose Packets : 0  
Type of Packages : PKG  
Net Weight ( KGS ) : 3174.000  
Gross Weight ( KGS ) : 3284.000  
No. of Containers : 0

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

Forex Bank Acc :  
FOB Value ( Rs. ) : 5488230.66  
ST / Excise Regn. :  
Authorised Dealer Code : 0290170  
I.F.S. Code : UBIN0576867

RBI Waiver No :  
RODTEP Amount : 104.48  
Drawback Account No :  
DBK Amount : 126631.61  
F ROSCTL Amount : 290959.00

## Invoice Details Serial No

1 :  
Invoice Value : 66564.35 ( Rs. 5488230.66 )  
FOB Value : 66564.35 ( Rs. 5488230.66 )  
Invoice No. : KT/05/2023-24  
Nature of Contract : FOB  
Contract No. :  
Third Party :

DBK Value ( Rs. ) : 126631.61  
Currency of Invoice : USD  
Invoice Date : 28/10/2023  
Exchange Rate : USD 1 = Rs. 82.45  
Contract Date :

Insurance  
Freight  
Discount  
Commission  
Other Deduction  
Packing Charges

Buyer's Name and Address  
SHRI VITRAG PTE. LTD  
10 UBI CRESCENT #04-100  
UBI TECHPARK SINGAPORE (408564)  
Nature of Payment : DA  
Period of Payment : 180 Days

SL No	RITC Code Quantity Scheme Description Manufacturer Details Transit Country	Item Description Units	Rate	Per	Units	Total Value(FC) Declared PMV(INR)	FOB Value(INR) Accepted PMV(INR)	End Use
		Source State	HAWB	TotalPkg	IGSTPynt	Tax Value	Tax Amount	
1	48189000 576 FREE S/BILLS INVOLVING REMITTANCE OF FOREIGN EXCHANGE	BABIES DIAPERS . NOS 0.2		Per 1	NOS	115.20 18.14	9498.24 10448.06	YES
#				0	LUT	0	0.00	GNX100
2	61091000 846 Drawback, and ROSCTL	COTTON KNITTED BOYS T-SHIRTS . NOS 7.2		Per 1	NOS	6091.20 653.00	502219.44 552441.38	YES
#				0	LUT	0	0.00	GNX100
3	61061000 108 Drawback, and ROSCTL	COTTON KNITTED GIRLS T-SHIRTS . NOS 7.1		Per 1	NOS	766.80 643.93	63222.66 69544.93	YES
#				0	LUT	0	0.00	GNX100
4	61083100 1008 Drawback, and ROSCTL	COTTON KNITTED LADIES NIGHT SUIT NOS 7.85		Per 1	NOS	7912.80 711.96	652410.36 717651.40	YES
#				0	LUT	0	0.00	GNX100
5	61083100 912 Drawback, and ROSCTL	COTTON KNITTED LADIES NIGHT SUIT . NOS 7.25		Per 1	NOS	6612.00 657.54	545159.40 599675.34	YES
#				0	LUT	0	0.00	GNX100
6	61033200	COTTON KNITTED MENS NIGHT SUIT .						

P1 - 10/11/23

P2 - 10/11/2023 CB

Pbk 10/11/2023

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

Job No.: 0009561 Date: 31/10/2023 S/B No.: 4996140 Date: 30/10/2023 Shipping Bill for Export Loading Port: INNSA1 State of Origin: MAHARASHTRA

#	144	NOS	7.4	Per 1	NOS	1065.60	87858.72	YES
	Drawback, and ROSCTL					671.14	96644.59	
#	7	61091000	COTTON KNITTED MENS T-SHIRTS	0	LUT	0	0.00	GNX100
	1089	NOS	7.5	Per 1	NOS	8167.50	673410.38	YES
	Drawback, and ROSCTL					680.21	740751.41	
#	8	61081920	COTTON LADIES NIGHTY	0	LUT	0	0.00	GNX100
	4043	NOS	7.75	Per 1	NOS	31333.25	2583426.46	YES
	Drawback, and ROSCTL					702.89	2841769.11	
#	9	61082990	WOVEN LADIES NIGHT WEAR OF SATIN	0	LUT	0	0.00	GNX100
	600	NOS	7.5	Per 1	NOS	4500.00	371025.00	YES
	Drawback, and ROSCTL					680.21	408127.50	
#				0	LUT	0	0.00	GNX100
							5488230.66	
							6037053.72	
							Tax Value : 0.00	
							IGST Amt : 0.00	

**Drawback Details**

INV No	Item No	DBK SI.No.	Custom Adv.	DBK Adv.	Custom Spec. Rate	DBK Spec. Rate	DBK Quantity	DBK Amount
1	2	610901B	0.00	2.10	0.00	12.00	846.000	10152.00
1	3	610601B	0.00	2.20	0.00	23.00	108.000	1390.90
1	4	61080101B	0.00	2.40	0.00	16.00	1008.000	15657.85
1	5	61080101B	0.00	2.40	0.00	16.00	912.000	13083.83
1	6	61030101B	0.00	2.70	0.00	90.00	144.000	2372.19
1	7	610901B	0.00	2.10	0.00	12.00	1089.000	13068.00
1	8	61080101B	0.00	2.40	0.00	16.00	4043.000	62002.24
1	9	61080101B	0.00	2.40	0.00	16.00	600.000	8904.60
Drawback Amount(INR)								126631.61

**ROSCtl Details**

INV No	Item No	ROSCtl SI.No.	State Leavy Duty	State Leavy Rate	Central Tax Leavy Duty	Central Tax Leavy Rate	ROSCtl Quantity	State Leavy	Central Leavy	ROSCtl Amount(Rs)
1	2	610901B	2.90	13.80	2.00	0.00	846.000	11674.80	10044.39	21719.19
1	3	610601B	2.90	24.40	2.00	0.00	108.000	1833.46	1264.45	3097.91
1	4	61080101B	3.60	21.10	2.48	14.30	1008.000	21268.80	14414.40	35683.20
1	5	61080101B	3.60	21.10	2.48	14.30	912.000	19243.20	13041.60	32284.80
1	6	61030101B	3.60	105.70	2.45	71.90	144.000	3162.91	2152.54	5315.45
1	7	610901B	2.90	13.80	2.00	0.00	1089.000	15028.20	13468.21	28496.41
1	8	61080101B	3.60	21.10	2.48	14.30	4043.000	85307.30	57814.90	143122.20
1	9	61080101B	3.60	21.10	2.48	14.30	600.000	12660.00	8580.00	21240.00
ROSCtl Amount(INR)								170178.67	120780.49	290959.16

**Packages Details**

Packages From	Packages To	Kind Package
1	56	PKG

**Single Windows Type of Information**

Inv/Item	SQC & Qty	RODTEP	RDT Amount	GST Amount	CCS Amount	District Name	State name	Trade	SMC
1/1	43 KGS	YES 1.1%	104.48	0.00	0.00	483 MUMBAI SUBURBAN	27 MAHARASHTRA	NCPTI	
1/2	846 NOS	NILL		0.00	0.00	483 MUMBAI SUBURBAN	27 MAHARASHTRA	NCPTI	
1/3	108 NOS	NILL		0.00	0.00	483 MUMBAI SUBURBAN	27 MAHARASHTRA	NCPTI	
1/4	1008 NOS	NILL		0.00	0.00	483 MUMBAI SUBURBAN	27 MAHARASHTRA	NCPTI	
1/5	912 NOS	NILL		0.00	0.00	483 MUMBAI SUBURBAN	27 MAHARASHTRA	NCPTI	
1/6	144 NOS	NILL		0.00	0.00	483 MUMBAI SUBURBAN	27 MAHARASHTRA	NCPTI	
1/7	1089 NOS	NILL		0.00	0.00	483 MUMBAI SUBURBAN	27 MAHARASHTRA	NCPTI	

P1. *[Signature]*  
10/11/23

P2. *[Signature]*  
10/11/23

CS *[Signature]*  
10/11/23

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

Page# 3 to 3  
Print on 30/10/2023 17:38:37

Shipping Bill for Export

Shipping Bill for Export									
Job No.: 0009561		Date: 31/10/2023		S/B No.: 4996140		Date: 30/10/2023		Loading Port: INNSA1 State of Origin: MAHARASHTRA	
1/8	4043 NOS	NILL	0.00	0.00	483 MUMBAI	27 MAHARASHTRA	NCPTI		
					SUBURBAN				
1/9	600 NOS	NILL	0.00	0.00	483 MUMBAI	27 MAHARASHTRA	NCPTI		
					SUBURBAN				
			104.48	0.00	0.00				

**Supporting Documents Details**

Inv No	Item No	IRN No	DRN No	Document Type Description	Place of Issue	Issue Date	Expiry Date
Document Issuer Party Name			Document Issuer Party Address				
Document Beneficiary Name			Document Beneficiary Address				
1	1	2023103000121374	KT/05/2023-24	934000 Value declaration (GATT Valuation Declaration)		30/10/2023	
MARS IMPEX TEXTILE TRADING LLC			P O BOX NO 40438 DEIRA DUBAI U A E, TEL- +971 528788549				
KING TRADERS			FLAT NO B-25/202, AKSHASAGAR SHANTI CHS LTD SEC - XI OPP NEW INDIA CO OP BANK MIRA ROAD EAST,THANE, MAHARASHTRA				30/10/2023
1	1	2023103000121375	KT/05/2023-24	380000 Commercial invoice		30/10/2023	
MARS IMPEX TEXTILE TRADING LLC			P O BOX NO 40438 DEIRA DUBAI U A E, TEL- +971 528788549				
KING TRADERS			FLAT NO B-25/202, AKSHASAGAR SHANTI CHS LTD SEC - XI OPP NEW INDIA CO OP BANK MIRA ROAD EAST,THANE, MAHARASHTRA				30/10/2023
1	1	2023103000121376	KT/05/2023-24	271000 Packing list		30/10/2023	
MARS IMPEX TEXTILE TRADING LLC			P O BOX NO 40438 DEIRA DUBAI U A E, TEL- +971 528788549				
KING TRADERS			FLAT NO B-25/202, AKSHASAGAR SHANTI CHS LTD SEC - XI OPP NEW INDIA CO OP BANK MIRA ROAD EAST,THANE, MAHARASHTRA				

**Statement Details**

Inv/Item Sn	Code	Title
1/2,1/3,1/4,1/5,1/6,1/7,1/8,1/9,	DEC-RS001	<p>I/We KING TRADERS holder of IEC No GXRPS2657M, in regard to my/our claim under RosCTL scheme made in this Shipping Bill or Bill of Export, hereby declare that:</p> <p>1. I/ We undertake to abide by the provisions, including conditions, restrictions, exclusions and time-limits as provided under RosCTL scheme, and relevant notifications, regulations, etc., as amended from time to time.</p> <p>2. Any claim made in this shipping bill or bill of export is not with respect to any duties or taxes or levies which are exempted or remitted or credited under any other mechanism outside RosCTL.</p> <p>3. I/We undertake to preserve and make available relevant documents relating to the exported goods for the purposes of audit in the manner and for the time period prescribed in the Customs Audit Regulations, 2018.</p>

Following is the list of document attached  
Invoice

Item	Agency	Document Name
-	-	Invoice
-	-	Packaging List

Factory Stuffing

Sample Accompanied

Vessel Name & Voys, Rotation No & Date

NO

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

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

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

**Signature of Exporter/CHA with Date**

P1 *[Signature]*  
10/11/23

P2 *[Signature]*  
10/11/2023,

*[Signature]*  
10/11/2023  
CB



# COMMERCIAL / TAX INVOICE

SUPPLY MEANT FOR EXPORT UNDER LETTER OF UNDERTAKING / BOND WITHOUT PAYMENT OF INTEGRATED TAX [IGST]

<b>Exporter</b> <b>KING TRADERS</b> FLAT NO B-25/202, AKSHASAGAR SHANTI CHS LTD SEC - XI OPP NEW INDIA CO OP BANK MIRA ROAD EAST, THANE, MAHARASHTRA-401107 INDIA		<b>Inv No.</b> KT/05/2023-24 <b>Date:</b> 28/10/2023 <b>IEC NO:</b> GXRPS2657M <b>AD CODE:</b> 290170 <b>GST:</b> 27GXRPS2657M1ZB
<b>Consignee</b> MARS IMPEX TEXTILE TRADING LLC P O BOX NO 40438 DEIRA DUBAI U.A.E TEL- +971 528788549		<b>Buyer if other than consignee</b> <b>SHRI VITRAG PTE. LTD</b> 10 UBI CRESCENT #04-100 UBI TECHPARK SINGAPORE (408564)
<b>Port of Discharge</b> JEBEL ALI	<b>Final Destination</b> JEBEL ALI(U.A.E)	<b>Country Of Origin</b> India
<b>Pre-Carriage By</b> Truck	<b>Place of Receipt by pre-carrier</b> NHAVA SHEVA	<b>Terms Of Delivery Of Goods :</b> FOB, BY SEA <b>Terms Of Payment:</b> DA 180 DAYS
<b>Vessel / Flight No.</b>	<b>PORT OF LOADING</b> NHAVA SHEVA	

MARKS & C. NOS	ITEMS	HSN CODE	QTY	RATE	FOB USD
S.T	<b>READYMADE GARMENTS</b>				
1 TO 56	BABIES DIAPERS		576	0.2	115.20
	COTTON KNITTED BOYS T-SHIRTS		846	7.2	6091.20
	COTTON KNITTED GIRLS T-SHIRTS		108	7.1	766.80
	COTTON KNITTED LADIES NIGHT SUIT		1008	7.85	7912.80
	COTTON KNITTED LADIES SHORT NIGHTY		912	7.25	6612.00
	COTTON KNITTED MENS NIGHT SUIT		144	7.4	1065.60
	COTTON KNITTED MENS T-SHIRTS		1089	7.5	8167.50
	COTTON LADIES NIGHTY		4043	7.75	31333.25
	WOVEN LADIES NIGHT WEAR OF SATIN		600	7.5	4500.00
					66564.35

Amount Chargeable In Words (In USD):

PKGS 56  
NT WT 3174.000  
GR WT 3284.000

## Declaration

We intend to claim rewards under Remission of Duties or Taxes on Export Products (RoDTEP) Scheme

## Declaration

We declare that the invoice shoe the actual price of the goods

Description and all the particulars are true and corret

FOR KING TRADERS

AUTHORISED SIGNATORY

P1 *Benny*  
10/11/23

P2 *SHRI VITRAG*  
10/11/2023

*SHRI VITRAG*  
10/11/2023  
CB

PARTER		PACKING LIST		
SCARISE FASHION SHOP NO.225, SHIVALIK A/C MKT NEAR SHIVALIK SQUAR DOUBLE FATAK, GODADR INDIA SURAT GUJRAT.395010 CONSIGNEE MARS IMPEX TEXTILE TRADING LLC P O BOX NO 40438 DEIRA DUBAI U A E TEL. +971 528788549		INVOICE NO & DATE KT/05/2023-24 & 28/10/2023 EXPORTER REF IEC.		
FREE CARRIAGE BY BY SEA		BUYER (IF OTHER THAN CONSIGNEE) SHRI VITRAG PTE. LTD 10 UBI CRESCENT #04-100 UBI TECHPARK SINGAPORE (408564)		
VESSEL FLIGHT NO. PORT OF DISCHARGE JEBEL ALI		PLACE OF RECEIPT BY FREE CARRIER UNPT NHAVA SHEVA FINAL DESTINATION UAE		
MARKES NO./CONT.NO.		COUNTRY OF ORIGIN OF GOODS INDIA FINAL DESTINATION UAE		
NO. & KIND OF PKG.		TERMS OF DELIVERY & PAYMENT FREIGHT PREPAID		
GOODS MADE IN INDIA, NOT USED AFTER MANUFACTURE		QUANTITY	NET WT KGS	GROSS WT KGS
CTN	ITEMS			
1	COTTON KNITTED LADIES NIGHT SUIT	1 100 SET	56.000	58.000
2	COTTON KNITTED LADIES NIGHT SUIT	1 100 SET	56.000	58.000
3	COTTON KNITTED LADIES NIGHT SUIT	1 100 SET	56.000	58.000
4	WOVEN LADIES NIGHT WEAR OF SATIN	1 72 SET	61.000	63.000
5	WOVEN LADIES NIGHT WEAR OF SATIN	1 72 SET	61.000	63.000
6	WOVEN LADIES NIGHT WEAR OF SATIN	1 72 SET	61.000	63.000
7	WOVEN LADIES NIGHT WEAR OF SATIN	1 72 SET	61.000	63.000
8	WOVEN LADIES NIGHT WEAR OF SATIN	1 72 SET	61.000	63.000
9	WOVEN LADIES NIGHT WEAR OF SATIN	1 72 SET	61.000	63.000
10	WOVEN LADIES NIGHT WEAR OF SATIN	1 72 SET	61.000	63.000
11	WOVEN LADIES NIGHT WEAR OF SATIN	1 84 SET	64.000	66.000
12	COTTON KNITTED LADIES SHORT NIGHTY	1 156 SET	58.000	60.000
13	COTTON KNITTED LADIES SHORT NIGHTY	1 156 SET	58.000	60.000
14	COTTON KNITTED LADIES SHORT NIGHTY	1 156 SET	58.000	60.000
15	COTTON KNITTED LADIES SHORT NIGHTY	1 144 SET	56.000	58.000
16	COTTON KNITTED MENS T-SHIRTS	1 95 PCS	53.000	55.000
17	COTTON KNITTED MENS T-SHIRTS	1 114 PCS	58.000	60.000
18	COTTON KNITTED MENS T-SHIRTS	1 120 PCS	58.000	60.000
19	COTTON KNITTED MENS T-SHIRTS	1 115 PCS	58.000	60.000
20	COTTON KNITTED MENS T-SHIRTS	1 128 PCS	60.000	62.000
21	COTTON KNITTED MENS T-SHIRTS	1 167 PCS	62.000	64.000
22	COTTON KNITTED BOYS T-SHIRTS	1 180 PCS	58.000	60.000
23	COTTON KNITTED BOYS T-SHIRTS	1 234 PCS	60.000	62.000
24	COTTON KNITTED BOYS T-SHIRTS	1 216 PCS	60.000	62.000
25	COTTON KNITTED BOYS T-SHIRTS	1 108 PCS	53.000	55.000
26	COTTON LADIES NIGHTY	1 240 PCS	57.000	59.000
27	COTTON LADIES NIGHTY	1 248 PCS	58.000	60.000
28	COTTON LADIES NIGHTY	1 284 PCS	60.000	62.000
29	COTTON LADIES NIGHTY	1 250 PCS	56.000	58.000
30	COTTON LADIES NIGHTY	1 247 PCS	56.000	58.000
31	COTTON LADIES NIGHTY	1 272 PCS	58.000	60.000
32	COTTON LADIES NIGHTY	1 253 PCS	56.000	58.000
33	COTTON LADIES NIGHTY	1 280 PCS	60.000	62.000
34	COTTON LADIES NIGHTY	1 240 PCS	54.000	56.000
35	COTTON LADIES NIGHTY	1 242 PCS	54.000	56.000
36	COTTON LADIES NIGHTY	1 210 PCS	54.000	54.000
37	COTTON LADIES NIGHTY	1 209 PCS	50.000	52.000
38	COTTON LADIES NIGHTY	1 236 PCS	52.000	54.000
39	COTTON LADIES NIGHTY	1 280 PCS	58.000	60.000
40	COTTON LADIES NIGHTY	1 240 PCS	54.000	56.000
41	COTTON LADIES NIGHTY	1 312 PCS	60.000	62.000
42	COTTON KNITTED MENS T-SHIRTS	1 118 PCS	50.000	52.000
43	COTTON KNITTED MENS T-SHIRTS	1 94 PCS	50.000	52.000
44	COTTON KNITTED MENS T-SHIRTS	1 138 PCS	51.000	53.000
45	COTTON KNITTED BOYS T-SHIRTS	1 108 PCS	61.000	63.000
46	COTTON KNITTED GIRLS T-SHIRTS	1 108 PCS		
46	COTTON KNITTED LADIES SHORT NIGHTY	1 144 SET	56.000	58.000
47	COTTON KNITTED LADIES SHORT NIGHTY	1 156 SET	58.000	60.000
48	BABIES DIAPERS	1 576 PCS	43.000	45.000
49	COTTON KNITTED MENS NIGHT SUIT	1 72 SET	49.000	51.000
50	COTTON KNITTED MENS NIGHT SUIT	1 72 SET	49.000	51.000
51	COTTON KNITTED LADIES NIGHT SUIT	1 120 SET		

10/11/2020

CSB

R. Bany  
10/11/23

P2 Sup 1419  
10/11/2023

**PANCHANAMA dated 10.11.2023 DRAWN AT CFS- JWR Logistics Pvt. Ltd., Village- Padeghar, Panvel, Navi Mumbai - 410206**


Pancha No.1		Pancha No.2	
Name	Shivprasad Balasaheb Mahale	Name	Nilesh Baburao Phapale
Age	23 Years	Age	27 Years
Address-	Maruti Mandir, Belapur, Bota, Ahmadnagar, Maharashtra-422602.	Address-	Gavthan, Belapur, Ahmadnagar, Maharashtra-422602.
Type of ID card	Aadhar Card	Type of ID card	Aadhar Card
Number of ID Card	948405287310	Number of ID Card	476355514348
Occupation	Private Job	Occupation	Private Job


We the above mentioned Panchas were called upon by a person who introduced himself as Shri Ashok Kumar Nayak, an Intelligence Officer, SIIB(X), JNCH on 10.11.2023 at 03:15 hrs at JWR CFS, 15-23, National Highway 4B, Panvel-JNPT Highway, Village- Padeghar, Ulwe, Panvel, Navi Mumbai, Maharashtra-400210 to witness the examination of goods of exporter M/s. King Traders (IEC:GXRPS2657M) covered under 01 Shipping Bill No. 4996140 dated 30.10.2023, for confirmation of declaration in respect of description of goods, quantity and any other declaration thereof.

Here we were introduced to Shri Ravindra K Kunder, G-card holder of CB M/s. RASPN Shipping Services Pvt. Ltd. (CHA License No: 11/1949) having Kardex no. 113/2021. Then the officer explained to us that the exporter M/s. King Traders (IEC:GXRPS2657M) having address at Flat No. B-25/202, Akshasagar Shanti CHS Ltd., Sec-XI, Opp New India Cooperative Bank, Mira Road East, Thane, Maharashtra-401107 has filed 01 Shipping Bill No. 4996140 dated 30.10.2023 through their Customs Broker M/s. RASPN Shipping Services Pvt. Ltd. (CHA License No: 11/1949) for export of their consignment.

We were shown the Hold letter No. 203/2022-23/SIIB(X) signed by Assistant Commissioner of Customs, SIIB(X), JNCH regarding hold of 01 Shipping Bill having No. 4996140 dated 30.10.2023 filed by M/s. King Traders (IEC:GXRPS2657M), through their authorized Customs Broker CB M/s. RASPN Shipping Services Pvt. Ltd. (CHA License No: 11/1949). Further we were shown the above-mentioned Shipping Bills, respective Export Invoice & Packing List and CLP Copy of the goods attempted to be exported.

P1   
10/11/23

P2   
10/11/2023

CB  
  
10/11/2023



Further, the above-mentioned officer requested us to bear witness to the seal-cutting and de stuffing proceedings of Container No. CAIU9014692 in which the goods covered under 01 Shipping Bill dated 30.10.2023 of M/s. King Traders (IEC:GXRPS2657M), were stuffed. The said container was found placed in open area outside Shed No. J of the above mentioned CFS. The Container No. CAIU9014692 was found to be sealed with intact Customs Bottle Seal No. 4247966. Thereafter, the Customs Bottle Seal of the said Container was cut in our presence. Further, all the packages were destuffed from the container and packages pertaining to Shipping Bill No. 4996140 dated 30.10.2023 were carted/placed inside Shed No. J at location L-12 in our presence by the labours available in the CFS the above-mentioned officer requested us to bear witness to the examination proceedings of the goods covered under 01 Shipping Bill No. 4996140 dated 30.10.2023 to which we both voluntarily agreed.

Thereafter, all of us proceeded to the location L-12 in Shed No. J where the goods covered under the aforementioned Shipping Bills No. 4996140 dated 30.10.2023 were placed. On reaching the specified place, a total of 56 packages 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.)	RODTEP
1.	S/B No. 4996140 dated 30.10.2023	RMG	54,88,231/-	1,26,632/-	2,90,959/-	105/-

**During 100% examination, goods covered under Shipping Bill No. 4996140 dated 30.10.2023 were found as declared in terms of quantity and declared description as per checklist, invoice and packing list.**

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 dated signatures as a token of having witnessed the samples drawl process and sealing of the same in the presence of Shri Ravindra K Kunder,

P1  
10/11/23

P2  
10/11/23

CB  
Rkk  
10/11/2023

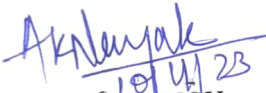
G-card holder of CB M/s. RASPN Shipping Services Pvt. Ltd. (CHA License No: 11/1949) having Kardex No. 113/2021.

All the goods pertaining to M/s. King Traders (IEC:GXRPS2657M) covered under 01 Shipping Bill No. 4996140 dated 30.10.2023 were re-packed in the same packages and kept back inside Shed-J at location L-12, JWR CFS in our presence and the same were handed over to Manager, JWR CFS for safe custody.

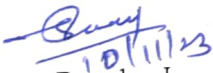
We have put our dated signatures on the Shipping Bill No. 4996140 dated 30.10.2023 filed by exporter M/s. King Traders (IEC: GXRPS2657M), their respective Export Invoice and Packing List, and other relevant documents as a token of having seen the same and being present during the examination.

The Panchanama running into 03 pages ended on the same place and same date i.e. 10.10.2023 at 1745 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.

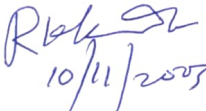
Drawn by me, on the 10<sup>st</sup> day of November, 2023.

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

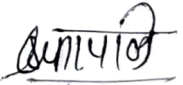
In presence of:

  
Pancha-I


Shivprasad B. Mahale


  
10/11/2023 Nilesh. B. Phapale.  
(Representative of CB)

Pancha-II

  
10/11/23



 भारत सरकार  
GOVERNMENT OF INDIA



निलेश बाबुराव फापळे  
Nilesesh Baburao Phapale  
जन्म तिथि / DOB: 25/11/1996  
पुरुष / MALE  
Mobile No.: 8380999665

4763 5551 4348

मेरा आधार, मेरी पहचान

 भारतीय विशिष्ट पहचान प्राधिकरण  
UNIQUE IDENTIFICATION AUTHORITY OF INDIA

पता:  
गावठाण, बेलापुर, अहमदनगर,  
महाराष्ट्र - 422602

Address:  
C/O., Gavthan, Belapur, Ahmadnagar,  
Maharashtra - 422602 te: 06



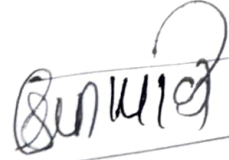
4763 5551 4348

 1947  
1800 300 1947

 help@uidai.gov.in

 www.uidai.gov.in

 P.O. Box No. 1947,  
Bengaluru-560 001

  
10/11/2023

भारत सरकार  
Government of India

शिवप्रसाद बालसाहेब महाले  
Shivprasad Balasaheb Mahale  
जन्म तारीख / DOB : 04/03/2000  
पुरुष / Male

9484 0528 7310

आधार - सामान्य माणसाचा अधिकार

भारतीय विनोद ओपन प्राधिकरण  
Unique Identification Authority of India

पत्ता : मारुती मंदिर, बेलापूर, बोटा,  
अहमदनगर, महाराष्ट्र, 422602  
Address: maruti mandir, Belapur, Bota,  
Ahmadnagar, Maharashtra, 422602

9484 0528 7310

1947  
1800 300 1947

help@uidai.gov.in

www.uidai.gov.in

*Sanjay*  
10/11/23



कार्यालय प्रधान आयुक्त, सीमाशुल्क (सामान्य), नवीन सीमाशुल्क भवन, बलार्ड एस्टेट, मुंबई-400001  
OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS (GENERAL), NEW CUSTOM HOUSE, BALLARD ESTATE,  
MUMBAI-400001  
e-mail: cbsec.nch@gov.in



FORM - G

Phone no: 022-22757891

(see sub-regulation (5) of regulation 13)  
Identity Card

CARD NO. 113/2021

Valid upto 18-07-2024

Shri/Ms. RAVINDEA K KUNDER having been registered in the books of this office as an Director of Shri/Sarvashri/Ms. / M/s RASPN SHIPPING SERVICES PVT LTD having been authorized by him/them to transact business at the Mumbai Custom House on his/their behalf is hereby permitted to do so until the cancellation/ expiry of the license issued to his principal, whichever is earlier.  
He/She has passed the examination conducted under sub-regulation (5) of regulation 13 of the Customs Brokers Licensing Regulations 2018.



Specimen signature of employee

Permanent Account No. (PAN) of employee

Name of the Customs Broker

Customs Broker Licence No.

Customs station

Dated:

*R K Kunder*

AAQPK25248

RASPN SHIPPING SERVICES PVT. LTD

AACCR9247F [11/1949]

MUMBAI

19-01-2021

Signature of the Deputy/Assistant Commissioner of Customs

*[Signature]*



- यह कार्ड अंतरणीय नहीं है और इस मुंबई सीमा शुल्क के किसी भी कर्मचारी द्वारा मांगे जाने पर प्रस्तुत किया जाना चाहिए।
  - यह कार्ड सीबीएलएन 2018 के विनियमन 13(5) के तहत सीमाशुल्क ब्रोकर के मालिक/भागीदार/निदेशक/कर्मचारी को जारी किया गया है जिसका नाम कार्ड के मुखपृष्ठ पर उल्लिखित है।
  - यह कार्ड मुंबई सीमा शुल्क क्षेत्र में सीमा शुल्क निकासी कार्य करने के लिए मान्य है।
  - इस कार्ड का उपयोग किसी अन्य उद्देश्य के लिए नहीं किया जाना चाहिए।
  - इस कार्ड को सीमा शुल्क क्षेत्र के अंदर हर समय पहना और प्रदर्शित किया जाना चाहिए।
  - जब यह कार्ड किसी भी कारण से अमान्य हो जाता है, तो इसे जारी करने वाले प्राधिकारी को तत्काल वापस किया जाना चाहिए।
- इस कार्ड के खो जाने/मिलने की सूचना नियंत्रण कक्ष, नवीन सीमाशुल्क भवन, बलार्ड एस्टेट, मुंबई (फोन: 022-22757575 (24 घंटे)) या निकटतम पुलिस स्टेशन में तुरंत

- This card is non-transferrable and should be produced on demand by any employee of Mumbai Customs.
- This card has been issued under Regulation 13(5) of CBLR 2018 to the Proprietor/Partner/Director/Employee of Custom Broker whose name is ment on the face of the card.
- This card is only valid for transacting Customs clearance work in Mumbai Customs Zones.
- This card should not be used for any other purpose.
- This card should be worn and displayed at all times inside Customs Area.
- When this card ceases to be valid for any reason, it should be returned to the issuing authority.
- If this card is lost/found by anyone, it should be immediately be informed/returned to the Control room, New Custom House, Ballard Estate, Mumbai or to the nearest Police Station.

*R K Kunder*  
10/11/2023



**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-229/2023-24 SIIB(X) JNCH

Date: .11.2023

To,

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

**Sub: Testing of sample pertaining to Shipping Bill No. 4996140 dated 30.11.2023 by M/s. King Traders (IE Code: GXRPS2657M) – reg.**

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to **4996140 dated 30.11.2023** for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	4996140 dated 30.11.2023	Cotton Knitted Boys T-Shirt	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. 1050/572B (X) dt 22/11/23

SB NO. = 4998140 dt 30/11/2023

Report: The sample as received is in the form of dyed printed, knitted or ready made garment (Full sleeve T-shirt). It is wholly composed of cotton yarns.

Wt of sample = 226.4 gm

Sealed & returned

Ans  
21/12/2023

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

Ans  
21/12/23

डॉ. टी. सी. तंवर  
Dr. T. C. TANWAR  
रसायन परीक्षक - I  
CHEMICAL EXAMINER GR-I



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.

22/11/23  
29

Manoj Shah

F. No.SG/MISC-229/2023-24 SIIB(X) JNCH

Date: .11.2023

To,

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

Sub: Testing of sample pertaining to Shipping Bill No. 4996140 dated 30.11.2023 by M/s. King Traders (IE Code: GXRPS2657M) – reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to 4996140 dated 30.11.2023 for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RGS
i.	4996140 dated 30.11.2023	Woven Ladies Night wear of Satin	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 1049 / SIB Date 22/11/23

To  
The Deputy Commissioner of Customs,  
SIIB (X), JNCH

SUBJECT: Testing of samples pertaining to shipping bill No. 4996140 dated  
30/11/23 by M/s King Traders (IE Code: GXRPS2657M)

Sir,

Please refer to your letter vide F.No. SG/MISC-229/2023-24 SIIB (X)  
JNCH dated 11/2023 above subject matter of S/B No. 4996140 S/B Date  
30/11/2023. Sr. No. 1, description of the sample is "Woven Ladies Night wear  
of Satin". Report is given below.

Lab No. 1049 SIIB Lab Date 22/11/23  
S/B No. 4996140 S/B Date 30/11/2023

**REPORT:** On opening the sample packet, five readymade textile garment articles  
were found i.e. (1) Frock (2) Half-Pant (3) Legging (4) Top (5) Gown  
Total weight of sample (5 pieces) = 747 g

- (1) **Frock**- It is made of dyed knitted fabric with lace stitched at front side  
and a metallic piece at the front side, with elastic stitched at back side.  
Base fabric is wholly composed of polyester filament yarns. Lace is  
composed of filament yarns of nylon and elastomeric yarns.  
Weight of sample = 184.7 g  
Weight of base fabric = 178.5 g  
Weight of lace = 3.2 g  
Weight of elastic = 2.1 g  
Weight of metallic piece = Balance  
Percentage Composition of lace:  
% of nylon yarns = 95.28 %  
% of elastomeric yarns = Balance

- (2) **Half-Pant**- It is made of dyed knitted fabric with elastic at waist part and  
lace stitched at the side of the fabric. Base fabric is wholly composed of  
polyester filament yarns. Lace is composed of filament yarns of nylon  
and elastomeric yarns.  
Weight of sample = 62.1 g  
Weight of base fabric = 53.9 g  
Weight of elastic = 5.4 g  
Weight of lace = Balance

CONTINUED IN PAGE 2

marked by



Lab No. 1049 SIIB Lab Date 22/11/23

S/B No. 4996140 S/B Date 30/11/2023

CONTINUED FROM PRE PAGE

Percentage Composition of lace:

% of nylon yarns = 95.14%

% of elastomeric yarns = Balance

- (3) **Legging-** It is made of dyed knitted fabric with elastic at waist part. Base fabric is wholly composed of polyester filament yarns.

Weight of sample = 146.5 g

Weight of base fabric = 141.4 g

Weight of elastic = Balance

- (4) **Top-** It is made of dyed knitted fabric having lace stitched at front side and elastic stitched at back side. Base fabric is wholly composed of polyester filament yarns. Lace is composed of filament yarns of nylon and elastomeric yarns.

Weight of sample = 89.7 g

Weight of base fabric = 83.9 g

Weight of lace = 3.6 g

Weight of elastic = Balance

Percentage Composition of lace:

% of nylon yarns = 95.23%

% of elastomeric yarns = Balance

- (5) **Gown-** It is made of dyed knitted fabric, having lace stitched at the opening side. Base fabric is wholly composed of polyester filament yarns. Lace is composed of filament yarns of nylon and elastomeric yarns.

Weight of sample = 264 g

Weight of base fabric = 258.5 g

Weight of lace = Balance


Percentage Composition of lace:

% of nylon yarns = 95.18%

% of elastomeric yarns = Balance

Sealed remnant returned.

Martina Devi  
13/12/23  
MARTINA DEVI  
Chemical Assistant

  
13/12/23

डॉ. टी. सी. तंवर  
Dr. T. C. TANWAR  
रसायन परीक्षक I  
CHEMICAL EXAMINER GR-I



2/4/2018 to 20/01/2019



**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.

Sh. P.D. CE II  
B.M.  
22/11/23  
Sh. Pannusamy  
22/11/23

F. No.SG/MISC-229/2023-24 SIIB(X) JNCH

Date: .11.2023

To,

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

**Sub: Testing of sample pertaining to Shipping Bill No. 4996140 dated 30.11.2023 by M/s. King Traders (IE Code: GXRPS2657M) – reg.**

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to **4996140 dated 30.11.2023** for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	4996140 dated 30.11.2023	Cotton Ladies Nighty	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.

L.L. No 1052 / SLLB (A) dt 22/11/23

S/B No. - 4996140 dated 30.11.2023

**Report** - The sample as received is in the form of a readymade textile article  
(described as - Cotton Ladies Nighty)

It is made of dyed and printed woven fabric. It is wholly composed of spun  
yarns of cotton.

Total weight of the sample = 254.8 gm

GSM of fabric - 22.5

Scaled remnant sample returned

N. P. S. 4  
30/11/2023

एन. पोन्नसामी / N. PONNUSAMY  
सहायक रसायन परीक्षक  
Assistant Chemical Examiner

P. P. S. 4  
30/11/23

CE-11

प्रमुख परीक्षक / Pratul Dairi  
रसायन परीक्षा केंद्र, जवाहर नवोदय प्रयोगशाला  
जवाहर नवोदय प्रयोगशाला  
Jawahar Navodaya Laboratory  
नवाशेवा, Nava 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-229/2023-24 SIIB(X) JNCH

Date: .11.2023

To,

The Dy. Chief Chemical Examiner

DYCC section, JNCH

Nhava Sheva,

Tal: Uran, Dist: Raigad.

Sub: Testing of sample pertaining to Shipping Bill No. 4996140 dated 30.11.2023 by M/s. King Traders (IE Code: GXRPS2657M) – reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to 4996140 dated 30.11.2023 for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	4996140 dated 30.11.2023	Cotton Knitted Men's T-Shirt	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 1053 /SLB (X) dt 22/11/23

s/B No:- 4996140 s/B dt:- 30/11/2023

Report:-

The sample as received is in the form of dyed Knitted readymade garment (full sleeves T-shirt). It has a small print on front side and embroidery on one sleeve. Base fabric is wholly composed of cotton yarns.

Total wt = 268.4g

Sealed remnant returned.

Preeti

29/11/2023

PREETI BATHAM

Sharma

29.11.2023

Dr. Preeti Sharma  
रासायनिक परीक्षक ग्रेड II  
Chemical Examiner Gr II



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

Jawaharlal Nehru Custom House, Nhava Sheva,

Dist- Raigad, Maharashtra – 400 707.

Tel No: 27244989; Fax: 27241828, 27241825.

F. No.SG/MISC-229/2023-24 SIIB(X) JNCH

Date: .11.2023

To,

The Dy. Chief Chemical Examiner

DYCC section, JNCH

Nhava Sheva,

Tal: Uran, Dist: Raigad.

**Sub: Testing of sample pertaining to Shipping Bill No. 4996140 dated 30.11.2023 by M/s. King Traders (IE Code: GXRPS2657M) – reg.**

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to **4996140 dated 30.11.2023** for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	4996140 dated 30.11.2023	Cotton Knitted Ladies Night Suit	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- 1051 / SIB XI dt- 22/11/23

Report

S/B No- 4996140 dt-30-11-2023

The sample as received is in the form of dyed and printed knitted readymade garment (ladies one piece). It is wholly made of cotton yarns.

Total wt of sample = 236.5g

Saled R/S returned:

Abayankas  
25/11/2023

n. maity  
25/11/2023

**Market Enquiry Report of M/s. King Traders (IEC: GXRPS2657M) conducted on 18.11.2023.**

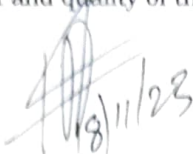
As approved by the competent authority, the undersigned officer from SIIB (X) along with Shri Nitesh Mhatre, authorized representative of exporter, conducted market survey of goods covered under Shipping Bill No. **4996140 dtd 30.10.2023** presented for export by **M/s. King Traders (IEC: GXRPS2657M)**. 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 18.11.2023 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 Nitesh Mhatre. Representative samples were shown to the shopkeeper of subject goods and quotation / inquiries were made for wholesale purchase of identical/ similar goods. The shopkeeper refused to have identical goods i.e. of same brand but offered similar goods on the basis of quality, composition, size and design of the goods. The wholesale rates for the said samples as quoted verbally by shopkeepers for which both officers and Exporter's authorized representative agreed are as follows:

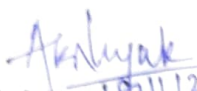
S/B No.	Item Description	<u>Shop 1</u> M/s. Wonders, Chakia Street, Shop No. 1, Mumbai-03	<u>Shop 2</u> M/s. Al Barkat Kids, Shop No.12, Building No. 190, Opp Minara Masjid, Ibrahim Rahmtulla Road, Mumbai-03	<u>Shop 3</u> M/s. WoW Fashion, 5, B Tawawala Building, Opp Zakriya Masjid, Dhobi Street- Mumbai-03	Average wholesale price	Re-determined FOB Value= Declared FOB * (Re-determined PMV/Declared PMV)
4996140 dtd 30.10.2023	Cotton Knitted Boys T-Shirt	380	385	380	381.67	293537.9
	Cotton Knitted Girls T-Shirt	380	375	380	378.33	37199.64
	Cotton Knitted Ladies Night Suit (1)	465	470	470	468.33	429136.73
	Cotton Knitted Ladies Night Suit(2)	450	455	435	446.67	370067.41
	Cotton Knitted Mens Night Suit	450	455	435	446.67	58485.375
	Cotton Knitted Mens T-Shirts	400	420	410	410.00	406026.62
	Cotton Ladies Nighty	465	470	465	466.67	1714934.3
	Woven Ladies Night Wear of Satin	450	465	440	451.67	246440.63



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.

18/11/23

(Nitesh Mhatre)  
Authorized representative of exporter

  
18/11/2023  
(Ashok Kumar Nayak)  
IO/SIIB(X)



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

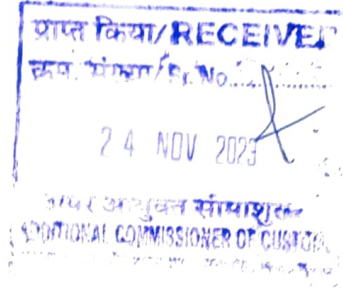
**Jawaharlal Nehru Custom House, Nhava Sheva,  
Dist- Raigad, Maharashtra - 400 707.  
Tel No: 27244983; Fax: 27241828, 27241825.  
Email Id - silbx.jnch@gov.in**



F. No. SG/MISC-229/2023-24/SIIB(X) JNCH

Date: .11.2023

To,  
The Additional Commissioner of Customs  
CEAC, JNCH  
Nhava Sheva.



Sir,

**Sub: NOC for Provisional release of the goods for Back To Town covered under Shipping Bill No. 4996140 dtd 30.10.2023 of exporter M/s. King Traders (IEC: BXRPS2657M)- reg.**

Please refer to the subject mentioned above.

The Exporter M/s. King Traders (IEC: BXRPS2657M) has filed 01 shipping bill No. 4996140 dtd 30.10.2023 for export of RMG. Based on the NCTC inputs, the same was hold by this unit ide hold letter dated 06.11.2023.

**The Red Flags according to the NCTC alert are as follows:**

1. The exporter has obtained IEC very recently in May 2023 and amended it in July 2023.
2. The exporter has filed 1 shipping bill for export of Misc goods mainly consisting of RMGs which is prone for concealment and mis-declaration.
3. The goods being exported are consigned to United Arab Emirates, a risky country.
4. There is no supply chain of the exporter as such the exports appears to be bogus/ manipulated to claim undue customs benefits.
5. The exporter has declared very high FOB value of the goods and also claimed substantial export incentives without any supply chain of these goods.
6. The exporter appears to be operating from a residential premises and as such the physical existence of the firm is dubious.

Thereafter, the subject goods under 01 shipping bill was 100% examined by SIIB(X) under Panchanama dated 10.11.2023. After market enquiry, FOB value is re-determined as given below:-

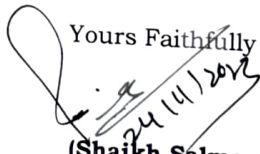
Sr. No.	S/B No. & Date	Descripti on of Goods	Declare d FOB (in Rs.)	Redeterm ined FOB	Declare d Drawba ck (in Rs.)	Redeter mined Drawbac k	RODTEP	Re-determine d RODTEP

1	4996140 dtd 30.10.2023	Cotton Knitted Boys T- Shirt	502219	293537.9	10152	6164.30	21719	14383.36
2		Cotton Knitted Girls T- Shirt	63223	37199.64	1391	818.39	3098	1822.78
3		Cotton Knitted Ladies Night Suit (1)	652410	429136.73	15658	10299.28	35683	26091.51
4		Cotton Knitted Ladies Night Suit(2)	545159	370067.41	13084	8881.62	32285	22500.10
5		Cotton Knitted Mens Night Suit	87859	58485.375	2372	1579.11	5315	3538.37
6		Cotton Knitted Mens T- Shirts	673410	406026.62	13068	8526.56	28496	19895.30
7		Cotton Ladies Nighty	2583426	1714934.3	62002	41158.42	143122	104268.00
8		Woven Ladies Night Wear of Satin	371025	246440.63	8905	5914.58	21240	14983.59

The above document is filed under LUT. As further investigation is still pending regarding verification of GST and Test reports, Meanwhile, the exporter vide letter dated Nil has requested for provisional release of the goods for Back to Town purpose.

This office has no objection for **provisional release of the goods for Back to Town covered under shipping bill No 4996140 dtd 30.10.2023.**

This issues with approval of The Joint Commissioner of Customs, SIIB(X), JNCH.

Yours Faithfully  
  
**(Shaikh Salman)**  
**Dy. Commissioner of Customs**  
**SIIB (X), JNCH**

Encl:- Copy of shipping bills & packing list.



No. STO/Mira\_701/custom/ 27GXRPS2657M1ZB / 2024-25/ B- 939 BHAYANDAR. Date: 19/12/2024

To

(Itha Ramalingeswara Rao)  
Asstt. Commissioner of Customs,  
SIIB(X), NS-II.  
Jawaharlal Nehru Custom House, Nhava Sheva,  
Dist- Raigad, Maharashtra – 400 707.  
Tel No: 27244983; Fax: 27241828, 27241825.  
Email Id – [siibx.jnch@gov.in](mailto:siibx.jnch@gov.in)

**Sub:** Verification of genuineness of Exporter M/s. **KING TRADERS** (GSTIN 27GXRPS2657M1ZB)

**Ref:** 1. F.No. SG/INV-186/2023-24/SIIB(X) JNCH 05-12-2024.

With reference above mentioned subject, this office is submitting the available information and data GST BO system, following information as below mentioned company name of KING TRADERS (GSTIN 27GXRPS2657M1ZB).

1. Whether the Exporter M/s. KING TRADERS (GSTIN-27GXRPS2657M1ZB) is non-existent at the declared premises as per state tax inspector visit report.
2. As per state tax inspector visit report that is crystal clear that the tax payer has not conduct any business from the declared place of business.
3. M/s. KING TRADERS has not filed GST returns from filed only GSTR-1 & GSTR-3B for the month of July, August and September 2023. The tax payer Registration has cancelled due non filing of Return for more than six month. Which is effect from 01/10/2023.
4. Tax payer's filed nil GSTR-3B & 2A on BO system for the period July 2023 and September 2023., same are enclosed herewith a copy of GSTR-1 & 3B.
5. The outcome of the verification & visit report it is clear that the tax payer is found non-genuine.

The above documents submitted herewith for your kind perusal and your necessary action. Kindly acknowledge.

Thanking you,

ANANT  
NANA SURVE  
State Tax Officer,  
(BHY-NOD-C-0105) MIRA\_701  
Bhayander

Digitally signed by  
ANANT NANA SURVE  
Date: 2024.12.19  
13:47:41 +05'30'

Copy To:

1. The Jt. Commissioner of State Tax (ADM) Bhayander Div.
2. The Dy. Commissioner of State Tax (BHY-NOD-E-001) Bhayander

## Form GSTR-3B System generated summary

[This summary has been generated based on your FORM GSTR-1, GSTR-1A, GSTR-2B (auto-drafted ITC statement) and GSTR-3B (Previous period). These values auto-populated below may be used to fill in relevant tables in FORM GSTR-3B. This summary is generated for information and guidance purposes only. Please enter correct values, after due verification.]

Financial year	2023-24
Tax period	September

1	GSTIN	27GXGPS2657M1ZB
2	(a) Legal name of the registered person	NADIR NADEEM SHAIKH
	(b) Trade name, if any	KING TRADERS
	(c) GSTR-1 filing date	07/10/2023
	(d) GSTR-1A filing date	
	(e) GSTR-2B generation date	
	(f) GSTR-3B summary generation date	07/10/2023

### Section I: Auto-populated details of Table 3.1, 3.1.1, 3.2, 4 and 5.1 of FORM GSTR-3B Taxpayers may use this data to file their FORM GSTR-3B

(Amount in ₹ for all tables)

#### A. Table 3.1 of FORM GSTR-3B : Details of Outward supplies and inward supplies liable to reverse charge

Nature of supplies	Total taxable value	Integrated tax	Central Tax	State/UT Tax	Cess
<a href="#">(a) Outward taxable supplies (other than zero rated, nil rated and exempted)</a>	0.00	0.00	0.00	0.00	0.00
<a href="#">(b) Outward taxable supplies (zero rated)</a>	0.00	0.00			0.00
<a href="#">(c) Other outward supplies (Nil rated, exempted)</a>	0.00				
<a href="#">(d) Inward supplies (liable to reverse charge)</a>	Not Generated	Not Generated	Not Generated	Not Generated	Not Generated
<a href="#">(e) Non-GST outward supplies</a>	0.00				

#### B. Table 3.1.1 of FORM GSTR-3B : Details of supplies notified under section 9(5) of the CGST Act, 2017 and corresponding provision in IGST/UTGST/SGST Acts

Description	Total taxable value	Integrated tax	Central Tax	State/UT Tax	Cess
<a href="#">(i) Taxable supplies on which electronic commerce operator pays tax u/s 9(5) [to be furnished by electronic commerce operator]</a>	0.00	0.00	0.00	0.00	0.00
<a href="#">(ii) Taxable supplies made by registered person</a>					

Description	Total taxable value	Integrated tax	Central Tax	State/UT Tax	Cess
<a href="#">through electronic commerce operator, on which electronic commerce operator is required to pay tax u/s 9(5) [to be furnished by registered person making supplies through electronic commerce operator]</a>	0.00				

**C. Table 3.2 of FORM GSTR-3B : Of the supplies shown in 3.1(a) and 3.1.1(i) above, details of inter-state supplies made to unregistered persons, composition taxable persons and UIN holders**

Nature of supplies	Place of supply (State/UT)	Total taxable value	Amount of Integrated tax
<a href="#">Supplies made to Unregistered persons</a>		0.00	0.00
<a href="#">Supplies made to Composition taxable persons</a>		0.00	0.00
<a href="#">Supplies made to UIN holders</a>		0.00	0.00

**D. Table 4 of FORM GSTR-3B : Eligible ITC**

Details	Integrated tax	Central Tax	State/UT Tax	Cess
<b>(A) ITC Available (whether in full or part)</b>				
(1) <a href="#">Import of goods</a>	Not Generated			Not Generated
(2) Import of services				
(3) <a href="#">Inward supplies liable to reverse charge (other than 1 &amp; 2 above)</a>	Not Generated	Not Generated	Not Generated	Not Generated
(4) <a href="#">Inward supplies from ISD</a>	Not Generated	Not Generated	Not Generated	Not Generated
(5) <a href="#">All other ITC</a>	Not Generated	Not Generated	Not Generated	Not Generated
<b>(B) ITC Reversed</b>				
(1) As per rules 38,42 & 43 of CGST Rules and section 17(5)				
(2) <a href="#">Others</a>	Not Generated	Not Generated	Not Generated	Not Generated
<b>(C) Net ITC Available (A)-(B)</b>				
<b>(D) Other Details</b>				
(1) ITC reclaimed which was reversed under Table 4(B)(2) in earlier tax period				
(2) <a href="#">Ineligible ITC under section 16(4) &amp; ITC restricted due to PoS rules</a>				

**E. Table 5.1 of FORM GSTR-3B: Interest**

Description	Integrated tax	Central tax	State/UT tax	Cess
<a href="#">Interest</a>	Not Available	Not Available	Not Available	Not Available

**Section II : Detailed breakup of values in Table 3.1,3.1.1 and 3.2 of FORM GSTR-3B**

Taxpayers may use this data for reconciliation of details auto-populated in Section I above and values filed by them in their FORM GSTR-1, GSTR-1A or reflected in FORM GSTR-2B

**A. Break up of Table 3.1 (a) of GSTR-3B**

[\[TOP\]](#)

Table in GSTR-1/1A	Form	Total taxable value	Integrated tax	Central Tax	State/UT Tax	Cess
4A Taxable outward supplies made to registered persons (other than zero rated supplies)	GSTR-1	0.00	0.00	0.00	0.00	0.00
	GSTR-1A					



Table in GSTR-1/1A		Form	Total taxable value	Integrated tax	Central Tax	State/UT Tax	Cess
4B	Outward supplies made to registered persons attracting tax on reverse charge	GSTR-1	0.00				
		GSTR-1A					
5	Taxable outward inter-state supplies made to un-registered persons (where invoice value is more than Rs. 2.5 lakhs)	GSTR-1	0.00	0.00			0.00
		GSTR-1A					
6C	Deemed exports	GSTR-1		0.00	0.00	0.00	0.00
		GSTR-1A					
7A	Taxable outward intra-state supplies made to un-registered persons	GSTR-1	0.00		0.00	0.00	0.00
		GSTR-1A					
7B	Taxable outward inter-state supplies made to un-registered persons (where invoice value is upto Rs. 2.5 lakhs)	GSTR-1	0.00	0.00			0.00
		GSTR-1A					
9A	Amendments made to invoices declared in previous tax periods in Tables-4, 5 and 6C	GSTR-1	0.00	0.00	0.00	0.00	0.00
		GSTR-1A					
9B	Credit/Debit Notes pertaining to invoices declared in Tables-4, 5, 6C and 15	GSTR-1	0.00	0.00	0.00	0.00	0.00
		GSTR-1A					
9C	Amendments to Credit/Debit Notes pertaining to invoices declared in Tables-4, 5, 6C and 15	GSTR-1	0.00	0.00	0.00	0.00	0.00
		GSTR-1A					
10A	Amendment to taxable outward intra-state supplies made to unregistered persons declared in Table-7 in previous tax periods	GSTR-1	0.00		0.00	0.00	0.00
		GSTR-1A					
10B	Amendment to taxable outward inter-state supplies made to unregistered persons declared in Table-7 in previous tax periods	GSTR-1	0.00	0.00			0.00
		GSTR-1A					
11_I_A1	Advance amount received in the tax period - Intra-state	GSTR-1	0.00		0.00	0.00	0.00
		GSTR-1A					
11_I_A2	Advance amount received in the tax period - Inter-state	GSTR-1	0.00	0.00			0.00
		GSTR-1A					
11_I_B1	Advance amount received in earlier tax period and adjusted against supplies being shown in this tax period - Intra-state	GSTR-1	0.00		0.00	0.00	0.00
		GSTR-1A					
11_I_B2	Advance amount received in earlier tax period and adjusted against supplies being shown in this tax period - Inter-state	GSTR-1	0.00	0.00			0.00
		GSTR-1A					
11_II	Amendments to information regarding advances in previous tax periods	GSTR-1	0.00	0.00	0.00	0.00	0.00
		GSTR-1A					
	Sub Total	GSTR-1	0.00	0.00	0.00	0.00	0.00
		GSTR-1A					
	Total		0.00	0.00	0.00	0.00	0.00

**B. Break up of Table 3.1 (b) of GSTR-3B**

[\[TOP\]](#)

Table in GSTR-1/1A		Form	Total taxable value	Integrated tax	Central Tax	State/UT Tax	Cess
6A	Exports	GSTR-1	0.00	0.00			0.00
		GSTR-1A					

Table in GSTR-1/1A		Form	Total taxable value	Integrated tax	Central Tax	State/UT Tax	Cess
6B	Supplies made to SEZ unit or SEZ developer	GSTR-1	0.00	0.00			0.00
		GSTR-1A					
9A	Amendments made to invoices declared in previous tax periods in Table-6A, 6B	GSTR-1	0.00	0.00			0.00
		GSTR-1A					
9B	Credit/Debit Notes pertaining to invoices declared in Table-6A,6B	GSTR-1	0.00	0.00			0.00
		GSTR-1A					
9C	Amendments to Credit/Debit Notes pertaining to invoices declared in Table-6A,6B	GSTR-1	0.00	0.00			0.00
		GSTR-1A					
15	Taxable supplies made to SEZ unit or SEZ developer through ECO on which ECO is liable to pay tax u/s 9(5) - Registered to Registered	GSTR-1	0.00	0.00			0.00
		GSTR-1A					
15	Taxable supplies made to SEZ unit or SEZ developer through ECO on which ECO is liable to pay tax u/s 9(5) - Unregistered to Registered	GSTR-1	0.00	0.00			0.00
		GSTR-1A					
15A(I)	Amendments to taxable supplies made to SEZ unit or SEZ developer through ECO on which ECO is liable to pay tax u/s 9(5) - Registered to Registered	GSTR-1	0.00	0.00			0.00
		GSTR-1A					
15A(I)	Amendments to taxable supplies made to SEZ unit or SEZ developer through ECO on which ECO is liable to pay tax u/s 9(5) - Unregistered to Registered	GSTR-1	0.00	0.00			0.00
		GSTR-1A					
	Sub Total	GSTR-1	0.00	0.00			0.00
		GSTR-1A					
	Total		0.00	0.00			0.00

C. Break up of Table 3.1 (c) of GSTR-3B

[\[TOP\]](#)

Table in GSTR-1/1A		Form	Total taxable value	Integrated tax	Central Tax	State/UT Tax	Cess
8	Nil rated and exempted supplies (columns 2 and 3)	GSTR-1	0.00				
		GSTR-1A					

D. Break up of Table 3.1 (d) of GSTR-3B

[\[TOP\]](#)

Table in GSTR-2B		Total taxable value	Integrated tax	Central Tax	State/UT Tax	Cess
3_Part A_III	ITC Available - Inward Supplies liable for reverse charge					
4_Part A_III	ITC not available - Inward Supplies liable for reverse charge					

E. Break up of Table 3.1 (e) of GSTR-3B

[\[TOP\]](#)

Table in GSTR-1/1A		Form	Total taxable value	Integrated tax	Central Tax	State/UT Tax	Cess
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Table in GSTR-1/1A		Form	Total taxable value	Integrated tax	Central Tax	State/UT Tax	Cess
8	Non-GST outward supplies (column 4)	GSTR-1	0.00				
		GSTR-1A					

**F. Break up of Table 3.1.1 (i) of GSTR-3B**

[\[TOP\]](#)

Table in GSTR-1/1A		Form	Total taxable value	Integrated tax	Central Tax	State/UT Tax	Cess
15	Taxable supplies made through ECO on which ECO is liable to pay tax u/s 9(5) - Registered to Registered	GSTR-1	0.00	0.00	0.00	0.00	0.00
		GSTR-1A					
	Taxable supplies made through ECO on which ECO is liable to pay tax u/s 9(5) - Registered to Unregistered	GSTR-1	0.00	0.00	0.00	0.00	0.00
		GSTR-1A					
	Taxable supplies made through ECO on which ECO is liable to pay tax u/s 9(5) - Unregistered to Registered	GSTR-1	0.00	0.00	0.00	0.00	0.00
		GSTR-1A					
	Taxable supplies made through ECO on which ECO is liable to pay tax u/s 9(5) - Unregistered to Unregistered	GSTR-1	0.00	0.00	0.00	0.00	0.00
		GSTR-1A					
15A(I)	Amendments to taxable supplies made through ECO on which ECO is liable to pay tax u/s 9(5) – Registered to Registered	GSTR-1	0.00	0.00	0.00	0.00	0.00
		GSTR-1A					
	Amendments to taxable supplies made through ECO on which ECO is liable to pay tax u/s 9(5) – Unregistered to Registered	GSTR-1	0.00	0.00	0.00	0.00	0.00
		GSTR-1A					
15A(II)	Amendments to taxable supplies made through ECO on which ECO is liable to pay tax u/s 9(5) – Registered to Unregistered	GSTR-1	0.00	0.00	0.00	0.00	0.00
		GSTR-1A					
	Amendments to taxable supplies made through ECO on which ECO is liable to pay tax u/s 9(5) – Unregistered to Unregistered	GSTR-1	0.00	0.00	0.00	0.00	0.00
		GSTR-1A					
	<b>Sub Total</b>	GSTR-1	0.00	0.00	0.00	0.00	0.00
		GSTR-1A					
	<b>Total</b>		0.00	0.00	0.00	0.00	0.00

**G. Break up of Table 3.1.1 (ii) of GSTR-3B**

[\[TOP\]](#)

Table in GSTR-1/1A		Form	Total taxable value	Integrated tax	Central Tax	State/UT Tax	Cess
14(b)	Supplies made through ECO - Liable to pay tax u/s 9(5)	GSTR-1	0.00				
		GSTR-1A					
14A(b)	Amended Supplies made through ECO - Liable to pay tax u/s 9(5)	GSTR-1	0.00				
		GSTR-1A					
	<b>Sub Total</b>	GSTR-1	0.00				
		GSTR-1A					
	<b>Total</b>		0.00				

## H. Break up of Table 3.2 (Supplies made to Unregistered persons)

[\[TOP\]](#)

Table in GSTR-1/1A		Form	Place of supply (State/UT)	Total taxable value	Amount of Integrated tax
5	Taxable outward inter-state supplies made to un-registered persons (where invoice value is more than Rs. 2.5 lakhs)	GSTR-1		0.00	0.00
		GSTR-1A			
7B	Taxable outward inter-state supplies made to un-registered persons (where invoice value is upto Rs. 2.5 lakhs)	GSTR-1		0.00	0.00
		GSTR-1A			
9A	Amendments made to invoices declared in previous tax periods in Table-5	GSTR-1		0.00	0.00
		GSTR-1A			
9B	Credit/Debit Notes pertaining to invoices declared in Table-5	GSTR-1		0.00	0.00
		GSTR-1A			
9C	Amendments to Credit/Debit Notes pertaining to Credit/Debit notes declared in Table-9B	GSTR-1		0.00	0.00
		GSTR-1A			
10B	Amendment to taxable outward inter-state supplies made to un-registered persons declared in Table-7 in previous tax periods	GSTR-1		0.00	0.00
		GSTR-1A			
11_I_A2	Advance amount received in the tax period - Inter-state	GSTR-1		0.00	0.00
		GSTR-1A			
11_I_B2	Advance amount received in earlier tax period and adjusted against supplies being shown in this tax period - Inter-state	GSTR-1		0.00	0.00
		GSTR-1A			
11_II	Amendments to information regarding advances in previous tax periods and amendments to information regarding adjustment against supplies	GSTR-1		0.00	0.00
		GSTR-1A			
15	Taxable supplies made through ECO on which ECO is liable to pay tax u/s 9(5) - Registered to Unregistered	GSTR-1			
		GSTR-1A			
15	Taxable supplies made through ECO on which ECO is liable to pay tax u/s 9(5) - Unregistered to Unregistered	GSTR-1			
		GSTR-1A			
15A(II)	Amendments to taxable supplies made through ECO on which ECO is liable to pay tax u/s 9(5) - Registered to Unregistered	GSTR-1			
		GSTR-1A			
15A(II)	Amendments to taxable supplies made through ECO on which ECO is liable to pay tax u/s 9(5) - Unregistered to Unregistered	GSTR-1			
		GSTR-1A			

## I. Break up of Table 3.2 (Supplies made to Composition taxable persons)

[\[TOP\]](#)

Table in GSTR-1/1A		Form	Place of supply (State/UT)	Total taxable value	Amount of Integrated tax
4A	Taxable outward supplies made to registered persons (other than zero rated supplies)	GSTR-1		0.00	0.00
		GSTR-1A			
9A	Amendments made to invoices declared in previous tax periods in Table-4A	GSTR-1		0.00	0.00
		GSTR-1A			
9B	Credit/Debit Notes pertaining to invoices declared in Table-4A	GSTR-1		0.00	0.00
		GSTR-1A			
9C	Amendments to Credit/Debit Notes pertaining to invoices declared in Table-9B	GSTR-1		0.00	0.00
		GSTR-1A			
15	Taxable supplies made through				

Table in GSTR-1/1A		Form	Place of supply (State/UT)	Total taxable value	Amount of Integrated tax
	ECO on which ECO is liable to pay tax u/s 9(5) - Registered to Registered	GSTR-1			
		GSTR-1A			
15	Taxable supplies made through ECO on which ECO is liable to pay tax u/s 9(5) - Unregistered to Registered	GSTR-1			
		GSTR-1A			
15A(I)	Amendments to taxable supplies made through ECO on which ECO is liable to pay tax u/s 9(5) - Registered to Registered	GSTR-1			
		GSTR-1A			
15A(I)	Amendments to taxable supplies made through ECO on which ECO is liable to pay tax u/s 9(5) - Unregistered to Registered	GSTR-1			
		GSTR-1A			

**J. Break up of Table 3.2 (Supplies made to UIN holders)**

[\[TOP\]](#)

Table in GSTR-1/1A		Form	Place of supply (State/UT)	Total taxable value	Amount of Integrated tax
4A	Taxable outward supplies made to registered persons (other than zero rated supplies)	GSTR-1		0.00	0.00
		GSTR-1A			
9A	Amendments made to invoices declared in previous tax periods in Table-4A	GSTR-1		0.00	0.00
		GSTR-1A			
9B	Credit/Debit Notes pertaining to invoices declared in Table-4A	GSTR-1		0.00	0.00
		GSTR-1A			
9C	Amendments to Credit/Debit Notes pertaining to invoices declared in Table-9B	GSTR-1		0.00	0.00
		GSTR-1A			
15	Taxable supplies made through ECO on which ECO is liable to pay tax u/s 9(5) - Registered to Registered	GSTR-1			
		GSTR-1A			
15	Taxable supplies made through ECO on which ECO is liable to pay tax u/s 9(5) - Unregistered to Registered	GSTR-1			
		GSTR-1A			
15A(I)	Amendments to taxable supplies made through ECO on which ECO is liable to pay tax u/s 9(5) - Registered to Registered	GSTR-1			
		GSTR-1A			
15A(I)	Amendments to taxable supplies made through ECO on which ECO is liable to pay tax u/s 9(5) - Unregistered to Registered	GSTR-1			
		GSTR-1A			

**Section III : Detailed breakup of values in Table 4 of FORM GSTR-3B**

Taxpayers may use this data for reconciliation of details auto-populated in Section I above and values reflected in their FORM GSTR-2B

**A. Break up of Table 4A(1) (ITC Available - Import of goods)**

[\[TOP\]](#)

Table in GSTR-2B		Integrated tax	Central tax	State/UT tax	Cess
3_Part A_IV	ITC Available - Import of Goods				

**B. Break up of Table 4A(3) (ITC Available - Inward supplies liable to reverse charge (other than 1 & 2 above))**

[\[TOP\]](#)

Table in GSTR-2B		Integrated tax	Central tax	State/UT tax	Cess
3_Part A_III	ITC Available - Inward Supplies liable for reverse charge - (A)				
3_Part B_I	ITC Available - B2B - Credit Notes (including amendment) (Reverse Charge) - (B)				
4_Part B_I	ITC Not Available - B2B - Credit Notes (including amendment)				

Table in GSTR-2B		Integrated tax	Central tax	State/UT tax	Cess
	(Reverse Charge) - (C)				
ITC Available - Inward Supplies liable to reverse charge(other than 1 & 2 above) (D) = (A) - (B) - (C)		Not Generated	Not Generated	Not Generated	Not Generated

**C. Break up of Table 4A(4) (ITC Available - Inward Supplies from ISD)**

[\[TOP\]](#)

Table in GSTR-2B		Integrated tax	Central tax	State/UT tax	Cess
3_Part A_II	ITC Available - Inward Supplies from ISD - (A)				
3_Part B_I	ITC Available - ISD - Credit Notes (including amendment) - (B)				
4_Part B_I	ITC Not Available - ISD - Credit Notes (including amendment) - (C)				
ITC Available - Inward Supplies from ISD (D) = (A) - (B) - (C)		Not Generated	Not Generated	Not Generated	Not Generated

**D. Break up of Table 4A(5) (ITC Available - All other ITC - Supplies from registered persons other than reverse charge)**

[\[TOP\]](#)

Table in GSTR-2B		Integrated tax	Central tax	State/UT tax	Cess
3_Part A_I	ITC Available - Inward Supplies liable for other than reverse charge - (A)				
3_Part B_I	ITC Available - B2B - Credit Notes (including amendment) - (B)				
4_Part B_I	ITC Not Available - B2B - Credit Notes (including amendment) - (C)				
ITC Available - All other ITC - Supplies from registered persons other than reverse charge (D) = (A) - (B) - (C)		Not Generated	Not Generated	Not Generated	Not Generated

**E. Break up of Table 4B(2) (ITC Reversed - Others )**

[\[TOP\]](#)

Table in GSTR-2B		Integrated tax	Central tax	State/UT tax	Cess
4_Part A_I, II, III	ITC Not Available				

**Section IV : Detailed breakup of values in Table 5.1 (Interest) of FORM GSTR-3B**

Taxpayers may use this data for reconciliation of details auto-populated in Section I above and detailed break-up of liability provided in their FORM GSTR-3B of previous period

**A. Total interest liability (As per liability breakup provided in previous GSTR-3B)**

[\[TOP\]](#)

Tax period	Integrated tax	Central tax	State/UT tax	Cess
-				
<b>Total</b>				

**B. Breakup of tax liabilities paid by ITC and Cash in previous GSTR-3B**

[Other than reverse charge and reverse charge, clubbed together]

[\[TOP\]](#)

Period:

Filing date:

Particulars	Integrated tax	Central tax	State/UT tax	Cess
Tax payable				
Paid by credit				
Paid by cash				
Liability paid by credit (%)				
Liability paid by cash (%)				

**C. Breakup of system computed interest liability - Current tax period [As per sub-section(1) of Section 50 of CGST Act, 2017]**

*Interest payable only on portion of liability paid by debiting the electronic cash ledger*

[\[TOP\]](#)

Period:	Due date:	Filing date:	No. of days:	Rate of interest:	
Particulars	Integrated tax	Central tax	State/UT tax	Cess	
Tax payable for this period					
Percentage of liability paid by cash					
Liability paid by cash					
Interest payable for this period					

## Instructions:

1. Terms Used :
  - a. ITC – Input Tax Credit
  - b. SEZ – Special Economic Zone
  - c. ISD – Input Service Distributor
  - d. AATO – Annual Aggregate Turnover
2. System generated summary is a summary of FORM GSTR-3B which will be generated for every registered person based on the following:
  - a. Details of outward supplies as filed by you in FORM GSTR-1/1A for the period,
  - b. Details of inward supplies liable to reverse charge and input tax credit as per your FORM GSTR-2B generated for the period,
  - c. Interest liability based on breakup of tax liability provided by you in FORM GSTR-3B of previous return period.
3. The summary is generated in the following manner:

GSTR-3B table	GSTR-2B table	Reference
3.1(a, b, c, e), 3.1.1(i, ii) and 3.2 Details of Outward supplies	NA	<p>This is auto-populated from FORM GSTR-1/1A. Positive values shall be reported in respective tables. Negative values, if any, shall not be considered in the table and system will provide the value as zero.</p> <p>Negative values may arise in these tables due to credit notes and downward amendment of outward supplies. Detail break-up in Section II above may be referred in this respect.</p>
3.1(d) Inward supplies liable to reverse charge	Table 3 Part A Section III Table 4 Part A Section III	<p>This is auto-populated from FORM GSTR-2B. Positive values shall be reported in respective table. Negative values, if any, shall not be considered in the table and system will provide the value as zero.</p> <p>Negative values may arise in this table due to downward amendment of outward supplies. Detail break-up in Section II above may be referred in this respect.</p>
4A (1, 3, 4, 5) ITC Available	Table 3 Part A Section I, II, III, IV	<p>This is auto-populated from FORM GSTR-2B. Positive ITC values shall be reported in respective tables. Negative values, if any, shall not be reported and value shall be reported as zero.</p> <p>However, such negative values shall be considered as ITC reversal and would be reported in table 4B(2). Detail break-up in Section III above may be referred in this respect.</p>
4B(2) ITC reversed – (2) Others	Table 3 Part B Section I Table 4 Part B Section I	<p>This is auto-populated from FORM GSTR-2B. This covers the following:</p> <ol style="list-style-type: none"> <li>a. Positive values of all credit notes, on which ITC is available. If this is negative, then credit may be reclaimed subject to reversal of the same on an earlier instance.</li> <li>b. Positive values of all credit notes, on which ITC is not available.</li> <li>c. In case there are net negative values in ITC available table 4A(1,3,4,5), then such negative values shall be considered in this table.</li> </ol> <p>Detail break-up in Section III above may be referred in this respect.</p>
5.1 Interest	NA	<p>This is computed based on the breakup of tax liability provided in the previous tax period.</p> <p>Liability pertaining to the same return period, interest has been computed on the amount paid by debiting the electronic cash ledger.</p> <p>Liability pertaining to the pervious return period(s), interest has been computed on total liability.</p> <p>For quarterly taxpayers the interest is calculated after reducing the liability to the extent of cash paid in first two months of the quarter.</p>

4. If you have issued invoice and credit note in same month, then both shall be reported separately.
5. In case you have not filed FORM GSTR-1 for the period, system generated summary will display the respective values as 'Not Filed'.
6. Similarly, if FORM GSTR-2B is not generated for the period, system generated summary will display the respective values as 'Not Generated'.
7. Similarly, if FORM GSTR-3B is not filed for the previous period/or is not applicable, system generated summary will display the respective value as 'Not Available'.
8. In case net ITC available in table 4C is in negative, then such negative value shall be considered as liability.
9. Table 5 of FORM GSTR-3B is not part of this PDF.



## Form GSTR-3B System generated summary

[This summary has been generated based on your FORM GSTR-1, GSTR-1A, GSTR-2B (auto-drafted ITC statement) and GSTR-3B (Previous period). These values auto-populated below may be used to fill in relevant tables in FORM GSTR-3B. This summary is generated for information and guidance purposes only. Please enter correct values, after due verification.]

Financial year	2023-24
Tax period	August

1	GSTIN	27GXRPCS2657M1ZB
2	(a) Legal name of the registered person	NADIR NADEEM SHAIKH
	(b) Trade name, if any	KING TRADERS
	(c) GSTR-1 filing date	08/09/2023
	(d) GSTR-1A filing date	
	(e) GSTR-2B generation date	
	(f) GSTR-3B summary generation date	08/09/2023

### Section I: Auto-populated details of Table 3.1, 3.1.1, 3.2, 4 and 5.1 of FORM GSTR-3B Taxpayers may use this data to file their FORM GSTR-3B

(Amount in ₹ for all tables)

#### A. Table 3.1 of FORM GSTR-3B : Details of Outward supplies and inward supplies liable to reverse charge

Nature of supplies	Total taxable value	Integrated tax	Central Tax	State/UT Tax	Cess
<a href="#">(a) Outward taxable supplies (other than zero rated, nil rated and exempted)</a>	0.00	0.00	0.00	0.00	0.00
<a href="#">(b) Outward taxable supplies (zero rated)</a>	0.00	0.00			0.00
<a href="#">(c) Other outward supplies (Nil rated, exempted)</a>	0.00				
<a href="#">(d) Inward supplies (liable to reverse charge)</a>	Not Generated	Not Generated	Not Generated	Not Generated	Not Generated
<a href="#">(e) Non-GST outward supplies</a>	0.00				

#### B. Table 3.1.1 of FORM GSTR-3B : Details of supplies notified under section 9(5) of the CGST Act, 2017 and corresponding provision in IGST/UTGST/SGST Acts

Description	Total taxable value	Integrated tax	Central Tax	State/UT Tax	Cess
<a href="#">(i) Taxable supplies on which electronic commerce operator pays tax u/s 9(5) [to be furnished by electronic commerce operator]</a>	0.00	0.00	0.00	0.00	0.00
<a href="#">(ii) Taxable supplies made by registered person</a>					

Description	Total taxable value	Integrated tax	Central Tax	State/UT Tax	Cess
<a href="#">through electronic commerce operator, on which electronic commerce operator is required to pay tax u/s 9(5) [to be furnished by registered person making supplies through electronic commerce operator]</a>	0.00				

**C. Table 3.2 of FORM GSTR-3B : Of the supplies shown in 3.1(a) and 3.1.1(i) above, details of inter-state supplies made to unregistered persons, composition taxable persons and UIN holders**

Nature of supplies	Place of supply (State/UT)	Total taxable value	Amount of Integrated tax
<a href="#">Supplies made to Unregistered persons</a>		0.00	0.00
<a href="#">Supplies made to Composition taxable persons</a>		0.00	0.00
<a href="#">Supplies made to UIN holders</a>		0.00	0.00
Nature of supplies	Place of supply (State/UT)	Total taxable value	Amount of Integrated tax
<a href="#">Supplies made to Unregistered persons</a>		0.00	0.00
<a href="#">Supplies made to Composition taxable persons</a>		0.00	0.00
<a href="#">Supplies made to UIN holders</a>		0.00	0.00

**D. Table 4 of FORM GSTR-3B : Eligible ITC**

Details	Integrated tax	Central Tax	State/UT Tax	Cess
<b>(A) ITC Available (whether in full or part)</b>				
(1) <a href="#">Import of goods</a>	Not Generated			Not Generated
(2) Import of services				
(3) <a href="#">Inward supplies liable to reverse charge (other than 1 &amp; 2 above)</a>	Not Generated	Not Generated	Not Generated	Not Generated
(4) <a href="#">Inward supplies from ISD</a>	Not Generated	Not Generated	Not Generated	Not Generated
(5) <a href="#">All other ITC</a>	Not Generated	Not Generated	Not Generated	Not Generated
<b>(B) ITC Reversed</b>				
(1) As per rules 38,42 & 43 of CGST Rules and section 17(5)				
(2) <a href="#">Others</a>	Not Generated	Not Generated	Not Generated	Not Generated
<b>(C) Net ITC Available (A)-(B)</b>				
<b>(D) Other Details</b>				
(1) ITC reclaimed which was reversed under Table 4(B)(2) in earlier tax period				
(2) <a href="#">Ineligible ITC under section 16(4) &amp; ITC restricted due to PoS rules</a>				

**E. Table 5.1 of FORM GSTR-3B: Interest**

Description	Integrated tax	Central tax	State/UT tax	Cess
<a href="#">Interest</a>	Not Available	Not Available	Not Available	Not Available

**Section II : Detailed breakup of values in Table 3.1,3.1.1 and 3.2 of FORM GSTR-3B**

Taxpayers may use this data for reconciliation of details auto-populated in Section I above and values filed by them in their FORM GSTR-1, GSTR-1A or reflected in FORM GSTR-2B

**A. Break up of Table 3.1 (a) of GSTR-3B**

[\[TOP\]](#)

Table in GSTR-1/1A		Form	Total taxable value	Integrated tax	Central Tax	State/UT Tax	Cess
4A	Taxable outward supplies made to registered persons (other than zero rated supplies)	GSTR-1	0.00	0.00	0.00	0.00	0.00
		GSTR-1A					
4B	Outward supplies made to registered persons attracting tax on reverse charge	GSTR-1	0.00				
		GSTR-1A					
5	Taxable outward inter-state supplies made to un-registered persons (where invoice value is more than Rs. 2.5 lakhs)	GSTR-1	0.00	0.00			0.00
		GSTR-1A					
6C	Deemed exports	GSTR-1		0.00	0.00	0.00	0.00
		GSTR-1A					
7A	Taxable outward intra-state supplies made to un-registered persons	GSTR-1	0.00		0.00	0.00	0.00
		GSTR-1A					
7B	Taxable outward inter-state supplies made to un-registered persons (where invoice value is upto Rs. 2.5 lakhs)	GSTR-1	0.00	0.00			0.00
		GSTR-1A					
9A	Amendments made to invoices declared in previous tax periods in Tables-4, 5 and 6C	GSTR-1	0.00	0.00	0.00	0.00	0.00
		GSTR-1A					
9B	Credit/Debit Notes pertaining to invoices declared in Tables-4, 5, 6C and 15	GSTR-1	0.00	0.00	0.00	0.00	0.00
		GSTR-1A					
9C	Amendments to Credit/Debit Notes pertaining to invoices declared in Tables-4, 5, 6C and 15	GSTR-1	0.00	0.00	0.00	0.00	0.00
		GSTR-1A					
10A	Amendment to taxable outward intra-state supplies made to unregistered persons declared in Table-7 in previous tax periods	GSTR-1	0.00		0.00	0.00	0.00
		GSTR-1A					
10B	Amendment to taxable outward inter-state supplies made to unregistered persons declared in Table-7 in previous tax periods	GSTR-1	0.00	0.00			0.00
		GSTR-1A					
11_I_A1	Advance amount received in the tax period - Intra-state	GSTR-1	0.00		0.00	0.00	0.00
		GSTR-1A					
11_I_A2	Advance amount received in the tax period - Inter-state	GSTR-1	0.00	0.00			0.00
		GSTR-1A					
11_I_B1	Advance amount received in earlier tax period and adjusted against supplies being shown in this tax period - Intra-state	GSTR-1	0.00		0.00	0.00	0.00
		GSTR-1A					
11_I_B2	Advance amount received in earlier tax period and adjusted against supplies being shown in this tax period - Inter-state	GSTR-1	0.00	0.00			0.00
		GSTR-1A					
11_II	Amendments to information regarding advances in previous tax periods	GSTR-1	0.00	0.00	0.00	0.00	0.00
		GSTR-1A					
	Sub Total	GSTR-1	0.00	0.00	0.00	0.00	0.00
		GSTR-1A					
	Total		0.00	0.00	0.00	0.00	0.00

B. Break up of Table 3.1 (b) of GSTR-3B

[\[TOP\]](#)

Table in GSTR-1/1A	Form	Total taxable value	Integrated tax	Central Tax	State/UT Tax	Cess
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Table in GSTR-1/1A		Form	Total taxable value	Integrated tax	Central Tax	State/UT Tax	Cess
6A	Exports	GSTR-1	0.00	0.00			0.00
		GSTR-1A					
6B	Supplies made to SEZ unit or SEZ developer	GSTR-1	0.00	0.00			0.00
		GSTR-1A					
9A	Amendments made to invoices declared in previous tax periods in Table-6A, 6B	GSTR-1	0.00	0.00			0.00
		GSTR-1A					
9B	Credit/Debit Notes pertaining to invoices declared in Table-6A,6B	GSTR-1	0.00	0.00			0.00
		GSTR-1A					
9C	Amendments to Credit/Debit Notes pertaining to invoices declared in Table-6A,6B	GSTR-1	0.00	0.00			0.00
		GSTR-1A					
15	Taxable supplies made to SEZ unit or SEZ developer through ECO on which ECO is liable to pay tax u/s 9(5) - Registered to Registered	GSTR-1	0.00	0.00			0.00
		GSTR-1A					
15	Taxable supplies made to SEZ unit or SEZ developer through ECO on which ECO is liable to pay tax u/s 9(5) - Unregistered to Registered	GSTR-1	0.00	0.00			0.00
		GSTR-1A					
15A(I)	Amendments to taxable supplies made to SEZ unit or SEZ developer through ECO on which ECO is liable to pay tax u/s 9(5) - Registered to Registered	GSTR-1	0.00	0.00			0.00
		GSTR-1A					
15A(I)	Amendments to taxable supplies made to SEZ unit or SEZ developer through ECO on which ECO is liable to pay tax u/s 9(5) - Unregistered to Registered	GSTR-1	0.00	0.00			0.00
		GSTR-1A					
	Sub Total	GSTR-1	0.00	0.00			0.00
		GSTR-1A					
	Total		0.00	0.00			0.00

C. Break up of Table 3.1 (c) of GSTR-3B

[\[TOP\]](#)

Table in GSTR-1/1A		Form	Total taxable value	Integrated tax	Central Tax	State/UT Tax	Cess
8	Nil rated and exempted supplies (columns 2 and 3)	GSTR-1	0.00				
		GSTR-1A					

D. Break up of Table 3.1 (d) of GSTR-3B

[\[TOP\]](#)

Table in GSTR-2B		Total taxable value	Integrated tax	Central Tax	State/UT Tax	Cess
3_Part A_III	ITC Available - Inward Supplies liable for reverse charge					
4_Part A_III	ITC not available - Inward Supplies liable for reverse charge					

E. Break up of Table 3.1 (e) of GSTR-3B

[\[TOP\]](#)

Table in GSTR-1/1A		Form	Total taxable value	Integrated tax	Central Tax	State/UT Tax	Cess
8	Non-GST outward supplies (column 4)	GSTR-1	0.00				
		GSTR-1A					

**F. Break up of Table 3.1.1 (i) of GSTR-3B**

[\[TOP\]](#)

Table in GSTR-1/1A		Form	Total taxable value	Integrated tax	Central Tax	State/UT Tax	Cess
15	Taxable supplies made through ECO on which ECO is liable to pay tax u/s 9(5) - Registered to Registered	GSTR-1	0.00	0.00	0.00	0.00	0.00
		GSTR-1A					
	Taxable supplies made through ECO on which ECO is liable to pay tax u/s 9(5) - Registered to Unregistered	GSTR-1	0.00	0.00	0.00	0.00	0.00
		GSTR-1A					
	Taxable supplies made through ECO on which ECO is liable to pay tax u/s 9(5) - Unregistered to Registered	GSTR-1	0.00	0.00	0.00	0.00	0.00
		GSTR-1A					
	Taxable supplies made through ECO on which ECO is liable to pay tax u/s 9(5) - Unregistered to Unregistered	GSTR-1	0.00	0.00	0.00	0.00	0.00
		GSTR-1A					
15A(I)	Amendments to taxable supplies made through ECO on which ECO is liable to pay tax u/s 9(5) – Registered to Registered	GSTR-1	0.00	0.00	0.00	0.00	0.00
		GSTR-1A					
	Amendments to taxable supplies made through ECO on which ECO is liable to pay tax u/s 9(5) – Unregistered to Registered	GSTR-1	0.00	0.00	0.00	0.00	0.00
		GSTR-1A					
15A(II)	Amendments to taxable supplies made through ECO on which ECO is liable to pay tax u/s 9(5) – Registered to Unregistered	GSTR-1	0.00	0.00	0.00	0.00	0.00
		GSTR-1A					
	Amendments to taxable supplies made through ECO on which ECO is liable to pay tax u/s 9(5) – Unregistered to Unregistered	GSTR-1	0.00	0.00	0.00	0.00	0.00
		GSTR-1A					
	<b>Sub Total</b>	GSTR-1	0.00	0.00	0.00	0.00	0.00
		GSTR-1A					
	<b>Total</b>		0.00	0.00	0.00	0.00	0.00

**G. Break up of Table 3.1.1 (ii) of GSTR-3B**

[\[TOP\]](#)

Table in GSTR-1/1A		Form	Total taxable value	Integrated tax	Central Tax	State/UT Tax	Cess
14(b)	Supplies made through ECO - Liable to pay tax u/s 9(5)	GSTR-1	0.00				
		GSTR-1A					
14A(b)	Amended Supplies made through ECO - Liable to pay tax u/s 9(5)	GSTR-1	0.00				
		GSTR-1A					
	<b>Sub Total</b>	GSTR-1	0.00				
		GSTR-1A					
	<b>Total</b>		0.00				

## H. Break up of Table 3.2 (Supplies made to Unregistered persons)

[\[TOP\]](#)

Table in GSTR-1/1A		Form	Place of supply (State/UT)	Total taxable value	Amount of Integrated tax
Table in GSTR-1/1A		Form	Place of supply (State/UT)	Total taxable value	Amount of Integrated tax
5	Taxable outward inter-state supplies made to un-registered persons (where invoice value is more than Rs. 2.5 lakhs)	GSTR-1		0.00	0.00
		GSTR-1A			
7B	Taxable outward inter-state supplies made to un-registered persons (where invoice value is upto Rs. 2.5 lakhs)	GSTR-1		0.00	0.00
		GSTR-1A			
9A	Amendments made to invoices declared in previous tax periods in Table-5	GSTR-1		0.00	0.00
		GSTR-1A			
9B	Credit/Debit Notes pertaining to invoices declared in Table-5	GSTR-1		0.00	0.00
		GSTR-1A			
9C	Amendments to Credit/Debit Notes pertaining to Credit/Debit notes declared in Table-9B	GSTR-1		0.00	0.00
		GSTR-1A			
10B	Amendment to taxable outward inter-state supplies made to un-registered persons declared in Table-7 in previous tax periods	GSTR-1		0.00	0.00
		GSTR-1A			
11_I_A2	Advance amount received in the tax period - Inter-state	GSTR-1		0.00	0.00
		GSTR-1A			
11_I_B2	Advance amount received in earlier tax period and adjusted against supplies being shown in this tax period - Inter-state	GSTR-1		0.00	0.00
		GSTR-1A			
11_II	Amendments to information regarding advances in previous tax periods and amendments to information regarding adjustment against supplies	GSTR-1		0.00	0.00
		GSTR-1A			
15	Taxable supplies made through ECO on which ECO is liable to pay tax u/s 9(5) - Registered to Unregistered	GSTR-1			
		GSTR-1A			
15	Taxable supplies made through ECO on which ECO is liable to pay tax u/s 9(5) - Unregistered to Unregistered	GSTR-1			
		GSTR-1A			
15A(II)	Amendments to taxable supplies made through ECO on which ECO is liable to pay tax u/s 9(5) - Registered to Unregistered	GSTR-1			
		GSTR-1A			
15A(II)	Amendments to taxable supplies made through ECO on which ECO is liable to pay tax u/s 9(5) - Unregistered to Unregistered	GSTR-1			
		GSTR-1A			

## I. Break up of Table 3.2 (Supplies made to Composition taxable persons)

[\[TOP\]](#)

Table in GSTR-1/1A		Form	Place of supply (State/UT)	Total taxable value	Amount of Integrated tax
4A	Taxable outward supplies made to registered persons (other than zero rated supplies)	GSTR-1		0.00	0.00
		GSTR-1A			
9A	Amendments made to invoices declared in previous tax periods in Table-4A	GSTR-1		0.00	0.00
		GSTR-1A			
9B	Credit/Debit Notes pertaining to invoices declared in Table-4A	GSTR-1		0.00	0.00
		GSTR-1A			
9C	Amendments to Credit/Debit Notes pertaining to invoices				

Table in GSTR-1/1A		Form	Place of supply (State/UT)	Total taxable value	Amount of Integrated tax
	declared in Table-9B	GSTR-1		0.00	0.00
		GSTR-1A			
15	Taxable supplies made through ECO on which ECO is liable to pay tax u/s 9(5) - Registered to Registered	GSTR-1			
		GSTR-1A			
15	Taxable supplies made through ECO on which ECO is liable to pay tax u/s 9(5) - Unregistered to Registered	GSTR-1			
		GSTR-1A			
15A(I)	Amendments to taxable supplies made through ECO on which ECO is liable to pay tax u/s 9(5) - Registered to Registered	GSTR-1			
		GSTR-1A			
15A(I)	Amendments to taxable supplies made through ECO on which ECO is liable to pay tax u/s 9(5) - Unregistered to Registered	GSTR-1			
		GSTR-1A			

**J. Break up of Table 3.2 (Supplies made to UIN holders)**

[\[TOP\]](#)

Table in GSTR-1/1A		Form	Place of supply (State/UT)	Total taxable value	Amount of Integrated tax
4A	Taxable outward supplies made to registered persons (other than zero rated supplies)	GSTR-1		0.00	0.00
		GSTR-1A			
9A	Amendments made to invoices declared in previous tax periods in Table-4A	GSTR-1		0.00	0.00
		GSTR-1A			
9B	Credit/Debit Notes pertaining to invoices declared in Table-4A	GSTR-1		0.00	0.00
		GSTR-1A			
9C	Amendments to Credit/Debit Notes pertaining to invoices declared in Table-9B	GSTR-1		0.00	0.00
		GSTR-1A			
15	Taxable supplies made through ECO on which ECO is liable to pay tax u/s 9(5) - Registered to Registered	GSTR-1			
		GSTR-1A			
15	Taxable supplies made through ECO on which ECO is liable to pay tax u/s 9(5) - Unregistered to Registered	GSTR-1			
		GSTR-1A			
15A(I)	Amendments to taxable supplies made through ECO on which ECO is liable to pay tax u/s 9(5) - Registered to Registered	GSTR-1			
		GSTR-1A			
15A(I)	Amendments to taxable supplies made through ECO on which ECO is liable to pay tax u/s 9(5) - Unregistered to Registered	GSTR-1			
		GSTR-1A			

**Section III : Detailed breakup of values in Table 4 of FORM GSTR-3B**

Taxpayers may use this data for reconciliation of details auto-populated in Section I above and values reflected in their FORM GSTR-2B

**A. Break up of Table 4A(1) (ITC Available - Import of goods)**

[\[TOP\]](#)

Table in GSTR-2B		Integrated tax	Central tax	State/UT tax	Cess
3_Part A_IV	ITC Available - Import of Goods				

**B. Break up of Table 4A(3) (ITC Available - Inward supplies liable to reverse charge (other than 1 & 2 above))**

[\[TOP\]](#)

Table in GSTR-2B		Integrated tax	Central tax	State/UT tax	Cess
3_Part A_III	ITC Available - Inward Supplies liable for reverse charge - (A)				



Table in GSTR-2B		Integrated tax	Central tax	State/UT tax	Cess
3_Part B_I	ITC Available - B2B - Credit Notes (including amendment) (Reverse Charge) - (B)				
4_Part B_I	ITC Not Available - B2B - Credit Notes (including amendment) (Reverse Charge) - (C)				
ITC Available - Inward Supplies liable to reverse charge(other than 1 & 2 above) (D) = (A) - (B) - (C)		Not Generated	Not Generated	Not Generated	Not Generated

**C. Break up of Table 4A(4) (ITC Available - Inward Supplies from ISD)**

[\[TOP\]](#)

Table in GSTR-2B		Integrated tax	Central tax	State/UT tax	Cess
3_Part A_II	ITC Available - Inward Supplies from ISD - (A)				
3_Part B_I	ITC Available - ISD - Credit Notes (including amendment) - (B)				
4_Part B_I	ITC Not Available - ISD - Credit Notes (including amendment) - (C)				
ITC Available - Inward Supplies from ISD (D) = (A) - (B) - (C)		Not Generated	Not Generated	Not Generated	Not Generated

**D. Break up of Table 4A(5) (ITC Available - All other ITC - Supplies from registered persons other than reverse charge)**

[\[TOP\]](#)

Table in GSTR-2B		Integrated tax	Central tax	State/UT tax	Cess
3_Part A_I	ITC Available - Inward Supplies liable for other than reverse charge - (A)				
3_Part B_I	ITC Available - B2B - Credit Notes (including amendment) - (B)				
4_Part B_I	ITC Not Available - B2B - Credit Notes (including amendment) - (C)				
ITC Available - All other ITC - Supplies from registered persons other than reverse charge (D) = (A) - (B) - (C)		Not Generated	Not Generated	Not Generated	Not Generated

**E. Break up of Table 4B(2) (ITC Reversed - Others )**

[\[TOP\]](#)

Table in GSTR-2B		Integrated tax	Central tax	State/UT tax	Cess
4_Part A_I, II, III	ITC Not Available				

**Section IV : Detailed breakup of values in Table 5.1 (Interest) of FORM GSTR-3B**

*Taxpayers may use this data for reconciliation of details auto-populated in Section I above and detailed break-up of liability provided in their FORM GSTR-3B of previous period*

**A. Total interest liability (As per liability breakup provided in previous GSTR-3B)**

[\[TOP\]](#)

Tax period	Integrated tax	Central tax	State/UT tax	Cess
-				
<b>Total</b>				

**B. Breakup of tax liabilities paid by ITC and Cash in previous GSTR-3B**

*[Other than reverse charge and reverse charge, clubbed together]*

[\[TOP\]](#)

Period: Filing date:

Particulars	Integrated tax	Central tax	State/UT tax	Cess
Tax payable				
Paid by credit				

Particulars	Integrated tax	Central tax	State/UT tax	Cess
Paid by cash				
Liability paid by credit (%)				
Liability paid by cash (%)				

**C. Breakup of system computed interest liability - Current tax period [As per sub-section(1) of Section 50 of CGST Act, 2017]**

*Interest payable only on portion of liability paid by debiting the electronic cash ledger*

[\[TOP\]](#)

Period: Due date: Filing date: No. of days: Rate of interest:

Particulars	Integrated tax	Central tax	State/UT tax	Cess
Tax payable for this period				
Percentage of liability paid by cash				
Liability paid by cash				
Interest payable for this period				

# Instructions:

1. Terms Used :
  - a. ITC – Input Tax Credit
  - b. SEZ – Special Economic Zone
  - c. ISD – Input Service Distributor
  - d. AATO – Annual Aggregate Turnover
2. System generated summary is a summary of FORM GSTR-3B which will be generated for every registered person based on the following:
  - a. Details of outward supplies as filed by you in FORM GSTR-1/1A for the period,
  - b. Details of inward supplies liable to reverse charge and input tax credit as per your FORM GSTR-2B generated for the period,
  - c. Interest liability based on breakup of tax liability provided by you in FORM GSTR-3B of previous return period.
3. The summary is generated in the following manner:

GSTR-3B table	GSTR-2B table	Reference
3.1(a, b, c, e), 3.1.1(i, ii) and 3.2 Details of Outward supplies	NA	<p>This is auto-populated from FORM GSTR-1/1A. Positive values shall be reported in respective tables. Negative values, if any, shall not be considered in the table and system will provide the value as zero.</p> <p>Negative values may arise in these tables due to credit notes and downward amendment of outward supplies. Detail break-up in Section II above may be referred in this respect.</p>
3.1(d) Inward supplies liable to reverse charge	Table 3 Part A Section III Table 4 Part A Section III	<p>This is auto-populated from FORM GSTR-2B. Positive values shall be reported in respective table. Negative values, if any, shall not be considered in the table and system will provide the value as zero.</p> <p>Negative values may arise in this table due to downward amendment of outward supplies. Detail break-up in Section II above may be referred in this respect.</p>
4A (1, 3, 4, 5) ITC Available	Table 3 Part A Section I, II, III, IV	<p>This is auto-populated from FORM GSTR-2B. Positive ITC values shall be reported in respective tables. Negative values, if any, shall not be reported and value shall be reported as zero.</p> <p>However, such negative values shall be considered as ITC reversal and would be reported in table 4B(2). Detail break-up in Section III above may be referred in this respect.</p>
4B(2) ITC reversed – (2) Others	Table 3 Part B Section I Table 4 Part B Section I	<p>This is auto-populated from FORM GSTR-2B. This covers the following:</p> <ol style="list-style-type: none"><li>a. Positive values of all credit notes, on which ITC is available. If this is negative, then credit may be reclaimed subject to reversal of the same on an earlier instance.</li><li>b. Positive values of all credit notes, on which ITC is not available.</li><li>c. In case there are net negative values in ITC available table 4A(1,3,4,5), then such negative values shall be considered in this table.</li></ol> <p>Detail break-up in Section III above may be referred in this respect.</p>
5.1 Interest	NA	<p>This is computed based on the breakup of tax liability provided in the previous tax period.</p> <p>Liability pertaining to the same return period, interest has been computed on the amount paid by debiting the electronic cash ledger.</p> <p>Liability pertaining to the pervious return period(s), interest has been computed on total liability.</p> <p>For quarterly taxpayers the interest is calculated after reducing the liability to the extent of cash paid in first two months of the quarter.</p>

4. If you have issued invoice and credit note in same month, then both shall be reported separately.
5. In case you have not filed FORM GSTR-1 for the period, system generated summary will display the respective values as 'Not Filed'.
6. Similarly, if FORM GSTR-2B is not generated for the period, system generated summary will display the respective values as 'Not Generated'.
7. Similarly, if FORM GSTR-3B is not filed for the previous period/or is not applicable, system generated summary will display the respective value as 'Not Available'.
8. In case net ITC available in table 4C is in negative, then such negative value shall be considered as liability.
9. Table 5 of FORM GSTR-3B is not part of this PDF.

Statement of Mr Ajit Sarjerao Khadake., Authorized representative of M/s. King Traders (IEC-GXRPS2657M) recorded under section 108 of the Custom Act, 1962 in the Office of SIIB(X), JNCH, Nhava Sheva situated at C-604, Special Investigation and Intelligence Branch, Jawaharlal Nehru Custom House, Nhava Sheva, Distt:- Raigad, Maharashtra-400707 on 27.12.2024.

In response to summon dated 23.12.2024, I present myself voluntarily today on behalf of the Exporter to give statement u/s 108 of Custom Act, 1962. I have been explained the provisions of section 108 of Customs Act, 1962. I have also been explained that giving false evidence under these enquiries is an offence punishable u/s 193 of the Indian Penal Code 1860. I am also informed that this statement of mine can be used as evidence against me or any other person in any court of law, or for any adjudication proceedings. Having been understood the provisions of sections 108 of the Customs Act 1962, I am giving my true, correct and voluntary statement without any pressure or manipulation which goes below:

My full name is **Mr Ajit Sarjerao Khadake**, I stay at 4/4 Wani Chawl, N.M. Joshi Marg, Opp Potadar Mill, Mumbai, Mumbai City, Maharashtra-400011. I am 38 years old and I can read, write, and understand Hindi and English. I have studied till Intermediate from Maharashtra. I am requesting officer to type my statement on computer as per my say. I am staying at the above-mentioned address along with my family. For the proof of my identity, I am submitting self-attested copy of my Aadhar Card No-801075709590.

On being asked regarding my company, I state that this company was established in May 2023, having IEC- **GXRPS2657M**. On being asked regarding nature of my work in company, I state that the company is small and new and this is our fifth consignment. Our company address is at 2nd Floor, Flat No B-25/ 292, Akshasagar Shanti Nagar CHS Ltd, Sec-XI, Opp. New India Co Op Bank, Mira Road East, Mira Bhayandar, Thane, Maharashtra, 401107.

**Q.1 What is your role in the company M/s. King Traders (IEC-GXRPS2657M)?**

**Ans.** I work with documentation of M/s. King Traders (IEC-GXRPS2657M). In response to summons dated 23.12.2024, I present myself before customs to release my bond and BG.

**Q.2 Did you file 01 Shipping Bill no. 4996140 dtd. 30.10.2023?**

**Ans.** Sir, we filed the above mentioned one shipping bill through our CHA M/s. RASPN Shipping Services Pvt. Ltd but later CHA informed us that Shipping bill was put on hold by SIIB(X) and the goods will be examined 100%.

**Q.3 Do you agree with 100% examination done under Panchanama dated 10.11.2023? Were you present during examination?**

**Ans.** Sir, the goods were rightly declared in terms of quantity & description. I agree with examination done under Panchanama dated 10.11.2023. We sent our authorized representative Shri Ravindra K Kunder, G-card holder for examination.

**Q.4 What was your intention behind this mis-declaration of in terms of composition & value in said shipping bill which also verified by DYCC reports & in market report dated 18.11.2023?**

  
20/12/24



**Ans.** Sir, I again state that it was unintentional mistake by us. However, we agree with all DYCC reports and market enquiry report. I also agree with department view suggested for value and exact classification/description therein.

**Q 5. Do any person from CHA M/s. RASPN Shipping Services Pvt. Ltd?**

**Ans.** Yes sir, I came to know through my Cousin about Mr. Shri Ravindra K Kunder, G-card employee of M/s. RASPN Shipping Services Pvt. Ltd whose employees also visited our premises for KYC last year.

**Q 6. You have taken IEC in 2023, how many consignments have you exported till date?**

**Ans** Sir, We have taken IEC in May 2023 and this was our fifth consignment intended to be exported.

**Q 7. It came to notice that there is no proper supply chain while buying and selling these impugned goods by the Exporter? Have you brought Tax invoice, GSTR2A, e-way bill regarding it?**

**Ans** Sir, I don't agree. I want to bring it to your notice that goods declared in the shipping bill were from stocks remaining with us, which we purchased locally from Manish Market, Kalbadevi, Mumbai. With regards to Tax invoice, GSTR2A, e-way bill, I will submit it before you within one week.

**Q 8. Are you actual owner of the goods to be exported vide said shipping bill or just a frontman?**

**Ans.** Yes Sir, goods declared in the shipping bill belongs to the proprietor of M/s. King Traders (IEC-GXRPS2657M). That's why we paid Bond and BG to release our goods.

**Q.9 Do you file GSTR regularly? If yes, please submit GSTR3B other than NIL returns?**

**Ans.** Sir, initially we filed GSTR but afterward we incurred huge losses in our business. Afterward we stopped filing GSTR.

**Q 10. What are your terms and condition for payment to buyer and from where you finance the money to buy goods?**

**Ans** Sir, I purchase goods sometimes on credit and sometimes on cash payment and we receive payments generally 50% after sending Bill of Lading to the overseas buyer and we receive remaining payment from overseas buyer around 120 days timeline mostly.

**Q11. Have you ever been penalized by Customs, GST or any Govt agency till date?**

**Ans.** No Sir.

**Q12. In GST verification of the exporter, The Exporter M/s. KING TRADERS (GSTIN-27GXRPS2657M1ZB) is found to be non-existent at the declared premises. What do you have to say?**

**Ans.** Sir, we had changed our address of company and we didn't submitted any request to change in address to GST department. For this reason, our company was found to be non-existent at the declared premises during the verification.

**Q 13. What else you want to say?**





Ans. Sir, during examination our goods found as declared in terms of quantity, and description. Now, I request you to close our case and release bond and BG as we are ready to pay fine and penalty as decided by the department. Kindly take lenient view on this.

The above statement of mine running into 03 pages has been given as my true, correct and voluntary without any force, threat, inducement or coercion. On my request, I have been understood by the officer before signing the said statement has been typed on the office computer of SIIB (X), JNCH, Nhava Sheva, Dist. Raigad, Maharashtra-400707 as per my say and as per my request. I certify, it has been recorded exactly as stated by me in response to questions raised to me during the proceedings. I therefore affix my dated signature on every page of the statement in token of having been recorded correctly as stated by me. I have nothing more to add. Statement of mine is correctly recorded as per my say.

The above Statement of mine running into 03 Pages has been given As my true correct and voluntary without any force, threat, inducement or coercion on my request. I have been understood by the officer before signing the said statement has been typed on the office computer SIIB (X) JNCH Navha sheva Dist. Raigad Maharashtra-400707. As per my say and as per my Request. I certify it has been recorded exactly as stated by me in response to questions raised to me during the proceedings. I therefore affix my dated signature on every page of the statement in token having been recorded correctly as stated by me. I have nothing more to add. Statement mine is correctly recorded As per my say.

(Ajit Sarjerao Khadake)

Authorised representative of M/s King Traders

Typed by me,

before me

Sameer  
27.12.2024

(Sameer Kumar)  
IO, SIIB(X), JNCH

Milan  
27/12/2024  
(Milan)  
SIO/SIIB(X)



**SUMMONS**

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

To,

The Director/authorized representative of CHA  
M/s RASPN Shipping Services Pvt. Ltd.

504, Durga Chambers, Plot No. A-8, Veera  
Desai Road, Andheri (W), Mumbai- 400058.

WHEREAS, I, Milan am making inquiry in connection with  
3946874 dated 15/09/2024 of the Exporter M/s. Satyam Enterprises (IEC: NIWPS5654F) and  
4996140 dated 30.10.2023 of the Exporter M/s. M/s King Traders (IE Code GXRPS2657M)  
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. present yourself for the Statement
2. KYC Documents of M/s. Satyam Enterprises (IEC: NIWPS5654F) and M/s. Satyam  
Enterprises (IEC: NIWPS5654F) and 4996140 dated 30.10.2023 of the Exporter M/s. M/s King  
Traders (IE Code GXRPS2657M)
3. Any other document related to Shipping Bill No. 3946874 dated 15.09.2024 and 4996140  
dated 30.10.2023

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  
2024-12-27 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 27 day of December, 2024 at JNCH



Name : Milan

Signature : .....

Designation :

Superintendent / Appraiser / Senior Intelligence Officer

Received  
Raj G  
27/12/2024  
(Rambhadr K. Kunder)



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

\*\*\*\*\*

In receipt of Summons CBIC-DIN- 20241278NT000000D6A2 dated 27.12.2024 issued by Shri. Milan, Superintendent of Customs (P), Special Investigation and Intelligence Branch (Exports) from SIIB (X) office situated at Room No. 604, C-Wing, 6th floor, Jawaharlal Nehru Custom House, Nhava Sheva, Taluka - Uran, District - Raigad, Maharashtra - 400707, I present myself for giving statement under section 108 of the Customs Act, 1962 on 27.12.2024. I have been explained the provisions of section 108 of the Customs Act, 1962; that giving false evidence under the said section of the said act is an offence under Section 174, 175 & 228 of the Indian Penal Code, 1860 and punishable under Section 193 of the Indian Penal Code, 1860; that this statement of mine can be used as evidence either against me or any other person in any court of law, anywhere in India. Having been explained the said provisions of the 108 of the Customs Act, 1962 & Sections of the Indian Penal Code, 1860 to me and understood the same; I am giving my true, correct and voluntary statement as follows:

My name is Ravindra Krishna Kunder, aged 58 years and DOB-14-05-1967. I am residing at C/O Ravindra Kunder, near Adarsh Sports Club, R.N. 3 Jagannath Deep CHS Veer Savarkar Marg, Bhandup East S.O, Mumbai-400042. I have the personal Mobile No. 9867578510, Aadhaar Card bearing No. 470530003545, PAN Card bearing No. AAQPK2524B and I am submitting the copies of the same as proof of my identity. I have completed my B.Com from Mangalore University, Mangalore in 1987. I can read, understand and write in Hindi, Marathi, Kannada and English. I am married and I am staying along with my wife, & daughter at the address mentioned above. On my request, the undersigned SIIB (X) officer is typing my statement in the desktop computer/Cell-C as per my say.

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

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

**Q2. Have you ever given statement before any agency?**

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

**Q3. Have the Shipping Bill No. 4996140 dtd. 30.10.2023 filed by your company on behalf of M/s King Traders (IE Code GXRPS2657M) and what are the goods being exported under the said Shipping Bill?**

**Ans.** Yes, the Shipping Bill No. 4996140 dtd. 30.10.2023 had been filed by us on behalf of M/s King Traders (IE Code GXRPS2657M) and the goods being exported under the said Shipping Bill were 'RMGs'.

*Rbk*  
27/12/2024



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

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

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

**Q6. Have you taken the KYC details of M/s King Traders (IE Code GXRPS2657M) before filing their Shipping Bills?**

**Ans.** Yes Sir, KYC details of the Company M/s King Traders (IE Code GXRPS2657M) had been taken by us and a copy of the same is submitted for your ready reference.

**Q7. Have you verified the address of M/s King Traders (IE Code GXRPS2657M)?**

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

**Q8. Since when are you handling the export clearance of M/s King Traders (IE Code GXRPS2657M)?**

**Ans.** This is first time export of M/s King Traders (IE Code GXRPS2657M).

**Q9. Now tell me, do you know about KYC procedure for First Time Export? Have you done First time export KYC procedure of M/s King Traders (IE Code GXRPS2657M)?**

**Ans.** Yes Sir, procedure of KYC for First Time Exporter has been done at CEAC. We have completed this KYC procedure for M/s King Traders (IE Code GXRPS2657M).

**Q10. You said you have done KYC procedure for First time exporter, can you show me copy or any documentary evidence of First time export KYC done by you on behalf of M/s King Traders (IE Code GXRPS2657M)?**

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

**Q11. Now, I will show you Summons issued under Section- 108 of Customs Act 1962 to the exporter M/s King Traders (IE Code GXRPS2657M), but no one appeared himself before this office till date. Can you explain the reason for it?**

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

**Q12. Now, I will show you present status of GSTIN of M/s King Traders (IE Code GXRPS2657M) on GSTN porter, which is showing, "Cancelled suo-moto (Effective from 01/10/2023)", do you know about it or can you explain?**

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

**Q13. Regulation 10 of the CBLR, 2018 mandates that the CB shall advise his client to comply with the provisions of the Act, other allied Acts and the rules and regulations thereof, and in case of non-compliance, shall bring the matter to the notice of the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be. Have you diligently followed the regulation w.r.t. the shipment under Shipping Bill no. 4996140 dtd. 30.10.2023?**

**Ans.** We had done physical verification of the premise(s)/addresse(s) of the exporter, the photos of which I am submitting. The exporter informed us that the subject goods

*Rak Singh*  
22/12/2024



covered under Shipping Bill No. 4996140 dtd. 30.10.2023 were procured locally by them and they want to export, thus we filed Shipping bills based on the KYC documents of the exporter.

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

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

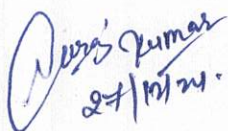
The above statement of mine running into 03 pages has been given as my true, correct and voluntary without any force, threat, inducement or coercion. On my request, I have been understood by the officer before signing the said statement has been typed on the office computer of SIIB (X), JNCH, Nhava Sheva, Dist. Raigad, Maharashtra-400707 as per my say and as per my request. I certify, it has been recorded exactly as stated by me in response to questions raised to me during the proceedings. I therefore affix my dated signature on every page of the statement in token of having been recorded correctly as stated by me. I have nothing more to add. Statement of mine is correctly recorded as per my say.

The above statement of mine running into 03 pages has been given as my true correct and voluntary without any force, threat, inducement or coercion. On my request, I have been understood by the officer before signing the said statement has been typed on the office computer of SIIB (X) JNCH, Nhava Sheva, Dist. Raigad, Maharashtra-400707 as per my say and as per my request. I certify, it has been recorded exactly as stated by me in response to questions raised to me during the proceedings. I therefore affix my dated signature on every page of the statement in token of having been recorded correctly as stated by me. I have nothing more to add. Statement of mine is correctly recorded as per my say.

RKK SKR.  
27/12/2024

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

Typed by me

  
27/12/24

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

Before me

  
27/12/2024

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