

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



Date of SCN: 07.11.2025

Date of Issue: 07.11.2025

SCN NO.: 1278/2025-26/ADC/CEAC/NS-II/CAC/JNCH

DIN NO.: 202517ENT0000888455

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

M/s. NEW HORIZON ENTERPRISES (IEC- CBKPM9068H) having its office at GROUND FLOOR, SHOP NO.04, GANRAJ APARTMENT, DIVA SHIL ROAD, NEAR PRERANA TOWER, DIVA EAST, THANE, MAHARASHTRA, 400612 has filed the following Shipping Bill for Export of following items destined to UAE. The details are as under:

TABLE-I


SB No./Date	Description	Quantity	FOB	DBK	RoSCTL	IGST
		(PCS)	(INR)	(INR)	(INR)	
9462946 dated 27.04.2024	LADIES KAFTAN MADE ALFINE, RAYON & SATAN	2898	₹14,26,004.37	₹41,354.13	₹67,735.21	₹71,300.22
	KAFTAN KIDS	1500	₹ 5,39,617.50	₹15,109.29	₹20,775.27	₹26,980.88
TOTAL		4398	₹19,65,621.87	₹56,463.42	₹88,510.48	₹98,281.10

2. On the basis of Specific Intelligence, regarding Export of suspicious consignment of M/s. NEW HORIZON ENTERPRISES (IEC- CBKPM9068H) covered under Shipping Bill No. 9462946 dt. 27.04.2024 (hereinafter referred to as "Shipping Bill") **(RUD-I)** filed through their Customs Broker M/s. Balachandiran Clearing and Shipping Agency (CHA License No.11/349) at JWR CFS, the goods covered in the Shipping Bill No. 9462946 dt. 27.04.2024 were declared as "Kaftan", were put on hold vide Hold No. 14/2024-25 SIIB(X) dated 02.05.2024 issued by SIIB(X) 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 SIIB (X) for detailed investigation.

3. Consequently, the subject goods pertaining to Shipping Bill No. 9462946 dt. 27.04.2024 were examined 100% vide Panchanama dated 15.05.2024 (**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 Bill, their corresponding Invoice and Packing List 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 further investigation.

4. Further, letters dated 28.05.2024 were 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 Nos. 410/SIIB(X) dated 12.06.2024 and 411/SIIB(X) dated 26.06.2024 **(RUD-III)**. The details of test reports are as under:

Item No	Item Description	RITC	DYCC Test Report
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 सत्यमेव जयते	भारत सरकार/ Government of India वित्तमंत्रालय /Ministry of Finance आयुक्त सीमाशुल्क एन.एस.-II कार्यालय Office of Commissioner of Customs NS-II जवाहरलाल नेहरू कस्टम हाउस, न्हावा शेवा. जिला- रायगढ़, महाराष्ट्र- 400 707 Jawaharlal Nehru Custom House, Nhava Sheva. Dist- Raigad, Maharashtra – 400 707.	
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F.No. CUS/ASS/MISC/681/2024-CEAC	Date of SCN: 07.11.2025
F.No. CUS/SIIB/ALT/229/2024-SIIB(E)-JNCH	Date of Issue: 07.11.2025

SCN NO.:

DIN NO.:

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Item No	Item Description	RITC	DYCC Test Report
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1	LADIES KAFTAN MADE ALFINE, RAYON & SATAN	62044390	The sample as received is in the form of printed woven readymade garment (described as Ladies Kaftan) with designed embroidery & plastic sequins at top of front side. Base fabric is made of printed woven fabric composed of spun yarns of Rayon. Embroidery is made of polyester filament yarns & plastic sequins are made of polyester. wt of the sample as received = 330.90 gm GSM = 121.76
2	KAFTAN KIDS	61119090	The sample as received is in the form of dyed woven textile garment (kaftan) having embroidery stitched at front. It is composed of two ply yarns made of spun yarns of viscose and filament yarns of polyester. The embroidery portion is made of metalized polyester yarns. % Composition of Base fabric - % Viscose = 61.76% % Polyester = Balance. GSM of Base fabric = 120.34

The subject goods were found correctly declared in terms of composition and declared RITC & Drawback Sr. No. in the above-mentioned Shipping Bill.

5. Re-determination of Valuation

5.1 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.

5.2 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.

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

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

As per the Provisions of Rule 6 *ibid*, the assessable value of the goods is proposed to be re-determined under Rule 6 *ibid*, i.e. as per the Residual Method. Accordingly, Market Survey was conducted by the officers of SIIB (Export) on 30.05.2024. Value of the goods was taken from 3 different shops/dealers and average of their prices was taken as Market value of the same. The details of the determination of the value is summarized in the Market Survey Report dated 30.05.2024

6. To ascertain prevailing Market Value of the goods, the Market Enquiry of the goods covered under the subject Shipping Bills was required to be conducted, therefore this office had requested to the Exporter to represent them during the said Market Enquiry. The Market Enquiry was conducted on 30.05.2024 (**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 Market Enquiry Report dated 30.05.2024, 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 Bill would be as below:

Table-II

Sl No.	Description of goods	Quantity	Declared	Re-determined
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	Shipping Bill No. & Date		(PCS)	FOB (INR)	Drawback (INR)	ROSCTL (INR)	IGST	FOB	Drawback	ROSCTL	IGST
1	9462946 dated 27.04.2024	LADIES KAFTAN MADE ALFINE, RAYON & SATAN	2898	₹ 14,26,004.37	₹ 41,354.13	₹ 67,735.21	₹ 71,300.22	₹ 10,93,339.39	₹ 31,706.84	₹ 51,933.62	₹ 54,66,6.97
2		KAFTAN KIDS	1500	₹ 5,39,617.50	₹ 15,109.29	₹ 20,775.27	₹ 26,980.88	₹ 4,25,454.01	₹ 11,912.71	₹ 16,379.98	₹ 21,27,2.70
TOTAL			4398	₹ 19,65,621.87	₹ 56,463.42	₹ 88,510.48	₹ 98,281.10	₹ 15,18,793.40	₹ 43,619.55	₹ 68,313.60	₹ 75,93,9.67

Table-III

Re-determined FOB (in Rs.)	Differential Drawback (in Rs.)	Differential ROSCTL (in Rs.)	Total excess Export benefits (in Rs.)
₹ 15,18,793.40	₹ 12,843.87	₹ 20,196.88	₹ 33,040.75

7. As can be seen from the Table above, based on the Market Enquiry conducted on 30.05.2024, it appears that the goods declared by the Exporter in the Shipping Bill No. 9462946 dt. 27.04.2024 have been mis-declared in terms of value. The value of the goods has been re-determined based on the Market Enquiry Report dated 30.05.2024. 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. 19,65,621.87 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.

8. Past Exports:

In order to investigate past consignments, the data was retrieved from the date of issuance of IEC i.e. 18.10.2023 till 28.02.2025 for Exporter M/s. NEW HORIZON ENTERPRISES ((IEC- CBKPM9068H). However, the Exporter had filed a total No. of 04 Shipping Bills only in past. During further investigation, ICES data was scrutinized, on perusal of the past Export data, no foreign remittance has been received as per FEMA regulations. The details of the Shipping Bills are as under where no BRC/foreign remittance has been realized yet against this IEC.

Table-IV

Sl	SB No.	SB Date	LEO Date	Expected Realization Date	Drawback Amount	RoSCTL	IGST	FOB (INR)	FOB to be Realised(In FC)	FOB Actually Realised(In FC)
1	7790501	23-02-2024	28-02-2024	30-11-2024	₹ 32,398.00	₹ 55,737.00	₹ 58,196.60	₹ 11,63,931.45	14160	0
2	7894945	28-02-2024	28-02-2024	30-11-2024	₹ 43,989.00	₹ 72,051.00	₹ 75,843.90	₹ 15,16,877.70	18454	0
3	8514055	21-03-2024	22-03-2024	31-12-2024	₹ 55,506.00	₹ 90,915.00	₹ 95,700.15	₹ 19,14,003.00	23342	0
4	9116642	15-04-2024	15-04-2024	31-01-2025	₹ 1,71,763.00	₹ 2,81,336.00	₹ 55,046.05	₹ 59,22,853.65	71705	0
TOTAL					₹ 3,03,656.00	₹ 5,00,039.00	₹ 2,84,786.70	₹ 1,05,17,665.80	127661	0

As the prescribed timeline for realization of foreign remittance is 09 months as per RBI Master Circular No.14/2014-15 dated 01.07.2014, which states," it has been decided in consultation with the Government of India that the period of realization and repatriation of Export proceeds shall be nine months from the date of Export for all Exporters including Units in SEZs, Status Holder Exporters, EOUs, Units in EHTPs, STPs & BTPs until further notice. Accordingly, the Drawback is liable to be demanded Back from the Exporter on account of non-receipt of foreign remittance in the Shipping Bills mentioned above under Section 75 and 75A of the Customs Act 1962 read with Rule 17 &18 of the drawback Rules, 2017 along with applicable interest. Also, ROSCTL & RoDTEP are liable to be demanded Back from the Exporter on account of non-receipt of foreign remittance in the Shipping Bills mentioned above in terms of Notification No. 76/2021-Cus (N.T) dated 23.09.2021, 77/2021-Cus (N.T) dated 24.09.2021 & 25/2023-Cus (N.T) dated 01.04.2023 along with applicable interest under section 28AA of the Customs Act, 1962. Total drawback claimed in 04 Shipping Bills in which FOB not realized despite completion of time period is Rs. 3,03,656/-, RoSCTL claimed is Rs. 5,00,039/- and IGST of Rs. 2,84,786.70/-

9. Further, an alert to withhold the Export incentives against the Exporter M/s. NEW HORIZON ENTERPRISES (IEC- CBKPM9068H) was inserted during the investigation.

10. The Exporter vide their letter dated 30.05.2024 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 NOC dated 03.06.2024 for Provisional Back to Town of the goods covered under Shipping Bill No. 9462946 dt. 27.04.2024 under section 110A of the Customs Act, 1962. The goods were provisionally released for Back To Town on execution of Bond of Rs. 19,65,621.87/- and on production of Cash Security of Rs. 50,000/- (**RUD-V**).

11. GST Verification of the Exporter: -

Letter dated 28.05.2024 was also sent to jurisdictional Commissionerate i.e. Division-VII, Range-VI, Navi Mumbai CGST Commissionerate to verify genuineness of the Exporter M/s. NEW HORIZON ENTERPRISES ((IEC- CBKPM9068H). In this regard, reply vide V/CGST-NM/Div-VII/R-VI/753/MISC/2024-25/418 dated 14.06.2024 (**RUD-VI**) received in this office wherein it is communicated that the Deputy Commissioner (AE), CGST & C.Ex Navi Mumbai Commissionerate vide its letter dated 30.05.2024 informed that the M/s. New Horizon Enterprises (GSTIN: 27CBKPM9068H1Z1) legal Name: Vijay Nandu Mahadik is found to be a **bogus firm** and the same is not in the existence at the declared principal place of business. It is found that they had obtained GSTIN by submitting fake documents for fraudulent means and availed/passed on ITC fraudulently. As per the direction the process of cancellation of GSTIN has been initiated.

SUMMONS & STATEMENT

12. Further, in order to record the statement of M/s. NEW HORIZON ENTERPRISES ((IEC- CBKPM9068H) , under section 108 of Customs Act, 1962 04 Summonses have been issued vide DIN- 20241178NT000081850E dated 19.11.2024 to appear on 05.12.2024, DIN- 20241278NT0000015840 dated 16.12.2024 to appear on 31.12.2024, DIN-20250178NT000000CF33 dated 06.01.2025 to appear on 08.01.2025 & DIN- 20250178NT00000888DF0 dated 15.01.2025 to appear on 20.01.2025 (**RUD-VII**) in the name of M/s. NEW HORIZON ENTERPRISES (IEC- CBKPM9068H) to appear before the office of SIIB(X), 6th floor, C-604, Jawaharlal Nehru Custom House, Nhava Sheva, Taluka-Uran, Dist: Raigad, Maharashtra-400707 u/s Section 108 of the Customs Act, 1962. However, the summonses sent via speed post returned to this office with the remark that the **Item returned Addressee left without instruction**'. Also, Summonses were sent on the e-mail address provided by the exporter in their official correspondence with this office. However, the exporter did not turn up for depositing their statement nor submitted any written submission.

13. Further in order to record the statement of CHA, M/s. Balachandiran Clearing and Shipping Agency (CHA License No.11/349) under section 108 of Customs Act,

1962 04 Summonses (**RUD-VIII**) have been issued/mailed vide DIN-20250178NT000000B7F1 dated 25.01.2025 to appear on 31.01.2025, DIN-20250278NT000000DB49 dated 06.02.2025 to appear on 14.02.2025, DIN-20250278NT000000CC4E dated 17.02.2025 to appear on 24.02.2025 and DIN-20250278NT000000A615 dated 24.02.2025 to appear on 28.02.2025 since the exporter was found non-existent as per GST verification in respect of the ongoing investigations. However, the CB has not presented themselves for deposing their statement;

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

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

Section 28AAA. Recovery of duties in certain cases.— (1) Where an instrument issued to a person has been obtained by him by means of-

- (a) collusion; or
- (b) 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;

(q) co-operate with the Customs authorities and shall join investigations promptly in the event of an inquiry against them or their employees

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. NEW HORIZON ENTERPRISES (IEC- CBKPM9068H) having its registered office address at GROUND FLOOR, SHOP NO.04, GANRAJ APARTMENT, DIVA SHIL ROAD, NEAR PRERANA TOWER, DIVA EAST, THANE, MAHARASHTRA, 400612 had filed Shipping Bill No. 9462946 dt. 27.04.2024 through their Customs Broker M/s. Balachandiran Clearing and Shipping Agency (CHA License No.11/349). The re-determined FOB value of the said goods covered under the above-mentioned Shipping Bill comes to Rs. 15,18,793.40 as against the declared FOB value of Rs. 19,65,621.87. By inflating the FOB value, the Exporter was attempting to claim Drawback of Rs. 56,463.42, RoSCTL of Rs. 88,510.48 and IGST of Rs. 98,281.10 whereas they were eligible for Drawback of Rs. 43,619.55, RoSCTL of Rs. 68,313.60 and IGST of RS. 75,93,9.67 respectively. (as tabulated in Table-II above).

15.2 As can be seen from the Table-II above, based on the Market Enquiry conducted on 30.05.2024, it appears that the goods declared by the Exporter in the Shipping Bill No. 9462946 dt. 27.04.2024 have been mis-declared in terms of their value. During the Market Enquiry it was found that the value of the goods filed under the said Shipping Bill were inflated and hence needed to be re-determined under Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007. The Export incentive such as drawback & RoSCTL are therefore are re-determined with respect to the re-determined FOB as mentioned in the Table-II above. It is thus cogent and clear that the Exporter M/s. NEW HORIZON ENTERPRISES (IEC- CBKPM9068H) had (i) mis-declared the impugned goods in terms of their value, (ii) attempted to defraud the Government by claiming undue higher amount of Drawback, ROSCTL and IGST 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 and description of the 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. 19,65,621.87 whereas the re-determined FOB value after conducting the Market Survey was Rs. 15,18,793.40 only and hence higher Drawback, RoSCTL & IGST and other Export incentives were attempted to be 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 Bill as mentioned in Table-I is not demanded since the goods were not Exported and cleared for Back to Town.

15.6 The description of the goods was not found 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. 19,65,621.87 to Rs. 15,18,793.40 as per the Market Enquiry conducted of the subject goods.

15.11 With respect to the Exporter M/s. NEW HORIZON ENTERPRISES (IEC-CBKPM9068H), this office sent letter dated 28.05.2024 for the verification of the genuineness of the Exporter. Reply letter vide V/CGST-NM/Div-VII/R-VI/753/MISC/2024-25/418 dated 14.06.2024 received in this office wherein it is communicated that the Deputy Commissioner (AE), CGST & C.Ex Navi Mumbai Commissionerate vide its letter dated 30.05.2024 informed that the M/s. New Horizon Enterprises (GSTIN: 27CBKPM9068H1Z1) legal Name: Vijay Nandu Mahadik is found to be a **bogus firm** and the same is **not in the existence** at the declared principal place of business. It is found that they had obtained GSTIN by submitting fake documents for fraudulent means and availed/passed on ITC fraudulently. As per the direction the process of cancellation of GSTIN has been initiated. As per GST BO portal, the GSTIN of the Exporter M/s. New Horizon Enterprises (GSTIN: 27CBKPM9068H1Z1) has been cancelled suo-moto w.e.f. 17.10.2023. Also, the above said Exporter has filed GSTR-1 and GSTR-3B up to March-2024 only. The Exporter stopped filing the GSTR before filing the live Shipping Bill 9462946 dt. 27.04.2024. Hence, from the above facts, it appears that the Exporter is **non-genuine**. Also, Summonses to the Exporter have been dispatched to Exporter's address mentioned in the IEC by this office. However, the summonses sent via speed post returned to this office with the remark that the **Item returned Addressee left without instruction**. Also, Summonses have been sent through the e-mail address provided by the Exporter in their official correspondence with this office. However, the exporter did not turn up for deposing their statement nor provided the details/documents for verification of Supply chain. Hence, from the above facts, it appears that the Exporter is **non-genuine**. Thus, from the above facts, it appears that the Exporter is a fly by night operator/Paper-based firm and was established only to Export inferior goods to claim higher export incentives. Therefore, it appears that the Exporter connived with their supplier to obtain invoice by fraud and collusion to utilize input tax credit on the basis of such invoice for discharging tax on goods which have been entered for exportation under the Shipping Bill filed by them.

It further appears that the Exporter M/s. NEW HORIZON ENTERPRISES (IEC-CBKPM9068H) have rendered themselves liable to penalty in terms of Section 114(iii) of the Customs Act, 1962 on account of mis-declaration in value of the impugned goods. The Exporter has knowingly & intentionally caused to sign & used the documents to provide the undue advantage to the exporter with malafide intent to avail undue/excess export benefits in form of Drawback, RoSCTL and other export benefits. Therefore, the Exporter also liable for penalty u/s 114 AA of Customs Act, 1962 for this intentional mis-declaration. Further, the Exporter appears to be non-existent and non-genuine. Thus, the ITC claimed appears wrongly claimed and claimed by fraud etc. and, hence the Exporter M/s. NEW HORIZON ENTERPRISES (IEC- CBKPM9068H) have rendered themselves liable to penalty in terms of Section 114AC of the Customs Act, 1962.

15.12 It further appears that the Exporter M/s. NEW HORIZON ENTERPRISES (IEC-CBKPM9068H) have rendered themselves liable to penalty in terms of section 114(iii) of the Customs Act, 1962 on account of mis-declaration in value of the impugned goods. The Exporter has knowingly & intentionally caused to sign & used the documents to provide the undue advantage to the Exporter with malafide intent to avail undue/excess Export benefits in form of Drawback, RoSCTL and other Export benefits. Therefore, M/s. NEW HORIZON ENTERPRISES (IEC- CBKPM9068H) 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-IV 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 discussed, the Exporter has obtained Drawback & RoSCTL/RoDTEP by fraud, collusion, willful misstatement or suppression of facts without realizing the BRC for the Past Shipping Bills mentioned in Table-IV. Hence, it appears that the M/s. NEW HORIZON ENTERPRISES (IEC- CBKPM9068H) have rendered themselves liable to penalty in terms of section 114AB of the Customs Act, 1962 on account of non-receipt of the foreign remittance in Past Shipping Bills filed by the Exporter as mentioned at Table-IV above.

15.15 The Custom Broker M/s. Balachandiran Clearing and Shipping Agency (CHA License No.11/349) failed to ascertain the veracity and genuineness of the export firm M/s. NEW HORIZON ENTERPRISES (IEC- CBKPM9068H). The regulation 10 (n) of the CBLR, 2018 has mandated that the CB has to verify correctness of Importer Exporter Code (IEC) number, Goods and Services Tax Identification Number (GSTIN), identity of his client and functioning of his client at the declared address by using reliable, independent, authentic documents, data or information. In the instant case, the CB has neither presented any evidence of verifying the genuineness of the exporter nor has presented themselves during the investigation, dishonouring the 04 Summons issued to them. Also, Jurisdictional CGST informed this office that the Exporter is bogus firm and was not conducting business at PPOB and the registration of the Exporter is suo-moto cancelled w.e.f. 17.10.2023. Thus, it appears that exporter was only paper based firm and did not present at the declared address during the time of Export also. Also, in order to record the statement of CB, M/s. Balachandiran Clearing and Shipping Agency (CHA License No.11/349) under section 108 of Customs Act, 1962, 04 Summonses have been issued/mailed to the CB. However, the CB has not presented themselves for deposing their statement. 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) and 10(q) 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. NEW HORIZON ENTERPRISES (IEC- CBKPM9068H) having its registered office at GROUND FLOOR, SHOP NO.04, GANRAJ APARTMENT, DIVA SHIL ROAD, NEAR PRERANA TOWER, DIVA EAST, THANE, MAHARASHTRA, 400612 are hereby called upon to Show Cause to the Additional Commissioner of Customs, CAC, 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. 19,65,621.87 covered under the Shipping Bill No. 9462946 dt. 27.04.2024 should not be rejected and re-determined to Rs. 15,18,793.40 under Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.
- ii. The drawback of Rs. 56,463.42 and RoSCTL of Rs. 88,510.48 claimed in the Shipping Bill No. 9462946 dt. 27.04.2024 should not be rejected since the goods were cleared for Back To Town.
- iii. The said impugned Export goods covered under the Shipping Bill No. 9462946 dt. 27.04.2024 having total declared FOB value of Rs. 19,65,621.87 which appear to be mis-declared in terms of value, should not be confiscated under the Provisions of Section 113(i), 113(ia) and 113(ja) of the Customs Act, 1962.
- iv. Penalty should not be imposed on M/s. NEW HORIZON ENTERPRISES (IEC- CBKPM9068H) under Section 114(iii) and 114AA of the Customs Act, 1962 for the above violation.
- v. Penalty should not be imposed on M/s. NEW HORIZON ENTERPRISES (IEC- CBKPM9068H) under Section 114AC of the Customs Act, 1962 for the above violation.
- vi. The goods pertaining to Shipping Bill Nos. mentioned in Table-IV totally valued at Rs. 1,05,17,665.80 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. 3,03,656.00/- claimed in Shipping Bills mentioned at Table-IV 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. 5,00,039.00/- claimed in Shipping Bills mentioned at Table-IV 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. NEW HORIZON ENTERPRISES (IEC- CBKPM9068H) under Section 114(iii) and 114AA of the Customs Act, 1962 on account of non-receipt of the foreign remittance in Shipping Bills Nos. mentioned in Table-IV filed by the Exporter.
- x. Penalty should not be imposed on M/s. NEW HORIZON ENTERPRISES (IEC- CBKPM9068H) under Section 114AB of the Customs Act, 1962 on account of claiming export incentives/benefits without receipt of the foreign remittance in Shipping Bills Nos. mentioned in Table-IV filed by the Exporter.
- xi. The Bond should not be enforced and Bank Guarantee 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. Balachandiran Clearing and Shipping Agency (CHA License No.11/349) having address Shop No. 1326, Near Building No. 170, Kanawar Nagar, Vikroli (East), Mumbai-400083 are hereby called upon to show cause to the Additional/Joint Commissioner of Customs, CAC, 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) and 10(q) of CBLR, 2018.

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

19. 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.

20. 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.

21. 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.

22. 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 B.)

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

To,

Noticees,

1. M/s. NEW HORIZON ENTERPRISES (IEC- CBKPM9068H)
Ground Floor, Shop No.04, Ganraj Apartment,
Diva Shil Road, Near Prerana Tower, Diva East,
Thane, Maharashtra, 400612.
2. M/s. Balachandiran Clearing and Shipping Agency (CHA License No.11/349),
Shop No. 1326, Near Building No. 170,
Kanawar Nagar, Vikroli (East), Mumbai-400083.

Copy to:

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

Annexure - I

Sr. No.	List of Relied Upon Documents
RUD-I	Shipping Bill No. 9462946 dt. 27.04.2024
RUD-II	Panchanama dated 15.05.2024
RUD-III	Test Reports from DYCC
RUD-IV	Copy of Market Enquiry dated on 30.05.2024
RUD-V	Back To Town NOC issued from SIIB(X).
RUD-VI	GST Reply letter for the verification of the Exporter
RUD-VII	Summons dated 19.11.2024, 16.12.2024, 06.01.2025 and 15.01.2025 in the name of M/s. NEW HORIZON ENTERPRISES (IEC- CBKPM9068H).
RUD-VIII	Summons dated 25.01.2025, 06.02.2025, 17.02.2025 and 24.02.2025 in the name of M/s. Balachandiran Clearing and Shipping Agency (CHA License No.11/349)

Thane, Maharashtra, 400612.

2. M/s. Balachandiran Clearing and Shipping Agency
(CHA License No.11/349),
Shop No. 1326, Near Building No. 170,
kanawar Nagar, Vikroli (East), Mumbai -400083.

Copy to:

1. The Asstt. Commissioner of Customs,
SIIB (X) & IRMC JNCH.
2. The Dy./Asstt. Commissioner of Customs,
CBS, NCH, Mumbai.
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RUD-VIII	Summons dated 25.01.2025, 06.02.2025, 17.02.2025 and 24.02.2025 in the name of M/s. Balachandiran Clearing and Shipping Agency (CHA License No.11/349)

PANCHANAMA dated 15.05.2024 DRAWN AT CFS- JWR Logistics Pvt. Ltd., Village- Padeghar, Panvel, Navi Mumbai – 410206

Pancha No. 1

Name : Sumit Vijay Kanase
Age : 25
Address : Gar mala, Rajuri, Pune,
Maharashtra 412411
Occupation : Service
Mobile No. : 9637669582

Pancha No. 2

Name : Anil Madhav Phatangare
Age : 26
Address : Gavthan, Post – Warudi
Pathar, Tel- Sangamner,
warudi Pathar,
Ahmadnagar,
Maharashtra 422620
Occupation : Service
Mobile No. : 9765377707

We the above mentioned Panchas were called upon by a person who introduced himself as Shri Abhishek Meena, an Intelligence Officer, SIIB(X), JNCH on 15.05.2024 at 10:00 hrs at JWR CFS, 15-23, National Highway 4B, Panvel-JNPT Highway, Village- Padeghar, Ulwe, Panvel, Navi Mumbai, Maharashtra-410206 to witness the examination of goods of exporter M/s New Horizon Enterprises (IEC: CBKPM9068H) covered under 01 Shipping Bill No. 9462946 dtd 27.04.2024 stuffed inside Container No. MRKU3208007 inside JWR CFS, for confirmation of declaration in respect of description of goods, quantity and any other declaration thereof.

Here we were introduced to Shri Ganesh M. Thite authorized representative of M/s. Balachandiran Clearing And Shipping Agency (CHA License No. 11/349). Then the officer explained to us that the exporter M/s. New Horizon Enterprises (IEC: CBKPM9068H) having address at Gr. Flr., Shop No. 4, Ganraj Apt., Diva Shil, Road, Near Prerana Tower, Diva East, Thane Maharashtra has filed 01 Shipping Bills No. 9462946 dtd 27.04.2024 through their Customs Broker M/s. Balachandiran Clearing And Shipping Agency (CHA License No. 11/349) for export of their consignment.

We were shown a copy of Hold letter No. 14/2024-25/SIIB(X) issued vide F.No. CUS/SIIB/ALT/229/2024-SIIB(E) dated 02.05.2024 regarding hold of 01 Shipping Bill No. 9462946 dtd 27.04.2024 filed by exporter M/s New Horizon Enterprises (IEC: CBKPM9068H) through their authorized Customs Broker M/s. Balachandiran Clearing And Shipping Agency (CHA License No. 11/349), their respective export invoice & packing list.

Further, the above-mentioned officer requested us to bear witness to the examination proceedings of the goods covered under 01 Shipping Bill No. 9462946 dtd 27.04.2024 to which we both voluntarily agreed.

Thereafter, all of us proceeded to the area/location inside JWR CFS where the container No. MRKU3208007 was placed. The container No. MRKU3208007 was found kept inside JWR CFS outside Shed C. The container was sealed with intact seal No. 4506007, which was cut by the seal cutting person in front of us the panchas and the representative custom broker. Further the goods were destuffed from the container and placed inside Shed No. C at location G-8, G-9. A total of 25 packages for S/B No. 9462946 dtd 27.04.2024 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.

P1
15/05/24

P2
1
Anand
15/05/24

CB
15/05/24

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.)	IGST
1.	9462946 dated 27.04.2024	RMG	1965621.87	56463.42	88510.48	98281.10

During 100% examination, goods covered under Shipping Bills No. 9462946 dtd 27.04.2024 were found as declared in terms of quantity and declared description in the said shipping bill.

Thereafter, samples of the readymade garments were drawn randomly in duplicate from the S/B's No. 9462946 dated 27.04.2024 in our presence. Further, the said samples as drawn above were sealed with wax seal and taken over for the purpose of further investigation by the said Customs Officer. We have put our dated signatures as a token of having seen the drawn samples and sealing of the same in the presence of authorized representative Shri Ganesh M. Thite of M/s. Balachandiran Clearing And Shipping Agency (CHA License No. 11/349)

All the goods pertaining to Shipping Bills No. 9462946 dated 27.04.2024 were re-packed in the same packages and kept back inside Shed-C at the same location inside JWR CFS in our presence and the same were handed over to Manager, JWR CFS for safe custody.

We have put our dated signatures on the Shipping Bills No. 9462946 dated 27.04.2024, 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 02 pages ended on the same place and same date i.e. 15.05.2024 at 14:30 hrs. The Panchanama was carried out in our presence and in the presence of the authorized Customs Broker representative. The Panchanama was carried out in peaceful and systematic manner and no untoward event happened during the course of drawing the Panchanama and no damage was done to the subject goods.

Drawn by me, on the 15th day of May 2024.


Abhishek
15/05/24

I.O./SIIB(X), JNCH
(Abhishek Meena)


In presence of:


(Representative of CB)

Pancha-I


15/05/24

Pancha-II


15/05/24

BALACHANDIRAN CLEARING AND SHIPPING AGENCY

Indian Customs EDI System - Exports (ICES / E)

Custom : INNSA1

Printed on: 04/27/2024 20:09:44

Job: 25 Date: 27/04/2024 SB No: 9462946 Date: 27/04/2024

State Of Origin: MAHARASHTRA

Exporter's Name

IEC No : CBKPM9068H(0) Type : MERCHANT PAN : CBKPM9068H

NEW HORIZON ENTERPRISES

GR.FLR., SHOP NO.04, GANRAJ APT.,
DIVA SHIL,ROAD, NEAR PRERANA TOWER,
DIVA EAST, THANE MAHARASHTRA

GST No : GSN - 27CBKPM9068H121

Port of Loading (INNSA1) : NHAVA SHEVA SEA
Final Desitination Country (AE) : UNITED ARAB EMIRATES
Final Desitination Port (AEJEA) : JEBEL ALI
Port of Discharge (AEJEA) : JEBEL ALI
Country of Discharge (AE) : UNITED ARAB EMIRATES

Marks & Nos : AS PER INVOICE

Forex Bank Account :
Authorised Dealer Code : 0200424
I.F.S. Code No :
Drawback Account No :
ST/Excise Regn :

Consignee's Name

REVA FASHIONS - FZCO

IFZA BUSINESS PARK, DDP, PREMISES N
UMBER 27515-001 DUBAI
UNITED ARAB EMIRATESNo fo Packages : 25 PKG
Net Weight : 1361.500 KGS
Gross Weight : 1399.000 KGS
No of Containers : 0
Nature of Cargo : CRotation No :
FOB Value (Rs.) : 1965621.87
RODTEP Amount : 0.00
Drawback Amount : 56463.42
ROSCTL Amount : 88510.48Invoice Details Serial No : 1
Invoice Value (USD) : 23768.10 (Rs. 1965621.87)
FOB Value (USD) : 23768.10 (Rs. 1965621.87)
Nature of Contract : FOB
Invoice No : NHE/05/23-24 Date : 27/04/2024Drawback Amount(Rs) : 56463.42
Nature of Payment : DA (180 Days)
Exporter Contract No :
Exchange Rate : USD 1 = Rs 82.7Insurance
Freight
Discount
Commission
Other Deduction
Packing Charges

Buyer's Name

CRESCENDO GENERAL TRADING LLC
M-01 AL RAS 2 - AHMED RABEE MOHAMED SHARIF,
AL RAS,DUBAI.(U.A.E.)

Sl.No	RITC Code	Item Description	Scheme							
	Quantity	Unit	Rate	Per	Unit	Total Value(FC)	FOB Value(INR)	Reward		
	Scheme Description					Declared PMV(INR)	Accepted PMV(INR)			
Manufacturer Details										
#Pkg	Transit Country	Source State		HAWB No	IGST Pymt	Tax Value(INR)	Tax Amount(INR)	End Use		
1	62044390	LADIES KAFTAN MADE ALFINE,RAYON & SATAN							60	
	2898	PCS	5.95	Per 1	PCS	17243.10	1426004.37	YES		
	DRAWBACK,AND ROSCTL					541.27	1568604.81			
#		MUMBAI CITY			P@5%	1426004.37	71300.22	GNX100		
2	61119090	KAFTAN KIDS							60	
	1500	PCS	4.35	Per 1	PCS	6525.00	539617.50	YES		
	DRAWBACK,AND ROSCTL					395.72	593579.25			
#		MUMBAI CITY			P@5%	539617.50	26980.88	GNX100		
			Total Tax Amount			1965621.87	Total FOB	1965621.87		
			Total GST Amount			98281.10	Total PMV	2162184.06		

Drawback Details

Inv SIno	Item SIno	Drawback No	Custom Rate	Drawback Rate	Custom Special Rate	Drawback Special Rate	Drawback Quantity	Drawback Amount
1	1	62040303B	2.9	40.2/PCS			2898 PCS	41354.13
1	2	611102B	2.8	12.5/PCS			1500 PCS	15109.29

ROSCTL Details

Inv SIno	Item SIno	ROSCTL No	State Levy Duty	State Levy Rate	Central Levy Duty	Central Levy Rate	Drawback Quantity	State Levy Amount	Central Levy Amount	ROSCTL Amount
1	1	62040303B	2.65	23.3/PCS	2.1	18.5/PCS	2898 PCS	37789.12	29946.09	67735.21
1	2	611102B	2.18	8.3/PCS	1.67		1500 PCS	11763.66	9011.61	20775.27

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P1
15/05/24CB
15/05/24P2
15/05/24

BALACHANDIRAN CLEARING AND SHIPPING AGENCY

Indian Customs EDI System - Exports (ICES / E)

Shipping Bill For Export

Custom : INNSA1

Job: 25 Date: 27/04/2024 SB No: 9462946 Date: 27/04/2024

State Of Origin: MAHARASHTRA

Printed on: 04/27/2024 20:09:44

88510.48

Package Details

Package From	Package To	Type	Package From	Package To	Type	Package From	Package To	Type	Package From	Package To	Type
1	6	PKG	1	19	PKG						

Info Details

Inv SINO	Item SINO	SQC Quantity	RODTEP Claim Rate	RODTEP Amount	GST Amount	CCS Amount	District Name State Name	Trade Type	Info Code
1	1	2898 NOS	RODTEPN		71300.22		0482 MUMBAI CITY 27 MAHARASHTRA	NCPTI	
1	2	326 KGS	RODTEPN		26980.88		0482 MUMBAI CITY 27 MAHARASHTRA	NCPTI	

98281.10

Supporting Document Details

Inv Item	IRN DRN	Doc Type	Place of Issue	Issue Date	Expiry Date	Issuing Party Beneficiary Party
1	2024042700133903	380000	INDIA	27/04/2024		1
1	2024042700046675	Commercial invoice				1
1	2024042700133904	271000	INDIA	27/04/2024		1
1	2024042700046675	Packing list				1
1	2024042700133905	934000	INDIA	27/04/2024		1
1	2024042700046675	Value declaration (GATT Valuation Declaration)				1

Statement Details

Code-Type Serial Nos Details

DB001-DEC	1/2, I declare that no input tax credit of the Central Goods and Services Tax or of the Integrated Goods and Services Tax has been availed for any of the inputs or input services used in the manufacture of the export goods.
-----------	--

Following is the list of document attached

Invoice	Item	Agency	Document Name
-	-		Invoice
-	-		Packing List
Factory Stuffing	Sample Accompanied	Vessel Name & Voyes	Rotation No & Date
NO	NO		

I/We declare that particulars given here 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/We 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

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EXPORT INVOICE							
CONSIGNOR NEW HORIZON ENTERPRISES GROUND FLOOR,SHOP NO.04,GANRAJ APARTMENT DIVA SHIL ROAD,NEAR PRERNA TOWER,DIVA EAST THANE -MAHARASHTRA-400612 GST-27CBKPM9068H121 Consignee: REVA FASHIONS - FZCO IFZA BUSINESS PARK, DDP, PREMISES NUMBER 27515-001 DUBAI,UNITED ARAB EMIRATES				INVOICE NO. & DATE NHE/05/23-24		INV. DATE: 27.04.2024	
				BUYER'S ORDER NO & DATE			
				OTHER REFERENCE(S)			
NOTIFY: CRESCENDO GENERAL TRADING LLC M-01 Al Ras 2 - AHMED RABEE MOHAMED SHARIF, AL RAS DUBAI UNITED ARAB EMIRATES DUBAI-U.A.E.				COUNTRY OF ORDER OF GOODS INDIA		COUNTRY OF FINAL DESTINATION U.A.E.	
				PRE CARRIAGE BY BY SEA		PLACE OF RECEIPT BY PRE CARRIER MUMBAI / INDIA	
VESSEL / VOY. NO.		PORT OF LADING NHAVA SHEVA / INDIA		FOB DA 180 DAYS			
PORT OF DISCHARGE JEBEL ALI		FINAL DESTINATION U.A.E.					
MARKS & NOS.	NO. & KIND OF PKGS.	DESCRIPTION OF GOODS	HS CODE	QUANTITY PCS	RATE/ KGS (US\$)	AMOUNT USD	
CTN NO.	DBK SR NO.						
01 TO 06	62040303B	LADIES KAFTAN MADE ALFINE,RAYON & SATAN	62044390	2898.00	5.95	17243.1	
01 TO 19	611102B	KAFTAN KIDS	61119090	1500	4.35	6525	
25 PKG							
MARKA							
A.Z.							
I.Z.							
TOTAL				4398.00		17243.10	
					FOB	1417382.82	
GST NO: 27BMCPB3312F1ZR							
PAN NO.:BMCPB3312F							
TOTAL PKGS: 25							
TOTAL MTR.:							
TOTAL PCS.: 4398.00							
TOTAL NT.WT. 1361.500				TAXABLE VALUE IN INR		1417382.82	
TOTAL G.WT.: 1399.000				IGST RATE		5%	
				IGST AMOUNT		70869.141	
TOTAL							
Amount Chargeable (In Words) (US \$):- US DOLLAR -SEVENTEEN THOUSAND TWO HUNDRED FORTY THREE AND TEN CENT ONLY. (FOB RS.): - FOURTEEN LAKH SEVENTEEN THOUSAND THREE HUNDRED EIGHTY TWO AND EIGHTY TWO PAISE ONLY.							
Declaration :- WE CERTIFY THAT THE ABOVE CONTENTS ARE TRUE AND CORRECT				SIGNATURE & DATE FOR NEW HORIZON ENTERPRISES			
				(MANAGER)			

P1
15/05/24

CD
15/05/24

P2
15/05/24

PACKING LIST				INVOICE NO. & DATE	
CONSIGNOR NEW HORIZON ENTERPRISES GROUND FLOOR,SHOP NO.04,GANRAJ APARTMENT DIVA SHIL ROAD,NEAR PRERNA TOWER,DIVA EAST THANE -MAHARASHTRA-400612 GST-27CBKPM9068H1Z1				NHE/05/23-24 INV. DATE: 27.04.2024	
Consignee: REVA FASHIONS - FZCO IFZA BUSINESS PARK, DDP, PREMISES NUMBER 27515-001 DUBAI,UNITED ARAB EMIRATES				NOTIFY: CRESCENDO GENERAL TRADING LLC M-01 Al Ras 2 - AHMED RABEE MOHAMED SHARIF, AL RAS DUBAI UNITED ARAB EMIRATES DUBAI-U.A.E.	

CTN NO	PARTICULAR	PCS	SIZE	N.WEIGHT	G.WEIGHT	MARKA
1	KAFTAN KIDS	300	61 × 61 × 61	53.50	55	A.Z.
2	KAFTAN KIDS	300	61 × 61 × 61	53.50	55	A.Z.
3	KAFTAN KIDS	300	61 × 61 × 61	53.50	55	A.Z.
4	KAFTAN KIDS	300	61 × 61 × 61	53.50	55	A.Z.
5	KAFTAN KIDS	300	61 × 61 × 61	53.50	55	A.Z.
6	KAFTAN IN ALFINE	100	38 × 56 × 72	58.50	60	A.Z.
1	KAFTAN IN ALFINE	135	77 × 58 × 37	54.50	56	I.Z.
2	KAFTAN IN ALFINE	135	77 × 58 × 37	54.50	56	I.Z.
3	KAFTAN IN ALFINE	136	77 × 58 × 37	54.50	56	I.Z.
4	KAFTAN IN ALFINE	141	77 × 58 × 37	54.50	56	I.Z.
5	KAFTAN IN ALFINE	141	77 × 58 × 37	54.50	56	I.Z.
6	KAFTAN IN ALFINE	150	77 × 58 × 37	54.50	56	I.Z.
7	KAFTAN IN ALFINE & SATAN	132	77 × 58 × 37	54.50	56	I.Z.
8	KAFTAN IN ALFINE & SATAN	169	77 × 58 × 37	54.50	56	I.Z.
9	KAFTAN IN ALFINE	135	77 × 58 × 37	54.50	56	I.Z.
10	KAFTAN IN ALFINE	135	77 × 58 × 37	54.50	56	I.Z.
11	KAFTAN IN ALFINE	135	77 × 58 × 37	54.50	56	I.Z.
12	KAFTAN IN ALFINE	135	77 × 58 × 37	54.50	56	I.Z.
13	KAFTAN IN ALFINE & RAYON	147	77 × 58 × 37	54.50	56	I.Z.
14	KAFTAN IN RAYON	147	77 × 58 × 37	54.50	56	I.Z.
15	KAFTAN IN RAYON	152	77 × 58 × 37	54.50	56	I.Z.
16	KAFTAN IN RAYON & SATAN	168	77 × 58 × 37	54.50	56	I.Z.
17	KAFTAN IN SATAN	181	77 × 58 × 37	54.50	56	I.Z.
18	KAFTAN IN SATAN	171	77 × 58 × 37	54.50	56	I.Z.
19	KAFTAN IN RAYON	153	77 × 58 × 37	54.50	56	I.Z.
4398.00		1361.500		1399.000		

SIGNATURE & DATE	
FOR NEW HORIZON ENTERPRISES	(MANAGER)

PCS	4398.00
TOTAL CTN	25
GR WT	1399.000
NT WT	1361.500

15/05/24

CB
J. J. J. J. J.

~~Ans: b~~
15/05/24



भारत सरकार/ Government of India
वित्त मंत्रालय / Ministry of Finance
आयुक्त सीमाशुल्क एन.एस.-II का कार्यालय
Office of Commissioner of Customs NS-II
Jawaharlal Nehru Custom House, Nhava Sheva,
Dist- Raigad, Maharashtra – 400 707



F. No. CUS/SIIB/ALT/229/2024-SIIB(E)

28-05-2024

To,

The Chemical Examiner
Grade- I (Incharge)
O/o Joint Director
JNCH Lab

[Signature]
28.5.24

Sub: Testing of sample pertaining to Shipping Bill No. 9462946 dated 27.04.2024 by M/s New Horizon Enterprises (IEC: CBKPM9068H)– reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to SB No. 9462946 dated 27.04.2024 for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	9462946 dated 27.04.2024	Ladies Kaftan Made Alfine, Rayon & Satan	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,

KAPIL
APPRAISER
SIIB(X), JNCH

Encl: as above.

(E)

Lab No. 411 / SFIB (X) dt-28/05/24

S.B. No: 9462946, date: 27.04.2024

Report:

The sample as received is in the form of printed woven readymade garment (described as Ladies Kaftan) with designed embroidery & plastic sequins at top of front side. Base fabric is made of printed woven fabric composed of spun yarns of Rayon. Embroidery is made of polyester filament yarns & plastic sequins are made of polyester.

wt of the sample as received = 330.90 gm

GSM = 121.76

Sealed r/s returned.

Khan
26.06.24

Dr. K. SAYANNA
Chemical Assistant
J.N.C.H. Laboratory

Sharma
26.06.2024
डॉ. रवी चंद्र शर्मा
Dr. Ravi Chandra Sharma
रासायनिक परीक्षक ग्रेड II
Chemical Examiner Gr II



भारत सरकार/ Government of India
वित्त मंत्रालय / Ministry of Finance
आयुक्त सीमाशुल्क एन.एस.-II का कार्यालय
Office of Commissioner of Customs NS-II
Jawaharlal Nehru Custom House, Nhava Sheva,
Dist- Raigad, Maharashtra - 400 707



F.No. CUS/SIIB/ALT/229/2024-SIIB(E)

28-05-2024

To,

The Chemical Examiner
Grade- I (Incharge)
O/o Joint Director
JNCH Lab

28.5.24

Sub: Testing of sample pertaining to Shipping Bill No. 9462946 dated 27.04.2024 by M/s New Horizon Enterprises (IEC: CBKPM9068H)- reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to SB No.9462946 dated 27.04.2024 for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	9462946 dated 27.04.2024	Kaftan Kids	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,

KAPIL
APPRAISER

SIIB(X), JNCH

Encl: as above.

Lab No. 410 / SIIB (X) dt. 28/05/24

S.No - 9462946 Dt - 28/04/24

Report:-

The sample as received is in the form of dyed woven textile garment (kafan) having Embroidery stitched at front. It is composed of two ply yarns made of spun yarns of viscose and filament yarns of polyester. The Embroidery portion is made of metalized Polyester yarns.

% Composition of Base fabric-

% viscose = 61.76 %

% Polyester = Balance.

GSM of Base fabric = 120.34

Sealed remnant returned.

Piyush
Sheva
12/6/24

KASHI SINHA
Chemical / Assistant

P. Dalal
12/6/24

प्रफुल्ल दलाल / Praful Dalal
रसायन परीक्षक ग्रेड-II / Chemical Examiner Gr. II
जवाहरलाल नेहरू सीमा शुल्क भवन प्रयोगशाला
Jawaharlal Nehru Custom House Laboratory
न्हावा शेवा / Nhava Sheva

Market Enquiry Report of M/s New Horizon Enterprises conducted on 30/05/2024.

As approved by the competent authority, the undersigned officer from SIIB (X) along with Shri Abhijeet Kanse, Authorized representative of Exporter, conducted a market survey of goods covered under Shipping Bills No. 9462946 dated 27.04.2024 presented for export by M/s New Horizon Enterprises (IEC: CBKPM9068H). The officer carried representative samples of the goods which were drawn from the aforesaid consignment covered under the said Shipping Bills. Market enquiry was conducted on 30/05/2024 in the 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 samples were opened in the presence of authorized representative of Exporter Shri Abhijeet Kanse. 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 officer and Exporter agreed are as follows:

S/B No.	Item Description	Shop 1	Shop 2	Shop 3	Average wholesale price	Declared PMV
		Universal Garments 57/61, Sherif Devji Street, Mumbai 400003	A.K. Enterprises 13/17, Shop No. 3, Noorie House, Chakla Street, Mumbai-400003	A C garments 44, Sheriff Devji Street, Masjid Bunder , Mumbai 400003		
9462946 dated 27/04/2024	Ladies Kaftan Made Alfine, Rayon & Satan	420	380	445	415	541.27
9462946 dated 27/04/2024	Kaftan Kids	290	315	330	312	395.72

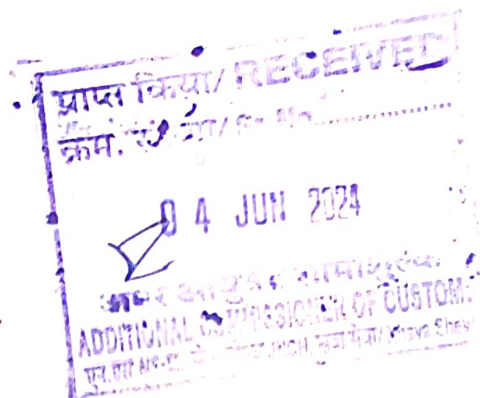
The shopkeepers further informed that the price of the goods will vary depending upon the quantity, mode of payment and quality of the goods ordered.

Abhijeet Kanse
30/5/24

(Shri Abhijeet Kanse)
Authorized representative of Exporter

Paramveer
30/05/24
(Paramveer Singh Nain)
IO/SIIB(X)

भारत सरकार / Government of India
वित्त मंत्रालय / Ministry of Finance
आयुक्त सीमाशुल्क एन.एस.-II का कार्यालय
Office of Commissioner of Customs NS-II
Jawaharlal Nehru Custom House, Nhava Sheva,
Dist- Raigad, Maharashtra - 400 707



F.No. CUS/SIIB/ALT/229/2024-SIIB(E)

Date: .06.2024

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

Sir,

Sub: NOC for Provisional release of the goods for BTT covered under Shipping Bills No. 9462946 dtd 27.04.2024 of exporter M/s New Horizon Enterprises (IEC: CBKPM9068H) - reg.

Please refer to the subject mentioned above.

The Exporter M/s New Horizon Enterprises (IEC: CBKPM9068H) has filed 01 shipping bill No. 9462946 dtd 27.04.2024 for export of RMG. Based on the NCTC inputs, the same was hold by this unit vide hold letter dated 02.05.2024.

Red Flags by NCTC are as follows:

1. All the exporters are Proprietorship firms.
2. All the exporters have obtained IEC recently in the F. Y. 2023-24.
3. As per e-way bill portal, supply chain of all exporters appears to be dubious/non-existent.
4. All 5 exporters (except New Horizon Enterprises) had filed nil GST returns, no inward ITC, nil zero rated supply is shown in GSTR3B. (Copies enclosed.). New Horizon Enterprises had filed all NIL returns except in February 2024, where some clearances were shown).
5. The details such as Name of the goods, Country of destination and consignee name are identical in case of most of the exporters.
6. The consigner or buyer either (1) M/s CRESCENDO GENERAL TRADING LLC, U.A.E (2) REVA FASHIONS - FZCO U.A. is also common in all the cases. Despite one consignment being destined for Mauritius and the others being destined for UAE, the buyer/consignee appears to be common .
7. The countries of destination are also sensitive.
8. As the supply chain is non-existent, there is high possibility that the goods are procured improperly without proper tax payment and the intent of the exporter is to avail undue ITC refund benefits.
9. There is a possibility that the goods under export are locally procured, without proper payment of taxes and may be of poor quality.
10. Given the above, there is high possibility of mis-declaration in terms of quality, quantity of goods, mis-classification, concealment and overvaluation to avail undue IGST / ITC refund for exports .
11. Multiple businesses are operating from same premise.
12. Given the above facts, the possibility of a syndicate using the credentials of persons with meager financial resources to create dummy entities in Mumbai with the intent to claim inadmissible export benefits, may be probed.

Thereafter, the subject goods under 01 shipping bills were 100% examined by SIIB(X) under Panchanama dated 15.05.2024 wherein goods found as declared in terms of quantity and marked description. However, For valuation angle Market enquiry of the goods were conducted on 30/05/2024. After market enquiry the goods for which the value declared was on the higher side, FOB value is re-determined as given below:-

S/B No.	Item Description	Declared FOB	Re-determined FOB Value = Declared FOB * (Re-determined PMV / Declared PMV)	Declared DBK	RE-Determined DBK	ROSCTL CLAIMED	RE-DETERMINED ROSCTL (TOTAL)
9462946 dated 27/04/2024	Ladies Kaftan Made of Alfine, Rayon & Satin	1426004.37	1093339	41354.1	31707	67735.2	51934
9462946 dated 27/04/2024	Kaftan Kids	539617.50	424999	15109	11900	20775.3	16362

In view of the above, the value of the goods has been re-determined and it is observed that the exporter has attempted to claim excess/undue export incentives in the form of Duty Drawback to the tune of Rs. 12,856, RoSCTL to the tune of Rs. 20,214 and IGST to the tune of 22,364 by doing over-valuation of the goods. As further investigation is still pending with regard to DYCC test report, GST verification etc. Meanwhile, the exporter vide letter dated 30/05/2024 has requested for provisional release of the goods for BTT purpose.

This office has no objection for provisional release of the goods for BTT covered under shipping bills No. 9462946 dtd 27.04.2024



This is issued with the approval of the additional Commissioner of Customs, SIIB(X), JNCH.

Yours Faithfully

**RAHUL DHINGRA
DEPUTY COMMISSIONER
SIIB (X), JNCH**

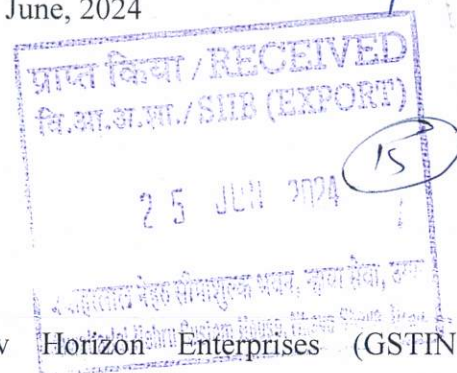
Encl:- Copy of shipping bills & packing list.

Signed by Rahul Dhingra
Date: 03-06-2024 17:55:4

 सत्यमेव जयते	<p>GOVERNMENT OF INDIA MINISTRY OF FINANCE DEPARTMENT OF REVENUE OFFICE OF THE ASSISTANT COMMISSIONER OF CGST & C. EX. DIVISION-VII, NAVI MUMBAI COMMISSIONERATE A3 WING, 5TH FLOOR, C.G.O. COMPLEX, C.B.D. BELAPUR, NAVI MUMBAI-400614</p>	
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F.No. V/CGST-NM/Div-VII/R-VI/753/MISC/2024-25/418
Navi Mumbai, 14 June, 2024

To,
The Appraiser of Customs
SIIB(X), Jawaharlal Nehru Custom House(JNCH),
Nhava Sheva. Dist:- Raigad,
Maharashtra-400707.



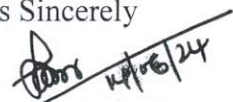
Sir,

Sub: Verification of the genuineness of M/s New Horizon Enterprises (GSTIN: 27CBKPM9068H1Z1) - Reg.

Kindly refer to your letter F.No. CUS/SIIB/ALT/229/2024-SIIB(E) dated 28.05.2024.

In this regard, the Deputy Commissioner(AE), CGST & C.Ex Navi Mumbai Comm'te vide its letter dated 30.05.2024 informed that the M/s New Horizon Enterprises (GSTIN: 27CBKPM9068H1Z1) legal name: *Vijay Nandu Mahadik* is found to be a bogus firm and the same is not in the existence at the declared principal place of business. It is found that they had obtained GSTIN by submitting fake documents for fraudulent means and availed/passed on ITC fraudulently. As per the direction the process of cancellation of GSTIN has been initiated. The copy of the said letter is enclosed for reference.

Yours Sincerely



(S. Abdul Nassar)
(Assistant Commissioner)
Div-VII, CGST & CX Navi Mumbai.

Encl:- as above.



Office of the Commissioner of Central GST, Palghar
केंद्रीय वस्तु एवं सेवा कर और केंद्रीय उत्पाद शुल्क, पालघर आयुक्तालय
5th Floor, Plot No. C-24, Sector -E, Central GST Bhavan,
Bandra-Kurla Complex, Bandra (E), Mumbai- 400051
5वीं मंजिल, प्लॉट नंबर सी-24, सेक्टर-ई, सेंट्रल जीएसटी भवन,
बांद्रा-कुर्ला कॉम्प्लेक्स, बांद्रा (पूर्व), मुंबई - 400051
Tel: 022-26571197



F.No.GEXCOM/AE/INV/GST/2577/2024

Mumbai, 30 May, 2024

Office of the Dy./Asstt. Commissioner, Div.-VII
CGST & Central Excise, Navi Mumbai

30 May 2024

प्राप्त / Received

हस्ताक्षर / Signature

For immediate action

30/05/24

Sejal

To,

The Deputy/Assistant Commissioner,
Division-VII, CGST & C. Ex.,
Navi Mumbai.

Sir,

Sub: Cancellation of GST Registration of M/s. New Horizon Enterprises (Legal Name: Vijay Nandu Mahadik) (GSTIN: 27CBKPM9068H1Z1)- reg.

On the basis of information received from National Customs Targeting Centre (NCTC) vide mail dt. 29.04.2024 to verify the genuineness of the exporter i.e. M/s. New Horizon Enterprises (GSTIN: 27CBKPM9068H1Z1), the registered premises of the said taxpayer was visited at Ground Floor, Shop No.04, Ganraj Apartment, Diva Shil Road, Near Prerana Tower, Diva East, Thane, Maharashtra, 400612 under search Authorization under section 67(2) of CGST Act 2017 and it is revealed that M/s. New Horizon Enterprises is non-existent bogus firm. They have obtained GST registration by submitting fake documents for fraudulent means and have availed/ passed on ITC fraudulently.

In this connection, you are requested to initiate the process of cancellation ab-initio of the Registration Certificate as per Section 29 (2) of the CGST Act, 2017 in respect of M/s. New Horizon Enterprises (GSTIN: 27CBKPM9068H1Z1).

Yours faithfully,

30/05/24

(Gurtesh Matharu)
Deputy Commissioner (AE)
CGST & Central Excise,
Navi Mumbai

mailed on:- vijaynandymahadik@gmail.com.

SUMMONS

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

To,

Proprietor/Director/Partner of M/s. NEW
HORIZON ENTERPRISES (IEC- CBKPM9068H)

GROUND FLOOR, SHOP NO.04, GANRAJ
APARTMENT, DIVA SHIL ROAD, NEAR
PRERANA TOWER, DIVA EAST, THANE,
MAHARASHTRA, 400612.

[EM0988] 880 324

WHEREAS, I, Milan am making inquiry in connection with
Shipping Bill No. 9462946 dt. 27/04/2024 filed by M/s. NEW HORIZON ENTERPRISES
(CBKPM9068H)
under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

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

1. GSTR 1/2A and GSTR-2B, E-way Bill, Identity Card
2. GST Purchase Tax Invoice, Bank Statement, E way bill and ITR
3. BRC of Past Export & Any other relevant documents related to export done against the
IEC- CBKPM9068H

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I
do hereby summon you to appear before me ☒ in person / or ☐ by an authorised agent on
2025-01-20 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 15 day of January, 2025 at JNCH

Name : Milan

Signature :

Designation :

Superintendent / Appraiser / Senior Intelligence Officer

Seal of Office.



SUMMONS

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

To,

Proprietor/Director/Partner of M/s. NEW HORIZON
ENTERPRISES (IEC- CBKPM9068H)

GROUND FLOOR, SHOP NO.04, GANRAJ
APARTMENT , DIVA SHIL ROAD, NEAR PRERANA
TOWER , DIVA EAST , THANE , MAHARASHTRA,
400612

WHEREAS, I, **Milan** am making inquiry in connection with
Shipping Bill No. 9462946 dt. 27/04/2024 filed by M/s. NEW HORIZON ENTERPRISES (CBKPM9068H) under the
Customs Act, 1962.

AND WHEREAS, I consider your attendance to

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

1. **GSTR 1/2A and GSTR-2B, E-way Bill, Identity Card**
2. **GST Purchase Tax Invoice, Bank Statement, E way bill and ITR**
3. **Any other relevant documents related to export done against the IEC- CBKPM9068H**

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I do hereby
summon you to appear before me ☒ **in person** / or ☐ **by an authorised agent** on **2025-01-08** 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 **6** day of **January, 2025** at **JNCH**

Name : **Milan**

Signature :

Designation :

Superintendent / Appraiser / Senior Intelligence Officer



SUMMONS

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

To,

EM0823203491N
16/12/24

Proprietor/Director/Partner of Exporter M/s.
NEW HORIZON ENTERPRISES (CBKPM9068H)
Vijay Nandu ^{Mahadik} Madhik S/o Nandu ^{Mahadik} Madhik, Salvi
Compound, Atkoneshwar Nagar, behind Dighe
Chawl, Kharegaon, Thane, Maharashtra-
400605.

EM0823205561N
16/12/24

GROUD Floor, Shop No. 04, Ganraj
Apartment, Diva SHIR Road, Near,
Poerue Tower, Diva East, Thane,
MH-400612

WHEREAS, I, **Milan** am making inquiry in connection with
Shipping Bill No. 9462946 dt. 27/04/2024 filed by M/s. NEW HORIZON ENTERPRISES
(CBKPM9068H)
under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

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

1. GSTR 1/2A and GSTR-2B, E-way Bill, Identity Card
2. GST Purchase Tax Invoice, Bank Statement, E way bill and ITR
3. Company address proof and any other relevant documents related to export done against
IEC CBKPM9068H

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
2024-12-31 at 11:30:AM at the office of C-604, SIIB(X), JNCH

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

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

Name : **Milan**Signature : 

Designation :

Superintendent / Appraiser / Senior Intelligence Officer

b/c

SUMMONS

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

To,

Proprietor/Director/Partner of M/s. NEW
HORIZON ENTERPRISES (IEC- CBKPM9068H)

GROUND FLOOR, SHOP NO.04, GANRAJ
APARTMENT , DIVA SHIL ROAD, NEAR
PRERANA TOWER , DIVA EAST , THANE ,
MAHARASHTRA, 400612.

WHEREAS, I, **Milan** am making inquiry in connection with
Shipping Bills No. 9462946 dt. 27/04/2024 filed by M/s. NEW HORIZON ENTERPRISES (IEC-
CBKPM9068H)
under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

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

1. GSTR 1/2A and GSTR-2B, E-way Bill, Identity Card, BRC of the Previous Consignment
2. GST Purchase Tax Invoice, Bank Statement, E way bills
3. Company address proof and any other relevant documents related to export done against
IEC CBKPM9068H

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
2024-12-05 at 11:30:AM at the office of C-604, SIIB(X), JNCH

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

Given under my hand and seal of office to-day the 19 day of November, 2024 at JNCH

Name : **Milan**

Signature :

Designation :

Superintendent / Appraiser / Senior Intelligence Officer

Seal of Office.



EM 082 303 513 IN

21/11/2024

SUMMONS

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

To,

The Director/authorized representative M/s. M/s.
Balachandiran Clearing And Shipping Agency
(CHA License No. 11/349)

Shop No. 1326, Near building no 170 Kanamwar
Nagar, Vikroli (East), Mumbai 400083

EM 9631208917N
27/01/25

WHEREAS, I, Jaganpreet am making inquiry in connection with
M/s AS INDIA (EOWPS4589Q)M/s AF TRADE (BWUPA0120N),M/s YADAV ENTERPRISES,M/s. A.S.S
Trade Incorporation, M/s. New Horizon Enterprises
under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

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

1. Present yourself for statements
2. KYC documents of above exporters
3. Any other documents related to the ongoing investigation of the above exporter

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I do hereby summon you to appear before me ☒ in person / or ☐ by an authorised agent on 2025-01-31 at 11:30:AM at the office of C-604,SIIB(x), JNCH, Nhava Sheva, Distt.-Raigad, Maharashtra-400707

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 25 day of January, 2025 at JNCH

Name : Jaganpreet

Signature :

Designation :

Superintendent / Appraiser / Senior Intelligence Officer



Seal of Office.

SUMMONS

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

To,

The Director/Authorized representative M/s.
Balachandiran Clearing and shipping Agency
(11/349)

EM963124425IN

07/02/25

Shop No. 1326, Near building no. 170 Kanamwar
Nagar, Vikroli (East), Mumbai-400083

WHEREAS, I, Jaganpreet am making inquiry in connection with
M/s. AS India, M/s. AF Trade, M/s. Yadav Enterprises, M/s. A.S.S Trade Incorporation, M/s. New
Horizons Enterprises
under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

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

1. Present yourself for statements
2. KYC documents of above exporters
3. Any other documents related to the ongoing investigations of the the above exporters

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I do
hereby summon you to appear before me ☒ in person / or ☐ by an authorised agent on 2025-02-14 at
03:30:PM at the office of C-604, SIIB(X), JNCH, Nhava Sheva, Distt. Raigad, Maharashtra-400707

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 06 day of February, 2025 at JNCH

Name : Jaganpreet

Signature :

Designation :

Superintendent / Appraiser / Senior Intelligence Officer



File No- CUS/SIIB/ALT/230/2024-SIIB(E)-

CBIC-DIN-20250278NT000000A615

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

To,

**The Proprietor/Director/Partner of
M/s. Balachandiran Clearing and
Shipping Agency (11/349)****Shop No. 1326, Near Building No.
170, Kanawar Nagar, Vikroli (East),
Mumbai-400083**EM963853384IN25/02/25

WHEREAS, I, **Jaganpreet** am making inquiry in connection with
**M/s. AS India, M/s. AF Trade, M/s. Yadav Enterprises, M/s. A.S.S Trade
Incorporation, M/s. New Horizon Enterprises**
under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

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

- 1. Reasons for not attending last summonses**
- 2. Present yourself for statement and provide KYC documents of
above exporters, as the cases are currently under investigation**
- 3. any other relevant documents of above exporters**

NOW, THEREFORE, in exercise of powers vested in me under Section 108
of the Customs Act, 1962, I do hereby summon you to appear before me
in person / or ☐ by an authorised agent on **2025-02-28 at 11:30:AM** at the
office of
C-604, SIIB(X), JNCH, Nhava Sheva, Distt. Raigad, Maharashtra-400707

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 **24** day of **February, 2025**
at **JNCH**

Name: Jaganpreet

https://esanchar.cbic.gov.in/DIN/REDD7000-View_GenerateDRN_Summon?HDdn2Id=1130937

Page 1 of 2



NAME : Jaganpreet

Signature : 

Designation :

Superintendent / Appraiser / Senior Intelligence Officer



SUMMONS

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

To,

Proprietor/Director/Partner of M/s.
Balachandiran Clearing and Shipping Agency
(11/349)

Shop No. 1326, Near building No. 170,
Kanamwar Nagar, Vikroli (East), Mumbai-
400083

EM963854929 IN
(17.02.2025)

WHEREAS, I, **Milan** am making inquiry in connection with
M/s. AS India, M/s. AF Trade, M/s. Yadav Enterprises, M/s. A.S.S. Trade Incorporation, M/s. New
Horizon Enterprises

under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

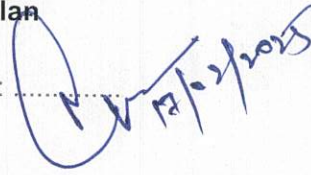
(a) give evidence and / or
(b) produce documents or things of the following description in your possession or under your
control:

1. Physical Presence For Statement
2. KYC documents of the above Exporters
3. Any other relevant documents related to ongoing investigations of the above Exporters

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962,
I do hereby summon you to appear before me ☒ in person / or ☐ by an authorised agent on
2025-02-24 at 11:30:AM at the office of C-604, SIIB(X), JNCH

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

Given under my hand and seal of office to-day the 17 day of February, 2025 at JNCH

Name : **Milan**Signature : 

Designation :

Superintendent / Appraiser / Senior Intelligence Officer

Seal of Office.

