सत्यमेव जयते	आयुक्त सीमाशुल्क एन.एस.-II का 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	

F. No: CUS/ASS/PTF/6/2025-CEAC/JNCH SG/INV-209/2023-24/SIIB(X), JNCH

Date: 28 .10.2025

DIN NO.- 20251078NT0000111AB2

SCN NO.- 1217/2025-26/ADC/CEAC/NS-II/CAC/JNCH

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

The Exporter M/s. Apna Bharat Khadi (IEC-AUNPS5959F) having address at 122, D.T Mall City Centre, Shalimar Bagh, New Delhi-110088(hereinafter referred to as the 'Exporter') filed Shipping Bill No.6715100 dated 12.01.2024 (RUD-I), through their Customs Broker M/s. Indo Foreign (Agents) Pvt. Ltd. (CHA License No.11/1484) (hereinafter referred to as the 'Customs Broker'), to export multiple goods viz. Ready Made Garments, Footwear and other items (hereinafter called as 'the goods') from Nhava Sheva port. The details of the said Shipping Bill are tabulated as below:

Table- I

SB No./ Date	Description of Goods	FOB (Rs.)	DBK (Rs.)	RoSCTL (Rs.)	RoDTEP (Rs.)	IGST
6715100/12.01.24	Multiple items (Ready-Made Garments, Footwears etc.)	90,94,975	2,54,945	3,95,804	8,695	LUT

2. Examination and insertion of Alert:

On the basis of specific intelligence received, the goods covered under the Shipping Bill were put on hold by SIIB(X), JNCH and examined 100% under Panchanama dated 01.02.2024 (RUD-II), in the presence of authorized representative of the Exporter wherein the goods were found as per declaration in the Shipping Bill, in terms of quantity and description, except for the goods declared as 'Ladies 2PC set made of polyester' which were actually found to be 'Made-up dress materials of polyester' instead of the declared description. Further, Representative Sealed Samples (RSS) of the goods, were also drawn, for the purpose of valuation and testing composition of the goods. Further, an alert was inserted against the Exporter, in order to withhold the Export incentives (Drawback, RoSCTL & RoDTEP) and IGST benefits.

3. DYCC Report:

In order to ascertain the nature, composition and correct classification of the goods, the Representative Sealed Samples, drawn during the Panchanama, were sent to the DYCC Lab, JNCH vide this office letter dtd. 07.02.2024, in response of which DYCC lab, JNCH forwarded its reports (RUD-III) as below-

Table- II

SB No./ Date	Description of Goods	DYCC Test Report	Date of the report	Inference of the report
6715100 /12.01.24	Boys 2 PC set made of Blended	Both Pcs. are made of Cotton.	19.02.24	Goods were mis-declared.
	Mens Turban	Made of Polyester.	14.02.24	Goods were

आयुक्त सीमाशुल्क एन.एस.-II का 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

सत्यमेव जयते

F. No: CUS/ASS/PTF/6/2025-CEAC/JNCH Date: 28 .10.2025
SG/INV-209/2023-24/SIIB(X), JNCH

DIN NO.-

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	Mens Turban	Made of Polyester.	14.02.24	Goods were

	made of Polyester			correctly declared.
	Girls 3 PCs set of Blended	All Pcs. are made of Polyester.	08.03.24	Goods were mis-declared.

From the DYCC report, it is clear that some of the goods viz. Boys 2 PC set made of Blended & Girls 3 PCs set of Blended were mis-declared in terms of composition & accordingly, the same should have been classified correctly under CTH- 62031910 & 62041390 instead of declared CTH- 62031990 & 62043190 respectively.

4. Valuation of the goods:

4.1 As there were sufficient reasons to doubt the truth or accuracy of the declared value of the subject goods, the same appeared liable to be rejected as per Rule 8 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007. 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 is 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.

4.2 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 could not be determined under the Rule 4 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.

4.3 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 the 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.

4.4 The value of the impugned goods was, therefore, to be re-determined under Rule 6 of CVR (Export) Rules, 2007, using reasonable means consistent with the principles and general provisions of these rules. Accordingly, for the purpose of valuation of the subject goods, under this rule, Market Enquiry in the matter, in the presence of authorized representative of the Exporter, was conducted on 08.02.2024 (RUD-IV) on the basis of the RSS, drawn during the Panchanama, the details of which are as under:

Table- III

SB No./ Date	Description of Goods	Declared Price (in Rs.)	Market Enquiry Price (in Rs.)
6715100/ 12.01.24	Boys 3 PC set made of Blended	724.19	356
	Boys 4 PC suit set made of Blended	725.09	419
	Boys Denim Jeans made of Cotton	715.11	342
	Boys shirt made of Cotton	724.19	342
	Boys t-shirt made of blended	503.66	312
	Girls 3 PCs set made of Blended	725.09	352
	Ladies 2 PCs set made of Polyester (found as Made-up dress material)	724.19	427

The Market Enquiry revealed that that the Exporter has inflated FOB value of the goods, in order to draw undue/excess export incentives.

5. Export incentives:

During the Market Enquiry dtd. 08.02.2023, it was observed that the Exporter had inflated FOB value of the export goods in order to claim undue/excess export benefits and as per DYCC reports, it was observed that the goods were mis-declared and Therefore, on the basis of the Market Enquiry Report and the DYCC reports, FOB as well as Export Incentives of the Shipping Bill, were re-determined, as below-

Table- IV

SB No./ Date	FOB (Rs.)		Drawback (Rs.)		RoSCTL (Rs.)	
	Declared	Re-determined	Declared	Re-determined	Declared	Re-determined
6715100 /12.01.24	90,94,975	74,55,647	2,54,945	1,99,132	3,95,804	3,10,842

From the above, it can be clearly observed that the exporter has attempted to avail undue export incentives i.e. Drawback to the tune of Rs.55,813/- and RoSCTL to the tune of Rs.84,962/-, making a total undue/excess claim of export incentives to the tune of Rs.1,40,775/- (Rupees One Lakh Forty Thousand Seven Hundred Seventy Five only), by way of over-valuation of the goods.

6. Provisional Release:

On the basis of request made by the Exporter, an NOC dated 09.02.24 (RUD-IV) by SIIB(X), JNCH was forwrded to CEAC, JNCH, for provisional release of the subject goods for Back to Town (BTT) and accordingly, the same was allowed by CEAC, JNCH vide letter dtd. 28.02.2024, after submission of Bond of 100% value of the goods and Bank Guarantee of Rs.75,000/- (Rupees Seventy Five Thousand only), by the Exporter.

7. GST Supply chain:

7.1 Letter dated 08.02.2024 was forwarded to the CGST Commissionerate- Delhi North, Division- Jahangirpuri, Range-28 to verify the genuineness of the Exporter, particularly the supply chain; in response of which they, vide their letter dtd. 08.03.2024, stated that they physically verified the Exporter's premises and found the said firm existent there. Further, the GST office has provided the copies of the GST returns wherein there was no inward supply of the goods to be exported. Further, no reply from the jurisdictional GST offices of the suppliers, has been received till date, despite forwarding letters and multiple reminders, in this regard.

7.2 Therefore, supply chain in the matter, appears to be manipulated which indicates that the Exporter has tried to claim undue IGST/ITC refund, by fraudulently obtaining tax invoice(s) in collusion from the supplier. Accordingly, a letter in this regard has been forwarded to the GST office for its recovery and/or investigation (if any) at their end.

8. Summons and Statements:

Statement of Shri Raman Gupta (RUD-VI), an Authorized Representative of the Exporter, was recorded on 10.01.2025, under section 108 of the Customs Act, 1962 wherein he inter-alia stated that he looks after Export, Sales, Purchase, Accounting, Operations and other day-to-day activities, in M/s. Apna Bharat Khadi (IEC-AUNPS5959F); that he agrees with the Examination Panchanama dtd. 01.02.2024 and the Market Enquiry dtd. 08.02.2024, pertaining to the Shipping Bill; that they have purchased the goods covered under the subject Shipping Bill No.6715100 dtd. 12.01.24, from M/s. Rudra Enterprises (GSTN- 27EPJPA0933Q1ZK), vide invoice Nos. 82 & 83, both dtd. 12.01.2024 (copies submitted); on asking about providing copies of the E-way Bills and BRCs regarding all the past shipments, he stated that he will submit the same, within 03 days. However, the Exporter has not submitted any of these documents to this office, till date.

9. Past Exports:

The past data of the Shipping Bills, filed by the exporter was retrieved from ICES 1.5 system and it was seen that the exporter has filed following Shipping Bills in the past, from Nhava Sheva Port (INNSA1).

Table-V

S. N.	SB No./ Date	Goods	FOB (Rs.)	DBK (Rs.)	RoSCTL (Rs.)	RoDTEP (Rs.)	BRC Realisation
1.	6418222/ 30.12.23	Multiple items-RMG, Footwear, made-up (Chapter-62 & 64)	22,99,577	69,365	96,677	4,438	Not Real-ised, as per ICES 1.5 system
2.	6014984/ 13.12.23	RMG (Chapter- 62)	5,35,465	17,561	26,052	1	
3.	5901725/ 08.12.23	Control Panel, Perfume (Chapter- 84 & 33)	13,934	0	0	0	
		Total	28,48,976	86,926	1,22,729	4,439	

As the BRC has not been realized in any of the past shipments even after elapsing the period of 09 (Nine) months, all the export incentives, as mentioned in the 'Table-V' above, appears recoverable.

10. Financial status of the Exporter:

Financial status of the Exporter could not be substantiated as the Exporter has submitted copies of neither the ITR nor the Bank statement.

11. Relevant provisions of law applicable in this case:

11.1 Customs Act, 1962:

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 28AA: Interest on delayed payment of duty-

(1) Notwithstanding anything contained in any judgment, decree, order or direction of any court, Appellate Tribunal or any authority or in any other provision of this Act or the rules made thereunder, 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 28AAA: Recovery of duties in certain cases-

(1) Where an instrument issued to a person has been obtained by him by means of –

(a) collusion; or

(b) wilful mis-statement; or

(c) suppression of facts,

for the purposes of this Act or the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992), by such person or his agent or employee and such instrument is utilised under the provisions of this Act or the rules made or notifications issued thereunder, by a person other *than the person to whom the instrument was issued, the duty relatable to such utilisation of instrument shall be deemed never to have been exempted or debited and such duty shall be recovered from the person to whom 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 75A: Interest on drawback-

(2) *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.*

Section 113: Confiscation of goods attempted to be improperly exported, etc.-

(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;

(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.

(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: Penalty for attempt to export goods improperly, etc.-

(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;

Section 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 documents which is false or incorrect in any material particular, in the transaction of any business for the purpose of this Act, shall be liable to a penalty not exceeding five times of the value of goods.

Section 114AB: Penalty for obtaining instrument by fraud, etc.-

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

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

Where any person has obtained any invoice by fraud, collusion, willful 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.

11.2 <u>Customs and Central Excise Duties Drawback Rules, 2017</u>:

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

11.3 Customs Brokers Licensing Regulations, 2018:

"10. Obligations of Customs Broker- A Customs Broker shall-

(d) 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;

(e) exercise due diligence to ascertain the correctness of any information which he imparts to a client with reference to any work related to clearance of cargo or baggage;

(m) discharge his duties as a Customs Broker with utmost speed and efficiency and without any delay;

(n) verify correctness of Importer Exporter Code (IEC) number, Goods and Service 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

11.4 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.*

11.5 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.*

12. Findings of the investigation:

12.1 The Exporter M/s. Apna Bharat Khadi (IEC-AUNPS5959F) having address at 122, D.T Mall City Centre, Shalimar Bagh, New Delhi-110088, filed Shipping Bill No.6715100 dated 12.01.2024 filed through Customs Broker M/s. Indo Foreign (Agents) Pvt. Ltd. (CHA License No.11/1484) for export of multiple goods viz. Ready Made Garments, Footwear and other items, under Export Promotion Scheme Code 19 (Drawback), Scheme Code 60 (Drawback & RoSCTL) & Scheme code 00(Free Shipping Bill).

12.2 The goods covered under Shipping Bill No.6715100 dated 12.01.2024, were examined under Panchanama dtd. 01.02.2024 wherein the goods were found to be declared correctly in terms of quantity; however, as per the DYCC reports, some of the goods viz. 'Boys 2 PC set made of Blended' & 'Girls 3 PCs set of Blended' were found to be mis-declared in terms of description/ composition which should have been classified correctly under CTH- 62031910 & 62041390 instead of declared CTH- 62031990 & 62043190 respectively. Further, the Market Enquiry dtd. 08.02.2024 revealed that the Exporter has inflated FOB value of the goods, in order to draw undue/excess export incentives.

12.3 Thus, it appears that the goods covered under Shipping Bill No.6715100 dated 12.01.2024, 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 & Rule 11 of Foreign Trade (Regulation) Rules 1993, as Exporter had furnished wrong declaration to the Custom Authorities, in as much, as they did not make a correct declaration of the goods in terms of classification and value, in order to avail undue export incentives, in the Shipping Bills, filed by them to the Customs authorities, thereby, rendering the goods liable for confiscation, under section 113(i), 113(ia) and 113(ja) of the Customs Act, 1962 and by this act and omission, the Exporter has rendered himself liable for penalty under Section 114(iii), 114AA of the Customs Act, 1962.

12.4 Therefore, on the basis of the Market Enquiry Report dtd. 08.02.2024, FOB and accordingly, export incentives of the goods, pertaining to Shipping Bill No.6715100 dated 12.01.2024, were re-determined, as mentioned in 'Table-IV' above.

12.5 Further, the goods covered under Shipping Bill No.6715100 dated 12.01.2024, were allowed for provisional release, for Back to Town (BTT), by CEAC, JNCH vide letter dtd. 28.02.2024, after submission of Bond of 100% value of the goods and Bank Guarantee of Rs.75,000/- (Rupees Seventy Five Thousand only), by the Exporter.

12.6 As per the reply dated 08.02.2024, received from the jurisdictional GST office of the Exporter, on physical verification, the Exporting firm was found to be existent at the registered premises. However, supply chain in the matter, appears to be manipulated, in view of no inward supply of the goods to be exported, as per the GST returns, provided by the jurisdictional GST office of the Exporter.

12.7 This clearly shows that the Exporter has tried to claim undue IGST/ITC refund, by fraudulently obtaining tax invoice(s) in collusion from the supplier, rendering himself liable for penalty under Section 114AC of the Customs act 1962. Accordingly, a letter in this regard has been forwarded to the GST office for its recovery and/or investigation (if any) at their end.

12.8 Statement of Shri Raman Gupta, an Authorized Representative of the Exporter, was recorded on 10.01.2025, under section 108 of the Customs Act, 1962 wherein he inter-alia stated that he looks after Export, Sales, Purchase, Accounting, Operations and other day-to-day activities; that they have purchased the goods covered under the subject Shipping Bill No.6715100 dtd. 12.01.24, from M/s. Rudra Enterprises (GSTN-27EPJPA0933Q1ZK), vide invoice Nos. 82 & 83, both dtd. 12.01.2024 (copies submitted); further on asking about providing copies of the E-way Bills and BRCs regarding all the past shipments, he stated that he will submit the same, within 03 days. However, the Exporter has not submitted any of these documents to this office, till date.

12.9 On retrieving data from EDI 1.5 system, it was found out that in the past, the Exporter has exported goods, vide 03 Shipping Bills Nos.6418222 dtd. 30.12.23, 6014984 dtd. 13.12.23 & 5901725 dtd. 08.12.23, as mentioned in 'Table-V' above, having total declared FOB of Rs.28,48,976/- (Rupees Twenty Eight Lakh Forty Eight Thousand Nine Hundred Seventy Six only). Though these goods are physically not available for confiscation, the same appears liable for confiscation under Section 113(ia) & 113(ja) of the Customs Act 1962 and the Exporter is liable to penalty under Section 114(iii) & 114AA of the Customs act 1962. Further, since the export benefits have been claimed and received on the Shipping Bills, however, the export proceeds were not received against any of these 03 Shipping Bills, despite getting the period of 09 (Nine) months for receiving BRCs elapsed and by this act and omission, the Exporter has rendered himself liable to penalty under Section 114AB of the Customs act 1962.

12.10 Therefore, export incentives i.e. Drawback of Rs.86,926/- (Rupees Eighty Six Thousand Nine Hundred Twenty Six only), availed by the Exporter, in the past 03 Shipping Bills Nos.6418222 dtd. 30.12.23, 6014984 dtd. 13.12.23 & 5901725 dtd. 08.12.23, appears recoverable under Rule 17 & Rule 18 of Customs and Central Excise Duties Drawback Rules, 2017 read with section 28AAA, section 75 of the Customs Act, 1962 along with applicable interest under the second proviso of section 75A and section 28AA of the Customs Act, 1962; RoSCTL of Rs.1,22,729/- (Rupees One Lakh Twenty Two Thousand Seven Hundred Twenty Nine only) and RoDTEP of Rs.4,439/- (Rupees Four Thousand Four Hundred Thirty Nine only), as mentioned in 'Table-V' above, appears recoverable in terms of Notification no-77/2021-Cus(N.T) dated 23.09.2021 & 25/2023-Cus(N.T) dated 01.04.2023 read with Section 28AAA of Customs Act, 1962 along with applicable interest under Section 28AA of Customs act 1962.

12.11 In the instant case, as per the DYCC reports, the goods covered under Shipping Bill No.6715100 dated 12.01.2024, were found to be mis-declared in terms of description/composition, it appears that the Customs Broker did not advise the Exporter about correct classification of the goods, resulting in mis-representation of the goods, as per Para 3 & 7 of JNCH P.N 75/2010 dated 28.07.2010. Thus, it appears that the Customs Broker did not discharges his duties properly and violated sections (d), (e), (m) & (n) of CBLR, 2018. The said negligence on the part of Customs Broker, has rendered the goods, liable for confiscation under the aforesaid provisions and themselves, liable for penalty under section 114(iii) and section 114AA of the Customs Act, 1962.

13. Now, therefore, the Exporter M/s. Apna Bharat Khadi (IEC-AUNPS5959F) having address at 122, D.T Mall City Centre, Shalimar Bagh, New Delhi-110088, is hereby called upon to show cause in writing to the Addl. Commissioner of Customs, CAC, NS-II, JNCH, Nhava-Sheva, Tal.-Uran, Dist.-Raigad, Maharashtra 400707 (the Adjudicating Authority in this case), within 30 days of the receipt of this notice, as to why: -

i. The declared FOB of Rs. 90,94,975/- (Rupees Ninety Lakh Ninety Four Thousand Nine Hundred Seventy Five only) of the goods covered under the Shipping Bill No.6715100 dated 12.01.2024, should not be rejected and re-determined as Rs.74,55,647/- (Rupees Seventy Four Lakh Fifty Five Thousand Six Hundred Forty Seven only), under Rule 6 of Customs Valuation (Determination of Value of Export Goods) Rules, 2007 and accordingly, the declared Drawback of Rs.2,54,945/- (Rupees Two Lakh Fifty Four Thousand Nine Hundred Forty Five only) should not be rejected and re-determined as Rs.1,99,132/- (Rupees One Lakh Ninety Nine Thousand One Hundred Thirty Two only) and the declared RoSCTL of Rs.3,95,804/- (Rupees Three Lakh Ninety Five Thousand Eight Hundred Four only) should not be rejected and re-determined as Rs.3,10,842/-

(Rupees Three Lakh Ten Thousand Eight Hundred Forty Two only), as mentioned in 'Table-IV' above.

ii. The goods covered under Shipping Bill No.6715100 dated 12.01.2024, having declared FOB of Rs.90,94,975/- (Rupees Ninety Lakh Ninety Four Thousand Nine Hundred Seventy Five only), should not be confiscated under Section 113(i), 113(ia) and 113(ja) of the Customs Act, 1962.

iii. Penalty should not be imposed under Section 114(iii) and 114AA of the Customs Act 1962, for omission on the part of the Exporter which have rendered the export goods liable for confiscation under the aforesaid provisions of the Customs Act, 1962, as detailed in (i) above.

iv. Penalty should not be imposed, under Section 114AB of the Customs Act 1962, as no BRC was received against the Shipping Bill No.6715100 dated 12.01.2024, even after elapsing the period of 09 (Nine) months which have rendered the export goods liable for confiscation under the aforesaid provisions of the Customs Act, 1962, as detailed in (i) above.

v. Penalty should not be imposed, under Section 114AC of the Customs Act 1962, for fraudulent utilization of Input Tax Credit for claiming refund which have rendered the goods covered under Shipping Bill No.6715100 dated 12.01.2024, liable for confiscation under the aforesaid provisions of the Customs Act, 1962, as detailed in (i) above.

vi. The goods covered under the past 03 Shipping Bills Nos.6418222 dtd. 30.12.23, 6014984 dtd. 13.12.23 & 5901725 dtd. 08.12.23, having total declared FOB of Rs.28,48,976/- (Rupees Twenty Eight Lakh Forty Eight Thousand Nine Hundred Seventy Six only), as mentioned in 'Table-V' above, should not be confiscated under Section 113(ia) and 113(ja) of the Customs Act, 1962.

vii. Undue drawback amounting to Rs.86,926/- (Rupees Eighty Six Thousand Nine Hundred Twenty Six only), availed by the Exporter, in the aforesaid past 03 shipments claimed (mentioned in Table-V above), should not be recovered under Rule 17 & Rule 18 of Customs and Central Excise Duties Drawback Rules, 2017 read with section 28AAA, section 75 of the Customs Act, 1962 along with applicable interest under the second proviso of section 75A and section 28AA of the Customs Act, 1962 and corresponding undue RoSCTL amounting to Rs.1,22,729/- (Rupees One Lakh Twenty Two Thousand Seven Hundred Twenty Nine only) & RoDTEP amounting to Rs.4,439/- (Rupees Four Thousand Four Hundred Thirty Nine only), as mentioned in 'Table-V' above, should not be recovered in terms of Notification no-77/2021-Cus(N.T) dated 23.09.2021 & 25/2023-Cus(N.T) dated 01.04.2023 read with Section 28AAA of Customs Act, 1962 along with applicable interest under Section 28AA of Customs act 1962.

viii. Penalty should not be imposed, under Section 114AB of the Customs Act 1962, as no BRC was received against the past 03 Shipping Bills Nos.6418222 dtd. 30.12.23, 6014984 dtd. 13.12.23 & 5901725 dtd. 08.12.23, even after elapsing the period of 09 (Nine) months which have rendered the export goods liable for confiscation under the aforesaid provisions of the Customs Act, 1962, as detailed in (vi) above.

ix. Penalty should not be imposed, under Section 114AC of the Customs Act 1962, for fraudulent utilization of Input Tax Credit for claiming refund which have rendered the goods covered under past 03 Shipping Bills Nos.6418222 dtd.

30.12.23, 6014984 dtd. 13.12.23 & 5901725 dtd. 08.12.23, liable for confiscation under the aforesaid provisions of the Customs Act, 1962, as detailed in (vi) above.

x. Penalty should not be imposed, under Section 114AA and Section 114(iii) of the Customs Act 1962, as past 03 Shipping Bills Nos.6418222 dtd. 30.12.23, 6014984 dtd. 13.12.23 & 5901725 dtd. 08.12.23, having total declared FOB of Rs.28,48,976/- (Rupees Twenty Eight Lakh Forty Eight Thousand Nine Hundred Seventy Six only). liable for confiscation under Section 113(ia) & 113(ja) of the Customs Act 1962 for the export proceeds not received against any of these 03 Shipping Bills.

xi. The Bond of 100% value of the goods covered under Shipping Bill No.6715100 dated 12.01.2024 and Bank Guarantee of Rs.75,000/- (Rupees Seventy Five Thousand only), submitted at the time of provisional release of the goods, should not be appropriated towards recoverable dues, applicable fine and penalty.

14. Now, therefore, the Customs Broker firm M/s. Indo Foreign (Agents) Pvt. Ltd. (CHA License No.11/1484), having registered address at Flt 408, 4th Floor, Raheja Arcade, Plot No.61, Sector-11, CBD Belapur, Navi Mumbai, Maharashtra- 400614, is hereby called upon to show cause in writing to the Addl. Commissioner of Customs, CEAC, NS-II, JNCH, Nhava-Sheva, Tal.- Uran, Dist-Raigad, Maharashtra 400707 (the Adjudicating Authority in this case), within 30 days of the receipt of this notice as to why penalty should not be imposed, under Section 114(iii) & 114AA of the Customs Act 1962, for negligence on the part of Custom Broker firm which have rendered the subject goods liable for confiscation under Section 113(i), 113(ia) and 113(ja) of the Customs Act, 1962.

15. 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 in 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.

16. This notice is issued without prejudice to any other action that may be taken in respect of the above goods and / or the persons / firms mentioned in the notice under the provisions of the Customs Act, 1962 and / or any other law for the time being in force, in the Republic of India.

17. The Department reserves its rights to amend the show cause notice in case new facts emerge at a later stage. This show cause notice is issued without prejudice to any other action that may be taken against the notice or any other person under the Customs Act, 1962 or any other law for the time being in force.

18. In case the noticee is willing, they may avail the facility under Section 28(5) for payment of dues along with interest and fifteen percent penalty to conclude the matter accordingly.

19. The copies of all the documents relied upon in this Notice are enclosed with this SCN.

28/10/25

(Raghu Kiran B.)
Addl. Commissioner of Customs
CEAC, NS-II

To,

Noticees,

1. M/s. Apna Bharat Khadi (IEC-AUNPS5959F) at
   122, D.T Mall City Centre,
   Shalimar Bagh, New Delhi-110088

2. M/s. Indo Foreign (Agents) Pvt. Ltd.
   (CHA License No.11/1484)
   Flt 408, 4th Floor, Raheja Arcade,
   Plot No.61, Sector-11, CBD Belapur,
   Navi Mumbai, Maharashtra- 400614

Copy to:

1. The Addl. Commissioner of Customs, CAC, JNCH
2. The Dy/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./AO, EDI to upload on the website
6. Office Copy.

ANNEXURE-A

Sr. No.	RUDs
I.	Copy of Shipping Bill No.6715100 dated 12.01.2024, along with relevant documents.
II.	Panchanama dtd. 01.02.2024
III.	DYCC Test Reports dated 14.02.2024, 19.02.2024 & 08.03.2024
IV.	Market Enquiry Report dtd. 08.02.2024
V.	NOC for Provisional Release dated 09.02.2024
VI.	Statement dtd. 10.01.2025, of the Authorized Representative of the Exporter

2. M/s. Indo Foreign (Agents) Pvt. Ltd.
   (CHA License No.11/1484)
   Flt 408, 4th Floor, Raheja Arcade,
   Plot No.61, Sector-11, CBD Belapur,
   Navi Mumbai, Maharashtra- 400614

Copy to:

1. DC/AC, SIIB(X), JNCH, Nhava Sheva
2. DC/CHS, for Notice Board
3. Office copy

ANNEXURE-A

Sr. No.	**RUDs**
I.	Copy of Shipping Bill No.6715100 dated 12.01.2024, along with relevant documents.
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IV.	Market Enquiry Report dtd. 08.02.2024
V.	NOC for Provisional Release dated 09.02.2024
VI.	Statement dtd. 10.01.2025, of the Authorized Representative of the Exporter

Jand K (11) J&K

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. SG/MISC-334/2023-24/SIIB(X)JNCH **Date: 07.02.2024**

To,

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

Sub: Testing of sample pertaining to Shipping Bill No. 6715100 dtd 12.01.2024 by M/s. Apna Bharat Khadi (IEC: AUNPS5959F) – reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to **6715100 dtd 12.01.2024** for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	6715100 dtd 12.01.2024	Boys 2 PC set made of Blended	01

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

a. Detailed analysis of composition
b. Nature of the sample
c. Whether the samples are as per their respective declared description

Thanking you.

Yours sincerely,

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

Encl: as above.

Lab No. 142/ SIIB (X) Dt. 09.02.24

S/B No 6715100 / 12.1.24

Report:- The sample as received is in the form of a readymade textile article (two piece set).

1. Round neck T-shirt:- The sample is in the form of a printed, knitted, round neck fabric (T-shirt). It is wholly composed of spun yarns of cotton.

Wt. of sample = 45 gm

2. Short :- The sample is in the form of dyed knitted fabric (Short) having elastomeric strip at waist. It is wholly composed of spun yarns of cotton.

Wt. of sample = 35.9 gm.

Wt. of Cotton fabric = 33.3 gm

Wt. of elastomeric strip = Balance.

Sealed remnant returned

Sunil Bagotia
19/2/24
Sunil Bagotia
Assistant Chemical Examiner
JNCH Laboratory

P. Dalal
19/2/24
प्रफुल दलाल / Praful Dalal
रसायन परीक्षक ग्रेड-II / Chemical Examiner Gr. II
जवाहरलाल नेहरू सीमाशुल्क भवन प्रयोगशाला
Jawaharlal Nehru Custom House Laboratory
न्हावा शेवा / Nhava Sheva

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. SG/MISC-334/2023-24/SIIB(X)JNCH **Date:07.02.2024**

To,

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

Sub: Testing of sample pertaining to Shipping Bill No. 6715100 dtd 12.01.2024 by M/s. Apna Bharat Khadi (IEC: AUNPS5959F) – reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to **6715100 dtd 12.01.2024** for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	6715100 dtd 12.01.2024	Mens Turban made of Polyester	01

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

a. Detailed analysis of composition
b. Nature of the sample
c. Whether the samples are as per their respective declared description

Thanking you.

Yours sincerely,

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

Encl: as above.

Lab No. 140/SIIB(X) Dt. 09.02.24

SB No: 6715100 / dt / 12/01/2024.

Report:

The samples as received is in the form of dyed woven Readymade garment. It is composed of spun yarns of polyester.

wt. of sample = 238.5 gs.

Gsm = 95.3

Sealed remnants returned.

N. Ponnusamy

14/02/2024

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

P. Dalal
14/2/24.

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

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

सत्यमेव जयते

F.No. SG/MISC-334/2023-24/SIIB(X)JNCH **Date:07.02.2024**

To,

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

Sub: Testing of sample pertaining to Shipping Bill No. 6715100 dtd 12.01.2024 by M/s. Apna Bharat Khadi (IEC: AUNPS5959F) – reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to **6715100 dtd 12.01.2024** for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	6715100 dtd 12.01.2024	Girls 3 PCs Set of Blended	01

The above-mentioned sealed envelopes are being sent herewith. The test may be conducted on the samples and report may be given on the following parameters: -
a. Detailed analysis of composition
b. Nature of the sample
c. Whether the samples are as per their respective declared description

Thanking you.

Yours sincerely,

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

Encl: as above.

Lab No. 141/ SIIB (X)   Dt. 09.02.24

Report:

The samples as received is in the form of a Readymade garments (Girls 3 pcs set). It has 1) TOP 2) Lower 3) pant.

Total wt. of sample = 513.8 gms.

wt. of top = 286.9 gms

wt. of Lower = 88.1 gms

wt. of pant = 121.8 gs

wt. of belt = 17 gs.

TOP The sample is in the form of dyed and printed Readymade garment having inner lining. The base fabric and lining fabric is made of dyed woven filament yarns. It is wholly composed of polyester.

GSM of the base fabric = 85.4.

Lower The sample is in the form of a Ready-made garment. It is made of dyed knitted fabric. It is made of filament yarns of polyester.

Pant The sample is in the form of a Readymade garment. It is made of dyed knitted fabric. It is made of filament yarns of polyester.

Belt The belt is composed of polymeric materials

Sealed remnants returned.

N. P— 8/4
08/03/2024

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

P. Dalal
8/3/24

CE/II

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

Market Enquiry Report of M/s. Apna Bharat Khadi (IEC: AUNPS5959F) conducted on 08.02.2024.

As approved by the competent authority, the undersigned officer from SIIB (X) along with Shri Gabaji M Gunjal, authorized representative of exporter, conducted a market survey of goods covered under Shipping Bills No. 6715100 dtd 12.01.2024 presented for export by M/s. Apna Bharat Khadi (IEC: AUNPS5959F). 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 08.02.2024 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 samples were opened in the presence of authorized representative of exporter Shri Gabaji M Gunjal. Representative samples were shown to the shopkeeper of subject goods and quotation / inquiries were made for wholesale purchase of identical/ similar goods. The shopkeeper refused to have identical goods i.e. of same brand but offered similar goods on the basis of quality, composition, size and design of the goods. The wholesale rates for the said samples as quoted verbally by shopkeepers for which both officers and Exporter's authorized representative agreed are as follows:

S/B No.	Item Description	Shop 1	Shop 2	Shop 3	Average wholesale price	PMV	Re-determined FOB Value= Declared FOB * (Re-determined PMV/Declared PMV)
		Unique Fashion, Sheriff Devji Street, Mumbai-03	Bollywood Fashion, Chakla Street, Mumbai-03	Good Luck Garment, Sheriff Devji Street, Mumbai-03			
6715100 dtd 12.01.2024	Boys 3 PC set made of Blended	360	352	355	356	724.19	203052
	Boys 4 PC suit set made of Blended	410	425	422	419	725.09	452522
	Boys Denim Jeans Made of Cotton	345	342	340	342	715.11	74691
	Boys Shirt made of Cotton	345	342	340	342	724.19	126974
	Boys T-Shirt made of Blended	310	315	310	312	503.66	6800
	Girls 3 PCs Set made of Blended	350	355	350	352	725.09	781981

	Ladies 2 PCs set made of Polyester(Made up, dress) material	435	425	420	427	724.19	58569

AKNayak 08/02/24

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.

8/2/24

(Gabaji M Gunjal)
Authorized representative of exporter

AKNayak 08/02/24

(Ashok Kumar Nayak)
IO/SIIB(X)

PANCHANAMA dated 01.02.2024 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	24	Age	29
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	9484 0528 7310	Number of ID Card	4763 5551 4348
Mobile No.		Mobile No.	8380998665
Occupation	Service	Occupation	Service

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 01.02.2024 at 1630 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. Apna Bharat Khadi (IEC: AUNPS5959F) covered under 01 Shipping Bill No. 6715100 dtd 12.01.2024 stuffed inside container No. MSKU3838841 and container 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 Paramveer Singh Nain, IO/SIIB(X) and Shri Gabaji M Gunjal, G-card holder of authorized CB M/s. Indo Foreign (Agents) Pvt. Ltd. (CHA License No: 11/1484) having ID Kardex No.2114/2021. Then the officer explained to us that the exporter M/s. Apna Bharat Khadi (IEC: AUNPS5959F) having address at 122, D.T. Mall City Centre, Shalimar Bagh, North West Delhi, 110088 has filed 01 Shipping Bill No. 6715100 dtd 12.01.2024 through their Customs Broker M/s. Indo Foreign (Agents) Pvt. Ltd. (License No. 11/1484) for export of their consignment.

We were shown the Hold letter No. 247/2022-23/SIIB(X) dtd. 18.01.2024 signed by Deputy Commissioner of Customs, SIIB(X), JNCH regarding hold of 01 Shipping Bill having No. 6715100 dtd 12.01.2024 of M/s. Apna Bharat Khadi (IEC: AUNPS5959F), filed through their authorized

P1 1/2/24 P2 1/2/24 CB 1/2/24

Customs Broker M/s. Indo Foreign (Agents) Pvt. Ltd. (License No.). Further we were shown the above-mentioned Shipping Bill, Export Invoice & Packing List of the goods attempted to be exported.

Further, the above-mentioned officer requested us to bear witness to seal cutting, destuffing and the examination proceedings of the goods covered under 01 Shipping Bill No. 6715100 dtd 12.01.2024 to which we both voluntarily agreed.

Thereafter, all of us proceeded to a location outside D Shed of JWR CFS where the container No. MSKU3838841 found placed. The container No. MSKU3838841 found sealed with intact customs bottle seal no. 4336653 Thereafter the seal was cut with the help of the seal cutting person Infront of the representative custom broker and in presence of us the panchas. The goods were then destuffed into the shed-D by the laborers available in the CFS. We then moved to Location H-17 inside Shed-D where a total of 100 packages found placed for shipping bill No. 6715100 dated 12.01.2024. 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	IGST
1.	6715100 dated 12.01.2024	RMG, footwear and Misc.	9094974.90	254945.25	395804	8694.66	LUT

During 100% examination, goods covered under Shipping Bills No. 6715100 dtd 12.01.2024 were found as declared in terms of quantity and declared description in the said shipping bill except for the goods declared as Ladies 2 PC set made of polyester. These are found to be Made up dress materials of polyester instead of the declared ladies 2pc set of polyester.

Thereafter, samples of the RMG 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 Gabaji M Gunjal, G-card holder of authorized CB M/s. Indo Foreign (Agents) Pvt. Ltd. (CHA License No: 11/1484) having ID Kardex No.2114/2021.

P1 1/2/24 P2 1/2/24 CB 1/2/24

All the goods pertaining to M/s. Apna Bharat Khadi (IEC: AUNPS5959F) covered under 01 Shipping Bill No. 6715100 dtd 12.01.2024 were re-packed in the same packages and kept back inside Shed-D at location H-17 of 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 6715100 dtd 12.01.2024 filed by exporter M/s. Apna Bharat Khadi (IEC: AUNPS5959F), 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. 01.02.2024 at 2130 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 01st day of February 2024.

AKNayak
01/02/2024

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

(Representative of CB)

In presence of:

Shivprasad B. mahale
Pancha-I
1/2/24

Nilesh. B. Phapale.
Pancha-II
1/2/24.

Paramveer 1/2/24
(Paramveer Singh Nain)
I.O./SIIB(X), JNCH

	OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II SPECIAL INVESTIGATION AND INTELLIGENCE BRANCH (X), Jawaharlal Nehru Custom House, Nhava Sheva, Dist- Raigad, Maharashtra – 400 707. Tel No: 27244983: Fax: 27241828, 27241825. Email Id – siibx.jnch@gov.in	आज़ादी का अमृत महोत्सव

F. No. SG/MISC-334/2023-24/SIIB(X) JNCH Date: .02.2024

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. 6715100 dtd 12.01.2024 of exporter M/s. Apna Bharat Khadi (IEC: AUNPS5959F)- reg.

Please refer to the subject mentioned above.

The Exporter M/s. Apna Bharat Khadi (IEC: AUNPS5959F) has filed 01 shipping bill No. 6715100 dtd 12.01.2024 for export of RMG & Misc items. Based on the NCTC inputs, the same was hold by this unit vide hold letter dated 18.01.2024.

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

* The exporter is a Proprietorship firm, who has started filing shipping bills since Dec 23. This is their fourth bill.
* The exporter is based in Delhi and showing exports from INNSA1, which is approx. 1500 Kms away. No movement of goods has been shown on portal.
* The supply chain of the exporter appears to be manipulated, as discussed above.
* Exporter is showing country of destination hopping.
* The commodity being exported and the country of destination are risky as per NCTC analysis.
* As the exporter is risky and the supply chain appears dubious, there is high possibility that the goods are procured improperly without proper tax payment and the intent of the exporter is to avail undue export benefits.
* As the commodity being exported is risky, there is high possibility of mis-declaration in terms of quality, quantity of goods, mis-classification and overvaluation to avail undue export benefits.

Thereafter, the subject goods under 01 shipping bill was 100% examined by SIIB(X) under Panchanama dated 01.02.2024. The goods were found as per declaration made in shipping bill and invoice in terms of quantity and item description except for the item declared as Ladies 2 PC set made of Polyester which is found to be Made up ladies dress material of polyester. After market enquiry, FOB value and the benefits are re-determined as given below:-

Sr. No.	S/B No. & Date	Description of Goods	Declared FOB (in Rs.)	Redetermined FOB	Declared Drawback (in Rs.)	Redetermined Drawback	ROSCTL	Re-determined ROSCTL
1	6715100 dtd 12.01.2024	Boys 3 PC set made of Blended	413443.80	203052	14471	7107	22367	10985
2		Boys 4 PC suit set made of Blended	783099.90	452522	27408	15838	42366	24481
3		Boys Denim Jeans Made of Cotton	156024.00	74691	5149	2465	9439	4519
4		Boys Shirt made of Cotton	268606.80	126974	6447	3047	16251	7682
5		Boys T-Shirt made of Blended	10989.00	6800	363	224	418	258
6		Girls 3 PCs Set made of Blended	1612342.05	781981	56432	27369	77876	37770
7		Ladies 2 PCs Set Made of Polyester (Found Made Up dress Material)	99410.85	58569	3877	2284	4722	2782

As further investigation is still pending regarding verification of GST and Test reports from DYCC, Meanwhile, the exporter vide letter received dtd 08.02.2024 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 6715100 dtd 12.01.2024.

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

प्राप्त किया/ RECEIVED
क्रम. संख्या/ Sr. No. ....
09 FEB 2024 6:20 pm
अपर आयुक्त सीमाशुल्क
ADDITIONAL COMMISSIONER OF CUSTOMS
एन.एस.-II, जेएनसीएच, न्हावा शेवा/ Nhava Sheva

Yours Faithfully
9/02/2024

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

Encl:- Copy of shipping bills & packing list.

INDO-FOREIGN (AGENTS) PVT LTD

INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

Shipping Bill for Export

Job No.: 0001034 Date: 11/01/2024 S/B No.: 6715100 Date: 12/01/2024 Loading Port: INNSA1 State of Origin: DELHI

Exporter's Name
IEC No. (0) AUNPS5959F PAN:AUNPS5959F
APNA BHARAT KHADI
122, D.T MALL CITY CENTRE, SHALIMAR BAGH, NORTH WEST
DELHI DELHI 110088
GSTN Type : GSN GSTN No : 07AUNPS5959F1ZX

Consignee's Name
SAFIA ADAWE
4 AVENUE, GARDEN STREET
DUGSILE MARKET,
DJIBOUTI

Port of Loading (INNSA1)	: Nhava Sheva Sea	No of Packages	: 100
Country of Final Dest. (DJ)	: DJIBOUTI	Loose Packets.	:
Port of Final Dest. (DJJIB)	: DJIBOUTI	Type of Packages	: CTN
Port of Discharge (DJJIB)	: DJIBOUTI	Net Weight (KGS)	: 6670.300
Country of Discharge (DJ)	: DJIBOUTI	Gross Weight (KGS)	: 6870.300
Nature of Cargo	: P	No. of Containers	: 0
Rotation No	:		

Marks & No(s). : AS PER INVOICE,LUT NO:AD070124017888X DT 11/01/2024" WE INTEND TO CLAIM BENEFIT/REWARD UNDER MEIS/RoDTEP/REBATE OF STATE & CENTRAL TAXES & LEVIES SCHEME"

Forex Bank Acc	: .	RBI Waiver No	:
FOB Value (Rs.)	: 9094974.91	RODTEP Amount	: 8694.66
ST / Excise Regn.	:	Drawback Account No	:
Authorised Dealer Code	: 02401PV	DBK Amount	: 254945.25
I.F.S. Code	: CNRB0019033	F ROSCTL Amount	: 395804.00

Invoice Details Serial No	: 1		
Invoice Value	: 110242.12 (Rs. 9094974.90)	DBK Value (Rs.)	: 254945.25
FOB Value	: 110242.12 (Rs. 9094974.90)	Currency of Invoice	: USD
Invoice No.	: ABK/004/23-24	Invoice Date	: 11/01/2024
Nature of Contract	: FOB	Exchange Rate	: USD 1 = Rs. 82.50
Contract No.	:	Contract Date	:
Third Party	:		

	Rate	Currency	Amount
Insurance			
Freight			
Discount			
Commission			
Other Deduction			
Packing Charges			

Buyer's Name and Address
ZENCOM GENERAL TRADING LLC
1703 B 17TH FLOOR AL MUSALLA TOWERS
KHALID BIN WALEED ROAD BUR

Nature of Payment : DA
Period of Payment : 180 Days

SL No	RITC Code / Quantity / Scheme Description / Manufacturer Details / Transit Country	Item Description / Units / Source State	Rate / HAWB	Per / TotalPkg	Units / IGSTPymt	Total Value(FC) / Declared PMV(INR) / Tax Value	FOB Value(INR) / Accepted PMV(INR) / Tax Amount	Scheme Reward / End Use
1	64029990	BABIES FOOTWEAR (SHOES) OF SYENTHETIC						19
	3900	PRS	1.55	Per 1	PRS	6045.00	498712.50	YES
	DRAWBACK (DBK)					140.66	548583.75	
#				0	LUT	0	0.00	GNX100
2	63021090	BABY TENT BED						00
	572	NOS	1.5	Per 1	NOS	858.00	70785.00	YES
	FREE S/BILLS INVOLVING REMITTANCE OF FOREIGN EXCHANGE					136.13	77863.50	
#				0	LUT	0	0.00	GNX100
3	71179090	MIX IMMITATION JEWELLERY						00
	5373	NOS	0.1	Per 1	NOS	537.30	44327.25	YES
	FREE S/BILLS INVOLVING REMITTANCE OF FOREIGN EXCHANGE					9.08	48759.98	
#				0	LUT	0	0.00	GNX100
4	39269099	PLASTIC PATLA						00
	106	NOS	0.1	Per 1	NOS	10.60	874.50	YES
	FREE S/BILLS INVOLVING REMITTANCE OF FOREIGN EXCHANGE					9.08	961.95	
#				0	LUT	0	0.00	GNX100
5	62141090	SCARFS MADE OF POLYESTER						60
	26371	NOS	1.85	Per 1	NOS	48786.35	4024873.88	YES
	Drawback,and ROSCTL					167.89	4427361.26	
#				0	LUT	0	0.00	GNX100
6	96151900	HAIR ACCESSOSRIES						00
	589	NOS	0.1	Per 1	NOS	58.90	4859.25	YES

P1 [signature] 1/2/24 P2 [signature] 1/2/24 CB [signature] 1/2/24

#	CTH / Qty / Scheme	Description	UQC	Rate	Per	Unit			Values	Amounts	
	FREE S/BILLS INVOLVING REMITTANCE OF FOREIGN EXCHANGE								9.08	5345.18	
# 7	64039990 48 DRAWBACK (DBK)	BOYS FOOTWEAR (SANDAL) OF SYENTHETIC	PRS	1.45	Per 1	PRS	0	LUT	0 69.60 131.59	0.00 5742.00 6316.20	GNX100 19 YES
# 8	64039990 144 DRAWBACK (DBK)	BOYS FOOTWEAR (SHOES) OF SYENTHETIC	PRS	1.55	Per 1	PRS	0	LUT	0 223.20 140.66	0.00 18414.00 20255.40	GNX100 19 YES
# 9	62141090 2505 Drawback,and ROSCTL	DUPATTA MADE OF POLYESTER	NOS	1.5	Per 1	NOS	0	LUT	0 3757.50 136.12	0.00 309993.75 340993.12	GNX100 60 YES
# 10	64029990 585 DRAWBACK (DBK)	GIRLS FOOTWEAR (SANDAL) OF SYENTHETIC	PRS	1.55	Per 1	PRS	0	LUT	0 906.75 140.66	0.00 74806.88 82287.56	GNX100 19 YES
# 11	64029990 132 DRAWBACK (DBK)	GIRLS FOOTWEAR (SHOES) OF SYENTHETIC	PRS	1.45	Per 1	PRS	0	LUT	0 191.40 131.59	0.00 15790.50 17369.55	GNX100 19 YES
# 12	64029990 1252 DRAWBACK (DBK)	LADIES FOOTWEAR (CHAPPAL) OF SYENTHETIC	PRS	1.55	Per 1	PRS	0	LUT	0 1940.60 140.66	0.00 160099.50 176109.45	GNX100 19 YES
# 13	64029990 470 DRAWBACK (DBK)	MENS FOOTWEAR (CHAPPAL) OF SYENTHETIC	PRS	1.5	Per 1	PRS	0	LUT	0 705.00 136.13	0.00 58162.50 63978.75	GNX100 19 YES
# 14	64029990 224 DRAWBACK (DBK)	MENS FOOTWEAR (SHOES) OF SYENTHTIC	PRS	1.65	Per 1	PRS	0	LUT	0 369.60 149.74	0.00 30492.00 33541.20	GNX100 19 YES
# 15	62179090 3000 Drawback,and ROSCTL	MENS TURBAN MADE OF POLYESTER	NOS	1.75	Per 1	NOS	0	LUT	0 5250.00 158.81	0.00 433125.00 476437.50	GNX100 60 YES
# 16	62031990 628 Drawback,and ROSCTL	BOYS 2 PCS SET MADE OF BLENDED	NOS	7.98	Per 1	NOS	0	LUT	0 5011.44 724.19	0.00 413443.80 454788.18	GNX100 60 YES
# 17	62031990 1188 Drawback,and ROSCTL	BOYS 4 PCS SUIT SET MADE OF BLENDED	NOS	7.99	Per 1	NOS	0	LUT	0 9492.12 725.09	0.00 783099.90 861409.89	GNX100 60 YES
# 18	62034290 240 Drawback,and ROSCTL	BOYS DENIM JEANS MADE OF COTTON	NOS	7.88	Per 1	NOS	0	LUT	0 1891.20 715.11	0.00 156024.00 171626.40	GNX100 60 YES
# 19	62059090 408 Drawback,and ROSCTL	BOYS SHIRT MADE OF COTTON	NOS	7.98	Per 1	NOS	0	LUT	0 3255.84 724.19	0.00 268606.80 295467.48	GNX100 60 YES

1/2/24 1/2/24 CB

INDO-FOREIGN (AGENTS) PVT LTD

INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

Shipping Bill for Export

Job No.: **0001034** Date: **11/01/2024** S/B No.: **6715100** Date: **12/01/2024** Loading Port: **INNSA1** State of Origin: **DELHI**

#				0	LUT	0	0.00	GNX100
20	61099090	BOYS T-SHIRTS MADE OF BLENDED						60
	24	NOS	5.55	Per 1	NOS	133.20	10989.00	YES
	Drawback,and ROSCTL					503.66	12087.90	
#				0	LUT	0	0.00	GNX100
21	62043190	GIRLS 3 PCS SET MADE OF BLENDED						60
	2446	NOS	7.99	Per 1	NOS	19543.54	1612342.05	YES
	Drawback,and ROSCTL					725.09	1773576.26	
#				0	LUT	0	0.00	GNX100
22	62044390	LADIES 2 PCS SET MADE OF POLYESTER						60
	151	NOS	7.98	Per 1	NOS	1204.98	99410.85	YES
	Drawback,and ROSCTL					724.19	109351.94	
#				0	LUT	0	0.00	GNX100
				Tax Value : 0.00			9094974.91	
				IGST Amt : 0.00			10004472.40	

Drawback Details

INV No	Item No	DBK Sl.No.	Custom Adv.	DBK Adv.	Custom Spec. Rate	DBK Spec. Rate	DBK Quantity	DBK Amount
1	1	640299B	0.00	1.50	0.00	0.00	3900.000	7480.69
1	5	62140103B	0.00	2.60	0.00	12.00	26371.000	104646.72
1	7	640399B	0.00	1.50	0.00	0.00	48.000	86.13
1	8	640399B	0.00	1.50	0.00	0.00	144.000	276.21
1	9	62140103B	0.00	2.60	0.00	12.00	2505.000	8059.84
1	10	640299B	0.00	1.50	0.00	0.00	585.000	1122.10
1	11	640299B	0.00	1.50	0.00	0.00	132.000	236.86
1	12	640299B	0.00	1.50	0.00	0.00	1252.000	2401.49
1	13	640299B	0.00	1.50	0.00	0.00	470.000	872.44
1	14	640299B	0.00	1.50	0.00	0.00	224.000	457.38
1	15	621703B	0.00	3.50	0.00	42.00	620.100	15159.38
1	16	62030102B	0.00	3.50	0.00	73.80	628.000	14470.53
1	17	62030102B	0.00	3.50	0.00	73.80	1188.000	27408.50
1	18	62030101B	0.00	3.30	0.00	90.00	240.000	5148.79
1	19	620501B	0.00	2.40	0.00	26.30	408.000	6446.56
1	20	610902B	0.00	3.30	0.00	16.00	24.000	362.64
1	21	62040102B	0.00	3.50	0.00	65.90	2446.000	56431.97
1	22	62040103B	0.00	3.90	0.00	124.00	151.000	3877.02
Drawback Amount(INR)								254945.25

ROSCTL Details

INV No	Item No	ROSCTL Sl.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	1	640299B	0.00	0.00	0.00	0.00	3900.000	0.00	0.00	0.00
1	5	62140103B	2.65	10.80	2.10	8.60	26371.000	106659.16	84522.35	191181.51
1	7	640399B	0.00	0.00	0.00	0.00	48.000	0.00	0.00	0.00
1	8	640399B	0.00	0.00	0.00	0.00	144.000	0.00	0.00	0.00
1	9	62140103B	2.65	10.80	2.10	8.60	2505.000	8214.83	6509.87	14724.70
1	10	640299B	0.00	0.00	0.00	0.00	585.000	0.00	0.00	0.00
1	11	640299B	0.00	0.00	0.00	0.00	132.000	0.00	0.00	0.00
1	12	640299B	0.00	0.00	0.00	0.00	1252.000	0.00	0.00	0.00
1	13	640299B	0.00	0.00	0.00	0.00	470.000	0.00	0.00	0.00
1	14	640299B	0.00	0.00	0.00	0.00	224.000	0.00	0.00	0.00
1	15	621703B	2.10	38.60	1.70	0.00	620.100	9095.62	7363.12	16458.74
1	16	62030102B	3.13	64.20	2.28	46.80	628.000	12940.79	9426.52	22367.31
1	17	62030102B	3.13	64.20	2.28	46.80	1188.000	24511.03	17854.68	42365.71
1	18	62030101B	3.60	105.70	2.45	71.90	240.000	5616.86	3822.59	9439.45
1	19	620501B	3.60	37.40	2.45	25.50	408.000	9669.84	6580.87	16250.71
1	20	610902B	2.10	9.80	1.70	0.00	24.000	230.77	186.81	417.58
1	21	62040102B	2.78	57.00	2.05	42.10	2446.000	44823.11	33053.01	77876.12
1	22	62040103B	2.65	54.60	2.10	43.30	151.000	2634.39	2087.63	4722.02
ROSCTL Amount(INR)								224396.40	171407.45	395803.85

P.V 1/2/24

P V 1/2/24

CB 1/2/24

INDO-FOREIGN (AGENTS) PVT LTD

INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

Shipping Bill for Export

Job No.: **0001034** Date: **11/01/2024** S/B No.: **6715100** Date: **12/01/2024** Loading Port: **INNSA1** State of Origin: **DELHI**

Packages Details

Packages From	Packages To	Kind Package
501	519	CTN
540	600	CTN
623	642	CTN

Single Windows Type of Information

Inv/Item	SQC & Qty	RODTEP	RDT Amount	GST Amount	CCS Amount	District Name	State name	Trade	SMC
1/1	3900 PRS	YES 1%	4987.12	0.00	0.00	82 NORTH WEST DELHI	07 DELHI	NCPTI	
1/2	409 KGS	NILL		0.00	0.00	82 NORTH WEST DELHI	07 DELHI	NCPTI	
1/3	55.6 KGS	RODTEPN		0.00	0.00	82 NORTH WEST DELHI	07 DELHI	NCPTI	
1/4	10 KGS	RODTEPN		0.00	0.00	82 NORTH WEST DELHI	07 DELHI	NCPTI	
1/5	26371 NOS	NILL		0.00	0.00	82 NORTH WEST DELHI	07 DELHI	NCPTI	
1/6	25 KGS	RODTEPN		0.00	0.00	82 NORTH WEST DELHI	07 DELHI	NCPTI	
1/7	48 PRS	YES 1.3%	74.65	0.00	0.00	82 NORTH WEST DELHI	07 DELHI	NCPTI	
1/8	144 PRS	YES 1.3%	239.38	0.00	0.00	82 NORTH WEST DELHI	07 DELHI	NCPTI	
1/9	2505 NOS	NILL		0.00	0.00	82 NORTH WEST DELHI	07 DELHI	NCPTI	
1/10	585 PRS	YES 1%	748.07	0.00	0.00	82 NORTH WEST DELHI	07 DELHI	NCPTI	
1/11	132 PRS	YES 1%	157.90	0.00	0.00	82 NORTH WEST DELHI	07 DELHI	NCPTI	
1/12	1252 PRS	YES 1%	1601.00	0.00	0.00	82 NORTH WEST DELHI	07 DELHI	NCPTI	
1/13	470 PRS	YES 1%	581.62	0.00	0.00	82 NORTH WEST DELHI	07 DELHI	NCPTI	
1/14	224 PRS	YES 1%	304.92	0.00	0.00	82 NORTH WEST DELHI	07 DELHI	NCPTI	
1/15	620.1 KGS	NILL		0.00	0.00	82 NORTH WEST DELHI	07 DELHI	NCPTI	
1/16	628 NOS	NILL		0.00	0.00	82 NORTH WEST DELHI	07 DELHI	NCPTI	
1/17	1188 NOS	NILL		0.00	0.00	82 NORTH WEST DELHI	07 DELHI	NCPTI	
1/18	240 NOS	NILL		0.00	0.00	82 NORTH WEST DELHI	07 DELHI	NCPTI	
1/19	408 NOS	NILL		0.00	0.00	82 NORTH WEST DELHI	07 DELHI	NCPTI	
1/20	24 NOS	NILL		0.00	0.00	82 NORTH WEST DELHI	07 DELHI	NCPTI	
1/21	2446 NOS	NILL		0.00	0.00	82 NORTH WEST DELHI	07 DELHI	NCPTI	
1/22	151 NOS	NILL		0.00	0.00	82 NORTH WEST DELHI	07 DELHI	NCPTI	
			8694.66	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	2024011200067054	ABK/004/23-24	380000 Commercial Invoice	Djibouti	11/01/2024	
SAFIA ADAWE			4 AVENUE, GARDEN STREET DUGSILE MARKET,				
APNA BHARAT KHADI			122, D.T MALL CITY CENTRE , SHALIMAR BAGH, NORTH WEST DELHI DELHI				
1	1	2024011200067055	ABK/004/23-24	271000 Packing list	Djibouti	11/01/2024	
SAFIA ADAWE			4 AVENUE, GARDEN STREET DUGSILE MARKET,				
APNA BHARAT KHADI			122, D.T MALL CITY CENTRE , SHALIMAR BAGH, NORTH WEST DELHI DELHI				
1	1	2024011200067056	2024011200024396	022CO1 Self	Djibouti	11/01/2024	
SAFIA ADAWE			4 AVENUE, GARDEN STREET DUGSILE MARKET,				
APNA BHARAT KHADI			122, D.T MALL CITY CENTRE , SHALIMAR BAGH, NORTH WEST DELHI DELHI				

Statement Details

Inv/Item Sn	Code	Title

PJ
1/2/24

PV
1/2/24

CB
1/2/24

1/1,	DEC-RD001	I/We, in regard to my/our claim under RoDTEP scheme made in this Shipping Bill or Bill of Export, hereby declare that: 1. I/ We undertake to abide by the provisions, including conditions, restrictions, exclusions and time-limits as provided under RoDTEP scheme, and relevant notifications, regulations, etc., as amended from time to time. 2. Any claim made in this shipping bill or bill of export is not with respect to any duties or taxes or levies which are exempted or remitted or credited under any other mechanism outside RoDTEP. 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.
1/5,	DEC-RS001	I/We APNA BHARAT KHADI holder of IEC No AUNPS5959F, in regard to my/our claim under RosCTL scheme made in this Shipping Bill or Bill of Export, hereby declare that: 1. I/ We undertake to abide by the provisions, including conditions, restrictions, exclusions and time-limits as provided under RosCTL scheme, and relevant notifications, regulations, etc., as amended from time to time. 2. Any claim made in this shipping bill or bill of export is not with respect to any duties or taxes or levies which are exempted or remitted or credited under any other mechanism outside RosCTL. 3. I/We undertake to preserve and make available relevant documents relating to the exported goods for the purposes of audit in the manner and for the time period prescribed in the Customs Audit Regulations, 2018.
1/7,1/8,	DEC-RD001	I/We, in regard to my/our claim under RoDTEP scheme made in this Shipping Bill or Bill of Export, hereby declare that: 1. I/ We undertake to abide by the provisions, including conditions, restrictions, exclusions and time-limits as provided under RoDTEP scheme, and relevant notifications, regulations, etc., as amended from time to time. 2. Any claim made in this shipping bill or bill of export is not with respect to any duties or taxes or levies which are exempted or remitted or credited under any other mechanism outside RoDTEP. 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.
1/9,	DEC-RS001	I/We APNA BHARAT KHADI holder of IEC No AUNPS5959F, in regard to my/our claim under RosCTL scheme made in this Shipping Bill or Bill of Export, hereby declare that: 1. I/ We undertake to abide by the provisions, including conditions, restrictions, exclusions and time-limits as provided under RosCTL scheme, and relevant notifications, regulations, etc., as amended from time to time. 2. Any claim made in this shipping bill or bill of export is not with respect to any duties or taxes or levies which are exempted or remitted or credited under any other mechanism outside RosCTL. 3. I/We undertake to preserve and make available relevant documents relating to the exported goods for the purposes of audit in the manner and for the time period prescribed in the Customs Audit Regulations, 2018.
1/10,1/11,1/12,1/13,1/14,	DEC-RD001	I/We, in regard to my/our claim under RoDTEP scheme made in this Shipping Bill or Bill of Export, hereby declare that: 1. I/ We undertake to abide by the provisions, including conditions, restrictions, exclusions and time-limits as provided under RoDTEP scheme, and relevant notifications, regulations, etc., as amended from time to time. 2. Any claim made in this shipping bill or bill of export is not with respect to any duties or taxes or levies which are exempted or remitted or credited under any other mechanism outside RoDTEP. 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.
1/15,1/16,1/17,1/18,1/19,1/20,1/21,1/22,	DEC-RS001	I/We APNA BHARAT KHADI holder of IEC No AUNPS5959F, in regard to my/our claim under RosCTL scheme made in this Shipping Bill or Bill of Export, hereby declare that: 1. I/ We undertake to abide by the provisions, including conditions, restrictions, exclusions and time-limits as provided under RosCTL scheme, and relevant notifications, regulations, etc., as amended from time to time. 2. Any claim made in this shipping bill or bill of export is not with respect to any duties or taxes or levies which are exempted or remitted or credited under any other mechanism outside RosCTL. 3. I/We undertake to preserve and make available relevant documents relating to the exported goods for the purposes of audit in the manner and for the time period prescribed in the Customs Audit Regulations, 2018.

Following is the list of document attached

Invoice	Item	Agency	Document Name
-	-		Invoice
-	-		Packaging List

Factory Stuffing	Sample Accompained	Vessel Name & Voys, Rotation No & Date
NO		

I/We declare that pariculars 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

PL 1/2/24

PL 1/2/24

CB 1/2/24

COMMERCIAL / TAX INVOICE

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

Exporter **APNA BHARAT KHADI** 122, D.T MALL CITY CENTRE SHALIMAR BAGH, NORTH WEST DELHI, DELHI, 110088	Inv No. ABK/004/23-24 DATE: 11.01.2024	IEC No. AUNPS5959F PAN : AUNPS5959F GSTIN: 07AUNPS5959F1ZX	
	Purchase Order No. :		
	Other Reference (S) ARN:AD070124017888X DT:11/01/2024		
Consignee **SAFIA ADAWE** 4 AVENUE, GARDEN STREET, DUGSILE MARKET, DJIBOUTI	Buyer if other than consignee **ZENCOM GENERAL TRADING LLC** 1703 B 17TH FLOOR AL MUSALLA TOWERS KHALID BIN WALEED ROAD BUR DUBAI U .A.E. PO BOX: 44320		
Port of Discharge DJIBOUTI	Final Destination DJIBOUTI	Country Of Origin India	Country of Final Destination DJIBOUTI
Pre-Carriage By Truck	Place of Receipt by pre-carrier NHAVA SHEVA	Terms Of Delivery Of Goods : FOB, BY SEA Terms Of Payment: DA 180 DAYS	
Vessel / Flight No.	PORT OF LOADING NHAVA SHEVA		

MARKS & C. NOS	ITEMS	HSN CODE	QTY	RATE	FOB USD	FOB INR	UNDER LUT	TOTAL AMOUNT INR
MOHD	BABIES FOOTWEAR (SHOES) OF SYENTHETIC	64029990	3900	1.55	6045.00	498712.50	0.00	498712.50
501 TO 519	BABY TENT BED	63021090	572	1.50	858.00	70785.00	0.00	70785.00
540 TO 600	MIX IMMITATION JEWELLERY	71179090	5373	0.10	537.30	44327.25	0.00	44327.25
619	PLASTIC PATLA	39269099	106	0.10	10.60	874.50	0.00	874.50
623 TO 642	SCARFS MADE OF POLYESTER	62141090	26371	1.85	48786.35	4024873.88	0.00	4024873.88
	HAIR ACCESSOSRIES	96151900	589	0.10	58.90	4859.25	0.00	4859.25
	BOYS FOOTWEAR (SANDAL) OF SYENTHETIC	64039990	48	1.45	69.60	5742.00	0.00	5742.00
	BOYS FOOTWEAR (SHOES) OF SYENTHETIC	64039990	144	1.55	223.20	18414.00	0.00	18414.00
	DUPATTA MADE OF POLYESTER	62141090	2505	1.50	3757.50	309993.75	0.00	309993.75
	GIRLS FOOTWEAR (SANDAL) OF SYENTHETIC	64029990	585	1.55	906.75	74806.88	0.00	74806.88
	GIRLS FOOTWEAR (SHOES) OF SYENTHETIC	64029990	132	1.45	191.40	15790.50	0.00	15790.50
	LADIES FOOTWEAR (CHAPPAL) OF SYENTHETIC	64029990	1252	1.55	1940.60	160099.50	0.00	160099.50
	MENS FOOTWEAR (CHAPPAL) OF SYENTHETIC	64039990	470	1.50	705.00	58162.50	0.00	58162.50
	MENS FOOTWEAR (SHOES) OF SYENTHETIC	64039990	224	1.65	369.60	30492.00	0.00	30492.00
	MENS TURBAN MADE OF POLYESTER	62171090	3000	1.75	5250.00	433125.00	0.00	433125.00
	BOYS 2 PC SET MADE OF BLENDED	62031990	628	7.98	5011.44	413443.80	0.00	413443.80
	BOYS 4 PC SUIT SET MADE OF BLENDED	62031990	1188	7.99	9492.12	783099.90	0.00	783099.90
	BOYS DENIM JEANS MADE OF COTTON	62034290	240	7.88	1891.20	156024.00	0.00	156024.00
	BOYS SHIRT MADE OF COTTON	62059090	408	7.98	3255.84	268606.80	0.00	268606.80
	BOYS T SHIRT MADE OF BLENDED	61099090	24	5.55	133.20	10989.00	0.00	10989.00
	GIRLS 3 PC SET MADE OF BLENDED	62043190	2446	7.99	19543.54	1612342.05	0.00	1612342.05
	LADIES 2 PCS SET MADE OF POLYESTER	62044390	151	7.98	1204.98	99410.85	0.00	99410.85
			50356		110242.12	9094974.90	0.00	9094974.90

Amount Chargeable In Words (In USD):ONE LAKH TEN THOUSAND TWO HUNDRED FOURTY TWO CENT TWELVE ONLY..

PKGS	100
NT WT	6670.300
GR WT	6870.300

Declaration We intend to claim rewards under Remission of Duties or Taxes on Export Products (RoDTEP)Scheme	FOR:APNA BHARAT KHADI
Declaration We declare that the invoice shoe the actual price of the goods Description and all the particulars are true and corret	AUTHORISED SIGNATOERY

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DETAILED PACKING LIST
ANNEXURE TO ABK/004/23-24

C/NOS	ITEMS	QTY	GR WT	NT WT	MARKS
501	BABIES FOOTWEAR (SHOES) OF SYENTHETIC	300	21.50	19.50	MOHD
502	BABIES FOOTWEAR (SHOES) OF SYENTHETIC	300	23.40	21.40	MOHD
503	BABIES FOOTWEAR (SHOES) OF SYENTHETIC	300	22.70	20.70	MOHD
504	BABIES FOOTWEAR (SHOES) OF SYENTHETIC	300	23.70	21.70	MOHD
505	BABIES FOOTWEAR (SHOES) OF SYENTHETIC	300	22.40	20.40	MOHD
506	BABIES FOOTWEAR (SHOES) OF SYENTHETIC	300	23.90	21.90	MOHD
507	BABIES FOOTWEAR (SHOES) OF SYENTHETIC	300	22.60	20.60	MOHD
508	BABIES FOOTWEAR (SHOES) OF SYENTHETIC	300	24.20	22.20	MOHD
509	BABIES FOOTWEAR (SHOES) OF SYENTHETIC	300	23.20	21.20	MOHD
510	BABIES FOOTWEAR (SHOES) OF SYENTHETIC	300	22.20	20.20	MOHD
511	BABIES FOOTWEAR (SHOES) OF SYENTHETIC	300	22.60	20.60	MOHD
512	BABIES FOOTWEAR (SHOES) OF SYENTHETIC	300	22.60	20.60	MOHD
513	GIRLS FOOTWEAR (SANDAL) OF SYENTHETIC	172	60.60	58.60	MOHD
	BOYS FOOTWEAR (SHOES) OF SYENTHETIC	8			MOHD
514	BOYS FOOTWEAR (SHOES) OF SYENTHETIC	68	43.10	41.10	MOHD
515	BOYS FOOTWEAR (SHOES) OF SYENTHETIC	36	68.20	66.20	MOHD
	LADIES FOOTWEAR (CHAPPAL) OF SYENTHETIC	64			MOHD
	GIRLS FOOTWEAR (SANDAL) OF SYENTHETIC	50			MOHD
516	GIRLS FOOTWEAR (SANDAL) OF SYENTHETIC	127	58.60	56.60	MOHD
	BOYS FOOTWEAR (SANDAL) OF SYENTHETIC	48			MOHD
	BOYS FOOTWEAR (SHOES) OF SYENTHETIC	8			MOHD
517	BABIES FOOTWEAR (SHOES) OF SYENTHETIC	132	50.80	48.80	MOHD
518	BOYS FOOTWEAR (SHOES) OF SYENTHETIC	24	55.60	53.60	MOHD
	GIRLS FOOTWEAR (SANDAL) OF SYENTHETIC	184			MOHD
519	MENS FOOTWEAR (CHAPPAL) OF SYENTHETIC	150	86.20	84.20	MOHD
540	BABY TENT BED	40	25.80	23.80	MOHD
541	BABY TENT BED	40	24.70	22.70	MOHD
542	BABY TENT BED	40	27.40	25.40	MOHD
543	BABY TENT BED	40	28.70	26.70	MOHD
544	BABY TENT BED	40	25.20	23.20	MOHD
545	BABY TENT BED	30	18.70	16.70	MOHD
546	BABY TENT BED	30	18.80	16.80	MOHD
547	BABY TENT BED	36	25.60	23.60	MOHD
548	BABY TENT BED	24	19.70	17.70	MOHD
549	BABY TENT BED	24	19.60	17.60	MOHD
550	BABY TENT BED	24	19.80	17.80	MOHD
551	BABY TENT BED	30	16.90	14.90	MOHD
552	BABY TENT BED	30	17.30	15.30	MOHD
553	BABY TENT BED	36	17.60	15.60	MOHD
554	BABY TENT BED	36	17.60	15.60	MOHD
555	BABY TENT BED	36	17.60	15.60	MOHD
556	BABY TENT BED	36	17.80	15.80	MOHD
557	MENS FOOTWEAR (CHAPPAL) OF SYENTHETIC	150	40.90	38.90	MOHD
558	MENS FOOTWEAR (CHAPPAL) OF SYENTHETIC	150	51.10	49.10	MOHD
559	BABIES FOOTWEAR (SHOES) OF SYENTHETIC	60	35.00	33.00	MOHD
560	BABIES FOOTWEAR (SHOES) OF SYENTHETIC	72	42.70	40.70	MOHD
	MENS FOOTWEAR (SHOES) OF SYENTHETIC	8			MOHD
561	MENS FOOTWEAR (SHOES) OF SYENTHETIC	44	32.70	30.70	MOHD
562	MENS FOOTWEAR (SHOES) OF SYENTHETIC	44	46.90	44.90	MOHD
563	MENS FOOTWEAR (SHOES) OF SYENTHETIC	44	42.00	40.00	MOHD
564	MENS FOOTWEAR (SHOES) OF SYENTHETIC	44	40.70	38.70	MOHD
565	MENS FOOTWEAR (SHOES) OF SYENTHETIC	40	34.20	32.20	MOHD
566	GIRLS FOOTWEAR (SHOES) OF SYENTHETIC	32	50.60	48.60	MOHD
	LADIES FOOTWEAR (CHAPPAL) OF SYENTHETIC	96			MOHD
567	LADIES FOOTWEAR (CHAPPAL) OF SYENTHETIC	72	57.10	55.10	MOHD
	GIRLS FOOTWEAR (SANDAL) OF SYENTHETIC	52			MOHD

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568	MENS FOOTWEAR (CHAPPAL) OF SYENTHETIC	20	54.10	52.10	MOHD
	GIRLS FOOTWEAR (SHOES) OF SYENTHETIC	100			MOHD
	BABIES FOOTWEAR (SHOES) OF SYENTHETIC	36			MOHD
569	SCARFS MADE OF POLYESTER	1800	103.20	101.20	MOHD
	MIX IMMITATION JEWELLERY	60			MOHD
	MIX IMMITATION JEWELLERY	12			MOHD
	MIX IMMITATION JEWELLERY	30			MOHD
	MIX IMMITATION JEWELLERY	26			MOHD
	MIX IMMITATION JEWELLERY	3			MOHD
570	SCARFS MADE OF POLYESTER	2100	106.50	104.50	MOHD
571	SCARFS MADE OF POLYESTER	1800	90.20	88.20	MOHD
572	SCARFS MADE OF POLYESTER	1800	83.90	81.90	MOHD
573	GIRLS 3 PC SET MADE OF BLENDED	240	108.40	106.40	MOHD
574	SCARFS MADE OF POLYESTER	2400	138.20	136.20	MOHD
575	LADIES 2 PCS SET MADE OF POLYESTER	151	119.00	117.00	MOHD
576	SCARFS MADE OF POLYESTER	1800	101.10	99.10	MOHD
577	MIX IMMITATION JEWELLERY	375	57.60	55.60	MOHD
	MIX IMMITATION JEWELLERY	612			MOHD
	MIX IMMITATION JEWELLERY	122			MOHD
	MIX IMMITATION JEWELLERY	48			MOHD
	MIX IMMITATION JEWELLERY	40			MOHD
	MIX IMMITATION JEWELLERY	26			MOHD
	MIX IMMITATION JEWELLERY	80			MOHD
	MIX IMMITATION JEWELLERY	100			MOHD
	HAIR ACCESSOSRIES	83			MOHD
578	DUPATTA MADE OF POLYESTER	360	118.00	116.00	MOHD
579	DUPATTA MADE OF POLYESTER	327	107.10	105.10	MOHD
580	BOYS T SHIRT MADE OF BLENDED	24	96.40	94.40	MOHD
	GIRLS 3 PC SET MADE OF BLENDED	80			MOHD
	BOYS SHIRT MADE OF COTTON	60			MOHD
	BOYS DENIM JEANS MADE OF COTTON	60			MOHD
	BOYS DENIM JEANS MADE OF COTTON	60			MOHD
581	GIRLS 3 PC SET MADE OF BLENDED	50	73.70	71.70	MOHD
	BOYS SHIRT MADE OF COTTON	60			MOHD
	BOYS DENIM JEANS MADE OF COTTON	60			MOHD
	BOYS DENIM JEANS MADE OF COTTON	60			MOHD
582	BOYS SHIRT MADE OF COTTON	288	99.20	97.20	MOHD
583	MENS TURBAN MADE OF POLYESTER	500	104.80	102.80	MOHD
584	MENS TURBAN MADE OF POLYESTER	500	88.00	86.00	MOHD
585	MENS TURBAN MADE OF POLYESTER	500	121.50	119.50	MOHD
586	LADIES FOOTWEAR (CHAPPAL) OF SYENTHETIC	360	99.90	97.90	MOHD
587	LADIES FOOTWEAR (CHAPPAL) OF SYENTHETIC	300	91.40	89.40	MOHD
588	SCARFS MADE OF POLYESTER	871	76.30	74.30	MOHD
	MIX IMMITATION JEWELLERY	8			MOHD
	HAIR ACCESSOSRIES	5			MOHD
	HAIR ACCESSOSRIES	68			MOHD
	MIX IMMITATION JEWELLERY	160			MOHD
	MIX IMMITATION JEWELLERY	24			MOHD
	MIX IMMITATION JEWELLERY	300			MOHD
	MIX IMMITATION JEWELLERY	118			MOHD
	MIX IMMITATION JEWELLERY	10			MOHD
	MIX IMMITATION JEWELLERY	48			MOHD
	HAIR ACCESSOSRIES	83			MOHD
	MIX IMMITATION JEWELLERY	32			MOHD
589	DUPATTA MADE OF POLYESTER	150	93.00	91.00	MOHD
	SCARFS MADE OF POLYESTER	1020			MOHD
590	DUPATTA MADE OF POLYESTER	300	110.10	108.10	MOHD
591	SCARFS MADE OF POLYESTER	2100	102.40	100.40	MOHD
592	SCARFS MADE OF POLYESTER	2100	103.00	101.00	MOHD
593	SCARFS MADE OF POLYESTER	2100	103.50	101.50	MOHD
594	SCARFS MADE OF POLYESTER	1800	94.00	92.00	MOHD

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595	LADIES FOOTWEAR (CHAPPAL) OF SYENTHETIC				
596	SCARFS MADE OF POLYESTER	1800			
597	BOYS 2 PC SET MADE OF BLENDED	198			
	BOYS 4 PC SET MADE OF BLENDED	300			
598	BOYS 4 PC SET MADE OF BLENDED	600	93.20		
599	BOYS 2 PC SET MADE OF BLENDED	280	86.00	84.0	
600	BOYS 2 PC SET MADE OF BLENDED	150	102.90	100.90	
	BOYS 4 PC SET MADE OF BLENDED	288			
619	MENS TURBAN MADE OF POLYESTER	500	92.20	90.20	MOHD
623	SCARFS MADE OF POLYESTER	180	102.50	100.50	MOHD
624	MIX IMMITATION JEWELLERY	890	70.50	68.50	MOHD
	MIX IMMITATION JEWELLERY	66			MOHD
	MIX IMMITATION JEWELLERY	286			MOHD
	MIX IMMITATION JEWELLERY	168			MOHD
	MIX IMMITATION JEWELLERY	10			MOHD
	MIX IMMITATION JEWELLERY	36			MOHD
	HAIR ACCESSOSRIES	10			MOHD
	HAIR ACCESSOSRIES	50			MOHD
	HAIR ACCESSOSRIES	290			MOHD
625	SCARFS MADE OF POLYESTER	2100	108.90	106.90	MOHD
626	SCARFS MADE OF POLYESTER	600	96.00	94.00	MOHD
	MIX IMMITATION JEWELLERY	570			MOHD
	MIX IMMITATION JEWELLERY	400			MOHD
	MIX IMMITATION JEWELLERY	97			MOHD
	PLASTIC PATLA	106			MOHD
	MIX IMMITATION JEWELLERY	282			MOHD
	MIX IMMITATION JEWELLERY	24			MOHD
	MIX IMMITATION JEWELLERY	31			MOHD
	MIX IMMITATION JEWELLERY	200			MOHD
	MIX IMMITATION JEWELLERY	14			MOHD
	MIX IMMITATION JEWELLERY	12			MOHD
	MIX IMMITATION JEWELLERY	48			MOHD
	MIX IMMITATION JEWELLERY	2			MOHD
627	DUPATTA MADE OF POLYESTER	400	116.50	114.50	MOHD
628	DUPATTA MADE OF POLYESTER	200	110.60	108.60	MOHD
	DUPATTA MADE OF POLYESTER	54			MOHD
	DUPATTA MADE OF POLYESTER	50			MOHD
629	MENS TURBAN MADE OF POLYESTER	500	134.80	132.80	MOHD
630	MENS TURBAN MADE OF POLYESTER	500	90.80	88.80	MOHD
631	GIRLS 3 PC SET MADE OF BLENDED	240	117.40	115.40	MOHD
632	GIRLS 3 PC SET MADE OF BLENDED	240	114.00	112.00	MOHD
633	GIRLS 3 PC SET MADE OF BLENDED	240	112.30	110.30	MOHD
634	GIRLS 3 PC SET MADE OF BLENDED	240	112.40	110.40	MOHD
635	GIRLS 3 PC SET MADE OF BLENDED	191	86.80	84.80	MOHD
637	GIRLS 3 PC SET MADE OF BLENDED	205	96.20	94.20	MOHD
638	GIRLS 3 PC SET MADE OF BLENDED	240	114.70	112.70	MOHD
639	GIRLS 3 PC SET MADE OF BLENDED	240	100.40	98.40	MOHD
640	GIRLS 3 PC SET MADE OF BLENDED	240	103.60	101.60	MOHD
641	DUPATTA MADE OF POLYESTER	320	134.80	132.80	MOHD
	DUPATTA MADE OF POLYESTER	20			MOHD
	MIX IMMITATION JEWELLERY	3			MOHD
642	DUPATTA MADE OF POLYESTER	307	125.00	123.00	MOHD
	DUPATTA MADE OF POLYESTER	17			MOHD
			6870.30	6670.30	

GR WT 6870.3
NT WT 6670.3
PKGS 100

FOR:APNA BHARAT KHADI

1/2/24

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Statement of Shri Raman Gupta S/o Padam Sain Gupta, Date of Birth- 16.08.1969, Authorised representative of Exporting firm M/s. Apna Bharat Khadi (IEC-AUNPS5959F), resident of H. No.-D-8, CC Colony, Rana Pratap Bagh, North Delhi-110007, recorded under Section 108 of the Customs Act, 1962, in the office of Special Investigation and Intelligence Branch (Export), situated at 5th floor, JNCH, Dist.- Raigad – 400707, at 14:00 hours on 10.01.2025.

In pursuance of Summons issued under CBIC-DIN- 20241278NT000000CA99 dated 26.12.2024, issued under seal and signature of Shri Vipul Kumar Sekra, Senior Intelligence Officer, SIIB (X), I was supposed to appear before you on 07.01.2025, in order to get my statement recorded; however, I was unable to present myself for the same on the given date in view of late receiving of the Summons, heavy winter and foggy days and therefore, I, Raman Gupta, Authorized representative of Exporting firm M/s. Apna Bharat Khadi (IEC-AUNPS5959F), present myself today on 10.01.2025, before Shri Vipul Kumar Sekra, to give statement u/s 108 of the Customs Act, 1962. I have also been explained that giving false evidence under this enquiry 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. I have understood the provision of Section 108 of the Customs Act, 1962 and will tender my true, correct and voluntary statement which is as follows:

I state that I reside at the abovementioned address with my family (wife and 01 son). My Aadhar No. is 7916 6141 6517 and PAN is ADXPG7447D. I am submitting copies of my PAN and Aadhar for my identity proof. I have completed B. Com., in 1989, from University of Delhi. I can read, write and understand Hindi and English languages. My Mobile no. is 9899404009.

Q.1 Please introduce yourself and your Company M/s. Apna Bharat Khadi (IEC-AUNPS5959F).

Ans.: I, Raman Gupta, am Authorized signatory in the Exporting firm M/s. Apna Bharat Khadi (IEC-AUNPS5959F). I look after Export, Sales, Purchase, Accounting, Operations and other day-to-day activities. I have no financial stake in the company and I do not draw any remuneration from the company.

Further, M/s. Apna Bharat Khadi (IEC-AUNPS5959F) is a Proprietorship firm, based in Delhi, incorporated and registered with GST in Aug-2023, having Proprietor Ms. Sunaina Sharma who is my family friend.

Q.2 How many shipments, have you exported till date and from where?

Ans.: We have exported total 03 shipments till date, vide Shipping Bills Nos.5901725/08.12.2023, 6014984/13.12.2023, 6418222/30.12.2023 and one SB No.6715100/12.01.24 was put on hold by SIIB(X), JNCH and later provisionally released for Back to Town. We have exported all these shipments from JNPT, Maharashtra.

Q.3 Why did you exported all the shipments from JNPT despite the company being based in Delhi?

Ans.: Export from JNPT is more cost effective in terms of logistics. Also, frequency of the vessels to the country of our overseas buyers, from JNPT is more regular than other ports across India.

Q.4 How many overseas buyers are there for your company?

Ans.: There is only one overseas buyer namely Zencom General Trading LCC, Dubai for our firm. We send shipments to various consignees in different countries, referred by the aforesaid buyer and he charges us some commission for the same. Further, we do not have any direct financial transactions/exchanges with consignees and we are involved in financial transactions/exchanges only with our aforesaid overseas buyer.

Q.5 Did you file Shipping Bill No.6715100 dtd. 12.01.24?

Ans.: Yes, we have filed Shipping Bill No.6715100 dtd. 12.01.24, through our CB firm M/s. Indo-Foreign (Agents) Pvt. Ltd. (CHA No.11/1484) which was put on hold by SIIB(X), JNCH.

Q.6 Do you agree with 100% examination done under Panchanama dated 01.02.2024? Were you present during examination?

Ans.: I agree with examination done under Panchanama dated 01.02.2024. I was not present during the Examination of the goods; however, our authorized representative Shri Gabaji M. Gunjal, G-card holder of our CB firm M/s. Indo-Foreign (Agents) Pvt. Ltd. (CHA No.11/1484), was present during the examination.

Q.7 Do you agree with the Market Enquiry conducted on 08.02.2024? Were you present during the Market Enquiry?

Ans.: I agree with the Market Enquiry conducted on 08.02.2024. I was not present during the Examination of the goods; however, our authorized representative Shri Gabaji M. Gunjal, G-card holder of our CB firm M/s. Indo-Foreign (Agents) Pvt. Ltd. (CHA No.11/1484), was present during the Market Enquiry.

Q.8 As you are a merchant exporter, from where did you purchase the goods covered under the subject Shipping Bill No.6715100 dtd. 12.01.24?

Ans.: This subject shipment contained multiple type of goods i.e. RMG, Footwear etc. and the goods in the subject shipment had been purchased from M/s. Rudra Enterprises (GSTN- 27EPJPA0933Q1ZK), vide Invoice Nos. 82 & 83, both dtd. 12.01.2024. I am submitting copies of both these invoices.

Q.9 Which Bank account is used for remittance of export proceeds, for purchasing of goods and day to day transactions? Please provide the details of the said Bank Account?

Ans.: Sir, we use account No.120025545928, maintained on the name of M/s. Apna Bharat Khadi, in Canara Bank, Plot no. 2154, Kingsway Camp, opp. T B Hospital, GTB Nagar, Delhi- 110009 (IFSC- CNRB0019033), for remittance of export proceeds and for other purposes as well and we have used the same account for purchasing the above said goods.

Q.10 Can you provide copies of the Tax invoices of the suppliers along with E-way Bills and BRCs regarding all the past shipments?

Ans.: We have exported total 03 shipments till date and I will submit copies of all the Tax invoices along with E-way Bills and BRCs regarding all the shipments, within 03 days.

Q.11 Have you ever been penalized by Customs, GST or any Govt. agency till date?

Ans. No Sir, I have never been penalized by Customs, GST or any Govt. agency till date.

Q.12 Do you want to say anything else?

Ans.: At present I don't want to add anything to the above statement. Whenever I will be called by the department I will produce myself before the department to co-operate in further investigation.

The above statement of mine, running from page 01 to 03, is my true, correct and voluntary statement given without any force, threat, fear, inducement or coercion. On my request the said statement has been typed on the office computer of SIIB(X), JNCH, Nhava Sheva, Dist.- Raigad, Maharashtra- 400707, as per my said and as per my request and I certify it has been recorded exactly as stated by me in response to questions raised 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.

(Shri Raman Gupta)
Authorised representative of Exporting
firm M/s. Apna Bharat Khadi
(IEC-AUNPS5959F)

Drawn by me