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| <br>सत्यमेव जयते | आयुक्त सीमाशुल्क एन.एस.-II का कार्यालय<br>Office of Commissioner of Customs NS-II<br>जवाहरलाल नेहरू कस्टम हाउस, न्हावा शेवा,<br>जिला- रायगढ़, महाराष्ट्र - 400 707<br>Jawaharlal Nehru Custom House, Nhava Sheva,<br>Dist.- Raigad, Maharashtra - 400 707 |  |
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F. No: CUS/ASS/MISC/82/2025-CEAC/JNCH

Date: 27.10.2025

CUS/SIIB/INT/597/2024-SIIB(E)/JNCH

DIN NO.- 20251078 NT0000666EAD

SCN NO.- 1208 | 2025-26 | ADC | CEAC | NS-II | CAC | JNCH

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

The exporter M/s. Ashok Enterprises (IEC: EDKPA6121B) filed the following said SBs through Customs Broker M/s. Indo-Foreign (Agents) Pvt Ltd. (CB License No. 11/1484)-

Table-I

| Sr. No. | S/B No. & Date       | Description of the goods | FOB (in Rs.)  | Drawback (in Rs.) | RoSCTL (in Rs.) | RoDTEP (in Rs.) | IGST (in Rs.) |
|---------|----------------------|--------------------------|---------------|-------------------|-----------------|-----------------|---------------|
| 1       | 6296745 / 20.12.2022 | RMG                      | 77,73,801/-   | 2,00,109          | 3,40,785/-      | 8608/-          | 3,88,682/-    |
| 2       | 6326825 / 21.12.2022 | RMG                      | 75,64,111/-   | 1,95,344          | 3,36,663/-      | -               | 3,78,199/-    |
| Total   |                      |                          | 1,53,37,912/- | 3,95,453/-        | 6,67,448/-      | 8608/-          | 7,66,881/-    |

1.1. On the basis of specific intelligence, regarding export of suspicious consignment of M/s. Ashok Enterprises (IEC: EDKPA6121B) covered under 02 Shipping Bill Nos. 6296745 dated 20.12.2022 and 6326825 dated 21.12.2022, having declared items as 'Readymade Garments' were put on hold vide Hold No. 54/2022-23 SIIB(X) issued vide F. No. SG/Misc-101/2021-22 SIIB(X) JNCH dated 23.12.2022 at JWR CFS. The goods covered under the S/B Nos. 6296745 dated 20.12.2022 and 6326825 dated 21.12.2022 were examined under Panchnama dated 04.01.2023 (RUD-1) at JWR CFS, in presence of the CB representative.

1.2 During 100% examination, the subject goods were found as declaration made in SB Nos. 6296745 dated 20.12.2022 and 6326825 dated 21.12.2022, and their respective Invoice and Packing List in respect of declared description and quantity. Further, declared value of the goods appears to be in conformity with quality of the goods. Thereafter, samples of all the declared items in the subject two consignments were drawn randomly in duplicate and taken over for the purpose of further investigation. A Letter vide F.No. SG/Misc-126/2022-23 SIIB(X) JNCH dated 13.01.2023 (RUD-2) was issued to withhold the Drawback, RoDTEP/RoSCTL & IGST benefits of M/s Ashok Enterprises (IEC: EDKPA6121B). Thereafter, Letters to Concerned Jurisdictional GST Commissionerate were issued for verification of Genuineness of Exporter and Its Suppliers. The Representative Sealed samples (RSS) drawn during Panchnama dated 04.01.2023 were sent to DYCC Lab, JNCH for detailed analysis of composition and nature of goods.

1.3 The Exporter M/s. Ashok Enterprises (IEC: EDKPA6121B) vide its letter dated 13.01.2023 received in this office on 20.01.2022 (RUD-3) had requested for provisional release of its goods for export, covered under SB Nos. 6296745 dated 20.12.2022 and 6326825 dated 21.12.2022. The competent Authority has granted NOC for provisional release of goods for export covered under aforementioned Shipping Bills vide its letter

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F.No. SG/Misc-126/2022-23 SIIB(X) JNCH dated 21.02.2023 (RUD-4), in accordance with Para4(c) of CBIC Circular No. 01/2011-Customs dated 04.01.2023 upon furnishing a Bond of Full FOB and a Bank Guarantee of Rs. 9,00,000/-. The same was accepted by DC/JWR(X) CFS and goods were provisionally released for export.

## 2. PROCEEDINGS OF THE INVESTIGATION:

2.1 During the course of Further investigation, summons bearing CBIC-DIN 20230178NT0000111F9F dated 27.01.2023 (RUD-5) was issued to proprietor of Exporter, M/s Ashok Enterprises (IEC: EDKPA6121B) for recording of statement and submission of documents. On 02.02.2023, the statement of Authorised representative of exporter was recorded in the office of SIIB(X) in pursuance of abovementioned summons. Wherein, he inter alia stated that:

i. His company is a merchant exporter and they have received the order in the instant case from agent based in Dubai and submitted a Copy of Purchase order No. IMP/22-23/PO/073 (RUD-6) in support of its claim.

ii. they have received the supply of the goods in the instant consignment from M/s Krishna Garments addressed at Lower Ground Floor, A-294, Road No. 06, NH-8, Near Indusind bank ATM, Mahipalpur, Delhi-110037 after making payment through Banking Channel. He also submitted the relevant purchase invoice KG/28 dtd 19.12.2022 (RUD-7) He also submitted concerned E-way Bill No. 721305704685 dated 19.12.2022. He also submitted relevant bank statement to this effect.

iii. they had filed GSTR on regular basis and they submitted their Past GSTRs as proof for the same.

iv. They had done their past export from ICD, Tuglakabad. However, as per EDI 1.5 data no foreign remittance against any exports has been received by exporter M/s Enterprises (IEC: EDKPA6121B).

2.2 Letters were issued to concerned jurisdictional GST formations for verification of genuineness of Exporter M/s Ashok Enterprises (IEC:EDKPA6121B) and its Suppliers, M/s Krishna Garments (GSTN-07ATLPG2590F4ZL) & M/s. Milando Fashions(GSTN-03ABCK9478L1Z2). Wherein, as per report received from CGST, Delhi South vide its letter dated 25.01.2023 (RUD-8) has informed that its L1 supplier M/s. Krishna Garments was found to be existent and the taxpayer is filing GST Returns regularly. However, reminder letters were issued to jurisdictional GST Formations for verification of Genuineness i.r.o. Exporter M/s Ashok Enterprises (GSTN-07EDKPA6121B1Z5) and its Suppliers, M/s Krishna Garments (GSTN-07ATLPG2590F4ZL) & M/s Milando Fashions (GSTN-03ABCK9478L1Z2) but no reply has been received in this regard till date.

2.3 Also, this office received a letter F.No. S/2-Audit-Gen-65/23-24/JNCH/A-2 dated 06.06.2023 from Ac/ Audit, JNCH (RUD-9). Wherein, it was intimated that the Exporter M/s Ashok Enterprises (GSTN:07EDKPA6121B1Z5) having registered address as shop No. 406, 4th Floor, ATC Jaina Tower II, Distt Center, Janakpuri, west delhi-110058, was reported non-existent upon verification carried out by Jurisdictional CGST formations.

2.4 The Summons dated 12.08.2023 & 30.10.2024 was issued to exporter for seeking clarification and submission of documents related to exports done by him. However, no reply was received in this regard.

2.5 The DYCC lab analysis reports (116 to 138 SIIB(X) dtd. 20.01.2023)(RUD-10) were received w.r.t. the RSS drawn during course of panchanama dated 04.01.2023, the observations made in the lab reports are tabled as below:

| Sr. No. | Shipping Bill No. & date     | Description of RSS forwarded                                                                              | Lab No.                              | Remarks                                                                                                                                                                                                                            |
|---------|------------------------------|-----------------------------------------------------------------------------------------------------------|--------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1       | 6296745<br>dtd<br>20.12.2022 | GIRLS 3 PCS SUIT SET OF BLEND CONTAINING                                                                  | 116<br>SIIB(X)<br>dtd<br>20.01.2023  | Girl 3 pc suit, top made of polyester filament yarns, jacket made of polyester filament yarns together with spandex on one side and cotton yarns on other side, pant with composition of Cotton(71.15%), polyester (26.36%) yarns. |
| 2       |                              | GIRLS FROCK OF POLYESTER                                                                                  | 117<br>SIIB(X)<br>dtd<br>20.01.2023  | Made of polyester filament yarns                                                                                                                                                                                                   |
| 3       |                              | GIRLS 2 PCS SUIT SET OF BLEND CONTAINING                                                                  | 118<br>SIIB(X)<br>dtd<br>20.01.2023  | Skirt made from base fabric of polyester, top made from base woven fabric of polyester filament yarn.                                                                                                                              |
| 4       |                              | GIRLS TRACK PANTS OF COTTON                                                                               | 119<br>SIIB(X)<br>dtd.<br>20.01.2023 | Track pant composed of cotton base fabric & Elastomeric yarn (5.59%)                                                                                                                                                               |
| 5       |                              | GIRLS TOP OF COTTON                                                                                       | 120<br>SIIB(X)<br>dtd<br>20.01.2023  | Half sleeve girls top having base fabric composed of Polyester(59.5%) & Viscose.                                                                                                                                                   |
| 6       |                              | BOYS 2 PCS SUIT SET OF COTTON                                                                             | 121<br>SIIB(X)<br>dtd<br>20.01.2023  | 2 pc set(boys) made from base fabric of cotton yarns.                                                                                                                                                                              |
| 7       |                              | BABIES GARMENTS BOYS 2 PCS SUIT SET OF COTTON                                                             | 122<br>SIIB(X)<br>dtd<br>20.01.2023  | Boys 2 pc set with T-shirt made wholly of cotton and half pant made from base fabric of Cotton(64.44% & Polyester(33.05%))                                                                                                         |
| 8       |                              | BABIES GARMENT GIRLS 3 PCS SUIT SET OF BLENDED                                                            | 123<br>SIIB(X)<br>dtd<br>20.01.2023  | Baby garments girl 3 pc set composed wholly of polyester filament yarn.                                                                                                                                                            |
| 9       |                              | GIRLS PANTIES OF COTTON                                                                                   | 124<br>SIIB(X)<br>dtd<br>20.01.2023  | Dyed knitted RMG panty, dyed knitted fabric wholly composed of cotton yarns                                                                                                                                                        |
| 10      |                              | GIRLS SLIPS (VEST) OF COTTON                                                                              | 125<br>SIIB(X)<br>dtd<br>20.01.2023  | Knitted fabric composed of cotton yarns                                                                                                                                                                                            |
| 11      |                              | WOVEN FABRICS CONTAINING 85% OR MORE BY WEIGHT OF SYNTHETIC FILAMENT YARN (DYED POLYESTER FABRICS GSM:90) | 126<br>SIIB(X)<br>dtd<br>20.01.2023  | Made of polyester filament yarns having GSM:89.22                                                                                                                                                                                  |
| 12      |                              | BOYS PANTS OF COTTON                                                                                      | 127<br>SIIB(X)<br>dtd<br>20.01.2023  | Boys pants made of base fabric of cotton yarns.                                                                                                                                                                                    |
| 13      |                              | BOYS SHIRTS OF COTTON                                                                                     | 128<br>SIIB(X)                       | Full sleeve Shirt made of woven fabric wholly composed of cotton.                                                                                                                                                                  |

|    |                              |                                                |                                     |                                                                                                                                                       |
|----|------------------------------|------------------------------------------------|-------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------|
|    |                              |                                                | dtd<br>20.01.2023                   |                                                                                                                                                       |
| 14 |                              | BOYS SHORTS OF COTTON                          | 129<br>SIIB(X)<br>dtd<br>20.01.2023 | Shorts is made of cotton(71.7%) & Polyester (27.3%)                                                                                                   |
| 15 |                              | BOYS T-SHIRTS OF COTTON                        | 130<br>SIIB(X)<br>dtd<br>20.01.2023 | Boys T-shirt made of Dyed knitted fabric of cotton                                                                                                    |
| 16 |                              | GIRLS LEGGINGS OF COTTON                       | 131<br>SIIB(X)<br>dtd<br>20.01.2023 | Girl leggings made of dyed knitted fabric of cotton(92.5%) together with elastomeric yarn.                                                            |
| 17 |                              | BOYS UNDERWEAR OF COTTON                       | 132<br>SIIB(X)<br>dtd<br>20.01.2023 | Underwear, Base fabric wholly composed of cotton.                                                                                                     |
| 18 |                              | BOYS VEST OF COTTON                            | 133<br>SIIB(X)<br>dtd<br>20.01.2023 | Vest made of knitted fabric wholly composed of cotton.                                                                                                |
| 19 | 6326825<br>dtd<br>21.12.2022 | GIRLS FROCK WITH JACKET OF POLYESTER           | 134<br>SIIB(X)<br>dtd<br>20.01.2023 | Frock wholly composed of polyester with sleeveless jacket composed of dyed woven fabric of blended spun yarns of cotton and polyester filament yarns. |
| 20 |                              | BORI RIDA OF COTTON                            | 135<br>SIIB(X)<br>dtd<br>20.01.2023 | Made of Dyed and printed woven fabric wholly composed of polyester filament yarns.                                                                    |
| 21 |                              | LADIES TOP OF BLENDED                          | 136<br>SIIB(X)<br>dtd<br>20.01.2023 | Girls Top made of dyed woven fabric wholly composed of viscose spun yarns                                                                             |
| 22 |                              | BABIES GARMENT GIRLS FROCK OF POLYESTER        | 137<br>SIIB(X)<br>dtd<br>20.01.2023 | Babies girls frock made of polyester filament yarns.                                                                                                  |
| 23 |                              | BABIES GARMENT GIRLS 2 PCS SUIT SET OF BLENDED | 138<br>SIIB(X)<br>dtd<br>20.01.2023 | Top is made of dyed woven fabric & bottom is made of blended fabric.                                                                                  |

In light of the test results, it has been established that some of the goods declared in S/B Nos. 6296745 dated 20.12.2022 and 6326825 dated 21.12.2022 were significantly misclassified. These findings underscore the extent of the misrepresentations and irregularities committed by exporter M/s Ashok Enterprises (IEC: EDKPA6121B) w.r.t. some of the items. However, Upon analysis of ICES 1.5 data, it has been observed that the exporter has not received any foreign remittance against his exports as mentioned above.

#### PAST EXPORTS:

2.6 The ICES 1.5 data was analysed and it has been observed that exporter has exported goods covered under S/B Nos. 6296745 dated 20.12.2022 and 6326825 dated 21.12.2022 only from the port under this office jurisdiction.

#### 3. 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;

Section 114AA: 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: Where any person has obtained any invoice by fraud, collusion, willful misstatement or suppression of facts to utilize 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.

Section 75A(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 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), [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 utilised under the provisions of this Act or the rules [or regulations] 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.

#### 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.

#### C. Foreign Trade (Development and Regulation) Act, 1992

Section 11:(1) No export or import shall be made by any person except in accordance with the provisions of this Act, the rules and orders made there under and the Foreign Trade Policy for the time being in force.

D. 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.

4. FINDINGS OF INVESTIGATION

i. This office received NCTC e-mail dated 22.12.2022, regarding export of suspicious consignment of M/s. Ashok Enterprises (IEC: EDKPA6121B) for the goods covered under 02 Shipping Bill Nos. 6296745 dated 20.12.2022 and 6326825 dated 21.12.2022 through Customs Broker M/s. Indo-Foreign (Agents) Pvt Ltd. (CB License No. 11/1484) at JWR CFS.

ii. The consignments covered under abovementioned Shipping Bill Nos. 6296745 dated 20.12.2022 and 6326825 dated 21.12.2022, having declared items as 'Readymade Garments' were put on hold vide Hold No. 54/2022-23 SIIB(X) issued vide F. No. SG/Misc-101/2021-22 SIIB(X) JNCH dated 23.12.2022.

iii. The goods were examined under Panchanama dated 04.01.2023 at JWR CFS, in presence of the CB representative by the officers of SIIB(X), JNCH.

iv. During 100% examination, the subject goods were found as declaration made in SB Nos. 6296745 dated 20.12.2022 and 6326825 dated 21.12.2022, and their respective Invoice and Packing List in respect of declared description and quantity. Further, declared value of the goods appears to be in conformity with quality of the goods. Thereafter, samples of all the declared items in the subject two consignments were drawn randomly and the same were forwarded to DYCC Lab, JNCH for testing.

v. A Letter vide F.No. SG/Misc-126/2022-23 SIIB(X) JNCH dated 13.01.2023 was issued to withhold the Drawback, RoDTEP/RoSCTL & IGST benefits of M/s Ashok Enterprises (IEC: EDKPA6121B).

vi. Also, Letters to Concerned Jurisdictional GST Commissionerate were issued for verification of Genuineness of Exporter and Its Suppliers.

vii. Meanwhile, The Exporter M/s. Ashok Enterprises (IEC: EDKPA6121B) vide its letter dated 13.01.2023 received in this office on 20.01.2022 had requested for provisional release of its goods for export, covered under SB Nos. 6296745 dated 20.12.2022 and 6326825 dated 21.12.2022. The competent Authority has granted NOC for provisional release of goods for export covered under aforementioned Shipping Bills vide its letter F.No. SG/Misc-126/2022-23 SIIB(X) JNCH dated 21.02.2023 and goods were provisionally released for export after the exporter fulfilled the conditions laid down by competent Authority.

viii. During the course of Further investigation, summons was issued to proprietor of Exporter, M/s Ashok Enterprises (IEC:EDKPA6121B) for recording of statement and submission of documents.

ix. The statement of Authorised representative of exporter was recorded in the office of SIIB(X) in pursuance of abovementioned summons. Wherein, he inter alia stated that:

a. his company is a merchant exporter and they have received the order in the instant case from agent based in Dubai and submitted a Copy of Purchase order No. IMP/22-23/PO/073 in support of its claim.

b. they have received the supply of the goods in the instant consignment from M/s Krishna Garments addressed at Lower Ground Floor, A-294, Road No. 06, NH-8, Near Indusind bank ATM, Mahipalpur, Delhi-110037 after making payment through Banking Channel. He also submitted the relevant purchase invoice KG/28 dtd 19.12.2022. He also submitted concerned E-way Bill No. 721305704685 dated 19.12.2022. He also submitted relevant bank statement to this effect.

c. they had filed GSTR on regular basis and they submitted their Past GSTRs as proof for the same.

d. they had done their past export from ICD, Tuglakabad. However, as per EDI 1.5 data no foreign remittance against any exports has been received by exporter M/s Enterprises (IEC: EDKPA6121B).

x. As per report received from CGST, Delhi South vide its letter dated 25.01.2023 has informed that its L1 supplier M/s. Krishna Garments was found to be existent and the taxpayer is filing GST Returns regularly. However, reminder letters were issued to jurisdictional GST Formations for verification of Genuineness i.r.o. Exporter M/s Ashok Enterprises (GSTN-07EDKPA6121B1Z5) and its Suppliers, M/s Krishna Garments (GSTN-07ATLPG2590F4ZL) & M/s Milando Fashions (GSTN-03ABCK9478L1Z2) but no reply has been received in this regard till date.

xi. Also, this office received a letter F.No. S/2-Audit-Gen-65/23-24/JNCH/A-2 dated 06.06.2023 from Ac/Audit, JNCH. Wherein, it was intimated that the Exporter M/s Ashok Enterprises (GSTN: 07EDKPA6121B1Z5) was reported non-existent upon verification carried out by Jurisdictional CGST formations.

xii. The Summons dated 12.08.2023 & 30.10.2024 were issued to exporter for seeking clarification and submission of documents related to exports done by him. However, no reply was received in this regard.

xiii. The DYCC Lab test reports received in this office suggests that some of the goods declared in S/B Nos. 6296745 dated 20.12.2022 and 6326825 dated 21.12.2022 were significantly misclassified. These findings underscore the extent of the misrepresentations and irregularities committed by exporter M/s Ashok Enterprises (IEC: EDKPA6121B) w.r.t. some of the items.

xiv. Upon analysis of ICES 1.5 data, it has been observed that the exporter has exported goods covered under S/B Nos. 6296745 dated 20.12.2022 and 6326825 dated 21.12.2022 only from the port under this office jurisdiction.

xv. Also, The ICES 1.5 data was analysed and it has been observed that exporter has not received any foreign remittance against his exports as mentioned above.

5.1 Role of Exporter, M/s Ashok Enterprises (IEC: EDKPA6121B):-Exporter M/s Ashok Enterprises (IEC: EDKPA6121B), filed two shipping bills bearing nos. 6296745 dated 20.12.2022 and 6326825 dated 21.12.2022 with sole intention of getting illegitimate benefits of Drawback, RoSCTL and IGST. Despite knowing it well that M/s Ashok Enterprises (IEC: EDKPA6121B) is not receiving remittance. M/s Ashok Enterprises (IEC: EDKPA6121B) fraudulently and deliberately misclassified the goods covered under said shipping bills to accrue illegitimate Drawback, RoSCTL and IGST benefits. Even after a considerable lapse of time, BRC on the export of abovementioned Shipping Bills has not

been realized, thereby knowingly acted in a manner which rendered the goods liable for confiscation under Section 113(i), 113(ia) and Section 113(ja) of the Customs Act, 1962. And also rendered themselves liable for penalty under Section 114(iii) and 114AA, 114AC of the Customs Act, 1962, for their acts of omission and commission to export/ attempt to export the goods covered under abovementioned two shipping bills.

5.2 The IGST Refund amounting to Rs. 7,66,881/- also appears ineligible to the exporter as the exporter M/s Ashok Enterprises was reported non-existent upon verification carried out by Jurisdictional CGST formations, and for the other acts and omissions as discussed above, and same appears recoverable for the act and omission as discussed above, hence suitable Show cause notice in this regard may be issued by concerned GST authorities as per the GST Circular No. 31/05/2018-GST dated 09.02.2018. As the GST Circular No. 31/05/2018-GST dated 09.02.2018 assigns the Central Tax officers (Principal Commissioner/Commissioner of Central Tax, Additional/Joint Commissioner of Central Tax, Deputy/Assistant Commissioner of Central Tax, Superintendent and Inspector of Central Tax) to function as the proper officers in relation to the issue of show cause notices and orders under sections 73 and 74 of the CGST Act and section 20 of the IGST Act (read with sections 73 and 74 of the CGST Act), up to the monetary limits as mentioned in the said circulars. Thus, the proper officer as defined under section 2 (91) of the CGST Act 2017 and assigned functions vide Circular No. 31/05/2018-GST dated 09.02.2018 are to exercise powers under section 73 and 74 of the CGST Act 2017 and can issue notices and orders under the said Sections/Acts. Accordingly, a copy of this SCN shall be forwarded to the concerned Central GST Unit for initiation of suitable action at their end for IGST/ITC recovery and/or investigation (if any) at their end.

6. Now, therefore, M/s. Ashok Enterprises (IEC: EDKPA6121B) having registered address as shop No. 406, 4th Floor, ATC Jaina Tower II, Distt Center, Janakpuri, west delhi-110058, is hereby required to show cause, in writing, within 30 days of the receipt of this Show Cause Notice, to the Additional Commissioner of Customs, CAC, NS-II, Nhava Sheva, having his office at Jawaharlal Nehru Custom House, Nhava Sheva as to why: -

- i. The goods covered under the said two Shipping Bill Nos. 6296745 dated 20.12.2022 and 6326825 dated 21.12.2022 as mentioned above in Table-I having total declared FOB value of Rs. 1,53,37,912/-, should not be confiscated under Section 113(i), 113(ia) and Section 113(ja) of the customs Act, 1962.
- ii. The total drawback amounting to Rs. 3,95,453/- against abovementioned shipping bills filed by M/s Ashok Enterprises (IEC: EDKPA6121B) should not be recovered along with applicable interest from the exporter as per as per Section 75(2) & 75A of the Customs Act, 1962 read with Customs, Central Excise & Service Tax Drawback rules, 2017 due to the fact that even after considerable time has passed Full FOB has not been realized i.r.o. goods exported covered under abovementioned shipping bills.
- iii. Total RoSCTL amount of Rs. 6,67,448/- sanctioned should not be recovered from M/s Ashok Enterprises (IEC: EDKPA6121B) 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.
- iv. Total RoDTEP amount of Rs. 8,608/- sanctioned should not be recovered from M/s Ashok Enterprises (IEC: EDKPA6121B) 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.

v. Penalty under section 114(iii) of the Customs Act, 1962 should not be imposed on M/s. Ashok Enterprises (IEC: EDKPA6121B) for the omissions and commissions discussed above.

vi. Penalty under section 114AA of the Customs Act, 1962 should not be imposed on M/s. Ashok Enterprises (IEC: EDKPA6121B) for the omissions and commissions discussed above.

vii. Penalty under Section 114AC of the Customs Act, 1962 on account of wrongfully ITC/IGST claimed as total IGST amount of Rs. 7,66,881/- should be held ineligible, as the exporter M/s Ashok Enterprises (GSTN: 07EDKPA6121B1Z5) was reported non-existent upon verification carried out by Jurisdictional CGST formations.

viii. Even after a considerable lapse of time, full FOB has not been realised i.r.o. goods exported vide said Shipping Bills. Also, the instrument was obtained through the means of fraud and wilful misstatement and suppression of facts. Hence, penalty under section 114AB of the Customs Act, 1962 should not be imposed on M/s. Ashok Enterprises (IEC: EDKPA6121B).

ix. The Bond should not be enforced and Bank Guarantee of Rs. 9,00,000/- (Rupees Nine Lakh Only) at the time of Provisional release of the goods for Export, should not be appropriated against Export incentives, applicable interest, redemption fine and penalty etc. arising out of this order

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

8. 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.

9. 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.

10. 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.

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



(Raghu Kiran B.)

Addl. Commissioner of Customs  
CEAC, NS-II



To,

Noticee,

1. M/s Ashok Enterprises (IEC: EDKPA6121B),  
Shop No. 406, 4th Floor, ATC Jaina Tower II,  
Distt Center, Janakpuri, west delhi-110058.

Copy to:

1. The Addl. Commissioner of Customs, CAC, JNCH
2. The Addl. Commissioner, CGST Delhi South,  
2<sup>nd</sup> Floor, EIL Annexe Building, Plot No. 2B,  
Bhikhaji Cama Place, New Delhi- 110066.
3. The Dy/ Asstt. Commissioner of Customs, SIIB (X) & IRMC JNCH.
4. The Dy./ Asstt. Commissioner of Customs, CBS, NCH, Mumbai.
5. Supdt./CHS, JNCH for display on Notice Board.
6. Supdt./ AO, EDI to upload on the website
7. Office Copy.

List of RUDs

| Sr. No. | RUD Description                                                                      |
|---------|--------------------------------------------------------------------------------------|
| 1       | Panchanama dated 04.01.2022                                                          |
| 2       | Letter vide F.No. SG/Misc-126/2022-23 SIIB(X) JNCH dated 13.01.2023                  |
| 3       | M/s. Ashok Enterprises (IEC: EDKPA6121B) letter dated 13.01.2023                     |
| 4       | Letter F.No. SG/Misc-126/2022-23 SIIB(X) JNCH dated 21.02.2023                       |
| 5       | Summons CBIC-DIN 20230178NT0000111F9F dated 27.01.2023                               |
| 6       | Purchase Order No. IMP/22-23/PO/073                                                  |
| 7       | Invoice KG/28 dated 19.12.2022                                                       |
| 8       | CGST, Delhi South letter dated 25.01.2023                                            |
| 9       | Letter F.No. S/2-Audit-Gen-65/23-24/JNCH/A-2 dated 06.06.2023 from<br>AC/Audit, JNCH |
| 10      | DYCC lab analysis reports (116 to 138 SIIB(X) dated 20.01.2023)                      |

decided ex-parte on the basis of evidence available on record without any further reference to them.

8. 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.
9. 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.
10. 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.
11. In case the noticee is eligible to avail the facility of 'settlement of the case as per the Chapter XIVA of the Customs Act, 1962, and interested in the same, they may apply to the settlement Commission as per prescribed procedure and also inform the same to the Adjudicating Authority.
12. The copies of all the documents relied upon in this Notice are enclosed with this SCN.

#ApprovedByName#

#ApprovedByDesignation#  
NS-II, JNCH, Nhava Sheva

**List Of RUDs**

| Sr. No. | RUD                                                                               |
|---------|-----------------------------------------------------------------------------------|
| 1       | Panchanama dated 04.01.2022.                                                      |
| 2       | Letter vide F.No. SG/Misc-126/2022-23 SIIB(X) JNCH dated 13.01.2023               |
| 3       | M/s. Ashok Enterprises ( IEC : EDKPA6121B) letter dated 13.01.2023                |
| 4       | letter F.No. SG/Misc-126/2022-23 SIIB(X) JNCH dated 21.02.2023                    |
| 5       | Summons CBIC-DIN 20230178NT0000111F9F dated 27.01.2023                            |
| 6       | Purchase order No. IMP/22-23/PO/073                                               |
| 7       | invoice KG/28 dtd 19.12.2022                                                      |
| 8       | CGST, Delhi South letter dated 25.01.2023                                         |
| 9       | letter F.No. S/2-Audit-Gen-65/23-24/JNCH/A-2 dated 06.06.2023 from Ac/Audit, JNCH |
| 10      | DYCC lab analysis reports (116 to 138 SIIB(X) dtd. 20.01.2023)                    |

To,

1. M/s Ashok Enterprises ( IEC : EDKPA6121B).

Address- Shop No. 406, 4<sup>th</sup> Floor, ATC Jaina Tower II, Distt Center,  
Janakpuri, west delhi-110058.

2. DC, IRMC, JNCH.
3. DC, Drawback Section, JNCH.
4. Office Copy.

21

**PANCHANAMA dated 04.01.2023 DRAWN AT CFS- JWR Logistics Pvt. Ltd.,**  
**Village- Padeghar, Panvel, Navi Mumbai - 410206**

| Pancha No. 1 |                                          | Pancha No. 2 |                            |
|--------------|------------------------------------------|--------------|----------------------------|
| Name :       | Laxman Rajaram Mhaske                    | Name :       | Sanjay Govind Shinde       |
| Age :        | 38                                       | Age :        | 48                         |
| Address :    | Karanjade, Raigarh, Maharashtra- 410206. | Address :    | Pune, Maharashtra- 410503. |
| Occupation : | Service                                  | Occupation : | Service                    |
| Mobile No. : | 9892533452                               | Mobile No. : | 8879740840                 |

We the above mentioned Panchas were called upon by a person who introduced himself as Shri Banmeet Singh, an Intelligence Officer, SIIB(X), JNCH on 04.01.2023 at 11:30 hrs at JWR CFS, 15-23, National Highway 4B, Panvel- JNPT Highway, Village- Padeghar, Ulwe, Panvel, Navi Mumbai, Maharashtra- 400210 to witness the examination of goods of exporter M/s. Ashok Enterprises (IEC: EDKPA6121B) covered under 02 Shipping Bills No. 6296745 dated 20.12.2022 and 6326825 dated 21.12.2022, which were carted inside Shed No. G of JWR CFS, for confirmation of declaration in respect of description of goods, quantity and any other declaration thereof.

Here we were introduced to Shri Gabaji M. Gunjal, G-card holder of 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. Ashok Enterprises (IEC: EDKPA6121B) having address at Shop No 406, 4<sup>th</sup> Floor, A T C Jaina Tower II, Distt Center, Janakpuri, West Delhi, Delhi-110058 has filed 02 Shipping Bills No. 6296745 dated 20.12.2022 and 6326825 dated 21.12.2022 through their Customs Broker M/s. Indo-Foreign (Agents) Pvt Ltd (CHA License No:11/1484) for export of their consignment.

We were shown the Hold letter No. 54/2022-23 SIIB(X) issued vide F. No. SG/Misc-101/2021-22 SIIB(X), JNCH dated 23.12.2022 signed by Dy. Commissioner of Customs, SIIB(X), JNCH regarding hold of 02 Shipping Bills No. 6296745 dated 20.12.2022 and 6326825 dated 21.12.2022 of M/s. Ashok Enterprises (IEC: EDKPA6121B) through their authorized Customs Broker M/s. Indo-Foreign (Agents) Pvt Ltd (CHA License No:11/1484) . We were also shown copy of above mentioned Shipping Bills and their respective invoice and packing list for the goods to be exported. We have put our dated signatures on the above-mentioned documents in token of having seen and understood the same. Further, the above-mentioned officer requested us to bear witness to the examination proceedings to which we both voluntarily agreed.

Thereafter, all of us proceeded to the area/location in Shed No.G where the subject goods covered under the aforementioned Shipping Bills were placed.

P-1  
04/01/23

P-2  
04/01/23

G-Card

On reaching the specified place, 138 packages of S/B No.6296745 dated 20.12.2022 and 126 packages of S/B No.6326825 dated 21.12.2022 found placed at the said location were opened by the laborers available in the said CFS with the help of CHA and CFS staff and further the officer started examining the goods thoroughly. Details of the goods attempted to be exported vide the said S/B's is tabulated below:

| Sr.No. | S/B No. & Date     | Description of goods | FOB (in Rs.) | Drawback (in Rs.) | ROSCTL (in Rs.) |
|--------|--------------------|----------------------|--------------|-------------------|-----------------|
| 1.     | 6296745/20.12.2022 | RMG                  | 77,73,801/-  | 2,00,109.46/-     | 3,40,785/-      |
| 2.     | 6326825/21.12.2022 | RMG                  | 75,64,111/-  | 1,95,344.67/-     | 3,36,663/-      |

**During 100% examination, the subject goods were found as declared in Shipping Bills No. 6296745 dated 20.12.2022 and 6326825 dated 21.12.2022, and their respective Invoice and Packing List in respect of declared description and quantity.**

Thereafter, samples of all the declared items in the subject consignment covered under 02 Shipping Bills No. 6296745 dated 20.12.2022 and 6326825 dated 21.12.2022 were drawn randomly in duplicate 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 Shri Gabaji M. Gunjal, G-card holder of CB M/s. Indo-Foreign (Agents) Pvt Ltd (CHA License No:11/1484) having ID Kardex No. 2114/2021.

All the goods pertaining to the aforesaid Shipping Bills were re-packed in the same packages and kept back inside Shed-G, 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 both the Shipping Bills, their respective Export Invoice, 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. 04.01.2023 at 21:00 hrs. The Panchnama was carried out in our presence and in the presence of the authorized Customs Broker representative.

*[Signature]*  
04/01/23

*[Signature]*  
04/01/23

*[Signature]*  
04/01/23

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 04<sup>th</sup> day of January, 2023.

I.O./SIIB(X), JNCH

(Banmeet Singh)

Pancha-I

Pancha-II

(Jagran R. Nhaske)

(Sanjay G. Shinde)

In presence of:

Representative of CB

(Anand G. S.)



OFFICE OF THE COMMISSIONER OF CUSTOMS, NS- II,  
SPECIAL INVESTIGATION AND INTELLIGENCE BRANCH (EXPORT)  
JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA SHEVA,  
DIST- RAIGAD, MAHARASHTRA - 400 707.  
Tel No: 022-27244983, Fax- 27241828, 27241825  
Email-id: siibx.jnch@gov.in

F.No.-SG/MISC-126/2022-23 SIIB(X) JNCH

Date: .01.2023

To,

The Deputy Commissioner of Customs,  
Drawback section, JNCH,  
Nhava Sheva

Sir,

**Sub: Withholding of Drawback, RODTEP/ROSCTL & IGST benefits to M/s. Ashok Enterprises (IEC: EDKPA6121B) -reg.**

With reference to the above mentioned subject, it is to intimate that, this unit is investigating a case of Exports made by the Exporter **M/s. Ashok Enterprises (IEC: EDKPA6121B)** wherein, apparently Govt. revenue implications are there.

As the matter is under investigation, it is requested to keep the drawback, RODTEP/ROSCTL and IGST benefits pertaining to the said Exporter on hold until further communication from this office.

Yours faithfully,

*Mohawag* 13/01/23

(Dr. M.D. Chavan)

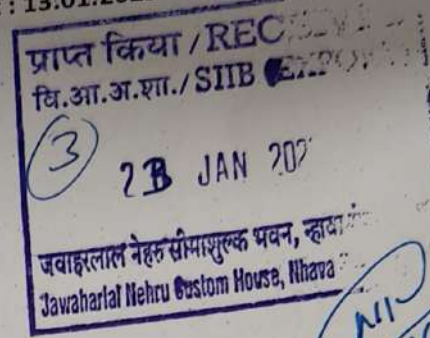
Deputy Commissioner of Customs  
SIIB(X), JNCH





ASHOK ENTERPRISES  
Deals In - Readymade  
Garments & Other Textiles

Dt : 13.01.2023



To  
Dy commissioner of customs  
SIIB- export  
Nhava Sheva

Subject - allow for provisional shipment

Dear Sir,

With regards to the Said S/b No. 6296745 dt :20.12.2022 / 6326825 dt : 21.12.2022  
of Which Cargo have been under NCTC examination hold by this office.  
The shipment is carted Very Long Time & consignee is pressuring to delivered  
goods to him so we kindly requested this office to allow the shipment on  
provisional basis to save us from loss of cancellation of order from consignee

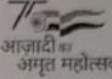
We will be highly thankful to accept the request letter & do the needful

Yours faithfully

For Ashok Enterprises

Ashok

Prop.

|                                                                                   |                                                                                                                                                                                                                                                                                                               |                                                                                     |
|-----------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|
|  | <p align="center"><b>OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II<br/>SPECIAL INVESTIGATION AND INTELLIGENCE<br/>BRANCH (X),<br/>Jawaharlal Nehru Custom House, Nhava Sheva,<br/>Dist- Raigad, Maharashtra - 400 707.<br/>Tel No: 27244983: Fax: 27241828, 27241825.<br/>Email Id - siibx.jnch@gov.in</b></p> |  |
|-----------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|

F. No. SG/MISC-126/2022-23/SIIB(X) JNCH

Date: 21.02.2023

DIN: 20230278NT0000999CD3

To,

M/s. Ashok Enterprises (IEC: EDKPA6121B),  
Shop No 406, 4<sup>th</sup> Floor, A T C Jaina Tower II, Distt Center,  
Janakpuri, West Delhi, Delhi-110058.

EM1214064017N  
21/02/23

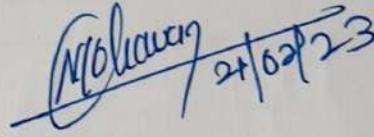
**Sub: Provisional Release of the goods of exporter M/s. Ashok Enterprises (IEC:EDKPA6121B) covered under S/B's No. 6296745 dated 20.12.2022 and 6326825 dated 21.12.2022 for export -reg.**

Kind reference is invited to this office letter vide F.No.SG/Misc-101/2021-22/SIIB(X) JNCH dated 23.12.2022 regarding request for putting consignment on hold of exporter **M/s. Ashok Enterprises (IEC:EDKPA6121B).**

In this regard, it is to inform that the Competent Authority has permitted the **provisional release of the goods for export** covered under the above mentioned shipping bills on the following conditions (revised):

- c) Execution of Bond of full FOB value,
- d) Furnishing of Bank Guarantee with self-renewal clause of Rs. 9,00,000/- (Rs. Nine Lakhs Only).

Further, you are directed to get your Bond & BG accepted by the DC/JWR(X), before 'Provisional Release' of the subject goods within a period of one Month.

  
(Dr.M.D.Chavan)

o/c Dy. Commissioner of Customs  
SIIB(X), JNCH

Copy to:

- a) The Manager, JWR CFS. ✓
- b) DC/JWR(X) ✓

PAID  
TAMRA  
22/2/2023



**SUMMONS**

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

To,

Proprietor, M/s Ashok Enterprises

Shop No. 406, 4th Floor, ATC Jaina,  
Tower-II District Centre, Janakpuri, Delhi  
(west), Delhi-110058

WHEREAS, I, Mithlesh Pradhan am making inquiry in connection with  
Export made vide S/B No.6296745 dated 20.12.2022 and S/Bill No. 6326825 dated  
21.12.2022 24.11.2021

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. Authority Letter/Identity Proof
2. Present yourself physically for Statement
3. Any other relevant documents

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs  
Act, 1962, I do hereby summon you to appear before me in person on **2023-02-07** at  
**3:30:PM** at the office of **Room No. C 604, Sixth Floor, SIIB (X), JNCH,**

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

Given under my hand and seal of office to-day the **27** day of **January, 2023** at  
**JNCH, Mumbai Customs Zone-II**

Name : Mithlesh Pradhan

Signature : .....

Designation :

Superintendent / Appraiser / Senior Intelligence Officer



o/c  
Em 1231982631N  
30/01/23

# SIRENA INTERNATIONAL

PO NO- IMP/22-23/PO/073

ASHOK ENTERPRISES  
SHOP NO 406, 4TH FLOOR, A T C  
JAINA TOWER II, DISTT CENTRE,  
JANAKPURI NEW DELHI-110058 (INDIA)

## SUBJECT- PURCHASE ORDER

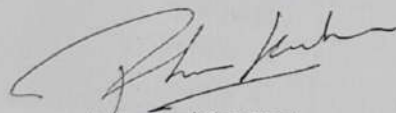
Dear Sir,

With reference to our conversation (18/10/2022), we would like to inform you that our order for the items mentioned below has been approved, and you are to deliver the said order as soon as possible from the date of the purchase order. The details of the order are as follows: -

| S no. | Particular                  | Quantity (In pcs) | Unit price \$ |
|-------|-----------------------------|-------------------|---------------|
| 1     | Men's Knitted T Shirt Blend | 24500             | 5.95          |
|       |                             |                   |               |
|       |                             |                   |               |
|       | Total                       | 24500 PCS         |               |

1. Quantity variation of up to 10% is allowed. Sizes as per international standards.
2. Each pc individual poly packing and 1 dozen master packing.
3. Quality should be according to international standards.
4. Please use 6 to 8 ply cartons with hdp carton cover.
5. Goods should reach to the **Port of Discharge (COLON FREE ZONE)** Damage goods will not be accepted, cost will be bared by you.
6. Order confirmation commission 10% will be paid by you. (As discussed over the phone call). All prices discussed and confirmed are CIF till the **Port of Discharge (COLON FREE ZONE)**.
7. Remaining payment will be cleared after receiving the goods in **PANAMA**.
8. Remaining would be cleared after the goods have reached our warehouse and inspected.
9. Please feel free to contact me if you require any clarification on the purchase order. With regards,

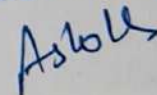
Yours faithfully,



Authorized Signatory  
(SIRENA INTERNATIONAL)

Authorized Signatory

For Ashok Enterprises



Prop.

(M/s ASHOK ENTERPRISES (INDIA))

**ADD- S.A. APARTDO 320064 CALLE 16, ZONA LIBRE DE COLON, COLON REP.  
DE. PANAMA**

84

# Tax Invoice

|                                                                                                                                                                                                                                                                                                                         |                          |                |                         |  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|----------------|-------------------------|--|
|  <b>KRISHNA GARMENTS</b><br>LOWER GROUND FLOOR, A 294, ROAD NO 6<br>NH 8, NEAR INDUSIND BANK ATM, MAHIPALPUR<br>Delhi, 110037<br>GSTIN/UIN: 07ATLPG2590F4ZL<br>State Name : Delhi, Code : 07<br>E-Mail : krishnagarments2022@gmail.com | Invoice No.              | e-Way Bill No. | Dated                   |  |
|                                                                                                                                                                                                                                                                                                                         | <b>KG/28</b>             |                | <b>19-Dec-22</b>        |  |
|                                                                                                                                                                                                                                                                                                                         | Delivery Note            |                | Mode/Terms of Payment   |  |
|                                                                                                                                                                                                                                                                                                                         | Reference No. & Date.    |                | Other References        |  |
| Consignee (Ship to)<br><b>ASHOK ENTERPRISES</b><br>NHAVA SHEVA PORT, NHAVA SHEVA PORT<br>-400707<br>GSTIN/UIN : 07EDKPA6121B1Z5<br>PAN/IT No : EDKPA6121B                                                                                                                                                               | Buyer's Order No.        |                | Dated                   |  |
|                                                                                                                                                                                                                                                                                                                         | Dispatch Doc No.         |                | Delivery Note Date      |  |
|                                                                                                                                                                                                                                                                                                                         | Dispatched through       |                | Destination             |  |
|                                                                                                                                                                                                                                                                                                                         | <b>TRUCK</b>             |                | <b>NHAVA SHEVA PORT</b> |  |
| Buyer (Bill to)<br><b>ASHOK ENTERPRISES</b><br>4TH FLOOR, SHOP NO 406, ATC JAINA TOWER,<br>II DISTT CENTRE JANAKPURI DELHI, DELHI<br>110058<br>GSTIN/UIN : 07EDKPA6121B1Z5<br>PAN/IT No : EDKPA6121B                                                                                                                    | Bill of Lading/LR-RR No. |                | Motor Vehicle No.       |  |
|                                                                                                                                                                                                                                                                                                                         |                          |                | <b>PB13AR8865</b>       |  |
|                                                                                                                                                                                                                                                                                                                         | Terms of Delivery        |                |                         |  |
|                                                                                                                                                                                                                                                                                                                         |                          |                |                         |  |

| SI No. | Description of Goods                          | HSN/SAC  | Quantity   | Rate   | per | Amount       |
|--------|-----------------------------------------------|----------|------------|--------|-----|--------------|
| 1      | GIRLS 3 PCS SUIT SET OF BLEND CONTAINING      | 62041919 | 4,098 PCS  | 240.00 | PCS | 9,83,520.00  |
| 2      | GIRLS FROCK OF POLYESTER                      | 62044290 | 2,117 PCS  | 233.00 | PCS | 4,93,261.00  |
| 3      | GIRLS 2 PCS SUIT SET OF BLEND CONTAINING      | 62041919 | 12,201 PCS | 239.21 | PCS | 29,18,601.21 |
| 4      | GIRLS 2 PCS FROCK WITH JACKET OF POLYESTER    | 62044290 | 2,952 PCS  | 236.76 | PCS | 6,98,915.52  |
| 5      | GIRLS TRACK PANTS OF COTTON                   | 62044290 | 15 PCS     | 233.20 | PCS | 3,498.00     |
| 6      | GIRLS TOP OF COTTON                           | 62111200 | 1,029 PCS  | 218.91 | PCS | 2,25,258.39  |
| 7      | BOYS 2 PCS SUIT SET OF COTTON                 | 62031990 | 203 PCS    | 235.49 | PCS | 47,804.47    |
| 8      | BABIES GARMENTS BOYS 2 PCS SUIT SET OF COTTON | 62099090 | 2,799 PCS  | 177.04 | PCS | 4,95,534.96  |
| 9      | BABIES GARMENT GIRLS FROCK OF POLYESTER       | 62099090 | 2,123 PCS  | 178.68 | PCS | 3,79,337.64  |

continued ...



OFFICE OF THE ASSISTANT COMMISSIONER, CENTRAL  
SERVICE TAX, DIVISION- VASANT KUNJ, DELHI SOUTH  
COMMISSIONERATE

प्लॉट २-बी, द्वितीय तल, ई.आई.एल. एनेक्सी, भिकाजी कामा प्लेस, नई दिल्ली-११००६६  
2nd Floor, EIL Annexe Building, Plot 2-B, Bhikaji Cama Place, New Delhi -  
110066

Date: 01.01.2023

C.No: DL-S/GST/Div-VK/R-67/Krishna/57/2022-23

17551  
27/1/23

To,

The Deputy Commissioner,  
SIIB(X), JNCH, Nhava Sheva,  
O/o the Commissioner of Customs, NS-II,  
Jawaharlal Nehru Custom House,  
Raigad, Maharashtra-400707,

Sir,

Sub: Verification of the genuineness of M/s Krishna Garments (GSTIN-07ATLPG2590F4ZL) -reg.

This is with reference to your letter issued vide F.No: SG/Misc-126/2022-23 SIIB(X) JNCH dated 13.01.2023 and another letter of even no. dated 13.01.2023 on the subject matter cited above.

2. In this regard, the Physical Verification of M/s Krishna Garments (GSTIN/ UIN : 07ATLPG2590F4ZL), A-294, LGF Road No. 6, Nh-8, Mahipalpur, Delhi-110037 was carried out on 24.01.2023 by Range Officer along with Range Inspector. The Firm M/s Krishna Garments was found to be in existence on the aforesaid address (verification report enclosed). The Photograph of the place is also enclosed for your ready reference.

3. Also, on verification it has been found that the taxpayer has been filing the GST returns regularly.

4. Further, it is submitted that the taxpayer has been filing refund application in the category of Export of Goods without payment of tax under LUT. The suppliers of M/s Krishna Garments has already been got verified to authenticate the genuineness of Input Tax Credit availed by the taxpayer.

This is for information and necessary action at your end.

Encl: As above.

Yours sincerely,

*[Signature]*  
Assistant Commissioner  
Vasant Kunj Division  
CGST Delhi South

dc



सीमाशुल्क आयुक्त का कार्यालय (लेखा परीक्षा)/  
OFFICE OF THE COMMISSIONER OF CUSTOMS (AUDIT),  
जवाहरलाल नेहरू सीमाशुल्क भवन, न्हावा शेवा/  
JAWAHARLAL NEHRU CUSTOMS HOUSE, NHAVA SHEVA,  
तालुका/ TALUKA- उरण/ URAN, जिला/ DISTRICT: रायगड/ RAIGAD,  
महाराष्ट्र/ MAHARASHTRA- 400707

F. No.s/2-Audit-Gen-65/23-24/JNCH/A-2 तक्रिया / RECEIVED Date : .05.2023  
वि.सं.ज.सं./ SIIB (EXPORT)

To,  
The Asstt./Dy. Commr. of Customs,  
SIIB(X), JNCH,  
Mumbai Customs Zone-II.

06 JUN 2023  
जवाहरलाल नेहरू सीमाशुल्क भवन, न्हावा शेवा, उरण  
Jawaharlal Nehru Customs House, Nhava Sheva, Uran.

MR 07/06  
SIIB(X)  
EAF(ell  
Shri. Mihir Pradhan

Sir,

**Subject - Verification of Fraudulent exports by non-existent entities in r/o Analytics Report- 03 / 2023-24 issued by NCTC - reg.**

NCTC had identified risky shipping bills filed by certain exporters on the basis of various parameters. On the verification of these exporters carried out by jurisdictional CGST formations, they have been reported to be non-existent. The instant analytics report contains details of a total of 47 non-existent IECs (attached in Annexure-I), who had filed a total of 1071 shipping bills with an FOB of Rs. 994 Cr and export benefits of Rs. 49.56 Cr, aside from possible IGST refunds or ITC refunds in respect of exports under LUT.

2. Out of those 47 non-existent IECs, **one IEC belongs to INNSA1, i.e. Mumbai Customs Zone-II, JNCH, Nhava-Sheva**, details of which are as under:

|                    |             |                  |          |             |                 | (All amounts in Rs.) |             |          |
|--------------------|-------------|------------------|----------|-------------|-----------------|----------------------|-------------|----------|
| Exporter Name      | IEC         | GSTIN            | SB count | FOB Value   | Drawback Amount | RoSCTL Amount        | RODT EP Amt | IGST Amt |
| ASHOK ENTERPRIS ES | EDKPA61 21B | 07EDKPA6121B1Z 5 | 2        | 15,337,91 1 | 395,410         | 677,448              | 8,608       | 766,88 1 |

I. \*As per the analytic report, the entity M/s Ashok Enterprises has active GSTIN.

In Details of the **two shipping bills** are as under:

| <u>SB No.</u> | <u>SB Date</u> | <u>Country of Destination</u> | <u>Discharge Port</u> | <u>Consignee Name</u>     | <u>Appraised Drawback Amt.</u> | <u>FOB Value assessed</u> |
|---------------|----------------|-------------------------------|-----------------------|---------------------------|--------------------------------|---------------------------|
| 6296745       | 20/12/2022     | TANZANIA                      | Zanzibar              | ABDULLA<br>OMAR<br>KHAMIS | 200065                         | 7773800.83                |
| 6326825       | 21/12/2022     | TANZANIA                      | Zanzibar              | ABDULLA<br>OMAR<br>KHAMIS | 195345                         | 7564110.62                |

| <u>IGST Payment Status</u> | <u>Total IGST Amount</u> | <u>RODTEP Amount</u> | <u>RoSCTL amt</u> | <u>CHA No</u>       | <u>CHA Name</u>                     | <u>LEO Date</u> |
|----------------------------|--------------------------|----------------------|-------------------|---------------------|-------------------------------------|-----------------|
| P                          | 388682                   | 8608                 | 340785            | AABCI3386B<br>CH001 | INDO-<br>FOREIGN(AGENTS)<br>PVT.LTD | 20/04/2023      |
| P                          | 378199                   | 0                    | 336663            | AABCI3386B<br>CH001 | INDO-<br>FOREIGN(AGENTS)<br>PVT.LTD | 20/04/2023      |

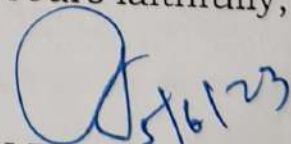
3. The exported goods in these shipping bills are declared as Ready-Made Garments (RMGs) which carry high export benefits viz. Drawback, RoSCTL, RODTEP and IGST/ITC refund.

4. Since, the matter is of fraud-nature as the entity is non- existent as per verification carried out by jurisdictional CGST formation and it requires investigation of all the past exports and supply chain of the exporter by SIIB(X).

5. Therefore, **you are requested to investigate the matter** of fraudulent exports effectively. Outcome of the investigation may be informed to this office.

6. This issues with the approval of Commissioner (Audit).

Yours faithfully,



(J.R.Bhenwal)

Asstt. Commissioner of Customs  
Audit, JNCH.

Encl: all related documents viz. NCTC alert, print-out of SB alert, invoice, packing list.



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

F. No.SG/MISC-126/2022-2023 SIIB(X) JNCH

Date: 19.01.2023

To,

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

**Sub: Testing of sample pertaining to Shipping Bill No. 6296745 dated 20.12.2022 and 6326825 dated 21.12.2022 by M/s. Ashok Enterprises (IEC: EDKPA6121B) – reg.**

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to Shipping Bill No. 6296745 dated 20.12.2022 and 6326825 dated 21.12.2022 for testing purpose.

| S/B No.<br>& Date                      | SR<br>NO. | ITEM<br>NO. | ITEM DESCRIPTION                                                                                          |
|----------------------------------------|-----------|-------------|-----------------------------------------------------------------------------------------------------------|
| 62967<br>45<br>dated<br>20.12.<br>2022 | ✓ 1       | 1 ✓         | GIRLS 3 PCS SUIT SET OF BLEND CONTAINING                                                                  |
|                                        | 2         | 2           | GIRLS FROCK OF POLYESTER                                                                                  |
|                                        | 3         | 3           | GIRLS 2 PCS SUIT SET OF BLEND CONTAINING                                                                  |
|                                        | 4         | 5           | GIRLS TRACK PANTS OF COTTON                                                                               |
|                                        | 5         | 6           | GIRLS TOP OF COTTON                                                                                       |
|                                        | 6         | 7           | BOYS 2 PCS SUIT SET OF COTTON                                                                             |
|                                        | 7         | 8           | BABIES GARMENTS BOYS 2 PCS SUIT SET OF COTTON                                                             |
|                                        | 8         | 10          | BABIES GARMENT GIRLS 3 PCS SUIT SET OF BLENDED                                                            |
|                                        | 9         | 12          | GIRLS PANTIES OF COTTON                                                                                   |
|                                        | 10        | 13          | GIRLS SLIPS ( VEST ) OF COTTON                                                                            |
|                                        | 11        | 14          | WOVEN FABRICS CONTAINING 85% OR MORE BY WEIGHT OF SYNTHETIC FILAMENT YARN (DYED POLYESTER FABRICS GSM:90) |
|                                        | 12        | 15          | BOYS PANTS OF COTTON                                                                                      |
|                                        | 13        | 16          | BOYS SHIRTS OF COTTON                                                                                     |
|                                        | 14        | 17          | BOYS SHORTS OF COTTON                                                                                     |
|                                        | 15        | 18          | BOYS T-SHIRTS OF COTTON                                                                                   |
|                                        | 16        | 19          | GIRLS LEGGINGS OF COTTON                                                                                  |
|                                        | 17        | 20          | BOYS UNDERWEAR OF COTTON                                                                                  |
|                                        | 18        | 21          | BOYS VEST OF COTTON                                                                                       |

|                                        |   |    |                                                |
|----------------------------------------|---|----|------------------------------------------------|
| 63268<br>25<br>dated<br>21.12.<br>2022 | 1 | 4  | GIRLS FROCK WITH JACKET OF POLYESTER           |
|                                        | 2 | 5  | BORI RIDA OF COTTON                            |
|                                        | 3 | 6  | LADIES TOP OF BLENDED                          |
|                                        | 4 | 9  | BABIES GARMENT GIRLS FROCK OF POLYESTER        |
|                                        | 5 | 10 | BABIES GARMENT GIRLS 2 PCS SUIT SET OF BLENDED |

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
- Weight of the sample
- Nature of the sample
- Whether the samples are as per their respective declared description

Thanking you.

Yours sincerely,

*(Signature)* 19/01/23

(Dr.M.D.Chavan)

Deputy Commissioner of Customs  
SIIB(X), JNCH

Encl: as above.

*Lab - No. 116 SIIB(X)*  
*30/01/23*

Docno: 6296745 Dt-20121222 Item no - ④

Report: on opening the sample packet three piece set of ready made garment received. Total wt of sample (3 pieces set) = 537.2 gm.

1. TOP - The sample is in the form of white knitted readymade garment (full sleeves top) having colored print designed on front side. It is wholly composed of polyester filament yarns.  
Total wt of top = 107.0 gm

2. Jacket - The sample is in the form of dyed woven readymade garment (sleeveless jacket) having metallic button on front side. Dyed base woven fabric is made of polyester filament yarns together with spandex on one side and cotton yarns on other side.

Total wt of jacket = 174.2 gm, wt of dyed woven base fabric = 162.2 gm  
wt of button = balance. % composition = cotton yarns = 70.51%, Polyester yarns = 26.21%, Spandex = Balance. Gsm of dyed woven fabric = 398.20

3. Pant - The sample is in the form of dyed woven readymade garment (pant), having elastic at waist portion, zip fastener and metallic button on front side. Dyed base woven fabric is made of polyester filament yarns together with spandex on one side and cotton yarns on other side.

Total wt of pant = 255.8 gm, wt of dyed woven base fabric = 246.9 gm

wt of elastic = 3.1 gm, wt of button and zip fastener = Balance.

% composition - cotton yarns = 71.15%, Polyester yarns = 26.36%

Spandex = Balance

Gsm of base woven fabric = 417.94 S/R/R

*(Signature)* 19/01/2023



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

Date: 19.01.2023

F. No.SG/MISC-126/2022-2023 SIIB(X) JNCH

To,

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

Sub: Testing of sample pertaining to Shipping Bill No. 6296745 dated 20.12.2022 and 6326825 dated 21.12.2022 by M/s. Ashok Enterprises (IEC: EDKPA6121B) - reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to Shipping Bill No. 6296745 dated 20.12.2022 and 6326825 dated 21.12.2022 for testing purpose.

| S/B No. & Date                     | SR NO. | ITEM NO. | ITEM DESCRIPTION                                                                                          |
|------------------------------------|--------|----------|-----------------------------------------------------------------------------------------------------------|
| 6296745<br>dated<br>20.12.<br>2022 | 1      | 1        | GIRLS 3 PCS SUIT SET OF BLEND CONTAINING                                                                  |
|                                    | 2      | 2        | GIRLS FROCK OF POLYESTER                                                                                  |
|                                    | 3      | 3        | GIRLS 2 PCS SUIT SET OF BLEND CONTAINING                                                                  |
|                                    | 4      | 5        | GIRLS TRACK PANTS OF COTTON                                                                               |
|                                    | 5      | 6        | GIRLS TOP OF COTTON                                                                                       |
|                                    | 6      | 7        | BOYS 2 PCS SUIT SET OF COTTON                                                                             |
|                                    | 7      | 8        | BABIES GARMENTS BOYS 2 PCS SUIT SET OF COTTON                                                             |
|                                    | 8      | 10       | BABIES GARMENT GIRLS 3 PCS SUIT SET OF BLENDED                                                            |
|                                    | 9      | 12       | GIRLS PANTIES OF COTTON                                                                                   |
|                                    | 10     | 13       | GIRLS SLIPS ( VEST ) OF COTTON                                                                            |
|                                    | 11     | 14       | WOVEN FABRICS CONTAINING 85% OR MORE BY WEIGHT OF SYNTHETIC FILAMENT YARN (DYED POLYESTER FABRICS GSM:90) |
|                                    | 12     | 15       | BOYS PANTS OF COTTON                                                                                      |
|                                    | 13     | 16       | BOYS SHIRTS OF COTTON                                                                                     |
|                                    | 14     | 17       | BOYS SHORTS OF COTTON                                                                                     |
|                                    | 15     | 18       | BOYS T-SHIRTS OF COTTON                                                                                   |
|                                    | 16     | 19       | GIRLS LEGGINGS OF COTTON                                                                                  |
|                                    | 17     | 20       | BOYS UNDERWEAR OF COTTON                                                                                  |
|                                    | 18     | 21       | BOYS VEST OF COTTON                                                                                       |

|                                        |   |    |                                                |
|----------------------------------------|---|----|------------------------------------------------|
| 63268<br>25<br>dated<br>21.12.<br>2022 | 1 | 4  | GIRLS FROCK WITH JACKET OF POLYESTER           |
|                                        | 2 | 5  | BORI RIDA OF COTTON                            |
|                                        | 3 | 6  | LADIES TOP OF BLENDED                          |
|                                        | 4 | 9  | BABIES GARMENT GIRLS FROCK OF POLYESTER        |
|                                        | 5 | 10 | BABIES GARMENT GIRLS 2 PCS SUIT SET OF BLENDED |

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
- Weight of the sample
- Nature of the sample
- Whether the samples are as per their respective declared description

Thanking you.

Yours sincerely,

*(Signature)* 14/01/23

(Dr.M.D.Chavan)

Deputy Commissioner of Customs

SIIB(X), JNCH

Encl: as above.

Lab-No -117 SZTB(X)  
20/01/23

Doc no: 6296745 dt-2012/2022 item no' ②

Report:- The sample as received is in the form of ready made garment (frock). It is made of dyed & printed woven base fabric stitched with white knitted lining, zip fastener at back and elastic strip at arm portion, dyed strip attached at waist portion having frills at lower portion. Total wt of fabric = 226.4 gm

Wt of white woven fabric = 46.9 gm.

Wt of white knitted fabric of Polyester filament yarn = 33.4 gm

Wt of elastic strip = 0.66 gm

Wt of zip fastener = 2.5 gm

Wt of dyed strip of Polyester filament yarns = 7.1 gm.

Wt of dyed & printed woven fabric of Polyester filament yarns = Balance  
White woven fabric is composed of Polyester filament yarns on one side & Polyester spun yarns on another side.

Sealed remnant sample returned.

*(Signature)*  
HEEL SINHA  
Chemical Assistant  
01/02/23

*(Signature)*  
01/02/2023  
Dr. Ravi Shankar Sharma  
रासायनिक परीक्षक ग्रेड II  
Chemical Examiner Gr II



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

Date: 19.01.2023

F. No.SG/MISC-126/2022-2023 SIIB(X) JNCH

To,

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

Sub: Testing of sample pertaining to Shipping Bill No. 6296745 dated 20.12.2022 and 6326825 dated 21.12.2022 by M/s. Ashok Enterprises (IEC: EDKPA6121B) - reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to Shipping Bill No. 6296745 dated 20.12.2022 and 6326825 dated 21.12.2022 for testing purpose.

| S/B No. & Date           | SR NO. | ITEM NO. | ITEM DESCRIPTION                                                                                          |
|--------------------------|--------|----------|-----------------------------------------------------------------------------------------------------------|
| 6296745 dated 20.12.2022 | 1      | 1        | GIRLS 3 PCS SUIT SET OF BLEND CONTAINING                                                                  |
|                          | 2      | 2        | GIRLS FROCK OF POLYESTER                                                                                  |
|                          | 3      | 3        | GIRLS 2 PCS SUIT SET OF BLEND CONTAINING                                                                  |
|                          | 4      | 5        | GIRLS TRACK PANTS OF COTTON                                                                               |
|                          | 5      | 6        | GIRLS TOP OF COTTON                                                                                       |
|                          | 6      | 7        | BOYS 2 PCS SUIT SET OF COTTON                                                                             |
|                          | 7      | 8        | BABIES GARMENTS BOYS 2 PCS SUIT SET OF COTTON                                                             |
|                          | 8      | 10       | BABIES GARMENT GIRLS 3 PCS SUIT SET OF BLENDED                                                            |
|                          | 9      | 12       | GIRLS PANTIES OF COTTON                                                                                   |
|                          | 10     | 13       | GIRLS SLIPS ( VEST ) OF COTTON                                                                            |
|                          | 11     | 14       | WOVEN FABRICS CONTAINING 85% OR MORE BY WEIGHT OF SYNTHETIC FILAMENT YARN (DYED POLYESTER FABRICS GSM:90) |
|                          | 12     | 15       | BOYS PANTS OF COTTON                                                                                      |
|                          | 13     | 16       | BOYS SHIRTS OF COTTON                                                                                     |
|                          | 14     | 17       | BOYS SHORTS OF COTTON                                                                                     |
|                          | 15     | 18       | BOYS T-SHIRTS OF COTTON                                                                                   |
|                          | 16     | 19       | GIRLS LEGGINGS OF COTTON                                                                                  |
|                          | 17     | 20       | BOYS UNDERWEAR OF COTTON                                                                                  |
|                          | 18     | 21       | BOYS VEST OF COTTON                                                                                       |

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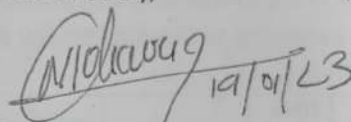
|                                        |   |    |                                                |
|----------------------------------------|---|----|------------------------------------------------|
| 63268<br>25<br>dated<br>21.12.<br>2022 | 1 | 4  | GIRLS FROCK WITH JACKET OF POLYESTER           |
|                                        | 2 | 5  | BORI RIDA OF COTTON                            |
|                                        | 3 | 6  | LADIES TOP OF BLENDED                          |
|                                        | 4 | 9  | BABIES GARMENT GIRLS FROCK OF POLYESTER        |
|                                        | 5 | 10 | BABIES GARMENT GIRLS 2 PCS SUIT SET OF BLENDED |

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
- Weight of the sample
- Nature of the sample
- Whether the samples are as per their respective declared description

Thanking you.

Yours sincerely,

  
(Dr.M.D.Chavan)

Deputy Commissioner of Customs  
SIIB(X), JNCH

Encl: as above.

Lab- No. 118 SJIB(X)

Report = The sample as received in a sealed packet. On opening the packet two types of sample was found. 1) skirt 2) Top Total wt. of sample = 252.7 gm  
1) skirt = The sample is in the form of printed woven readymade garment (skirt) stitched together with lining material having elastomeric strip at waist side. wt. of sample = 141.4 gm

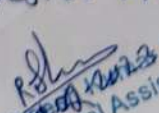
wt. of printed woven base fabric = 99.4 gm  
wt. of lining material = 38.3 gm  
wt. of Elastomeric strip = Balance  
h.s.m. of base fabric = 92.0

Base fabric and lining material wholly composed of polyester filament yarn  
2) Top = The sample is in the form of dyed and printed woven readymade garment (TOP) decorated with decorative plastic button at front and stitched together with lining material fitted with zip.

wt. of sample = 111.3 gm  
wt. of dyed and printed woven fabric = 58.3 gm  
wt. of lining material = 39.9 gm  
wt. of Zip = 3.2 gm  
wt. of decorative plastic button = Balance

Basewoven fabric and lining material is wholly composed of Polyester filament yarn.

sealed & returned.

  
Dr. Rakesh Sharma  
Chemical Assistant

M. Maity 01/02/2023  
Dr. MRITUNJOY MAITY  
VETERINARY EXAMINER GR-II  
JNCH Laboratory Thiruvananthapuram



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

Date: 19.01.2023

F. No.SG/MISC-126/2022-2023 SIIB(X) JNCH

To,

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

Sub: Testing of sample pertaining to Shipping Bill No. 6296745 dated 20.12.2022 and 6326825 dated 21.12.2022 by M/s. Ashok Enterprises (IEC: EDKPA6121B) – reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to Shipping Bill No. 6296745 dated 20.12.2022 and 6326825 dated 21.12.2022 for testing purpose.

| S/B No. & Date           | SR NO. | ITEM NO. | ITEM DESCRIPTION                                                                                          |
|--------------------------|--------|----------|-----------------------------------------------------------------------------------------------------------|
| 6296745 dated 20.12.2022 | 1      | 1        | GIRLS 3 PCS SUIT SET OF BLEND CONTAINING                                                                  |
|                          | 2      | 2        | GIRLS FROCK OF POLYESTER                                                                                  |
|                          | 3      | 3        | GIRLS 2 PCS SUIT SET OF BLEND CONTAINING                                                                  |
|                          | 4      | 5        | GIRLS TRACK PANTS OF COTTON                                                                               |
|                          | 5      | 6        | GIRLS TOP OF COTTON                                                                                       |
|                          | 6      | 7        | BOYS 2 PCS SUIT SET OF COTTON                                                                             |
|                          | 7      | 8        | BABIES GARMENTS BOYS 2 PCS SUIT SET OF COTTON                                                             |
|                          | 8      | 10       | BABIES GARMENT GIRLS 3 PCS SUIT SET OF BLENDED                                                            |
|                          | 9      | 12       | GIRLS PANTIES OF COTTON                                                                                   |
|                          | 10     | 13       | GIRLS SLIPS ( VEST ) OF COTTON                                                                            |
|                          | 11     | 14       | WOVEN FABRICS CONTAINING 85% OR MORE BY WEIGHT OF SYNTHETIC FILAMENT YARN (DYED POLYESTER FABRICS GSM:90) |
|                          | 12     | 15       | BOYS PANTS OF COTTON                                                                                      |
|                          | 13     | 16       | BOYS SHIRTS OF COTTON                                                                                     |
|                          | 14     | 17       | BOYS SHORTS OF COTTON                                                                                     |
|                          | 15     | 18       | BOYS T-SHIRTS OF COTTON                                                                                   |
|                          | 16     | 19       | GIRLS LEGGINGS OF COTTON                                                                                  |
|                          | 17     | 20       | BOYS UNDERWEAR OF COTTON                                                                                  |
|                          | 18     | 21       | BOYS VEST OF COTTON                                                                                       |

|                                        |   |    |                                                |
|----------------------------------------|---|----|------------------------------------------------|
| 63268<br>25<br>dated<br>21.12.<br>2022 | 1 | 4  | GIRLS FROCK WITH JACKET OF POLYESTER           |
|                                        | 2 | 5  | BORI RIDA OF COTTON                            |
|                                        | 3 | 6  | LADIES TOP OF BLENDED                          |
|                                        | 4 | 9  | BABIES GARMENT GIRLS FROCK OF POLYESTER        |
|                                        | 5 | 10 | BABIES GARMENT GIRLS 2 PCS SUIT SET OF BLENDED |

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
- Weight of the sample
- Nature of the sample
- Whether the samples are as per their respective declared description

Thanking you.

Yours sincerely,

*(Signature)* 19/12/23

(Dr.M.D.Chavan)

Deputy Commissioner of Customs  
SIIB(X), JNCH

Encl: as above.

Lab. No - 119 SIIB(X)  
20/01/23

S.B. No. - 629745/20.12.22  
SR. No. - (5)

Report: The sample as received is in the form of readymade garment article (Trouser pant). It is made of dyed knitted fabric composed of cotton and elastomeric yarn, fitted with elastic strip and lace at waist region.

wt. of sample = 233.7 gm

G.S.M. (Base fabric) = 244.38

Elastomeric yarn (Base fabric) = 5.59 %

% of cotton (Base fabric) = Balance

Sealed Remnant returned

*(Signature)*

Mr. D. Reyazuddin  
Assistant Chemical Examiner

*(Signature)* 31/01/2023

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



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

F. No.SG/MISC-126/2022-2023 SIIB(X) JNCH

Date: 19.01.2023

To,

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

**Sub: Testing of sample pertaining to Shipping Bill No. 6296745 dated 20.12.2022 and 6326825 dated 21.12.2022 by M/s. Ashok Enterprises (IEC: EDKPA6121B) – reg.**

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to Shipping Bill No. 6296745 dated 20.12.2022 and 6326825 dated 21.12.2022 for testing purpose.

| S/B No. & Date                     | SR NO. | ITEM NO. | ITEM DESCRIPTION                                                                                          |
|------------------------------------|--------|----------|-----------------------------------------------------------------------------------------------------------|
| 6296745<br>dated<br>20.12.<br>2022 | 1      | 1        | GIRLS 3 PCS SUIT SET OF BLEND CONTAINING                                                                  |
|                                    | 2      | 2        | GIRLS FROCK OF POLYESTER                                                                                  |
|                                    | 3      | 3        | GIRLS 2 PCS SUIT SET OF BLEND CONTAINING                                                                  |
|                                    | 4      | 5        | GIRLS TRACK PANTS OF COTTON                                                                               |
|                                    | 5      | 6        | GIRLS TOP OF COTTON                                                                                       |
|                                    | 6      | 7        | BOYS 2 PCS SUIT SET OF COTTON                                                                             |
|                                    | 7      | 8        | BABIES GARMENTS BOYS 2 PCS SUIT SET OF COTTON                                                             |
|                                    | 8      | 10       | BABIES GARMENT GIRLS 3 PCS SUIT SET OF BLENDED                                                            |
|                                    | 9      | 12       | GIRLS PANTIES OF COTTON                                                                                   |
|                                    | 10     | 13       | GIRLS SLIPS ( VEST ) OF COTTON                                                                            |
|                                    | 11     | 14       | WOVEN FABRICS CONTAINING 85% OR MORE BY WEIGHT OF SYNTHETIC FILAMENT YARN (DYED POLYESTER FABRICS GSM:90) |
|                                    | 12     | 15       | BOYS PANTS OF COTTON                                                                                      |
|                                    | 13     | 16       | BOYS SHIRTS OF COTTON                                                                                     |
|                                    | 14     | 17       | BOYS SHORTS OF COTTON                                                                                     |
|                                    | 15     | 18       | BOYS T-SHIRTS OF COTTON                                                                                   |
|                                    | 16     | 19       | GIRLS LEGGINGS OF COTTON                                                                                  |
|                                    | 17     | 20       | BOYS UNDERWEAR OF COTTON                                                                                  |
|                                    | 18     | 21       | BOYS VEST OF COTTON                                                                                       |

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|                                        |   |    |                                                |
|----------------------------------------|---|----|------------------------------------------------|
| 63268<br>25<br>dated<br>21.12.<br>2022 | 1 | 4  | GIRLS FROCK WITH JACKET OF POLYESTER           |
|                                        | 2 | 5  | BORI RIDA OF COTTON                            |
|                                        | 3 | 6  | LADIES TOP OF BLENDED                          |
|                                        | 4 | 9  | BABIES GARMENT GIRLS FROCK OF POLYESTER        |
|                                        | 5 | 10 | BABIES GARMENT GIRLS 2 PCS SUIT SET OF BLENDED |

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
- Weight of the sample
- Nature of the sample
- Whether the samples are as per their respective declared description

Thanking you.

Yours sincerely,

*(Signature)* 19/01/23

(Dr.M.D.Chavan)

Deputy Commissioner of Customs

SIIB(X), JNCH

Encl: as above.

Lab. No. 120 STIB(X)

S/B NO:- 6296745 dt 20/12/2022 Item No. 6

Report:- The sample as received is in the form of woven readymade garment (half sleeves girl's top) having printed design, buttons and pocket on front side. It is composed of dyed (blue) filament yarn of polyester on one side and white spun yarns of viscose on other side. A non-woven fabric strip is stitched inside the collar and pocket.

Total wt. of sample = 118.7g

wt. of Base woven fabric = 113.7g

wt. of plastic buttons = 4.16g ; wt. of Non-woven fabric = Balance

% composition of Base woven fabric :-

polyester = 59.5 % ; Viscose = Balance

Wm of Base fabric as such = 167.11

Sealed remnant returned.

*(Signature)*  
08/02/2023  
MS. PREETI BATHAM  
Chemical Assistant

*(Signature)*  
08/02/2023  
प्रमोद कुमार अग्रवाल  
PRAMOD KUMAR AGARWAL  
रासायन परीक्षक वर्ग II  
CHEMICAL EXAMINER GR II  
जवाहरलाल नेहरू सीमाशुल्क भवन प्रयोगशाला  
Jawaharlal Nehru Customs House Laboratory  
नया शिवा नया सेवा



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

F. No.SG/MISC-126/2022-2023 SIIB(X) JNCH

Date: 19.01.2023

To,

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

*Ref*  
*20.1.23*  
*CE D (sh PMS)*  
*MS Poreli*

Sub: Testing of sample pertaining to Shipping Bill No. 6296745 dated 20.12.2022 and 6326825 dated 21.12.2022 by M/s. Ashok Enterprises (IEC: EDKPA6121B) – reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to Shipping Bill No. 6296745 dated 20.12.2022 and 6326825 dated 21.12.2022 for testing purpose.

| S/B No. & Date           | SR NO. | ITEM NO. | ITEM DESCRIPTION                                                                                          |
|--------------------------|--------|----------|-----------------------------------------------------------------------------------------------------------|
| 6296745 dated 20.12.2022 | 1      | 1        | GIRLS 3 PCS SUIT SET OF BLEND CONTAINING                                                                  |
|                          | 2      | 2        | GIRLS FROCK OF POLYESTER                                                                                  |
|                          | 3      | 3        | GIRLS 2 PCS SUIT SET OF BLEND CONTAINING                                                                  |
|                          | 4      | 5        | GIRLS TRACK PANTS OF COTTON                                                                               |
|                          | 5      | 6        | GIRLS TOP OF COTTON                                                                                       |
|                          | 6      | 7        | BOYS 2 PCS SUIT SET OF COTTON                                                                             |
|                          | 7      | 8        | BABIES GARMENTS BOYS 2 PCS SUIT SET OF COTTON                                                             |
|                          | 8      | 10       | BABIES GARMENT GIRLS 3 PCS SUIT SET OF BLENDED                                                            |
|                          | 9      | 12       | GIRLS PANTIES OF COTTON                                                                                   |
|                          | 10     | 13       | GIRLS SLIPS ( VEST ) OF COTTON                                                                            |
|                          | 11     | 14       | WOVEN FABRICS CONTAINING 85% OR MORE BY WEIGHT OF SYNTHETIC FILAMENT YARN (DYED POLYESTER FABRICS GSM:90) |
|                          | 12     | 15       | BOYS PANTS OF COTTON                                                                                      |
|                          | 13     | 16       | BOYS SHIRTS OF COTTON                                                                                     |
|                          | 14     | 17       | BOYS SHORTS OF COTTON                                                                                     |
|                          | 15     | 18       | BOYS T-SHIRTS OF COTTON                                                                                   |
|                          | 16     | 19       | GIRLS LEGGINGS OF COTTON                                                                                  |
|                          | 17     | 20       | BOYS UNDERWEAR OF COTTON                                                                                  |
|                          | 18     | 21       | BOYS VEST OF COTTON                                                                                       |

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|                                        |   |    |                                                |
|----------------------------------------|---|----|------------------------------------------------|
| 63268<br>25<br>dated<br>21.12.<br>2022 | 1 | 4  | GIRLS FROCK WITH JACKET OF POLYESTER           |
|                                        | 2 | 5  | BORI RIDA OF COTTON                            |
|                                        | 3 | 6  | LADIES TOP OF BLENDED                          |
|                                        | 4 | 9  | BABIES GARMENT GIRLS FROCK OF POLYESTER        |
|                                        | 5 | 10 | BABIES GARMENT GIRLS 2 PCS SUIT SET OF BLENDED |

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

Thanking you.

Yours sincerely,

*(Signature)* 19/01/23  
(Dr.M.D.Chavan)

Deputy Commissioner of Customs  
SIIB(X), JNCH

Encl: as above.

Lab. No. 121 832B(X)  
20/01/23

S/B No. 6296745 dt. 20.12.2022

Item no. 07

**REPORT-**

On opening the sample packet 2 pc set of readymade garment was found (Boys 2 pc set).  
Total weight of sample= 189.3g

**A. Top** - The sample is in the form of dyed & printed knitted readymade garment (top) having buttons and pocket on front side and dyed knitted fabric strip piping at collar, pocket and sleeves. Non-woven fabric is stitched inside the collar and back of button side, panel. Base knitted fabric and knitted piping strip are wholly composed of cotton yarns. Non-woven fabric strip is composed of polyester.

Total wt. of Top = 109.4g

Wt. of base knitted fabric and piping= 104.03g,

Wt. of buttons = 1.92g; Weight of non-woven fabric = balance

**B. Bottom** - The sample is in the form of dyed and printed knitted readymade garment(bottom) having elastic strip at waist area and dyed knitted fabric strip piping at bottom side. The dyed knitted base fabric and knitted piping strip are wholly composed of cotton yarns.

Total wt. of bottom = 79.9g

Wt. of base fabric and piping=76.8g

Wt. of elastic =Balance

Sealed remnant returned.

*(Signature)*  
08/02/2023  
MS. PREETI BATHAM  
Chemical Assistant

*(Signature)*  
08/02/2023  
PRAMOD KUMAR AGARWAL  
रासायन परीक्षक वर्ग II  
CHEMICAL EXAMINER GR II  
जवाहरलाल नेहरू सीमाशुल्क भवन प्रयोगशाला  
Jawaharlal Nehru Customs House Laboratory  
Nhava Sheva राजा शेवा



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

Date: 19.01.2023

F. No.SG/MISC-126/2022-2023 SIIB(X) JNCH

To,

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

*Ref*  
*20.1.23*  
*CE SI (Sh PKA)*  
*Sh Sunabhi ACF*

Sub: Testing of sample pertaining to Shipping Bill No. 6296745 dated 20.12.2022 and 6326825 dated 21.12.2022 by M/s. Ashok Enterprises (IEC: EDKPA6121B) – reg.

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| S/B No. & Date           | SR NO. | ITEM NO. | ITEM DESCRIPTION                                                                                          |
|--------------------------|--------|----------|-----------------------------------------------------------------------------------------------------------|
| 6296745 dated 20.12.2022 | 1      | 1        | GIRLS 3 PCS SUIT SET OF BLEND CONTAINING                                                                  |
|                          | 2      | 2        | GIRLS FROCK OF POLYESTER                                                                                  |
|                          | 3      | 3        | GIRLS 2 PCS SUIT SET OF BLEND CONTAINING                                                                  |
|                          | 4      | 5        | GIRLS TRACK PANTS OF COTTON                                                                               |
|                          | 5      | 6        | GIRLS TOP OF COTTON                                                                                       |
|                          | 6      | 7        | BOYS 2 PCS SUIT SET OF COTTON                                                                             |
|                          | 7      | 8        | BABIES-GARMENTS BOYS 2 PCS SUIT SET OF COTTON                                                             |
|                          | 8      | 10       | BABIES GARMENT GIRLS 3 PCS SUIT SET OF BLENDED                                                            |
|                          | 9      | 12       | GIRLS PANTIES OF COTTON                                                                                   |
|                          | 10     | 13       | GIRLS SLIPS ( VEST ) OF COTTON                                                                            |
|                          | 11     | 14       | WOVEN FABRICS CONTAINING 85% OR MORE BY WEIGHT OF SYNTHETIC FILAMENT YARN (DYED POLYESTER FABRICS GSM:90) |
|                          | 12     | 15       | BOYS PANTS OF COTTON                                                                                      |
|                          | 13     | 16       | BOYS SHIRTS OF COTTON                                                                                     |
|                          | 14     | 17       | BOYS SHORTS OF COTTON                                                                                     |
|                          | 15     | 18       | BOYS T-SHIRTS OF COTTON                                                                                   |
|                          | 16     | 19       | GIRLS LEGGINGS OF COTTON                                                                                  |
|                          | 17     | 20       | BOYS UNDERWEAR OF COTTON                                                                                  |
|                          | 18     | 21       | BOYS VEST OF COTTON                                                                                       |

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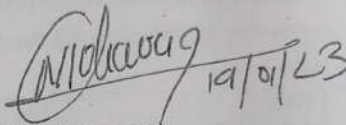
|                                        |   |    |                                                |
|----------------------------------------|---|----|------------------------------------------------|
| 63268<br>25<br>dated<br>21.12.<br>2022 | 1 | 4  | GIRLS FROCK WITH JACKET OF POLYESTER           |
|                                        | 2 | 5  | BORI RIDA OF COTTON                            |
|                                        | 3 | 6  | LADIES TOP OF BLENDED                          |
|                                        | 4 | 9  | BABIES GARMENT GIRLS FROCK OF POLYESTER        |
|                                        | 5 | 10 | BABIES GARMENT GIRLS 2 PCS SUIT SET OF BLENDED |

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

Thanking you.

Yours sincerely,

  
(Dr. M. D. Chavan)

Deputy Commissioner of Customs  
SIIB(X), JNCH

Encl: as above.

Lab - No. 122 SIIB(X)  
20/01/23

S/B No. 6296745 dated 20.12.2022

Sr. No. 7 Item No. 8

**Report:** On opening the sample packet boys two pieces of set found.

Total wt. of sample = 207.0 gm.

Wt. of T. Shirt (Hoodie) = 82.0 gm.

Wt. of half pant = 125.0 gm.

- T Shirt (Hoodie):** The sample is in the form of dyed knitted readymade garment (Half Sleeves Hoodie) having print at front side and at sleeves along with small lace.

It is made of knitted fabric, wholly composed of cotton yarns.

Wt. of base knitted fabric = 79.0 gm.

Wt. of lace = balance

- Half Pant:** The sample is in the form of yarn dyed woven readymade garment (Half Pant) having elastic at waist side and lower portion along with small lace.

Base woven fabric is made of cotton yarns on one side and polyester filament yarns along with spandex yarns on other side.

Total wt. of half pant = 125.0 gm.

Wt. of base woven fabric = 111.85 gm.

Elastic + small lace = Balance.

% composition of base fabric-

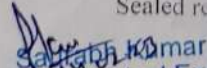
Cotton = 64.44 %

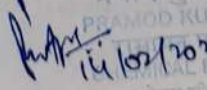
Polyester = 33.05 %

Spandex = Balance

GSM of base fabric = 298.7

Sealed remnant returned.

  
Assistant Chemical Examiner  
JNCH Laboratory

  
PRAMOD KUMAR AGARWAL  
Jawahar Lal Nehru Customs House Laboratory  
Nalwa Sheva, Nalwa Sheva



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

F. No.SG/MISC-126/2022-2023 SIIB(X) JNCH

Date: 19.01.2023

To,

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

Sub: Testing of sample pertaining to Shipping Bill No. 6296745 dated 20.12.2022 and 6326825 dated 21.12.2022 by M/s. Ashok Enterprises (IEC: EDKPA6121B) – reg.

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| S/B No. & Date           | SR NO. | ITEM NO. | ITEM DESCRIPTION                                                                                          |
|--------------------------|--------|----------|-----------------------------------------------------------------------------------------------------------|
| 6296745 dated 20.12.2022 | 1      | 1        | GIRLS 3 PCS SUIT SET OF BLEND CONTAINING                                                                  |
|                          | 2      | 2        | GIRLS FROCK OF POLYESTER                                                                                  |
|                          | 3      | 3        | GIRLS 2 PCS SUIT SET OF BLEND CONTAINING                                                                  |
|                          | 4      | 5        | GIRLS TRACK PANTS OF COTTON                                                                               |
|                          | 5      | 6        | GIRLS TOP OF COTTON                                                                                       |
|                          | 6      | 7        | BOYS 2 PCS SUIT SET OF COTTON                                                                             |
|                          | 7      | 8        | BABIES GARMENTS BOYS 2 PCS SUIT SET OF COTTON                                                             |
|                          | 8      | 10       | BABIES GARMENT GIRLS 3 PCS SUIT SET OF BLENDED                                                            |
|                          | 9      | 12       | GIRLS PANTIES OF COTTON                                                                                   |
|                          | 10     | 13       | GIRLS SLIPS ( VEST ) OF COTTON                                                                            |
|                          | 11     | 14       | WOVEN FABRICS CONTAINING 85% OR MORE BY WEIGHT OF SYNTHETIC FILAMENT YARN (DYED POLYESTER FABRICS GSM:90) |
|                          | 12     | 15       | BOYS PANTS OF COTTON                                                                                      |
|                          | 13     | 16       | BOYS SHIRTS OF COTTON                                                                                     |
|                          | 14     | 17       | BOYS SHORTS OF COTTON                                                                                     |
|                          | 15     | 18       | BOYS T-SHIRTS OF COTTON                                                                                   |
|                          | 16     | 19       | GIRLS LEGGINGS OF COTTON                                                                                  |
|                          | 17     | 20       | BOYS UNDERWEAR OF COTTON                                                                                  |
|                          | 18     | 21       | BOYS VEST OF COTTON                                                                                       |

|                                        |   |    |                                                |
|----------------------------------------|---|----|------------------------------------------------|
| 63268<br>25<br>dated<br>21.12.<br>2022 | 1 | 4  | GIRLS FROCK WITH JACKET OF POLYESTER           |
|                                        | 2 | 5  | BORI RIDA OF COTTON                            |
|                                        | 3 | 6  | LADIES TOP OF BLENDED                          |
|                                        | 4 | 9  | BABIES GARMENT GIRLS FROCK OF POLYESTER        |
|                                        | 5 | 10 | BABIES GARMENT GIRLS 2 PCS SUIT SET OF BLENDED |

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
- Weight of the sample
- Nature of the sample
- Whether the samples are as per their respective declared description

Thanking you.

Yours sincerely,

*(Signature)* 19/01/23  
(Dr.M.D.Chavan)

Deputy Commissioner of Customs  
SIIB(X), JNCH

Encl: as above.

Lab. No. 123 SIIB(X)  
SIB No - 6296745 dt-20-12-2022  
20/01/23  
Item No-10 Babies garment girls 3 pcs  
suit set of blended.

Report: On opening the sample packet three piece set of readymade garment received.  
Total wt of sample (03 Piece set) = 185.7g

1. Top: The sample is in the form of white knitted readymade garment having black print on front side. It is wholly composed of polyester filament yarns.

Total wt of top = 41.1g

2. Net jacket : The sample is in the form of jacket type readymade garment, made of net designed fabric of dyed yarns, having sleeves and collar of white knitted fabric and lace at the border. Base net designed fabric is composed of nylon filament yarns and metalized polyester yarn wrapped over polyester filament yarns. White knitted fabric is composed of polyester filament yarn.

Total wt of net jacket: 51.0g  
Wt of base net design fabric=21.1g  
Wt of white knitted fabric=15.7g  
Wt of lace = balance

3. Skirt: The sample is in the form of dyed and printed woven readymade garment, having white knitted inner lining and elastic at the waist portion(skirt). Dyed and printed base woven fabric and white knitted lining is wholly composed of polyester filament yarn.

Total wt of sample = 93.6g  
Wt. of printed base woven fabric=66.8g  
Wt of white knitted lining= 22.2g  
Wt of elastic= balance  
GSM of base woven fabric=90.89

SEALED/R/S RETURNED

*(Signature)*  
08-02-2023  
ABHAYANKAR MAURYA  
Chemical Assistant

*(Signature)* 08/02/2023  
PRAMOD KUMAR AGARWAL  
रसायन परीक्षक वर्ग II  
CHEMICAL EXAMINER GR II  
जवाहरलाल नेहरू कौन्सिल ऑफ रिसर्च प्रयोगशाला  
Jawaharlal Nehru Customs House Laboratory  
Nehru Chevra नारायण



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

F. No.SG/MISC-126/2022-2023 SHIB(X) JNCH

Date: 19.01.2023

To,

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

Sub: Testing of sample pertaining to Shipping Bill No. 6296745 dated 20.12.2022 and 6326825 dated 21.12.2022 by M/s. Ashok Enterprises (IEC: EDKPA6121B) – reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to Shipping Bill No. 6296745 dated 20.12.2022 and 6326825 dated 21.12.2022 for testing purpose.

| S/B No.<br>& Date                      | SR<br>NO. | ITEM<br>NO. | ITEM DESCRIPTION                                                                                             |
|----------------------------------------|-----------|-------------|--------------------------------------------------------------------------------------------------------------|
| 62967<br>45<br>dated<br>20.12.<br>2022 | 1         | 1           | GIRLS 3 PCS SUIT SET OF BLEND CONTAINING                                                                     |
|                                        | 2         | 2           | GIRLS FROCK OF POLYESTER                                                                                     |
|                                        | 3         | 3           | GIRLS 2 PCS SUIT SET OF BLEND CONTAINING                                                                     |
|                                        | 4         | 5           | GIRLS TRACK PANTS OF COTTON                                                                                  |
|                                        | 5         | 6           | GIRLS TOP OF COTTON                                                                                          |
|                                        | 6         | 7           | BOYS 2 PCS SUIT SET OF COTTON                                                                                |
|                                        | 7         | 8           | BABIES GARMENTS BOYS 2 PCS SUIT SET OF COTTON                                                                |
|                                        | 8         | 10          | BABIES GARMENT GIRLS 3 PCS SUIT SET OF BLENDED                                                               |
|                                        | 9         | 12          | GIRLS PANTIES OF COTTON                                                                                      |
|                                        | 10        | 13          | GIRLS SLIPS ( VEST ) OF COTTON                                                                               |
|                                        | 11        | 14          | WOVEN FABRICS CONTAINING 85% OR MORE BY WEIGHT OF SYNTHETIC<br>FILAMENT YARN (DYED POLYESTER FABRICS GSM:90) |
|                                        | 12        | 15          | BOYS PANTS OF COTTON                                                                                         |
|                                        | 13        | 16          | BOYS SHIRTS OF COTTON                                                                                        |
|                                        | 14        | 17          | BOYS SHORTS OF COTTON                                                                                        |
|                                        | 15        | 18          | BOYS T-SHIRTS OF COTTON                                                                                      |
|                                        | 16        | 19          | GIRLS LEGGINGS OF COTTON                                                                                     |
|                                        | 17        | 20          | BOYS UNDERWEAR OF COTTON                                                                                     |
|                                        | 18        | 21          | BOYS VEST OF COTTON                                                                                          |

|                                        |   |    |                                                |
|----------------------------------------|---|----|------------------------------------------------|
| 63268<br>25<br>dated<br>21.12.<br>2022 | 1 | 4  | GIRLS FROCK WITH JACKET OF POLYESTER           |
|                                        | 2 | 5  | BORI RIDA OF COTTON                            |
|                                        | 3 | 6  | LADIES TOP OF BLENDED                          |
|                                        | 4 | 9  | BABIES GARMENT GIRLS FROCK OF POLYESTER        |
|                                        | 5 | 10 | BABIES GARMENT GIRLS 2 PCS SUIT SET OF BLENDED |
|                                        |   |    |                                                |

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
- Weight of the sample
- Nature of the sample
- Whether the samples are as per their respective declared description

Thanking you.

Yours sincerely,

*(Signature)* 19/01/23

(Dr.M.D.Chavan)

Deputy Commissioner of Customs  
SIIB(X), JNCH

Encl: as above.

Lab. NO. 124 SIIB(X)  
20/01/23

Report SLB No-6296745

dt-20-12-2022 Sl.No-09 Item no-12

The sample as received is in the form of dyed knitted readymade garment-panties having elastic & small print design on front side. Dyed knitted base fabric is wholly composed of cotton yarns.

Total wt of sample = 20.5446g  
wt of Base fabric = 18.1196g  
wt of elastic = balance

Sealed R/S returned

*(Signature)*  
25-01-2023  
ABHAYANKAR MAURYA  
Chemical Assistant

*(Signature)*  
25/01/2023  
प्रमोद कुमार अग्रवाल  
PRAMOD KUMAR AGARWAL  
रासायन परीक्षक वर्ग II  
CHEMICAL EXAMINER GR II  
जवाहरलाल नेहरू रसायन भवन परीक्षालय  
Jawaharlal Nehru Customs House Laboratory



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

F. No.SG/MISC-126/2022-2023 SIIB(X) JNCH

Date: 19.01.2023

To,

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

Sagunna  
23/1/23

Sub: Testing of sample pertaining to Shipping Bill No. 6296745 dated 20.12.2022 and 6326825 dated 21.12.2022 by M/s. Ashok Enterprises (IEC: EDKPA6121B) - reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to Shipping Bill No. 6296745 dated 20.12.2022 and 6326825 dated 21.12.2022 for testing purpose.

| S/B No. & Date           | SR NO. | ITEM NO. | ITEM DESCRIPTION                                                                                          |
|--------------------------|--------|----------|-----------------------------------------------------------------------------------------------------------|
| 6296745 dated 20.12.2022 | 1      | 1        | GIRLS 3 PCS SUIT SET OF BLEND CONTAINING                                                                  |
|                          | 2      | 2        | GIRLS FROCK OF POLYESTER                                                                                  |
|                          | 3      | 3        | GIRLS 2 PCS SUIT SET OF BLEND CONTAINING                                                                  |
|                          | 4      | 5        | GIRLS TRACK PANTS OF COTTON                                                                               |
|                          | 5      | 6        | GIRLS TOP OF COTTON                                                                                       |
|                          | 6      | 7        | BOYS 2 PCS SUIT SET OF COTTON                                                                             |
|                          | 7      | 8        | BABIES GARMENTS BOYS 2 PCS SUIT SET OF COTTON                                                             |
|                          | 8      | 10       | BABIES GARMENT GIRLS 3 PCS SUIT SET OF BLENDED                                                            |
|                          | 9      | 12       | GIRLS PANTIES OF COTTON                                                                                   |
|                          | 10     | 13       | GIRLS SLIPS ( VEST ) OF COTTON                                                                            |
|                          | 11     | 14       | WOVEN FABRICS CONTAINING 85% OR MORE BY WEIGHT OF SYNTHETIC FILAMENT YARN (DYED POLYESTER FABRICS GSM:90) |
|                          | 12     | 15       | BOYS PANTS OF COTTON                                                                                      |
|                          | 13     | 16       | BOYS SHIRTS OF COTTON                                                                                     |
|                          | 14     | 17       | BOYS SHORTS OF COTTON                                                                                     |
|                          | 15     | 18       | BOYS T-SHIRTS OF COTTON                                                                                   |
|                          | 16     | 19       | GIRLS LEGGINGS OF COTTON                                                                                  |
|                          | 17     | 20       | BOYS UNDERWEAR OF COTTON                                                                                  |
|                          | 18     | 21       | BOYS VEST OF COTTON                                                                                       |

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|                                        |   |    |                                                |
|----------------------------------------|---|----|------------------------------------------------|
| 63268<br>25<br>dated<br>21.12.<br>2022 | 1 | 4  | GIRLS FROCK WITH JACKET OF POLYESTER           |
|                                        | 2 | 5  | BORI RIDA OF COTTON                            |
|                                        | 3 | 6  | LADIES TOP OF BLENDED                          |
|                                        | 4 | 9  | BABIES GARMENT GIRLS FROCK OF POLYESTER        |
|                                        | 5 | 10 | BABIES GARMENT GIRLS 2 PCS SUIT SET OF BLENDED |

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
- Weight of the sample
- Nature of the sample
- Whether the samples are as per their respective declared description

Thanking you.

Yours sincerely,

*(Signature)*  
(Dr.M.D.Chavan)

Deputy Commissioner of Customs  
SIIB(X), JNCH

Encl: as above.

Lab. No. 125 SIIB(X)

20/01/23

SLB NO. 6296745, Dt: 20.12.23, Item No. 13, Ser. NO. 10

Report:-

The sample as received is in the form of printed readymade garment (Girls slips). It is made of knitted fabric, composed of cotton yarns.

weight of sample as received = 44.9g  
GSM = 135.00

Sealed remnant- sample returned.

*(Signature)*  
01.02.23  
Dr. K. SAYANNA  
Chemical Assistant

*(Signature)*  
01/02/23  
एलिम्मा ए. जे.  
ALEYAMMA A.J.  
रसायन परीक्षक ग्रेड I  
CHEMICAL EXAMINER GR-I  
J.N.C.H. Laboratory Nhava Sheva



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

Jawaharlal Nehru Custom House, Nhava Sheva,

Dist- Raigad, Maharashtra – 400 707.

Tel No: 27244989; Fax: 27241828, 27241825.

F. No.SG/MISC-126/2022-2023 SIIB(X) JNCH

Date: 19.01.2023

To,

The Dy. Chief Chemical Examiner

DYCC section, JNCH

Nhava Sheva,

Tal: Uran, Dist: Raigad

*Sayanna*  
23/1/23

Sub: Testing of sample pertaining to Shipping Bill No. 6296745 dated 20.12.2022 and 6326825 dated 21.12.2022 by M/s. Ashok Enterprises (IEC: EDKPA6121B) – reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to Shipping Bill No. 6296745 dated 20.12.2022 and 6326825 dated 21.12.2022 for testing purpose.

| S/B No. & Date           | SR NO. | ITEM NO. | ITEM DESCRIPTION                                                                                          |
|--------------------------|--------|----------|-----------------------------------------------------------------------------------------------------------|
| 6296745 dated 20.12.2022 | 1      | 1        | GIRLS 3 PCS SUIT SET OF BLEND CONTAINING                                                                  |
|                          | 2      | 2        | GIRLS FROCK OF POLYESTER                                                                                  |
|                          | 3      | 3        | GIRLS 2 PCS SUIT SET OF BLEND CONTAINING                                                                  |
|                          | 4      | 5        | GIRLS TRACK PANTS OF COTTON                                                                               |
|                          | 5      | 6        | GIRLS TOP OF COTTON                                                                                       |
|                          | 6      | 7        | BOYS 2 PCS SUIT SET OF COTTON                                                                             |
|                          | 7      | 8        | BABIES GARMENTS BOYS 2 PCS SUIT SET OF COTTON                                                             |
|                          | 8      | 10       | BABIES GARMENT GIRLS 3 PCS SUIT SET OF BLENDED                                                            |
|                          | 9      | 12       | GIRLS PANTIES OF COTTON                                                                                   |
|                          | 10     | 13       | GIRLS SLIPS ( VEST ) OF COTTON                                                                            |
|                          | 11     | 14       | WOVEN FABRICS CONTAINING 85% OR MORE BY WEIGHT OF SYNTHETIC FILAMENT YARN (DYED POLYESTER FABRICS GSM:90) |
|                          | 12     | 15       | BOYS PANTS OF COTTON                                                                                      |
|                          | 13     | 16       | BOYS SHIRTS OF COTTON                                                                                     |
|                          | 14     | 17       | BOYS SHORTS OF COTTON                                                                                     |
|                          | 15     | 18       | BOYS T-SHIRTS OF COTTON                                                                                   |
|                          | 16     | 19       | GIRLS LEGGINGS OF COTTON                                                                                  |
|                          | 17     | 20       | BOYS UNDERWEAR OF COTTON                                                                                  |
|                          | 18     | 21       | BOYS VEST OF COTTON                                                                                       |

|                                        |   |    |                                                |
|----------------------------------------|---|----|------------------------------------------------|
| 63268<br>25<br>dated<br>21.12.<br>2022 | 1 | 4  | GIRLS FROCK WITH JACKET OF POLYESTER           |
|                                        | 2 | 5  | BORI RIDA OF COTTON                            |
|                                        | 3 | 6  | LADIES TOP OF BLENDED                          |
|                                        | 4 | 9  | BABIES GARMENT GIRLS FROCK OF POLYESTER        |
|                                        | 5 | 10 | BABIES GARMENT GIRLS 2 PCS SUIT SET OF BLENDED |

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
- Weight of the sample
- Nature of the sample
- Whether the samples are as per their respective declared description

Thanking you.

Yours sincerely,

*(Signature)* 19/01/23

(Dr.M.D.Chavan)

Deputy Commissioner of Customs  
SIIB(X), JNCH

Encl: as above.

Lab. No - 126 SIIB(X)  
20/01/23

SIB No. 6296745, dt: 20.12.2022, Item No. 14, Sr. No. 11

Report:-

The sample as received is in the form of cut piece of printed woven fabric. It is wholly composed of polyester filament yarns.

Weight of the sample as received = 188.8g  
GSM = 89.22

Sealed remnant sample returned.

*(Signature)*  
01.02.23  
Dr. K. SAYANNA  
Chemical Assistant

*(Signature)*  
01/02/23  
एलिम्मा ए. जे.  
ALEYAMMA A.J.  
रसायन परीक्षक ग्रेड-I  
CHEMICAL EXAMINER GR-I  
J.N.C.H. Laboratory Nhava Sheva



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

Jawaharlal Nehru Custom House, Nhava Sheva,

Dist- Raigad, Maharashtra – 400 707.

Tel No: 27244989; Fax: 27241828, 27241825.

F. No.SG/MISC-126/2022-2023 SIIB(X) JNCH

Date: 19.01.2023

To,

The Dy. Chief Chemical Examiner

DYCC section, JNCH

Nhava Sheva,

Tal: Uran, Dist: Raigad

*Sayama*  
23/1/23

Sub: Testing of sample pertaining to Shipping Bill No. 6296745 dated 20.12.2022 and 6326825 dated 21.12.2022 by M/s. Ashok Enterprises (IEC: EDKPA6121B) – reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to Shipping Bill No. 6296745 dated 20.12.2022 and 6326825 dated 21.12.2022 for testing purpose.

| S/B No.<br>& Date                      | SR<br>NO. | ITEM<br>NO. | ITEM DESCRIPTION                                                                                             |
|----------------------------------------|-----------|-------------|--------------------------------------------------------------------------------------------------------------|
| 62967<br>45<br>dated<br>20.12.<br>2022 | 1         | 1           | GIRLS 3 PCS SUIT SET OF BLEND CONTAINING                                                                     |
|                                        | 2         | 2           | GIRLS FROCK OF POLYESTER                                                                                     |
|                                        | 3         | 3           | GIRLS 2 PCS SUIT SET OF BLEND CONTAINING                                                                     |
|                                        | 4         | 5           | GIRLS TRACK PANTS OF COTTON                                                                                  |
|                                        | 5         | 6           | GIRLS TOP OF COTTON                                                                                          |
|                                        | 6         | 7           | BOYS 2 PCS SUIT SET OF COTTON                                                                                |
|                                        | 7         | 8           | BABIES GARMENTS BOYS 2 PCS SUIT SET OF COTTON                                                                |
|                                        | 8         | 10          | BABIES GARMENT GIRLS 3 PCS SUIT SET OF BLENDED                                                               |
|                                        | 9         | 12          | GIRLS PANTIES OF COTTON                                                                                      |
|                                        | 10        | 13          | GIRLS SLIPS ( VEST ) OF COTTON                                                                               |
|                                        | 11        | 14          | WOVEN FABRICS CONTAINING 85% OR MORE BY WEIGHT OF SYNTHETIC<br>FILAMENT YARN (DYED POLYESTER FABRICS GSM:90) |
|                                        | 12        | 15          | BOYS PANTS OF COTTON                                                                                         |
|                                        | 13        | 16          | BOYS SHIRTS OF COTTON                                                                                        |
|                                        | 14        | 17          | BOYS SHORTS OF COTTON                                                                                        |
|                                        | 15        | 18          | BOYS T-SHIRTS OF COTTON                                                                                      |
|                                        | 16        | 19          | GIRLS LEGGINGS OF COTTON                                                                                     |
|                                        | 17        | 20          | BOYS UNDERWEAR OF COTTON                                                                                     |
|                                        | 18        | 21          | BOYS VEST OF COTTON                                                                                          |

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|                                        |   |    |                                                |
|----------------------------------------|---|----|------------------------------------------------|
| 63268<br>25<br>dated<br>21.12.<br>2022 | 1 | 4  | GIRLS FROCK WITH JACKET OF POLYESTER           |
|                                        | 2 | 5  | BORI RIDA OF COTTON                            |
|                                        | 3 | 6  | LADIES TOP OF BLENDED                          |
|                                        | 4 | 9  | BABIES GARMENT GIRLS FROCK OF POLYESTER        |
|                                        | 5 | 10 | BABIES GARMENT GIRLS 2 PCS SUIT SET OF BLENDED |

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

Thanking you.

Yours sincerely,

*(Signature)*  
19/1/23

(Dr.M.D.Chavan)

Deputy Commissioner of Customs  
SIIB(X), JNCH

Encl: as above.

Lab. No. 127 SIIB(X)  
20/01/23

S.B.No. 6296745, dt: 20.12.2022, Sr.No.12, Item No.15.

Report:-

The sample as received is in the form of dyed woven readymade garment (Boys shorts). It consists of dyed base woven fabric stitched with white woven fabric in the inner side of front pockets, elastic strip at waist position, lace fastener, zip with sliders and decorative buttons.

Base woven fabric is composed of cotton yarns, white woven fabric is composed of polyester filament yarns, lace fastener is composed of polyester filament yarns at outside part and cotton yarns at inner part.

wt. of sample as received = 189.1g  
wt. of dyed base woven fabric = 158.84g  
wt. of white woven fabric = 4.81g  
wt. of lace fastener = 6.73g  
wt. of elastic strip = 12.03g  
wt. of zip with sliders = 5.13g  
wt. of decorative buttons = 1.56g.

GSM of base fabric = 211.71

Sealed remnant sample returned.

*(Signature)*  
02.02.23

Dr. K. SAYANNA  
Chemical Assistant

*(Signature)*  
02/02/23

एलिम्मा ए. जे.  
ALEYAMMA A.J.  
रसायन परीक्षक सेट-I  
CHEMICAL EXAMINER GR-I  
J.N.C.H. Laboratory Nhava Sheva



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

F. No.SG/MISC-126/2022-2023 SIIB(X) JNCH

Date: 19.01.2023

To,

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

*Handwritten:*  
20/01/23  
CEI (Int AS)  
Sh Sandeep AEE

Sub: Testing of sample pertaining to Shipping Bill No. 6296745 dated 20.12.2022 and 6326825 dated 21.12.2022 by M/s. Ashok Enterprises (IEC: EDKPA6121B) - reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to Shipping Bill No. 6296745 dated 20.12.2022 and 6326825 dated 21.12.2022 for testing purpose.

| S/B No. & Date           | SR NO. | ITEM NO. | ITEM DESCRIPTION                                                                                          |
|--------------------------|--------|----------|-----------------------------------------------------------------------------------------------------------|
| 6296745 dated 20.12.2022 | 1      | 1        | GIRLS 3 PCS SUIT SET OF BLEND CONTAINING                                                                  |
|                          | 2      | 2        | GIRLS FROCK OF POLYESTER                                                                                  |
|                          | 3      | 3        | GIRLS 2 PCS SUIT SET OF BLEND CONTAINING                                                                  |
|                          | 4      | 5        | GIRLS TRACK PANTS OF COTTON                                                                               |
|                          | 5      | 6        | GIRLS TOP OF COTTON                                                                                       |
|                          | 6      | 7        | BOYS 2 PCS SUIT SET OF COTTON                                                                             |
|                          | 7      | 8        | BABIES GARMENTS BOYS 2 PCS SUIT SET OF COTTON                                                             |
|                          | 8      | 10       | BABIES GARMENT GIRLS 3 PCS SUIT SET OF BLENDED                                                            |
|                          | 9      | 12       | GIRLS PANTIES OF COTTON                                                                                   |
|                          | 10     | 13       | GIRLS SLIPS ( VEST ) OF COTTON                                                                            |
|                          | 11     | 14       | WOVEN FABRICS CONTAINING 85% OR MORE BY WEIGHT OF SYNTHETIC FILAMENT YARN (DYED POLYESTER FABRICS GSM:90) |
|                          | 12     | 15       | BOYS PANTS OF COTTON                                                                                      |
|                          | 13     | 16       | BOYS SHIRTS OF COTTON                                                                                     |
|                          | 14     | 17       | BOYS SHORTS OF COTTON                                                                                     |
|                          | 15     | 18       | BOYS T-SHIRTS OF COTTON                                                                                   |
|                          | 16     | 19       | GIRLS LEGGINGS OF COTTON                                                                                  |
|                          | 17     | 20       | BOYS UNDERWEAR OF COTTON                                                                                  |
|                          | 18     | 21       | BOYS VEST OF COTTON                                                                                       |

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|                                        |   |    |                                                |
|----------------------------------------|---|----|------------------------------------------------|
| 63268<br>25<br>dated<br>21.12.<br>2022 | 1 | 4  | GIRLS FROCK WITH JACKET OF POLYESTER           |
|                                        | 2 | 5  | BORI RIDA OF COTTON                            |
|                                        | 3 | 6  | LADIES TOP OF BLENDED                          |
|                                        | 4 | 9  | BABIES GARMENT GIRLS FROCK OF POLYESTER        |
|                                        | 5 | 10 | BABIES GARMENT GIRLS 2 PCS SUIT SET OF BLENDED |

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

Thanking you.

Yours sincerely,

*(Signature)*  
(Dr. M.D. Chavan)

Deputy Commissioner of Customs  
SIIB(X), JNCH

Encl: as above. Lab No 128 SIIB & 20/01/23

Report: Sr. N. 13, item N. 16 -

The sample is in the form of readymade textile article (full sleeves shirt). It is made of woven fabric, wholly composed of cotton yarns.

Total weight of sample (as received) = 95.0 g  
GSM (Base fabric) = 137.8

Seal & R/s returned.

*(Signature)*  
27/1/2023  
Sandeep Kumar  
Assistant Chemical Examiner

*(Signature)*  
27/1/2023  
CEI  
एलिम्मा ए. जे.  
ALEYAMMA A.J.  
रसायन परीक्षक ग्रेड I  
CHEMICAL EXAMINER GR-I  
J.N.C.H. Laboratory Nhava Sheva



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

F. No.SG/MISC-126/2022-2023 SIIB(X) JNCH

Date: 19.01.2023

To,

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

*Sandeep*  
23/1/23

Sub: Testing of sample pertaining to Shipping Bill No. 6296745 dated 20.12.2022 and 6326825 dated 21.12.2022 by M/s. Ashok Enterprises (IEC: EDKPA6121B) - reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to Shipping Bill No. 6296745 dated 20.12.2022 and 6326825 dated 21.12.2022 for testing purpose.

| S/B No. & Date                     | SR NO. | ITEM NO. | ITEM DESCRIPTION                                                                                          |
|------------------------------------|--------|----------|-----------------------------------------------------------------------------------------------------------|
| 6296745<br>dated<br>20.12.<br>2022 | 1      | 1        | GIRLS 3 PCS SUIT SET OF BLEND CONTAINING                                                                  |
|                                    | 2      | 2        | GIRLS FROCK OF POLYESTER                                                                                  |
|                                    | 3      | 3        | GIRLS 2 PCS SUIT SET OF BLEND CONTAINING                                                                  |
|                                    | 4      | 5        | GIRLS TRACK PANTS OF COTTON                                                                               |
|                                    | 5      | 6        | GIRLS TOP OF COTTON                                                                                       |
|                                    | 6      | 7        | BOYS 2 PCS SUIT SET OF COTTON                                                                             |
|                                    | 7      | 8        | BABIES GARMENTS BOYS 2 PCS SUIT SET OF COTTON                                                             |
|                                    | 8      | 10       | BABIES GARMENT GIRLS 3 PCS SUIT SET OF BLENDED                                                            |
|                                    | 9      | 12       | GIRLS PANTIES OF COTTON                                                                                   |
|                                    | 10     | 13       | GIRLS SLIPS ( VEST ) OF COTTON                                                                            |
|                                    | 11     | 14       | WOVEN FABRICS CONTAINING 85% OR MORE BY WEIGHT OF SYNTHETIC FILAMENT YARN (DYED POLYESTER FABRICS GSM:90) |
|                                    | 12     | 15       | BOYS PANTS OF COTTON                                                                                      |
|                                    | 13     | 16       | BOYS SHIRTS OF COTTON                                                                                     |
|                                    | 14     | 17       | BOYS SHORTS OF COTTON                                                                                     |
|                                    | 15     | 18       | BOYS T-SHIRTS OF COTTON                                                                                   |
|                                    | 16     | 19       | GIRLS LEGGINGS OF COTTON                                                                                  |
|                                    | 17     | 20       | BOYS UNDERWEAR OF COTTON                                                                                  |
|                                    | 18     | 21       | BOYS VEST OF COTTON                                                                                       |

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|                                        |   |    |                                                |
|----------------------------------------|---|----|------------------------------------------------|
| 63268<br>25<br>dated<br>21.12.<br>2022 | 1 | 4  | GIRLS FROCK WITH JACKET OF POLYESTER           |
|                                        | 2 | 5  | BORI RIDA OF COTTON                            |
|                                        | 3 | 6  | LADIES TOP OF BLENDED                          |
|                                        | 4 | 9  | BABIES GARMENT GIRLS FROCK OF POLYESTER        |
|                                        | 5 | 10 | BABIES GARMENT GIRLS 2 PCS SUIT SET OF BLENDED |
|                                        |   |    |                                                |

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
- Weight of the sample
- Nature of the sample
- Whether the samples are as per their respective declared description

Thanking you.

Yours sincerely,

*(Signature)* 19/01/23  
(Dr.M.D.Chavan)

Deputy Commissioner of Customs  
SIIB(X), JNCH

Encl: as above. Lab No 129 SIIB &  
20/01/23

Rept: Sr N. 14, Item N. 17

The sample is in the form of ready made garment (shorts).  
It is made of yarn dyed woven fabric fitted with elastic strip at waist & together with lace fastener.

Wt of sample = 178.0 gr

Wt of Base woven fabric = 163.0 gr

Wt of elastic strip = 8.1 gr

Wt of lace fastener = 6.4 gr

Base woven fabric is composed of one side cotton spun yarns and other side Polyester filament yarns together with spandex yarns.

% Composition = Cotton = 71.7 %

Polyester = 27.3 %

Spandex = 1.0 %

GSM of Base woven fabric (assuch) = 336.86

Sealed R/s returned

*(Signature)*  
31/1/2023  
Sandeep Kumar  
Assistant Chemical Examiner

*(Signature)*  
ALEYAMMA A  
रसायन परीक्षक ग्रेड I  
CHEMICAL EXAMINER GR-I  
J.N.C.H. Laboratory Nhava Sheva  
31/1/23  
CE-I



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

F. No.SG/MISC-126/2022-2023 SIIB(X) JNCH

Date: 19.01.2023

To,

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

JPB  
23/1/23

Sub: Testing of sample pertaining to Shipping Bill No. 6296745 dated 20.12.2022 and 6326825 dated 21.12.2022 by M/s. Ashok Enterprises (IEC: EDKPA6121B) - reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to Shipping Bill No. 6296745 dated 20.12.2022 and 6326825 dated 21.12.2022 for testing purpose.

| S/B No. & Date                     | SR NO. | ITEM NO. | ITEM DESCRIPTION                                                                                          |
|------------------------------------|--------|----------|-----------------------------------------------------------------------------------------------------------|
| 6296745<br>dated<br>20.12.<br>2022 | 1      | 1        | GIRLS 3 PCS SUIT SET OF BLEND CONTAINING                                                                  |
|                                    | 2      | 2        | GIRLS FROCK OF POLYESTER                                                                                  |
|                                    | 3      | 3        | GIRLS 2 PCS SUIT SET OF BLEND CONTAINING                                                                  |
|                                    | 4      | 5        | GIRLS TRACK PANTS OF COTTON                                                                               |
|                                    | 5      | 6        | GIRLS TOP OF COTTON                                                                                       |
|                                    | 6      | 7        | BOYS 2 PCS SUIT SET OF COTTON                                                                             |
|                                    | 7      | 8        | BABIES GARMENTS BOYS 2 PCS SUIT SET OF COTTON                                                             |
|                                    | 8      | 10       | BABIES GARMENT GIRLS 3 PCS SUIT SET OF BLENDED                                                            |
|                                    | 9      | 12       | GIRLS PANTIES OF COTTON                                                                                   |
|                                    | 10     | 13       | GIRLS SLIPS ( VEST ) OF COTTON                                                                            |
|                                    | 11     | 14       | WOVEN FABRICS CONTAINING 85% OR MORE BY WEIGHT OF SYNTHETIC FILAMENT YARN (DYED POLYESTER FABRICS GSM:90) |
|                                    | 12     | 15       | BOYS PANTS OF COTTON                                                                                      |
|                                    | 13     | 16       | BOYS SHIRTS OF COTTON                                                                                     |
|                                    | 14     | 17       | BOYS SHORTS OF COTTON                                                                                     |
|                                    | 15     | 18       | BOYS T-SHIRTS OF COTTON                                                                                   |
|                                    | 16     | 19       | GIRLS LEGGINGS OF COTTON                                                                                  |
|                                    | 17     | 20       | BOYS UNDERWEAR OF COTTON                                                                                  |
|                                    | 18     | 21       | BOYS VEST OF COTTON                                                                                       |

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|                                        |   |    |                                                |
|----------------------------------------|---|----|------------------------------------------------|
| 63268<br>25<br>dated<br>21.12.<br>2022 | 1 | 4  | GIRLS FROCK WITH JACKET OF POLYESTER           |
|                                        | 2 | 5  | BORI RIDA OF COTTON                            |
|                                        | 3 | 6  | LADIES TOP OF BLENDED                          |
|                                        | 4 | 9  | BABIES GARMENT GIRLS FROCK OF POLYESTER        |
|                                        | 5 | 10 | BABIES GARMENT GIRLS 2 PCS SUIT SET OF BLENDED |

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
- Weight of the sample
- Nature of the sample
- Whether the samples are as per their respective declared description

Thanking you.

Yours sincerely,

*(Signature)* 19/01/23

(Dr.M.D.Chavan)

Deputy Commissioner of Customs

SIIB(X), JNCH

Encl: as above. Lab No 130 SIIB(X)

20/01/23

f m - SG/Misc - 126/2022-23 SIIB(X) JNCH Dt 19.01.23

SB m - 6296745 Dt 20.12.22

Repm:- The sample as received is in the form of readymade textile article (Boy's T-shirt). It is made of dyed knitted fabric printed on front side, wholly composed of cotton.

Net wt of sample = 96.1 gm

GSM of the sample = 166.1

Sealed envelope returned.

*(Signature)*  
27/01/23

J. P. Bahinipati  
Assistant Chemical Examiner  
JNCH Laboratory

*(Signature)*  
27/01/23

एलिम्मा ए. जे.  
ALEYAMMA A.J.  
रसायन परीक्षक ग्रेड I  
CHEMICAL EXAMINER GR-I  
JNCH Laboratory Nhava Sheva



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

F. No.SG/MISC-126/2022-2023 SIIB(X) JNCH

Date: 19.01.2023

To,

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

JPB  
23/1/23

Sub: Testing of sample pertaining to Shipping Bill No. 6296745 dated 20.12.2022 and 6326825 dated 21.12.2022 by M/s. Ashok Enterprises (IEC: EDKPA6121B) - reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to Shipping Bill No. 6296745 dated 20.12.2022 and 6326825 dated 21.12.2022 for testing purpose.

| S/B No. & Date           | SR NO. | ITEM NO. | ITEM DESCRIPTION                                                                                          |
|--------------------------|--------|----------|-----------------------------------------------------------------------------------------------------------|
| 6296745 dated 20.12.2022 | 1      | 1        | GIRLS 3 PCS SUIT SET OF BLEND CONTAINING                                                                  |
|                          | 2      | 2        | GIRLS FROCK OF POLYESTER                                                                                  |
|                          | 3      | 3        | GIRLS 2 PCS SUIT SET OF BLEND CONTAINING                                                                  |
|                          | 4      | 5        | GIRLS TRACK PANTS OF COTTON                                                                               |
|                          | 5      | 6        | GIRLS TOP OF COTTON                                                                                       |
|                          | 6      | 7        | BOYS 2 PCS SUIT SET OF COTTON                                                                             |
|                          | 7      | 8        | BABIES GARMENTS BOYS 2 PCS SUIT SET OF COTTON                                                             |
|                          | 8      | 10       | BABIES GARMENT GIRLS 3 PCS SUIT SET OF BLENDED                                                            |
|                          | 9      | 12       | GIRLS PANTIES OF COTTON                                                                                   |
|                          | 10     | 13       | GIRLS SLIPS ( VEST ) OF COTTON                                                                            |
|                          | 11     | 14       | WOVEN FABRICS CONTAINING 85% OR MORE BY WEIGHT OF SYNTHETIC FILAMENT YARN (DYED POLYESTER FABRICS GSM:90) |
|                          | 12     | 15       | BOYS PANTS OF COTTON                                                                                      |
|                          | 13     | 16       | BOYS SHIRTS OF COTTON                                                                                     |
|                          | 14     | 17       | BOYS SHORTS OF COTTON                                                                                     |
|                          | 15     | 18       | BOYS T-SHIRTS OF COTTON                                                                                   |
|                          | 16     | 19       | GIRLS LEGGINGS OF COTTON                                                                                  |
|                          | 17     | 20       | BOYS UNDERWEAR OF COTTON                                                                                  |
|                          | 18     | 21       | BOYS VEST OF COTTON                                                                                       |

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|                                        |   |    |                                                |
|----------------------------------------|---|----|------------------------------------------------|
| 63268<br>25<br>dated<br>21.12.<br>2022 | 1 | 4  | GIRLS FROCK WITH JACKET OF POLYESTER           |
|                                        | 2 | 5  | BORI RIDA OF COTTON                            |
|                                        | 3 | 6  | LADIES TOP OF BLENDED                          |
|                                        | 4 | 9  | BABIES GARMENT GIRLS FROCK OF POLYESTER        |
|                                        | 5 | 10 | BABIES GARMENT GIRLS 2 PCS SUIT SET OF BLENDED |

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
- Weight of the sample
- Nature of the sample
- Whether the samples are as per their respective declared description

Thanking you.

Yours sincerely,

*(Signature)* 19/01/23

(Dr.M.D.Chavan)

Deputy Commissioner of Customs

SIIB(X), JNCH

Encl: as above. Lab No 131 SIIB(X)

20/01/23

F.no - 54/Misc - 126/2022-23 SIIB(X) JNCH Dt 19.01.23

SB no - 6296745 Dt 20.12.22

Repm:- The sample as received is in the form of ready made textile article (girl's leggings). It is made of dyed knitted fabric composed of cotton together with elastomeric yarn, fitted with elastomeric strip at waist position.

Net wt of the sample = 125 gm

GSM of the fabric = 214.8

% of cotton = 92.5 % by wt

% of elastomeric strip = 4.0 % by wt

% of elastomeric yarn = Balance

Sealed sample returned.

*(Signature)*  
27/01/23

J. P. Bahinipati  
Assistant Chemical Examiner  
JNCH Laboratory

*(Signature)*  
27/01/23

एलिम्मा ए. जे.  
ALEYAMMA A.J.  
रसायन परीक्षक ग्रेड I  
CHEMICAL EXAMINER GR-I  
J.N.C.H. Laboratory Nhava Sheva



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

Date: 19.01.2023

F. No.SG/MISC-126/2022-2023 SIIB(X) JNCH

To,

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

Sub: Testing of sample pertaining to Shipping Bill No. 6296745 dated 20.12.2022 and 6326825 dated 21.12.2022 by M/s. Ashok Enterprises (IEC: EDKPA6121B) - reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to Shipping Bill No. 6296745 dated 20.12.2022 and 6326825 dated 21.12.2022 for testing purpose.

| S/B No. & Date           | SR NO. | ITEM NO. | ITEM DESCRIPTION                                                                                          |
|--------------------------|--------|----------|-----------------------------------------------------------------------------------------------------------|
| 6296745 dated 20.12.2022 | 1      | 1        | GIRLS 3 PCS SUIT SET OF BLEND CONTAINING                                                                  |
|                          | 2      | 2        | GIRLS FROCK OF POLYESTER                                                                                  |
|                          | 3      | 3        | GIRLS 2 PCS SUIT SET OF BLEND CONTAINING                                                                  |
|                          | 4      | 5        | GIRLS TRACK PANTS OF COTTON                                                                               |
|                          | 5      | 6        | GIRLS TOP OF COTTON                                                                                       |
|                          | 6      | 7        | BOYS 2 PCS SUIT SET OF COTTON                                                                             |
|                          | 7      | 8        | BABIES GARMENTS BOYS 2 PCS SUIT SET OF COTTON                                                             |
|                          | 8      | 10       | BABIES GARMENT GIRLS 3 PCS SUIT SET OF BLENDED                                                            |
|                          | 9      | 12       | GIRLS PANTIES OF COTTON                                                                                   |
|                          | 10     | 13       | GIRLS SLIPS ( VEST ) OF COTTON                                                                            |
|                          | 11     | 14       | WOVEN FABRICS CONTAINING 85% OR MORE BY WEIGHT OF SYNTHETIC FILAMENT YARN (DYED POLYESTER FABRICS GSM:90) |
|                          | 12     | 15       | BOYS PANTS OF COTTON                                                                                      |
|                          | 13     | 16       | BOYS SHIRTS OF COTTON                                                                                     |
|                          | 14     | 17       | BOYS SHORTS OF COTTON                                                                                     |
|                          | 15     | 18       | BOYS T-SHIRTS OF COTTON                                                                                   |
|                          | 16     | 19       | GIRLS LEGGINGS OF COTTON                                                                                  |
|                          | 17     | 20       | BOYS UNDERWEAR OF COTTON                                                                                  |
|                          | 18     | 21       | BOYS VEST OF COTTON                                                                                       |

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|                                        |   |    |                                                |
|----------------------------------------|---|----|------------------------------------------------|
| 63268<br>25<br>dated<br>21.12.<br>2022 | 1 | 4  | GIRLS FROCK WITH JACKET OF POLYESTER           |
|                                        | 2 | 5  | BORI RIDA OF COTTON                            |
|                                        | 3 | 6  | LADIES TOP OF BLENDED                          |
|                                        | 4 | 9  | BABIES GARMENT GIRLS FROCK OF POLYESTER        |
|                                        | 5 | 10 | BABIES GARMENT GIRLS 2 PCS SUIT SET OF BLENDED |

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
- Weight of the sample
- Nature of the sample
- Whether the samples are as per their respective declared description

Thanking you.

Yours sincerely,

*(Signature)* 19/01/23

(Dr.M.D.Chavan)

Deputy Commissioner of Customs  
SIIB(X), JNCH

Encl: as above. Lab No 132 SIIB & 1  
20/01/23

Shippin Bill no: 6296745 Dt- 20/12/22.

Item no - 20

Report:-

The sample is in the form of white ready made garment (underwear) having print at front, stitched with dyed fabric strip at waist, elastic strip fitted at waist and thigh portion. Base fabric is made of knitted fabric wholly composed of cotton.

Net weight of sample = 43.5 gm

wt of elastic material = 12.5396 gm.

wt of white knitted fabric = 22.7248 gm

wt of dyed knitted fabric = Balance.

1  
Prigee  
Sinha  
25/01/23  
PRIYASHEEL SINHA  
Chemical Assistant

Sealed remnant sample returned.

1  
25/01/2023  
डॉ. रवि शंकर शर्मा  
Dr. Ravi Shankar Sharma  
रासायनिक परीक्षक ग्रेड II  
Chemical Examiner Gr II



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

F. No.SG/MISC-126/2022-2023 SIIB(X) JNCH

Date: 19.01.2023

To,

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

Sub: Testing of sample pertaining to Shipping Bill No. 6296745 dated 20.12.2022 and 6326825 dated 21.12.2022 by M/s. Ashok Enterprises (IEC: EDKPA6121B) – reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to Shipping Bill No. 6296745 dated 20.12.2022 and 6326825 dated 21.12.2022 for testing purpose.

| S/B No.<br>& Date                      | SR<br>NO. | ITEM<br>NO. | ITEM DESCRIPTION                                                                                             |
|----------------------------------------|-----------|-------------|--------------------------------------------------------------------------------------------------------------|
| 62967<br>45<br>dated<br>20.12.<br>2022 | 1         | 1           | GIRLS 3 PCS SUIT SET OF BLEND CONTAINING                                                                     |
|                                        | 2         | 2           | GIRLS FROCK OF POLYESTER                                                                                     |
|                                        | 3         | 3           | GIRLS 2 PCS SUIT SET OF BLEND CONTAINING                                                                     |
|                                        | 4         | 5           | GIRLS TRACK PANTS OF COTTON                                                                                  |
|                                        | 5         | 6           | GIRLS TOP OF COTTON                                                                                          |
|                                        | 6         | 7           | BOYS 2 PCS SUIT SET OF COTTON                                                                                |
|                                        | 7         | 8           | BABIES GARMENTS BOYS 2 PCS SUIT SET OF COTTON                                                                |
|                                        | 8         | 10          | BABIES GARMENT GIRLS 3 PCS SUIT SET OF BLENDED                                                               |
|                                        | 9         | 12          | GIRLS PANTIES OF COTTON                                                                                      |
|                                        | 10        | 13          | GIRLS SLIPS ( VEST ) OF COTTON                                                                               |
|                                        | 11        | 14          | WOVEN FABRICS CONTAINING 85% OR MORE BY WEIGHT OF SYNTHETIC<br>FILAMENT YARN (DYED POLYESTER FABRICS GSM:90) |
|                                        | 12        | 15          | BOYS PANTS OF COTTON                                                                                         |
|                                        | 13        | 16          | BOYS SHIRTS OF COTTON                                                                                        |
|                                        | 14        | 17          | BOYS SHORTS OF COTTON                                                                                        |
|                                        | 15        | 18          | BOYS T-SHIRTS OF COTTON                                                                                      |
|                                        | 16        | 19          | GIRLS LEGGINGS OF COTTON                                                                                     |
|                                        | 17        | 20          | BOYS UNDERWEAR OF COTTON                                                                                     |
|                                        | 18        | 21          | BOYS VEST OF COTTON                                                                                          |

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|                                        |   |    |                                                |
|----------------------------------------|---|----|------------------------------------------------|
| 63268<br>25<br>dated<br>21.12.<br>2022 | 1 | 4  | GIRLS FROCK WITH JACKET OF POLYESTER           |
|                                        | 2 | 5  | BORI RIDA OF COTTON                            |
|                                        | 3 | 6  | LADIES TOP OF BLENDED                          |
|                                        | 4 | 9  | BABIES GARMENT GIRLS FROCK OF POLYESTER        |
|                                        | 5 | 10 | BABIES GARMENT GIRLS 2 PCS SUIT SET OF BLENDED |

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
- Weight of the sample
- Nature of the sample
- Whether the samples are as per their respective declared description

Thanking you.

Yours sincerely,

*(Signature)*  
(Dr. M. D. Chavan)

Deputy Commissioner of Customs  
SIIB(X), JNCH

Encl: as above. Lab No. 133 SIIB(X)  
20/01/23

Shipping Bill no- 6296745 Dt- 20/12/2022.

Item no- (21)

Report:-

The sample as received is in the form of dyed ready made garment (vest) having Print at front. It is made of knitted fabric wholly composed of cotton.

Net weight of sample = 37.2 gm

Sealed remnant sample returned.

*(Signature)*  
PRIYANSHU SINHA  
Chemical Assistant

*(Signature)*  
25.01.2023  
डॉ. रवि शंकर शर्मा  
Dr. Ravi Shankar Sharma  
रासायनिक परीक्षक ग्रेड II  
Chemical Examiner Gr II



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

Jawaharlal Nehru Custom House, Nhava Sheva,  
Dist- Raigad, Maharashtra – 400 707.  
Tel No: 27244989; Fax: 27241828, 27241825.

F. No.SG/MISC-126/2022-2023 SIIB(X) JNCH

Date: 19.01.2023

To,

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

Sub: Testing of sample pertaining to Shipping Bill No. 6296745 dated 20.12.2022 and 6326825 dated 21.12.2022 by M/s. Ashok Enterprises (IEC: EDKPA6121B) – reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to Shipping Bill No. 6296745 dated 20.12.2022 and 6326825 dated 21.12.2022 for testing purpose.

| S/B No. & Date           | SR NO. | ITEM NO. | ITEM DESCRIPTION                                                                                          |
|--------------------------|--------|----------|-----------------------------------------------------------------------------------------------------------|
| 6296745 dated 20.12.2022 | 1      | 1        | GIRLS 3 PCS SUIT SET OF BLEND CONTAINING                                                                  |
|                          | 2      | 2        | GIRLS FROCK OF POLYESTER                                                                                  |
|                          | 3      | 3        | GIRLS 2 PCS SUIT SET OF BLEND CONTAINING                                                                  |
|                          | 4      | 5        | GIRLS TRACK PANTS OF COTTON                                                                               |
|                          | 5      | 6        | GIRLS TOP OF COTTON                                                                                       |
|                          | 6      | 7        | BOYS 2 PCS SUIT SET OF COTTON                                                                             |
|                          | 7      | 8        | BABIES GARMENTS BOYS 2 PCS SUIT SET OF COTTON                                                             |
|                          | 8      | 10       | BABIES GARMENT GIRLS 3 PCS SUIT SET OF BLENDED                                                            |
|                          | 9      | 12       | GIRLS PANTIES OF COTTON                                                                                   |
|                          | 10     | 13       | GIRLS SLIPS ( VEST ) OF COTTON                                                                            |
|                          | 11     | 14       | WOVEN FABRICS CONTAINING 85% OR MORE BY WEIGHT OF SYNTHETIC FILAMENT YARN (DYED POLYESTER FABRICS GSM:90) |
|                          | 12     | 15       | BOYS PANTS OF COTTON                                                                                      |
|                          | 13     | 16       | BOYS SHIRTS OF COTTON                                                                                     |
|                          | 14     | 17       | BOYS SHORTS OF COTTON                                                                                     |
|                          | 15     | 18       | BOYS T-SHIRTS OF COTTON                                                                                   |
|                          | 16     | 19       | GIRLS LEGGINGS OF COTTON                                                                                  |
|                          | 17     | 20       | BOYS UNDERWEAR OF COTTON                                                                                  |
|                          | 18     | 21       | BOYS VEST OF COTTON                                                                                       |

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|                                        |   |    |                                                |
|----------------------------------------|---|----|------------------------------------------------|
| 63268<br>25<br>dated<br>21.12.<br>2022 | 1 | 4  | GIRLS FROCK WITH JACKET OF POLYESTER           |
|                                        |   | 5  | BORI RIDA OF COTTON                            |
|                                        | 2 |    |                                                |
|                                        | 3 | 6  | LADIES TOP OF BLENDED                          |
|                                        | 4 | 9  | BABIES GARMENT GIRLS FROCK OF POLYESTER        |
|                                        | 5 | 10 | BABIES GARMENT GIRLS 2 PCS SUIT SET OF BLENDED |

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
- Weight of the sample
- Nature of the sample
- Whether the samples are as per their respective declared description

Thanking you.

Yours sincerely,

*(Signature)* 19/01/23  
(Dr.M.D.Chavan)

Deputy Commissioner of Customs  
SIIB(X), JNCH

Encl: as above. Lab NO 134 SZIB (X)  
20/01/23

S.B.NO: 6326825, 21/12/2022, Item NO: (4)

**Report:** The sample as received is in the form of readymade garment (described as girl's frock with jacket of polyester) consists of one sleeveless jacket and one frock.  
Total wt. of sample=207.7g

**1- Sleeveless jacket-** The sample is in the form of readymade garment (sleeveless jacket). It is made of dyed (Blue) woven fabric decorated with buttons and false pocket and decorative laces on front side. Dyed woven fabric is composed of blended spun yarns of cotton and polyester filament yarns together with elastomeric yarns. Decorative laces are composed of polyester filament yarns.  
Wt. of jacket=106.5g

Weight of the dyed woven fabric=104.02  
Weight of decorative laces and buttons=Balance  
GSM of the jacket (as received) =404.61

**2-Frock-** The sample is in the form of readymade garment (Frock) It is made of dyed woven fabric stitched with frills on lower portion, decorated with designer laces on waist and fitted with zip on back side. Lining fabric consists of knitted fabric on upper portion and white woven fabric and net fabric on lower portion. It is wholly composed of polyester.

Total wt. of sample (Frock)=101.2gm  
Wt. of dyed woven fabric =62.4gm  
Wt. of knitted lining fabric (upper portion) = 10.7gm  
Wt. of white woven lining fabric of (lower portion) = 19.5g  
Wt of net fabric=7.75gm  
Wt. of decorative laces and zip = balance  
GSM (Dyed woven fabric) =80.16  
GSM (white woven lining fabric) = 60.35  
Sealed remnant sample returned

*(Signature)*  
03/02/2023  
RAMBABU KANAKAPUDI  
Chemical Assistant

*(Signature)*  
03/02/2023  
डॉ. पार्थसारथी कर्माकर  
DR. PARTHASARATHI KARMAKAR  
रसायन परीक्षक-1  
CHEMICAL EXAMINER GR-1  
C.M. Laboratory Nhava Sheva



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

F. No.SG/MISC-126/2022-2023 SIIB(X) JNCH

Date: 19.01.2023

To,

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

Sub: Testing of sample pertaining to Shipping Bill No. 6296745 dated 20.12.2022 and 6326825 dated 21.12.2022 by M/s. Ashok Enterprises (IEC: EDKPA6121B) - reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to Shipping Bill No. 6296745 dated 20.12.2022 and 6326825 dated 21.12.2022 for testing purpose.

| S/B No. & Date           | SR NO. | ITEM NO. | ITEM DESCRIPTION                                                                                          |
|--------------------------|--------|----------|-----------------------------------------------------------------------------------------------------------|
| 6296745 dated 20.12.2022 | 1      | 1        | GIRLS 3 PCS SUIT SET OF BLEND CONTAINING                                                                  |
|                          | 2      | 2        | GIRLS FROCK OF POLYESTER                                                                                  |
|                          | 3      | 3        | GIRLS 2 PCS SUIT SET OF BLEND CONTAINING                                                                  |
|                          | 4      | 5        | GIRLS TRACK PANTS OF COTTON                                                                               |
|                          | 5      | 6        | GIRLS TOP OF COTTON                                                                                       |
|                          | 6      | 7        | BOYS 2 PCS SUIT SET OF COTTON                                                                             |
|                          | 7      | 8        | BABIES GARMENTS BOYS 2 PCS SUIT SET OF COTTON                                                             |
|                          | 8      | 10       | BABIES GARMENT GIRLS 3 PCS SUIT SET OF BLENDED                                                            |
|                          | 9      | 12       | GIRLS PANTIES OF COTTON                                                                                   |
|                          | 10     | 13       | GIRLS SLIPS ( VEST ) OF COTTON                                                                            |
|                          | 11     | 14       | WOVEN FABRICS CONTAINING 85% OR MORE BY WEIGHT OF SYNTHETIC FILAMENT YARN (DYED POLYESTER FABRICS GSM:90) |
|                          | 12     | 15       | BOYS PANTS OF COTTON                                                                                      |
|                          | 13     | 16       | BOYS SHIRTS OF COTTON                                                                                     |
|                          | 14     | 17       | BOYS SHORTS OF COTTON                                                                                     |
|                          | 15     | 18       | BOYS T-SHIRTS OF COTTON                                                                                   |
|                          | 16     | 19       | GIRLS LEGGINGS OF COTTON                                                                                  |
|                          | 17     | 20       | BOYS UNDERWEAR OF COTTON                                                                                  |
|                          | 18     | 21       | BOYS VEST OF COTTON                                                                                       |

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|                                        |   |    |                                                |
|----------------------------------------|---|----|------------------------------------------------|
| 63268<br>25<br>dated<br>21.12.<br>2022 | 1 | 4  | GIRLS FROCK WITH JACKET OF POLYESTER           |
|                                        | 2 | 5  | BORI RIDA OF COTTON                            |
|                                        | 3 | 6  | LADIES TOP OF BLENDED                          |
|                                        | 4 | 9  | BABIES GARMENT GIRLS FROCK OF POLYESTER        |
|                                        | 5 | 10 | BABIES GARMENT GIRLS 2 PCS SUIT SET OF BLENDED |

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
- Weight of the sample
- Nature of the sample
- Whether the samples are as per their respective declared description

Thanking you.

Yours sincerely,

*(Signature)* 19/01/23

(Dr.M.D.Chavan)

Deputy Commissioner of Customs  
SIIB(X), JNCH

Encl: as above. Lab No 135 SZIB (X)  
20/01/23

S.B NO:- 6326825, 21/12/2022, Item NO: (5)

Report:- The sample as received is in the form of a cut piece of dyed and printed woven fabric (described as bori rida of cotton). It is wholly composed of polyester filament yarns.

Total weight of the sample = 294.5 gm

Gsm of the sample (as received) = 146.41

Sealed remnant sample returned.

*(Signature)*  
31/01/2023  
RAMBABU KANAKAPUDI  
Chemical Assistant

*(Signature)*  
31.01.2023  
डॉ. पार्थसारथी कर्माकर  
DR. PARTHASARATHI KARMAKAR  
रसायन परीक्षक-1  
CHEMICAL EXAMINER GR-I  
J.N.C.H. Laboratory Nhava Sheva



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

F. No.SG/MISC-126/2022-2023 SIIB(X) JNCH

Date: 19.01.2023

To,

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

Sub: Testing of sample pertaining to Shipping Bill No. 6296745 dated 20.12.2022 and 6326825 dated 21.12.2022 by M/s. Ashok Enterprises (IEC: EDKPA6121B) – reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to Shipping Bill No. 6296745 dated 20.12.2022 and 6326825 dated 21.12.2022 for testing purpose.

| S/B No. & Date           | SR NO. | ITEM NO. | ITEM DESCRIPTION                                                                                          |
|--------------------------|--------|----------|-----------------------------------------------------------------------------------------------------------|
| 6296745 dated 20.12.2022 | 1      | 1        | GIRLS 3 PCS SUIT SET OF BLEND CONTAINING                                                                  |
|                          | 2      | 2        | GIRLS FROCK OF POLYESTER                                                                                  |
|                          | 3      | 3        | GIRLS 2 PCS SUIT SET OF BLEND CONTAINING                                                                  |
|                          | 4      | 5        | GIRLS TRACK PANTS OF COTTON                                                                               |
|                          | 5      | 6        | GIRLS TOP OF COTTON                                                                                       |
|                          | 6      | 7        | BOYS 2 PCS SUIT SET OF COTTON                                                                             |
|                          | 7      | 8        | BABIES GARMENTS BOYS 2 PCS SUIT SET OF COTTON                                                             |
|                          | 8      | 10       | BABIES GARMENT GIRLS 3 PCS SUIT SET OF BLENDED                                                            |
|                          | 9      | 12       | GIRLS PANTIES OF COTTON                                                                                   |
|                          | 10     | 13       | GIRLS SLIPS ( VEST ) OF COTTON                                                                            |
|                          | 11     | 14       | WOVEN FABRICS CONTAINING 85% OR MORE BY WEIGHT OF SYNTHETIC FILAMENT YARN (DYED POLYESTER FABRICS GSM:90) |
|                          | 12     | 15       | BOYS PANTS OF COTTON                                                                                      |
|                          | 13     | 16       | BOYS SHIRTS OF COTTON                                                                                     |
|                          | 14     | 17       | BOYS SHORTS OF COTTON                                                                                     |
|                          | 15     | 18       | BOYS T-SHIRTS OF COTTON                                                                                   |
|                          | 16     | 19       | GIRLS LEGGINGS OF COTTON                                                                                  |
|                          | 17     | 20       | BOYS UNDERWEAR OF COTTON                                                                                  |
|                          | 18     | 21       | BOYS VEST OF COTTON                                                                                       |

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|                                        |   |    |                                                |
|----------------------------------------|---|----|------------------------------------------------|
| 63268<br>25<br>dated<br>21.12.<br>2022 | 1 | 4  | GIRLS FROCK WITH JACKET OF POLYESTER           |
|                                        | 2 | 5  | BORI RIDA OF COTTON                            |
|                                        | 3 | 6  | LADIES TOP OF BLENDED                          |
|                                        | 4 | 9  | BABIES GARMENT GIRLS FROCK OF POLYESTER        |
|                                        | 5 | 10 | BABIES GARMENT GIRLS 2 PCS SUIT SET OF BLENDED |

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
- Weight of the sample
- Nature of the sample
- Whether the samples are as per their respective declared description

Thanking you.

Yours sincerely,

*(Signature)*  
(Dr.M.D.Chavan) 19/01/23

Deputy Commissioner of Customs  
SIIB(X), JNCH

Encl: as above. Lab No 136 STIB (X)  
20/01/23

Doc no: 6326825 Date- 21/12/2022. Item no- ⑥

Report:-

The sample as received is in the form of ready made garment (top) having Embroidery at front & at sleeves. It is made of dyed woven fabric, wholly composed of viscose spun yarns.

Total wt of fabric = 250gm

GSM = 161.20

Sealed remnant sample returned.

*(Signature)*  
03/02/2023  
YASHEEL SINHA  
Chemical Assistant

*(Signature)*  
03.02.2023  
Dr. Ravi Sharma  
SIIB(X), JNCH



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

Jawaharlal Nehru Custom House, Nhava Sheva,

Dist- Raigad, Maharashtra – 400 707.

Tel No: 27244989: Fax: 27241828, 27241825.

F. No.SG/MISC-126/2022-2023 SIIB(X) JNCH

Date: 19.01.2023

To,

The Dy. Chief Chemical Examiner

DYCC section, JNCH

Nhava Sheva,

Tal: Uran, Dist: Raigad

Sub: Testing of sample pertaining to Shipping Bill No. 6296745 dated 20.12.2022 and 6326825 dated 21.12.2022 by M/s. Ashok Enterprises (IEC: EDKPA6121B) – reg.

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| S/B No. & Date           | SR NO. | ITEM NO. | ITEM DESCRIPTION                                                                                          |
|--------------------------|--------|----------|-----------------------------------------------------------------------------------------------------------|
| 6296745 dated 20.12.2022 | 1      | 1        | GIRLS 3 PCS SUIT SET OF BLEND CONTAINING                                                                  |
|                          | 2      | 2        | GIRLS FROCK OF POLYESTER                                                                                  |
|                          | 3      | 3        | GIRLS 2 PCS SUIT SET OF BLEND CONTAINING                                                                  |
|                          | 4      | 5        | GIRLS TRACK PANTS OF COTTON                                                                               |
|                          | 5      | 6        | GIRLS TOP OF COTTON                                                                                       |
|                          | 6      | 7        | BOYS 2 PCS SUIT SET OF COTTON                                                                             |
|                          | 7      | 8        | BABIES GARMENTS BOYS 2 PCS SUIT SET OF COTTON                                                             |
|                          | 8      | 10       | BABIES GARMENT GIRLS 3 PCS SUIT SET OF BLENDED                                                            |
|                          | 9      | 12       | GIRLS PANTIES OF COTTON                                                                                   |
|                          | 10     | 13       | GIRLS SLIPS ( VEST ) OF COTTON                                                                            |
|                          | 11     | 14       | WOVEN FABRICS CONTAINING 85% OR MORE BY WEIGHT OF SYNTHETIC FILAMENT YARN (DYED POLYESTER FABRICS GSM:90) |
|                          | 12     | 15       | BOYS PANTS OF COTTON                                                                                      |
|                          | 13     | 16       | BOYS SHIRTS OF COTTON                                                                                     |
|                          | 14     | 17       | BOYS SHORTS OF COTTON                                                                                     |
|                          | 15     | 18       | BOYS T-SHIRTS OF COTTON                                                                                   |
|                          | 16     | 19       | GIRLS LEGGINGS OF COTTON                                                                                  |
|                          | 17     | 20       | BOYS UNDERWEAR OF COTTON                                                                                  |
|                          | 18     | 21       | BOYS VEST OF COTTON                                                                                       |

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|                                        |   |    |                                                |
|----------------------------------------|---|----|------------------------------------------------|
| 63268<br>25<br>dated<br>21.12.<br>2022 | 1 | 4  | GIRLS FROCK WITH JACKET OF POLYESTER           |
|                                        | 2 | 5  | BORI RIDA OF COTTON                            |
|                                        | 3 | 6  | LADIES TOP OF BLENDED                          |
|                                        | 4 | 9  | BABIES GARMENT GIRLS FROCK OF POLYESTER        |
|                                        | 5 | 10 | BABIES GARMENT GIRLS 2 PCS SUIT SET OF BLENDED |

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

Thanking you.

Yours sincerely,

*(Signature)* 14/01/23

(Dr.M.D.Chavan)

Deputy Commissioner of Customs

SIIB(X), JNCH

Encl: as above.

Lab No 137 SIIB & S/B No = 6326825  
20/01/23 ITEM No. - 9. Dt 21.12.2022

**Report:-** The sample as received is in the form of a readymade garment (Babies girls frock).

Net wt of the sample = 204.5 gm.

It is made of self designed dyed net fabric stitched with lining and frills decorated with fabric flowers, plastic beads, plastic buttons and filled with zip at back. It has the following

Wt. of self designed dyed net fabric (It is wholly made of polyester filament yarns) = 85.7 gm

Wt. of dyed woven first inner lining fabric (It is wholly made of polyester filament yarns) = 31.3 gm

GSM = 67.4

Wt of white woven second inner lining fabric (It is made of one side polyester filament yarns and other side blended polyester and cotton spun yarns) = 22.5 gm

Polyester = 71.2% by wt., Cotton = Balance

GSM = 62.9

Wt of dyed net fabric (It is wholly made of polyester filament yarns) = 33.2 gm

Wt of white net fabric (It is wholly made of polyester filament yarns) = 4.9 gm

Wt of decorative self designed dyed strip (It is wholly made of polyester filament yarns) = 13.7 gm

Wt of dyed fabric flower (It is wholly made of polyester filament yarns) = 5.7 gm

Wt. of zip = 2.5 gm

Wt of decorative plastic beads = Balance.

Sealed remnant sample returned.

*(Signature)*  
07.02.2023

**Rajesh Kumar Verma**  
Assistant Chemical Examiner

*(Signature)*  
07.02.2023

*(Signature)*  
डॉ. रवि शंकर शर्मा  
Dr. Ravi Shankar Sharma  
रासायनिक परीक्षक ग्रेड II  
Chemical Examiner Gr II



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

F. No.SG/MISC-126/2022-2023 SIIB(X) JNCH

Date: 19.01.2023

To,

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

Sub: Testing of sample pertaining to Shipping Bill No. 6296745 dated 20.12.2022 and 6326825 dated 21.12.2022 by M/s. Ashok Enterprises (IEC: EDKPA6121B) – reg.

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| S/B No. & Date                     | SR NO. | ITEM NO. | ITEM DESCRIPTION                                                                                          |
|------------------------------------|--------|----------|-----------------------------------------------------------------------------------------------------------|
| 6296745<br>dated<br>20.12.<br>2022 | 1      | 1        | GIRLS 3 PCS SUIT SET OF BLEND CONTAINING                                                                  |
|                                    | 2      | 2        | GIRLS FROCK OF POLYESTER                                                                                  |
|                                    | 3      | 3        | GIRLS 2 PCS SUIT SET OF BLEND CONTAINING                                                                  |
|                                    | 4      | 5        | GIRLS TRACK PANTS OF COTTON                                                                               |
|                                    | 5      | 6        | GIRLS TOP OF COTTON                                                                                       |
|                                    | 6      | 7        | BOYS 2 PCS SUIT SET OF COTTON                                                                             |
|                                    | 7      | 8        | BABIES GARMENTS BOYS 2 PCS SUIT SET OF COTTON                                                             |
|                                    | 8      | 10       | BABIES GARMENT GIRLS 3 PCS SUIT SET OF BLENDED                                                            |
|                                    | 9      | 12       | GIRLS PANTIES OF COTTON                                                                                   |
|                                    | 10     | 13       | GIRLS SLIPS ( VEST ) OF COTTON                                                                            |
|                                    | 11     | 14       | WOVEN FABRICS CONTAINING 85% OR MORE BY WEIGHT OF SYNTHETIC FILAMENT YARN (DYED POLYESTER FABRICS GSM:90) |
|                                    | 12     | 15       | BOYS PANTS OF COTTON                                                                                      |
|                                    | 13     | 16       | BOYS SHIRTS OF COTTON                                                                                     |
|                                    | 14     | 17       | BOYS SHORTS OF COTTON                                                                                     |
|                                    | 15     | 18       | BOYS T-SHIRTS OF COTTON                                                                                   |
|                                    | 16     | 19       | GIRLS LEGGINGS OF COTTON                                                                                  |
|                                    | 17     | 20       | BOYS UNDERWEAR OF COTTON                                                                                  |
|                                    | 18     | 21       | BOYS VEST OF COTTON                                                                                       |

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|                                        |   |    |                                                |
|----------------------------------------|---|----|------------------------------------------------|
| 63268<br>25<br>dated<br>21.12.<br>2022 | 1 | 4  | GIRLS FROCK WITH JACKET OF POLYESTER           |
|                                        | 2 | 5  | BORI RIDA OF COTTON                            |
|                                        | 3 | 6  | LADIES TOP OF BLENDED                          |
|                                        | 4 | 9  | BABIES GARMENT GIRLS FROCK OF POLYESTER        |
|                                        | 5 | 10 | BABIES GARMENT GIRLS 2 PCS SUIT SET OF BLENDED |

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

Thanking you.

Yours sincerely,

*(Signature)* 19/01/23

(Dr.M.D.Chavan)

Deputy Commissioner of Customs

SIIB(X), JNCH

Encl: as above.

Lab No. 138 SZEB (X)

20/01/23

On opening the sample packet, two readymade garments are found  
① TOP ② Bottom

① TOP: Total wt = 66.8 gm

It is made of dyed woven fabric (base fabric) on <sup>outer</sup> side lined with dyed knitted fabric along with decorative plastic beads & buttons. The base fabric & the inner lining fabric is wholly composed of polyester filament yarns.

ASM of base fabric = 85.50

② Bottom: Total wt = 147.6 gm

It is made of yarn dyed woven fabric along with elastomeric strip at waist area in front & back sides, another strip at the bottom side & plastic button & plastic beads as a decorative material.

wt of base fabric = 107.5 gm

wt of pocket fabric = 5.2 gm

wt. of elastomeric strip front & back, bottom strip = 34.6 gm

wt of decorative button & beads = balance

It is woven out of cotton spun yarn on one side & polyester filament yarn on other side.

ASM of base fabric = 37.19

Sealed remnant returned.

19/01/23

ABHISHEK DE  
Chemical Assistant

*(Signature)* 20/01/23  
DR. PARTHASARATHI KARMAKAR  
SIIB(X), JNCH