

 सत्यमेव जयते	भारतसरकार/ Government of India विवम ंालय /Ministry of Finance आयुN सीमाशु क एन.एस.-II काया'लय Office of Commissioner of Customs NS-II जवाहरलालनेहVक5टमहाउस, हावाशेवा, िजला- रायगढ़, महारा#\$ - 400 707 Jawaharlal Nehru Custom House, Nhava Sheva, Dist- Raigad, Maharashtra – 400 707	
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**F. No: SG/INV-116/2023-24/SIIB(X)/JNCH
CUS/ASS/MISC/270/2025-CEAC**

SCN No. 1186/2025-26/ADC/CEAC/NS-II/CAL/JNCH Date: 08-10-2025
DIN- 20251078NT000041464E

Show Cause Notice issued under Section 124

Sub: Investigation into overvaluation of goods covered under Shipping bills No. 5683378 & 5686057 both dated 30.11.2023 filed by M/s Orexty Impex (IEC- FZIPS9660C).

On the basis of specific intelligence, export of suspicious consignment of M/s Orexty Impex (IEC- FZIPS9660C) covered under Shipping bills No. 5683378 & 5686057 both dated 30.11.2023 (hereinafter referred to as "Shipping Bills") **(RUD-I)** having declared items as "Co-Contact cleaner, Molykote-1000, Cardboard Paper, Devcon Putty, Molykote-1000, packing box, fabric glues, brasso, flanges iron plates with pallets, nylon zipper, metal zipper, pant button, pant hooks, interlining canvas, cotton fabrics, material cardholder, material wallet, Glass Beads", was put on hold i.e. Hold No. 217/2022-23-SIIB(X) dated 05.12.2023 for examination of the same as the supply chain of the exporter appeared to be fake/ manipulated and the declared value of the goods appeared to be very highly overvalued and mis-declared. Hence the case was taken up by SIIB(X) for detailed investigation. The exporter M/s Orexty Impex (IEC- FZIPS9660C) filed the above Shipping Bills through Customs Broker M/s Pacific Clearing & Forwarding Pvt. Ltd. at CWC Distripark CFS.

2. M/s Orexty Impex (IEC- FZIPS9660C) having its Registered Address at Ground Floor, Shop No 15, Ashwath CHS Ltd, Pratiksha Nagar, Sion East, Mumbai, Mumbai Suburban, Maharashtra, 400022 has filed 02 Shipping bill for export of following items for total declared FOB value of Rs. 1,57,60,192.41/-. Details of the goods covered under shipping bills are tabulated as under:

TABLE-I

Sr. No	SB No. & Date	Description	FOB (in Rs)	DBK (in Rs.)	RoDTEP (in Rs.)	IGST Payment
1	5683378/ 30.11.2023.	Co-Contact cleaner, Molykote-1000, Cardboard Paper, Devcon Putty.	7583413.86/-	0	0	LUT
2	5686057/ 30.11.2023	Molykote-1000, Glass Beads etc.	8176778.55/-	0	0	LUT
		Total	1,57,60,192.41/-	0	0	LUT

3. Consequently, the subject goods pertaining to the above mentioned 02 shipping Bills as mentioned in Table-I were examined 100% under Panchanama dated 15.12.2023 (**RUD-II**) in the presence of two independent Panchas and authorized representative of the exporter. During the examination, the subject goods were found as declared in the Shipping Bill and its corresponding invoice and Packing list w.r.t. declared quantity and description. However, on visual inspection, some of the exporting goods appeared to be overvalued. Representative Sealed Samples (RSS) of the goods from the shipping bill were drawn randomly for the purpose of testing. Thereafter, the goods covered under above stated Shipping Bills were handed over to the Custodian, CWC Logistics CFS for safe custody.

4. Alert was inserted against the exporter to withhold the export incentives claims such as Drawback, RoDTEP and other export benefits.

5. The goods covered under the subject shipping bills were seized under Seizure Memo dated 27.12.2023.

6. The representative sealed samples pertaining to the subjects shipping bill were forwarded to DYCC, JNCH for testing vide letter dated 21.12.2023. The DYCC, JNCH forwarded the test report to SIIB(X), JNCH (**RUD-III**). The details of the DYCC report interalia, are given below:-

Table -II

Shipping bill no. and date	Item Serial No. in S/B	Description of the goods	Lab number	Report
5683378/ 30.11.2023	2.	Devcon Putty	1163 SIIB(X) dated 22.12.2023	The Sample is received in Unit packing in two plastic Containers Printed as "LOT-135: Devcon Epoxy Resin Jar and "LOT-210: Hardener". LOT 135: Devcon Epoxy Resin Jar: The Sample as received is in the form of black pasty mass. It is composed of Epoxy based polymeric compound together with inorganic Additives. Ash Content = 63.87-% LOT 210-Hardener: The Sample as received is in the form of grayish pasty mass. It is composed of Polymeric Compound & volatile organic solvent together with inorganic additives. NVR =87.43% Ash Content=46.44%. Sealed remnant sample returned.
	4.	Molykote-1000	1171 SIIB(X) dated 22.12.2023	The sample as received is in the form of brownish pasty mass. It is a preparation containing Hydrocarbon oil content less than 70% by weight together with thickening agents and inorganic additives:- Ash content = 20.31% Constants of hydrocarbon oil are as Follows: - Kinematics Viscosity, CSt at 40°C = 41.05 cst Flash point (, COC), °C = 180°C The sample u/r does not meet the

5686057 / 30.11.2023				requirement of light oil and preparation, solvent 60/80, 50/120, 145/205, 125/240 (as IS: 1745:2018) kerosene (IS: 1459:2018, IS: 1571:2017) Gas Oil (IS:17789:2022), Vacuum Gas Oil (IS:17792:2022), Light diesel oil (IS: 15770:2018), Automotive diesel fuel (IS: 1460:2017), HFHSD (IS: 16861 :2018), transformer oil, biodiesel, diesel fuel blend B6-B20 (IS: 16531 :2016). Sealed remnant sample
	1.	Co-Contact Cleaner	1162 SIIB(X) dated 22.12.2023	Report: The sample as received is in the form of colorless, highly volatile liquid in a metallic Spray container having printed description on it as " CRC, Co-Contact Cleaner II, cleaner for electronic equipment, 400ml" It is composed of low molecular weight hydrocarbon Isoalkane, cycloalkane, together with small amount of Tetrachloroethylene. Gross wt. = 380 gm. Sealed remnant returned.
	3	Glass Beads	1164 SIIB(X) dated 22.12.2023	The sample as received in the form of Chain of shiny glass beads. It is composed of lacquered glass. Weight of one chain= 07.40 gm. Sealed remnant sample returned.
	4	Fabric Glue	1165 SIIB(X) dated 22.12.2023	The Sample received in unit packing described as "fevicryl fabric glue, net quantity 80g" on pasted Label. The Sample as received is in the form of white colored Semi solid mass. It is an aqueous preparation composed of polymeric compounds (Acrylic based), Non volatile residue = 53.64%. Sealed remnant sample returned.
	6	Flanges Iron Plates	1166 SIIB(X) dated 22.12.2023	The Sample as received is in the Form of circular Shape article. It is composed of Iron and trace amount of Manganese and Silicon. %Fe = 97.83 %Manganese = 1.57 %Silicon = 0.186 Sealed remnant returned.
	7	Nylon Zipper	1166 SIIB(X) dated 22.12.2023	The sample as received is in the form of zip with slider. It consists of 3 parts. 1. Teeth part, 2. Tape part & 3. slider. Teeth part is composed of polyester together with additives. Tape part is composed of filament yarns of polyester. Slider is composed of Aluminum. Sealed remnant returned.
	12	Cotton Fabric	1166 SIIB(X) dated 22.12.2023	The sample as received is in the form of cut piece of yarn dyed woven fabric. It is composed of two ply spun yarns of cotton on one side and filament yarns of polyester on other side. GSM of the sample = 158.17 %Composition % of polyester = 50.48%. % of Cotton = Balance Sealed remnant returned.

7. Further, to ascertain prevailing market value of the subject goods, the market enquiry of goods covered under the subjects shipping bills

was required and to be conducted, therefore this office had informed to the exporter to represent their presence during the said market enquiry. Hence, the market enquiry was conducted on 23.12.2023 (**RUD-IV**) in the wholesale market, Masjid Bunder, Mumbai, wherein the declared value of some items was found to be on higher side. Therefore, those goods whose value appears to be on higher side has been re-determined. The findings of the market enquiry are as follows:

Table-III

Sr. No.	Description	SK Beads, Shop No- 08, Ground Floor, 170/184, Akolawala Bldg, Bapu Khote Street, Opp. Khatri Masjid, Phydhonie, Mumbai- 400003	Purnima Enterprise, 167/169, Bapu Khote Street, Opp. Khatri Jamat Hall, Jamli Mohalla, Mumbai- 400003	Starlite Engineering Co. regd. Off- #220, Nagdevi Street, Mumbai- 400003	Average	Value of the goods after adding 30% miscellaneous expenses	Value as declared in the shipping bill
1	Fabric Glue	67	67	80	71.33	92.73	288.225
2	Glass Beads	60	55	60	58.33	75.83	82.35
3	Devcon Putty	750	770	760	760	988	988.2
4	Co - Contact Cleaner	370	365	360	365	474.5	477.63
5	Flanges Iron plates with pallets	60	65	55	60	78	82.35
6	Material Wallet	195	200	180	191.66	249.16	247.05
7	Molykote-1000	490	500	525	505	656.5	658.8
8	Cotton Fabrics	125	130	120	125	162.5	164.7

7.1 In view of above, the total re-determined FOB value of the goods covered under the shipping bills no. 5683378 & 5686057 both dated 30.11.2023 is as follows:

Table-IV

Shipping bill no and date	Total Declared FOB value (in Rs.)	Total Re-Determined FOB value (in Rs.)	Total declared Drawback (in Rs.)	Total declared RoDTEP (in Rs.)	Total IGST claimed (in Rs.)
dated 30.11.2023 5686057	75,83,413.86/-	75,83,413.86/-	0	0	LUT
dated 30.11.2023	8176778.55/-	57,40,092.75/-	0	0	LUT
Total	1,57,60,192.41/-	1,33,23,506.61/-	0	0	LUT

7.2 As can be seen from the table above, based on the market enquiry conducted on 23.12.2023, it appears that goods covered the shipping bill no. 5683378 dated 30.11.2023 are fairly valued **whereas the goods covered under the shipping bill no. 5686057 dated 30.11.2023 have been mis-declared in terms of value. The value of the goods covered under the shipping bill no. 5686057 dated 30.11.2023 have been re-determined based on the market survey report dated 23.12.2023.** Hence the declared FOB in shipping bill no. 5686057 dated 30.11.2023, i.e., Rs. 8176778.55/- appears to be liable for rejection in terms of Rule 8 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007 and the value needs to be re-determined as per the provisions of the said Rules. For the purpose of Customs Tariff Act, 1975, valuation of export goods is to be done in terms of Section 14 of the Customs Act, 1962 read with Customs Valuation (Determination of value of Export Goods) Rules, 2007 (CVR). As per the provisions of Act/Rules, transaction value of the goods is to be accepted, subject to Rule 8 of Customs Valuation (Determination of value of Export Goods) Rules, 2007. Prima facie on examination of the subject consignment, the declared value of the goods appeared to be on the higher side; the declared transaction value appeared liable for rejection under Rule 8 of the CVR and the said value is required to be re-determined by sequentially proceeding in terms of Rule 4 to 6 of the Customs Valuation Rules, 2007. In the instant case, the exporter is merchant exporter and hence, transaction value of the impugned goods under export could not be determined under Rule 4 & 5 of the Customs Valuation Rules, 2007. Hence the value of all the items could be ascertained from the wholesale market.

8. Re-determination of Valuation

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

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

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

8.4 As the provisions of Rule 4 & 5 *ibid*, are not applicable in the

instant case, the value of the goods is required to be determined under the provisions of Rule 6 of the CVR 2007. Rule 6 of the said Rules reads as under: -

RULE 6. Residual Method - *"Subject to the provisions of rule 3, where the value of the export goods cannot be determined under the provisions of rules 4 and 5, the value shall be determined using reasonable means consistent with the principles and the general provisions of these rules provided that local market price of the export goods may not be the only basis for determining the value of export goods".*

As per the provisions of Rule 6 *ibid*, the assessable value of the goods is proposed to be re-determined under Rule 6 *ibid*, i.e. as per the residual method. Accordingly, Market survey was conducted by the officers of SIIB (Export) on 23.12.2023. Value of the goods was taken from 3 different shops/dealers and average of their prices was taken as market value of the same. The details of the determination of the value are summarized in the Market Survey Report dated 23.12.2023.

9. It can thus be seen that the goods are mis-declared in terms of their value in only one shipping bill no. 5686057 dated 30.11.2023 and thereby the goods covered under shipping bill no. 5686057 dated 30.11.2023 are liable for confiscation under the provisions of Section 113(i) of the Customs Act, 1962.

10. The exporter vide letter dated 23.12.2023 requested for provisional release of the goods for export. The request of the exporter was accepted by the adjudicating authority as per the provisions of Board Circular no.01/2011 dated 04.01.2011 and 30/2013 dated 05.08.2013 and the goods were released provisionally for export under section 110A of the Customs Act, 1962 on execution of Bond equivalent to FOB value of the subject goods **(RUD-V)**.

10.1 During the course of investigation, statement of Shri Suyash Dinkar Lohote, authorized representative of M/s Orextly Impex has been recorded on 29.12.2023 under section 108 of the Customs Act, 1962 **(RUD-VI)**, wherein he interalia stated that; he joined M/s Orextly Impex as a logistics manager and has been working for the firm for around 01 year; that there are a total of 04 employees in the firm including him; that they are into trading business and most of the work is of marketing type, since they handle most of the work telephonically, they don't require large workforce; that they are a merchant exporter and purchased the goods covered under the subject shipping bills from 02 suppliers, namely, M/s Royale Enterprises based in Godhara and M/s Balaji Enterprises based in Nagpur; that apart from the subject consignment, 02 shipping bills have been filed by them; that the IEC registration was done in June 2023 and the value of the shipment is very high because the material cost is very high. Further, he stated that no export incentives were claimed by them in the current shipment as they were new to export of goods during filing of the shipping bills and

were not well advised about the export incentives provided by the government; that they met their foreign consignee at an exhibition in Mumbai; that they are registered in GST and file ITRs regularly. He then submitted the copies of e-way bills with respect to invoices of Shipping Bills No. 5683378 & 5686057 both dated 30.11.2023. He further stated that the GSTR2A and GSTR1 will be submitted in a week's time.

10.2 During the course of investigation, statement of Shri Rakesh Budhiram Maurya, Director of CB M/s Pacific Clearing & Forwarding Pvt. Ltd. has been recorded on 06.02.2025 under section 108 of the Customs Act, 1962 (**RUD-VII**), wherein he interalia stated that he handles the sales and finances of the firm; that he came in contact with the exporter through reference of a friend in August 2023 and visited the office of the exporter in first week of September 2023. He then submitted the quotation on which the exporter had agreed. He further stated that they had filed a total of 05 shipping bills on behalf of M/s Orextly Impex; all of these shipping bills were free shipping bills filed under LUT; that the exporter gave them the details of shipping bill and invoices, after that they prepared the draft of checklist and forwarded it electronically to the exporter for final approval and after getting approval from exporter, they had filed the shipping bills. On being asked about the goods being overvalued as per the market enquiry, he stated that in the instant case, both the shipping bills are free Shipping bills filed under LUT, therefore, they had checked the value but didn't verify the wholesale price in the market and prepared documents based on the invoices produced by the exporter. He further stated that for checking the authenticity of declared address of the client, he had visited the registered office address of the exporter and collected IEC copy, Pan Card, Aadhar Card, GST Registration copy, Bank letter for the verification of bank account, cancelled Cheque and authority letter on CB Name. He then submitted the copies of the same. On being asked if they check the validity of the GST registration certificate before filing of the shipping bills, he stated that they had verified the GST registration during the KYC conducted in first week of September. On being asked that the GST Registration of the exporter had been cancelled suo-moto effective from 16.09.2023 which is even before the filing of shipping bills no 5683378 & 5686057 both dated 30.11.2023, he stated that they had checked the GSTIN of the exporter during KYC verification, thereafter, they had not verified the GSTIN of the said exporter. He further stated that they check the KYC details and other documents of the exporter of verify their genuineness. When the Shipping bills were filed under the IGST claim then only they take the supporting invoices of the supplier but in the instant case the shipping bills were filed under LUT therefore they didn't take any measures to verify the genuineness of the suppliers; that they prepared documents based on the export invoice provided by the exporter; that to the best of their knowledge, they had diligently performed their duties as mandated under the regulation 10 (d) of the CBLR, 2018.

11.1 Further, to ascertain the genuineness of supply chain of the exporter, letters were issued to Jurisdictional CGST Commissionerate's on 01.01.2024 to verify the genuineness of the exporter and its 02 suppliers and to take the necessary action at their end, if any adversity is found. In the response of the letter for verification of genuineness of the exporter M/s Orextly Impex, a report dated 17.01.2025(**RUD-VIII**) was received from Division-I, Mumbai East CGST Commissionerate, i.e., which is as under:-

- i. The said taxpayer was found **non-existent** during the inspection (copy of the Inspection note dated 14.10.2024 is attached).
- ii. The said taxpayer is a **non-genuine** taxpayer.
- iii. The said taxpayer had filed their GSTR-1 & GSTR-3B returns regularly from September- 2023 to July-2024. The taxpayer had filed NIL B2B outward supply in their GSTR-1 for the said period. However, the taxpayer had shown Export without payment of tax amounting to Rs. 2, 65, 62, 280/- in GSTR-1 during the said period.
- iv. The said taxpayer had applied total 2 refund applications
- v. As per investigation, it appears that the said taxpayer is a fake entity and issued invoice without actual supply of goods.

11.2 GST Report of the supplier, **M/s Balaji Enterprises (GSTIN-27HXXPK7554N1Z4)(RUD-IX)** received from City Division, Nagpur-II CGST Commissionerate on 13.05.2024 is under lineated as :

*It is submitted that the verification of the taxpayer, M/s. Balaji Enterprises (GSTIN- 27HXXPK7554N1Z4) was done by the respective RO. The taxpayer was found to be **non- existent**, also the electricity bill uploaded at the time of registration was found to be fake. Hence, the registration of the taxpayer was suspended on 01.02.2024 and cancelled on 13.02.2024 w.e.f. 01.07.2024. The invoices mentioned in your letter dated 01.01.2024 are fake invoices.*

11.3 GST Report of the supplier, **M/s Royal Enterprise (GSTIN-24FDAPP7807N1Z3)(RUD-X)** dated 20.11.2024 received from Range-III, Division-III, Vadodara-II Commissionerate is under lineated as:

*In this regard, it is to inform you that under Second Special All India Drive against fake registration as per Instruction No. 02/2024-GST dated 16.08.2024, physical verification of the Principal Place of the Business of M/s Pathan Aftabkhan Firdoshkhan (Trade Name: Royal Enterprise), GSTIN- 24FDAPP7807N1Z3, 1, B, ANDHI COMPLEX, Unnamed Road, Best Saree Centre, Khatkiwad, Godhra, Panchmahals, Gujarat, 389001, was conducted by this office on 30.08.2024 and it was found that no such named person/entity conducting any business on the above mentioned address of M/s Royal Enterprise. Accordingly, it is concluded that M/s Pathan Aftabkhan Firdoshkhan (Trade Name: Royal Enterprise), GSTIN: 24FDAPP7807N1Z3, is a **non-existent or fake entity**.*

12. From the above, it appears that, the exporter has mis-declared the FOB value of the goods covered under shipping bill no. 5686057 dated 30.11.2023. The re-determined FOB value of the said goods covered under the above mentioned Shipping Bill comes to Rs. 57,40,092.75/-as against the declared FOB value of Rs.

81,76,778.55/- . Further, the exporter has not claimed any export incentives despite being eligible for the same.

13. Further, on perusal of the past export data in respect of the subject exporter in ICES 1.5 system, the following shipping bills have been found wherein foreign remittance has not been received as per FEMA regulation. The details of the shipping bills are as under:-

Table-V

Serial No.	Shipping Bill no. and date	Declared FOB (in Rs.)	FOB to be realized (in FC) (USD)	Drawback (in Rs.)	RoDTEP (in Rs.)	IGST Claimed (in Rs.)	FOB actual realized (in FC)(USD)
1	4616053 dated 13-10-2023	100297.28/-	1,217	0	0	LUT	0
2	4630505 dated 14-10-2023	6076373.76/-	73,742	0	0	LUT	0
3	4630594 dated 14-10-2023	4608946.77/-	55,934	0	0	LUT	0
4	5683378 dated 30.11.2023	7583413.86/-	92,088	0	0	LUT	0
5	5686057 dated 30.11.2023	8176778.55/-	99,293	0	0	LUT	0
Total		2,65,45,810.2/-	3,22,274	0	0	LUT	0

In the event of non-receipt of foreign remittance in the above Shipping Bills, FEMA guidelines for export realization (1999) are violated.

14. RELEVANT PROVISIONS OF LAW APPLICABLE IN THIS CASE:-

(i) Section 2(30) of the Customs Act, 1962: Market price in relation to any goods means the wholesale price of the goods in the ordinary course of trade in India.

(ii) Section 11 (1) of the Foreign Trade (Development and Regulation) Act, 1992: 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 export and import policy (now termed as Foreign Trade Policy) for the time being in force.

(iii) Section 50 of the Customs Act, 1962: Entry of goods for exportation. –
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.]

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.

The Exporter who presents a shipping bill or bill of export under this section shall ensure the following, namely:-

the accuracy and completeness of the information given therein;
the authenticity and validity of any document supporting it; and
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.

(iv) Section 113 (i) of the Customs Act, 1962: Confiscation of goods attempted to be improperly exported, etc. The following export goods shall be liable to confiscation- 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.

(v) Section 114 (iii) of the Customs Act, 1962: 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.

(vi) Section 114AA of the Customs Act, 1962: Penalty for use of false and incorrect material – If a person knowingly or intentionally makes, signs or uses, or causes to be made, signed or used, any declaration, statement or documents which is false or incorrect in any material particular, in the transaction of any business for the purpose of this Act, shall be liable to a penalty not exceeding five times of the value of goods.

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

Where any person has obtained any instrument by fraud, collusion, wilful misstatement or suppression of facts and such instrument has been utilised by such person or any other person for discharging duty, the person to whom the instrument was issued shall be liable for penalty not exceeding the face value of such instrument. (3) When any person is expressly or impliedly authorised by the owner, importer or exporter of any goods to be his agent in respect of such goods for all or any of the purposes of this Act, such person shall, without prejudice to the liability of the owner, importer or exporter, be deemed to be the owner, importer or exporter of such goods for such purposes:

(viii) Section 114AC: Penalty for fraudulent utilization of input tax credit for claiming refund.- Where any person has obtained any invoice by fraud, collusion, willful misstatement or suppression of facts to utilize input tax credit on 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 on goods that are entered for exportation under claim of the refund of such duty or tax, such person shall be liable for penalty not exceeding five times the refund claimed. For the purposes of this section, the expression "input tax credit" shall have the same meaning as assigned to it in clause(63) of section 2 of the Central Goods and services Tax Act, 2017 (120 of 2017).

(ix) Rule 11 of the Foreign Trade (Regulations), 1993: Stipulates that on exportation out of any customs port of any goods, whether liable to duty or not, the owner of the such goods shall in the S/bill or any other documents prescribed under the Customs Act, 1962, state the value, quantity and description of such goods to the best of his knowledge and belief and certify that the quality and

specifications 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 truthful declaration of such statement at the foot of such Shipping bill or any other documents.

(x) Customs Brokers Licensing Regulations, 2018: Obligations of Customs Broker.—A Customs Broker shall —

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

15. Whereas, from the investigation, the following facts emerge that:

15.1 M/s Orextly Impex (IEC- FZIPS9660C) having its registered office addressed at Ground Floor, Shop No 15, Ashwath Chs Ltd, Pratiksha Nagar, Sion East, Mumbai, Mumbai Suburban, Maharashtra, 400022 (hereinafter referred to as the "exporter") had filed shipping bill no. 5683378 & 5686057 dated 30.11.2023 through their Customs Broker M/s Pacific Clearing & Forwarding Pvt. Ltd. for export of "Co-Contact cleaner, Molykote-1000, Cardboard Paper, Devcon Putty, Molykote-1000, packing box, fabric glues, brasso, flanges iron plates with pallets, nylon zipper, metal zipper, pant button, pant hooks, interlining canvas, cotton fabrics, material cardholder, material wallet, Glass Beads" under Export Promotion Scheme Code 00. The FOB value of the said goods covered under the above mentioned Shipping Bills is Rs. 1,57,60,192.41/-. In the instant case, the exporter has not claimed any export incentives by filing shipping bills under export scheme code 00 despite being eligible for claiming export incentives.

15.2 As can be seen from the Table-III above, based on the market enquiry conducted on 03.11.2023, it appears that the goods declared by the exporter in the shipping bill no. 5683378 dated 30.11.2023 are fairly valued whereas the goods declared under shipping bill no. 5686057 dated 30.11.2023 have been mis-declared in terms of their value. Hence, the value needed to be re-determined under Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007. Since the exporter had filed free shipping bills, the export incentive such as drawback & RoDTEP are therefore not to be re-determined with respect to the re-determined FOB as mentioned in the table-IV above. It can thus be seen that the goods covered under shipping bill no. 5686057 dated 30.11.2023 are mis-declared in terms of value, thereby, rendering the goods liable for confiscation under section 113 (i), 113(ja) of the Customs Act, 1962.

15.3 The Exporter has violated the provisions of Rule 11 of the Foreign Trade (Regulations), 1993 in as much, as they did not make a correct declaration of value of goods in the Shipping Bill no. 5686057 dated 30.11.2023 filed by them to the Customs authorities.

15.4 The goods covered under past 03 shipping as well as the 02 shipping bills of current shipment as mentioned in Table-V, having total FOB of **Rs.**

2,65,45,810/-, though the goods are physically not available for confiscation, are liable for confiscation under Section 113(ja) of the Customs Act 1962 as BRCs was not received for any of the past shipments and also the period of 09(nine) months for receiving BRCs was lapsed.

15.5 As the Exporter had not made declaration truthfully in the said Shipping Bill, they have violated the conditions of Section 50(2) of the Customs Act, 1962. Hence, it appears that there was a deliberate mis-declaration, mis-statement and suppression of facts regarding the actual value of the impugned goods; on the part of the Exporter with mala-fide intention to claim undue Input tax Credit not legitimately payable to them. The exporter had declared the FOB value in the aforementioned shipping bill as Rs. 8176778.55/- whereas the re-determined FOB value after conducting the Market Survey was Rs. 57,40,092.75/- only. Thus, it appeared that the said goods were attempted to be exported in violation of Section 50(2) of the Customs Act, 1962 read with Section 11(1) of Foreign Trade (Development & Regulation) Act 1992 & Rules 11 of Foreign Trade Rules 1993, as exporter had furnished wrong declaration to the Custom Authorities. Hence, the goods are liable for confiscation under section 113(i) and 113(ja) of the Customs Act, 1962.

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

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

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

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

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

goods cannot be determined under the provisions of Rules 4 and 5, the value shall be determined using reasonable means consistent with the principles and general provisions of these rules. Therefore, in order to arrive at the correct value of the impugned goods the same was required to be done on the basis of Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007. Accordingly, the total value of the goods covered under the aforementioned shipping bill number has been re-determined as Rs. 57,40,092.75/- as per the market enquiry conducted of the subject goods.

15.11 It is cogent and clear that the exporter M/s Orexy Impex (IEC-FZIPS9660C) had mis-declared the impugned goods in terms of their value and attempted to defraud the Government by claiming undue Input Tax Credit and thereby acted in a manner which rendered the said goods under Table-I above liable for confiscation in terms of the provisions of Section 113(i) & 113(ja) of the Customs Act, 1962.

16. It further appears that the exporter M/s Orexy Impex (IEC-FZIPS9660C) have rendered themselves liable to penalty in terms of Section 114(iii) of the Customs Act, 1962 on account of mis-declaration of value of the impugned goods. The exporter has knowingly & intentionally caused to sign & used the documents to provide the undue advantage to the exporter with mala-fide intent to avail undue/excess export benefits. Therefore, the exporter is also liable for penalty under Section 114AA of Customs Act, 1962 for this intentional mis- declaration.

17. Further, as per the GST reports of the exporter and its 02 suppliers, it is established that the exporter and its 02 suppliers are *non-existent* entities. Therefore, it can be ascertained that the exporter is fly by night operator, who had obtained GST and IEC merely to defraud the government by claiming undue Input Tax Credit. It appears that the exporter connived with their non-existent suppliers to obtain invoice by fraud and collusion to utilize input tax credit on the basis of such invoice for discharging tax on goods which have been entered for exportation under the Shipping Bills filed by them. Hence, the exporter M/s Orexy Impex (IEC- FZIPS9660C) has rendered themselves liable to penalty in terms of Section 114AC of the Customs Act, 1962.

18. It appears that the M/s Orexy Impex (IEC- FZIPS9660C) have rendered themselves liable to penalty in terms of Section-114AB of the Customs Act, 1962. Since, the exporter obtained GST and IEC merely to defraud the government by claiming undue Input Tax Credit without receipt of the foreign remittance in the shipping Bills filed by the Exporter as mentioned at Table-V above.

19. The Custom Broker M/s Pacific Clearing & Forwarding Pvt. Ltd. failed to ascertain the veracity and genuineness of the export firm M/s Orexy Impex (IEC- FZIPS9660C). The regulation 10 (n) of the CBLR, 2018 has mandated that the CB has to verify correctness of Importer Exporter Code (IEC) number, Goods and Services Tax Identification Number (GSTIN), identity of his client and functioning of his client at the declared address by using reliable, independent, authentic documents, data or information. The CB has thereby violated regulation 10(n) of the CBLR, 2018 and has rendered themselves liable for penalty under section 114(iii) and 114AA of the Customs Act, 1962.

20. Further, the past export data in respect of M/s Orextly Impex (IEC- FZIPS9660C) was retrieved from the ICES 1.5 System wherein it was found that 03 shipping bills have been filed by the exporter before the current shipment. All these shipping bills were filed under Export Promotion Scheme Code 00 and LUT. The foreign remittance for these 03 shipping as well as the 02 shipping bills of current shipment has not been realised yet.

21. Now, therefore M/s Orextly Impex (IEC- FZIPS9660C), having address at Ground Floor, Shop No 15, Ashwath Chs. Ltd, Pratiksha Nagar, Sion East, Mumbai, Mumbai Suburban, Maharashtra, 400022 are hereby called upon to show cause to the Additional/Joint Commissioner of Customs, NS-II, JNCH, Nhava Sheva within 30 days of the receipt of this notice as to why:

- i. The declared value of impugned export goods covered under the shipping bills no. 5686057 dated 30.11.2023 is Rs. 8176778.55/- should not be rejected under Rule 8 and should not be re-determined same as Rs. 57,40,092.75/- under Rule 6 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007.
- ii. The said impugned export goods covered under the shipping bill no. 5686057 dated 30.11.2023 having total declared FOB value of Rs. 8176778.55/- appear to be mis-declared in terms of value should not be confiscated under the provisions of Section 113(i) & 113(ja) of the Customs Act, 1962.
- iii. Penalty should not be imposed upon the exporter M/s Orextly Impex (IEC- FZIPS9660C) under Sections 114(iii) and 114AA for omission on the part of the Exporter which have rendered the export goods liable for confiscation under Section 113(i) & 113(ja) of the Customs Act, 1962 of the Customs Act, 1962.
- iv. The goods covered under the aforementioned past 05 Shipping Bills (mentioned in Table-V above), having combined FOB value amounting to **Rs. 4,62,64,109/-** should not be confiscated under Section 113(ia) and 113(ja) of the Customs Act, 1962.
- v. Penalty should not be imposed upon the exporter M/s Orextly Impex (IEC- FZIPS9660C) under Sections 114 (iii), 114AA & 114AC of the customs act 1962, on account non-receipt of the foreign remittance in the shipping Bill Nos. mentioned in the Table-V filed by the exporter.
- vi. The bond amount equivalent to the FOB value of the impugned goods at the time of provisional release of the goods for export should not be enforced and redemption fine and penalty etc. should not be appropriated arising out of this order.
- vii. Penalty should not be imposed upon the exporter M/s Orextly Impex (IEC- FZIPS9660C) under Sections 114AB for fraudulent utilization of Input Tax Credit for claiming refund in the shipping Bill Nos. mentioned in the Table-V which have rendered the export goods liable for confiscation under the aforesaid provisions of the Customs Act, 1962.

22. Further, M/s Pacific Clearing & Forwarding Pvt. Ltd. addressed at

136/A, Wing, Balaji Bhavan, 1st Floor, Sector-11, Plot no. 42A, Belapur- 400614 are hereby called upon to show cause to the Additional/Joint Commissioner of Customs, NS-II, JNCH, Nhava Sheva within 30 days of the receipt of this notice as to why Penalty should not be imposed upon them under Section 114(iii) and 114AA of the Customs Act, 1962 in violation of regulation 10(n) of CBLR, 2018.

23. The aforesaid noticee is to submit their written reply within 30 days before the adjudicating authority. In their reply, they should clearly state whether they wish to be heard in person or not. In case no such request is made or they do not appear before the adjudicating authority on the date and time fixed, without any sufficient cause, the case will be decided ex-parte on the basis of available records without any further reference to them.

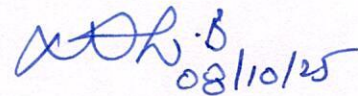
24. In case the notice is eligible to avail the facility of settlement of the case as per the Chapter XIVA of the Customs Act, 1962, and interested in the same, he may apply to the Settlement Commission as per prescribed procedure and also inform the same to the Adjudicating Authority.

25. This show cause notice is issued only in respect of issues discussed in the show cause notice and the goods mentioned against the shipping bill discussed hereinabove.

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

27. This show cause notice is issued without prejudice to any other action that may be taken in respect of the impugned goods and/or the persons/company mentioned in the notice, under the provisions of the Customs Act, 1962 and/or any other law for the time being in force.

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


08/10/25

(Raghu Kiran B.)

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

To

1.M/s Orexy Impex (IEC- FZIPS9660C)
Ground Floor, Shop No 15, Ashwath Chs
Ltd, Pratiksha Nagar, Sion East,
Mumbai, Mumbai Suburban, Maharashtra,
400022.

2. M/s Pacific Clearing & Forwarding Pvt. Ltd. (License No. 11/2393),
136/A, Wing, Balaji Bhavan,
1st Floor, Sector-11, Plot no. 42A,
Belapur- 400614.

Copy to:

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

Annexure - A

Sr. No.	List of Relied Upon Documents
RUD-I	Copy Shipping bills No. 5683378 & 5686057 both dated 30.11.2023
RUD-II	Panchanama dated 15.12.2023
RUD-III	Test Report
RUD-IV	Copy of market enquiry report dated 23.12.2023
RUD-V	Copy of NOC of provisional release for export dated 02.01.2024
RUD-VI	Statement of Shri Suyash Dinkar Lohote, authorized representative of M/s Orextly Impex recorded on 29.12.2023
RUD-VII	Statement of Shri Rakesh Budhiram Maurya, Director of CB M/s Pacific Clearing & Forwarding Pvt. Ltd. recorded on 06.02.2025
RUD-VIII	GST Report of the exporter
RUD-IX	GST Report of the supplier M/s Balaji Enterprises (GSTIN-27HXXPK7554N1Z4)
RUD-X	GST Report of the supplier M/s Royal Enterprise (GSTIN-24FDAPP7807N1Z3)

Form No: 748

ANNEXURE - C

Details to be entered by examining officers when export goods are brought for examination

Reference Date: 30/11/2023

Shipping Bill No. & Date

(a) Vessel Name

(b) Shipping Line

(c) Rotation No. & Date

(d) Steamer Agent Name

5686057

30/11/2023

AS PER INVOICE, WE
INTEND TO CLAIM
BENEFIT/REWARD UNDER
MEIS/RoDTEP/REBATE OF
STATE & CENTRAL TAXES &
LEVIES SCHEME (LUT ARN
NO.AD2710230167295

3. Freight & Insurance Charges

(i) Freight

(ii) Insurance

(100.00 USD)

4. Total No. of Packages

301

5. Type of Packages

PKG

6. Numbers Marked on packages

285-585

7. Gross weight (KGS)

15378.000

8. Net weight (KGS)

15074.000

9. Container Particulars

Container No	Size	Seal No	Seal Date

10. Name of Sealing Agency

Whether factory Stuffed

(i) If yes, Whether sample Accompanied

(ii) Factory Name & Address

No

11. Details of any other document containing examination details by Central Excise Office

AREI No	AREI Date	Commissionerate	Division	Range

I/We Declare that the particulars given herein are true and correct.

Name of the Exporter/CHA

ID No. of authorised Signatory of CHA

Dated

PACIFIC CLEARING AND FORWARDING PVT LTD

Goods Arrived. Verified the number of

Packages and marks and Numbers there on and found to be as declared.

Name of the Examining officer

Signature the Examining officer

Notes:

For factory/CFS stuffed containers, gross weight given in SL No. 9 should be exclusive of the weight of the container.
Extra sheets may be attached, if necessary.

1288, 812, 529
553, 409, 181
445, 469, 470
488, 512, 587
578, 524, 539
556

AAICP9383LCH001

PACIFIC CLEARING AND FORWARDING PVT LTD
INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)
Shipping Bill for Export

Page# 1 to 3
Print on 30/11/2023 12:53:32

Job No.: 0000748 Date: 30/11/2023 S/B No.: 5686057 Date: 30/11/2023
Exporter's Name
IEC No. (1) FZIPS9660C PAN:FZIPS9660C
OREXTY IMPEX
Ground, Shop No 12, Yamuna CHS, Plot No 12, JCI, Kamothe EDSO Road,
Sector 17, Kamothe, Navi Mumbai, Raigad MAHARASHTRA 410209
GSTN Type : GSN GSTN No : 27FZIPS9660C1ZT

Loading Port: INNSA1 State of Origin: MAHARASHTRA

Consignee's Name
M/s. KANZ AL-BAHAR B.M.T.L.L.C
OFFICE NO. 202, MOH KHALID BIN BUILDING
2ND FLOOR, NEAR SUWAIS SUPER MARKET
FRIJ MURAK P.O. BOX 65109, DEIRA DUBAI U.A.E.
UNITED ARAB EMIRATES
No of Packages : 301
Loose Packets. :
Type of Packages : PKG
Net Weight (KGS) : 15074.000
Gross Weight (KGS) : 15378.000
No. of Containers : 0

Port of Loading (INNSA1) : Nhava Sheva Sea
Country of Final Dest. (AE) : UNITED ARAB EMIRATES
Port of Final Dest. (AEJEA) : JEBEL ALI
Port of Discharge (AEJEA) : JEBEL ALI
Country of Discharge (AE) : UNITED ARAB EMIRATES
Nature of Cargo : P
Rotation No :
Marks & No(s). : AS PER INVOICE, WE INTEND TO CLAIM BENEFIT/REWARD UNDER MEIS/RODTEP/REBATE OF STATE & CENTRAL TAXES & LEVIES SCHEME (LUT ARN NO.AD2710230167295 DT.11.10.2023)

Forex Bank Acc : 99860200001991
FOB Value (Rs.) : 8176778.57
ST / Excise Regn. :
Authorised Dealer Code : 0201043
I.F.S. Code : BARB0DBTALO

RBI Waiver No :
RODTEP Amount :
Drawback Account No :
DBK Amount : 0.00
F ROSCTL Amount : 0.00

Invoice Details Serial No : 1
Invoice Value : 99393.00 (Rs. 8185013.55)
FOB Value : 99293.00 (Rs. 8176778.55)
Invoice No. : 01/005/2023-24
Nature of Contract : C&F
Contract No. :
Third Party :
DBK Value (Rs.) :
Currency of Invoice : USD
Invoice Date : 30/11/2023
Exchange Rate : USD 1 = Rs. 82.35
Contract Date :

DBK Value (Rs.) :
Currency of Invoice : USD
Invoice Date : 30/11/2023
Exchange Rate : USD 1 = Rs. 82.35
Contract Date :

Insurance
Freight
Discount
Commission
Other Deduction
Packing Charges
Buyer's Name and Address
M/s. NOOR AL ASAD GOODS WHOLESALERS
GOLD SOUK MARKET DIERA DUBAI U.A.E.
Nature of Payment : DA
Period of Payment : 180 Days

SL No	RTIC Code	Item Description	Rate	Per	Units	Total Value(FC)	FOB Value(INR)	Scheme
	Quantity	Units				Declared PMV(INR)	Accepted PMV(INR)	Reward
	Scheme Description							
	Manufacturer Details							
	Transit Country	Source State	HAWB	TotalPkg	IGSTPynt	Tax Value	Tax Amount	End Use
1	34039900	MOLYKOTE-1000 M 732		Per 1	PCS	14720.00	1210972.40	NO
	1840	PCS 8				723.95	1332069.64	NO
	FREE S/BILLS INVOLVING REMITTANCE OF FOREIGN EXCHANGE							
#	2	27					0.00	GNX100
	48191090	PACKING BOX		Per 1	KGS 301	148.00	3948.68	NO
	24	KGS 2				180.98	4343.55	NO
	FREE S/BILLS INVOLVING REMITTANCE OF FOREIGN EXCHANGE							
#	3	27					0.00	GNX100
	70181090	GLASS BEADS		Per 1	PCS	10320.00	848997.21	NO
	10320	PCS 1				90.49	933896.93	NO
	FREE S/BILLS INVOLVING REMITTANCE OF FOREIGN EXCHANGE							
#	4	27					0.00	GNX100
	35069999	FABRIC GLUES		Per 1	PCS	42420.00	8489772.30	NO
	12120	PCS 3.5				316.73	8838749.53	NO
	FREE S/BILLS INVOLVING REMITTANCE OF FOREIGN EXCHANGE							
#	5	27					0.00	GNX100
	34059090	BRASSO		Per 1	PCS	4704.00	386984.88	NO
	960	PCS 4.9						NO

GWC DISTRI PARK
Received KGS 301
In Shred No 6
Shipping Bill No. 5686057
Said to Container Said to Weight Basis
LUT
SUNIL CHAVAN
DEVKRUPA ENTERPRISES
IN CHARGE
30/11/23

chand
P1 - 15.12.23

P2 - 15.12.23

Page# 2 to 3
Print on 30/11/2023 12:53:32

Loading Port: INNSA1 State of Origin: MAHARASHTRA

443.42 425683.37

285		585		Single Windows Type of Information						
				RDT Amount	GST Amount	CCS Amount	District Name	State name	Trade	SMC
Inv/ite m	SQC & Qty	RODTEP			0.00	0.00	491 RAIGAD	27 MAHARASHTRA	NCPTI	
1/1	1320 KGS	RODTEPN			0.00	0.00	491 RAIGAD	27 MAHARASHTRA	NCPTI	
1/2	24 KGS	RODTEPN			0.00	0.00	491 RAIGAD	27 MAHARASHTRA	NCPTI	
1/3	4675 KGS	RODTEPN			0.00	0.00	491 RAIGAD	27 MAHARASHTRA	NCPTI	
1/4	1200 KGS	RODTEPN			0.00	0.00	491 RAIGAD	27 MAHARASHTRA	NCPTI	
1/5	110 KGS	RODTEPN			0.00	0.00	491 RAIGAD	27 MAHARASHTRA	NCPTI	
1/6	6591 KGS	RODTEPN								

15.12.23

PACIFIC CLEARING AND FORWARDING PVT LTD
INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

Page# 3 to 3
 Print on 30/11/2023 12:53:32

Shipping Bill for Export

Bill No.: 0000748 Date: 30/11/2023 S/B No.: 5686057 Date: 30/11/2023		Loading Port: INNSA1 State of Origin: MAHARASHTRA		
17	123.5 KGS	RODTEPN	0.00	0.00 491 RAIGAD 27 MAHARASHTRA NCPTI
18	125.5 KGS	RODTEPN	0.00	0.00 491 RAIGAD 27 MAHARASHTRA NCPTI
19	876 KGS	RODTEPN	0.00	0.00 491 RAIGAD 27 MAHARASHTRA NCPTI
1/10	53 KGS	RODTEPN	0.00	0.00 491 RAIGAD 27 MAHARASHTRA NCPTI
1/11	1510 SQM	RODTEPN	0.00	0.00 491 RAIGAD 27 MAHARASHTRA NCPTI
1/12	515 SQM	RODTEPN	0.00	0.00 491 RAIGAD 27 MAHARASHTRA NCPTI
1/13	200 KGS	RODTEPN	0.00	0.00 491 RAIGAD 27 MAHARASHTRA NCPTI
1/14	900 NOS	RODTEPN	0.00	0.00 491 RAIGAD 27 MAHARASHTRA NCPTI
		0.00	0.00	0.00

Supporting Documents Details

Inv No	Item No	IRN No	DRN No	Document Type Description	Place of Issue	Issue Date	Expiry Date
Document Issuer Party Name			Document Issuer Party Address				
Document Beneficiary Name			Document Beneficiary Address				
1		2023113000031101	2023113000011830	934000 005signed.pdf		30/11/2023	
M/s. KANZ AL-BAHAR B.M.T LLC			OFFICE NO. 202, MOH KHALID BIN BUILDING 2ND FLOOR, NEAR SUWAIS SUPER MARKET FRIJ MURAR P.O. BOX 65109, DEIRA DUBAI U.A.E.				
OREXTY IMPEX			Ground, Shop No 12,Yamuna CHS, Plot No 12, JCI, Kamothe EDSO Road, Sector17,Kamothe,Navi Mumbai,Raigad MAHARASHTRA				
1		2023113000031102	2023113000011830	380000 005signed.pdf		30/11/2023	
M/s. KANZ AL-BAHAR B.M.T LLC			OFFICE NO. 202, MOH KHALID BIN BUILDING 2ND FLOOR, NEAR SUWAIS SUPER MARKET FRIJ MURAR P.O. BOX 65109, DEIRA DUBAI U.A.E.				
OREXTY IMPEX			Ground, Shop No 12,Yamuna CHS, Plot No 12, JCI, Kamothe EDSO Road, Sector17,Kamothe,Navi Mumbai,Raigad MAHARASHTRA				
1		2023113000031103	2023113000011830	165000 11.10.2023signed.pdf		11/10/2023	
M/s. KANZ AL-BAHAR B.M.T LLC			OFFICE NO. 202, MOH KHALID BIN BUILDING 2ND FLOOR, NEAR SUWAIS SUPER MARKET FRIJ MURAR P.O. BOX 65109, DEIRA DUBAI U.A.E.				
OREXTY IMPEX			Ground, Shop No 12,Yamuna CHS, Plot No 12, JCI, Kamothe EDSO Road, Sector17,Kamothe,Navi Mumbai,Raigad MAHARASHTRA				
1		2023113000031104	2023113000011830	271000 005signed.pdf		30/11/2023	
M/s. KANZ AL-BAHAR B.M.T LLC			OFFICE NO. 202, MOH KHALID BIN BUILDING 2ND FLOOR, NEAR SUWAIS SUPER MARKET FRIJ MURAR P.O. BOX 65109, DEIRA DUBAI U.A.E.				
OREXTY IMPEX			Ground, Shop No 12,Yamuna CHS, Plot No 12, JCI, Kamothe EDSO Road, Sector17,Kamothe,Navi Mumbai,Raigad MAHARASHTRA				

Following is the list of document attached

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

Factory Stuffing

Sample Accompanied

Vessel Name & Voys, Rotation No & Date

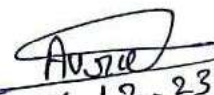
NO

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

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

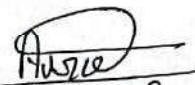
Signature of Exporter/CHA with Date

P1 - chand
 15.12.23

P2 - 
 15.12.23

INVOICE																																																																																																														
Exporter M/S. OREXTY IMPEX GROUND, SHOP NO 12, YAMUNA CHS, PLOT NO 12, JCI KAMOTHE ROAD SECTOR 17 KAMOTHE, NAVI MUMBAI, RAIGAD RAIGAD, MAHARASHTRA PIN CODE:- 410209 GST NO: 27FZIPS9660C1ZT		Invoice No. & Date 01/005/2023-24		DATE 27-11-2023		Exporter IEC Code FZIPS9660C																																																																																																								
Consignee M/s. KANZ AL-BAHAR B.M.T LLC OFFICE NO. 202, MOH KHALID BIN BUILDING 2ND FLOOR, NEAR SUWAIS SUPER MARKET FRIJ MURAR P.O. BOX 65109, DEIRA DUBAI U.A.E.		Buyers's Order No. & Date ; M/s. NOOR AL ASAD GOODS WHOLESALERS GOLD SOUK MARKET DIERA DUBAI U.A.E.		ARN NO AD2710230167295 DT.11/10/2023																																																																																																										
Per-Carriage by BY SEA Vessel / Flight No. BY SEA		Place of Receipt by Pre-carrier MUMBAI Place of Loading NHAVA SHEVA		BANK DETAILS BANK:-BANK OF BORODA AC NO:-89860200001991 IFSC:- BARB0DBTALO AD CODE:- 0201043-6010484		Country of Origin of Goods INDIA																																																																																																								
PORT OF LOADING NHAVA SHEVA		PORT OF DESTINATION JEBEL ALI, DUBAI		Destination Country JEBEL ALI , DUBAI																																																																																																										
Marks & Nos		Term of Delivery & Payment C & F D/A 180 DAYS																																																																																																												
MARKA F.Z. 285 TO 585		<table border="1"> <thead> <tr> <th rowspan="2">Description of Goods</th> <th rowspan="2">HSN CODE</th> <th rowspan="2">Quantity PCS/ KGS</th> <th>SIZE</th> <th>Rate</th> <th rowspan="2">Total Amount in USD</th> </tr> <tr> <th>PER CTNS</th> <th>PER PCS</th> </tr> </thead> <tbody> <tr> <td>INDIAN GOODS</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>301 CARTOONS</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>MOLYKOTE 1000, M 732</td> <td>34039900</td> <td>1840</td> <td>26X19X9</td> <td>8.00</td> <td>14720.00</td> </tr> <tr> <td>PACKING BOX</td> <td>39204900</td> <td>24 KGS</td> <td>17X34X16</td> <td>2.00</td> <td>48.00</td> </tr> <tr> <td>GLASS BEEDS</td> <td>70181090</td> <td>10320</td> <td>11X20X19</td> <td>1.00</td> <td>10320.00</td> </tr> <tr> <td>FABRIC GLUES</td> <td>59032090</td> <td>12120</td> <td>9.5X16X10</td> <td>3.50</td> <td>42420.00</td> </tr> <tr> <td>BRASSO</td> <td>34059090</td> <td>960</td> <td>18X14X10</td> <td>4.90</td> <td>4704.00</td> </tr> <tr> <td>FLANGES PALATES</td> <td>73079190</td> <td>3000</td> <td>24X24X24</td> <td>1.00</td> <td>3000.00</td> </tr> <tr> <td>NYLON ZIPPER</td> <td>96071990</td> <td>13000</td> <td>29X21X11</td> <td>0.50</td> <td>6500.00</td> </tr> <tr> <td>METAL ZIPPER</td> <td>96071890</td> <td>13000</td> <td>29X21X11</td> <td>0.50</td> <td>6500.00</td> </tr> <tr> <td>PAINT BOTTON</td> <td>61046200</td> <td>876 GROSS</td> <td>29X21X11</td> <td>1.00</td> <td>876.00</td> </tr> <tr> <td>PAINT HOOKS</td> <td>61046200</td> <td>150 PACKETS</td> <td>29X21X11</td> <td>0.40</td> <td>60.00</td> </tr> <tr> <td>INTERLINING CANVAS</td> <td>59039090</td> <td>1510 DORZEN</td> <td>29X21X11</td> <td>0.50</td> <td>755.00</td> </tr> <tr> <td>COTTON FABRICS</td> <td>52083290</td> <td>515 MTRS</td> <td>29X21X11</td> <td>2.00</td> <td>1030.00</td> </tr> <tr> <td>MATERIAL CARDHOLDER</td> <td>39269099</td> <td>2880</td> <td>20X20X20</td> <td>2.00</td> <td>5760.00</td> </tr> <tr> <td>MATERIAL WALLET</td> <td>42023120</td> <td>900</td> <td>20X20X20</td> <td>3.00</td> <td>2700.00</td> </tr> </tbody> </table>					Description of Goods	HSN CODE	Quantity PCS/ KGS	SIZE	Rate	Total Amount in USD	PER CTNS	PER PCS	INDIAN GOODS						301 CARTOONS						MOLYKOTE 1000, M 732	34039900	1840	26X19X9	8.00	14720.00	PACKING BOX	39204900	24 KGS	17X34X16	2.00	48.00	GLASS BEEDS	70181090	10320	11X20X19	1.00	10320.00	FABRIC GLUES	59032090	12120	9.5X16X10	3.50	42420.00	BRASSO	34059090	960	18X14X10	4.90	4704.00	FLANGES PALATES	73079190	3000	24X24X24	1.00	3000.00	NYLON ZIPPER	96071990	13000	29X21X11	0.50	6500.00	METAL ZIPPER	96071890	13000	29X21X11	0.50	6500.00	PAINT BOTTON	61046200	876 GROSS	29X21X11	1.00	876.00	PAINT HOOKS	61046200	150 PACKETS	29X21X11	0.40	60.00	INTERLINING CANVAS	59039090	1510 DORZEN	29X21X11	0.50	755.00	COTTON FABRICS	52083290	515 MTRS	29X21X11	2.00	1030.00	MATERIAL CARDHOLDER	39269099	2880	20X20X20	2.00	5760.00	MATERIAL WALLET	42023120	900	20X20X20	3.00	2700.00
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Amount (in Word) :C&F USD:-NINTY NINE THOUSAND THREE HUNDRED NINTY THREE ONLY					99393.00																																																																																																									
TOTAL PCS :-58020 PCS TOTAL CTNS:- 301 CTNS GROSS WT:-15378.000 KGS NETT WT:- 15074.000 KGS																																																																																																														
FOR OREXTY IMPEX For OREXTY IMPEX Proprietor AUTHORIZED SIGNATORY																																																																																																														
"We intend to claim rewards under Merchandise Exports From India Scheme (MEIS)" WE DECLARE THAT THIS INVOICE SHOWS THE ACTUAL PRICE OF THE GOODS DESCRIBED & THAT ALL PARTICULARS ARE TRUE AND CORRECT.																																																																																																														

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CONSIGNEE SHREE IMPEX SHOP NO 12, YAMUNA CHS, PLOT NO 12, JCI KAMOTHE ED SO SECTOR 17 KAMOTHE, NAVI MUMBAI, RAIGAD, NAVI MUMBAI RAIGAD, MAHARASHTRA PIN CODE:- 410209		Invoice No. & Date OI/005/2023-24		DATE 27-11-2023		Exporter IEC Code FZIPS9660C		
Buyers's Order No. & Date M/S.NOOR AL ASAD GOODS WHOLESALERS GOLD SOUK MARKET DIERA DUBAI U.A.E.		Country of Oring of Goods INDIA		Destination Country UAE				
Term of Delivery & Payment C & F D/A 180 DAYS BY SEA								
Per-Carriage by BY SEA		Place of Receipt by Pre-carrier N.A.						
Vessel / Flight No. BY SEA		Place of Loading NHAVA SHEVA						
PORT OF LOADING NHAVA SHEVA		PORT OF DESTINATION JEBEL ALI, DUBAI						
MARKS & NOS CTNS NO 285 TO 585		Description of Goods		SIZE SQ MTR	MARK	TOTAL PCS	GR WT	NT WT
285	MOLYKOTE 1000	26X19X9	F.Z	20	25	24		
286	MOLYKOTE 1000	26X19X9	F.Z	20	25	24		
287	MOLYKOTE 1000	26X19X9	F.Z	20	25	24		
288	MOLYKOTE 1000	26X19X9	F.Z	20	25	24		
289	MOLYKOTE 1000	26X19X9	F.Z	20	25	24		
290	MOLYKOTE 1000	26X19X9	F.Z	20	25	24		
291	MOLYKOTE 1000	26X19X9	F.Z	20	25	24		
292	MOLYKOTE 1000	26X19X9	F.Z	20	25	24		
293	MOLYKOTE 1000	26X19X9	F.Z	20	25	24		
294	MOLYKOTE 1000	26X19X9	F.Z	20	25	24		
295	MOLYKOTE 1000	26X19X9	F.Z	20	25	24		
296	MOLYKOTE 1000	26X19X9	F.Z	20	25	24		
297	MOLYKOTE 1000	26X19X9	F.Z	20	25	24		
298	MOLYKOTE 1000	26X19X9	F.Z	20	25	24		
299	MOLYKOTE 1000	26X19X9	F.Z	20	25	24		
300	MOLYKOTE 1000	26X19X9	F.Z	20	25	24		
301	MOLYKOTE 1000	26X19X9	F.Z	20	25	24		
302	MOLYKOTE 1000	26X19X9	F.Z	20	25	24		
303	MOLYKOTE 1000	26X19X9	F.Z	20	25	24		
304	MOLYKOTE 1000	26X19X9	F.Z	20	25	24		
305	MOLYKOTE 1000	26X19X9	F.Z	20	25	24		
306	MOLYKOTE 1000	26X19X9	F.Z	20	25	24		
307	MOLYKOTE 1000	26X19X9	F.Z	20	25	24		
308	MOLYKOTE 1000	26X19X9	F.Z	20	25	24		
309	MOLYKOTE 1000	26X19X9	F.Z	20	25	24		
310	MOLYKOTE 1000	26X19X9	F.Z	20	25	24		
311	MOLYKOTE 1000	26X19X9	F.Z	20	25	24		
312	MOLYKOTE 1000	26X19X9	F.Z	20	25	24		
313	MOLYKOTE 1000	26X19X9	F.Z	20	25	24		
314	MOLYKOTE 1000	26X19X9	F.Z	20	25	24		
315	MOLYKOTE 1000	26X19X9	F.Z	20	25	24		
316	MOLYKOTE 1000	26X19X9	F.Z	20	25	24		
317	MOLYKOTE 1000	26X19X9	F.Z	20	25	24		
318	MOLYKOTE 1000	26X19X9	F.Z	20	25	24		
319	MOLYKOTE 1000	26X19X9	F.Z	20	25	24		
320	MOLYKOTE 1000	26X19X9	F.Z	20	25	24		
321	MOLYKOTE 1000	26X19X9	F.Z	20	25	24		
322	MOLYKOTE 1000	26X19X9	F.Z	20	25	24		
323	MOLYKOTE 1000	26X19X9	F.Z	20	25	24		
324	MOLYKOTE 1000	26X19X9	F.Z	20	25	24		
325	MOLYKOTE 1000	26X19X9	F.Z	20	25	24		
326	MOLYKOTE 1000	26X19X9	F.Z	20	25	24		
327	MOLYKOTE 1000	26X19X9	F.Z	20	25	24		
328	MOLYKOTE 1000	26X19X9	F.Z	20	25	24		
329	MOLYKOTE 1000	26X19X9	F.Z	20	25	24		
330	MOLYKOTE 1000	26X19X9	F.Z	20	25	24		
331	MOLYKOTE 1000	26X19X9	F.Z	20	25	24		
332	MOLYKOTE 1000	26X19X9	F.Z	20	25	24		
333	MOLYKOTE 1000	26X19X9	F.Z	20	25	24		
334	MOLYKOTE 1000	26X19X9	F.Z	20	25	24		
335	MOLYKOTE 1000	26X19X9	F.Z	20	25	24		

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336	MOLYKOTE 1000	26X19X9	F.Z	20	25	24
337	MOLYKOTE 1000	26X19X9	F.Z	20	25	24
338	MOLYKOTE 1000	26X19X9	F.Z	20	25	24
339	MOLYKOTE 1000	26X19X9	F.Z	20	25	24
340	MOLYKOTE 1000	26X19X9	F.Z	20	25	24
341	PACKING BOX	17X34X16	F.Z	24 KGS	25	24
342	GLASS BEEDS	11X20X19	F.Z	120	56	55
343	GLASS BEEDS	11X20X19	F.Z	120	56	55
344	GLASS BEEDS	11X20X19	F.Z	120	56	55
345	GLASS BEEDS	11X20X19	F.Z	120	56	55
346	GLASS BEEDS	11X20X19	F.Z	120	56	55
347	GLASS BEEDS	11X20X19	F.Z	120	56	55
348	GLASS BEEDS	11X20X19	F.Z	120	56	55
349	GLASS BEEDS	11X20X19	F.Z	120	56	55
350	GLASS BEEDS	11X20X19	F.Z	120	56	55
351	GLASS BEEDS	11X20X19	F.Z	120	56	55
352	GLASS BEEDS	11X20X19	F.Z	120	56	55
353	GLASS BEEDS	11X20X19	F.Z	120	56	55
354	GLASS BEEDS	11X20X19	F.Z	120	56	55
355	GLASS BEEDS	11X20X19	F.Z	120	56	55
356	GLASS BEEDS	11X20X19	F.Z	120	56	55
357	GLASS BEEDS	11X20X19	F.Z	120	56	55
358	GLASS BEEDS	11X20X19	F.Z	120	56	55
359	GLASS BEEDS	11X20X19	F.Z	120	56	55
360	GLASS BEEDS	11X20X19	F.Z	120	56	55
361	GLASS BEEDS	11X20X19	F.Z	120	56	55
362	GLASS BEEDS	11X20X19	F.Z	120	56	55
363	GLASS BEEDS	11X20X19	F.Z	120	56	55
364	GLASS BEEDS	11X20X19	F.Z	120	56	55
365	GLASS BEEDS	11X20X19	F.Z	120	56	55
366	GLASS BEEDS	11X20X19	F.Z	120	56	55
367	GLASS BEEDS	11X20X19	F.Z	120	56	55
368	GLASS BEEDS	11X20X19	F.Z	120	56	55
369	GLASS BEEDS	11X20X19	F.Z	120	56	55
370	GLASS BEEDS	11X20X19	F.Z	120	56	55
371	GLASS BEEDS	11X20X19	F.Z	120	56	55
372	GLASS BEEDS	11X20X19	F.Z	120	56	55
373	GLASS BEEDS	11X20X19	F.Z	120	56	55
374	GLASS BEEDS	11X20X19	F.Z	120	56	55
375	GLASS BEEDS	11X20X19	F.Z	120	56	55
376	GLASS BEEDS	11X20X19	F.Z	120	56	55
377	GLASS BEEDS	11X20X19	F.Z	120	56	55
378	GLASS BEEDS	11X20X19	F.Z	120	56	55
379	GLASS BEEDS	11X20X19	F.Z	120	56	55
380	GLASS BEEDS	11X20X19	F.Z	120	56	55
381	GLASS BEEDS	11X20X19	F.Z	120	56	55
382	GLASS BEEDS	11X20X19	F.Z	120	56	55
383	GLASS BEEDS	11X20X19	F.Z	120	56	55
384	GLASS BEEDS	11X20X19	F.Z	120	56	55
385	GLASS BEEDS	11X20X19	F.Z	120	56	55
386	GLASS BEEDS	11X20X19	F.Z	120	56	55
387	GLASS BEEDS	11X20X19	F.Z	120	56	55
388	GLASS BEEDS	11X20X19	F.Z	120	56	55
389	GLASS BEEDS	11X20X19	F.Z	120	56	55
390	GLASS BEEDS	11X20X19	F.Z	120	56	55
391	GLASS BEEDS	11X20X19	F.Z	120	56	55
392	GLASS BEEDS	11X20X19	F.Z	120	56	55
393	GLASS BEEDS	11X20X19	F.Z	120	56	55
394	GLASS BEEDS	11X20X19	F.Z	120	56	55
395	GLASS BEEDS	11X20X19	F.Z	120	56	55
396	GLASS BEEDS	11X20X19	F.Z	120	56	55
397	GLASS BEEDS	11X20X19	F.Z	120	56	55
398	GLASS BEEDS	11X20X19	F.Z	120	56	55
399	GLASS BEEDS	11X20X19	F.Z	120	56	55
400	GLASS BEEDS	11X20X19	F.Z	120	56	55
401	GLASS BEEDS	11X20X19	F.Z	120	56	55
402	GLASS BEEDS	11X20X19	F.Z	120	56	55
403	GLASS BEEDS	11X20X19	F.Z	120	56	55
404	GLASS BEEDS	11X20X19	F.Z	120	56	55
405	GLASS BEEDS	11X20X19	F.Z	120	56	55
406	GLASS BEEDS	11X20X19	F.Z	120	56	55

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407	GLASS BEEDS	11X20X19	F.Z	120	56	55
408	GLASS BEEDS	11X20X19	F.Z	120	56	55
409	GLASS BEEDS	11X20X19	F.Z	120	56	55
410	GLASS BEEDS	11X20X19	F.Z	120	56	55
411	GLASS BEEDS	11X20X19	F.Z	120	56	55
412	GLASS BEEDS	11X20X19	F.Z	120	56	55
413	GLASS BEEDS	11X20X19	F.Z	120	56	55
414	GLASS BEEDS	11X20X19	F.Z	120	56	55
415	GLASS BEEDS	11X20X19	F.Z	120	56	55
416	GLASS BEEDS	11X20X19	F.Z	120	56	55
417	GLASS BEEDS	11X20X19	F.Z	120	56	55
418	GLASS BEEDS	11X20X19	F.Z	120	56	55
419	GLASS BEEDS	11X20X19	F.Z	120	56	55
420	GLASS BEEDS	11X20X19	F.Z	120	56	55
421	GLASS BEEDS	11X20X19	F.Z	120	56	55
422	GLASS BEEDS	11X20X19	F.Z	120	56	55
423	GLASS BEEDS	11X20X19	F.Z	120	56	55
424	GLASS BEEDS	11X20X19	F.Z	120	56	55
425	GLASS BEEDS	11X20X19	F.Z	120	56	55
426	GLASS BEEDS	11X20X19	F.Z	120	56	55
427	GLASS BEEDS	11X20X19	F.Z	120	13	12
428	FABRIC GLUE	9.5X16X10	F.Z	120	13	12
429	FABRIC GLUE	9.5X16X10	F.Z	120	13	12
430	FABRIC GLUE	9.5X16X10	F.Z	120	13	12
431	FABRIC GLUE	9.5X16X10	F.Z	120	13	12
432	FABRIC GLUE	9.5X16X10	F.Z	120	13	12
433	FABRIC GLUE	9.5X16X10	F.Z	120	13	12
434	FABRIC GLUE	9.5X16X10	F.Z	120	13	12
435	FABRIC GLUE	9.5X16X10	F.Z	120	13	12
436	FABRIC GLUE	9.5X16X10	F.Z	120	13	12
437	FABRIC GLUE	9.5X16X10	F.Z	120	13	12
438	FABRIC GLUE	9.5X16X10	F.Z	120	13	12
439	FABRIC GLUE	9.5X16X10	F.Z	120	13	12
440	FABRIC GLUE	9.5X16X10	F.Z	120	13	12
441	FABRIC GLUE	9.5X16X10	F.Z	120	13	12
442	FABRIC GLUE	9.5X16X10	F.Z	120	13	12
443	FABRIC GLUE	9.5X16X10	F.Z	120	13	12
444	FABRIC GLUE	9.5X16X10	F.Z	120	13	12
445	FABRIC GLUE	9.5X16X10	F.Z	120	13	12
446	FABRIC GLUE	9.5X16X10	F.Z	120	13	12
447	FABRIC GLUE	9.5X16X10	F.Z	120	13	12
448	FABRIC GLUE	9.5X16X10	F.Z	120	13	12
449	FABRIC GLUE	9.5X16X10	F.Z	120	13	12
450	FABRIC GLUE	9.5X16X10	F.Z	120	13	12
451	FABRIC GLUE	9.5X16X10	F.Z	120	13	12
452	FABRIC GLUE	9.5X16X10	F.Z	120	13	12
453	FABRIC GLUE	9.5X16X10	F.Z	120	13	12
454	FABRIC GLUE	9.5X16X10	F.Z	120	13	12
455	FABRIC GLUE	9.5X16X10	F.Z	120	13	12
456	FABRIC GLUE	9.5X16X10	F.Z	120	13	12
457	FABRIC GLUE	9.5X16X10	F.Z	120	13	12
458	FABRIC GLUE	9.5X16X10	F.Z	120	13	12
459	FABRIC GLUE	9.5X16X10	F.Z	120	13	12
460	FABRIC GLUE	9.5X16X10	F.Z	120	13	12
461	FABRIC GLUE	9.5X16X10	F.Z	120	13	12
462	FABRIC GLUE	9.5X16X10	F.Z	120	13	12
463	FABRIC GLUE	9.5X16X10	F.Z	120	13	12
464	FABRIC GLUE	9.5X16X10	F.Z	120	13	12
465	FABRIC GLUE	9.5X16X10	F.Z	120	13	12
466	FABRIC GLUE	9.5X16X10	F.Z	120	13	12
467	FABRIC GLUE	9.5X16X10	F.Z	120	13	12
468	FABRIC GLUE	9.5X16X10	F.Z	120	13	12
469	FABRIC GLUE	9.5X16X10	F.Z	120	13	12
470	FABRIC GLUE	9.5X16X10	F.Z	120	13	12
471	FABRIC GLUE	9.5X16X10	F.Z	120	13	12
472	FABRIC GLUE	9.5X16X10	F.Z	120	13	12
473	FABRIC GLUE	9.5X16X10	F.Z	120	13	12
474	FABRIC GLUE	9.5X16X10	F.Z	120	13	12
475	FABRIC GLUE	9.5X16X10	F.Z	120	13	12
476	FABRIC GLUE	9.5X16X10	F.Z	120	13	12
477	FABRIC GLUE	9.5X16X10	F.Z	120	13	12

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P2- Surge
15.12.23

478	FABRIC GLUE	9.5X16X10	F.Z	120	13	12
479	FABRIC GLUE	9.5X16X10	F.Z	120	13	12
480	FABRIC GLUE	9.5X16X10	F.Z	120	13	12
481	FABRIC GLUE	9.5X16X10	F.Z	120	13	12
482	FABRIC GLUE	9.5X16X10	F.Z	120	13	12
483	FABRIC GLUE	9.5X16X10	F.Z	120	13	12
484	FABRIC GLUE	9.5X16X10	F.Z	120	13	12
485	FABRIC GLUE	9.5X16X10	F.Z	120	13	12
486	FABRIC GLUE	9.5X16X10	F.Z	120	13	12
487	FABRIC GLUE	9.5X16X10	F.Z	120	13	12
488	FABRIC GLUE	9.5X16X10	F.Z	120	13	12
489	FABRIC GLUE	9.5X16X10	F.Z	120	13	12
490	FABRIC GLUE	9.5X16X10	F.Z	120	13	12
491	FABRIC GLUE	9.5X16X10	F.Z	120	13	12
492	FABRIC GLUE	9.5X16X10	F.Z	120	13	12
493	FABRIC GLUE	9.5X16X10	F.Z	120	13	12
494	FABRIC GLUE	9.5X16X10	F.Z	120	13	12
495	FABRIC GLUE	9.5X16X10	F.Z	120	13	12
496	FABRIC GLUE	9.5X16X10	F.Z	120	13	12
497	FABRIC GLUE	9.5X16X10	F.Z	120	13	12
498	FABRIC GLUE	9.5X16X10	F.Z	120	13	12
499	FABRIC GLUE	9.5X16X10	F.Z	120	13	12
500	FABRIC GLUE	9.5X16X10	F.Z	120	13	12
501	FABRIC GLUE	9.5X16X10	F.Z	120	13	12
502	FABRIC GLUE	9.5X16X10	F.Z	120	13	12
503	FABRIC GLUE	9.5X16X10	F.Z	120	13	12
504	FABRIC GLUE	9.5X16X10	F.Z	120	13	12
505	FABRIC GLUE	9.5X16X10	F.Z	120	13	12
506	FABRIC GLUE	9.5X16X10	F.Z	120	13	12
507	FABRIC GLUE	9.5X16X10	F.Z	120	13	12
508	FABRIC GLUE	9.5X16X10	F.Z	120	13	12
509	FABRIC GLUE	9.5X16X10	F.Z	120	13	12
510	FABRIC GLUE	9.5X16X10	F.Z	120	13	12
511	FABRIC GLUE	9.5X16X10	F.Z	120	13	12
512	FABRIC GLUE	9.5X16X10	F.Z	120	13	12
513	FABRIC GLUE	9.5X16X10	F.Z	120	13	12
514	FABRIC GLUE	9.5X16X10	F.Z	120	13	12
515	FABRIC GLUE	9.5X16X10	F.Z	120	13	12
516	FABRIC GLUE	9.5X16X10	F.Z	120	13	12
517	FABRIC GLUE	9.5X16X10	F.Z	120	13	12
518	FABRIC GLUE	9.5X16X10	F.Z	120	13	12
519	FABRIC GLUE	9.5X16X10	F.Z	120	13	12
520	FABRIC GLUE	9.5X16X10	F.Z	120	13	12
521	FABRIC GLUE	9.5X16X10	F.Z	120	13	12
522	FABRIC GLUE	9.5X16X10	F.Z	120	13	12
523	FABRIC GLUE	9.5X16X10	F.Z	120	13	12
524	FABRIC GLUE	9.5X16X10	F.Z	120	13	12
525	FABRIC GLUE	9.5X16X10	F.Z	120	13	12
526	FABRIC GLUE	9.5X16X10	F.Z	120	13	12
527	FABRIC GLUE	9.5X16X10	F.Z	120	13	12
528	FABRIC GLUE	18X14X10	F.Z	36	11	10
529	MOLYKOTE M732	18X14X10	F.Z	36	11	10
530	MOLYKOTE M732	18X14X10	F.Z	36	11	10
531	MOLYKOTE M732	18X14X10	F.Z	36	11	10
532	MOLYKOTE M732	18X14X10	F.Z	36	11	10
533	MOLYKOTE M732	18X14X10	F.Z	36	11	10
534	MOLYKOTE M732	18X14X10	F.Z	36	11	10
535	MOLYKOTE M732	18X14X10	F.Z	36	11	10
536	MOLYKOTE M732	18X14X10	F.Z	36	11	10
537	MOLYKOTE M732	18X14X10	F.Z	36	11	10
538	MOLYKOTE M732	18X14X10	F.Z	36	11	10
539	MOLYKOTE M732	18X14X10	F.Z	36	11	10
540	MOLYKOTE M732	18X14X10	F.Z	36	11	10
541	MOLYKOTE M732	18X14X10	F.Z	36	11	10
542	MOLYKOTE M732	18X14X10	F.Z	36	11	10
543	MOLYKOTE M732	18X14X10	F.Z	36	11	10
544	MOLYKOTE M732	18X14X10	F.Z	36	11	10
545	MOLYKOTE M732	18X14X10	F.Z	36	11	10
546	MOLYKOTE M732	18X14X10	F.Z	36	11	10
547	MOLYKOTE M732	18X14X10	F.Z	36	11	10
548	MOLYKOTE M732	18X14X10	F.Z	36	11	10

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549	BRASSO	18X14X10	F.Z	96	12	11
550	BRASSO	18X14X10	F.Z	96	12	11
551	BRASSO	18X14X10	F.Z	96	12	11
552	BRASSO	18X14X10	F.Z	96	12	11
553	BRASSO	18X14X10	F.Z	96	12	11
554	BRASSO	18X14X10	F.Z	96	12	11
555	BRASSO	18X14X10	F.Z	96	12	11
556	BRASSO	18X14X10	F.Z	96	12	11
557	BRASSO	18X14X10	F.Z	96	12	11
558	BRASSO	18X14X10	F.Z	96	12	11
559	FLANGES PALATES	24X24X24	F.Z	500	1100	1098.5
560	FLANGES PALATES	24X24X24	F.Z	500	1100	1098.5
561	FLANGES PALATES	24X24X24	F.Z	500	1100	1098.5
562	FLANGES PALATES	24X24X24	F.Z	500	1100	1098.5
563	FLANGES PALATES	24X24X24	F.Z	500	1100	1098.5
564	FLANGES PALATES	24X24X24	F.Z	500	1100	1098.5
565	NYLON ZIPPER	29X21X11	F.Z	2000	48	47
566	METAL ZIPPER	29X21X11	F.Z	1000	48	47
567	NYLON ZIPPER	29X21X11	F.Z	10000	54	53
568	METAL ZIPPER	29X21X11	F.Z	6000	52	51
569	PAINT BUTTON	29X21X11	F.Z	876 GROSS	38	37
570	SIRT BUTTON	29X21X11	F.Z	1608 GROSS	42	41
571	SHIRT BUTTON	29X21X11	F.Z	826 GROSS	54	53
572	PAINT HOOKS	29X21X11	F.Z	75 PACKETS	54	53
573	SHIRT BUTTON	29X21X11	F.Z	838 GROSS	44	43
574	PAINT HOOKS	29X21X11	F.Z	1510 DORZEN	36	35
575	INTERLINING CANVAS	29X21X11	F.Z	254 METERS	36	35
576	COTTON FABRIC	29X21X11	F.Z	261 METERS	52	51
577	COTTON FABRIC	29X21X11	F.Z	6000	35	34
578	METAL ZIPPER	20X20X20	F.Z	498	35	34
579	MATERIAL CARDHOLDER	20X20X20	F.Z	468	38	37
580	MATERIAL CARDHOLDER	20X20X20	F.Z	582	36	35
581	MATERIAL CARDHOLDER	20X20X20	F.Z	516	30	29
582	MATERIAL CARDHOLDER	20X20X20	F.Z	384	40	39
583	MATERIAL WALLET	20X20X20	F.Z	300	40	39
584	MATERIAL WALLET	20X20X20	F.Z	300	32	31
585	MATERIAL WALLET	20X20X20	F.Z	432	40	39
				58020	15378.00	15074.00
TOTAL PACKAGES: 301 CTNS						
TOTAL GROSS WEIGHT : 15378.000 KGS						
TOTAL NET WEIGHT : 15074.000 KGS						
"We intend to claim rewards under Merchandise Exports From India Scheme (MEIS)" WE DECLARE THAT THIS INVOICE SHOWS THE ACTUAL PRICE OF THE GOODS DESCRIBED & THAT ALL PARTICULARS ARE TRUE AND CORRECT.				For OREXTY IMPEX		
				For OREXTY IMPEX  Proprietor		
				AUTHORIZED SIGNATORY		

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15.12.23

P2 - 
15.12.23

Details to be entered by examining officers when export goods are brought for examination Reference

Reference Date : 30/11/2023

Shipping Bill No. & Date
(a) Vessel Name
(b) Shipping Line
(c) Rotation No. & Date
(d) Steamer Agent Name

: 5683378

30/11/2023

**AS PER INVOICE," WE
INTEND TO CLAIM
BENEFIT/REWARD UNDER
MEIS/RoDTEP/REBATE OF
STATE & CENTRAL TAXES &
LEVIES SCHEME"(LUT ARN
NO.AD2710230167295**

3. Freight & Insurance Charges

(i) Freight

: (100.00 USD)

(ii) Insurance

4. Total No.of Packages

: 284

5. Type of Packages

: PKG

6. Numbers Marked on packages

: 1-284

7. Gross weight (KGS)

: 7076.000

8. Net weight (KGS)

~~∴~~ 6792.000

9. Container Particulars

Container Particulars			
Container No	Size	Seal No	Seal Date
		PSB =	4630505 -

10. Name of Sealing Agency :

Whether factory Stuffed

No

(i) If yes, Whether sample Accompanied

(ii) **Factory Name & Address**

11. Details of any other document containing examination details by Central Excise Office

Factory Name & Address		Details of any other document containing examination details by Central Excise Office		Division	Range
AREI No	AREI Date	Commissionerate			
				D.V.	20
				2,39,86.96	
				195	210

I/We Declare that the particulars given herein are true and correct.

Name of the Exporter/CHA

ID No. of authorised Signatory of CHA

Dated

Goods Arrived. Verified the number of

Packages and marks and Numbers there on and found to be as declared.

Name of the Examining officer

Signature the Examining officer

Notes:

Notes :
For factory/CFS stuffed containers, gross weight given in SLNo. 9 should be exclusive of the weight of the container.

Extra sheets may be attached, if necessary.

4442 4442
4442 4442 4442 4442

0000747 Dated 30/11/2023 S/B No: 5563378 Dated 30/11/2023

1. What is the purpose of this document?

[illegible]

1. The first part of the document is a list of names and addresses, which appears to be a directory or a list of contacts. The names are written in a cursive script, and the addresses are listed below them.

Port of Loading (INNSA1)	: Nharva Shwra Sea
Country of First Dest. (AE)	: UNITED ARAB EMIRATES
Port of First Dest. (AE/JEA)	: JEBEL ALI
Port of Discharge (AE/JEA)	: JEBEL ALI
Country of Discharge (AE)	: UNITED ARAB EMIRATES
Nature of Cargo	: P
Packaging No	:
Marks & No(s).	: AS PER INVOICE, WE INTEND TO LEAVE SCHEMES (LIST APP NO. 10)

Net of Purchases	:	204
Less: Purchases	:	
Total of Purchases	:	204
Net Usage (KGS)	:	6752.000
Gross Usage (KGS)	:	7576.000
Net of Consumption	:	0

AS PER OFFICE, THE INTENT TO CLAM HOISTING/REMOVAL (UNDER WATER) OF THE "SUN" WAS A
LEADS SCHEME (LIT. AND NO. 10710/10/19, 21.10.2019)

Forex Bank Acc : 99260200001991
 FOB Value (Rs.) : 7583413.26
 ST / Excise Paym. :
 Authorised Dealer Code : 0201043
 I.F.S. Code : BAR20DETA0

2024 Waiver No	:	
ROUTED Amount	:	
Drainback Amount No	:	
CRK Amount	:	0.00
F ROSECTL Amount	:	0.00

Invoice Details Serial No	:	1
Invoice Value	:	92187.50 (Rs. 7591542.26)
FOB Value	:	92087.50 (Rs. 7582413.26)
Invoice No.	:	01/004/2023-24
Nature of Contract	:	C&F
Contract No.	:	
Third Party	:	

Bank Value (Rs.)	:
Currency of Invoice	:
Invoice Date	:
Exchange Rate	:
Contract Date	:

Insurance
Freight
Discount
Commission
Other Deduction
Packing Charges

Buyer's Name and Address
Mr. JOHN A. LADD GOLD WHOLESALE
GOLD SOLE MARKET TERRA DUMALAE

Nature of Payment : DA
Period of Payment : 120 Days

[illegible]

117
SUN 11/11/23
DEVELOP 11/11/23

INCHARGE 1803413
8241755
S. D. THAKUR
Gopex Terminal Pvt. Ltd.

pv chand
15.12.23

$P2 = \frac{11.76}{15.12 \cdot 23}$

Page# 2 to 2
Print on 30/11/2023 12:03:21

Doc: 0000747 Date: 30/11/2023 S/B No.: 5683378 Date: 30/11/2023

Loading Port: INNSA1 State of Origin: MAHARASHTRA

Packages Details		Packages To	Kind Package						
Packages From		284	PKG						
Single Windows Type of Information									
Sl. No.	SQC & Qty	RODTEP	RDT Amount	GST Amount	CCS Amount	District Name	State name	Trade	SMC
1/1	4761 KGS	RODTEPN		0.00	0.00	491 RAIGAD	27 MAHARASHITRA	NCPTI	
1/2	1647 KGS	RODTEPN		0.00	0.00	491 RAIGAD	27 MAHARASHITRA	NCPTI	
1/3	144 KGS	RODTEPN		0.00	0.00	491 RAIGAD	27 MAHARASHITRA	NCPTI	
1/4	240 KGS	RODTEPN		0.00	0.00	491 RAIGAD	27 MAHARASHITRA	NCPTI	
			0.00	0.00	0.00				

Supporting Documents Details			Place of Issue	Issue Date	Expiry Date
Inv No	Item No	IRN No	DRN No	Document Type Description	
Document Issuer Party Name			Document Issuer Party Address		
Document Beneficiary Name			Document Beneficiary Address		
		2023113000010278	2023113000004216	934000 004signed.pdf	30/11/2023
M/s. KANZ AL-BAHAR B.M.T LLC				OFFICE NO. 202, MOH KHALID BIN BUILDING 2ND FLOOR, NEAR SUWAIS SUPER MARKET FRU MURAR P.O. BOX 65109, DEIRA DUBAI U.A.E.	
OREXTY IMPEX				Ground, Shop No 12, Yamuna CHS, Plot No 12, JCI, Kamotho EDSO Road, Sector17,Kamotho,Navi Mumbai,Raigad MAHARASHTRA	30/11/2023
		2023113000010279	2023113000004216	380000 004signed.pdf	
M/s. KANZ AL-BAHAR B.M.T LLC				OFFICE NO. 202, MOH KHALID BIN BUILDING 2ND FLOOR, NEAR SUWAIS SUPER MARKET FRU MURAR P.O. BOX 65109, DEIRA DUBAI U.A.E.	
OREXTY IMPEX				Ground, Shop No 12, Yamuna CHS, Plot No 12, JCI, Kamotho EDSO Road, Sector17,Kamotho,Navi Mumbai,Raigad MAHARASHTRA	30/11/2023
		2023113000010280	2023113000004216	271000 004signed.pdf	
M/s. KANZ AL-BAHAR B.M.T LLC				OFFICE NO. 202, MOH KHALID BIN BUILDING 2ND FLOOR, NEAR SUWAIS SUPER MARKET FRU MURAR P.O. BOX 65109, DEIRA DUBAI U.A.E.	
OREXTY IMPEX				Ground, Shop No 12, Yamuna CHS, Plot No 12, JCI, Kamotho EDSO Road, Sector17,Kamotho,Navi Mumbai,Raigad MAHARASHTRA	11/10/2023
		2023113000010281	2023113000004216	165000 11.10.2023signed.pdf	
M/s. KANZ AL-BAHAR B.M.T LLC				OFFICE NO. 202, MOH KHALID BIN BUILDING 2ND FLOOR, NEAR SUWAIS SUPER MARKET FRU MURAR P.O. BOX 65109, DEIRA DUBAI U.A.E.	
OREXTY IMPEX				Ground, Shop No 12, Yamuna CHS, Plot No 12, JCI, Kamotho EDSO Road, Sector17,Kamotho,Navi Mumbai,Raigad MAHARASHTRA	

Following is the list of document attached
Invoice Item

Agency

Document Name
Invoice
Packaging List

Vessel Name & Voys, Rotation No & Date

Factory Stuffing

Sample Accompanied

NO

NO
I/We declare that particulars given here in true and correct.
I/We undertake to abide by the provisions of Foreign Exchange
or repatriation of foreign exchange to or from India.

Signature of Exporter/CHA with Date

Handwritten signature: Hand
15.12.23

Р2 - Август
15.12.23

INVOICE

Exporter M/S. OREXTY IMPEX GROUND, SHOP NO 12, YAMUNA CHS, PLOT NO 12, JCI KAMOTHE ROAD SECTOR 17 KAMOTHE, NAVI MUMBAI, RAIGAD RAIGAD, MAHARASHTRA PIN CODE:- 410209 GST NO: 27FZIPS9660C12T		Invoice No. & Date 01/004/2023-24 DATE 27-11-2023		Exporter IEC Code FZIPS9660C	
Consignee M/s.KANZ AL-BAHAR B.M.T LLC OFFICE NO. 202, MOH KHALID BIN BUILDING 2ND FLOOR, NEAR SUWAIS SUPER MARKET FRIJ MURAR P.O. BOX 65109, DEIRA DUBAI U.A.E.		Buyers' Order No. & Date : M/s. NOOR AL ASAD GOODS WHOLESALERS GOLD SOUK MARKET DIERA DUBAI U.A.E.		ARN NO AD2710230167295 DT.11/10/2023	
BANK DETAILS BANK:-BANK OF BORODA AC NO:-99860200001991 IFSC:- BARB0DBTALO AD CODE:- 0201043-6010484		Country of Origing of Goods INDIA		Destination Country DUBAI	
Per-Carriage by BY SEA Vessel / Flight No. BY SEA		Place of Receipt by Pre-carrier MUMBAI Place of Loading NHAVA SHEVA		Term of Delivery & Payment C & F D/A 180 DAYS	
PORT OF LOADING NHAVA SHEVA		PORT OF DESTINATION JEBEL ALI, DUBAI			
Marks & Nos MARKA F.Z. 01 TO 284		Description of Goods INDIAN GOODS 284 CARTOONS CO-CONTACT CLEANER DEVCON PUTTY CARDOBOND MOLYKOTE			
HSN CODE 34039900 32089090 48191090 34039900		Quantity PCS 10322 2440 240 200		SIZE PER CTNS 18X12X20 25X19X15 28X24X12 26X19X9	
Rate PER PCS 5.80 12.00 6.00 8.00		Total Amount in USD C & F 59867.60 29280.00 1440.00 1600.00		Amount (in Word) :C&F USD:- NINTY TWO THOUSAND ONE HUNDRED EIGHTY SEVEN AND SIXTY CENTS ONLY.	
TOTAL PCS :- 13202 PCS TOTAL CTNS:- 284 CTNS GROSS WT:-7076.000 KGS NETT WT:-6792.000 KGS		FOR OREXTY IMPEX For OREXTY IMPEX  Proprietor AUTHORIZED SIGNATORY			
"We intend to claim rewards under Merchandise Exports From India Scheme (MEIS)" WE DECLARE THAT THIS INVOICE SHOWS THE ACTUAL PRICE OF THE GOODS DESCRIBED & THAT ALL PARTICULARS ARE TRUE AND CORRECT.					

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15.12.23

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15.12.23

PACKING LIST						
Exporter M/S. OREXTY IMPEX GROUND, SHOP NO 12, YAMUNA CHS, PLOT NO 12, JCI KAMOTHE ED SO ROAD SECTOR 17 KAMOTHE, NAVI MUMBAI, RAIGAD, NAVI MUMBAI RAIGAD, MAHARASHTRA PIN CODE:- 410209		Invoice No. & Date OI/004/2023-24 DATE 27-11-2023 Exporter IEC Code FZIPS9660C				
Consignee M/s. KANZ AL-BAHAR B.M.T LLC OFFICE NO. 202, MOH KHALID BIN BUILDING 2ND FLOOR, NEAR SUWAIS SUPER MARKET FRIJ MURAR P.O. BOX 65109, DEIRA DUBAI U.A.E.		Buyers's Order No. & Date : M/S.NOOR AL ASAD GOODS WHOLESALERS GOLD SOUK MARKET DIERA DUBAI U.A.E.				
Per-Carriage by BY SEA		Country of Origing of Goods INDIA Destination Country UAE				
Place of Receipt by Pre-carrier N.A.		Term of Delivery & Payment C & F D/A 180 DAYS BY SEA				
Vessel / Flight No. BY SEA		Place of Loading NHAVA SHEVA				
PORT OF LOADING NHAVA SHEVA		PORT OF DESTINATION JEBEL ALI, DUBAI				
MARKS & NOS CTNS NO 01 TO 207		Description of Goods				
1	CO- CONTACT CLEANER	18X12X20	F.Z	50	24	23
2	CO- CONTACT CLEANER	18X12X20	F.Z	50	24	23
3	CO- CONTACT CLEANER	18X12X20	F.Z	50	24	23
4	CO- CONTACT CLEANER	18X12X20	F.Z	50	24	23
5	CO- CONTACT CLEANER	18X12X20	F.Z	50	24	23
6	CO- CONTACT CLEANER	18X12X20	F.Z	50	24	23
7	CO- CONTACT CLEANER	18X12X20	F.Z	50	24	23
8	CO- CONTACT CLEANER	18X12X20	F.Z	50	24	23
9	CO- CONTACT CLEANER	18X12X20	F.Z	50	24	23
10	CO- CONTACT CLEANER	18X12X20	F.Z	50	24	23
11	CO- CONTACT CLEANER	18X12X20	F.Z	50	24	23
12	CO- CONTACT CLEANER	18X12X20	F.Z	50	24	23
13	CO- CONTACT CLEANER	18X12X20	F.Z	50	24	23
14	CO- CONTACT CLEANER	18X12X20	F.Z	50	24	23
15	CO- CONTACT CLEANER	18X12X20	F.Z	50	24	23
16	CO- CONTACT CLEANER	18X12X20	F.Z	50	24	23
17	CO- CONTACT CLEANER	18X12X20	F.Z	50	24	23
18	CO- CONTACT CLEANER	18X12X20	F.Z	50	24	23
19	CO- CONTACT CLEANER	18X12X20	F.Z	50	24	23
20	CO- CONTACT CLEANER	18X12X20	F.Z	50	24	23
21	CO- CONTACT CLEANER	18X12X20	F.Z	50	24	23
22	CO- CONTACT CLEANER	18X12X20	F.Z	50	24	23
23	CO- CONTACT CLEANER	18X12X20	F.Z	50	24	23
24	CO- CONTACT CLEANER	18X12X20	F.Z	50	24	23
25	CO- CONTACT CLEANER	18X12X20	F.Z	50	24	23
26	CO- CONTACT CLEANER	18X12X20	F.Z	50	24	23
27	CO- CONTACT CLEANER	18X12X20	F.Z	50	24	23
28	CO- CONTACT CLEANER	18X12X20	F.Z	50	24	23
29	CO- CONTACT CLEANER	18X12X20	F.Z	50	24	23
30	CO- CONTACT CLEANER	18X12X20	F.Z	50	24	23
31	CO- CONTACT CLEANER	18X12X20	F.Z	50	24	23
32	CO- CONTACT CLEANER	18X12X20	F.Z	50	24	23
33	CO- CONTACT CLEANER	18X12X20	F.Z	50	24	23
34	CO- CONTACT CLEANER	18X12X20	F.Z	50	24	23
35	CO- CONTACT CLEANER	18X12X20	F.Z	50	24	23
36	CO- CONTACT CLEANER	18X12X20	F.Z	50	24	23
37	CO- CONTACT CLEANER	18X12X20	F.Z	50	24	23
38	CO- CONTACT CLEANER	18X12X20	F.Z	50	24	23
39	CO- CONTACT CLEANER	18X12X20	F.Z	50	24	23
40	CO- CONTACT CLEANER	18X12X20	F.Z	50	24	23
41	CO- CONTACT CLEANER	18X12X20	F.Z	50	24	23
42	CO- CONTACT CLEANER	18X12X20	F.Z	50	24	23
43	CO- CONTACT CLEANER	18X12X20	F.Z	50	24	23
44	CO- CONTACT CLEANER	18X12X20	F.Z	50	24	23
45	CO- CONTACT CLEANER	18X12X20	F.Z	50	24	23
46	CO- CONTACT CLEANER	18X12X20	F.Z	50	24	23
47	CO- CONTACT CLEANER	18X12X20	F.Z	50	24	23
48	CO- CONTACT CLEANER	18X12X20	F.Z	50	24	23
49	CO- CONTACT CLEANER	18X12X20	F.Z	50	24	23
50	CO- CONTACT CLEANER	18X12X20	F.Z	50	24	23
51	CO- CONTACT CLEANER	18X12X20	F.Z	50	24	23

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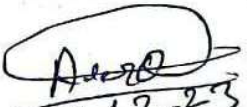
194	CO- CONTACT CLEANER	18X12X20	F.Z	50	24	23
195	CO- CONTACT CLEANER	18X12X20	F.Z	50	24	23
196	CO- CONTACT CLEANER	18X12X20	F.Z	50	24	23
197	CO- CONTACT CLEANER	18X12X20	F.Z	50	24	23
198	CO- CONTACT CLEANER	18X12X20	F.Z	50	24	23
199	CO- CONTACT CLEANER	18X12X20	F.Z	50	24	23
200	CO- CONTACT CLEANER	18X12X20	F.Z	50	24	23
201	CO- CONTACT CLEANER	18X12X20	F.Z	50	24	23
202	CO- CONTACT CLEANER	18X12X20	F.Z	50	24	23
203	CO- CONTACT CLEANER	18X12X20	F.Z	50	24	23
204	CO- CONTACT CLEANER	18X12X20	F.Z	50	24	23
205	CO- CONTACT CLEANER	18X12X20	F.Z	50	24	23
206	CO- CONTACT CLEANER	18X12X20	F.Z	50	24	23
207	CO- CONTACT CLEANER	18X12X20	F.Z	22	24	23
208	DEVCON PUTTY A	25X19X15	F.Z	40	28	27
209	DEVCON PUTTY A	25X19X15	F.Z	40	28	27
210	DEVCON PUTTY A	25X19X15	F.Z	40	28	27
211	DEVCON PUTTY A	25X19X15	F.Z	40	28	27
212	DEVCON PUTTY A	25X19X15	F.Z	40	28	27
213	DEVCON PUTTY A	25X19X15	F.Z	40	28	27
214	DEVCON PUTTY A	25X19X15	F.Z	40	28	27
215	DEVCON PUTTY A	25X19X15	F.Z	40	28	27
216	DEVCON PUTTY A	25X19X15	F.Z	40	28	27
217	DEVCON PUTTY A	25X19X15	F.Z	40	28	27
218	DEVCON PUTTY A	25X19X15	F.Z	40	28	27
219	DEVCON PUTTY A	25X19X15	F.Z	40	28	27
220	DEVCON PUTTY A	25X19X15	F.Z	40	28	27
221	DEVCON PUTTY A	25X19X15	F.Z	40	28	27
222	DEVCON PUTTY A	25X19X15	F.Z	40	28	27
223	DEVCON PUTTY A	25X19X15	F.Z	40	28	27
224	DEVCON PUTTY A	25X19X15	F.Z	40	28	27
225	DEVCON PUTTY A	25X19X15	F.Z	40	28	27
226	DEVCON PUTTY A	25X19X15	F.Z	40	28	27
227	DEVCON PUTTY A	25X19X15	F.Z	40	28	27
228	DEVCON PUTTY A	25X19X15	F.Z	40	28	27
229	DEVCON PUTTY A	25X19X15	F.Z	40	28	27
230	DEVCON PUTTY A	25X19X15	F.Z	40	28	27
231	DEVCON PUTTY A	25X19X15	F.Z	40	28	27
232	DEVCON PUTTY A	25X19X15	F.Z	40	28	27
233	DEVCON PUTTY A	25X19X15	F.Z	40	28	27
234	DEVCON PUTTY A	25X19X15	F.Z	40	28	27
235	DEVCON PUTTY A	25X19X15	F.Z	40	28	27
236	DEVCON PUTTY A	25X19X15	F.Z	40	28	27
237	DEVCON PUTTY A	25X19X15	F.Z	40	28	27
238	DEVCON PUTTY A	25X19X15	F.Z	40	28	27
239	DEVCON PUTTY A	25X19X15	F.Z	40	28	27
240	DEVCON PUTTY A	25X19X15	F.Z	40	28	27
241	DEVCON PUTTY A	25X19X15	F.Z	40	28	27
242	DEVCON PUTTY A	25X19X15	F.Z	40	28	27
243	DEVCON PUTTY A	25X19X15	F.Z	40	28	27
244	DEVCON PUTTY A	25X19X15	F.Z	40	28	27
245	DEVCON PUTTY SF	25X19X15	F.Z	40	28	27
246	DEVCON PUTTY SF	25X19X15	F.Z	40	28	27
247	DEVCON PUTTY SF	25X19X15	F.Z	40	28	27
248	DEVCON PUTTY SF	25X19X15	F.Z	40	28	27
249	DEVCON PUTTY SF	25X19X15	F.Z	40	28	27
250	DEVCON PUTTY SF	25X19X15	F.Z	40	28	27
251	DEVCON PUTTY SF	25X19X15	F.Z	40	28	27
252	DEVCON PUTTY UW	25X19X15	F.Z	40	28	27
253	DEVCON PUTTY UW	25X19X15	F.Z	40	28	27
254	DEVCON PUTTY UW	25X19X15	F.Z	40	28	27
255	DEVCON PUTTY UW	25X19X15	F.Z	40	28	27
256	DEVCON PUTTY UW	25X19X15	F.Z	40	28	27
257	DEVCON PUTTY ST	25X19X15	F.Z	40	28	27
258	DEVCON PUTTY ST	25X19X15	F.Z	40	28	27
259	DEVCON PUTTY ST	25X19X15	F.Z	40	28	27
260	DEVCON PUTTY ST	25X19X15	F.Z	40	28	27
261	DEVCON PUTTY TI	25X19X15	F.Z	40	28	27
262	DEVCON PUTTY TI	25X19X15	F.Z	40	28	27
263	DEVCON PUTTY TI	25X19X15	F.Z	40	28	27
264	DEVCON PUTTY TI	25X19X15	F.Z	40	28	27

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265	DEVCON PUTTY TI	25X19X15	F.Z	40	28	27
266	DEVCON ALUMINIUM PUTTY F	25X19X15	F.Z	40	28	27
267	DEVCON ALUMINIUM PUTTY F	25X19X15	F.Z	40	28	27
268	DEVCON ALUMINIUM PUTTY F	25X19X15	F.Z	40	28	27
269	CARDOBOND ✓	28X24X12	F.Z	40	25	24
270	CARDOBOND ✓	28X24X12	F.Z	40	25	24
271	CARDOBOND ✓	28X24X12	F.Z	40	25	24
272	CARDOBOND ✓	28X24X12	F.Z	40	25	24
273	CARDOBOND ✓	28X24X12	F.Z	40	25	24
274	CARDOBOND ✓	28X24X12	F.Z	40	25	24
275	MOLYKOTE BR2 PLUS	26X19X9	F.Z	20	25	24
276	MOLYKOTE BR2 PLUS	26X19X9	F.Z	20	25	24
277	MOLYKOTE BR2 PLUS	26X19X9	F.Z	20	25	24
278	MOLYKOTE BR2 PLUS	26X19X9	F.Z	20	25	24
279	MOLYKOTE BR2 PLUS	26X19X9	F.Z	20	25	24
280	MOLYCOTE 111	26X19X9	F.Z	20	25	24
281	MOLYCOTE 111	26X19X9	F.Z	20	25	24
282	MOLYCOTE 111	26X19X9	F.Z	20	25	24
283	MOLYCOTE 111	26X19X9	F.Z	20	25	24
284	MOLYCOTE 111	26X19X9	F.Z	20	25	24
10				13202	7076.00	6792.00
TOTAL PACKAGES: 284 CTNS						
TOTAL GROSS WEIGHT : 7076.000 KGS						
TOTAL NET WEIGHT : 6792.000 KGS						
"We intend to claim rewards under Merchandise Exports From India Scheme (MEIS)" WE DECLARE THAT THIS INVOICE SHOWS THE ACTUAL PRICE OF THE GOODS DESCRIBED & THAT ALL PARTICULARS ARE TRUE AND CORRECT.		For OREXTY IMPEX				
		For OREXTY IMPEX  Proprietor				
		AUTHORIZED SIGNATORY				

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PANCHNAMA

Dated 15.12.2023 in respect of Shipping Bill No. 5683378 and 5686057 both dated 30.11.2023 of Exporter M/s. OREXTY IMPEX (IEC-FZIPS9660C) drawn at CWC Distripark, Sec-7, Dronagiri Node, Taluka-Panvel, Dist. Raigad 410206.

Pancha No. 1		Pancha No. 2	
Name:	Chand Kumar Ravat	Name:	Evraj Vishwakarma
DoB:	13.02.2003	DoB:	02.03.2000
Address:	Vendikal Conex, CWC Container Yard, Sector-7, Dronagiri, Navi Mumbai-400707	Address:	Vendikal Conex, CWC Container Yard, Sector-7, Dronagiri, Navi Mumbai-400707
Type of ID card:	Aadhaar Card	Type of ID card:	Aadhaar Card
Number of ID card:	536020155649	Number of ID card:	386871867625
Mobile No.:	7803962114	Mobile No.:	7828297628
Occupation:	Service	Occupation:	Service

We the above mentioned Panchas were called upon by a person who introduced himself as Shri. Kumar Swetank, Senior Intelligence Officer SIIB(X), JNCH on 15.12.2023 at 1500 hrs., at CWC Distripark CFS, Dist. Raigad, Maharashtra 410206 to witness the examination of goods placed in Container No. TRLU7241157 at Export Shed 6, open area specified by the CFS pertaining to the Exporter M/s. OREXTY IMPEX (IEC-FZIPS9660C) covered under Shipping Bill No. 5683378 and 5686057 both dated 30.11.2023, filed through Customs House Agent M/s Pacific Clearing and Forwarding Pvt. Ltd. for confirmation of description of goods, quantity and any other declaration thereof.

Here, we were introduced to Shri. Suyash Dinkar Lohate, the authorized representative of the exporter M/s. OREXTY IMPEX (IEC-FZIPS9660C). The officer showed his identity card to us. Then the officer explained to us that he wanted to examine the goods covered under above mentioned shipping bill for which we readily agreed. The cargo was going to be exported to UAE by the Exporter M/s. OREXTY IMPEX (IEC-FZIPS9660C) having address at Ground, Shop No.-12, Yamuna CHS, Plot No.12, JCI Kamothe, Sector-17, Kamothe, Navi Mumbai- 410209.

We were shown the Hold letter No. 217/2022-23/SIIB(X) dated 05.12.2023 signed by Assistant Commissioner of Customs, SIIB(X), JNCH regarding hold of 02 Shipping Bills having No. 5683378 and 5686057 both dated 30.11.2023 of M/s. OREXTY IMPEX (IEC-FZIPS9660C) filed through their authorized Customs Broker M/s. Pacific Clearing and

P1 - Chand
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Forwarding Pvt. Ltd.. Further we were shown the above-mentioned Shipping Bill and respective Export Invoice & Packing List of the goods attempted to be exported. We have put our dated signatures on the said Shipping Bills, their respective Export Invoice and Packing List as a token of having seen the same and being present during the examination.

Thereafter, all of us proceeded to area outside Shed No. 6 of the CFS where the Container No. TRLU7241157 was kept sealed with Customs Bottle Seal No. 4264924 and agent seal no. 0024108. Thereafter, in our presence both the seals were cut open. It was informed by the officer that goods pertaining to both the Shipping Bills No. 5683378 and 5686057 dated 30.11.2023 were stuffed in the said container.

The details of both the shipping bill are tabulated as below.

TABLE-I

S/B No./ Date	Invoice No.	Description	No. of Packages	FOB (INR)	IGST Refund (INR)	DBK (INR)
5683378 dated 30.11.2023	OI/004/2023- 24	Goods as per invoice	284	7583413.86/-	LUT	0/-
5686057 dated 30.11.2023	OI/005/2023- 24	Goods as per invoice	301	8176778.55/-	LUT	0/-

With the help of laborers the Container No. TRLU7241157 was de-stuffed in our presence. All the goods inside the Container were placed at Location B-1 of the Export Shed No. 06 provided by the CFS. Thereafter, examination of the said goods started. The goods were found to be packed in white polypropylene bags. Thereafter each of these packages were opened by the laborers available in the CFS and further the officer started examining the goods thoroughly. Goods pertaining to both the Shipping Bills were packed in a total of 585 bags.

During 100% examination, goods covered under Shipping Bills No. 5683378 and 5686057 both dated 30.11.2023 were found as declared in terms of quantity and declared description as per export invoice, packing list and shipping bill. **However, on visual inspection some of the goods seemed to be overvalued.**

Thereafter, representative samples of the goods were drawn randomly in duplicate from the said consignment in our presence. Further, the said samples as drawn above were

P1- chand
15.12.23

P2- 2
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Exp- 15.12.23

sealed with wax seal and taken over for the purpose of further investigation by the said Customs Officer. We have put our dated signatures as a token of having witnessed the samples drawl process and sealing of the same in the presence of Shri. Suyash Dinkar Lohote, the authorized representative of the exporter M/s M/s. OREXTY IMPEX (IEC-FZIPS9660C).

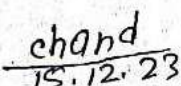
All the goods pertaining to Shipping Bill No. 5683378 and 5686057 both dated 30.11.2023 were re-packed in the same packages and kept at Export Shed-6 at location A-1 as provided by the CFS in our presence and the same were handed over to Manager, CWC CFS for safe custody.

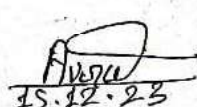
The Panchnama running into three pages ended on the same place and same date i.e., 15.12.2023 at 1930 Hrs. The Panchnama was carried out in our presence and in the presence of the authorized representative of the Exporter. The panchnama running into 01-03 pages was drawn on the laptop of the Customs Officer as per our say. Panchnama was carried out in a peaceful and systematic manner and no untoward incident had happened during the course of drawing the Panchnama and no damage was done to the subject/concerned goods.

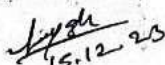
Drawn by me, this 15th day of December 2023.


S.I.O./SIIB(X), JNCH

In presence of:


15.12.23
Pancha-I
chand kumar


15.12.23
Pancha-II
Anand Vishwakarma


15.12.23
Authorised Representative of the Exporter

Suyash Dinkar Lohate

Market Enquiry Report

The undersigned officer from SIIB(X) along with Mr. Suyash Dinkar Lohote, representative of Exporter) conducted market survey of goods covered S/B no. 5683378 dated 30.11.2023 and 5686057 dated 30.11.2023 by M/s Orexy Impex (IEC:FZIPS9660C) on 14.12.2023. Details pertaining to the samples are given below: -

Name of the Exporter	Customs Broker	Shipping bill/dated	Description of Goods
M/s Orexy Impex	M/s Pacific Clearing and forwarding Pvt. Ltd.	5683378 dated 30.11.2023	Co-Contact Cleaner, Molykote-1000, Cardboard Paper, Devcon putty
M/s Orexy Impex	M/s Pacific Clearing and forwarding Pvt. Ltd.	5686057 dated 30.11.2023	Molykote-1000, Glass Beads Etc.

To ascertain the proper value of the said item we have carried sample of the goods with us. We went to the shops of Masjid Bundar Market, where such items are sold on a wholesale basis. The goods similar to the samples were found in some shops. In order to get the actual price of such similar goods, we asked for invoices and quotations. Shopkeeper told the price then I noted that and refused to give quotation but gave visiting cards, they were collected from shops in the presence of exporter's representative. Price per piece of different shops we visited are as follows.

S.No.	description	SK Beeds,Shop No-8, Ground floor,170/184, Akolawala Bldg, Bapu Khote Street, Opp. Khatri Masjid, Phydhonie Mumbai-400003	Purnima Enterprises, 167/169, Bapu Khote Street, Opp Khatri Jamat Hall, Jamli Mohalla, Mumbai-400003	Starlite Engineering CO. Regd. Off- #220, Nagdevi Street, Mumbai-400003	Average	Value of the goods after adding 30% miscellaneous expenses
1.	Fabric Glue	67	67	80	71.33	92.73
2.	Glass Beeds	60	55	60	58.33	75.83
3.	Devcon Putty	750	770	760	760	988
4.	Co-Contact cleaner	370	365	360	365	474.5
5.	Flanges Iron plates with pallets	60	65	55	60	78
6.	Material Wallet	195	200	180	191.66	249.16

Molykote-1000	490	500	525	505	656.5
Cotton fabrics	125	130	120	125	162.5

The shopkeepers further informed that the price of the goods will vary depending upon the quantity upon the quantity, mode of payment and quantity of the goods ordered. Enquiry of the prices of the similar goods (the shopkeepers informed that same material goods was not readily available) was done at the above mentioned shops .The original visiting cards are attached with this survey report.

Kunal Garg
23/12/23
(Kunal Garg)

I/O SIIB(X)

Suyash Dinkar Lohote
23/12/23
Suyash Dinkar Lohote

(Authorized representative of Orextly Impex)



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



F. No: SG/INV-116/2023-24 SIIB(X) JNCH

Date: 02.01.2024

To,
The Additional Commissioner of Customs,
CEAC, NS-II,
JNCH

Sir,

Sub: NOC for provisional release of the goods for export under Shipping Bills No. 5683378 dated 30.11.2023 and 5686057 dated 30.11.2023 of exporter M/s Orextly Impex (IE Code: FZIPS9660C) -reg.

Please refer to the above mentioned subject.

02. M/s Orextly Impex (IE Code: FZIPS9660C) has filed Shipping Bills No. 5683378 dated 30.11.2023 and 5686057 dated 30.11.2023 through their Custom Broker M/s Pacific Clearing and Forwarding Pvt. Ltd. The details of same is as under:

Sr. No.	Shipping Bill No/Date	Description of goods	FOB (in Rs.)	Drawback claimed (in Rs.)	ROSTL claimed (in Rs.)
1.	5683378 dated 30.11.2023	Co-Contact cleaner, Devcon Putty Molykote-1000, Cardboard Paper	7583413.86/-	0	0
2.	5686057 dated 30.11.2023	As per declaration in the S/B, Invoice and packing list	8176778.55/-	0	0

03. The goods under Shipping Bill No. 5683378 dated 30.11.2023 and 5686057 dated 30.11.2023 were examined 100% under Panchanama dated 15.12.2023, wherein the goods were found as declared in terms of quantity and description as per Export invoice, packing list and Shipping Bill.

04. As per the red flags of NCTC:

- The exporter is newly registered Proprietorship firm, registered in September 2023 only.
- The exporter has filed 2 identical Shipping bills.
- The commodities being exported are not present in the inward supply chain of the exporter.
- The exporter has not claimed any export incentives such as RODTEP/ Drawback on the goods, even though such incentives are available for the goods being exported.
- Further it is observed that the earlier exporters for the consignee in the live bills, also do not have proper supply chains, as discussed above.
- From the above, it appears that there is high probability of concealment in the consignment, and the goods may be mis-declared and mis-classified as well as overvalued.

05. The details of FOB and export benefits claimed by the exporter in the Shipping Bills no. 5683378 dated 30.11.2023 and 5686057 dated 30.11.2023 are mentioned at table-I above, and the investigation is pending regarding the genuineness of Input Tax Credit(IGT)/IGST refund and other parameters. The market enquiry in the instant case has been conducted, based on which the declared FOB in the case of above 02 Shipping Bills has been re-determined as below:

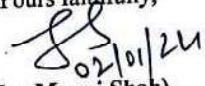
Sr. No.	Shipping Bill No/Date	Description of goods	FOB (in Rs.)	Re-determined FOB (in Rs.)
1.	5683378	Co-Contact cleaner, Devcon Putty	7583413.86/-	7583413.86/-

	dated 30.11.2023	Molykote-1000, Cardboard Paper		
2.	5686057 dated 30.11.2023	As per declaration in the S/B, Invoice and packing list	8176778.55/-	5740092.75/-
Total (in Rs.)			1,57,60,192.41/-	1,33,23,506.61/-

06. Goods have been seized under Section 110 of the Customs Act, 1962 vide Seizure Memo CBIC DIN-20240178NT000000A67F dated 27.12.2023. Meanwhile the exporter vide their letter dated 23.12.2023 has requested for provisional release of the goods for export. This office has no objection to release the goods provisionally for export as mentioned in the Shipping Bills No. 5683378 dated 30.11.2023 and 5686057 dated 30.11.2023.

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

Yours faithfully,


(Jay Manoj Shah)

Deputy Commissioner of Customs
SIIB(X), JNCH, Nhava Sheva

Encls: Copies of Shipping Bill, Invoice and Packing list.



Statement of Suyash Dinkar Lohote, authorised representative of M/s Orexti Impex, recorded under Section 108 of the Customs Act, 1962 in the office of Special Investigation and Intelligence Branch (Exports) situated at Room No. B-403, 4th floor, Jawaharlal Nehru Custom House, Nhava Sheva, Taluka - Uran, District - Raigad, Maharashtra - 400 707 on 29.12.2023.

In receipt of Summons CBIC-DIN 20231278NT000000D326 dated 29.12.2023 issued by Shri Kumar Swetank, Superintendent of Customs (P), Special Investigation and Intelligence Branch (Exports) from SIIB (X) office situated at Room No. B 403 , 4th floor, Jawaharlal Nehru Custom House, Nhava Sheva, Taluka - Uran, District - Raigad, Maharashtra - 400707, I present myself for giving statement under section 108 of the Customs Act, 1962 on 21.11.2023. I have been explained the provisions of section 108 of the Customs Act, 1962; that giving false evidence under the said section of the said act is an offence under Section 174, 175 & 228 of the Indian Penal Code, 1860 and punishable under Section 193 of the Indian Penal Code, 1860; that this statement of mine can be used as evidence either against me or any other person in any court of law, anywhere in India. Having been explained the said provisions of the 108 of the Customs Act, 1962 & Sections of the Indian Penal Code, 1860 to me and understood the same; I am giving my true, correct and voluntary statement as follows:

My name is Suyash Dinkar Lohote, aged 26 years and DOB-14.01.1997. I am residing at Flat No. C-502, Today Royal Elisium Co-op Hsg Society Ltd. Plot No.47, Sector-02, Kranjade, Navi Mumbai-410206. I have the personal Mobile No.9168232062, Aadhaar Card bearing No. 535196829778, PAN Card bearing No. BIDPL6760Q and I am submitting the copies of the same as proof of my identity. I have completed my B(Com) from Pune University. I can read, understand and write in Hindi, Marathi and English. I am unmarried and I am staying alongwith my sister at the address mentioned above. I have a current bank account in Bank of Baroda, Nerul Branch having account number 33950100006954. On my request, the undersigned SIIB (X) officer is typing my statement in the desktop computer/Cell-H as per my say.

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

Ans My name is Suyash Dinkar Lohote. I am working as the logistics manager of M/s Orexti Impex since around 01 year. The firm has taken IE Code in the month of September, 2023 however, we have been actively into the business of trading goods since the past 02 years.

Q. How many employees /staff were there in M/s Orexti Impex?

Ans. A total of 04 people are employed at the firm including me.

Q. How do you manage to handle the export related work with such a small workforce?

Ans. We are basically into trading business. Most of our work is of marketing type, which doesnot require any other staff. We manage all our work telephonically. Hence we do not require any large workforce.

Q. Are you a manufacturer exporter or merchant exporter?

Ans. We are a Merchant exporter.

Q. From whom have you purchase the goods which are being exported vide Shipping Bill No. 5683378 dated 30.11.2023 and 5686057 dated 30.11.2023?

Ans. We had purchased the goods under the aforesaid Shipping Bills from 02 suppliers namely M/s Balaji Enterprises, Nagpur and M/s Royale Enterprises, Godhra, Gujarat. I am hereby furnishing all the related Tax Invoices for purchase of the said goods.

Q. How many Shipping bills have been filed by you before the current shipment?

Suyash
29/12/23

Ans. Apart from the current consignment, we have filed a total of 02 Shipping Bills till date with Shipping Bill No. 4616053 dated 13.10.2023 and 4630505 dated 14.10.2023 and 4630594 dated 14.10.2023.

Q. It is seen that the IEC has been registered recently i.e. June 2023. Thereafter shipping bills of high value were filed on the same day. What do you have to say regarding this?

A. It is true that the IEC has been registered recently, but the shipment has been done as per the orders we have received. As regards the value of shipment being very high, I submit that the material cost is very high and hence we have arranged from different suppliers. The value of the goods has been declared according to the purchase price.

Q. What do you have to say in the present consignment to justify the price as quoted in the Shipping bill no. 5683378 dated 30.11.2023 and 5686057 dated 30.11.2023.

A. As we are a merchant exporter, there is no case of inflating the prices of the goods under the shipping bill filed by us. The goods have been purchased from two suppliers, and we are furnishing all the invoices alongwith the e-way bills of all our purchase for you kind perusal. I am also putting my dated signature on all my submissions in token of having submitting the same.

Q. It is seen that no export incentive has been claimed by you under the Shipping Bills No. 5683378 dated 30.11.2023 and 5686057 dated 30.11.2023, even though Drawback and RoDTEP are available for the same.

Ans. Since we are new into the export of goods, we have not been very well advised about of all the export incentives provided by the Government. Therefore, we were apprehensive that we may claim any incentive which could be ineligible, and hence we did not claim any incentive as such.

Q. Have you filed e-way bill for this consignment before dispatching consignments from the place of purchase?

Ans. I am hereby submitting the e-way bill with respect to the invoice of Shipping Bill No. 5683378 dated 30.11.2023 and 5686057 dated 30.11.2023.

Q. Are the supplier to your company in the present consignment registered in Goods and Services Tax? Are they filing return regularly?

Ans. To the best of my knowledge, the suppliers in this case M/s Balaji Enterprises, Nagpur and M/s Royale Enterprises, Godhra, Gujarat are registered with the GST authorities at their respective Jurisdiction with GST registration number 27HXXPK7554N1Z4 and 24FDAPP7807N1Z3 respectively, and they both are regularly filing their returns.

Q. How and when you met your foreign consignee/importer?

Ans. We have met the representative of our foreign client at an exhibition in Mumbai.

Q. At what rate were you selling goods for the export of the shipping bills for export?

Ans. We export the goods after very small profit margin of cost value after adding some overhead cost.

Q. Have you filed Income Tax regularly?

A. Yes, the ITR of the proprietor has been filed regularly. The same will be submitted in a week's time.

Q. Is your firm registered with GST authorities?

[Signature]
29/12/23

A. Yes, our firm is registered with the GST authorities. I am hereby submitting the GST registration copy in support of the same. Our GSTR2A and GSTR1 will be submitted within a week's time.

Q. Who was your CB in the present consignment and how did you come in their contact?

A. M/s Pacific Clearing & Forwarding was the CB in both the shipping bills filed by us. We came in contact during one of their visit to our office for documentation purpose.

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

Ans. We would like to say that we are genuine exporter. We purchase our export goods from suppliers in domestic market and export them by booking nominal profits. I would like to assert that in future, I would co-operate with the customs authorities in the ongoing investigation.

The above statement of mine running into 03 pages (serially mentioned 1 to 3) and it has been recorded correctly as per my true, correct and voluntary say and recorded as per my say without any force, threat, inducement or coercion. On my request, the said statement has been typed on the office computer of SIIB(X), JNCH, Nhava Sheva, District - Raigarh, Maharashtra - 400707 as per my say. I certify it has been recorded exactly as stated by me in response to questions raised to me during the proceedings. I have nothing more to add. Statement of mine is correctly recorded as per my say; I, therefore affix my dated signature on each page of the statement in token of having been recorded correctly as stated by me.

Suyash
29/11/23

(Suyash Dinkar Lohote)

Authorised representative, M/s Orextly Impex

Typed and Recorded by me

(Kumar Swetank)
SIO /SIIB(X)
JNCH, NHAVA SHEVA



भारत सरकार / Government of India

प्रधान आयुक्त का कार्यालय, केंद्रीय वस्तु एवं सेवाकर और केंद्रीय उत्पाद-शुल्क, मुंबई पूर्व आयुक्तालय

OFFICE OF THE PRINCIPAL COMMISSIONER OF CGST & CX, MUMBAI-EAST

9वीं मंजील लोटस इन्फो सेंटर, परेल रेलवे स्टेशन के पास, परेल (पूर्व), मुंबई-400012

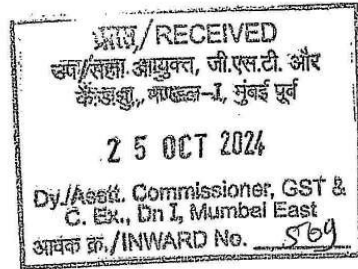
9th Floor, Lotus Info Centre, Near Parel Station, Parel (East), Mumbai-400012

Email Id.- groupbantievasion@gmail.com

Contact No.022-24196312

F. No.CGST/ME/AE/Gr-B/Orexty/3846/23-24 /7SS/

Mumbai, the 22nd October, 2024



To
The Assistant Commissioner,
CGST & C.Ex, Division-I,
Mumbai East Commissionerate.

Sub:- Cancellation of registration of M/s Orexty Impex (Prop.: Ashraf Sardar Shaikh) (GSTIN: 27FZIPS9660C1ZT) -reg.

On the basis of intelligence, an investigation against M/s Orexty Impex (Prop.: Ashraf Sardar Shaikh) (GSTIN: 27FZIPS9660C1ZT) having principal place of business at Ground Floor, Shop No 15, Ashwath Chs Ltd, Pratiksha Nagar, Sion East, Mumbai, Mumbai Suburban, Maharashtra, 400022 had been initiated under section 67(1) of the CGST Act, 2017.

2. During the inspection at the Principal place of business situated at Ground Floor, Shop No 15, Ashwath Chs Ltd, Pratiksha Nagar, Sion East, Mumbai, Mumbai Suburban, Maharashtra, 400022, it was found non-existent. Therefore, it appears that the GST registration of M/s Orexty Impex (Prop.: Ashraf Sardar Shaikh) (GSTIN: 27FZIPS9660C1ZT) was obtained only for the purpose of fraudulent availment and passing on of input tax credit without actual movement of goods/services.

3. It is, therefore requested that following action may be initiated against the taxpayer-

✓ A) To block ITC under Rule 86A (1)(a) of the CGST Rules, 2017 as it appears that ITC was availed without actual receipt of Goods/Services.

✓ B) To cancel GST registration of the taxpayer "ab-initio" in terms of Section 29(2) of the CGST Act, 2017.

The action taken may please be informed to this office.

This issue with the approval of the Principal Commissioner, CGST & C.Ex., Mumbai East.

Supdt RI for urgent action pt
Ravalehanis
25/10/2024

Rahul Dhingra
(Rahul Dhingra)
Deputy Commissioner (AE),
CGST & C.Ex, Mumbai East



Office of the Assistant Commissioner,
Central Goods and Service Tax & Central Excise, Range-III, Division-III (Halol),
Vadodara-II Commissionerate
Address: - GST Bhavan, Plot No. 622, Gujarat Industrial Development Corporation
(GIDC), Halol, District: - Panchmahals, Gujarat-389350
E-mail:-godhrarange@gmail.com

F. No.-R-III/D-III/Misc/20-21

Dated 20.11.2024

To,
The Assistant Commissioner of Customs,
SIIB(X), JNCH, NHAVA SHEVA,
Jawaharlal Nehru Custom House,
Dist-Raigad, Maharashtra- 400707.

Madam/Sir,

Subject: Verification of genuineness of supplier M/s Royal Enterprise(GSTIN-24FDAPP7807N1Z3)-reg.

Sir,

Kindly refer to your office letter F.No. SG/INV-116/2023-24/SIIB(X)JNCH dated 09-11.2024 regarding **genuineness of supplier M/s Royal Enterprise(GSTIN-24FDAPP7807N1Z3).**

In this regard, it is to inform you that under Second Special All India Drive against fake registration as per **Instruction No. 02/2024-GST** dated 16.08.2024, physical verification of the Principal Place of the Business of M/s Pathan Aftabkhan Firdoshkhan (Trade Name: Royal Enterprise), GSTIN-24FDAPP7807N1Z3, 1, B, ANDHI COMPLEX, Unnamed Road, Best Saree Centre, Khatkiwad, Godhra, Panchmahals, Gujarat, 389001, was conducted by this office on 30.08.2024 and it was found that no such named person/entity conducting any business on the above mentioned address of M/s Royal Enterprise.

Accordingly, it is concluded that M/s Pathan Aftabkhan Firdoshkhan (Trade Name: Royal Enterprise), GSTIN: 24FDAPP7807N1Z3, is a non-existent or fake entity.

This is for your kind information please.

Yours faithfully,

Enclosed: Visit Note dated 30.08.2024

(Udai Pratap Singh)
Superintendent

Copy To: 1. The Assistant Commissioner Division-III, CGST Vadodara-II for information please.

विजिट नोट

दिनांक: 30.08.2024

विषय: मेसर्स रॉयल एंटरप्राइज के व्यवसाय स्थल की जांच

संदर्भ: डीजीएआरएम रिपोर्ट संख्या 70: नकली पंजीकरणों के खिलाफ दूसरी विशेष अखिल भारतीय ड्राइव और सीबीआईसी के निर्देश संख्या 02/2024-जीएसटी दिनांक 12.08.2024 के अनुसार

स्थल: 1. बी. आंधी कामप्लेक्स, वेस्ट साइडी सेंटर, खटकीवाड़, गोधरा, पंचमहल, गुजरात, 389001

पंजीकृत फर्म: मेसर्स रॉयल एंटरप्राइज (कानूनी नाम - पठान अफ़ताबख़ान फिरदोशख़ान, जीएसटीआईएन - 24FDAPP7807N1Z3)

निरीक्षण विवरण:

1. दिनांक 30.08.2024 को रेंज-III, डिवीजन-III, हलोल, वडोदरा-II के अधीक्षक और निरीक्षक द्वारा व्यवसाय स्थल का दौरा किया गया।
2. निरीक्षण के दौरान यह पाया गया कि मेसर्स रॉयल एंटरप्राइज के नाम से स्थल पर कोई भी व्यापारिक गतिविधि संचालित नहीं हो रही थी।
3. पड़ोसी दुकानों के लोगों ने सूचित किया कि वे किसी ऐसे व्यक्ति या फर्म के बारे में जानकारी में नहीं हैं।

टिप्पणी: स्थल पर कोई गतिविधि न होने और पड़ोसियों की जानकारी के अनुसार, यह स्पष्ट होता है कि मेसर्स रॉयल एंटरप्राइज की गतिविधियाँ वर्तमान में स्थगित या बंद कर दी गई हैं।



अधीक्षक

केंद्रीय वस्तु एवं सेवा कर,
परिक्षेत्र-III, मंडल-III, हालोल,
वडोदरा-II आयुक्तालय

	सहायक आयुक्त कार्यालय, केंद्रीय वस्तु एवं सेवा कर, मंडल-III, हालोल, वडोदरा-II आयुक्तालय OFFICE OF THE ASSISTANT COMMISSIONER, CENTRAL EXCISE AND GST, DIVISION-III, HALOL, VADODARA-II COMMISSIONERATE सेंट्रल जीएसटी भवन, प्लॉट नं. 622, जीआईडीसी हालोल, जिला पंचमहल, वडोदरा - 389350 CENTRAL GST BUILDING, PLOT NO 622, GIDC HALOL, DISTRICT PANCHMAHAL - 389350 ईमेल/Email : halol3division@gmail.com	 सत्यमेव जयते
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F.No. GEXCOM/SCN/GST/11028/2024

Date: 20.11.20224

DIN: 20241165VB000000DA99

To

M/s Asmita Trading,
GSTIN: 24AYCPC1279M2ZFGAM,
UKARDI, TA DAHOD, UKARDI,
DAHOD, Dahod, Gujarat, 389160

Gentlemen,

Sub: Personal Hearing with respect of SCN No.V/CGST/Asmita/Gr-II/DC/141/2024-25 dated 02.08.2024 issued to M/s Asmita Trading

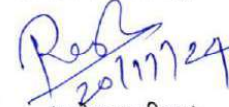
Please refer to subject show cause notice issued to M/s Asmita Trading.

2. In this regard, I am directed to inform you that personal hearing in the matter has been scheduled on 27.11.2024 at 11:00 Hrs in the Office of the Assistant Commissioner, Central GST & Central Excise, Division-III, Plot No. 622, GIDC, Halol-Dist Panchmahal, Halol, 389350. It is to be informed that personal hearing will be held in virtual mode and link for the same will be shared prior to date of hearing via registered mail id.

3. You are directed to attend the personal hearing to be held before the Assistant Commissioner, Central GST and Central Excise, Division-III, Halol via virtual mode and if you desire to represent your case by any authroised person on your behalf, an authority in favour of such person must be produced at the time of hearing. Further, if you wish that personal hearing be held in physical mode, specific request for the same may be conveyed.

4. It may be noted that this is third and last personal hearing in the matter and if you fail to appear on appointed date and time, the case will be decided ex-party on the basis of material available on the records. You can email us cgsthalol3ns@gmail.com for any other information.

Yours sincerely,


(राजेश पाटीदार)

Superintendent (Adjudication),
CGST & Central Excise
Division-III, Halol
Vadodara-II



सहायक आयुक्त का कार्यालय / OFFICE OF THE ASSISTANT COMMISSIONER
केंद्रीय माल और सेवा कर एवं उत्पाद शुल्क / CENTRAL GOODS & SERVICE TAX & CENTRAL EXCISE
सिटी डिवीजन-नागपुर-II आयुक्तालय / CITY DIVISION - NAGPUR-II COMMISSIONERATE
प्रथम तल, (ईस्ट विंग), एन एस बिल्डिंग / First Floor (East Wing), New Secretariat Building,
सिविल लाइन्स, नागपुर-440001 / CIVIL LINES, NAGPUR-440001



F.No. IV(16)30-590/Inter Commr.Ref/City/NGP-II/2024

To,

The Assistant Commissioner
GST & CX. Div-I, Mumbai East,
110, Ganges Ink Building, 1st Floor, L.B.S. Marg,
Vikhroli (West), Mumbai-400083.



Sub: Verification of genuineness of supplier M/s Kochara Yogeshbhai Kantibhai (Trade Name : Balaji Enterprise): GSTIN 27HXXPK7554N1Z4

Please refer to your office even No. dated 18.03.2024 on the above subject.

In this regard, it is to submit that the verification of the taxpayer M/s. Balaji Enterprise (GSTIN-27HXXPK7554N1Z4) is done by the respective RO. The taxpayer was found to be non-existent also the electricity bill uploaded at the time of registration was found to be fake. Hence, the registration of the taxpayer was suspended on 01.02.2024 and cancelled on 13.02.2024 w.e.f. 01.07.2022.

Thus the invoices mentioned in your letter are fake invoices. It is for your information and further necessary action at your end please.

Supdt RI
R. S. Chakraborty
13/5/2024

13/04/2024
Assistant Commissioner
CGST & Central Excise
Division-City, Nagpur-II



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



F. No. SG/INV-116/2023-24 SIIB(X) JNCH 'H' Cell

Date: 21.12.2023

To,

The Joint Director,
DYCC,
JNCH, Nhava Sheva.

Sir,

Sub: Testing of samples pertaining to S/Bill no. 5686057 dated 30.11.2023 for urgent report thereof- reg.

Please find enclosed herewith 01 sealed samples of below mentioned goods from consignment pertaining to Shipping Bill No. for testing purpose.

Shipping Bill No./ date	Item No.	Declared Item description	No. of sealed envelope
5686057 dated 30.11.2023	12	Cotton Fabric	01

In this regard, the samples are being forwarded to ascertain the composition/nature of the goods.

Yours faithfully,

(Jay Manoj Shah)
Asstt. Commissioner of Customs
SIIB(X)/JNCH

Encls:

01 sealed samples pertaining to S/Bill no. 5686057 dated 30.11.2023.

Lab. No. 1168 SIB(x) dt. 22/12/23

Doc No: 5626057 30.11.23

The sample as received is in the form of cut piece of yarn dyed woven fabric. It is composed of two ply spun yarns of cotton on one side and filament yarns of polyester on other side.

Wt of the sample = 158.17

1. Composition

% of polyester = 50.48%

% of cotton = Balance

Sealed remnant sample received.

Purnima
09/11/24
MANIKANDAN. P
Chemical Assistant

hl
08.1.2024
डॉ. पूर्णिमा मिश्रा Dr. Purnima Mishra
रसायन परीक्षक ग्रेड-1 / Chemical Examiner Grade-1
जवाहरलाल नेहरू सीमा शुल्क भवन, नया शिवा
Jawaharlal Nehru Customs House Laboratory
नया शिवा / Naya Shiva



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



F. No. SG/INV-116/2023-24 SIIB(X) JNCH 'H' Cell

Date: 21.12.2023

To,

The Joint Director,
DYCC,
JNCH, Nhava Sheva.

Sir,

Sub: Testing of samples pertaining to S/Bill no. 5683378 dated 30.11.2023 for urgent report thereof- reg.

Please find enclosed herewith 01 sealed samples of below mentioned goods from consignment pertaining to Shipping Bill No. for testing purpose.

Shipping Bill No./ date	Item No.	Declared Item description	No. of sealed envelope
5683378 dated 30.11.2023	1	Co-Contact Cleaner	01

In this regard, the samples are being forwarded to ascertain the composition/nature of the goods.

Yours faithfully,

(Jay Manoj Shah)
Asstt. Commissioner of Customs
SIIB(X)/JNCH

Encls:

01 sealed samples pertaining to S/Bill no. 5683378 dated 30.11.2023.

Lab. No. 1162 SIB(x) dt. 22/12/23

F.NO - 54/INV-116 /2023-24 SIB(x) JNCH H cell dt 21.12.23

SB NO - 5683378 dt 30.11.23

Rept :- The sample as received is in the form of colourless highly volatile liquid in a metallic spray container having printed description on it as "CRE, co-Contact cleaner, cleaner for electronic equipment, 400ml". It is composed of low molecular weight hydrocarbon, Isoalkane, cycloalkane, together with small amount of Tetra chloro ethylene.

Gross wt = 380 gm.

Sealed container returned.

NB/m
12/01/24

J. P. Bahinipati
Assistant Chemical Examiner
JNCH Laboratory

N. Maity

12/01/2024

श्री. मृत्युंजय माहति
MRITUNJOY MAITY
रसायन परीक्षक ग्रेड-II
CHEMICAL EXAMINER GR-II
JNCH Laboratory, Nhas - Sheva

H-



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



F. No. SG/INV-116/2023-24 SIIB(X) JNCH 'H' Cell

Date: 21.12.2023

To,

The Joint Director,
DYCC,
JNCH, Nhava Sheva.

Sir,

Sub: Testing of samples pertaining to S/Bill no. 5686057 dated 30.11.2023 for urgent report thereof- reg.

Please find enclosed herewith 01 sealed samples of below mentioned goods from consignment pertaining to Shipping Bill No. for testing purpose.

Shipping No./ date	Bill	Item No.	Declared Item description	No. of sealed envelope
5686057 dated 30.11.2023		7	Nylon Zipper	01

In this regard, the samples are being forwarded to ascertain the composition/nature of the goods.

Yours faithfully,

(Jay Manoj Shah)
Asstt. Commissioner of Customs
SIIB(X)/JNCH

Encls:

01 sealed samples pertaining to S/Bill no. 5686057 dated 30.11.2023.

Lab. No. 1167 SIB(X) dt. 12/12/23

SB No. 566057, dt. 30.11.2023
Item No. 07.

Report:-

The sample as received is in the form of zip with slides. It consists of 3 parts. 1. Teeth part, 2. Tape part & 3. Slides. Teeth part is composed of polyester together with additives. Tape part is composed of filament yarns of polyester. Slides is composed of Aluminium.

Sealed & returned.

M. Maity 16.01.2024

16.01.24

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

CE
श्री. मृत्युंजय माइती
MRITUNJOY MAITY
रसायन परीक्षक ग्रेड-II
CHEMICAL EXAMINER GR-II
J.N.C.H. Laboratory, Nhaba, Shreeva

H



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



F. No. SG/INV-116/2023-24 SIIB(X) JNCH 'H' Cell

Date: 21.12.2023

To,
The Joint Director,
DYCC,
JNCH, Nhava Sheva.

Sir,

Sub: Testing of samples pertaining to S/Bill no. 5686057 dated 30.11.2023 for urgent report thereof- reg.

Please find enclosed herewith 01 sealed samples of below mentioned goods from consignment pertaining to Shipping Bill No. for testing purpose.

Shipping No./ date	Bill	Item No.	Declared Item description	No. of sealed envelope
5686057 dated 30.11.2023		6	Flanges Iron plates	01

In this regard, the samples are being forwarded to ascertain the composition/nature of the goods.

Yours faithfully,

(Jay Manoj Shah)
Asstt. Commissioner of Customs
SIIB(X)/JNCH

Encls:

01 sealed samples pertaining to S/Bill no. 5686057 dated 30.11.2023.

Lab NO. 1166 SIB(X) dt. 22/12/23

S.B no: 586057 Dt- 30/11/2023.

Report:-

The sample as received is in the form of circular shape article. It is composed of Iron and trace amount of Manganese and Silicon.

% Fe = 97.83

% Manganese = 1.57

% Silicon = 0.186

Sealed remnant returned.

1
Bijoy
Sinha
22/01/24

BIJAY KUMAR SINHA
Chemical Assistant

ff- (el)

M. Maity
22/01/2024

Dr. MRITUNJOY MAITY
Chemical Examiner Gr.-II
JNCH Laboratory, Nhava Sheva



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



F. No. SG/INV-116/2023-24 SIIB(X) JNCH 'H' Cell

Date: 21.12.2023

To,

The Joint Director,
DYCC,
JNCH, Nhava Sheva.

Sir,

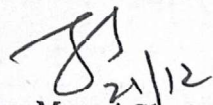
Sub: Testing of samples pertaining to S/Bill no. 5683378 dated 30.11.2023 for urgent report thereof- reg.

Please find enclosed herewith 01 sealed samples of below mentioned goods from consignment pertaining to Shipping Bill No. for testing purpose.

Shipping No./ date	Bill	Item No.	Declared Item description	No. of sealed envelope
5683378 dated 30.11.2023		2	Devcon Putty	01

In this regard, the samples are being forwarded to ascertain the composition/nature of the goods.

Yours faithfully,


(Jay Manoj Shah)
Asstt. Commissioner of Customs
SIIB(X)/JNCH

Encls:

01 sealed samples pertaining to S/Bill no. 5683378 dated 30.11.2023.

S/B No. 5683378, Date: 30.11.2023

Report: The Sample is received in unit packing in two plastic Containers printed as "A LOT-135: Devcon® Epoxy Resin Jar" and "LOT-210: Hardener".

LOT 135 : Devcon® Epoxy Resin Jar :- The sample as received is in the form of black pasty mass. It is composed of Epoxy Based polymeric compound together with inorganic additives.
Ash Content = 63.87%.

LOT 210 - Hardener :- The sample as received is in the form of greyish pasty mass. It is composed of polymeric compound & volatile organic solvent together with inorganic additives.

NVR = 87.43%.

Ash Content = 46.44%.

Sealed remnant sample returned

R. Uday
23/01/2024

Dr. UDAYA KUMAR
Chemical Assistant

M. Maity

23.01.2024

डॉ. मृत्युंजय माइति
Dr. MRITUNJOY MAITY
रसायन परीक्षक, सेक्टर-II
CHEMICAL EXAMINER GR-II
NCH Laboratory, Nhasa, Sheva

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



F. No. SG/INV-116/2023-24 SIIB(X) JNCH 'H' Cell

Date: 21.12.2023

To,

The Joint Director,
DYCC,
JNCH, Nhava Sheva.

29.12.23

Sir,

Sub: Testing of samples pertaining to S/Bill no. 5683378 dated 30.11.2023 for urgent report thereof- reg.

Please find enclosed herewith 01 sealed samples of below mentioned goods from consignment pertaining to Shipping Bill No. for testing purpose.

Shipping Bill No./ date	Item No.	Declared Item description	No. of sealed envelope
5683378 dated 30.11.2023	4	Molykote-1000	01

In this regard, the samples are being forwarded to ascertain the composition/nature of the goods.

Yours faithfully,

(Jay Manoj Shah)

Asstt. Commissioner of Customs
SIIB(X)/JNCH

Encls:

01 sealed samples pertaining to S/Bill no. 5683378 dated 30.11.2023.

Report:

S/B No - 5683378 dt - 30-11-2023

The sample as received is in the form of brownish pasty mass.

It is a preparation containing Hydrocarbon oil content less than 70 % by weight together with thickening agents and inorganic additives.

Ash content = 20.31%

Constants of hydrocarbon oil are as follows;

Kinematics Viscosity, cSt at 40°C = 41.05 cst

Flash point (, COC), °C = 180°C

The sample u/r does not meet the requirement of light oil and preparation, solvent 60/80, 50/120, 145/205, 125/240 (as IS: 1745:2018) kerosene (IS: 1459:2018, IS: 1571:2017), Gas Oil (IS:17789:2022), Vacuum Gas Oil (IS:17792:2022), Light diesel oil (IS: 15770:2018), Automotive diesel fuel (IS: 1460:2017), HFHSD (IS: 16861:2018), transformer oil, biodiesel, diesel fuel blend B6- B20 (IS: 16531:2016).

Sealed remnant sample returned

Abhayankar
23-01-2024
ABHAYANKAR MAURYA
Chemical Assistant

M. Maity
23.01.2024
डॉ. मृत्युंजय माइती
Dr. MRITUNJOY MAITY
रसायन परीक्षण विभाग-II
CHEMICAL EXAMINER GR-II
JNC H Laboratory Thiruvananthapuram



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



F. No. SG/INV-116/2023-24 SIIB(X) JNCH 'H' Cell

Date: 21.12.2023

To,

The Joint Director,
DYCC,
JNCH, Nhava Sheva.

Sir,

Sub: Testing of samples pertaining to S/Bill no. 5686057 dated 30.11.2023 for urgent report thereof- reg.

Please find enclosed herewith 01 sealed samples of below mentioned goods from consignment pertaining to Shipping Bill No. for testing purpose.

Shipping Bill No./ date	Item No.	Declared Item description	No. of sealed envelope
5686057 dated 30.11.2023	3	Glass Beeds	01

In this regard, the samples are being forwarded to ascertain the composition/nature of the goods.

Yours faithfully,

(Jay Manoj Shah)

Asstt. Commissioner of Customs
SIIB(X)/JNCH

Encls:

01 sealed samples pertaining to S/Bill no. 5686057 dated 30.11.2023.

Lab. No. 1164 SAB(x) dt. 22/12/23

SIB No. 5686057 / 30.11.23

Report:- The sample as received is in the form of chain of shiny glass beads. It is composed of lacquered glass.

Weight of one chain = 07.40 gm

Sealed remnant sample returned

Sunil Bagotia

23/1/24

Sunil Bagotia

Assistant Chemical Examiner
JNCH Laboratory

Praful Dalal
23/1/24

प्रफुल दलाल / Praful Dalal

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



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



F. No. SG/INV-116/2023-24 SIIB(X) JNCH 'H' Cell

Date: 21.12.2023

To,

The Joint Director,
DYCC,
JNCH, Nhava Sheva.

Sir,

Sub: Testing of samples pertaining to S/Bill no. 5686057 dated 30.11.2023 for urgent report thereof- reg.

Please find enclosed herewith 01 sealed samples of below mentioned goods from consignment pertaining to Shipping Bill No. for testing purpose.

Shipping No./ date	Bill No.	Item No.	Declared Item description	No. of sealed envelope
5686057 dated 30.11.2023		4	Fabric Glue	01

In this regard, the samples are being forwarded to ascertain the composition/nature of the goods.

Yours faithfully,

(Jay Manoj Shah)
Asstt. Commissioner of Customs
SIIB(X)/JNCH

Encls:

01 sealed samples pertaining to S/Bill no. 5686057 dated 30.11.2023.

Lab. No. 1165 SIB (X) d/- 22/12/23

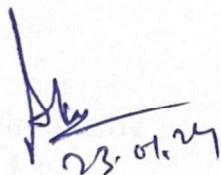
SIB NO: 5686057 dt 30.11.23

Report. The sample received in unit packing described as "feivyl fabric glue, net quantity 80 g etc", on posted label.

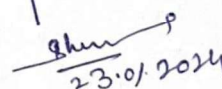
The sample as received is in the form of white coloured semi solid mass. It is an aqueous preparation composed of polymeric compounds (Acrylic based).

Non volatile residue = 53.64 %.

Sealed remark returned.


23.01.24

Saurabh Kumar
Assistant Chemical Examiner
JNCH Laboratory


23.01.2024

CE II
डॉ. रवि शंकर शर्मा
Dr. Ravi Shankar Sharma
रासायनिक परीक्षक ग्रेड II
Chemical Examiner Gr II

Statement of Shri Rakesh Budhiram Maurya, Director of CB M/s Pacific Clearing & Forwarding Pvt. Ltd., addressed at 136/A, Wing, Balaji Bhavan, 1st Floor, Sector-11, Plot no. 42A, Belapur- 400614 recorded under Section 108 of the Customs Act, 1962 in the office of Special Investigation and Intelligence Branch (Exports) situated at Room No. B403, 4th floor, Jawaharlal Nehru Custom House, Nhava Sheva, Taluka - Uran, District - Raigad, Maharashtra - 400 707 on 06.02.2025.

.....

I am present in receipt of Summons CBIC-DIN 20250178NT000000B651 dated 29.01.2025 issued by Shri Shailesh Satbir Yadav, Superintendent of Customs (P), Special Investigation and Intelligence Branch (Exports) from SIIB (X) office situated at Room No. B 403 , 4th floor, Jawaharlal Nehru Custom House, Nhava Sheva, Taluka -Uran, District - Raigad, Maharashtra – 400707 on 06.02.2025. I have been explained the provisions of section 108 of the Customs Act, 1962; that giving false evidence under the said section of the said act is an offence under Section 208, 210 and 267 of the Bharatiya Nyaya Sanhita of 2023 and is punishable under Section 229 of the Bharatiya Nyaya Sanhita of 2023, that this statement of mine can be used as evidence either against me or any other person in any court of law, anywhere in India. Having been explained the said provisions of the 108 of the Customs Act, 1962 & Sections of the Bharatiya Nyaya Sanhita, 2023 to me and understood the same; I am giving my true, correct and voluntary statement as follows:

My name is Rakesh Budhiram Maurya, aged- 50 and DOB- 24.05.1975. I am presently residing at Flat No. 703, Tulsi Residency, Sector-20, Plot No. 03, Near Jalvayu Vihar Bus Depo, Kharghar, Navi Mumbai, Raigarh, Panvel, Maharashtra-410210 and this is my permanent address. I have the personal Mobile No. -9987769308. Aadhar Card bearing No.-724025684152, PAN Card bearing No. AGIPM5151A and I am submitting the copies of the same as proof of my identity. I have completed my MBA from Symbiosis University Pune. I can read, understand and write in Hindi and English. I am married and I am staying with my wife and two kids at above-mentioned address. On my request, the undersigned SIIB (X) officer is typing my statement in the desktop computer as per my say.

Q.1. Give your introduction.

Ans. My name is Rakesh Budhiram Maurya, Director of CB M/s Pacific Clearing & Forwarding Pvt. Ltd. I handle Sales and finances of this firm.

Q.2. Do you know what you have been called for?

Ans. I have received the summon and came to depose the statement and to assist in the ongoing investigation with respect to shipping bill no. 5683378 & 5686057 both dated 30.11.2023 filed by our firm M/s Pacific Clearing & Forwarding Pvt. Ltd on behalf of the exporter M/s Orexty Impex.

Q.3. How have you come in contact with the exporter M/s Orexty Impex?

Ans. I came in contact with the exporter M/s. Orexty Impex through the reference of a friend in month of August 2023. Thereafter I visited to office of the said exporter in first week of September-2023 where they asked about types of shipment done by our firm. After that we have submitted our quotation on which the exporter had agreed. Thereafter we started filling the shipping bills on behalf of exporter M/s. Orexty Impex.

Q.4. Since when have you started filing Shipping Bills on behalf of M/s Orexty Impex?

Ans. I had started filling shipping Bill since September 2023 and till now we had filed total 05 shipping bills, on behalf of above-said exporter. Before this shipment 03 Shipping Bills No. 4616053 dated 13.10.2023, 4630505 & 4630594 both dated 14.10.2023 were filed by our firm M/s Pacific Clearing & Forwarding Pvt. Ltd on behalf of the exporter M/s Orexty Impex. All the shipping bills were free shipping bills and filed under LUT. I am submitting the copies of all shipping bills.

Q.5. What is your role with respect to filing of Shipping Bill?

[Handwritten signature]
06/02/25

Ans. My role in filing process of a shipping bill includes conducting the KYC properly, checking all the requisite documents like invoice, packing list and making sure that the check list of the shipping bill is correct.

Q.6. Who is responsible for ensuring correctness of all details filed in the Shipping Bill?

Ans. The Exporter gave us the details of shipping bill and invoices after that we prepare the draft of checklist and forward electronically to exporter for final approval and after getting approval from exporter we filed the shipping bills. We make sure that the details filed in the shipping bill are correct at our end.

Q.7. In the market enquiry conducted by our office, the goods covered under the shipping bill no. 5683378 & 5686057 both dated 30.11.2023 filed by the exporter M/s Orextly Impex were found to be overvalued. The exporter entered incorrect details in the above said shipping bills to claim undue export incentives. What was your role in this?

Ans. As in the instant case both the shipping bills are free SBs and filed under LUT, we have checked the value but didn't verify in the market for wholesale price and prepared documents based on the invoices provided by the client.

Q.8. The regulation 10(n) of the CBLR, 2018 mandates that the Custom Broker should verify the correctness of the Importer Exporter Code (IEC) number, Goods and Services Tax Identification Number (GSTIN), identity of his client and functioning of his client at the declared address by using reliable, independent, authentic documents, data or information. How does your firm ensure compliance?

Ans. For checking the authenticity of declared address of the client, I have visited to office address Ground Shop No. 12, Yamuna CHS, Plot no. 12, JCI Kamothe EDSO Road, Sector-15, Kamothe, Navi Mumbai, Raigad, Maharashtra-410209, of the exporter collected IEC copy, Pan Card, Adhar Card, GST Registration copy, Bank letter for the verification of bank account, cancelled Check and authority letter on CB Name. I am submitting the copies of the same. Thereafter, we prepare documents accordingly.

Q.9 Do you check the validity of the GST registration certificate before filing of shipping bill?

Ans. YES, I have checked the GST registration during the verification of KYC conducted in first week of September- 2023 and found to be active. Then we have filed the first shipment on behalf of the exporter M/s. Orextly Impex in October 2023. After that we have not verified the GST registration of the exporter.

Q.10 It is observed from the GST Portal that the GST Registration of your client M/s Orextly Impex had been cancelled suo-moto effective from 16.09.2023 which is before the filing of the shipping bill no. 5683378 & 5686057 both dated 30.11.2023. What do you have to say in this regard?

Ans. As I have already stated above that we have checked GSTIN registration of exporter during KYC verification and found to be active. After that we have not verified the GSTIN of the said exporter.

Q.11. What is the registered address of your client M/s Orextly Impex?

Ans. According to the IEC registration certificate, the registered address of our client is GROUND FLOOR, SHOP NO 12, Yamuna Apartment, SECTOR 17, Sector 17, Kamothe, Navi Mumbai, Raigad, Maharashtra, 410209. The same was verified by us at the time of KYC verification.

Q.12. Summons was issued by us to the exporter at the address mentioned by you above. The summons was returned as the exporter was not found at the same address. What do you have to say in this regard?

06/02/25

Ans. We checked this above mentioned address at the time of KYC verification. After that we have filed 05 shipping bills in months of October & November 2023, on behalf of the exporter M/s. Orexty Impex and after these consignment, we have not been in contact with the exporter.

Q.13. What measures do you take to verify that the exporter and their supply chain are genuine?

Ans. We check the KYC details and other documents of the exporter to verify their genuineness. When the Shipping bills were filed under the IGST claim then we take only the supporting invoices of the supplier but in the instant case the shipping bills were filed under LUT therefore we didn't take any measures to verify the genuineness of the suppliers. We prepare documents based on the export invoice provided by the exporter.

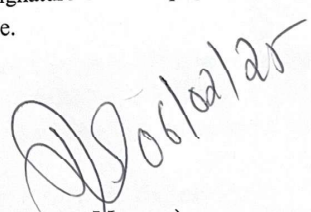
Q.14. The regulation 10 (d) of the CBLR, 2018 mandates that the Custom Broker has to always advise his client to comply with the provisions of the Act, other allied Acts and the rules and regulations thereof, and in case of non-compliance, shall bring the matter to the notice of the Deputy Commissioner of Customs or Assistant Commissioner of Customs. Have you diligently performed your duties under CBLR, 2018?

Ans. To the best of our knowledge, we have diligently performed our duties as mandated under the regulation 10 (d) of the CBLR, 2018.

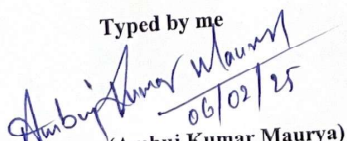
Q. Do you have anything more to say regarding this case, apart from your submission above?

Ans. I have already stated the facts above. I have nothing more to say.

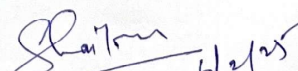
The above statement of mine running into 3 pages (serially mentioned 1 to 3) and it has been recorded correctly as per my true, correct and voluntary say and recorded as per my say without any force, threat, inducement or coercion. On my request, the said statement has been typed on the office computer of SIIB(X), JNCH, Nhava Sheva, District - Raigarh, Maharashtra - 400707 as per my say. I certify it has been recorded exactly as stated by me in response to questions raised to me during the proceedings. I have nothing more to add. Statement of mine is correctly recorded as per my say; I, therefore affix my dated signature on each page of the statement in token of having been recorded correctly as stated by me.


(Rakesh Budhiram Maurya)
Director of CB M/s Pacific Clearing & Forwarding Pvt.
Ltd., addressed at 136/A, Wing, Balaji Bhavan, 1st
Floor, Sector-11, Plot no. 42A, Belapur- 400614

Typed by me


(Ambuj Kumar Maurya)
IO/SIIB(X)

Recorded before me


(Shailesh Yadav)
SIO /SIIB(X)
JNCH, NHAVA SHEVA