



सीमाशुल्कआयुक्तकाकार्यालय, एनएस-II
OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II
केंद्रीकृतनिर्यातआकलनकक्ष, जवाहरलालनेहरूसीमाशुल्कभवन
CENTRALIZED EXPORT ASSESSMENT CELL, JAWAHARLAL NEHRU
CUSTOM HOUSE,
न्हावाशेवा, तालुका -उरण, जिला -रायगढ़, महाराष्ट्र- 400 707
NHAVA SHEVA, TALUKA-URAN, DIST- RAIGAD, MAHARASHTRA-
400707

F.No. CUS/ASS/MISC/58/2025-CEAC-JNCH
F.No. CUS/SIIB/ALT/571/2024-SIIB(E)-JNCH

#ApprovedDate#

SCN NO. 1171/2025-26/ADC/CEAC/NS-II/CAE/JNCH
DIN NO. 20251078NT0000555B1F

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

M/s. Prisha International (IE Code DZGPR4545M) having its office at G23, Laxmi Tower, Naniwala Bagh, Commercial Complex, Plot no. C-1/3, Azadpur, Delhi-110033 has filed Shipping Bill Nos. 2992734 dated 05.08.2023, 3003913 and 3003977 both dated 06.08.2023 (hereinafter referred to as "Shipping Bill") **(RUD-I)** for export of consignments of goods declared as "Ready-made Garments" through their Customs Broker M/s. JIT Shipping Services [CHA License No. AFLPP4301F {11/CUS/BLR/CHA/02/2013}] at JWR CFS. The details of the subject shipping Bills are as under:

TABLE-I

Sr. No.	SB No./ Date	Description	Quantity	FOB (INR)	DBK (INR)	RoSCTL (INR)
1.	2992734 dt. 05.08.2023	MMF ladies 3 pcs Suit Set	2484	50,41,010.52	1,61,312	1,66,925
2.	3003913 dt. 06.08.2023	MMF ladies 3 pcs Suit Set	790	16,04,108.84	51,331.48	53,088
		MMF/Woolen Girls Sweater	1860	9,83,926.05	25,582.08	37,389
		MMF/Woolen Ladies Sweater	4653	32,18,757.01	83,687.68	1,22,313
		MMF/Woolen dt. Ladies Sweater	2600	17,99,593.67	46,789.44	68,384
3.	3003977 dt. 06.08.2023	MMF ladies 3 pcs Suit Set	130	2,64,116.84	8,451.74	8,736
		Blended Boys Jeans	264	1,27,909.60	4,348.93	6,920

	MMF girls 2 pcs suit set	3046	18,97,463.58	50,283	90,130
	MMF/Woolen Girls Sweater	2160	11,43,271.28	24,009	43,445
	MMF girls 2 pcs suit set small	4098	15,01,642.54	31,534	71,328

2. On the basis of Specific Intelligence, regarding Export of suspicious consignment of M/s. Prisha International (IE Code DZGPR4545M) covered under Shipping Bill Nos. 2992734 dated 05.08.2023, 3003913 and 3003977 both dated 06.08.2023 ,were put on hold vide Hold No. 133/2022-23 dated 11.08.2023 issued vide letter F. No. SG/Misc101/21-22 SIIB(X)/JNCH for Examination of the same as the supply chain of the Exporter appeared to be fake/manipulated and the declared value of the goods appeared to be very highly overvalued and mis-declared to avail illegitimate claim of drawback and other Export incentives.
3. Consequently, the subject goods pertaining to Shipping Bill No. 2992734 dated 05.08.2023, 3003913 and 3003977 both dated 06.08.2023 were subject to 100% Examination vide Panchanama dated 12.08.2023 **(RUD-II)** in the presence of two independent Panchas, representatives of Customs Broker and Exporter. During the Examination, the subject goods were found as declared in the said Shipping Bills, their corresponding invoices and Packing lists w.r.t. declared quantity and description. However, it appeared that the valuation of the goods covered in above said Shipping Bill is overvalued. Representative Sealed Samples (RSS) of the goods from the Shipping Bill was drawn for the purpose of testing.
4. Further, letters dated 04.09.2023 was forwarded to DYCC, JNCH alongwith RSS for testing in order to determine exact characteristics, nature and composition of the subject goods. DYCC tested the RSS and forwarded the test Reports vide DYCC Report Nos. 710/SIIB(X) dated 28.09.2023, Test Report No. 711/SIIB(X) dated 21.09.2023, Test Report No. 712/SIIB(X) dated 25.09.2023 and Test Report No. 713/SIIB(X) dated 09.10.2023 **(RUD-III)**. The details of test report are as under:

Table-II

Sr. No	Lab Repo rt No.	Item Description	CTH, Drawback No & ROSCTL Sr. No	DYCC Test Report
1	710/SIIB(X) dated 28.09.2023	Ladies 3 Pcs suit MMF	CTH - 62114390 DBk - 62110503B RoSCTL -	The sample as received is in the form of Ladies garments (3-piece set). It consists of 1. Gown 2. Dupatta and 3. Cut piece material.

			62110503B	Total wt. of the sample as received = 2046.2 gm 1. Gown : It is made of dyed woven fabric stitched with net type fabric having embroidery on one side with decorative items and canvas paper. Wt of the sample = 1309.5 gm Wt of the dyed woven fabric = 219.8 gm Wt of net type fabric and decorative items = 1024.20 gm Wt of canvas paper = balance Dyed woven fabric composed of filament yarns of polyester. Net type fabric composed of filament yarns of Nylon. Decorative items are polyester plastic sequins and glass beads. 2. Dupatta: It is made of It is made of dyed woven fabric stitched with net type fabric having embroidery on one side with decorative items and canvas paper. Wt of the sample = 578.2 gm Wt of the dyed woven fabric = 61.5 gm Wt of net type fabric and decorative items = 456.7 gm Wt of canvas paper = balance Dyed woven fabric composed of filament yarns of polyester. Net type fabric composed of filament yarns of Nylon Decorative items are polyester plastic sequins and glass beads. 3. Cut piece material: It is made of dyed woven fabric stitched with net type fabric having embroidery on one side with decorative items. Wt of the sample = 158.2 gm Wt of net type fabric and decorative items = 96.2 gm Wt of the dyed woven fabric = balance
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				Dyed woven fabric composed of filament yarns of polyester. Net type fabric composed of filament yarns of Nylon. Decorative items are polyester plastic sequins and glass beads.
2.	711/SIIB(X) dated 21.09.2023	Girls 2 pc suit set of MMF	CTH 62114390 DBk 62110503B RoSCTL 62110503B -	The sample as received in the form of a ready-made garment (Girls' 2-piece suit set). Total weight of the sample as received: 336.295 g Weight of the top (base fabric): 249.399 g Weight of the top (inner and decorative fabric): 24.5 g Weight of the lower (base fabric): 52.9 g Weight of decorative items on the top: Balance Top It is made of dyed woven ready made garment (Girls Top) having inner fabric and decorative materials on the front side. The base woven fabric and the knitted inner lining fabric are composed filament yarns of polyester. The decorative material is composed of polymeric materials. GSM of the Base Fabric: 59.4 g/m² Lower: It is made of dyed knitted fabric. It is composed of filament yarns of polyester. GSM of the Base Fabric: 84.9 g/m². The decorative materials is composed of polymeric materials.
3.	712/SIIB(X) dated 25.09.2023	Woolengirls sweater of MMF	CTH - 61109000 DBk - 611006B RoSCTL - 611006B	The sample is received in the form of a dyed knitted ready-made garment (Sweater). Weight of the sample: 361.8 g It is composed of blended spun and filament yarns made from cotton and polyester.

				Percentage of Cotton: 89.49% Percentage of Polyester: Balance
4.	713/SIIB(X) dated 09.10.2023	Woolen Ladies sweater of MMF	CTH - 61109000 DBk - 611006B RoSCTL - 611006B	The sample as received is in the form of readymade textile article (full sleeves sweater). Total weight of sample = 835.0 gm 1. Front side knitted fabric (having soft surface at outer side) - It is self-designed yarn dyed (brown, light brown and black) knitted fabric stitched with two pockets, collar, plastic buttons along with decorative plastic beads and attached with one plastic buckle at front side. It is made of two layers of knitted fabrics stitched together, wholly composed of polyester yarns having raised fibers. a) Total weight of front layer = 305.0 gm b). Net weight of front side knitted fabric = 292.0 gm. c). wt. of plastic buttons, beads and buckle = balance 2. Sleeves and back side knitted fabric (having soft surface at outer side) - It is made of knitted fabric composed of cotton yarns and polyester yarns having raised fibers. Net weight of knitted fabric = 530.0 gm. % composition % polyester = 70.06 % % cotton = balance

The subject goods were found as declared correctly in terms of composition and description in the above-mentioned Shipping Bills.

5. To ascertain prevailing Market Value of the goods, the Market Enquiry of the goods covered under the subject Shipping Bills was required to be conducted, therefore this office had requested to the Exporter to represent them during the said Market Enquiry. The Market Enquiry was conducted on 26.09.2023 (RUD-

(iv) along with Authorized Representative of the Exporter. As per the Market Enquiry the value of the goods has been re-determined and accordingly the Export incentives have been re-determined. On the basis of Panchanama dated 12.08.2023 and Market Enquiry Report dated 26.09.2023, it is observed that the subject goods have been mis-declared in terms of valuation. The re-determined FOB value of the goods and corresponding Export incentives under the Shipping Bills would be as below:

Table-III

SI No.	Shipping Bill No. & Date	Description of goods	Quantity (PCS)	Declared				Re-determined			
				FOB (INR)	Drawback (INR)	ROSCTL (INR)	FOB	Drawback	ROSCTL		
1	2992734 05.08.2023	MMF ladies 3 pcs Suit Set	2484	50,41,010.52	1,61,312	1,66,925	28,37,768.73	90,808.41	93,968.17		
2	3003913 06.08.2023	MMF ladies 3 pcs Suit Set	790	16,04,108.84	51,331.48	53,088	9,02,514.11	28,880.44	29,868.71		
		MMF/Woolen Girls Sweater	1860	9,83,926.05	25,582.08	37,389	6,70,718.01	17,438.67	25,487.15		
		MMF/Woolen Ladies Sweater	4653	32,18,757.01	83,687.68	1,22,313	19,31,685.67	50,223.82	73,404.19		
		MMF/Woolen Ladies Sweater	2600	17,99,593.67	46,789.44	68,384	10,79,387.47	28,064.07	41,016.38		
3	3003977 06.08.2023	MMF ladies 3 pcs Suit Set	130	2,64,116.84	8,451.74	8,736	1,48,514.68	4,752.47	4,912.31		
		Blended Boys Jeans	264	1,27,909.60	4,348.93	6,920	78,000.97	2,652.03	4,219.90		
		MMF girts 2 pcs suit set	3046	18,97,463.58	50,283	90,130	12,09,168.51	32,043.10	57,435.81		
		MMF/Woolen Girls Sweater	2160	11,43,271.28	24,009	43,445	7,78,897.98	16,357.06	29,598.59		
		MMF girts 2 pcs suit set small	4098	15,01,642.54	31,534	71,328	11,13,928.40	23,392.13	52,911.58		
				1,75,81,799.93	4,87,329.35	6,68,658.00	1,07,50,584.53	2,94,612.20	4,08,602.89		

Table-IV

Re-determined	Differential Drawback	Differential ROSCTL (in Rs.)	Total excess Export benefits (in Rs.)
1,07,50,584.53	1,92,717.15	2,60,055.11	4,52,772.26

6. As can be seen from the Table above, based on the Report received by the DYCC, JNCH and Market Enquiry conducted on 26.09.2023, it appears that the goods declared by the Exporter in the Shipping Bill No. 2992734 dated 05.08.2023, 3003913 and 3003977 both dated 06.08.2023 have been misdeclared in terms of their value. The value of the goods has been re-determined based on the Market Enquiry Report dated 26.09.2023. The Export incentive such as drawback & RoSCTL are therefore to be re-determined with respect to the new re-determined FOB of the goods as mentioned in the Table above. Hence, the declared value i.e. Rs. 1,75,81,799.93 appeared to be liable for rejection in terms of Rule 8 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007 and the value needs to be re-determined as per the Provisions of the said Rules. For the purpose of Customs Tariff Act, 1975, valuation of Export goods is to be done in terms of Section 14 of the Customs Act, 1962 read with Customs Valuation (Determination of value of Export Goods) Rules, 2007 (CVR). As per the Provisions of Act/Rules, transaction value of the goods is to be accepted, subject to Rule 8 of Customs Valuation (Determination of value of Export Goods) Rules, 2007. Prima facie on Examination of the subject consignment, the declared value of the goods appeared to be on the higher side; the declared transaction value appeared liable for rejection under Rule 8 of the CVR and the said value is required to be re-determined by sequentially proceeding in terms of Rule 4 to 6 of the Customs Valuation Rules, 2007. In the instant case, the Exporter is Merchant Exporter and hence, transaction value of the impugned goods under Export could not be determined under Rule 4 & 5 of the Customs Valuation Rules, 2007. Hence the value of all the items could be ascertained from the wholesale Market.

7.Re-determination of Valuation

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

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

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

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

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

As per the Provisions of Rule 6 *ibid*, the assessable value of the goods is proposed to be re-determined under Rule 6 *ibid*, i.e. as per the Residual Method. Accordingly, Market Survey was conducted by the officers of SIIB (Export) on 26.09.2023. Value of the goods was taken from 3 different shops/dealers and average of their prices was taken as Market value of the same. The details of the determination of the value is summarized in the Market Survey Report dated 26.09.2023.

8. Past Exports:

In order to investigate past consignments, the data was retrieved from the date of issuance of IEC i.e. 03.02.2022 till 31.12.2024 for the Exporter M/s. Prisha International (IE Code DZGPR4545M). However, the Exporter had filed a total No. of 03 Shipping Bills in past as mentioned below. During further investigation, ICES data was scrutinized, on perusal of the past Export data, no foreign remittance has not been received as per FEMA regulations. The details of the Shipping Bills are as under where no BRC/foreign remittance has been realized yet against this IEC.

Table-V

Sr. No.	SB No.	SB Date	LEO Date	Expected Realization Date	Drawback Amount (INR)	RoSCTL (INR)	FOB to be realized (in FC)	FOB actually realized (in FC)
1.	2890468	01.08.2023	03.08.2023	31.05.2024	1,69,032	1,73,601	56,262	0
2.	2892061	01.08.2023	03.08.2023	31.05.2024	2,22,306	2,28,315	73,994	0

3.	2893513	01.08.2023	03.08.2023	31.05.2024	1,87,615	2,24,818	67,616	0
TOTAL					5,78,953	6,26,734	1,97,872	0

In the event of non-receipt of foreign remittance in the above Shipping Bills, the claimed Export incentive i.e. Drawback & ROSCTL are liable to be demanded Back from the Exporter. However, as per ICES 1.5 system, no export incentives were disbursed to the exporter in case of past shipping bills. Since the goods were Exported, however, the drawback & Rosctl claim in the Past Shipping Bills as mentioned in Table-V may not be demanded from the Exporter because no scroll is generated for the disbursement of Export incentives to the Exporter as per ICES 1.5.

9. Further, an alert to withhold the Export incentives against the Exporter M/s. Prisha International (IE Code DZGPR4545M) was inserted during the investigation.

10. The Exporter vide their letter dated 26.09.2023 requested to 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 (**RUD-V**) under section 110A of the Customs Act, 1962 on execution of Bond equivalent to FOB value of the subject goods and on submission of Bank Guarantee amounting to Rs. 3,00,000 (Rupees Three Lakhs Only) on 20.11.2023.

11. GST VERIFICATION OF THE EXPORTER: -

Further, letters dated 14.10.2024, 29.10.2024 and 15.11.2024 were also sent to jurisdictional AC/DC/AVATO of Delhi State GST Commissionerate to verify the genuineness of the Exporter M/s. Prisha International (IE Code DZGPR4545M). In reply, Ward 70, Department of Trade and Taxes, Vyapar Kar Bhawan, New Delhi vide F.No. DT&T/W-70/2024-25/637 dated 12.11.2024 (**RUD-VI**) regarding verification of the Exporter M/s. Prisha International (GSTIN-07DZGPR4545M1ZP) wherein it was communicated:

- (i) it is to inform that a letter dated 29.10.2024 received from Custom House, Nhava Sheva for verification of M/s. Prisha International (GSTIN07DZGPR4545M1ZP). Consequently, the verification of the declared place of business of M/s. Prisha International (GSTIN-07DZGPR4545M1ZP) at that time, i.e., G-23, Laxmi Tower, Naniwala Bagh, Commercial Complex, Plot no. C1/3, Azadpur, Delhi-110033 was done on 28.10.2024 at 17:00 hours.
- (ii) During the visit, the firm M/s. Prisha International (GSTIN07DZGPR4545M1ZP) was found **non-existent** at the place of business G-23, Laxmi Tower, Naniwala Bagh, Commercial Complex, Plot no. C-1/3, Azadpur, Delhi-110033. Some other firm in name of "Bank III, Expertise in Loans" was found existent at above mentioned address.

GST VERIFICATION OF SUPPLIERS: -

1. M/s. Jannat Enterprises (GSTN-07BYPIG7968Q1ZD):

Letters dated 14.10.2024, 29.10.2024 and 15.11.2024 were also sent to jurisdictional AC/DC/AVATO of Delhi State GST Commissionerate to verify the genuineness of the L1 Supplier M/s. Jannat Enterprises (GSTN07BYPIG7968Q1ZD) to the said Exporter M/s. Prisha International (IE Code DZGPR4545M). In reply (RUD-VI), Ward 16, Department of Trade and Taxes,

Vyapar Kar Bhawan, New Delhi vide F.No. W-16/2024-25/339 dated 23.10.2024 regarding verification of the L1 supplier M/s. Jannat Enterprises (GSTN-07BYPIG7968Q1ZD) wherein it was communicated:

- (i) The Taxpayer M/s. Jannat Enterprises (GSTN-07BYPIG7968Q1ZD) is **suspended** on 20.10.2023 under Rule 21(e)-person avails ITC in violation of the provisions of section 16 of the Act or the rules made there under.
- (ii) The taxpayer has filed its returns up to October, 2023.

2. M/s. Moon Overseas (GSTN-07GZLPS6510K1ZR):

Letters dated 21.10.2024, 29.10.2024 and 15.11.2024 were also sent to jurisdictional AC/DC/AVATO of Delhi State GST Commissionerate to verify the genuineness of the L2 Supplier M/s. Moon Overseas (GSTN-07GZLPS6510K1ZR) to the said Exporter M/s. Prisha International (IE Code DZGPR4545M). In reply (RUD-VI), Ward 40, Department of Trade and Taxes, Vyapar Kar Bhawan, New Delhi vide F.No. MISC/W-40/2024-25/191 dated 12.11.2024 regarding verification of the L2 supplier M/s. Moon Overseas (GSTN-07GZLPS6510K1ZR) wherein it was communicated:

- (i) As per GST portal M/s Moon Overseas (GSTN-07GZLPS6510K1ZR) was **cancelled suo-moto on 14.12.2022** with the reason that the person does not conduct any business at PPOB.
- (ii) Further physical verification of the said firm was also done by the GSTI and the GSTI has also mentioned that "Business place not traceable in area. There is no such house House number and Building Number in G Block of Malka Ganj.

Hence business place **not found existing and functional** at the time of field visit.

- (iii) Further it is to inform that we are not able to open the GSTRI of the firm to check the quantum of the sale made to the firm M/s. Jannat Enterprises, GSTN: 07BYIPG7968Q1ZD), as the firm has been cancelled from the date of its registration i.e.14.12.2022.

3. M/s. Exim International (GSTN-07AMLPG7263L1ZL):

Letters dated 21.10.2024, 29.10.2024 and 15.11.2024 were also sent to jurisdictional AC/DC/AVATO of Delhi State GST Commissionerate to verify the

genuineness of the L2 Supplier M/s. Exim International (GSTN07AMLPG7263L1ZL) to the said Exporter M/s. Prisha International (IE Code DZGPR4545M). In reply (**RUD-VI**), Ward 40, Department of Trade and Taxes, Vyapar Kar Bhawan, New Delhi vide F.No. GSTO/W-72/MISC/2021/258 dated 13.11.2024 regarding verification of the L2 supplier M/s. Exim International (GSTN-07AMLPG7263L1ZL) wherein it was communicated:

1. Physical verification of M/s Exim International (GSTN - 07AMLPG7263L1ZL) was conducted for verification of existence. As per the physically verification dated 13.11.2024 made by GSTI, at the time of visit, the address of M/s. Exim International (GSTN - 07AMLPG7263L1ZL) could not be traced as per local inquiry, either the address is -wrong or incomplete. Therefore the-firm is **not Existing/not-traceable** at the given address. Further, the GSTI has recommended the said firm as "**not functioning**".
2. The physical verification report indicate that the above said firm is not genuine.
3. M/s Exim International (GSTN - 07AMLPG7263L1ZL) has filed return regularly till September 2023.
4. The above said firm is under suspension from 23.11.2023 and the taxpayer has not replied so far. Further, physical verification report indicates that the ITC and goods supplied by said taxpayer are **not genuine**.

SUMMONS & STATEMENT

12. Further, in order to record the statement of exporter M/s. Prisha International (IE Code DZGPR4545M), under section 108 of Customs Act, 1962, 04 Summons have been issued vide DIN- 20240278NW000000B06B dated 02.02.2024 to appear on 16.02.2024, DIN- 20240478NW000001886E dated 17.04.2024 to appear on 02.05.2024, DIN-20241078NT0000015219 dated 16.10.2024 to appear on 28.10.2024 and DIN-20241078NT000000EAF7 dated 29.10.2024 to appear on 15.11.2024 in the name of M/s. Prisha International (IE Code DZGPR4545M) to appear before the office of SIIB(X), 6th floor, C-604, Jawaharlal Nehru Custom House, Nhava Sheva, Taluka-Uran, Dist: Raigad, Maharashtra-400707 u/s Section 108 of the Customs Act, 1962. Accordingly, Statement of Mr. Tushar Ashok Dawkhari (**RUD-VII**), Authorized Representative of M/s Prisha International (IEC-DZGPR4545M) was recorded under section 108 of the Customs Act, 1962 on 20.12.2024 wherein the inter-alia stated that:

- He is authorized to record statement on behalf of the Exporter M/s Prisha International (IEC-DZGPR4545M) in connection with the Summons issued by this office and that he was submitting the letter of Authorization on behalf of the Exporter, that the Exporter is Delhi based firm which is a Merchant Exporter.
- On being asked about whether the exporter files GST return regularly he stated that as per best of his knowledge, the exporter has filed returns regularly. GST status of the exporter is cancelled last year.

- On being asked about the cancellation of GSTIN status he stated that the exporter has faced huge losses in business.
- On being asked about filing of present shipping bill Nos. 2992734 dated 05.08.2023, 30039136 and 3003977 both dated 06.08.2023 he stated that the Exporter M/s Prisha International (IEC-DZGPR4545M) filed the above mentioned shipping bills through CHA M/s Jit Shipping.
- On being asked about the details of supplier of goods he stated that currently he doesn't have any supplier details.
- On being asked about the destination country and buyer being risky he stated that the exporter exports the goods as per demand from foreign buyers. Also, the goods did not include any contraband and goods were not prohibited for Export.
- On being asked about hopping of countries in past exports he stated that the exporter has buyer from different countries and exports goods as per demand of the buyer.
- On being asked about supply chain of the exporter he stated the exporter has purchased goods from supplier M/s. Jannat Enterprises. Currently the Exporter is facing huge losses and they have shut their businesses. • On being asked about BRC in past exports he stated that the Exporter had some issued with the previous buyers. Due to cheap quality of the product, they refused for the payment of past shipments.
- On being asked about the Exporter he stated that the firm is a proprietorship firm; that he is submitting the details of the proprietor for reference.
- On being asked about details of L2 suppliers M/s. Moon overseas and M/s. Exim International he stated that the exporter got the goods from supplier M/s. Jannat Enterprises; that he can only comment on L1 supplier.
- On being asked about the previous summonses issued to the exporter by this department he stated that as the exporter faced huge losses, they shut their businesses and abandoned their place of business; that your summonses must have been delivered to that place and as the Exporter was not present at his place of business, he did not get any summons.

13. Further, on receipt of Summons CBIC-DIN- 20241278NT000000DE17 dated 28.12.2024 to appear before Customs on 28.12.2024 for the recording of the Statement u/s 108 of the C.A. 1962, statement of Shri. Sanjay Babaji Sawant, Authorized Representative and G-Card holder of M/s. JIT Shipping Services (AFLPP4301F {11/CUS/BLR/CHA/02/2013}) was recorded on 28.12.2024.2024 **(RUD-VIII)** wherein he inter-alia stated that:

- he is power of attorney/G-Card Holder, in CB firm M/s Jit Shipping Services Company, and supervises all work pertaining to export and fully authorized to give statement.

- On being asked about documentation work he stated that he himself with his subordinate staff handle the documentation work in his CB firm. In this case he himself filed the documents.
- On being asked about filing of the present shipping bill no. 2992734 dated 05.08.2023 and 30039136, 3003977 both dated 06.08.2023 for the exporter M/s Prisha International (IEC-DZGPR4545M) he stated that they had filed the above mentioned shipping bill.
- On being asked about how the exporter contacted he stated that Proprietor of the firm M/s Prisha International (IEC-DZGPR4545M) Mr. Aayush Ranjan visited their office for filing of the shipping bills; that he met them through a common friend Mr. Amit Batra.
- On being asked about payment he stated that It was decided that the exporter would pay Rs. 2,500 per shipping bill plus other expenses. However the shipping bill were put on hold. So the exporter did not make any payment due to above mentioned reasons.
- On being asked about KYC of the exporter he stated that Mr. Aayush Ranjan submitted the KYC documents of the firm M/s Prisha International (IEC-DZGPR4545M). Documents included Pan card, Aadhar card, IEC copy, GSTR copies and tax invoices.
- On being asked about physical verification of the exporter he stated that they had visited the official address of the firm in Delhi; that at the time of verification, the firm was existing at the place of business; that currently he do not have any proof of their visit for the physical verification of the exporter.
- On being asked about whether they checked the GSTN status of the exporter online before filing of the shipping bills he replied in negative.
- On being asked about GST verification report and non-existence of the exporter and its suppliers he stated that they have done the physical verification at the time of filing of shipping bills; that the exporter might have left the place or closed the business.
- On being asked about whether the exporter is still in contact with them he replied in negative.
- On being asked about the over valuation by the exporter he stated that they file the shipping bill on the basis of purchase order/tax invoice provided by the exporter.
- On being asked about past shipping bills he stated that they have file 03 shipping bills for the exporter in past.
- On being asked about BRC of past exports he stated that it is concern of exporter only; that they help exporter in customs clearance.

14. RELEVANT LEGAL PROVISIONS

A. Customs Act, 1962

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

Section 50: Entry of goods for Exportation. -

- (1) The Exporter of any goods shall make entry thereof by

presenting [electronically] [on the customs automated system] to the proper officer in the case of goods to be Exported in a vessel or aircraft, a Shipping Bill, and in the case of goods to be Exported by land, a bill of Export [in such form and manner as may be prescribed]:

Provided that the [Principal Commissioner of Customs or Commissioner of Customs] may, in cases where it is not feasible to make entry by presenting electronically [on the customs automated system], allow an entry to be presented in any other manner.]

- (2) The Exporter of any goods, while presenting a Shipping Bill or bill of Export, shall make and subscribe to a declaration as to the truth of its contents.
- (3) The Exporter who presents a Shipping Bill or bill of Export under this section shall ensure the following, namely:-
 - (a) the accuracy and completeness of the information given therein;
 - (b) the authenticity and validity of any document supporting it; and
 - (c) compliance with the restriction or prohibition, if any, relating to the goods under this Act or under any other law for the time being in force.

SECTION 113(i): any goods entered for Exportation which do not correspond in respect of value or in any material particular with the entry made under this Act or in the case of baggage with the declaration made under section 77, shall be liable to confiscation;

Section 113(ia): Any goods entered for Exportation under claim for drawback which do not correspond in any material particular with any information furnished by the Exporter or manufacturer under this Act in relation to the fixation of the rate of drawback under Section 75, shall be liable to confiscation;

Section 113(ja): any goods entered for Exportation under claim of remission or refund of any duty or tax or levy to make a wrongful claim in contravention of the Provisions of this Act or any other law for the time being in force;

Section 114(iii): Any person who, in relation to any goods, does or omits to do any act which act or omission would render such goods liable to confiscation under section 113, or abets the doing or omission of such an act, shall be liable, in the case of any other goods, to a penalty not exceeding the value of the goods as declared by the Exporter or the value as determined under this Act, whichever is the greater;

114AA. Penalty for use of false and incorrect material. -

If a person knowingly or intentionally makes, signs or uses, or causes to be made, signed or used, any declaration, statement or document which is false or incorrect in any material particular, in the transaction of any business for the purposes of this Act, shall be liable to a penalty not exceeding five times the value of goods

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

Where any person has obtained any invoice by fraud, collusion, wilful misstatement or suppression of facts to utilise input tax credit on the basis of such invoice for discharging any duty or tax on goods that are entered for Exportation under claim of refund of such duty or tax, such person shall be liable for penalty not exceeding five times the refund claimed. For the purposes of this section, the expression "input tax credit" shall have the same meaning as assigned to it in clause (63) of section 2 of the Central Goods and Services Tax Act, 2017 (12 of 2017).

[114AB. Penalty for obtaining instrument by fraud, etc.]—Where any person has obtained any instrument by fraud, collusion, willful misstatement or suppression of facts and such instrument has been utilised by such person or any other person for discharging duty, the person to whom the instrument was issued shall be liable for penalty not exceeding the face value of such instrument.

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

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

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

(2), whether such payment is made voluntarily or after determination of the duty under that section.

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

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

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

(b) such amount of duty is voluntarily paid in full, within forty-five days from the date of issue of such order, instruction or direction, without reserving any

right to appeal against the said payment at any subsequent stage of such payment.

28AAA. Recovery of duties in certain cases.—(1) Where an instrument issued to a person has

been obtained by him by means of —

(a) collusion; or

(b) wilful mis-statement; or (c) suppression of facts,

for the purposes of this Act or the Foreign Trade (Development and Regulation) Act, 1992

(22 of 1992), by such person or his agent or employee and such instrument is utilised under the provisions of this Act or the rules made or notifications issued thereunder, by a person other than the person to whom the instrument was issued, the duty relatable to such utilisation of instrument shall be deemed never to have been exempted or debited and such duty shall be recovered from the person to whom the said instrument was issued:

Provided that the action relating to recovery of duty under this section against the person to whom the instrument was issued shall be without prejudice to an action against the importer under section 28.

Explanation 1.— For the purposes of this sub-section, —instrument means any scrip or authorisation or licence or certificate or such other document, by whatever name called, issued under the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992), with respect to a reward or incentive scheme or duty exemption scheme or duty remission scheme or such other scheme bestowing financial or fiscal benefits, which may be utilised under the provisions of this Act or the rules made or notifications issued thereunder. Explanation 2.— The provisions of this sub-section shall apply to any utilisation of instrument so obtained by the person referred to in this sub-section on or after the date on which the Finance Bill, 2012 receives the assent of the President, whether or not such instrument is issued to him prior to the date of the assent.

(2) Where the duty becomes recoverable in accordance with the provisions of sub-section (1), the person from whom such duty is to be recovered, shall, in addition to such duty, be liable to pay interest at the rate fixed by the Central Government under section 28AA and the amount of such interest shall be calculated for the period beginning from the date of utilisation of the instrument till the date of recovery of such duty.

(3) For the purposes of recovery under sub-section (2), the proper officer shall serve notice on the person to whom the instrument was issued requiring him to show cause, within a period of thirty days from the date of receipt of the notice, as to why the amount specified in the notice (excluding the interest) should not be recovered from him, and after giving that person an opportunity of being heard, and after considering the representation, if any, made by such person,

determine the amount of duty or interest or both to be recovered from such person, not being in excess of the amount specified in the notice, and pass order to recover the amount of duty or interest or both and the person to whom the instrument was issued shall repay the amount so specified in the notice within a period of thirty days from the date of receipt of the said order, along with the interest due on such amount, whether or not the amount of interest is specified separately.

(4) Where an order determining the duty has been passed under section 28, no order to recover that duty shall be passed under this section.

(5) Where the person referred to in sub-section (3) fails to repay the amount within the period of thirty days specified therein, it shall be recovered in the manner laid down in sub-section (1) of section 142.

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

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

Where an amount of drawback and interest, if any, has been paid erroneously or the amount so paid is in excess of what the claimant is entitled to, the claimant shall, on demand by a proper officer of Customs repay the amount so paid erroneously or in excess, as the case may be, and where the claimant fails to repay the amount it shall be recovered in the manner laid down in sub section (1) of section 142 of the Customs Act, 1962.

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

C. Customs Brokers Licensing Regulations, 2018:

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

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

D. Foreign Trade (Development and Regulation) Act, 1992.

Section 11:(1) No Export or import shall be made by any person except in accordance with the Provisions of this Act, the Rules and orders made there under and the foreign trade policy for the time being in force.

E. Foreign Trade (Regulation) Rules, 1993

Rule 11: On the importation into, or Exportation out of, any customs ports of any goods, whether liable to duty or not, the owner of such goods shall in the Bill of Entry or the Shipping Bill or any other documents prescribed under the Customs Act, 1962 (52 of 1962), state the value, quality and description of such goods to the best of his knowledge and belief and in case of Exportation of goods, certify that the quality and specification of the goods as stated in those documents, are in accordance with the terms of the Export contract entered into with the buyer or consignee in pursuance of which the goods are being Exported and shall subscribe a declaration of the truth of such statement at the foot of such Bill of Entry or Shipping Bill or any other documents.

15. M/s. Prisha International (IE Code DZGPR4545M) having its registered office address at G-23, Laxmi Tower, Naniwala Bagh, Commercial Complex, Plot no. C-1/3, Azadpur, Delhi-110033 had filed 03 Shipping Bill Nos. 2992734 dated 05.08.2023, 3003913 and 3003977 both dated 06.08.2023 through their Customs Broker M/s. JIT Shipping Services [CHA License No. AFLPP4301F {11/CUS/BLR/CHA/02/2013}] The re-determined FOB value of the said goods covered under the above-mentioned Shipping Bill comes to Rs.

1,07,50,584.53/- as against the declared FOB value of Rs. 1,75,81,799.93/-. By inflating the FOB value, the Exporter was attempting to claim Drawback of Rs. 4,87,329.35/- and RoSCTL of Rs. 6,68,658.00/- whereas they were eligible for Drawback of Rs. 2,94,612.20/- and RoSCTL of Rs. 4,08,602.89/- respectively. (as tabulated in Table-III above).

16. As can be seen from the Table-III above, based on the Market Enquiry conducted on 26.09.2023, it appears that the goods declared by the Exporter in the Shipping Bill No. 2992734 dated 05.08.2023, 3003913 and 3003977 both dated 06.08.2023 have been mis-declared in terms of their value. During the Market Enquiry it was found that the value of the goods filed under the said Shipping Bills were inflated and hence needed to be re-determined under Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007. The Export incentive such as drawback & RoSCTL are therefore are redetermined with respect to the re-determined FOB as mentioned in the Table-III above. It is thus cogent and clear that the Exporter M/s. Prisha International (IE Code DZGPR4545M) had (i) mis-declared the impugned goods in terms of their value, (ii) attempted to defraud the Government by claiming undue higher amount of Drawback and RoSCTL and thereby acted in a manner which rendered the said goods under Table-I above liable for confiscation in terms of the Provisions of Section 113(i), 113(ia) and 113 (ja) of the Customs Act, 1962 respectively.

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

18. As the Exporter had not made declaration truthfully in the said Shipping Bill, they have violated the conditions of Section 50(2) of the Customs Act, 1962. Hence, it appears that there was a deliberate mis-declaration, mis-statement and suppression of facts regarding the actual value of the impugned goods, on the part of the Exporter with mala-fide intention to claim undue Export benefits not legitimately payable to them. The Exporter had declared the FOB value in the Shipping Bill as Rs. 1,75,81,799.93/- whereas the re-determined FOB value after conducting the Market Survey was Rs. 1,07,50,584.53/- only and hence higher Drawback & RoSCTL and other Export incentives were claimed. Thus, it appeared that the said goods were attempted to be Exported in violation of Section 50(2) of the Customs Act, 1962 read with Section 11(1) of Foreign Trade (Development & Regulation) Act 1992 & Rules 11 of Foreign Trade Rules 1993, as Exporter had furnished wrong declaration to the Custom Authorities.

19. As the goods were attempted to be Exported by mis-declaration for which confiscation is proposed. However, the drawback & RoSCTL claim in the live Shipping Bills as mentioned in Table-I is not demanded since the goods were not Exported and clear for Back to Town on furnishing of Bond for 100% value of the goods with Bank Guarantee of Rs. 3,00,000/- (Rupees Three Lakhs only) on 20.11.2023.

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

20.1 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.

20.2 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 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.

20.3 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 could not be determined as per Rule 5 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.

20.4 The value of the impugned goods is, therefore, proposed to be redetermined under the residual Rule 6 of CVR (Export) Rules, 2007. This Rule stipulates that subject to the Provisions of Rule 3, where the value of the Export goods cannot be determined under the Provisions of Rules 4 and 5, the value shall be determined using reasonable means consistent with the principles and general Provisions of these Rules. Therefore, in order to arrive at the correct value of the impugned goods the same was required to be done on the basis of Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007. Accordingly, the total value of the goods has been re-determined from Rs. 1,75,81,799.93/- to Rs. 1,07,50,584.53/- as per the Market Enquiry conducted of the subject goods.

21. With respect to the Exporter M/s. Prisha International (IE Code DZGPR4545M), the GST status of the Exporter was ascertained from the letter dated 12.11.2024 issued vide F.No. DT&T/W-70/2024-25/637, wherein, it is stated that the verification of the declared place of business of M/s. Prisha International (GSTIN-07DZGPR4545M1ZP) at that time, i.e., G-23, Laxmi Tower, Naniwala Bagh, Commercial Complex, Plot no. C-1/3, Azadpur, Delhi-110033 was done on 28.10.2024 at 17:00 hours. During the visit, the firm M/s. Prisha International (GSTIN-07DZGPR4545M1ZP) was found **non-existent** at the place of business G-23, Laxmi Tower, Naniwala Bagh, Commercial Complex, Plot no. C-1/3, Azadpur, Delhi-110033. Some other firm in name of "Bank III, Expertise in Loans" was found existent at above mentioned address. Also, letter dated 23.10.2024 issued vide F.No. W-16/2024-25/339 from Department of Trade and Taxes, Vyapar Kar Bhawan, New Delhi vide regarding verification of the L1 supplier M/s. Jannat Enterprises (GSTN-07BYPIG7968Q1ZD) stated that the Taxpayer M/s. Jannat Enterprises (GSTN-07BYPIG7968Q1ZD) supplier to the said Exporter M/s. Prisha International (IE Code DZGPR4545M) is **suspended** on 20.10.2023 under Rule 21(e)-person avails ITC in violation of the provisions of section 16 of the Act or the rules made there under. The outcome of the verification & visit report by the Jurisdictional GST Authorities, it is clear that the tax payer is found **non-existent**. When the exporter is non-existent and non-genuine as per verification of the GST authorities as to how the exporter could do

exports is not understandable. It appears that some one in the name of the exporter has filed the Shipping Bills. The role of CB is not ruled out in this case. Thus, the ITC claimed appears wrongly claimed and claimed by fraud etc. and hence the Exporter M/s. Prisha International (IE Code DZGPR4545M) have rendered themselves liable to penalty in terms of Section 114AC of the Customs Act, 1962.

22. It further appears that the Exporter M/s. Prisha International (IE Code DZGPR4545M) has rendered themselves liable to penalty in terms of section 114(iii) of the Customs Act, 1962 on account of mis-declaration in value of the impugned goods. The Exporter has knowingly & intentionally caused to sign & used the documents to provide the undue advantage to the Exporter with mala fide intent to avail undue/excess Export benefits in form of Drawback, RoSCTL and other Export benefits. Therefore, M/s. Prisha International (IE Code DZGPR4545M) also liable for penalty in terms of Section 114 AA of Customs Act, 1962 for this intentional mis-declaration.

23. As above discussion, it appears that the M/s. Prisha International (IE Code DZGPR4545M) have rendered themselves liable to penalty in terms of section 114AB of the Customs Act, 1962 on account of claiming and receiving the export benefits without receipt of the foreign remittance in Shipping Bills filed by the Exporter as mentioned at Table-V above.

24. The Custom Broker M/s. JIT Shipping Services (AFLPP4301F {11/CUS/BLR/CHA/02/2013}) failed to ascertain the veracity and genuineness of the Exporter firm M/s. Prisha International (IE Code DZGPR4545M). The regulation 10 (n) of the CBLR, 2018 has mandated that the CB has to verify correctness of Importer Exporter Code (IEC) number, Goods and Services Tax Identification Number (GSTIN), identity of his client and functioning of his client at the declared address by using reliable, independent, authentic documents, data or information. In the instant case, the CB, though stated that they did the verification of the address of the exporter, the same appear false statement since the exporter is not existing and non-genuine as reported by the jurisdictional GST Authorities. Even the suppliers are either non-existent nor cancelled their GST registration. One of the suppliers has su-moto cancelled the GST registration even before the above export took place. This gives suspicion on the role of the CB. It appears that the CB has filed the fake documents in the name of non-existent exporter to avail undue benefits. The copies of the IEC and GST registration said to have been collected by the CB from the Exporter also appears fake and manipulated and the CB appears to have started filing Shipping Bills on their behalf. Though, the CB stated that they conducted verification of address of the Exporter, no evidence has been produced in support of their claim. The CB

has to verify the antecedents of the Exporter by using reliable, independent, authentic documents, data or information, which the CB has failed to do in this case. The CB in their voluntary statement has submitted that they had verified the address of the Exporter, but had not furnished any photographs of the place. No evidence has been put forth by the CB to corroborate their claim of actually verifying the principal place of business of the Exporter. Thus it appears that the statement of the CB is completely false and far from truth. Though the exporter is non existing and non-genuine as per the verification report of the GST authorities, the CB stated that he had verified the address of the exporter and found genuine which clearly shows the fraudulent nature of the CB. Had the CB confirmed the veracity and genuineness of the Exporter through their own independent and reliable sources, he could have easily known that the Exporter and their supply chain is dubious. The CB has thereby violated regulation 10(n) of the CBLR, 2018 and have rendered themselves liable for penalty under section 114(iii) and 114AA of the Customs Act, 1962.

25. Now, M/s. Prisha International (IE Code DZGPR4545M) having its registered office at G-23, Laxmi Tower, Naniwala Bagh, Commercial Complex, Plot no. C-1/3, Azadpur, Delhi-110038 are hereby called upon to Show Cause to the Additional Commissioner of Customs, CAC, NS-II, JNCH, having office at Jawaharlal Custom House, Nhava Sheva, Tal-Uran, Dist-Raigad, Maharashtra, within 30 days of receipt of this notice as to why:

- i. The declared FOB value of Rs. 1,75,81,799.93/- covered under the Shipping Bill Nos. 2992734 dated 05.08.2023, 3003913 and 3003977 both dated 06.08.2023 should not be rejected and re-determined to Rs. 1,07,50,584.53/- under Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.
- ii. The drawback of Rs. 4,87,329.35 and RoSCTL of Rs. 6,68,658.00 claimed in the Shipping Bill Nos. 2992734 dated 05.08.2023, 3003913 and 3003977 both dated 06.08.2023 should not be redetermined to Rs.2,94,612.20 and Rs.4,08,602.89 respectively as detailed in table-III in view of re determination of the FOB.
- iii. The said impugned Export goods covered under the Shipping Bill Nos. 2992734 dated 05.08.2023, 3003913 and 3003977 both dated 06.08.2023 having total declared FOB value of Rs. 1,75,81,799.93/which appear to be mis-declared in terms of value, should not be confiscated under the Provisions of Section 113(i), 113(ja) and 113(ja) of the Customs Act, 1962.
- iv. Penalty should not be imposed on M/s. Prisha International (IE Code DZGPR4545M) under Section 114(iii) and 114AA of the Customs Act, 1962.
- v. Penalty should not be imposed on M/s. Prisha International (IE Code DZGPR4545M) under Section 114AC of the Customs Act, 1962.

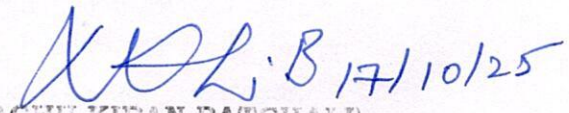
- vi. The goods pertaining to Shipping Bills as detailed in the Table-V should not be held liable for confiscation under the Provisions of Section 113(ia) and 113(ja) of the Customs Act, 1962 on account of non-receipt of the foreign remittance in Shipping Bills filed by the Exporter.
- vii. The drawback amount of Rs. 5,78,953.00 claimed in the Shipping Bills mentioned at Table-V above should not be recovered on account of non-receipt of remittance in and should not be demanded from the Exporter along with applicable interest under Section 75 and 75A of the Customs Act 1962 read with Rule 17 & 18 of the drawback Rules, 2017.
- viii. The Rosctl amount of Rs. 6,26,734.00 claimed in Shipping Bills mentioned at Table-V above should not be recovered on account of non-receipt of remittance in terms of Notification No. 76/2021-Cus (N.T) dated 23.09.2021, 77/2021-Cus (N.T) dated 24.09.2021 & 25/2023-Cus (N.T) dated 01.04.2023 along with applicable interest under section 28AA of the Customs Act, 1962.
- ix. Penalty should not be imposed on M/s. Prisha International (IE Code DZGPR4545M) under Section 114(iii) and 114AA of the Customs Act, 1962.
- x. Penalty should not be imposed upon the Exporter M/s. Prisha International (IE Code DZGPR4545M) under Section 114AB of the Customs Act, 1962 on account of claiming and receiving export benefits without receipt of the foreign remittance in Shipping Bills filed by the Exporter.
- xi. The Bond should not be enforced and Bank Guarantee of Rs. 3,00,000/(Rupees Three Lakh Only) at the time of Provisional release of the goods for Back To Town, should not be appropriated against Export incentives, applicable interest, redemption fine and penalty etc. arising out of this order.

26. Further, The Custom Broker M/s. JIT Shipping Services (AFLPP4301F {11/CUS/BLR/CHA/02/2013}), 504, Plot No-8, Durga Chamber, Veera Desai Road, Andheri (West), Mumbai-400058 are hereby called upon to show cause to the Additional/Joint Commissioner of Customs, CAC, NS-II, JNCH, Nhava Sheva within 30 days of the receipt of this notice as to why Penalty should not be imposed on them under Section 114(iii) and 114AA of the Customs Act, 1962 for violation of regulation 10(n) of CBLR, 2018.

27. The notice are further informed that they should clearly state in their written reply whether they wish to be heard in person before the case in adjudicated. In case no reply is received within 30 days of the receipt of this SCN and no request is made for the PH or they do not appear before the adjudicating

authority on the date and time fixed, the case will be decided exparte on the basis of evidence available on record without any further reference to them.

28. 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
29. 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.
30. 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.
31. This show cause notice is issued without prejudice to any other action that may be taken against the persons/firms mentioned herein or any other person under the Customs Act, 1962 or any other law for the time being in force.
32. List of the documents relied upon in this notice (RUDs) are as per Annexure-A attached with this notice. It may be noted that all the relied upon documents and annexure enclosed with this show cause notice are an integral part of this show cause notice.


(RAGHU KIRAN BATCHALI)
ADDL. COMMISSIONER OF CUSTOMS
CEAC, NS-II, JNCH

To,
Noticees,

1. M/s. Prisha International (IE Code DZGPR4545M)
G-23, Laxmi Tower, Naniwala Bagh,
Commercial Complex, Plot no. C-1/3,
Azadpur, Delhi-110033.
2. M/s. JIT Shipping Services
(AFLPP4301F{11/CUS/BLR/CHA/02/2013}), 504, Plot No-8, Durga
Chamber, Veera Desai Road, Andheri (West), Mumbai-400058.

Copy to:

1. The Dy. Commissioner of Customs, CRAC(X), JNCH, Nhava Sheva.
2. The Dy. Commissioner of Customs, SIIB (X), JNCH, Nhava Sheva.
3. The Dy. Commissioner of Customs, CAC, NS-II, JNCH, Nhava Sheva.
4. The Superintendent of Customs, EDI/JNCH
5. The AC/DC/AVATO of Delhi State GST Commissionerate.
6. The Notice Board.
7. Office Copy.

Annexure – I

Sr. No.	List of Relied Upon Documents
RUD-I	Shipping Bill No. 2992734 dated 05.08.2023, 3003913 and 3003977 both dated 06.08.2023
RUD-II	Panchanama dated 23.09.2023
RUD-III	Test Reports from DYCC
RUD-IV	Copy of Market Enquiry dated on 26.09.2023
RUD-V	Provisional Release for export NOC dated 20.11.2023
RUD-VI	Copy of GST verification reports.
RUD-VII	Copy of statement dated 20.12.2024 of Mr. Tushar Ashok Dawkhar, Authorized Representative of M/s Prisha International (IECDZGPR4545M)
RUD-VIII	Copy of statement dated 28.12.2024 of Shri. Sanjay Babaji Sawant, Authorised Representative and G-Card holder of M/s. JIT Shipping Services (AFLPP4301F {11/CUS/BLR/CHA/02/2013}).

JIT Shipping
Shipping Bill Check List

Job No	333(333)	Date	04-08-2023 Formatted Job:E/S/000333/23-24
CHA	AFLPP4301FCH003	Name	JIT Shipping
SB No & Date	3003913 Dated :06-08-2023	State of Origin	DELHI
Printed on	06-08-2023	Time	19:04

Exporter Details	Consignee Details
DZGPR4545M(DZGPR4545M)	AKAMAL DARWISH JABARKHIL TRADING CO
Branch Sl No.0	KART-E NEW OFFICE NUMBER 112
PRISHA INTERNATIONAL	KABUL AFGHANISTAN
G-23 , LAXMI TOWER NANIWALA BAGH	
C EX, DELHI , NORTH WEST DELHI	
NORTH WEST DELHI-110033	
DELHI	
Exporter Type : Merchant	

GSTN Type	GSN - Normal GSTIN	GSTN Id	07DZGPR4545M1ZP
Port of Loading	INNSA1 (NHAVASHEVA SEA)	Total Packages	80
Port of Destination	AFKBL (KABUL)	Loose Packets	
Port of Discharge	PKKHI (KARACHI)	Country of Disc. PK (PAKISTAN)	
Gross Weight	4800 (KGS)	Net Weight	4720 (KGS)
Country of Destn.	AF (AFGHANISTAN)	Containers	
Nature of Cargo	P	NFEI Category	
Factory Stuffed	N	Sample Accompanied	N
Rotation Number		Rotation Date	
Custodian		Gateway Port	
Forex Bank A/c	257739080859	RBI Waiver No/Da /	
	5806791.90	Marks & Nos.	AS
			PER
			INVOICE, WE INTEND TO CLAIM BENEFIT/REWARD UNDER "REMIS
			SION OF DUTIES AND TAXES ON EXPORTED PRODUCTS (RODTEP) / R
			OSCTLScheme//LUT///NOTIFY-E-MOVERS PVT LTD Chal
			3113 NTN No:3997321-2, Off No.601,6th flr Trade
			Avenue Tower-1, Hasrat Mohani Road Karachi
			Pakistan, Email: hanafi_cargo_linkers@yahoo,+92-
			21-32460954

AD Code	6380006	A/c No	257739080859 (INDUSIND BANK LTD)
		IFSC CODE:	INDB0001089

No. of Pkg Against AWB			
Invoice Number	PI/30/2022-2023	Invoice Date	04-08-2023
Nature of Contract	CF	Buyer Details	
Nature of Payment	DA	Same as Consignee	
Period	180		
Currency	USD		
AEO Code			
AEO Country			
AEO Role			
Terms Place			
Invoice Value (FC 71351.000	In (INR)	5843646.9	
	DBK (INR)	210039.00	

Export Contract Number:		Currency	Amount
Rate			
Freight		USD	450.00
Insurance		USD	
Commission		USD	
Discount		USD	
Other Ded.		USD	
Packing Charges			

EXPORT ITEMS							
Item NO	RITC	Qty	Units	Rate	Unit	FC	FOB
	As per Tariff:	Qty	Units	RoDTEP			
Description (Line 1)				ACC. STATUS	IGST STATUS	IGST Value	IGST Tax
Description (Line 2)					Cess %	Rs/Unit	Cess Amount
Description (Line 3)							
DBK Sch No	DBK %	V.Cap/Unit	DBK Qty	DBK Amount	HAWB No	Package	End Use
	RoSCTL Rate	V.Cap/Unit	Amount (S)	RoSCTL Rate (C)	V.Cap/Unit	Amount (C)	RoSCTL
Scheme					PMV	Reward	Total PMV
State of Origin		District of Origin			PTA/FTA Details		
1	62114390	790	PCS	24.95	PER 1 PCS	19710.50	1604108.87
	As per Tariff : 790		NOS	N			
MMF LADIES 3 PCS SUIT SET					LUT		
							GNX100
62110503B	3.4	97/PCS	790	54539.70			
	2.65	37.5/PCS	29625.00	2.1	29.7/PCS	23463.00	53088.00
Scheme : 60 (DRAWBACK & RoSCTL)					2233.56	Y	1764519.75

JIT Shipping
Shipping Bill Check List

Job No	333(333)	Date	04-08-2023 Formatted Job:E/S/000333/23-24				
CHA	AFLPP4301FCH003	Name	JIT Shipping				
SB No & Date	3003913 Dated :06-08-2023	State of Origin	DELHI				
Printed on	06-08-2023	Time	19:04				
DELHI (07)		NORTH WEST (082)			No PTA/FTA (NCPTI)		
2	61109000	1860	PCS	6.5	PER 1 PCS	12090.00	983926.14
As per Tariff : 1860		NOS	N				
MMF/WOOLLEN GIRLS SWEATER				LUT			
				GNX100			
611006B	3.7	46/PCS	1860	36405.27			
	2.1	27.9/PCS	20662.00	1.7	/PCS	16727.00	37389.00
Scheme : 60 (DRAWBACK & RoSCTL)				581.89	Y	1082318.74	
DELHI (07)		NORTH WEST (082)			No PTA/FTA (NCPTI)		
3	61109000	4653	PCS	8.5	PER 1 PCS	39550.50	3218756.89
As per Tariff : 4653		NOS	N				
MMF/WOOLLEN LADIES SWEATER				LUT			
				GNX100			
611006B	3.7	46/PCS	4653	119094.01			
	2.1	27.9/PCS	67594.00	1.7	/PCS	54719.00	122313.00
Scheme : 60 (DRAWBACK & RoSCTL)				760.93	Y	3540632.6	
DELHI (07)		NORTH WEST (082)			No PTA/FTA (NCPTI)		
				Total	71351.000		5806791.90
				Total DBK:			210039.00
				Total RoSCTL			212790.00

PACKING DETAILS

Pkg. No	From	To	Code
1	71	150	CTN
Inv No	Item No	Stmnt Type	Statement Code
			Statement Text
1	1	DEC	RS001
1	2	DEC	RS001
1	3	DEC	RS001

Supporting Document Details

Inv No - Item No : 1 - 0
 Document No : PI/30/2022-2023
 CHA LICENCE NO : AFLPP4301FCH003
 IEC : DZGPR4545M
 Ice Gate ID : JITSHIPPING
 IRN No : 2023080500032831
 Doc type : 380000 (Commercial invoice)
 Place of Issue : INDIA
 Issued Date : 04-08-2023
 Expiry Date :

Issuing Party Details :

PRISHA INTERNATIONAL
 G-23 , LAXMI TOWER NANIWALA BAGH
 C EX, DELHI , NORTH WEST DELHI
 DELHI - 110033

Beneficiary Details :

AKAMAL DARWISH JABARKHIL TRADING CO
 KART-E NEW OFFICE NUMBER 112
 KABUL AFGHANISTAN
 AFGHANISTAN - AF

Inv No - Item No : 1 - 0
 Document No : PI/30/2022-2023
 CHA LICENCE NO : AFLPP4301FCH003
 IEC : DZGPR4545M
 Ice Gate ID : JITSHIPPING
 IRN No : 2023080500032830
 Doc type : 271000 (Packing list)
 Place of Issue : INDIA
 Issued Date : 04-08-2023
 Expiry Date :

Issuing Party Details :

PRISHA INTERNATIONAL
 G-23 , LAXMI TOWER NANIWALA BAGH
 C EX, DELHI , NORTH WEST DELHI
 DELHI - 110033

Beneficiary Details :

AKAMAL DARWISH JABARKHIL TRADING CO
 KART-E NEW OFFICE NUMBER 112
 KABUL AFGHANISTAN
 AFGHANISTAN - AF

Inv No - Item No : 1 - 0
 Document No : PI/30/2022-2023
 CHA LICENCE NO : AFLPP4301FCH003
 IEC : DZGPR4545M
 Ice Gate ID : JITSHIPPING
 IRN No : 2023080500032832
 Doc type : 934000 (Value declaration (GATT Valuation
 Place of Issue : INDIA
 Issued Date : 04-08-2023
 Expiry Date :

Issuing Party Details :

PRISHA INTERNATIONAL
 G-23 , LAXMI TOWER NANIWALA BAGH
 C EX, DELHI , NORTH WEST DELHI
 DELHI - 110033

Beneficiary Details :

AKAMAL DARWISH JABARKHIL TRADING CO
 KART-E NEW OFFICE NUMBER 112
 KABUL AFGHANISTAN
 AFGHANISTAN - AF

JIT Shipping
Shipping Bill Check List

Job No	333(333)	Date	04-08-2023 Formatted Job:E/S/000333/23-24
CHA	AFLPP4301FCH003	Name	JIT Shipping
SB No & Date	3003913 Dated :06-08-2023	State of Origin	DELHI
Printed on	06-08-2023	Time	19:04

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

Declaration text RoSCTL Scheme (RS001)

I/We PRISHA INTERNATIONAL(name of the exporter), holder of IEC no.DZGPR4545M.,,in regard to my claim under RoSCTL scheme made in this Shipping Bill or Bill of Export, hereby declare that:

1. I/ We undertake to abide by the provisions, including conditions, restrictions, exclusions and time-limits as provided under RoSCTL scheme, and relevant notifications, regulations, etc., as amended from time to time.
2. Any claim made in this shipping bill or bill of export is not with respect to any duties or taxes or levies which are exempted or remitted or credited under any other mechanism outside RoSCTL.
3. I/We undertake to preserve and make available relevant documents relating to the exported goods for the purposes of audit in the manner and for the time period prescribed in the Customs Audit Regulations, 2018.

Name & Signature of the Exporter
PRISHA INTERNATIONAL

SB No. & Date
3003913 dated 06-08-2023

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

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

Signature of
Exporter/CHA with date

Focus Export Checklist Version 1.0.0.0

Handwritten signature
12/8/23

EXPORT INVOICE					
Exporter PRISHA INTERNATIONAL G-23 , LAXMI TOWER NANIWALA BAGH C EX, DELHI , NORTH WEST DELHI DELHI-110033, INDIA GSTNO.: 07DZGPR4545M1ZP			Invoice No. PI/30/2022-2023 Dated : 04.08.2023 IEC NO: DZGPR4545M AD CODE : 6380006		
Consignee AKAMAL DARWISH JABARKHIL TRADING COMPANY KART-E NEW OFFICE NUMBER 112 KABUL AFGHANISTAN			Buyer (if other than consignee) SAME AS CONSIGNEE		
NOTIFY E-MOVERS PVT LTD Chal 3113 NTN No:3997321-2 Office No.601, 6th floor Trade Avenue Tower-1 Hasrat Mohani Road Karachi Pakistan +92-21-32460954 Email: hanafi_cargo_linkers@yahoo.com					
Pre-Carriage by BY SEA	Place of Receipt by Pre-carrier MUMBAI		Country of Origin of Goods INDIA	Country of Final Destination AFGHANISTAN	
Vessel/Flight No	Port of Loading NHAVA SHEVA, MUMBAI		Terms of Delivery and Payment DA 180 DAYS		
Port of Discharge KARACHI	Final Destination KABUL, AFGHANISTAN				
TOTAL PKGS.	ITEM DESCRIPTION	HSN CODE	QTY PCS/SET	Rate / USD	Amount For USD
80 PKGS					
NOS.: 71 TO 150					
PI	MMF LADIES 3 PCS SUIT SET	62114390 62110503E	790	\$ 24.95	\$ 19,710.50
	MMF/WOOLLEN GIRLS SWEATER	61109000 611006B	1860	\$ 6.50	\$ 12,090.00
	MMF/WOOLLEN LADIES SWEATER	61109000 611006B	4653	\$ 8.50	\$ 39,550.50
TOTAL CTN = 80 PKT GROSS WT : 4800 KGS NET WT : 4720 KGS					
		TOTAL	7303		\$ 71,351.00
Amount Chargeble (In Words) USD SEVENTY ONE THOUSAND THREE HUNDRED FIFTY ONE AND CENT ZERO ONLY					
Certified that the goods are of Indian Origin.					
For PRISHA INTERNATIONAL 					
Declaration : We declare that this invoice shows the actual price of the goods described and that all particulars are true and correct					

PACKING LIST

Exporter		Invoice No. PI/30/2022-2023	
PRISHA INTERNATIONAL G-23 , LAXMI TOWER NANIWALA BAGH C EX, DELHI , NORTH WEST DELHI DELHI-110033, INDIA		Dated : 04.08.2023	
GSTNO.: 07DZGPR4545M1ZP		IEC NO: DZGPR4545M AD CODE : 6380006	
Consignee		Buyer (if other than consignee)	
AKAMAL DARWISH JABARKHIL TRADING COMPANY KART-E NEW OFFICE NUMBER 112 KABUL AFGHANISTAN		SAME AS CONSIGNEE	
		NOTIFY E-MOVERS PVT LTD Chal 3113 NTN No:3997321-2 Office No.601, 6th floor Trade Avenue Tower-1 Hasrat Mohani Road Karachi Pakistan ☎+92-21-32460954 Email: hanafi_cargo_linkers@yahoo.com	
Pre-Carriage by	Place of Receipt by Pre-carrier	Country of Origin of Goods	Country of Final Destination
BY SEA	MUMBAI	INDIA	AFGHANISTAN
Vessel/Flight No	Port of Loading	Terms of Delivery and Payment	
	NHAVA SHEVA, MUMBAI	DA 180 DAYS	
Port of Discharge	Final Destination		
KARACHI	KABUL, AFGHANISTAN		
MARKING	ITEM DESCRIPTION	PKG	QTY EACH PKG
80 PKGS			
NOS.: 71 TO 150			
PI			
71	MMF LADIES 3 PCS SUIT SET	S 485	1
72	MMF LADIES 3 PCS SUIT SET	S 486	1
73	MMF LADIES 3 PCS SUIT SET	S 487	1
74	MMF LADIES 3 PCS SUIT SET	S 488	1
75	MMF LADIES 3 PCS SUIT SET	S 489	1
76	MMF LADIES 3 PCS SUIT SET	S 490	1
77	MMF LADIES 3 PCS SUIT SET	S 491	1
78	MMF LADIES 3 PCS SUIT SET	S 493	1
79	MMF LADIES 3 PCS SUIT SET	S 495	1
80	MMF LADIES 3 PCS SUIT SET	S 496	1
81	MMF LADIES 3 PCS SUIT SET	S 497	1
82	MMF LADIES 3 PCS SUIT SET	S 498	1
83	MMF LADIES 3 PCS SUIT SET	S 499	1
84	MMF LADIES 3 PCS SUIT SET	S 500	1
85	MMF LADIES 3 PCS SUIT SET	S 501	1
86	MMF LADIES 3 PCS SUIT SET	S 503	1
87	MMF LADIES 3 PCS SUIT SET	S 504	1
88	MMF LADIES 3 PCS SUIT SET	S 505	1
89	MMF LADIES 3 PCS SUIT SET	S 506	1
90	MMF LADIES 3 PCS SUIT SET	S 507	1
91	MMF LADIES 3 PCS SUIT SET	S 508	1
92	MMF LADIES 3 PCS SUIT SET	S 509	1
93	MMF LADIES 3 PCS SUIT SET	S 510	1
94	MMF/WOOLLEN GIRLS SWEATER	L 408	1
95	MMF/WOOLLEN GIRLS SWEATER	L 409	1
96	MMF/WOOLLEN GIRLS SWEATER	L 410	1
97	MMF/WOOLLEN GIRLS SWEATER	L 411	1
98	MMF/WOOLLEN GIRLS SWEATER	L 412	1
99	MMF/WOOLLEN GIRLS SWEATER	L 413	1
100	MMF/WOOLLEN GIRLS SWEATER	L 414	1
101	MMF/WOOLLEN GIRLS SWEATER	L 415	1
102	MMF/WOOLLEN GIRLS SWEATER	L 416	1
103	MMF/WOOLLEN GIRLS SWEATER	L 417	1
104	MMF/WOOLLEN LADIES SWEATER	L 419	1
105	MMF/WOOLLEN LADIES SWEATER	L 420	1
106	MMF/WOOLLEN LADIES SWEATER	L 422	1

107	MMF/WOOLLEN LADIES SWEATER	L 423	1		99	PCS
108	MMF/WOOLLEN LADIES SWEATER	L 424	1		99	PCS
109	MMF/WOOLLEN LADIES SWEATER	L 425	1		99	PCS
110	MMF/WOOLLEN LADIES SWEATER	L 428	1		99	PCS
111	MMF/WOOLLEN LADIES SWEATER	L 429	1		99	PCS
112	MMF/WOOLLEN LADIES SWEATER	L 430	1		99	PCS
113	MMF/WOOLLEN LADIES SWEATER	L 431	1		99	PCS
114	MMF/WOOLLEN LADIES SWEATER	L 432	1		99	PCS
115	MMF/WOOLLEN LADIES SWEATER	L 434	1		99	PCS
116	MMF/WOOLLEN LADIES SWEATER	L 435	1		99	PCS
117	MMF/WOOLLEN LADIES SWEATER	L 436	1		99	PCS
118	MMF/WOOLLEN LADIES SWEATER	L 438	1		99	PCS
119	MMF/WOOLLEN LADIES SWEATER	L 439	1		99	PCS
120	MMF/WOOLLEN LADIES SWEATER	L 440	1		99	PCS
121	MMF/WOOLLEN LADIES SWEATER	L 441	1		99	PCS
122	MMF/WOOLLEN LADIES SWEATER	L 442	1		99	PCS
123	MMF/WOOLLEN LADIES SWEATER	L 443	1		99	PCS
124	MMF/WOOLLEN LADIES SWEATER	L 444	1		99	PCS
125	MMF/WOOLLEN LADIES SWEATER	L 445	1		99	PCS
126	MMF/WOOLLEN LADIES SWEATER	L 446	1		99	PCS
127	MMF/WOOLLEN LADIES SWEATER	L 447	1		99	PCS
128	MMF/WOOLLEN LADIES SWEATER	L 449	1		99	PCS
129	MMF/WOOLLEN LADIES SWEATER	L 450	1		99	PCS
130	MMF/WOOLLEN LADIES SWEATER	L 452	1		99	PCS
131	MMF/WOOLLEN LADIES SWEATER	L 453	1		99	PCS
132	MMF/WOOLLEN LADIES SWEATER	L 454	1		99	PCS
133	MMF/WOOLLEN LADIES SWEATER	L 456	1		99	PCS
134	MMF/WOOLLEN LADIES SWEATER	L 457	1		99	PCS
135	MMF/WOOLLEN LADIES SWEATER	L 459	1		99	PCS
136	MMF/WOOLLEN LADIES SWEATER	L 460	1		99	PCS
137	MMF/WOOLLEN LADIES SWEATER	L 461	1		99	PCS
138	MMF/WOOLLEN LADIES SWEATER	L 462	1		99	PCS
139	MMF/WOOLLEN LADIES SWEATER	L 464	1		99	PCS
140	MMF/WOOLLEN LADIES SWEATER	L 465	1		99	PCS
141	MMF/WOOLLEN LADIES SWEATER	L 466	1		99	PCS
142	MMF/WOOLLEN LADIES SWEATER	L 467	1		99	PCS
143	MMF/WOOLLEN LADIES SWEATER	L 470	1		99	PCS
144	MMF/WOOLLEN LADIES SWEATER	L 472	1		99	PCS
145	MMF/WOOLLEN LADIES SWEATER	L 473	1		99	PCS
146	MMF/WOOLLEN LADIES SWEATER	L 474	1		99	PCS
147	MMF/WOOLLEN LADIES SWEATER	L 475	1		99	PCS
148	MMF/WOOLLEN LADIES SWEATER	L 476	1		99	PCS
149	MMF/WOOLLEN LADIES SWEATER	L 478	1		99	PCS
150	MMF/WOOLLEN LADIES SWEATER	L 479	1		99	PCS
		TOTAL PKG	80	TOTAL QTY	7303	
GROSS WT : 4800 KGS NET WT : 4720 KGS						
Certified that the goods are of Indian Origin. <u>Declaration :</u> We declare that this invoice shows the actual price of the goods described and that all particulars are true and correct						
For PRISMA INTERNATIONAL Ayush Ranjan Inspector						

JIT Shipping
Shipping Bill Check List

Job No	332(332)	Date	04-08-2023 Formatted Job:E/S/000332/23-24
CHA	AFLPP4301FCH003	Name	JIT Shipping
SB No & Date	2992734 Dated :05-08-2023	State of Origin	DELHI
Printed on	06-08-2023	Time	19:02
Exporter Details DZGPR4545M(DZGPR4545M) Branch Sl No.0 PRISHA INTERNATIONAL G-23 , LAXMI TOWER NANIWALA BAGH C EX, DELHI , NORTH WEST DELHI NORTH WEST DELHI-110033 DELHI Exporter Type : Merchant		Consignee Details ZAKIR WALID JABARKHIL TRADING - - COMPANY, DISTRICT 4 STREET NO 11, KABUL AFGHANISTAN AF (AFGHANISTAN)	
GSTN Type	GSN - Normal GSTIN	GSTN Id	07DZGPR4545M1ZP
Port of Loading	INNSA1 (NHAVASHEVA SEA)	Total Packages	70
Port of Destination	AFKBL (KABUL)	Loose Packets	
Port of Discharge	PKKHI (KARACHI)	Country of Disc.	PK (PAKISTAN)
Gross Weight	4200 (KGS)	Net Weight	4130 (KGS)
Country of Destn.	AF (AFGHANISTAN)	Containers	
Nature of Cargo	P	NFEI Category	
Factory Stuffed	N	Sample Accompanied	N
Rotation Number		Rotation Date	
Custodian		Gateway Port	
Forex Bank A/c	257739080859	RBI Waiver No/Da /	
	5041010.52	Marks & Nos.	AS
FOB Value			PER INVOICE, WE INTEND TO CLAIM BENEFIT/REWARD UNDER "REMIS SION OF DUTIES AND TAXES ON EXPORTED PRODUCTS (RODTEP) / R OSC TL SCHEME // LUT /// NOTIFY-NADEEM AGENCIES Chal 2860 NTN No:3375609-7, Off No.601, 6th flr Trade Avenue Tower-1, Hasrat Mohani Road Karachi Pakistan, Email: nadeem_agencies@yahoo.com, +92-21- 32460954
AD Code	6380006	A/c No	257739080859 (INDUSIND BANK LTD)
		IFSC CODE:	INDB0001089
No. of Pkg Against AWB			
Invoice Number	PI/29/2022-2023	Invoice Date	04-08-2023
Nature of Contract	CF	Buyer Details	
Nature of Payment	DA	Same as Consignee	
Period	180		
Currency	USD		
AEO Code			
AEO Country			
AEO Role		Inv Includes	F - Freight
Terms Place			
Invoice Value (FC 61975.800	In (INR)	5075818.02	
	DBK (INR)	171394.00	
Export Contract Number:			
Rate		Currency	Amount
Freight		USD	425.00
Insurance		USD	
Commission		USD	
Discount		USD	
Other Ded.		USD	
Packing Charges			
EXPORT ITEMS			
Item NO	RITC	Qty	Units
	As per Tariff:	Qty	Units
Description (Line 1)			Rate
Description (Line 2)			RoDTEP
Description (Line 3)			ACC. STATUS
DBK Sch No	DBK %	V.Cap/Unit	DBK Qty
	RoSCTL Rate	V.Cap/Unit	Amount (\$)
Scheme			DBK Amount
State of Origin		District of Origin	RoSCTL Rate (C)
1	62114390	2484	PCS
	As per Tariff :	2484	NOS
MMF LADIES 3 PCS SUIT SET			
			Rate
62110503B	3.4	97/PCS	2484
	2.65	37.5/PCS	93150.00
Scheme : 60 (DRAWBACK & RoSCTL)			
			171394.36
			2.1
			29.7/PCS
			2232.33
			73775.00
			Y
			166925.00
			5545111.67
			GNX100

JIT Shipping			
Shipping Bill Check List			
Job	332(332)	Date	04-08-2023 Formatted Job:E/S/000332/23-24
CHA	AFLPP4301FCH003	Name	JIT Shipping
SB No & Date	2992734 Dated :05-08-2023	State of Origin	DELHI
Printed on	06-08-2023	Time	19:02
DELHI (07)	NORTH WEST (082)	No FTA/FTA (NCPTI)	61975.800
		Total	5041010.52
		Total DBK:	171394.00
		Total RoSCTL	166925.00

PACKING DETAILS			
Pkg. No	From	To	Code
1	1	70	CTN
Inv No	Item No	Stmnt Type	Statement Code
1	1	DEC	RS001
			Statement Text

Supporting Document Details

Inv No - Item No : 1 - 0
 Document No : PI/29/2022-2023
 CHA LICENCE NO : AFLPP4301FCH003
 IEC : DZGPR4545M
 Ice Gate ID : JITSHIPPING
 IRN No : 2023080500030872
 Doc type : 380000 (Commercial invoice)
 Place of Issue : INDIA
 Issued Date : 04-08-2023
 Expiry Date :

Issuing Party Details :

PRISHA INTERNATIONAL
 G-23 , LAXMI TOWER NANIWALA BAGH
 C EX, DELHI , NORTH WEST DELHI
 DELHI - 110033

Beneficiary Details :

ZAKIR WALID JABARKHIL TRADING -
 - COMPANY, DISTRICT 4 STREET NO 11,
 KABUL AFGHANISTAN
 AFGHANISTAN - AF

Inv No - Item No : 1 - 0
 Document No : PI/29/2022-2023
 CHA LICENCE NO : AFLPP4301FCH003
 IEC : DZGPR4545M
 Ice Gate ID : JITSHIPPING
 IRN No : 2023080500030871
 Doc type : 271000 (Packing list)
 Place of Issue : INDIA
 Issued Date : 04-08-2023
 Expiry Date :

Issuing Party Details :

PRISHA INTERNATIONAL
 G-23 , LAXMI TOWER NANIWALA BAGH
 C EX, DELHI , NORTH WEST DELHI
 DELHI - 110033

Beneficiary Details :

ZAKIR WALID JABARKHIL TRADING -
 - COMPANY, DISTRICT 4 STREET NO 11,
 KABUL AFGHANISTAN
 AFGHANISTAN - AF

Inv No - Item No : 1 - 0
 Document No : PI/29/2022-2023
 CHA LICENCE NO : AFLPP4301FCH003
 IEC : DZGPR4545M
 Ice Gate ID : JITSHIPPING
 IRN No : 2023080500030873
 Doc type : 934000 (Value declaration (GATT Valuation D:
 Place of Issue : INDIA
 Issued Date : 04-08-2023
 Expiry Date :

Issuing Party Details :

PRISHA INTERNATIONAL
 G-23 , LAXMI TOWER NANIWALA BAGH
 C EX, DELHI , NORTH WEST DELHI
 DELHI - 110033

Beneficiary Details :

ZAKIR WALID JABARKHIL TRADING -
 - COMPANY, DISTRICT 4 STREET NO 11,
 KABUL AFGHANISTAN
 AFGHANISTAN - AF

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

Declaration text RoSCTL Scheme (RS001)

I/We PRISHA INTERNATIONAL (name of the exporter), holder of IEC no.DZGPR4545M., in regard to my claim under RoSCTL scheme made in this Shipping Bill or Bill of Export, hereby declare that:

1. I/ We undertake to abide by the provisions, including conditions, restrictions, exclusions and time-limits as provided under RoSCTL scheme, and relevant notifications, regulations, etc., as amended from time to time.
2. Any claim made in this shipping bill or bill of export is not with respect to any duties or taxes or levies which are exempted or remitted or credited under any other mechanism outside RoSCTL.
3. I/We undertake to preserve and make available relevant documents relating to the exported goods for the purposes of audit in the manner and for the time period prescribed in the Customs Audit Regulations, 2018.

Name & Signature of the Exporter
 PRISHA INTERNATIONAL

JIT Shipping
Shipping Bill Check List

Job No.	32(332)	Date	04-08-2023 Formatted Job:E/S/00033.
CHA	AFLPP4301FCH003	Name	JIT Shipping
SB No & Date	2992734 Dated :05-08-2023	State of Origin	DELHI
Printed on	06-08-2023	Time	19:02
SB No. & Date	2992734 dated 05-08-2023		

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

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

Signature of
Exporter/CHA with date

Focus Export Checklist Version 1.0.0.0

Signature
12/8/23

EXPORT INVOICE					
Exporter PRISHA INTERNATIONAL G-23 , LAXMI TOWER NANIWALA BAGH C EX, DELHI , NORTH WEST DELHI DELHI-110033, INDIA GSTNO.: 07DZGPR4545M1ZP			Invoice No. PI/29/2022-2023 Dated : 04.08.2023 IEC NO: DZGPR4545M AD CODE : 6380006		
Consignee ZAKIR WALID JABARKHIL TRADING COMPANY DISTRICT 4 STREET NO 11 KABUL AFGHANISTAN			Buyer (if other than consignee) SAME AS CONSIGNEE		
NOTIFY NADEEM AGENCIES Chal 2860 NTN No:3375609-7 Office No.601, 6th floor Trade Avenue Tower-1 Hasrat Mohani Road Karachi Pakistan +92-21-32460954 Email: nadeem_agencies@yahoo.com					
Pre-Carriage by BY SEA	Place of Receipt by Pre-carrier MUMBAI	Country of Origin of Goods INDIA	Country of Final Destination AFGHANISTAN		
Vessel/Flight No	Port of Loading NHAVA SHEVA, MUMBAI	Terms of Delivery and Payment DA 180 DAYS			
Port of Discharge KARACHI	Final Destination KABUL, AFGHANISTAN				
TOTAL PKGS. 70 PKGS	ITEM DESCRIPTION	HSN CODE	QTY PCS/SET	Rate / USD	Amount For USD
NOS.: 1 TO 70 PI	MMF LADIES 3 PCS SUIT SET	62114390 621105035	2484	\$ 24.95 \$	61,975.80
TOTAL CTN = 70 PKT GROSS WT : 4200 KGS NET WT : 4130 KGS		TOTAL	2484	\$	61,975.80
Amount Chargeable (In Words) USD SIXTY ONE THOUSAND NINE HUNDRED SEVENTY FIVE AND CENT EIGHTY ONLY					
Certified that the goods are of Indian Origin.					
Declaration : We declare that this invoice shows the actual price of the goods described and that all particulars are true and correct					

For PRISHA INTERNATIONAL
 Payush Ranjan
 Proprietor

PACKING LIST						
Exporter PRISHA INTERNATIONAL G-23 , LAXMI TOWER NANIWALA BAGH C EX, DELHI , NORTH WEST DELHI DELHI-110033, INDIA				Invoice No. PI/29/2022-2023 Dated : 04.08.2023		
GSTNO.: 07DZGPR4545M1ZP				IEC NO: DZGPR4545M AD CODE : 6380006		
Consignee ZAKIR WALID JABARKHIL TRADING COMPANY DISTRICT 4 STREET NO 11 KABUL AFGHANISTAN				Buyer (if other than consignee) SAME AS CONSIGNEE		
				NOTIFY NADEEM AGENCIES Chal 2860 NTN No:3375609-7 Office No.601, 6th floor Trade Avenue Tower-1 Hasrat Mohani Road Karachi Pakistan ☎+92-21-32460954 Email: nadeem_agencies@yahoo.com		
Pre-Carriage by	Place of Receipt by Pre-carrier			Country of Origin of Goods	Country of Final Destination	
BY SEA	MUMBAI			INDIA	AFGHANISTAN	
Vessel/Flight No	Port of Loading			Terms of Delivery and Payment		
	NHAVA SHEVA, MUMBAI			DA 180 DAYS		
Port of Discharge	Final Destination					
KARACHI	KABUL, AFGHANISTAN					
MARKING	ITEM DESCRIPTION	PKG	QTY EACH PKG	QTY	UNIT	
70 PKGS NOS.: 1 TO 70						
PI 1	MMF LADIES 3 PCS SUIT SET	S 406	1	35	35	SET
2	MMF LADIES 3 PCS SUIT SET	S 408	1	35	35	SET
3	MMF LADIES 3 PCS SUIT SET	S 409	1	35	35	SET
4	MMF LADIES 3 PCS SUIT SET	S 410	1	35	35	SET
5	MMF LADIES 3 PCS SUIT SET	S 411	1	35	35	SET
6	MMF LADIES 3 PCS SUIT SET	S 412	1	35	35	SET
7	MMF LADIES 3 PCS SUIT SET	S 413	1	35	35	SET
8	MMF LADIES 3 PCS SUIT SET	S 414	1	35	35	SET
9	MMF LADIES 3 PCS SUIT SET	S 415	1	35	35	SET
10	MMF LADIES 3 PCS SUIT SET	S 416	1	35	35	SET
11	MMF LADIES 3 PCS SUIT SET	S 417	1	35	35	SET
12	MMF LADIES 3 PCS SUIT SET	S 418	1	35	35	SET
13	MMF LADIES 3 PCS SUIT SET	S 419	1	35	35	SET
14	MMF LADIES 3 PCS SUIT SET	S 420	1	35	35	SET
15	MMF LADIES 3 PCS SUIT SET	S 421	1	35	35	SET
16	MMF LADIES 3 PCS SUIT SET	S 422	1	35	35	SET
17	MMF LADIES 3 PCS SUIT SET	S 423	1	35	35	SET
18	MMF LADIES 3 PCS SUIT SET	S 425	1	35	35	SET
19	MMF LADIES 3 PCS SUIT SET	S 426	1	35	35	SET
20	MMF LADIES 3 PCS SUIT SET	S 427	1	35	35	SET
21	MMF LADIES 3 PCS SUIT SET	S 428	1	35	35	SET
22	MMF LADIES 3 PCS SUIT SET	S 429	1	35	35	SET
23	MMF LADIES 3 PCS SUIT SET	S 430	1	35	35	SET
24	MMF LADIES 3 PCS SUIT SET	S 431	1	35	35	SET
25	MMF LADIES 3 PCS SUIT SET	S 432	1	35	35	SET
26	MMF LADIES 3 PCS SUIT SET	S 433	1	35	35	SET
27	MMF LADIES 3 PCS SUIT SET	S 434	1	35	35	SET
28	MMF LADIES 3 PCS SUIT SET	S 436	1	35	35	SET
29	MMF LADIES 3 PCS SUIT SET	S 437	1	35	35	SET
30	MMF LADIES 3 PCS SUIT SET	S 438	1	35	35	SET
31	MMF LADIES 3 PCS SUIT SET	S 439	1	35	35	SET
32	MMF LADIES 3 PCS SUIT SET	S 440	1	35	35	SET
33	MMF LADIES 3 PCS SUIT SET	S 441	1	35	35	SET
34	MMF LADIES 3 PCS SUIT SET	S 442	1	35	35	SET
35	MMF LADIES 3 PCS SUIT SET	S 444	1	35	35	SET
36	MMF LADIES 3 PCS SUIT SET	S 445	1	35	35	SET

37	MMF LADIES 3 PCS SUIT SET	S 446	1	35	35	SET
38	MMF LADIES 3 PCS SUIT SET	S 447	1	35	35	SET
39	MMF LADIES 3 PCS SUIT SET	S 448	1	35	35	SET
40	MMF LADIES 3 PCS SUIT SET	S 449	1	35	35	SET
41	MMF LADIES 3 PCS SUIT SET	S 450	1	35	35	SET
42	MMF LADIES 3 PCS SUIT SET	S 451	1	35	35	SET
43	MMF LADIES 3 PCS SUIT SET	S 452	1	35	35	SET
44	MMF LADIES 3 PCS SUIT SET	S 453	1	35	35	SET
45	MMF LADIES 3 PCS SUIT SET	S 454	1	35	35	SET
46	MMF LADIES 3 PCS SUIT SET	S 455	1	35	35	SET
47	MMF LADIES 3 PCS SUIT SET	S 457	1	35	35	SET
48	MMF LADIES 3 PCS SUIT SET	S 458	1	35	35	SET
49	MMF LADIES 3 PCS SUIT SET	S 459	1	35	35	SET
50	MMF LADIES 3 PCS SUIT SET	S 461	1	35	35	SET
51	MMF LADIES 3 PCS SUIT SET	S 462	1	35	35	SET
52	MMF LADIES 3 PCS SUIT SET	S 463	1	20	20	SET
53	MMF LADIES 3 PCS SUIT SET	S 464	1	20	20	SET
54	MMF LADIES 3 PCS SUIT SET	S 465	1	20	20	SET
55	MMF LADIES 3 PCS SUIT SET	S 466	1	50	50	SET
56	MMF LADIES 3 PCS SUIT SET	S 467	1	50	50	SET
57	MMF LADIES 3 PCS SUIT SET	S 469	1	50	50	SET
58	MMF LADIES 3 PCS SUIT SET	S 470	1	50	50	SET
59	MMF LADIES 3 PCS SUIT SET	S 471	1	32	32	SET
60	MMF LADIES 3 PCS SUIT SET	S 472	1	30	30	SET
61	MMF LADIES 3 PCS SUIT SET	S 474	1	32	32	SET
62	MMF LADIES 3 PCS SUIT SET	S 475	1	40	40	SET
63	MMF LADIES 3 PCS SUIT SET	S 476	1	30	30	SET
64	MMF LADIES 3 PCS SUIT SET	S 477	1	50	50	SET
65	MMF LADIES 3 PCS SUIT SET	S 478	1	50	50	SET
66	MMF LADIES 3 PCS SUIT SET	S 479	1	32	32	SET
67	MMF LADIES 3 PCS SUIT SET	S 481	1	35	35	SET
68	MMF LADIES 3 PCS SUIT SET	S 482	1	35	35	SET
69	MMF LADIES 3 PCS SUIT SET	S 483	1	35	35	SET
70	MMF LADIES 3 PCS SUIT SET	S 484	1	35	35	SET
TOTAL PKG		70	TOTAL QTY	2481	SET	
GROSS WT : 4200 KGS						
NET WT : 4130 KGS						
Certified that the goods are of Indian Origin.						
Declaration:						
We declare that this invoice shows the actual price of the						
goods described and that all particulars are true and correct						

For PRISHA INTERNATIONAL

Aqum Benich
Inspector

JIT Shipping
Shipping Bill Check List

Job No: 334 (334) Date: 04-08-2023 Formatted Job: E/S/000334/23-24
 CHA: AFLPP4301FCH003 Name: JIT Shipping
 SB No & Date: 3003977 Dated: 06-08-2023 State of Origin: DELHI
 Printed on: 06-08-2023 Time: 19:07

Exporter Details
 DZGPR4545M (DZGPR4545M)
 Branch Sl No.0
 PRISHA INTERNATIONAL
 G-23, LAXMI TOWER NANIWALA BAGH
 C EX, DELHI, NORTH WEST DELHI
 NORTH WEST DELHI-110033
 DELHI
 Exporter Type: Merchant

Consignee Details
 NAWI KHALID KARWAN LTD
 SHAH BAZAR ZIYAYI MARKET
 SECOND FLOOR NO 24
 LICENSE NO 27 2873
 KANDAHAR AFGHANISTAN
 AF (AFGHANISTAN)

GSTN Type: GSN - Normal GSTIN GSTN Id: 07DZGPR4545M1ZP
 Port of Loading: INNSA1 (NHAVASHEVA SEA) Total Packages: 80
 Port of Destination: AFKBL (KABUL) Loose Packets:
 Port of Discharge: PKKHI (KARACHI) Country of Disc: PK (PAKISTAN)
 Gross Weight: 4800 (KGS) Net Weight: 4720 (KGS)
 Country of Destn: AF (AFGHANISTAN) Containers:
 Nature of Cargo: P NFEI Category:
 Factory Stuffed: N Sample Accompanied: N
 Rotation Date:
 Custodian: Gateway Port:
 Forex Bank A/c: 257739080859 RBI Waiver No/Da /
 6733998.18 Marks & Nos. AS
 FOB Value: INVOICE, WE INTEND TO CLAIM BENEFIT/REWARD UNDER "REMIS
 SION OF DUTIES AND TAXES ON EXPORTED PRODUCTS (RODTEP) / R
 OSC TL SCHEME // LUT /// NOTIFY-NADEEM AGENCIES Chal
 2860 NTN No: 3375609-7, Off No. 601, 6th flr Trade
 Avenue Tower-1, Hasrat Mohani Road Karachi
 Pakistan, Email: nadeem_agencies@yahoo.com, +92-21-
 32460954

AD Code: 6380006 A/c No: 257739080859 (INDUSIND BANK LTD)
 IFSC CODE: INDB0001089

No. of Pkg Against AWB
 Invoice Number: PI/31/2022-2023 Invoice Date: 04-08-2023
 Nature of Contract: CF Buyer Details:
 Nature of Payment: DA Same as Consignee
 Period: 180
 Currency: USD Rate: 81.9
 AEO Code:
 AEO Country:
 AEO Role:
 Terms Place:
 Invoice Value (FC 82697.200 In (INR) 6772900.68
 DBK (INR) 228135.00

Export Contract Number:
 Rate: Currency: Amount:
 Freight: USD 475.00
 Insurance: USD
 Commission: USD
 Discount: USD
 Other Ded.: USD
 Packing Charges:

EXPORT ITEMS

Item NO	RITC	Qty	Units	Rate	Unit	FC	FOB
As per Tariff: Qty			Units	RoDTEP	IGST STATUS	IGST Value	IGST Tax
Description (Line 1)				ACC. STATUS	Cess %	Rs/Unit	Cess Amount
Description (Line 2)							
Description (Line 3)							
DBK Sch No	DBK %	V.Cap/Unit	DBK Qty	DBK Amount	HAWB No	Package	End Use
	RoSCTL Rate	V.Cap/Unit	Amount (S)	RoSCTL Rate (C)	V.Cap/Unit	Amount (C)	RoSCTL
Scheme					PMV	Reward	Total PMV
State of Origin		District of Origin			PTA/FTA Details		
1	61109000	2600	PCS	8.5	PER 1 PCS	22100.00	1799593.70
As per Tariff: 2600			NOS	N			
MMF/WOOLLEN LADIES SWEATER							
							GNX100
611006B	3.7	46/PCS	2600	66584.97			
	2.1	27.9/PCS	37791.00	1.7	/PCS	30593.00	68384.00
Scheme: 60 (DRAWBACK & RoSCTL)					761.36	Y	1979553.05

JIT Shipping
Shipping Bill Check List

Job No	334(334)	Date	04-08-2023	Formatted Job:E/S/000334/23-24
CHA	AFLPP4301FCH003	Name	JIT Shipping	
SB No & Date	3003977 Dated :06-08-2023	State of Origin	DELHI	
Printed on	06-08-2023	Time	19:07	
DELHI (07)	NORTH WEST (082)	No PTA/FTA (NCPTI)		
2	62114390 130 PCS 24.95	PER 1 PCS 3243.50	264116.84	
	As per Tariff : 130 NOS N			
	MMF LADIES 3 PCS SUIT SET	LUT		
				GNX100
62110503B	3.4 97/PCS 130 8979.97			
	2.65 37.5/PCS 4875.00 2.1	29.7/PCS 3861.00	8736.00	
	Scheme : 60 (DRAWBACK & RoSCTL)	2234.83 Y	290528.52	
DELHI (07)	NORTH WEST (082)	No PTA/FTA (NCPTI)		
3	62034990 264 PCS 5.95	PER 1 PCS 1570.80	127909.58	
	As per Tariff : 264 NOS N			
	BLENDED BOYS JEANS	LUT		
				GNX100
62030202B	2.9 40/PCS 264 3709.38			
	3.13 36.2/PCS 4004.00 2.28	26.4/PCS 2916.00	6920.00	
	Scheme : 60 (DRAWBACK & RoSCTL)	532.95 Y	140700.53	
DELHI (07)	NORTH WEST (082)	No PTA/FTA (NCPTI)		
4	62114390 3046 PCS 7.65	PER 1 PCS 23301.90	1897463.91	
	As per Tariff : 3046 NOS N			
	MMF GIRLS 2 PCS SUIT SET	LUT		
				GNX100
62110503B	3.4 97/PCS 3046 64513.77			
	2.65 37.5/PCS 50283.00 2.1	29.7/PCS 39847.00	90130.00	
	Scheme : 60 (DRAWBACK & RoSCTL)	685.22 Y	2087210.3	
DELHI (07)	NORTH WEST (082)	No PTA/FTA (NCPTI)		
5	61109000 2160 PCS 6.5	PER 1 PCS 14040.00	1143271.29	
	As per Tariff : 2160 NOS N			
	MMF/WOOLLEN GIRLS SWEATER	LUT		
				GNX100
611006B	3.7 46/PCS 2160 42301.04			
	2.1 27.9/PCS 24009.00 1.7	/PCS 19436.00	43445.00	
	Scheme : 60 (DRAWBACK & RoSCTL)	582.22 Y	1257598.41	
DELHI (07)	NORTH WEST (082)	No PTA/FTA (NCPTI)		
6	62044390 4098 PCS 4.5	PER 1 PCS 18441.00	1501642.87	
	As per Tariff : 4098 NOS N			
	MMF GIRLS 2 PCS SUIT SET SMALL	LUT		
				GNX100
62040103B	2.8 124/PCS 4098 42046.00			
	2.65 54.6/PCS 39794.00 2.1	43.3/ 31535.00	71329.00	
	Scheme : 60 (DRAWBACK & RoSCTL)	403.07 Y	1651807.16	
DELHI (07)	NORTH WEST (082)	No PTA/FTA (NCPTI)		
	Total	82697.200	6733998.18	
	Total DBK:		228135.00	
	Total RoSCTL		288944.00	

PACKING DETAILS

Pkg. No	From	To	Code
1	151	230	CTN
Inv No	Item No	Stmnt Type	Statement Code
			Statement Text
1	1	DEC	RS001
1	2	DEC	RS001
1	3	DEC	RS001
1	4	DEC	RS001
1	5	DEC	RS001
1	6	DEC	RS001

JIT Shipping
Shipping Bill Check List

Job No	334(334)	Date	04-08-2023 Formatted Job:E/S/000334/23-24
CHA	AFLPP4301FCH003	Name	JIT Shipping
SB No & Date	3003977 Dated :06-08-2023	State of Origin	DELHI
Printed on	06-08-2023	Time	19:07

Supporting Document Details

Inv No - Item No	: 1 - 0	Issuing Party Details :
Document No	: PI/31/2022-2023	PRISHA INTERNATIONAL
CHA LICENCE NO	: AFLPP4301FCH003	G-23 , LAXMI TOWER NANIWALA BAGH
IEC	: DZGPR4545M	C EX, DELHI , NORTH WEST DELHI
Ice Gate ID	: JITSHIPPING	DELHI - 110033
IRN No	: 2023080500034541	Beneficiary Details :
Doc type	: 380000(Commercial invoice)	NAWI KHALID KARWAN LTD
Place of Issue	: INDIA	SECOND FLOOR NO 24,SHAH BAZAR ZIYAYI MARKET
Issued Date	: 04-08-2023	LICENCE NO 27-2873, KANDAHAR
Expiry Date	:	AFGHANISTAN - AF

Inv No - Item No	: 1 - 0	Issuing Party Details :
Document No	: PI/31/2022-2023	PRISHA INTERNATIONAL
CHA LICENCE NO	: AFLPP4301FCH003	G-23 , LAXMI TOWER NANIWALA BAGH
IEC	: DZGPR4545M	C EX, DELHI , NORTH WEST DELHI
Ice Gate ID	: JITSHIPPING	DELHI - 110033
IRN No	: 2023080500034540	Beneficiary Details :
Doc type	: 271000(Packing list)	NAWI KHALID KARWAN LTD
Place of Issue	: INDIA	SECOND FLOOR NO 24,SHAH BAZAR ZIYAYI MARKET
Issued Date	: 04-08-2023	LICENCE NO 27-2873, KANDAHAR
Expiry Date	:	AFGHANISTAN - AF

Inv No - Item No	: 1 - 0	Issuing Party Details :
Document No	: PI/31/2022-2023	PRISHA INTERNATIONAL
CHA LICENCE NO	: AFLPP4301FCH003	G-23 , LAXMI TOWER NANIWALA BAGH
IEC	: DZGPR4545M	C EX, DELHI , NORTH WEST DELHI
Ice Gate ID	: JITSHIPPING	DELHI - 110033
IRN No	: 2023080500034542	Beneficiary Details :
Doc type	: 934000(Value declaration (GATT Valuation D	NAWI KHALID KARWAN LTD
Place of Issue	: INDIA	SECOND FLOOR NO 24,SHAH BAZAR ZIYAYI MARKET
Issued Date	: 04-08-2023	LICENCE NO 27-2873, KANDAHAR
Expiry Date	:	AFGHANISTAN - AF

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

Declaration text RoSCTL Scheme (RS001)

I/We PRISHA INTERNATIONAL(name of the exporter), holder of IEC no.DZGPR4545M.,in regard to my claim under RoSCTL scheme made in this Shipping Bill or Bill of Export, hereby declare that:

1. I/ We undertake to abide by the provisions, including conditions, restrictions, exclusions and time-limits as provided under RoSCTL scheme, and relevant notifications, regulations, etc., as amended from time to time.
2. Any claim made in this shipping bill or bill of export is not with respect to any duties or taxes or levies which are exempted or remitted or credited under any other mechanism outside RoSCTL.
3. I/We undertake to preserve and make available relevant documents relating to the exported goods for the purposes of audit in the manner and for the time period prescribed in the Customs Audit Regulations, 2018.

Name & Signature of the Exporter
PRISHA INTERNATIONAL

SB No. & Date
3003977 dated 06-08-2023

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

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

Signature of
Exporter/CHA with date

Focus Export Checklist Version 1.0.0.0

EXPORT INVOICE					
Exporter PRISHA INTERNATIONAL G-23 , LAXMI TOWER NANIWALA BAGH C EX, DELHI , NORTH WEST DELHI DELHI-110033, INDIA GSTNO.: 07DZGPR4545M1ZP			Invoice No. PI/31/2022-2023 Dated : 04.08.2023 IEC NO: DZGPR4545M AD CODE : 6380006		
Consignee NAWI KHALID KARWAN LTD SHAH BAZAR ZIYAYI MARKET SECOND FLOOR NO 24 LICENSE NO: 27-2873 KANDAHAR Afghanistan			Buyer (if other than consignee) SAME AS CONSIGNEE		
NOTIFY NADEEM AGENCIES Chal 2860 NTN No:3375609-7 Office No.601, 6th floor Trade Avenue Tower-1 Hasrat Mohani Road Karachi Pakistan +92-21-32460954 Email: nadeem_agencies@yahoo.com					
Pre-Carriage by BY SEA	Place of Receipt by Pre-carrier MUMBAI	Country of Origin of Goods INDIA	Country of Final Destination AFGHANISTAN		
Vessel/Flight No KARACHI	Port of Loading NHAVA SHEVA, MUMBAI	Terms of Delivery and Payment DA 180 DAYS			
Port of Discharge KARACHI	Final Destination KABUL, AFGHANISTAN				
TOTAL PKGS. 80 PKGS	ITEM DESCRIPTION	HSN CODE	QTY PCS/SET	Rate / USD	Amount For USD
DS.: 151 TO 230 PI	MMF/WOOLLEN LADIES SWEATER	61109000 611006B	2600	\$ 8.50	\$ 22,100.00
	MMF LADIES 3 PCS SUIT SET	62114390 62110503B	130	\$ 24.95	\$ 3,243.50
	BLENDED BOYS JEANS	62034990 62030202B	264	\$ 5.95	\$ 1,570.80
	MMF GIRLS 2 PCS SUIT SET	62114390 62110503B	3046	\$ 7.65	\$ 23,301.90
	MMF/WOOLLEN GIRLS SWEATER	61109000 611006B	2160	\$ 6.50	\$ 14,040.00
	MMF GIRLS 2 PCS SUIT SET SMALL	62044390 62040103B	4098	\$ 4.50	\$ 18,441.00
TOTAL CTN = 80 PKT GROSS WT : 4800 KGS NET WT : 4720 KGS					
		TOTAL	12298		\$ 82,697.20
Amount Chargeble (In Words) USD EIGHTY TWO THOUSAND SIX HUNDRED NINETY SEVEN AND CENT TWENTY ONLY Certified that the goods are of Indian Origin.					
Declaration : We declare that this invoice shows the actual price of the goods described and that all particulars are true and correct For PRISHA INTERNATIONAL Pragya Ranjan Proprietor					

PACKING LIST

Exporter PRISHA INTERNATIONAL G-23, LAXMI TOWER NANIWALA BAGH C EX, DELHI, NORTH WEST DELHI DELHI-110033, INDIA		Invoice No. PI/31/2022-2023 Dated : 04.08.2023			
GSTNO.: 07DZGPR4545M1ZP		IEC NO: DZGPR4545M AD CODE : 6380006			
Consignee NAWI KHALID KARWAN LTD SHAH BAZAR ZIYAYI MARKET SECOND FLOOR NO 24 LICENSE NO: 27-2873 KANDAHAR Afghanistan		Buyer (if other than consignee) SAME AS CONSIGNEE			
		NOTIFY NADEEM AGENCIES Chal 2860 NTN No:3375609-7 Office No.601, 6th floor Trade Avenue Tower-1 Hasrat Mohani Road Karachi Pakistan ☎+92-21-32460954 Email: nadeem_agencies@yahoo.com			
Pre-Carriage by BY SEA	Place of Receipt by Pre-carrier MUMBAI	Country of Origin of Goods INDIA	Country of Final Destination AFGHANISTAN		
Vessel/Flight No	Port of Loading NHAVA SHEVA, MUMBAI	Terms of Delivery and Payment DA 180 DAYS			
Port of Discharge KARACHI	Final Destination KABUL, AFGHANISTAN				
MARKING	ITEM DESCRIPTION	PKG	QTY EACH PKG	QTY	UNIT
80 KGS					
DS.: 151 TO 230					
PI					
151	MMF/WOOLLEN LADIES SWEATER	L 480	1	99	99 PCS
152	MMF/WOOLLEN LADIES SWEATER	L 482	1	100	100 PCS
153	MMF/WOOLLEN LADIES SWEATER	L 483	1	100	100 PCS
154	MMF/WOOLLEN LADIES SWEATER	L 484	1	100	100 PCS
155	MMF/WOOLLEN LADIES SWEATER	L 485	1	100	100 PCS
156	MMF/WOOLLEN LADIES SWEATER	L 486	1	100	100 PCS
157	MMF/WOOLLEN LADIES SWEATER	L 488	1	100	100 PCS
158	MMF/WOOLLEN LADIES SWEATER	L 489	1	100	100 PCS
159	MMF/WOOLLEN LADIES SWEATER	L 490	1	100	100 PCS
160	MMF LADIES 3 PCS SUIT SET	L 44	1	12	12 SET
161	MMF LADIES 3 PCS SUIT SET	L 43	1	12	12 SET
162	MMF LADIES 3 PCS SUIT SET	L 48	1	10	10 SET
163	BLENDED BOYS JEANS	L 33	1	264	264 SET
164	MMF LADIES 3 PCS SUIT SET	L 46	1	12	12 PCS
165	MMF LADIES 3 PCS SUIT SET	L 49	1	12	12 SET
166	MMF GIRLS 2 PCS SUIT SET	KK 619	1	72	72 PCS
167	MMF GIRLS 2 PCS SUIT SET	KK 620	1	72	72 PCS
168	MMF GIRLS 2 PCS SUIT SET	KK 621	1	72	72 PCS
169	MMF GIRLS 2 PCS SUIT SET	KK 622	1	72	72 PCS
170	MMF GIRLS 2 PCS SUIT SET	KK 624	1	72	72 PCS
171	MMF GIRLS 2 PCS SUIT SET	KK 627	1	72	72 PCS
172	MMF GIRLS 2 PCS SUIT SET	KK 631	1	156	156 PCS
173	MMF GIRLS 2 PCS SUIT SET	KK 632	1	120	120 PCS
174	MMF GIRLS 2 PCS SUIT SET	KK 637	1	168	168 PCS
175	MMF GIRLS 2 PCS SUIT SET	KK 638	1	144	144 PCS
176	MMF GIRLS 2 PCS SUIT SET	KK 640	1	270	270 PCS
177	MMF GIRLS 2 PCS SUIT SET SMALL	KK 650	1	360	360 PCS
178	MMF GIRLS 2 PCS SUIT SET	KK 654	1	180	180 PCS
179	MMF GIRLS 2 PCS SUIT SET	KK 655	1	216	216 PCS
180	MMF GIRLS 2 PCS SUIT SET	KK 667	1	210	210 PCS
181	MMF GIRLS 2 PCS SUIT SET SMALL	KK 668	1	504	504 PCS
182	MMF GIRLS 2 PCS SUIT SET SMALL	KK 672	1	504	504 PCS
183	MMF GIRLS 2 PCS SUIT SET SMALL	KK 677	1	504	504 PCS
184	MMF GIRLS 2 PCS SUIT SET	KK 732	1	150	150 PCS
185	MMF GIRLS 2 PCS SUIT SET SMALL	KK 735	1	300	300 PCS
186	MMF GIRLS 2 PCS SUIT SET SMALL	KK 854	1	306	306 PCS

187	MMF GIRLS 2 PCS SUIT SET	KK 593	1	120	120	PCS
188	MMF LADIES 3 PCS SUIT SET	L 50	1	72	72	SET
189	MMF GIRLS 2 PCS SUIT SET SMALL	KK 516	1	450	450	PCS
190	MMF GIRLS 2 PCS SUIT SET SMALL	KK 512	1	360	360	PCS
191	MMF GIRLS 2 PCS SUIT SET	KK 680	1	150	150	PCS
192	MMF GIRLS 2 PCS SUIT SET	KK 584	1	168	168	PCS
193	MMF GIRLS 2 PCS SUIT SET SMALL	KK 648	1	300	300	PCS
194	MMF GIRLS 2 PCS SUIT SET	KK 656	1	216	216	PCS
195	MMF GIRLS 2 PCS SUIT SET SMALL	KE 868	1	510	510	PCS
196	MMF LADIES 3 PCS SUIT SET	KK 461	1	126	126	PCS
197	MMF LADIES 3 PCS SUIT SET	KK 376	1	220	220	PCS
198	MMF/WOOLLEN LADIES SWEATER	3 STAR	1	81	81	PCS
199	MMF/WOOLLEN LADIES SWEATER	3 STAR	1	81	81	PCS
200	MMF/WOOLLEN LADIES SWEATER	3 STAR	1	81	81	PCS
201	MMF/WOOLLEN LADIES SWEATER	3 STAR	1	81	81	PCS
202	MMF/WOOLLEN LADIES SWEATER	3 STAR	1	81	81	PCS
203	MMF/WOOLLEN GIRLS SWEATER	3 STAR	1	180	180	PCS
204	MMF/WOOLLEN GIRLS SWEATER	3 STAR	1	180	180	PCS
205	MMF/WOOLLEN LADIES SWEATER	3 STAR	1	81	81	PCS
206	MMF/WOOLLEN LADIES SWEATER	3 STAR	1	81	81	PCS
207	MMF/WOOLLEN LADIES SWEATER	3 STAR	1	81	81	PCS
208	MMF/WOOLLEN LADIES SWEATER	3 STAR	1	81	81	PCS
209	MMF/WOOLLEN LADIES SWEATER	3 STAR	1	81	81	PCS
210	MMF/WOOLLEN GIRLS SWEATER	3 STAR	1	180	180	PCS
211	MMF/WOOLLEN GIRLS SWEATER	3 STAR	1	180	180	PCS
212	MMF/WOOLLEN LADIES SWEATER	3 STAR	1	81	81	PCS
213	MMF/WOOLLEN GIRLS SWEATER	3 STAR	1	180	180	PCS
214	MMF/WOOLLEN GIRLS SWEATER	3 STAR	1	180	180	PCS
215	MMF/WOOLLEN LADIES SWEATER	3 STAR	1	81	81	PCS
216	MMF/WOOLLEN LADIES SWEATER	3 STAR	1	81	81	PCS
217	MMF/WOOLLEN GIRLS SWEATER	3 STAR	1	180	180	PCS
218	MMF/WOOLLEN LADIES SWEATER	3 STAR	1	81	81	PCS
219	MMF/WOOLLEN GIRLS SWEATER	3 STAR	1	180	180	PCS
220	MMF/WOOLLEN LADIES SWEATER	3 STAR	1	81	81	PCS
221	MMF/WOOLLEN LADIES SWEATER	3 STAR	1	81	81	PCS
222	MMF/WOOLLEN GIRLS SWEATER	3 STAR	1	180	180	PCS
223	MMF/WOOLLEN LADIES SWEATER	3 STAR	1	81	81	PCS
224	MMF/WOOLLEN LADIES SWEATER	3 STAR	1	81	81	PCS
225	MMF/WOOLLEN GIRLS SWEATER	3 STAR	1	180	180	PCS
226	MMF/WOOLLEN GIRLS SWEATER	3 STAR	1	180	180	PCS
227	MMF/WOOLLEN LADIES SWEATER	3 STAR	1	81	81	PCS
228	MMF/WOOLLEN LADIES SWEATER	3 STAR	1	81	81	PCS
229	MMF/WOOLLEN LADIES SWEATER	3 STAR	1	81	81	PCS
230	MMF/WOOLLEN GIRLS SWEATER	3 STAR	1	180	180	PCS
		TOTAL PKG	80	TOTAL QTY	12298	SET
GROSS WT : 4800 KGS						
NET WT : 4720 KGS						
Certified that the goods are of Indian Origin.						
Declaration :						
We declare that this invoice shows the actual price of the						
goods described and that all particulars are true and correct						

For PRISMA INTERNATIONAL

Rajesh Ranjan
Inspector

PANCHANAMA DATED 12.08.2023 DRAWN AT JWR Logistics Pvt. Ltd.
CFS. -reg

Pancha No.1		Pancha No.2	
Name	Sandeep Ramchandra Jadhav	Name	Nilesh Yashwant Patil
Year of Birth	1985	Year of Birth	1994
Address-	Shiv Darshan CHS, C-30/4, Sector 48, Seawoods West, Navi Mumbai, Nerul Node-3, Maharashtra-400706	Address-	At- Vargaon, Post-Kadave, Shahuwadi, Kolhapur, Maharashtra-415101
Type of ID card	Aadhar Card.	Type of ID card	Aadhar Card.
Number of ID Card	4713 1652 2818	Number of ID Card	5669 7176 5824
Mobile No.	8433677365	Mobile No.	8291003697
Occupation	Private job	Occupation	Private Job.

We the above mentioned Panchas were called upon by a person who introduced himself as Shri. Ashok Kumar Nayak, an Intelligence Officer, SIIB(X), JNCH on 02.08.2023 at 1500 hrs at JWR Logistics Pvt. Ltd. CFS, 15-23, National Highway 4B, Panvel-JNPT Highway, Village- Padeghar, Panvel, Maharashtra-410206 to witness the examination of goods under shipping bill No. 2992734 dtd. 05.08.2023 and 3003913 and 3003977 both dated 06.08.2023 pertaining to exporter M/s Prisha International (IEC: DZGPR4545M). The goods were examined for confirmation of declaration in respect of description of goods, quantity and any other declaration thereof.

Here, we were introduced to Shri. Sanjay Babaji Sawant, G-card holder of M/s. Jit Shipping Services (License No. AFLPP4301FCH003) having Kardex No. 6578/2023, Authorized Representative of exporter and Custom Broker. Then the officer explained to us that the exporter M/s Prisha International (IEC: DZGPR4545M) having address at G-23, Laxmi Tower, Naniwala Bagh, C EX, NW Delhi, 110033 had filed Shipping Bill No. 2992734 dtd. 05.08.2023 and 3003913 and 3003977 both dated 06.08.2023 through Customs Broker M/s. Jit Shipping Services (License No. AFLPP4301FCH003) for export of their consignment.

We the panchas alongwith Custom Broker representative who represented the exporter and the aforesaid officer visited JWR Logistics Pvt. Ltd. CFS, Shed No. I where the goods were found to be carted at location A-19.

We were shown the Hold letter No. 133/2023-24/SIIB(X), JNCH dtd. 11.08.2023 signed by Assistant Commissioner of Customs, SIIB(X), JNCH regarding hold of 03 Shipping Bills having No. 2992734 dtd. 05.08.2023 and 3003913 and 3003977 both dated 06.08.2023 of M/s Prisha International (IEC: DZGPR4545M) filed through their authorized Customs Broker M/s. Jit Shipping Services (License No. AFLPP4301FCH003). Further we were shown the above mentioned Shipping Bills and respective Export Invoice, Packing List and check list of the goods attempted to be exported. The details of the said shipping bills were tabulated as below:

Table-I

Sr.No.	SB No./date	Invoice No.	Description of goods	No. of Packages
1.	2992734 dtd. 05.08.2023	PI/29/2022-23	RMG	70
2.	3003913 dtd. 06.08.2023	PI/30/2022-23	RMG	80
3.	3003977 dtd. 06.08.2023	PI/31/2022-23	RMG	80

The Customs Officer in presence of us and in presence of representative of Custom Broker took up the Shipping Bills No. 2992734 dtd. 05.08.2023 and 3003913 and 3003977 both dated 06.08.2023 and its respective invoices and packing lists and started 100% open and examination of the packages. During the open and examination the following observation are made:

1. The goods were found to be carted inside the CFS at the above said location in polypropylene bags.
2. The total number of packages were count and it was found that there was a total of 230 packages i.e. 70 packages for Shipping Bill No. 2992734 dtd. 05.08.2023, 80 packages for Shipping Bill No. 3003913 dtd. 06.08.2023 and 80 packages for Shipping Bill No. 3003977 dtd. 06.08.2023e.
3. There were markings of the package numbers on the polypropylene bags according to the respective packing list.
4. There after each of these packages were opened one after another with the help of labourers of the CFS. The custom officer started examining the goods in presence of us the panchas and in the presence of the Customs Broker.
5. The goods and their Quantity in the bags were matched with the mentioned packaging details in the invoice and packing list and were found to be as per the declaration made in the invoices and packing list of the respective shipping bills.

6. Representative Customs Samples were randomly collected from the cartons in duplicate from the packages and these samples were sealed with customs wax seal in our presence and in the presence of the representative custom broker.
7. After completion of examination all these goods were again stuffed in the same cartons and re-packed in the polypropylene bags.

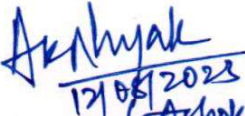
During 100% examination, the subject goods were found as declared in Shipping Bill No. 2992734 dtd. 05.08.2023 and 3003913 and 3003977 both dated 06.08.2023, their respective invoice and packing list w.r.t. declared description and quantity.

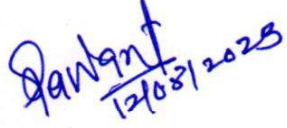
All these packages kept at the same place i.e. at location Shed No. I, A-19 of JWR Logistics Pvt. Ltd. CFS, 15-23, National Highway 4B, Panvel-JNPT Highway, Village- Padeghar, Panvel, Maharashtra-410206 in presence of us and in presence of the authorized representative of CB and the same were handed over to Manager, JWR Logistics Pvt. Ltd. CFS for safe custody.

We put our dated signature on Shipping Bills, Export Invoices, Packing Lists of the goods, representative sealed sample and other relevant documents as a token of having seen the same and being present during the examination.

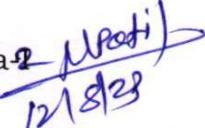
The Panchanama running into 03 pages ended on the same place and same date i.e. 12.08.2023 at 1845 Hrs. Panchanama was carried out in our presence and in the presence of the authorized representative of Custom Broker. Panchanama was carried out in peaceful and systematic manner and no untoward event happened during the course of drawing the Panchanama and no damage was done to the subject/concerned goods.

Drawn by me, on the 12th day of August, 2023.


12/08/2023
(Ashok Kumar Nyak)
I.O./SIIB(X), JNCH


12/08/2023
CB/Representative

Pancha-I 
12/8/23

Pancha-2 
12/8/23



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

F. No.SG/MISC-110/2023-24 SIIB(X) JNCH

Date: .08.2023

To,

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

[Handwritten signature]
 05.09.2023

**Sub: Testing of sample pertaining to Shipping Bill No. 3003913 dated 06.08.2023
 by M/s. Prisha International (IE Code: DZGPR4545M) – reg.**

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to Shipping Bill No. 3003913 dated 06.08.2023 for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
3.	3003913 dtd. 06.08.2023	Woolen Girls Sweater (MMF)	01

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

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

Thanking you.

Yours sincerely,

[Handwritten signature]

(Jay Manoj Shah)

**Asstt. Commissioner of Customs
 SIIB(X), JNCH**

Encl: as above.

Lab. No. 712 S12B(X)
4109123

Report:

The sample is in the form of Dyed Knitted Readymade garment (Sweater).

Wt. of the sample = 361.8 gms.

It is composed of blended spun and filament yarns of cotton and polyester.

% of composition.

% of cotton = 89.49

% of polyester = balance,

Sealed remnant sample returned.

N → 84

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

25/09/2023


 25/9/23
 CE-II

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



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

Jawaharlal Nehru Custom House, Nhava Sheva,

Dist- Raigad, Maharashtra – 400 707.

Tel No: 27244989: Fax: 27241828, 27241825.

F.No.SG/MISC-110/2023-24 SIIB(X) JNCH

Date: .08.2023

To,

The Dy. Chief Chemical Examiner

DYCC section, JNCH

Nhava Sheva,

Tal: Uran, Dist: Raigad.

[Handwritten signature]
 05.07.2023

Sub: Testing of sample pertaining to Shipping Bill No. 3003977 dated 06.08.2023 by M/s. Prisha International (IE Code: DZGPR4545M) – reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to Shipping Bill No. 3003977 dated 06.08.2023 for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
2.	3003977 dated 06.08.2023	Girls 2 pc suit set(MMF)	01

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

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

Thanking you.

Yours sincerely,

[Handwritten signature]

(Jay Manoj Shah)

Asstt. Commissioner of Customs
 SIIB(X), JNCH

Encl: as above.

Lab. No. 711512B(X)
4/09/23

SB NO: 3003977 [dt] 06/08/2023.

Report.

The sample as received is in the form of Ready-made garment (Girls 2 pc suit set).

Total wt. of sample as received = 336.2 gms

wt. of the top (base fabric) = 249.3 gms

wt. of the top (inner fabric) = 24.5 gms

wt. of the lower (base fabric) = 52.9 gms

wt. of decorative items on top = Balance

Top. It is made of dyed woven ready-made garment (Girls top). Having inner fabric and pasted decorative materials on front side, the base woven fabric and knitted inner lining fabric are composed of filament yarns of polyester. The decorative material is composed of polymeric materials.

Gross wt. of the sample base fabric = 59.4

Lower. It is made of dyed knitted fabric. It is composed of filament yarns of polyester.

Gross wt. of the sample = 84.9.

The decorative material is composed of polymeric materials.

Sealed remnant sample returned.

N. P. — 84
21/09/2023

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

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

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

F. No.SG/MISC-110/2023-24 SIIB(X) JNCH

Date: .08.2023

To,

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

[Signature]
05.07.2023

**Sub: Testing of sample pertaining to Shipping Bill No. 3003913 dated 06.08.2023
by M/s. Prisha International (IE Code: DZGPR4545M) – reg.**

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to Shipping Bill No. **3003913 dated 06.08.2023** for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
4.	3003913 dtd. 06.08.2023	Woolen Ladies Sweater (MMF)	01

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

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

Thanking you.

Yours sincerely,

[Signature]
419

(Jay Manoj Shah)

Asstt. Commissioner of Customs
SIIB(X), JNCH

Encl: as above.

Lab. No. 713 SIB(X)
4109123

S/B No: 3003913 dated 06.08.2023

Report: - The sample as received is in the form of readymade textile article (full sleeves sweater).
Total weight of sample = 835.0 gm

1. Front side knitted fabric (having soft surface at outer side) -

It is self designed yarn dyed (brown, light brown and black) knitted fabric stitched with two pockets, collar, plastic buttons along with decorative plastic beads and attached with one plastic buckle at front side. It is made of two layers of knitted fabrics stitched together, wholly composed of polyester yarns having raised fibers.

- a) Total weight of front layer = 305.0 gm
- b). Net weight of front side knitted fabric = 292.0 gm.
- c). wt. of plastic buttons, beads and buckle = balance

2. Sleeves and back side knitted fabric (having soft surface at outer side) -

It is made of knitted fabric composed of cotton yarns and polyester yarns having raised fibers.
Net weight of knitted fabric = 530.0 gm.

% composition -

- % polyester = 70.06 %
- % cotton = balance
- Sealed remnant returned.

[Signature]
Saurabh Kumar
Assistant Chemical Examiner
JNCH Laboratory

[Signature]
09.10.2023
Dr. Ravi Shankar Sharma
रसायनिक परीक्षक ग्रेड II
Chemical Examiner Gr II

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

F. No.SG/MISC-110/2023-24 SIIB(X) JNCH

Date: .08.2023

To,

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

[Signature]
05.09.2023

**Sub: Testing of sample pertaining to Shipping Bill No. 2992734 dtd. 05.08.2023 by
M/s. Prisha International (IE Code: DZGPR4545M) – reg.**

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to Shipping Bill No. **2992734 dtd. 05.08.2023** for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	2992734 dated 05.08.2023	Ladies 3 PC suit set (MMF)	01

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

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

Thanking you.

Yours sincerely,

[Signature]
(Jay Manoj Shah)

Asstt. Commissioner of Customs
SIIB(X), JNCH

Encl: as above

Lab No. 710 SIZB(X)

4/09/23

S /B no: 2992734, dt; 05.08.2023

Report:

The sample as received is in the form of Ladies garments (3 piece set). It consists of 1. Gown
2. Dupatta and 3. Cut piece material.

Total wt of the sample as received = 2046.2 gm

1. Gown :

It is made of dyed woven fabric stitched with net type fabric having embroidery on one side with decorative items and canvas paper.

Wt of the sample = 1309.5 gm

Wt of the dyed woven fabric = 219.8 gm

Wt of net type fabric and decorative items = 1024.20 gm

Wt of canvas paper = balance

Dyed woven fabric composed of filament yarns of polyester.

Net type fabric composed of filament yarns of Nylon.

Decorative items are polyester plastic sequins and glass beads.

2. Dupatta:

It is made of It is made of dyed woven fabric stitched with net type fabric having embroidery on one side with decorative items and canvas paper.

Wt of the sample = 578.2 gm

Wt of the dyed woven fabric = 61.5 gm

Wt of net type fabric and decorative items = 456.7 gm

Wt of canvas paper = balance

Dyed woven fabric composed of filament yarns of polyester.

Net type fabric composed of filament yarns of Nylon.

Decorative items are polyester plastic sequins and glass beads.

3. Cut piece material:

It is made of dyed woven fabric stitched with net type fabric having embroidery on one side with decorative items.

Wt of the sample = 158.2 gm

Wt of net type fabric and decorative items = 96.2 gm

Wt of the dyed woven fabric = balance

Dyed woven fabric composed of filament yarns of polyester.

Net type fabric composed of filament yarns of Nylon.

Decorative items are polyester plastic sequins and glass beads.

Sealed r/s returned.

K. K. SAYANNA
Chemical Assistant

M. Maiti
28.09.2023
Dr. MRITUNJOY MAITY
रसायन प. शि.क. प्रो. II
CHEMICAL EXAMINER GR-II
J.N.C.H. Laboratory Nhava Sheva

Market Enquiry Report of M/s. Prisha International (IEC: DZGPR4545M) conducted on 26.09.2023.

As approved by the competent authority, the undersigned officer from SIIB (X) along with Shri Sanjay Sawant, authorized representative of exporter, conducted market survey of goods covered under Shipping Bills No. 2992734 dtd 05.08.2023, 3003913 & 3003977 both dated 06.08.2023 presented for export by **M/s. Prisha International (IEC: DZGPR4545M)**. The officer carried representative samples of the goods which were drawn from the aforesaid consignment covered under the said Shipping Bills. Market enquiry was conducted on 26.09.2023 in wholesale market near Dadar (W), Mumbai.

To ascertain the fair market value of the goods, we visited the different Wholesale Shops near Dadar (W), Mumbai. The sample were opened in presence of authorized representative of exporter Shri Sanjay Sawant. Representative samples were shown to the shopkeeper of subject goods and quotation / inquiries were made for wholesale purchase of identical/ similar goods. The shopkeeper refused to have identical goods i.e. of same brand but offered similar goods on the basis of quality, composition, size and design of the goods. The wholesale rates for the said samples as quoted verbally by shopkeepers for which both officers and Exporter's authorized representative agreed are as follows:

S/B No.	Item Description	Shop 1 M/s. Silver Stores, Indian Mercantile House, Ranade Road, Dadar(W), Mumbai-28	Shop 2 M/s A S Garment, Shop No. 106, 1 st Floor, Janta Cloth Market, S B Marg, Dadar(W), Mumbai-28	Shop 3 M/s Shreeji Fashion, G-84, Dadar Manish Market, Senapati Bapat Marg, Dadar(W), Mumbai-28	Average wholesale price	Re-determined FOB Value= Declared FOB * (Re-determined PMV/Declared PMV)
3003977 dtd 06.08.2023	MMF/Woolen Ladies Sweater	455	460	455	455	457
	MMF Ladies 3pc suit set	1250	1200	1320	1250	1257
	Blended Boys Jeans	325	340	310	325	325
	MMF Girls 2PCs Suit Set	420	435	455	420	437
	MMF/Woolen Girls Sweater	380	410	400	380	397

	MMF Girls 2 PC Suit set Small	285	310	302	285	299
3003913 dtd 06.08.2023	MMF Ladies 3pc suit set	1250	1200	1320	1250	1257
	MMF/Woolen Girls Sweater	380	410	400	380	397
	MMF/Woolen Ladies Sweater	455	460	455	455	457
2992734 dtd 05.08.2023	MMF Ladies 3pc suit set	1250	1200	1320	1250	1257

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

Sanjay

(Sanjay Sawant)
Authorized representative of exporter

Ashok Kumar Nayak
06/09/2023

(Ashok Kumar Nayak)

IO/SIIB(X)



सीमाशुल्क आयुक्त का कार्यालय, एनएस-II
 OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II
 केंद्रीकृत निर्यात आकलन कक्ष, जवाहरलाल नेहरू सीमाशुल्क भवन
 CENTRALIZED EXPORT ASSESSMENT CELL, JAWAHARLAL NEHRU CUSTOM
 HOUSE,
 न्हावा शेवा, तालुका -उरण, जिला -रायगढ़, महाराष्ट्र- 400 707
 NHAVA SHEVA, TALUKA-URAN, DIST- RAIGAD, MAHARASHTRA-400707

F.No. S/6-GEN-01/Misc-258/2023-24/CEAC

Date: 07.12.2023

To,
 Dy. Commissioner of Customs,
 JWR CFS,
 JNCH, Nhava Sheva

Sir,

Sub: Provisional release of the goods for export covered under Shipping Bills No. 2992734 dated 05.08.2023, 3003913 & 3003977 both dated 06.08.2023 of exporter M/s. Prisha International (IEC- DZGPR4545M) - reg.

Please refer to the above mentioned subject.

In this regard, the competent authority approved the request for provisional release of the said goods for export on the below mentioned condition-

1. To submit Bond of 100% FOB value of the goods.
2. To submit Cash Security/Bank Guarantee for Rs. 3,00,000/- (Rupees Three Lakh Only)

In this regard, the Exporter M/s. Prisha International (IEC- DZGPR4545M) has presented Bond of Rs. 1,75,81,800.60/- (One Crore Seventy-Five Thousand Eighty-One Thousand Eight Hundred Rupees and Sixty Paise Only) and Cash Challan HCM No. 1555 dated 22.11.2023 of Rs. 3,00,000/- (Rupees Three Lakh Only).

Yours faithfully,

(S. K. Shrimali)

Asstt. Commissioner of Customs
 CEAC, JNCH, NHAVA SHEVA

Copy to: 1. Dy. Commissioner of Customs, SIIB(X), JNCH, Nhava Sheva
 2. Manager, JWR CFS
 3. Office Copy

**OFFICE OF THE VAT/GST OFFICER, WARD-70,
7th FLOOR, DEPARTMENT OF TRADE & TAXES, GNCT OF DELHI,
VYAPAR BHAWAN, I.P. ESTATE, NEW DELHI-110002.**

F.No. DT&T/W-70/2024-25/637

Date : 12/11/2024

To,

The Assistant Commissioner
Office of the commissioner of Customs,
NS-II Special Investigation and Intelligence Branch (X)
Jawaharlal Nehru Custom House, Nhava Sheva,
Maharashtra- 400707

Sir,

Sub- : Verification of genuineness of Exporter M/s Prisha International (GSTIN-07DZGPR4545M1ZP) - reg.

In reference to your letter no. CUS/SIIB/ALT/571/2024-SIIB(E), JNCH dated 29/10/2024 on the subject cited above. Please find enclosed herewith field verification report in respect of M/s Prisha International (GSTIN-07DZGPR4545M1ZP) for your kind information and necessary action please.


GSTO/WARD-70

Form GST REG-30

[See Rule 25]

Form for Field Visit Report

Ward 70

Name of the Officer :- Meghna Srivastava
 Date of Submission of Report :- 29/10/2024
 Name of the taxable person :- AAYUSH RANJAN
 ARN :- NA
 GSTIN/Unique ID Number :- 07DZGPR4545M1ZP
 Task Assigned by :- Hemant Kumar Singh

Sr. No.	Particulars	Input
1.	Date of Visit	28/10/2024
2.	Time of Visit	17:00
3.	Location details :	
	Latitude:	Longitude:
	North-Bounded by:	South-Bounded by:
	West-Bounded by:	East-Bounded by:
4.	Whether address is same as mentioned in application	N
5.	Particulars of the person available at the time of visit	
(i)	Name	NA
(ii)	Father's Name	NA
(iii)	Residential Address	NA, NA, NA, North West Delhi, Delhi, 110033
(iv)	Mobile Number	9999999999
(v)	Designation / Status	NA
(vi)	Relationship with taxable person, if applicable	NA
6.	Functioning status of the business	N
7.	Details of the premises	
	Open Space Area (in sq m.) - (approx.)	NA
	Covered Space Area (in sq m.) - (approx.)	NA
	Floor on which business premises located	NA
8.	Documents verified	N
9.	Ekyc Documents Uploaded	Not Uploaded
10.	Do you recommend taxpayer to grant registration?	No
11.	Upload photograph of the place with the person who is present at the place where site verification is conducted Photograph 1 :	

12.	Comments: At the time of visit to the registered address, no firm in the name of "PRISHA INTERNATIONAL" was found existing. Door was locked and board of some other firm in the name of " Bank III, Expertise in Loans" was found exist. As per local enquiry, no such firm namely" Prisha International" is running in G-23, Laxmi Tower, Azadpur Commercial Complex. Place: Delhi Date: 29/10/2024 Name of the Officer: Meghna Srivastava Designation: Sales / Commercial Tax Inspector Jurisdiction: Ward 70
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Statement of Shri Tushar Ashok Dawkhar, authorized representative of the exporter M/s Prisha International (IEC-DZGPR4545M) recorded under Section 108 of the Customs Act, 1962 in the office of Special Investigation and Intelligence Branch (Export) situated at 6th floor, Room no. C604, JNCH, Nhava Sheva, Dist.- Raigad- 400707 on 20.12.2024.

In pursuance of Summons CBIC-DIN- 20241078NT000000EAF7 dated 29.10.2024, issued by Shri Milan, Superintendent, SIIB(X), I present myself to give statement u/s 108 of the Customs Act, 1962. I have been explained the provisions of Section 108 of Customs Act, 1962. I have been also explained that giving false evidence under this statement is an offence punishable under section 193 of the Indian Penal Code, 1860/ corresponding section of Bharatiya Nyaya Sanhita, 2023. I am also informed that this statement of mine can be used as evidence against me in any court of law, or for any adjudication proceedings. Having been understood the provisions of Section 108 of the Customs Act, 1962; I am giving my true, correct and voluntary statement which is as follows.

Name in full:	Tushar Ashok Dawkhar
Date of Birth:	12.06.1986
Father's name:	Shri Ashok Govind Dawkhar
Present residential address:	101, Shivkripa building, Atali main road, Opp Ration shop, Atali Gaon, Ambivali West, Dist- Thane-421102
Educational Qualification:	Pharma
Languages known:	Hindi English and Marathi
Occupation:	Private Job
Income Tax PAN:	AOWPD3306E
Mobile no.:	9167006152
Aadhar Number:	6905 6640 7436

Q1. Are you authorized on behalf of the exporter M/s Prisha International (IEC-DZGPR4545M)?

Ans. Yes I am fully authorized by the exporter to record statement of their behalf and I am submitting copy of authorization letter for your reference.

Q2. Give a brief description of the exporter M/s Prisha International (IEC-DZGPR4545M)?

Ans The exporter is having official address G-23, Laxmi Tower, Naniwala Bagh, Commercial Complex, Plot no. C-1/3, Azadpur, Delhi-110033. It is a proprietorship firm. The exporter is a merchant exporter. I am submitting KYC documents for your reference.

Q3. Do the exporter files GST return regularly?

Ans As per best of knowledge, the exporter has filed returns regularly. GST status of the exporter is cancelled last year.

Q4. What is the reason behind suspension of the GSTN status? Also as per GST verification The exporter was found non-existent at his place of business?

Ans The exporter got IEC in February, 2022. After that the exporter started the business of export of RMGs. But after some time, the exporter faced huge losses in business. Also the IEC of the exporter got suspended after some time.

Q5. Who filed the present shipping bill nos. 2992734 dated 05.08.2023 and 30039136, 3003977 both dated 06.08.2023?

63 Tushar Dawkhar

20/12/2024

Ans The exporter M/s Prisha International (IEC-DZGPR4545M) filed the above mentioned shipping bills through CHA M/s Jit Shipping. I am submitting the copy of the same for your reference.

Q6. Please provide the details of supplier who supplied goods to the exporter?

Ans Currently I do not have such details of any supplier.

Q7. The goods were destined to a risky country i.e. Afghanistan and buyer. Please explain?

Ans The exporter exports the goods as per demand from foreign buyers. Also the goods did not include any contraband and goods were not prohibited for export.

Q8. In past exports, it is seen that the exporter is sending goods to different countries. Please explain?

Ans The exporter has buyer from different countries and exports goods as per demand of the buyer.

Q9. The supply chain of the exporter appears to be bogus and improper. Do you have any proof of the supply chain?

Ans The exporter has purchased goods from supplier M/s Jannat Enterprises. Currently the exporter is facing huge losses and they have shut their businesses.

Q10. Has the exporter received any BRC in past exports?

Ans The exporter had some issues with the previous buyers. Due to cheap quality of the product, they refused for the payment of past shipments.

Q11. Please provide the details of the exporter/ proprietor of the firm?

Ans The firm is a proprietorship firm. I am submitting the details of the proprietor for your reference.

Q12. Please provide the details of L2 suppliers M/s Moon overseas and M/s Exim International?

Ans The exporter got the goods from supplier M/s Jannat Enterprises. I can only comment on L1 supplier.

Q13. Previously, the department has issued you 04 summonses. However, the exporter did not present himself in this office. Please explain?

Ans As the exporter faced huge losses, they shut their businesses and abandoned their place of business. Your summonses must have been delivered to that place. As the exporter was not present at his place of business, he did not get any summonses.

Q14. Do you have anything else to say?

Ans No sir.

The above statement of mine running into 03 pages and 14 questions has been given as my true, correct and voluntary 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, Dist. Raigad, Maharashtra-400 707 as per my say and as per my request and I certify, it has been recorded exactly as stated by me in response to questions raised to me during the proceedings. I therefore affix my dated signature on

every page of the statement in token of having been recorded correctly as stated by me. I have nothing more to add. Statement of mine is correctly recorded as per my say.

The above statement of mine running into 03 pages and 14 questions has been given as my true, correct and voluntary 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 Shera, Dist. Raigad, Maharashtra - 400707 as per my say and as per my request and I certify, it has been recorded exactly as stated by me in response to questions raised to me during proceedings. I therefore affix my dated signature on every page of the statement in token of having been recorded correctly as stated by me. I have ~~nothing~~ nothing more to add. Statement of mine is correctly recorded as per my say.

Date - 20/12/2024

Thanking You.

Yours faithfully



(Tushar Ashok Dawkhari)

(Shri Tushar Ashok Dawkhari)

authorized representative of the exporter M/s Prisha International (IEC-DZGPR4545M)

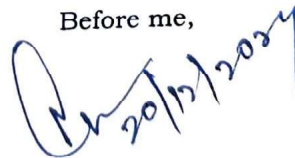
Typed by me:-


20/12/2024

(Jatin Budania)

I.O./SIIB(X), JNCH

Before me,


20/12/2024

(Milan)

SIO, SIIB(X), JNCH

Ans Proprietor of the firm M/s Prisha International (IEC-DZGPR4545M) Mr. Aayush Ranjan visited our office for filing of the shipping bills. He met us through a common friend Mr. Amit Batra.

Q5. What was the monetary consideration for filing of the shipping bills? How payment was made to you?

Ans It was decided that the exporter would pay Rs. 2,500 per shipping bill plus other expenses. However the shipping bill were put on hold. So the exporter did not make any payment due to above mentioned reasons.

Q6. How you verified the genuineness of the exporter M/s Prisha International (IEC-DZGPR4545M)?

Ans Mr. Aayush Ranjan submitted the KYC documents of the firm M/s Prisha International (IEC-DZGPR4545M). Documents included Pan card, Aadhar card, IEC copy, GSTR copies and tax invoices. I am submitting the documents for your reference.

Q7. Have you done physical verification of the exporter M/s Prisha International (IEC-DZGPR4545M)? Was the firm existent at the time of verification? Provide any proof?

Ans Yes, we visited the official address of the firm in Delhi. At the time of verification, the firm was existing at the place of business. I currently do not have any proof of our visit for the physical verification of the exporter.

Q8. Have you checked GST status of the exporter before filing of the shipping bill?

Ans No, we haven't checked the status online.

Q9. As per verification carried out by concerned GST commissionerate, the exporter and its suppliers are found to be non-existent. However you have said that you have done physical verification. Please explain?

Ans We have done the physical verification at the time of filing of shipping bills. It might have been possible that the firm has left the place of business or might have closed the business due to some reasons.

Q10. Do you have any contact with the exporter at present?

Ans No we don't have any contact with the exporter at present. We are not in contact with the exporter after filing of the shipping bills.

Q11. Do you know that goods found misdeclared/overvalued. Why did not you inform/suggest exporter to declare fair value?

Ans. Sir, we file documents as given by the exporter, we mainly check export policy, CTH as per given description, GATT declaration which was found correct during examination. As far as value is concerned they showed us purchase order/tax invoice and we filed shipping bill accordingly.

Q12. Have you filed any shipping bills in past for the same exporter?

Ans Yes, we have filed 03 shipping bills in past for the same exporter.

Q13. According to 1.5 system, the exporter have not received any foreign remittance in past shipping bills. Do you think that the exporter has fraudeuntly tried to avail export incentives?

Ans Foreign remittance is concern of exporter only. We only file shipping bills and help the exporter in customs clearance.

Q14. Do you have anything else to say?

Ans No, I have nothing else to say.

The above statement of mine running into 02 pages and 14 questions has been given as my true, correct and voluntary 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, Dist. Raigad, Maharashtra-400 707 as per my say and as per my request and I certify, it has been recorded exactly as stated by me in response to questions raised to me during the proceedings. I therefore affix my dated signature on every page of the statement in token of having been recorded correctly as stated by me. I have nothing more to add. Statement of mine is correctly recorded as per my say.

The above statement of mine running into 02 pages and 14 questions has been given as my true correct and voluntary 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 Dist. Raigad MH-400707 as per my say and as per my Request and I certify It has been recorded exactly as stated by me in response to questions raised to my during the proceeding I therefore affix my dated signature on every page of the statement in token of having been recorded correctly as stated by me I have nothing more to add statement of mine is correctly Recorded as per my say

Sanjay
28/12/2024

Shri Sanjay Babaji Sawant

G card holder of CHA firm M/s Jit Shipping Services Company

Typed by me:-

Jatin Budania
28/12/2024

(Jatin Budania)

I.O./SIIB(X), JNCH

Before me,

Milan
28/12/2024

(Milan)

SIO, SIIB(X), JNCH