

	<p style="text-align: center;">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 707 400- NHAVA SHEVA, TALUKA-URAN, DIST- RAIGAD, MAHARASHTRA- 400707</p>
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F. No. CUS/ASS/MISC/244/2025-CEAC Date of SCN: 11.12.2025

F. No.: SG/INV-96/2023-24/SIIB(X) JNCH Date of Issue: 12.12.2025

SCN NO. 1584/2025-26/COMM/K/CEAC/NS-II/CAC/JNCH

DIN NO. 20251278NT0000116991

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

On the basis of specific intelligence received, it was suspected that the Exporter M/s. Vaibhav Creation (IEC-FGNPM3052A) having address at Plot no. 24, Ground floor, Block C/6 PKT -3, Sector-34, Rohini, New Delhi-110042 was attempting to export goods declared as 'Ready-Made garments' (hereinafter called as 'the goods') vide 03 (Three) Shipping Bills Nos.3470363, 3467888 & 3471550 all dated 25.08.2023 (**RUD-I**), filed through Customs Broker M/s. Indo Foreign (Agents) Pvt. Ltd. (CHA License No.11/1484) (hereinafter referred to as the 'Customs Broker'), from Nhava Sheva port.

However, at the time of hold of the goods, it was informed by the Manager, JWR CFS that the Shipping Bills Nos.3470363, 3467888 & 3471550 all dated 25.08.2023, filed by M/s. Vaibhav Creation (IEC-FGNPM3052A) were amended as per request of the Customs Broker and NOC for the same was given by M/s. Vaibhav Creation (IEC-FGNPM3052A).

It was observed that instead of the Exporter M/s. Vaibhav Creation (IEC-FGNPM3052A), the goods covered under Shipping Bills Nos.3470363, 3467888 & 3471550 all dated 25.08.2023, were being exported by another Exporter M/s. Neelkanth Impex (IEC- AZRPG7420L) having address at 9-1-1, Floor Grd, Mahatama Phule Marg, Khan Abdul Gaffar Khan, Madraswadi, Worli Seafac, Worli, Mumbai, Maharashtra-400018 (hereinafter referred to as the 'Exporter'), vide new Shipping Bills Nos.3494328, 3492655 & 3493443, all dated 26.08.2023, filed through

the same Customs Broker.

The goods covered under Shipping Bills Nos.3494328, 3492655 & 3493443, all dated 26.08.2023 (**RUD-II**), filed by M/s. Neelkanth Impex (IEC- AZRPG7420L) were exactly same vis-à-vis to the goods covered under Shipping Bills Nos.3470363, 3467888 & 3471550, all dated 25.08.2023 respectively, filed by M/s. Vaibhav Creation (IEC-FGNPM3052A). The details of the Shipping Bills, filed by M/s. Neelkanth Impex (IEC-AZRPG7420L), are tabulated below:

Table- I

SB No./ Date	Description of Goods	FOB (Rs.)	DBK (Rs.)	RoSCTL (Rs.)	IGST
3494328/26.08.23	RMG (Chapters-61 & 62)	89,21,048/-	1,85,504/-	3,92,164/-	LUT
3492655/26.08.23		80,53,759/-	2,33,559/-	2,92,952/-	
3493443/26.08.23		68,53,446/-	1,95,151/-	2,59,200/-	
Total		2,38,28,253/-	6,14,214/-	9,44,316/-	

2. Examination and insertion of Alert:

The goods covered under the Shipping Bills Nos.3494328, 3492655 & 3493443, all dated 26.08.2023, were put on hold by SIIB(X), JNCH, vide letter dated 08.09.2023 and examined 100% under Panchanama, on 14.09.2023 (**RUD-III**), in the presence of authorized representative of the Customs Broker wherein **the goods were found to be declared correctly in terms of quantity and declared description**. Further, Representative Sealed Samples (RSS) of the goods, were drawn, in order to ascertain the nature, composition, correct classification and valuation of the goods. Also, an alert dated 27.09.2023 was inserted in ICES system against both the Exporters M/s. Vaibhav Creation (IEC-FGNPM3052A) & M/s Neelkanth Impex (IEC- AZRPG7420L), in order to withhold Export Incentives and IGST benefits.

3. DYCC Report:

In order to ascertain the nature, composition and correct classification of the subject goods, the Representative Sealed Samples, drawn during the Panchanama, were sent to the DYCC Lab, JNCH in response of which DYCC lab, JNCH forwarded its reports dated 17.10.2023, 25.10.2023, 25.10.2023 & 01.11.2023 (**RUD-IV**) **wherein the goods were found as per declaration, in the Shipping Bills**.

4. Valuation of the goods:

As there were sufficient reasons to doubt the truth or accuracy of the declared value of the subject goods, the same appeared liable to be rejected as per Rule 8 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007. Accordingly, as per Rule 3 (3) *ibid*, since the value of the impugned goods could not be determined under the provisions of Sub Rule (1), the value is to be re-determined by proceeding sequentially through Rule 4 to Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.

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

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

The value of the impugned goods was, therefore, to be re-determined under Rule 6 of CVR (Export) Rules, 2007, using reasonable means consistent with the principles and general provisions of these rules. Accordingly, for the purpose of valuation of the goods, under this rule, Market Enquiry in the matter, in the presence of authorized representative of the Exporter, was conducted on 30.09.2023 (**RUD-V**) on the basis of the RSS, drawn during the Panchanama, the details of which are as under:

Table- II: (All prices are in Rs.)

SB No./ Date	Description of Goods	Declared Price (Per Pc.)	Market Enquiry Price (Per Pc.)
	Boys shorts of Cotton	522	412
	Boys T-shirts of Cotton	575	415
	Girls leggings of Blended	640	307
	Girls 2Pcs suit Set of Blended	657	344

3494328/26.08.23	Girls Gown of polyester	641	405
	Girls top of Blended	648	412
	Men's Sweatshirts of cotton	662	484
	Ladies hoodies of cotton	656	484
	Ladies Trouser of Polyester	655	407
	Men's shorts of cotton	534	484
	Men's T-shirts of cotton	580	496
	Men's singlets of Cotton	349	207
	Babies garments ramper suit of cotton	452	317
3492655/26.08.23	Ladies Gown with Dupatta of Polyester	666	470
3493443/26.08.23	Ladies Gown with Dupatta of Polyester	666	401
	Other made-up articles George of polyester	695	405
	Men's T-shirts of cotton	580	484

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

5. Re-determination of Export incentives:

As the goods have been mis-declared in terms of value, FOB as well as export incentives of the goods, are re-determined, as below-

Table- III

SB No./ Date	FOB (Rs.)		Drawback (Rs.)		RoSCTL (Rs.)	
	Declared	Re-determined	Declared	Re-determined	Declared	Re-determined
3494328/26.08.23	89,21,048/-	67,82,119/-	1,85,504/-	1,42,729/-	3,92,164/-	3,32,664/-
3492655/26.08.23	80,53,759/-	51,71,130/-	2,33,559/-	1,49,963/-	2,92,952/-	1,96,503/-
3493443/26.08.23	68,53,446/-	38,63,747/-	1,95,151/-	1,08,881/-	2,59,200/-	1,53,109/-
Total	2,38,28,253/-	1,58,16,996/-	6,14,214/-	4,01,573/-	9,44,316	6,82,276/-

From the above, it can be clearly observed that the Exporter has attempted to avail un-due export incentives i.e. **Drawback to the tune of Rs.2,12,641/-** (Rupees Two Lakh Twelve Thousand Six Hundred Forty One only) and **RoSCTL to the tune of Rs.2,62,040/-** (Rupees Two Lakh Sixty Two Thousand Forty only), by way of over-valuation of the goods.

6. Provisional Release:

As requested by the Exporter, an NOC dated 05.10.23 (**RUD-VI**) for provisional release of the subject goods for Back to Town (BTT), was given by SIIB(X), JNCH to CEAC, JNCH and accordingly, provisional release of

the subject goods, in lines of re-determined FOB and export incentives (as mentioned in 'Table-III' above), was allowed by CEAC, JNCH vide letter dated 20.10.2023, after submission of Bond of 100% of FOB value of the goods covered under Shipping Bills Nos. 3494328, 3492655 & 3493443, all dated 26.08.2023 and Bank Guarantee of Rs.2,00,000/- (Rupees Two Lakh only), by the Exporter.

7. GST Supply chain:

Letter dated 16.01.2024 and subsequent reminder letters dated 22.05.2024 (Reminder-I), 16.12.2024 (Reminder-II) & 03.01.2025 (Reminder-III) were forwarded to the jurisdictional GST office of the Exporter i.e. Charge- Worli_701, Division- Mazgaon, Zone- Mumbai North West, State- Maharashtra, to verify genuineness of the Exporter and its supply chain; however, no response has been received from the GST office till date. Further, neither the exporter nor the Customs Broker could submit Tax invoice(s), GSTR2A or E-way Bill(s) etc. to justify its proper supply chain pertaining to the subject goods. Therefore, supply chain of the goods could not be verified and the same appears dubious.

8. Summons and Statements:

Statement of Shri Avinash Gaikwad, the Proprietor of the Exporting firm M/s. Neelkanth Impex (IEC- AZRPG7420L), was recorded on 05.10.2023 **(RUD-VII)** wherein he inter-alia stated that he agrees with the Examination Panchanama dated 14.09.2023 and the Market Enquiry dated 30.09.2023, pertaining to the subject goods; on being asked about over-valuation of the goods, he stated that it happened mistakenly; that proprietor of M/s. Vaibhav Creation (IEC-FGNPM3052A) is his friend who sold the subject goods to M/s. Neelkanth Impex (IEC- AZRPG7420L) as they were unable to fulfill the order in view of lack of money with them; that there was no mala-fide intention behind this; that he will return the subject goods to M/s. Vaibhav Creation, in view of cancellation of the order by the overseas buyer; on being asked about supply chain of the subject goods and his financial status, he stated that he will submit copies of Tax invoices, E-way Bills, ITR, GST returns, Purchase Order, Payment-Terms Agreement, BRCs, pertaining to all the Shipping Bills and Bank-Account statement, within 07 days. **However, none of the aforesaid documents has been submitted by the Exporter, till date.**

9. Past Exports:

Data of all Shipping Bills, filed by the Exporter M/s. Neelkanth Impex (IEC- AZRPG7420L), was retrieved from ICES 1.5 system and it was seen that the Exporter has filed 61 (Sixty One) Shipping Bills in the past, from Nhava Sheva Port (INNSA1), all under LUT, mostly having declared goods as Ready-Made Garments (RMG) (Chapters- 61 & 62), details of which are as follows-

Table-IV:

S. N.	SB No./ Date	FOB (INR)	DBK (INR)	RoSCTL (INR)	RoDTEP (INR)
1.	1257636/24.05.23	19,09,183	55,366	72,549	0
2.	1406890/30.05.23	35,91,645	80,593	1,76,006	395
3.	1544813/05.06.23	84,05,389	2,21,176	3,95,202	1,170
4.	1544829/05.06.23	85,58,306	2,26,140	3,99,173	2,713
5.	1544830/05.06.23	85,71,494	2,29,115	4,34,396	1,035
6.	1547289/05.06.23	82,79,517	2,21,813	3,87,772	4,778
7.	1692292/12.06.23	62,46,251	2,13,435	2,39,004	0
8.	1692614/12.06.23	63,42,774	2,13,455	2,47,578	0
9.	1694643/12.06.23	61,84,118	2,12,640	2,34,996	0
10.	1699583/12.06.23	63,67,910	1,89,672	2,87,633	0
11.	1699608/12.06.23	63,74,119	2,19,168	2,42,217	0
12.	1699622/12.06.23	64,25,497	2,17,967	2,48,616	0
13.	1916981/21.06.23	61,24,122	2,01,435	2,49,039	0
14.	1916982/21.06.23	59,31,586	2,04,672	2,25,400	0
15.	1925072/22.06.23	59,77,702	2,02,156	2,33,691	0
16.	1933852/22.06.23	65,69,411	1,94,122	2,87,426	0
17.	1933888/22.06.23	62,33,351	1,88,423	2,79,293	0
18.	2112863/30.06.23	48,80,560	98,252	1,88,823	0
19.	2616253/21.07.23	74,92,161	1,57,335	3,32,003	0
20.	2617326/21.07.23	75,60,272	1,58,766	3,35,021	0
21.	2618189/21.07.23	77,64,604	1,63,057	3,44,076	0
22.	2618611/21.07.23	78,32,714	1,64,487	3,47,094	0
23.	2814452/29.07.23	95,32,308	2,53,077	4,84,519	0
24.	2814953/29.07.23	87,79,209	2,33,548	4,19,239	0
25.	2817088/29.07.23	84,82,263	2,29,872	4,00,955	0
26.	2818497/29.07.23	82,22,567	2,26,995	3,84,605	0
27.	2979059/05.08.23	98,34,427	2,06,523	3,52,776	0
28.	2986864/05.08.23	97,65,140	2,06,307	3,52,471	0

29.	2987822/05.08.23	77,81,976	2,07,220	3,27,974	0
30.	2990301/05.08.23	65,35,612	1,80,206	2,06,168	0
31.	3007807/07.08.23	71,85,980	1,06,509	71,779	1,08,542
32.	3153753/12.08.23	90,01,752	2,23,269	4,01,614	0
33.	3154466/12.08.23	82,06,604	2,20,199	4,00,206	0
34.	3156600/12.08.23	68,17,679	2,04,530	2,59,072	0
35.	3280428/18.08.23	70,01,792	1,96,226	3,34,405	0
36.	3282979/18.08.23	65,53,733	1,93,054	3,03,405	0
37.	3283942/18.08.23	55,58,088	1,93,536	2,11,207	0
38.	3300185/19.08.23	64,34,830	1,93,730	2,81,405	0
39.	3300402/19.08.23	58,88,334	1,84,506	2,52,051	0
40.	3300853/19.08.23	57,58,878	1,88,462	2,33,698	0
41.	4997031/26.10.23	56,35,464	1,45,919	2,22,544	8,238
42.	4951150/28.10.23	57,33,165	1,58,731	2,37,179	0
43.	4979590/30.10.23	61,12,245	1,75,531	2,99,806	0
44.	4979607/30.10.23	80,74,051	2,17,441	4,45,612	0
45.	4979688/30.10.23	56,39,154	2,16,487	2,94,566	0
46.	7082192/19.01.23	75,23,010	1,59,956	1,40,588	0
47.	7226407/24.01.23	1,15,02,540	2,51,248	6,90,933	0
48.	7503917/03.02.23	70,53,781	1,29,174	3,35,122	0
49.	7504163/03.02.23	55,48,488	1,34,443	2,34,790	0
50.	7685022/10.02.23	74,62,273	1,56,708	2,90,282	0
51.	8500393/15.03.23	70,36,124	2,25,156	3,34,216	0
52.	8500423/15.03.23	73,92,227	2,26,647	3,72,920	0
53.	8630331/21.03.23	41,75,461	1,21,088	1,58,668	0
54.	8630336/21.03.23	50,92,725	1,47,689	2,41,904	0
55.	8782948/27.03.23	76,54,786	2,44,953	3,63,603	0
56.	8784978/27.03.23	71,08,015	2,27,456	3,37,630	0
57.	9951995/11.05.23	62,48,561	1,34,362	3,12,611	0
58.	9959053/11.05.23	84,84,648	1,98,332	3,90,741	0
59.	9959054/11.05.23	79,71,278	2,04,172	3,35,858	0
60.	9966655/12.05.23	87,35,157	2,04,722	3,99,794	0
61.	9966666/12.05.23	98,15,811	2,07,397	4,60,101	0
	Total	43,09,62,822	1,15,68,626	1,87,64,027	1,26,871

Further, it was observed that BRC has not been realized in any of the past shipments despite getting the period of 09 (Nine) months for receiving BRC elapsed. Thereby, all the export incentives, as mentioned in 'Table-IV'

above, appears recoverable.

10. Financial status of the Exporter:

Financial status of the Exporter could not be examined as the Exporter has not submitted copies of either ITR or Bank-Account statement.

11. Relevant provisions of law applicable in this case:

11.1 Customs Act, 1962:

Section 50: Entry of goods for exportation-

(1) The Exporter of any goods shall make entry thereof by presenting [electronically] [on the customs automated system] to the proper officer in the case of goods to be exported in a vessel or aircraft, a shipping bill, and in the case of goods to be exported by land, a bill of export [in such form and manner as may be prescribed]:

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

(2) The Exporter of any goods, while presenting a shipping bill or bill of export, shall make and subscribe to a declaration as to the truth of its contents.

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

- (a) the accuracy and completeness of the information given therein;*
- (b) the authenticity and validity of any document supporting it; and*
- (c) compliance with the restriction or prohibition, if any, relating to the goods under this Act or under any other law for the time being in force.*

Section 28AA: Interest on delayed payment of duty-

(1) Notwithstanding anything contained in any judgment, decree, order or direction of any court, Appellate Tribunal or any authority or in any other provision of this Act or the rules made thereunder, the person, who is liable to pay duty in accordance with the provisions of section 28, shall, in addition to such duty, be liable to pay interest, if any, at the rate fixed under sub-section (2), whether such payment is made voluntarily or after determination of the duty under that section.

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

of payment of such duty.

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

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

(b) such amount of duty is voluntarily paid in full, within forty-five days from the date of issue of such order, instruction or direction, without reserving any right to appeal against the said payment at any subsequent stage of such payment.]

Section 28AAA: Recovery of duties in certain cases-

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

(a) collusion; or

(b) wilful mis-statement; or

(c) suppression of facts,

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

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

Section 75A: Interest on drawback-

(2) Where any drawback has been paid to the claimant erroneously or it becomes otherwise recoverable under this Act or the rules made there under, the claimant shall, within a period of two months from the date of demand, pay in addition to the said amount of drawback, interest at the rate fixed under section 28AA and the amount of interest shall be calculated for the period beginning from the date of payment of such drawback to the claimant till the date of recovery of such drawback.

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

(i) Any goods entered for exportation which do not correspond in respect of value or in any material particular with the entry made under this Act or in the case of baggage with the declaration made under section 77, shall be

liable to confiscation;

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

(ja) Any goods entered for exportation under claim of remission or refund of any duty or tax or levy to make a wrongful claim in contravention of the provisions of this Act or any other law for the time being in force;

Section 114: Penalty for attempt to export goods improperly, etc.-

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

Section 114AA: Penalty for use of false and incorrect material-

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

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

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

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

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

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

11.3 Customs Brokers Licensing Regulations, 2018:

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

(d) advise his client to comply with the provisions of the Act, other allied Acts and the rules and regulations thereof, and in case of non-compliance, shall bring the matter to the notice of the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be;

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

11.4 Foreign Trade (Development and Regulation) Act, 1992

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

11.5 Foreign Trade (Regulation) Rules, 1993:

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

12. Findings of the investigation:

12.1 The Exporter M/s. Vaibhav Creation (IEC-FGNPM3052A) having address at Plot no. 24, Ground floor, Block C/6 PKT -3, Sector-34, Rohini, New Delhi-110042, filed 03 (Three) Shipping Bills Nos.3470363, 3467888 & 3471550 all dated 25.08.2023, having total declared FOB of Rs.**2,38,28,253/-/-** (Rupees Two Crore Thirty Eight Lakh Twenty Eight Thousand Two Hundred Fifty three only), through Customs Broker M/s. Indo Foreign (Agents) Pvt. Ltd. (CHA License No.11/1484), for export of

'Ready-Made garments', claiming Drawback & RoSCTL.

However, during hold of the subject goods, it was observed that instead of the Exporter M/s. Vaibhav Creation (IEC-FGNPM3052A), the said goods were being exported by another Exporter M/s. Neelkanth Impex (IEC- AZRPG7420L), having address at 9-1-1, Floor Grd, Mahatama Phule Marg, Khan Abdul Gaffar Khan, Madraswadi, Worli Seaface, Worli, Mumbai, Maharashtra-400018, vide new Shipping Bills Nos.3494328, 3492655 & 3493443, all dated 26.08.2023, detailed in 'Table-I' above, filed through the same Customs Broker, in view of request & NOC of M/s. Vaibhav Creation (IEC-FGNPM3052A), for the same.

12.2 The goods covered under the Shipping Bills Nos.3494328, 3492655 & 3493443, all dated 26.08.2023, filed by M/s. Neelkanth Impex (IEC-AZRPG7420L), were examined 100%, under Panchanama dated 14.09.2023 wherein the goods were found to be declared correctly in terms of quantity and declared description. Further, as per the DYCC report, the goods were found to be declared correctly in terms of classification and subsequently both RoSCTL and Drawback were claimed correctly; however, the **goods were found to be mis-declared in terms of value**, in view of the Market Enquiry dated 30.09.2023. An alert was inserted in ICES system against both the Exporters M/s. Vaibhav Creation (IEC-FGNPM3052A) & M/s Neelkanth Impex (IEC- AZRPG7420L), in order to withhold Export Incentives and IGST benefits.

Thus, it appears that the 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 & Rule 11 of Foreign Trade (Regulation) Rules 1993, as Exporter had furnished wrong declaration to the Custom Authorities, in as much, as they did not make a correct declaration of the goods in terms of classification and value, in order to avail undue export incentives, in the Shipping Bills, filed by them to the Customs authorities, thereby, rendering the goods liable for confiscation, under section 113(i), 113(ia) and 113(ja) of the Customs Act, 1962 and by this act and omission, the Exporter M/s. Neelkanth Impex (IEC- AZRPG7420L) has rendered himself liable for penalty under Section 114(iii), 114AA of the Customs Act, 1962.

12.3 Thereby, on the basis of the Market Enquiry Report dated 30.09.2023, FOB and accordingly, export incentives of the goods,

pertaining to Shipping Bills Nos.3494328, 3492655 & 3493443, all dated 26.08.2023, were re-determined, as mentioned in 'Table-III' above.

12.4 Further, the goods were allowed for provisional release for Back-To-Town (BTT), by CEAC, JNCH vide letter dated 20.10.2023, after submission of Bond of 100% of FOB value of the goods covered under Shipping Bills Nos. 3494328, 3492655 & 3493443, all dated 26.08.2023 and Bank Guarantee of Rs.2,00,000/- (Rupees Two Lakh only), by the Exporter.

12.5 Genuineness of the Exporter and the supply chain could not be verified as no reply was received from the jurisdictional GST office of the Exporter M/s. Neelkanth Impex i.e. Charge- Worli_701, Division- Mazgaon, Zone- Mumbai North West, State- Maharashtra, despite sending letters and its multiple reminders, in this regard. Further, neither the exporter nor the Customs Broker could submit Tax invoice(s), GSTR2A or E-way Bill(s) etc. to justify its proper supply chain pertaining to the subject goods. Hence, the supply chain, in the matter, appeared to be dubious & manipulated, rendering the Exporter liable for penalty under Section 114AC of the Customs act 1962. A letter in this regard, has been forwarded to the GST office for further investigation (if any), at their end.

Thereby, it appears that the Exporter has procured the goods without proper tax payment with a mala-fide intention to claim undue IGST/ITC refund, in collusion with the supplier(s), rendering himself liable for penalty under Section 114AC of the Customs act 1962. A letter in this regard, was forwarded to the GST Commissionerate for its recovery and/or investigation (if any) at their end.

12.6 Further, on retrieving data from EDI 1.5 system, it was found out that the Exporter M/s. Neelkanth Impex (IEC- AZRPG7420L) has filed total 61 Shipping Bills, till date, as mentioned in 'Table-IV' above, having total FOB of **Rs.43,09,62,822/-** (Rupees Forty Three Crores Nine Lakhs Sixty Two Thousand Eight Hundred Twenty Two only). Though these goods are physically not available for confiscation, the same appears liable for confiscation under Section 113(ia) & 113(ja) of the Customs Act 1962 as the export benefits have been claimed and received on the Shipping Bills, however, the export proceeds were not received against any of these 61 Shipping Bills, despite getting the period of 09 (Nine) months for receiving BRC elapsed and by this act and omission, the Exporter has rendered

himself liable to penalty under Section 114(iii), 114AA & 114AB of the Customs act 1962.

12.7 Therefore, export incentives i.e. Drawback of **Rs.1,15,68,626/-** (Rupees One Crore Fifteen Lakh Sixty Eight Thousand Six Hundred Twenty Six only), availed by the Exporter M/s. Neelkanth Impex (IEC-AZRPG7420L), in the past 61 Shipping Bills, as mentioned in 'Table-IV' above, appears recoverable under Rule 17 & Rule 18 of Customs and Central Excise Duties Drawback Rules, 2017 read with section 28AAA, section 75 of the Customs Act, 1962 along with applicable interest under the second proviso of section 75A and section 28AA of the Customs Act, 1962 and RoDTEP of **Rs.1,26,871/-** (Rupees One Lakh Twenty Six Thousand Eight Hundred Seventy One only) & RoSCTL of **Rs.1,87,64,027/-** (Rupees One Crore Eighty Seven Lakh Sixty Four Thousand Twenty Seven only), as mentioned in 'Table-V' above, appears recoverable in terms of Notification no-77/2021-Cus(N.T) dated 23.09.2021 & 25/2023-Cus(N.T) dated 01.04.2023 read with Section 28AAA of the Customs Act, 1962 along with applicable interest under Section 28AA of Customs act 1962.

1 3 . Now, therefore, the Exporter M/s. Neelkanth Impex (IEC-AZRPG7420L) having registered address at 9-1-1, Floor Grd, Mahatama Phule Marg, Khan Abdul Gaffar Khan, Madraswadi, Worli Seaface, Worli, Mumbai, Maharashtra-400018, is hereby called upon to show cause in writing to the Commissioner of Customs, CAC, NS-II, JNCH, Nhava-Sheva, Tal.-Uran, Dist.-Raigad, Maharashtra 400707 (the Adjudicating Authority in this case), within 30 days of the receipt of this notice **as to why: -**

(i) The goods covered under Shipping Bill Nos. 3494328, 3492655 & 3493443, all dated 26.08.2023, having declared FOB value of **Rs.2,38,28,253/-** (Two Crores Thirty Eight Lakh Twenty Eight Thousand Two Hundred Fifty Three only), should not be confiscated under Section 113(i), 113(ia) and 113(ja) of the Customs Act, 1962.

(ii) In the Shipping Bills Nos.3494328, 3492655 & 3493443, all dated 26.08.2023, the total declared FOB of **Rs.2,38,28,253/-** (Two Crores Thirty Eight Lakh Twenty Eight Thousand Two Hundred Fifty Three only) should not be rejected and re-determined as **Rs.1,58,16,996/-** (Rupees One

Crore Fifty Eight Lakh Sixteen Thousand Nine Hundred Ninety Six only), under Rule 6 of Customs Valuation (Determination of Value of Export Goods) Rules, 2007, as mentioned in 'Table-III' above.

(iii) The declared Drawback of **Rs.6,14,214/-** (Rupees Six Lakh Fourteen Thousand Two Hundred Fourteen only) and the declared RoSCTL of **Rs.9,44,316/-** (Rupees Nine Lakh Forty Four Thousand Three Hundred Sixteen only), in the Shipping Bills Nos.3494328, 3492655 & 3493443, all dated 26.08.2023, should not be rejected as the goods were released provisionally for Back-To-Town (BTT).

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

(v) Penalty should not be imposed, under Section 114AC of the Customs Act 1962, for fraudulent utilization of Input Tax Credit for claiming refund which have rendered the goods liable for confiscation, under the aforesaid provisions of the Customs Act, 1962, as detailed in (i) above.

(vi) The goods covered under the past 61 Shipping Bills, as mentioned in 'Table-IV' above, having total declared FOB value of **Rs.43,09,62,822/-** (Rupees Forty Three Crores Nine Lakhs Sixty Two Thousand Eight Hundred Twenty Two only), should not be confiscated under Section 113(ia) and 113(ja) of the Customs Act, 1962.

(vii) Export incentives i.e. Drawback of **Rs.1,15,68,626/-** (Rupees One Crore Fifteen Lakh Sixty Eight Thousand Six Hundred Twenty Six only), availed in the past 61 Shipping Bills, should not be recovered under Rule 17 & Rule 18 of Customs and Central Excise Duties Drawback Rules, 2017 read with section 28AAA, section 75 of the Customs Act, 1962 along with applicable interest under the second proviso of section 75A and section 28AA of the Customs Act, 1962; RoDTEP of **Rs.1,26,871/-** (Rupees One Lakh Twenty Six

Thousand Eight Hundred Seventy One only) and RoSCTL of **Rs.1,87,64,027/-** (Rupees One Crore Eighty Seven Lakh Sixty Four Thousand Twenty Seven only), as mentioned in 'Table-IV' above, should not recovered, in terms of Notification no-77/2021-Cus(N.T) dated 23.09.2021 & 25/2023-Cus(N.T) dated 01.04.2023 read with Section 28AAA of the Customs Act, 1962 along with applicable interest under Section 28AA of Customs act 1962.

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

(ix) Penalty should not be imposed, under Section 114AB of the Customs Act 1962, as no BRC was received against the past 61 Shipping Bills, as mentioned in 'Table-IV' above, despite getting the period of 09 (Nine) months for receiving BRC elapsed which have rendered the export goods liable for confiscation under the aforesaid provisions of the Customs Act, 1962, as detailed in (vi) above.

(x) Penalty should not be imposed, under Section 114AC of the Customs Act 1962, for fraudulent utilization of Input Tax Credit for claiming refund which have rendered the goods liable for confiscation, under the aforesaid provisions of the Customs Act, 1962, as detailed in (vi) above.

(xi) The Bond amounting to 100% of FOB value of the goods covered under Shipping Bills Nos.3494328, 3492655 & 3493443, all dated 26.08.2023 i.e. **Rs.2,38,28,253/-** (Two Crores Thirty Eight Lakh Twenty Eight Thousand Two Hundred Fifty Three only) and Bank Guarantee of Rs.2,00,000 (Rupees Two Lakhs only), submitted at the time of provisional release, should not be appropriated towards recoverable dues, applicable fine and penalty.

14. The Noticee is further directed to produce all the evidence upon which they intend to rely upon in support of their defense, at the time of showing cause. The Noticee is also required to state in their written

submission, as to whether they would like to be heard in person by Adjudicating Authority before the case is adjudicated. If no such request is made in their written reply or they do not appear before the adjudicating authority when the case is listed for hearing, it will be presumed that they do not wish/ desire to be heard in person and the case shall be adjudicated accordingly based on the evidence available on record, without any further reference to them.

15. 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.

16. The department reserves the right to issue corrigendum, supplement or amendment to this notice on the basis of further evidence found, if any.

17. This show cause cum demand notice is issued without prejudice to any other action that may be taken against the recipients of the notice, or any other person/s concerned with the acts, commission as mentioned in this notice or any other law for the time being in force in India.

18. The documents relied upon for the purpose of this show cause notice, are enlisted at 'Annexure-A' enclosed to this notice, copies of the same are enclosed herewith.

Digitally signed by
GIRIDHAR GOPALKRISHNA PAI
Date: 11-12-2025 11:48:46

(GIRIDHAR G. PAI)
COMMISSIONER OF CUSTOMS
NS-II, JNCH, Nhava Sheva

To,

1. M/s. Neelkanth Impex (IEC- AZRPG7420L),
9-1-1, Floor Grd, Mahatama Phule Marg,
Khan Abdul Gaffar Khan, Madraswadi,
Worli Seaface, Worli, Mumbai, Maharashtra-400018

Copy to:

1. The DC/AC, CAC/Drawback/DRC Section, JNCH
2. The DC/AC, SIIB (X) & IRMC JNCH.

3. Supdt. /CHS, JNCH for display on Notice Board.
4. Supdt. /EDI, JNCH for uploading on JNCH website.
5. Office Copy.

ANNEXURE-A

Sr. No.	RUDs
I.	Copies of Shipping Bills Nos.3470363, 3467888 & 3471550 all dated 25.08.2023, filed by M/s. Vaibhav Creation (IEC-FGNPM3052A)
II.	Copies of Shipping Bills Nos.3494328, 3492655 & 3493443, all dated 26.08.2023 (RUD-II), filed by M/s. Neelkanth Impex (IEC-AZRPG7420L)
III.	Panchanama dated 14.09.2023
IV.	DYCC Test Reports dated 17.10.2023, 25.10.2023, 25.10.2023 & 01.11.2023
V.	Market Enquiry Report dated 30.09.2023
VI.	NOC dated 05.10.2023, for Provisional Release of the goods.
VII.	Statement dated 05.10.2023, of the Proprietor of the Exporting firm M/s. Neelkanth Impex (IEC- AZRPG7420L)

Job No.: 0000460 Date: 25/08/2023 S/B No.: 3493443 Date: 26/08/2023

Loading Port: INNSA1 State of Origin: MAHARASHTRA

Exporter's Name

IEC No. (0) AZRPG7420L PAN:AZRPG7420L

NEELKANTH IMPEX

9-1-1, GR FLR, MAHATMA PHULE MARGMADRASWADI, WORLI SEAFACE,
WORLI,

MUMBAI MAHARASHTRA 400018

GSTN Type : GSN

GSTN No : 27AZRPG7420L1ZW

Consignee's Name

UNIT TEX WORLDWIDE LTD.

ONISHTA BOCK -5-11,
NIGERIA

Port of Loading (INNSA1) : Nhava Sheva Sea

Country of Final Dest. (NG) : NIGERIA

Port of Final Dest. (NGONN) : ONNE

Port of Discharge (NGONN) : ONNE

Country of Discharge (NG) : NIGERIA

Nature of Cargo : C

Rotation No :

Marks & No(s).

: AS PER INVOICE," WE INTEND TO CLAIM BENEFIT/REWARD UNDER MEIS/RoDTEP/REBATE OF STATE & CENTRAL TAXES & LEVIES SCHEME"

No of Packages : 28

Loose Packets. :

Type of Packages : PKG

Net Weight (KGS) : 3583.000

Gross Weight (KGS) : 3639.000

No. of Containers : 0

Forex Bank Acc : 0

FOB Value (Rs.) : 6853445.55

ST / Excise Regn. :

Authorised Dealer Code : 2010047

I.F.S. Code : 0

RBI Waiver No :

RODTEP Amount :

Drawback Account No :

DBK Amount : 195150.87

F ROSCTL Amount : 259200.00

Invoice Details Serial No

: 1

Invoice Value : 83375.25 (Rs. 6853445.55)

FOB Value : 83375.25 (Rs. 6853445.55)

Invoice No. : NI/46/23-24

Nature of Contract : FOB

Contract No. :

Third Party :

DBK Value (Rs.) : 195150.87

Currency of Invoice : USD

Invoice Date : 25/08/2023

Exchange Rate : USD 1 = Rs. 82.20

Contract Date :

Insurance

Freight

Discount

Commission

Other Deduction

Packing Charges

Buyer's Name and Address

SAME AS CONSIGNEE

Nature of Payment : DA

Period of Payment : 180 Days

SL No	RITC Code Quantity Scheme Description Manufacturer Details Transit Country	Item Description Units Source State	Rate	Per	Units	Total Value(FC) Declared PMV(INR)	FOB Value(INR) Accepted PMV(INR)	Scheme Reward
			HAWB	TotalPkg	IGSTPymt	Tax Value	Tax Amount	End Use
1	62081990 5184 Drawback,and ROSCTL	LADIES GOWN WITH DUPATTA OF POLYESTER NOS 8.1		Per 1	NOS	41990.40 732.40	3451610.88 3796771.97	60 YES
#				0	LUT	0	0.00	GNX100
2	62171020 3813 Drawback,and ROSCTL	OTHER MADE UP ARTICLES GEORGE OF POLYESTER NOS 8.45		Per 1	NOS	32219.85 764.05	2648471.67 2913318.84	60 YES
#				0	LUT	0	0.00	GNX100
3	61099090 1300 Drawback,and ROSCTL	MENS T-SHIRTS OF COTTON NOS 7.05		Per 1	NOS	9165.00 637.46	753363.00 828699.30	60 YES
#				0	LUT	0	0.00	GNX100
						Tax Value : 0.00 IGST Amt : 0.00	6853445.55 7538790.11	

Drawback Details

INV No	Item No	DBK SI.No.	Custom Adv.	DBK Adv.	Custom Spec. Rate	DBK Spec. Rate	DBK Quantity	DBK Amount
1	1	62080103B	0.00	2.90	0.00	29.00	5184.000	100096.72
1	2	621703B	0.00	3.00	0.00	36.00	2500.000	79454.15
1	3	610901B	0.00	2.10	0.00	12.00	1300.000	15600.00
								195150.87

Drawback Amount(INR)

P1
14/9/23P2
14/9/23CO
14/9/23

INDO-FOREIGN (AGENTS) PVT LTD
INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

Page# 2 to 2
 Print on 13/09/2023 12:27:09

Job No.: 0000460 Date: 25/08/2023 S/B No.: 3493443 Date: 26/08/2023

Loading Port: INNSA1 State of Origin: MAHARASHTRA

ROSCTL Details

INV No	Item No	ROSCTL SI.No.	State Leavy Duty	State Leavy Rate	Central Tax Leavy Duty	Central Tax Leavy Rate	ROSCTL Quantity	State Leavy	Central Leavy	ROSCTL Amount(Rs)
1	1	62080103B	2.10	12.90	1.70	0.00	5184.000	66873.60	58677.38	125550.98
1	2	621703B	2.10	38.60	1.70	0.00	2500.000	55617.91	45024.02	100641.93
1	3	610901B	2.90	13.80	2.00	0.00	1300.000	17940.00	15067.26	33007.26
ROSCTL Amount(INR)								140431.51	118768.66	259200.17

Packages Details

Packages From	Packages To	Kind Package
01	28	PKG

Single Windows Type of Information

Inv/Item	SQC & Qty	RODTEP	RDT Amount	GST Amount	CCS Amount	District Name	State name	Trade
1/1	5184 NOS	NILL		0.00	0.00	482 MUMBAI CITY	27 MAHARASHTRA	NCPTI
1/2	2500 KGS	NILL		0.00	0.00	482 MUMBAI CITY	27 MAHARASHTRA	NCPTI
1/3	1300 NOS	NILL		0.00	0.00	482 MUMBAI CITY	27 MAHARASHTRA	NCPTI
			0.00	0.00	0.00			

Supporting Documents Details

Inv No	Item No	IRN No	DRN No	Document Type	Description	Place of Issue	Issue Date	Expiry Date
Document Issuer Party Name			Document Issuer Party Address					
Document Beneficiary Name			Document Beneficiary Address					
1	1	2023082600089328	2023082600031987	022COI Self		Nigeria	25/08/2023	
UNIT TEX WORLDWIDE LTD.			ONISHTA BOCK -5-11,					
NEELKANTH IMPEX			9-1-1, GR FLR, MAHATMA PHULE MARG MADRASWADI, WORLI SEAFACE, WORLI, MUMBAI MAHARASHTRA					
1	1	2023082600089329	NI/46/23-24	271000	Packing list	Nigeria	25/08/2023	
UNIT TEX WORLDWIDE LTD.			ONISHTA BOCK -5-11,					
NEELKANTH IMPEX			9-1-1, GR FLR, MAHATMA PHULE MARG MADRASWADI, WORLI SEAFACE, WORLI, MUMBAI MAHARASHTRA					
1	1	2023082600089330	NI/46/23-24	380000	Commercial Invoice	Nigeria	25/08/2023	
UNIT TEX WORLDWIDE LTD.			ONISHTA BOCK -5-11,					
NEELKANTH IMPEX			9-1-1, GR FLR, MAHATMA PHULE MARG MADRASWADI, WORLI SEAFACE, WORLI, MUMBAI MAHARASHTRA					

Statement Details

Inv/Item Sn	Code	Title
1/1,1/2,1/3,	DEC-RS001	I/We NEELKANTH IMPEX holder of IEC No AZRPG7420L, in regard to my/our claim under RosCTL scheme made in this Shipping Bill or Bill of Export, hereby declare that: 1. I/ We undertake to abide by the provisions, including conditions, restrictions, exclusions and time-limits as provided under RosCTL scheme, and relevant notifications, regulations, etc., as amended from time to time. 2. Any claim made in this shipping bill or bill of export is not with respect to any duties or taxes or levies which are exempted or remitted or credited under any other mechanism outside RosCTL. 3. I/We undertake to preserve and make available relevant documents relating to the exported goods for the purposes of audit in the manner and for the time period prescribed in the Customs Audit Regulations, 2018.

Following is the list of document attached

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

Factory Stuffing

Sample Accompanied

Vessel Name & Voys, Rotation No & Date

NO

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

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

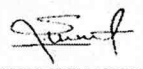
I declare that, I have not claimed or shall not claim credit/rebate/refund/reimbursement of these specific State Levies under any other mechanism and I am eligible for the rebate claimed for. Further, declare that an Internal Complaints Committee(ICC), where applicable, in pursuance of the Sexual Harassment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

Signature of Exporter/CHA with Date

Handwritten signature and date 14/9/23


Handwritten signature and date 14/9/23

Handwritten signature and date 14/9/23

COMMERCIAL INVOICE					
Exporter REDG. OFFICE NEELKANTH IMPEX 9-1-1, FLOOR GRD, MAHATMA PHULE MARG KHAN ABDUL GAFFAR KHAN MADRASWADI, WORLI SEAFACE, WORLI MAHARASHTRA 400018		Invoice No : NI/46/23-24 DT : 25.08.2023 GST : 27AZRPG7420L1ZW Buyer if other than consignee		Exporter's IEC:-AZRPG7420L PAN :- AZRPG7420L ARN :	
Consignee UNIT TEX WORLDWIDE LTD. ONISHTA BOCK -5-11, NIGERIA		Country of Final Destination NIGERIA Country of Origin of Goods INDIA		Terms Of Delivery Of Goods : FOB Terms Of Payment: 100% Against BL	
Vessel/Flight No.	Port of Loading JNPT	Final Destination NIGERIA		Pre-Carriage by : BY SEA	
Port of Discharge ONNE	HS CODE		Quantity	Unit Price in U.S.\$	TOTAL FOB US\$
Marks & Nos./ Container No.					
PT S-1697 TO 1699, LADIES GOWN WITH DUPATTA OF POLYESTER H-5244 TO 5259, OTHER MADE UP ARTICLES GEORGE OF POLYESTER H-5277, MENS T-SHIRTS OF COTTON H-5325 TO 5331, 1060 TO 1061		62089190 5184 NOS 62171090 3813 NOS 61099090 1300 NOS		8.10 41,990.40 8.45 32,219.85 7.05 9,165.00	
TOTAL NO. OF PKGS. : 28 PACKAGES ONLY TOTAL GR.WT. 3639.00 KGS TOTAL NT.WT. 3583.00 KGS					
AMOUNT (in Words)	TOTAL FOB U.S. DOLLARS- EIGHTY THREE THOUSAND THREE HUNDRED SEVENTY FIVE ONLY.			Total	83,375.25
We declare that this invoice shows the actual price of the goods described and that all particulars are true and correct. "SUPPLY MEANT FOR EXPORT UNDER LUT WITHOUT PAYMENT OF IGST" Export under - RoDTEP Scheme "We intend to claim rewards under Remission of Duties or Taxes on Export products (RoDTEP)"		<div style="text-align: right;"> FOR. NEELKANTH IMPEX  AUTH,SIGNATORY </div>			

P-1

14/9/23

22

14/9/23

CB

14/9/23

DETAILED PACKING LIST		
ANNEXURE TO NI/46/23-24		
CTN NO	DESCRIPTION	PCS
S-1697	LADIES GOWN WITH DUPATTA OF POLYESTER	1728
S-1698	LADIES GOWN WITH DUPATTA OF POLYESTER	1728
S-1699	LADIES GOWN WITH DUPATTA OF POLYESTER	1728
H-5244	OTHER MADE UP ARTICLES GEORGE OF POLYESTER	171
H-5245	OTHER MADE UP ARTICLES GEORGE OF POLYESTER	171
H-5246	OTHER MADE UP ARTICLES GEORGE OF POLYESTER	173
H-5247	OTHER MADE UP ARTICLES GEORGE OF POLYESTER	161
H-5248	OTHER MADE UP ARTICLES GEORGE OF POLYESTER	161
H-5249	OTHER MADE UP ARTICLES GEORGE OF POLYESTER	161
H-5250	OTHER MADE UP ARTICLES GEORGE OF POLYESTER	161
H-5251	OTHER MADE UP ARTICLES GEORGE OF POLYESTER	165
H-5253	OTHER MADE UP ARTICLES GEORGE OF POLYESTER	150
H-5254	OTHER MADE UP ARTICLES GEORGE OF POLYESTER	180
H-5255	OTHER MADE UP ARTICLES GEORGE OF POLYESTER	180
H-5256	OTHER MADE UP ARTICLES GEORGE OF POLYESTER	180
H-5257	OTHER MADE UP ARTICLES GEORGE OF POLYESTER	171
H-5258	OTHER MADE UP ARTICLES GEORGE OF POLYESTER	171
H-5259	OTHER MADE UP ARTICLES GEORGE OF POLYESTER	173
H-5277	OTHER MADE UP ARTICLES GEORGE OF POLYESTER	184
H-5325	OTHER MADE UP ARTICLES GEORGE OF POLYESTER	160
H-5326	OTHER MADE UP ARTICLES GEORGE OF POLYESTER	160
H-5327	OTHER MADE UP ARTICLES GEORGE OF POLYESTER	155
H-5328	OTHER MADE UP ARTICLES GEORGE OF POLYESTER	156
H-5329	OTHER MADE UP ARTICLES GEORGE OF POLYESTER	156
H-5330	OTHER MADE UP ARTICLES GEORGE OF POLYESTER	156
H-5331	OTHER MADE UP ARTICLES GEORGE OF POLYESTER	157
CTN 1060	MENS T-SHIRTS OF COTTON	650
CTN 1061	MENS T-SHIRTS OF COTTON	650
TOTAL NO. OF PKGS. : 28 PACKAGES ONLY		
TOTAL GR.WT. 3639.00 KGS		
TOTAL NT.WT. 3583.00 KGS		
MARKA : P T		

FOR. NEELKANTH IMPEX

AUTH. SIGNATORY

P-1
14/9/23

P-2
14/9/23

14/9/23

Shipping Bill for Export

Job No.: 0000461 Date: 25/08/2023 S/B No.: 3494328 Date: 26/08/2023

Loading Port: INNSA1 State of Origin: MAHARASHTRA

Exporter's Name
IEC No. (0) AZRPG7420L PAN:AZRPG7420L
NEELKANTH IMPEX
9-1-1, GR FLR, MAHATMA PHULE MARGMADRASWADI, WORLI SEAFACE,
WORLI,
MUMBAI MAHARASHTRA 400018
GSTN Type : GSN GSTN No : 27AZRPG7420L1ZW

Consignee's Name
T. M GOLD MULTI GLOBAL SYNERGY
NUMBER 15 UNITY ESTATE JABA OFF AIRPORT ROAD KANO
NIGERIA
BA NO 2063419968 FORM M NO 20220278
NIGERIA

Port of Loading (INNSA1) : Nhava Sheva Sea
Country of Final Dest. (NG) : NIGERIA
Port of Final Dest. (NGONN) : ONNE
Port of Discharge (NGONN) : ONNE
Country of Discharge (NG) : NIGERIA
Nature of Cargo : C
Rotation No :
Marks & No(s). : AS PER INVOICE," WE INTEND TO CLAIM BENEFIT/REWARD UNDER MEIS/RODTEP/REBATE OF STATE & CENTRAL TAXES & LEVIES SCHEME"

No of Packages : 22
Loose Packets. :
Type of Packages : PKG
Net Weight (KGS) : 2771.000
Gross Weight (KGS) : 2815.000
No. of Containers : 0

Forex Bank Acc : 0
FOB Value (Rs.) : 8921048.46
ST / Excise Regn. :
Authorised Dealer Code : 2010047
I.F.S. Code : 0

RBI Waiver No :
RODTEP Amount :
Drawback Account No :
DBK Amount : 185504.17
F ROSCTL Amount : 392164.00

Invoice Details Serial No : 1
Invoice Value : 108528.57 (Rs. 8921048.45)
FOB Value : 108528.57 (Rs. 8921048.45)
Invoice No. : NI/47/23-24
Nature of Contract : FOB
Contract No. :
Third Party :

DBK Value (Rs.) : 185504.17
Currency of Invoice : USD
Invoice Date : 25/08/2023
Exchange Rate : USD 1 = Rs. 82.20
Contract Date :

Insurance
Freight
Discount
Commission
Other Deduction
Packing Charges
Rate Currency Amount Buyer's Name and Address
SAME AS CONSIGNEE
Nature of Payment : DA
Period of Payment : 180 Days

SL No	RITC Code Quantity Scheme Description Manufacturer Details Transit Country	Item Description Units Source State	Rate HAWB	Per TotalPkg	Units IGSTPynt	Total Value(FC) Declared PMV(INR) Tax Value	FOB Value(INR) Accepted PMV(INR) Tax Amount	Scheme Reward End Use
1	62034290 51 Drawback,and ROSCTL	BOYS SHORTS OF COTTON NOS 6.35		Per 1	NOS	323.85 574.17	26620.47 29282.52	60 YES
# 2	61099090 812 Drawback,and ROSCTL	BOYS T-SHIRTS OF COTTON NOS 6.99		Per 1	NOS	5675.88 632.04	466557.34 513213.07	60 YES
# 3	61153000 19 Drawback,and ROSCTL	GIRLS LEGGINS OF BLENDED NOS 7.78		Per 1	NOS	147.82 703.47	12150.80 13365.88	60 YES
# 4	62041919 62 Drawback,and ROSCTL	GIRLS 2 PCS SUIT SET OF BLENDED NOS 7.99		Per 1	NOS	495.38 722.46	40720.24 44792.26	60 YES
# 5	62089190 52 Drawback,and ROSCTL	GIRLS GOWN OF POLYESTER NOS 7.8		Per 1	NOS	405.60 705.28	33340.32 36674.35	60 YES
# 6	62111200 P1 1419123	GIRLS TOP OF BLENDED NOS 7.8		Per 1	NOS	405.60 705.28	33340.32 36674.35	60 YES

INDO-FOREIGN (AGENTS) PVT LTD
INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

Page# 2 to 4
 Print on 13/09/2023 12:27:23

Shipping Bill for Export

Job No.: 0000461 Date: 25/08/2023 S/B No.: 3494328 Date: 26/08/2023

Loading Port: INNSA1 State of Origin: MAHARASHTRA

#	77	NOS	7.88	Per 1	NOS	606.76	49875.67	YES
	Drawback, and ROSCTL					712.51	54863.24	
#	7	62059090	<u>MENS SWEAT SHIRTS OF COTTON</u>	0	LUT	0	0.00	GNX100
	42	NOS	8.05	Per 1	NOS	338.10	27791.82	60
	Drawback, and ROSCTL					727.88	30571.00	YES
#	8	62041919	<u>LADIES HOODIES OF COTTON</u>	0	LUT	0	0.00	GNX100
	11	NOS	7.98	Per 1	NOS	87.78	7215.52	60
	Drawback, and ROSCTL					721.55	7937.07	YES
#	9	62046110	<u>LADIES TROUSER OF POLYESTER</u>	0	LUT	0	0.00	GNX100
	10	NOS	7.97	Per 1	NOS	79.70	6551.34	60
	Drawback, and ROSCTL					720.65	7206.47	YES
#	10	62034290	<u>MENS SHORTS OF COTTON</u>	0	LUT	0	0.00	GNX100
	66	NOS	6.5	Per 1	NOS	429.00	35263.80	60
	Drawback, and ROSCTL					587.73	38790.18	YES
#	11	61099090	<u>MENS T-SHIRTS OF COTTON</u>	0	LUT	0	0.00	GNX100
	13694	NOS	7.05	Per 1	NOS	96542.70	7935809.94	60
	Drawback, and ROSCTL					637.46	8729390.93	YES
#	12	61099090	<u>MENS SINGLET OF COTTON</u>	0	LUT	0	0.00	GNX100
	570	NOS	4.25	Per 1	NOS	2422.50	199129.50	60
	Drawback, and ROSCTL					384.29	219042.45	YES
#	13	62099090	<u>BABIES GARMENT RAMPER SUIT OF COTTON</u>	0	LUT	0	0.00	GNX100
	177	NOS	5.5	Per 1	NOS	973.50	80021.70	60
	Drawback, and ROSCTL					497.31	88023.87	YES
#				0	LUT	0	0.00	GNX100
						Tax Value : 0.00		
						IGST Amt : 0.00		
							8921048.46	
							9813153.29	

Drawback Details

INV No	Item No	DBK Sl.No.	Custom Adv.	DBK Adv.	Custom Spec. Rate	DBK Spec. Rate	DBK Quantity	DBK Amount
1	1	62030401B	0.00	1.80	0.00	0.00	51.000	479.17
1	2	610901B	0.00	2.10	0.00	12.00	812.000	9744.00
1	3	61150102B	0.00	2.50	0.00	11.00	19.000	209.00
1	4	62040102B	0.00	2.60	0.00	60.00	62.000	1058.73
1	5	62080103B	0.00	2.90	0.00	29.00	52.000	966.87
1	6	62110202B	0.00	2.50	0.00	21.00	77.000	1246.89
1	7	620501B	0.00	2.20	0.00	26.00	42.000	611.42
1	8	62040201B	0.00	2.40	0.00	59.00	11.000	173.17
1	9	62040303B	0.00	2.90	0.00	32.00	10.000	189.99
1	10	62030401B	0.00	1.80	0.00	0.00	66.000	634.75
1	11	610901B	0.00	2.10	0.00	12.00	13694.000	164328.00
1	12	610901B	0.00	2.10	0.00	12.00	570.000	4181.72
1	13	620901B	0.00	2.10	0.00	13.00	177.000	1680.46
Drawback Amount(INR)								185504.17

ROSC TL Details

INV No	Item No	ROSC TL Sl.No.	State Levy	State Duty	Central Tax Levy	Central Duty	ROSC TL Quantity	State Levy	Central Levy	ROSC TL Amount(Rs)
1	1	62030401B	2.90	17.70	2.00	0.00	51.000	771.99	533.41	1304.40
1	2	610901B	2.90	13.80	2.00	0.00	812.000	11205.60	9831.15	20536.75
1	3	61150102B	2.85	16.50	2.08	12.10	19.000	313.50	225.90	543.40

P-13
14/9/23

14/9/23

14/9/23

INDO-FOREIGN (AGENTS) PVT LTD
INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

Page# 3 to 4
Print on 13/09/2023 12:27:23

Shipping Bill for Export

Job No.: 0000461 Date: 25/08/2023 S/B No.: 3494328 Date: 26/08/2023 Loading Port: INNSA1 State of Origin: MAHARASHTRA

INV No	Item No	ROSCTL SI.No.	State Leavy Duty	State Leavy Rate	Central Tax Leavy Duty	Central Tax Leavy Rate	ROSCTL Quantity	State Leavy	Central Leavy	ROSCTL Amount(Rs)
1	4	62040102B	2.78	57.00	2.05	42.10	62.000	1132.02	834.76	1966.78
1	5	62080103B	2.10	12.90	1.70	0.00	52.000	670.80	566.79	1237.59
1	6	62110202B	2.50	16.10	1.85	0.00	77.000	1239.70	922.70	2162.40
1	7	620501B	3.60	37.40	2.45	25.50	42.000	1000.51	680.90	1681.41
1	8	62040201B	2.90	55.00	2.00	0.00	11.000	209.25	144.31	353.56
1	9	62040303B	2.65	23.30	2.10	18.50	10.000	173.61	137.58	311.19
1	10	62030401B	2.90	17.70	2.00	0.00	66.000	1022.65	705.28	1727.93
1	11	610901B	2.90	13.80	2.00	0.00	13694.000	188977.20	158716.20	347693.40
1	12	610901B	2.90	13.80	2.00	0.00	570.000	5774.76	3982.59	9757.35
1	13	620901B	2.25	8.90	1.64	0.00	177.000	1575.30	1312.36	2887.66
ROSCTL Amount(INR)								214066.89	178096.93	392163.82

Packages Details

Packages From	Packages To	Kind Package
01	22	PKG

Single Windows Type of Information

Inv/Item	SQC & Qty	RODTEP	RDT Amount	GST Amount	CCS Amount	District Name	State name	Trade
1/1	51 NOS	NILL		0.00	0.00	482 MUMBAI CITY	27 MAHARASHTRA	NCPTI
1/2	812 NOS	NILL		0.00	0.00	482 MUMBAI CITY	27 MAHARASHTRA	NCPTI
1/3	19 NOS	NILL		0.00	0.00	482 MUMBAI CITY	27 MAHARASHTRA	NCPTI
1/4	62 NOS	NILL		0.00	0.00	482 MUMBAI CITY	27 MAHARASHTRA	NCPTI
1/5	52 NOS	NILL		0.00	0.00	482 MUMBAI CITY	27 MAHARASHTRA	NCPTI
1/6	77 NOS	NILL		0.00	0.00	482 MUMBAI CITY	27 MAHARASHTRA	NCPTI
1/7	42 NOS	NILL		0.00	0.00	482 MUMBAI CITY	27 MAHARASHTRA	NCPTI
1/8	11 NOS	NILL		0.00	0.00	482 MUMBAI CITY	27 MAHARASHTRA	NCPTI
1/9	10 NOS	NILL		0.00	0.00	482 MUMBAI CITY	27 MAHARASHTRA	NCPTI
1/10	66 NOS	NILL		0.00	0.00	482 MUMBAI CITY	27 MAHARASHTRA	NCPTI
1/11	13694 NOS	NILL		0.00	0.00	482 MUMBAI CITY	27 MAHARASHTRA	NCPTI
1/12	570 NOS	NILL		0.00	0.00	482 MUMBAI CITY	27 MAHARASHTRA	NCPTI
1/13	177 NOS	NILL		0.00	0.00	482 MUMBAI CITY	27 MAHARASHTRA	NCPTI
			0.00	0.00	0.00			

Supporting Documents Details

Inv No	Item No	IRN No	DRN No	Document Type Description	Place of Issue	Issue Date	Expiry Date
Document Issuer Party Name							
Document Issuer Party Address							
Document Beneficiary Name							
Document Beneficiary Address							
1	1	2023082600094763	2023082600033827	022CO1 Self	Nigeria	25/08/2023	
T. M GOLD MULTI GLOBAL SYNERGY							
NEELKANTH IMPEX							
1	1	2023082600094764	NI/47/23-24	380000 Commercial Invoice	Nigeria	25/08/2023	
T. M GOLD MULTI GLOBAL SYNERGY							
NEELKANTH IMPEX							
1	1	2023082600094765	NI/47/23-24	271000 Packing list	Nigeria	25/08/2023	
T. M GOLD MULTI GLOBAL SYNERGY							
NEELKANTH IMPEX							

Statement Details

Inv/Item Sn	Code	Title
1/1,1/2,1/3,1/4,1/5,1/6,1/7,1/8,1/9,1/10,1/11,1/12,1/13,	DEC-RS001	I/We NEELKANTH IMPEX holder of IEC No AZRPG7420L, in regard to my/our claim under RosCTL scheme made in this Shipping Bill or Bill of Export, hereby declare that: 1. I/ We undertake to abide by the provisions, including conditions, restrictions, exclusions and time-limits as provided under RosCTL scheme, and relevant notifications, regulations, etc., as amended from time to time. 2. Any claim made in this shipping bill or bill of export is not with respect to any duties or taxes or levies which are exempted or remitted or credited under any other mechanism outside RosCTL. 3. I/We undertake to preserve and make available relevant documents relating to the exported goods for the purposes of audit in the manner and for the time period prescribed in the Customs Audit Regulations, 2018.

Following is the list of document attached

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

Factory Stuffing NO Sample Accompanied

Vessel Name & Voys, Rotation No & Date

C.B.
19/9/23

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

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

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

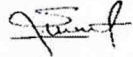
Signature of Exporter/CHA with Date


P 1
[Signature]
14/9/23


P 2
[Signature]
14/9/23


CS
[Signature]
14/9/23

COMMERCIAL INVOICE

Exporter REDG. OFFICE					
NEELKANTH IMPEX 9-1-1, FLOOR GRD, MAHATMA PHULE MARG KHAN ABDUL GAFFAR KHAN MADRASWADI, WORLI SEAFACE, WORLI MAHARASHTRA 400018		Invoice No : NI/47/23-24 DT : 25.08.2023		Exporter's IEC:-AZRPG7420L PAN :- AZRPG7420L	
		GST : 27AZRPG7420L1ZW		ARN :	
		Buyer if other than consignee			
Consignee T. M GOLD MULTI GLOBAL SYNERGY NUMBER 15 UNITY ESTATE JABA OFF AIRPORT ROAD KANO NIGERIA		Country of Final Destination NIGERIA		Terms Of Delivery Of Goods : FOB Terms Of Payment: 100% Against BL	
Vessel/Flight No.		Port of Loading JNPT		Country of Origin of Goods INDIA	
Port of Discharge ONNE		Final Destination NIGERIA		Pre-Carriage by : BY SEA	
Marks & Nos./ Container No.		HS CODE	Quantity	Unit Price in U.S.\$	TOTAL FOB US\$
<p>P I</p> <p>1066, 6015, BOYS SHORTS OF COTTON</p> <p>P133, BOYS T-SHIRTS OF COTTON</p> <p>503 TO 521 GIRLS LEGGINS OF BLENDED</p> <p>GIRLS 2 PCS SUIT SET OF BLENDED</p> <p>GIRLS GOWN OF POLYESTER</p> <p>GIRLS TOP OF BLENDED</p> <p>MENS SWEAT SHIRTS OFCOTTON</p> <p>LADIES HOODIES OF COTTON</p> <p>LADIES TROUSER OF POLYESTER</p> <p>MENS SHORTS OF COTTON</p> <p>MENS T-SHIRTS OF COTTON</p> <p>MENS SINGLET OF COTTON</p> <p>BABIES GARMENT RAMPER SUIT OF COTTON</p>		<p>62034290</p> <p>61099090</p> <p>61153000</p> <p>62041919</p> <p>62089190</p> <p>62111200</p> <p>62059090</p> <p>62041919</p> <p>62046110</p> <p>62034290</p> <p>61099090</p> <p>61099090</p> <p>62099090</p>	<p>51 NOS</p> <p>812 NOS</p> <p>19 NOS</p> <p>62 NOS</p> <p>52 NOS</p> <p>77 NOS</p> <p>42 NOS</p> <p>11 NOS</p> <p>10 NOS</p> <p>66 NOS</p> <p>13694 NOS</p> <p>570 NOS</p> <p>177 NOS</p>	<p>6.35</p> <p>6.99</p> <p>7.78</p> <p>7.99</p> <p>7.80</p> <p>7.88</p> <p>8.05</p> <p>7.98</p> <p>7.97</p> <p>6.50</p> <p>7.05</p> <p>4.25</p> <p>5.50</p>	<p>323.85</p> <p>5,675.88</p> <p>147.82</p> <p>495.38</p> <p>405.60</p> <p>606.76</p> <p>338.10</p> <p>87.78</p> <p>79.70</p> <p>429.00</p> <p>96,542.70</p> <p>2,422.50</p> <p>973.50</p>
TOTAL NO. OF PKGS. : 22 PACKAGES ONLY					
TOTAL GR.WT. 2815.00 KGS					
TOTAL NT.WT. 2771.00 KGS					
AMOUNT (in Words)	TOTAL FOB U.S. DOLLARS- EIGHTY THREE THOUSAND THREE HUNDRED SEVENTY FIVE ONLY.			Total	1,08,528.57
We declare that this invoice shows the actual price of the goods described and that all particulars are true and correct. "SUPPLY MEANT FOR EXPORT UNDER LUT WITHOUT PAYMENT OF IGST" Export under - RoDTEP Scheme "We intend to claim rewards under Remission of Duties or Taxes on Export products (RoDTEP)"			FOR. NEELKANTH IMPEX  AUTH, SIGNATORY		

P1

14/9/23

P2

14/9/23

CS

14/9/23

DETAILED PACKING LIST		
ANNEXURE TO NI/47/23-24		
CTN NO	DESCRIPTION	PCS
CTN 1066	MENS T-SHIRTS OF COTTON	600
6015	MENS T-SHIRTS OF COTTON	2400
CTN P133	MENS SINGLET OF COTTON	570
	MENS T-SHIRTS OF COTTON	20
CTN 503	MENS T-SHIRTS OF COTTON	600
CTN 504	MENS T-SHIRTS OF COTTON	600
CTN 505	MENS T-SHIRTS OF COTTON	640
CTN 506	MENS T-SHIRTS OF COTTON	700
CTN 507	MENS T-SHIRTS OF COTTON	500
CTN 508	MENS T-SHIRTS OF COTTON	500
CTN 509	MENS T-SHIRTS OF COTTON	500
CTN 510	MENS T-SHIRTS OF COTTON	700
CTN 511	MENS T-SHIRTS OF COTTON	700
CTN 512	MENS T-SHIRTS OF COTTON	700
CTN 513	MENS T-SHIRTS OF COTTON	700
CTN 514	MENS T-SHIRTS OF COTTON	700
CTN 515	MENS T-SHIRTS OF COTTON	700
CTN 516	MENS T-SHIRTS OF COTTON	500
CTN 517	MENS T-SHIRTS OF COTTON	400
CTN 518	MENS T-SHIRTS OF COTTON	501
	GIRLS GOWN OF POLYESTER	5
	GIRLS TOP OF BLENDED	1
	BOYS T-SHIRTS OF COTTON	1
CTN 519	MENS T-SHIRTS OF COTTON	360
	MENS SWEAT SHIRTS OF COTTON	40
CTN 520	LADIES HOODIES OF COTTON	11
	MENS SWEAT SHIRTS OF COTTON	2
	LADIES TROUSER OF POLYESTER	10
	MENS SHORTS OF COTTON	66
CTN 521	MENS T-SHIRTS OF COTTON	673
	BOYS T-SHIRTS OF COTTON	733
	GIRLS TOP OF BLENDED	76
	GIRLS GOWN OF POLYESTER	47
	BOYS SHORTS OF COTTON	51
	BOYS T-SHIRTS OF COTTON	78
	GIRLS 2 PCS SUIT SET OF BLENDED	13
	GIRLS 2 PCS SUIT SET OF BLENDED	49
	GIRLS LEGGINS OF BLENDED	19
	BABIES GARMENT RAMPER SUIT OF COTTON	177
TOTAL NO. OF PKGS. : 22 PACKAGES ONLY.		
TOTAL GR.WT. 2815.00 KGS		
TOTAL NT.WT. 2771.00 KGS		
MARKA : P T		

FOR. NEELKANTH IMPEX

[Signature]
AUTH, SIGNATORY

P1
[Signature]
14/11/23

P2
[Signature]
14/11/23

CS
[Signature]
14/11/23

Shipping Bill for Export

Job No.: 0000459 Date: 25/08/2023 S/B No.: 3492655 Date: 26/08/2023

Loading Port: INNSA1 State of Origin: MAHARASHTRA

Exporter's Name

IEC No. (0) AZRPG7420L PAN:AZRPG7420L

NEELKANTH IMPEX

9-1-1, GR FLR, MAHATMA PHULE MARGMADRASWADI, WORLI SEAFACE,
WORLI,

MUMBAI MAHARASHTRA 400018

GSTN Type : GSN

GSTN No : 27AZRPG7420L1ZW

Consignee's Name

SWORLD WIDE TRADING FZE.

ONITSHA 56 A

NIGERIA

Port of Loading (INNSA1) : Nhava Sheva Sea

Country of Final Dest. (NG) : NIGERIA

Port of Final Dest. (NGONN) : ONNE

Port of Discharge (NGONN) : ONNE

Country of Discharge (NG) : NIGERIA

Nature of Cargo : C

Rotation No :

Marks & No(s) : AS PER INVOICE," WE INTEND TO CLAIM BENEFIT/REWARD UNDER MEIS/RODTEP/REBATE OF STATE & CENTRAL TAXES & LEVIES SCHEME"

No of Packages : 7

Loose Packets. :

Type of Packages : PKG

Net Weight (KGS) : 3381.000

Gross Weight (KGS) : 3395.000

No. of Containers : 0

Forex Bank Acc : 0

FOB Value (Rs.) : 8053758.72

ST / Excise Regn. :

Authorised Dealer Code : 2010047

I.F.S. Code : 0

RBI Waiver No :

RODTEP Amount :

Drawback Account No :

DBK Amount : 233559.00

F ROSCTL Amount : 292952.00

Invoice Details Serial No : 1

Invoice Value : 97977.60 (Rs. 8053758.72)

FOB Value : 97977.60 (Rs. 8053758.72)

Invoice No. : NI/45/23-24

Nature of Contract : FOB

Contract No. :

Third Party :

DBK Value (Rs.) : 233559.00

Currency of Invoice : USD

Invoice Date : 25/08/2023

Exchange Rate : USD 1 = Rs. 82.20

Contract Date :

Insurance

Freight

Discount

Commission

Other Deduction

Packing Charges

Nature of Payment : DA

Period of Payment : 180 Days

SL No	RITC Code	Item Description	Rate	Per	Units	Total Value(FC)	FOB Value(INR)	Scheme
	Quantity	Units				Declared PMV(INR)	Accepted PMV(INR)	Reward
	Scheme Description							
	Manufacturer Details							
	Transit Country	Source State	HAWB	TotalPkg	IGSTPynt	Tax Value	Tax Amount	End Use
1	62081990	LADIES GOWN WITH DUPATTA OF POLYESTER						60
	12096	NOS 8.1		Per 1	NOS	97977.60	8053758.72	YES
	Drawback, and ROSCTL					732.40	8859134.59	
#			0	LUT		0	0.00	GNX100
						Tax Value : 0.00	8053758.72	
						IGST Amt : 0.00	8859134.59	

Drawback Details

INV No	Item No	DBK SI.No.	Custom Adv.	DBK Adv.	Custom Spec. Rate	DBK Spec. Rate	DBK Quantity	DBK Amount
1	1	62080103B	0.00	2.90	0.00	29.00	12096.000	233559.00

ROSCTL Details

INV No	Item No	ROSCTL SI.No.	State Levy Duty	State Levy Rate	Central Tax Levy Duty	Central Tax Levy Rate	ROSCTL Quantity	State Levy	Central Levy	ROSCTL Amount(Rs)
1	1	62080103B	2.10	12.90	1.70	0.00	12096.000	156038.40	136913.90	292952.30

Packages Details

Packages From	Packages To	Kind Package
1690	1696	PKG

Single Windows Type of Information

Inv/Item	SQC & Qty	RODTEP	RDT Amount	GST Amount	CCS Amount	District Name	State name	Trade
1/1	12096 NOS	NOS		0.00	0.00	482 MUMBAI CITY	27 MAHARASHTRA	NCP

INDO-FOREIGN (AGENTS) PVT LTD
INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

Page# 2 to 2
 Print on 13/09/2023 12:26:54

Shipping Bill for Export

Job No.: 0000459 Date: 25/08/2023 S/B No.: 3492655 Date: 26/08/2023 Loading Port: INNSA1 State of Origin: MAHARASHTRA

0.00 0.00 0.00

Supporting Documents Details

Inv No	Item No	IRN No	DRN No	Document Type Description	Place of Issue	Issue Date	Expiry Date
Document Issuer Party Name		Document Issuer Party Address					
Document Beneficiary Name		Document Beneficiary Address					
1	1	2023082600083619	2023082600030031	022CO1 Self	Nigeria	25/08/2023	
SWORLD WIDE TRADING FZE.		ONITSHA 56 A					
NEELKANTH IMPEX		9-1-1, GR FLR, MAHATMA PHULE MARG MADRASWADI, WORLI SEAFACE, WORLI, MUMBAI					
		MAHARASHTRA					
1	1	2023082600083620	NI/45/23-24	271000 Packing list	Nigeria	25/08/2023	
SWORLD WIDE TRADING FZE.		ONITSHA 56 A					
NEELKANTH IMPEX		9-1-1, GR FLR, MAHATMA PHULE MARG MADRASWADI, WORLI SEAFACE, WORLI, MUMBAI					
		MAHARASHTRA					
1	1	2023082600083621	NI/45/23-24	380000 Commercial Invoice	Nigeria	25/08/2023	
SWORLD WIDE TRADING FZE.		ONITSHA 56 A					
NEELKANTH IMPEX		9-1-1, GR FLR, MAHATMA PHULE MARG MADRASWADI, WORLI SEAFACE, WORLI, MUMBAI					
		MAHARASHTRA					

Statement Details

Inv/Item Sn	Code	Title
I/1,	DEC-RS001	I/We NEELKANTH IMPEX holder of IEC No AZRPG7420L, in regard to my/our claim under RosCTL scheme made in this Shipping Bill or Bill of Export, hereby declare that: 1. I/ We undertake to abide by the provisions, including conditions, restrictions, exclusions and time-limits as provided under RosCTL scheme, and relevant notifications, regulations, etc., as amended from time to time. 2. Any claim made in this shipping bill or bill of export is not with respect to any duties or taxes or levies which are exempted or remitted or credited under any other mechanism outside RosCTL. 3. I/We undertake to preserve and make available relevant documents relating to the exported goods for the purposes of audit in the manner and for the time period prescribed in the Customs Audit Regulations, 2018.

Following is the list of document attached

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

Factory Stuffing

Sample Accompanied

Vessel Name & Voys, Rotation No & Date

NO

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

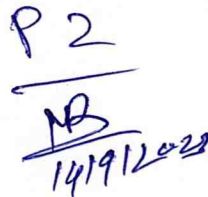
I/We undertake to abide by the provisions of Foreign Exchange Management Act, 1999, as amended from time to time, including realisation or repatriation of foreign exchange to or from India.

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

Signature of Exporter/CHA with Date

P1

 14/9/2023


P2

 14/9/2023

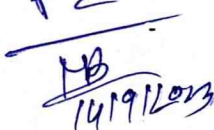
CS


 14/9/2023

COMMERCIAL INVOICE

Exporter REDG. OFFICE NEELKANTH IMPEX 9-1-1, FLOOR GRD, MAHATMA PHULE MARG KHAN ABDUL GAFFAR KHAN MADRASWADI, WORLI SEAFACE, WORLI MAHARASHTRA 400018		Invoice No : NI/45/23-24 DT : 25.08.2023 GST : 27AZRPG7420L1ZW Buyer if other than consignee		Exporter's IEC:-AZRPG7420L PAN :- AZRPG7420L ARN :	
Consignee SWORLD WIDE TRADING FZE. ONITSHA 56 A NIGERIA		Country of Final Destination NIGERIA Country of Origin of Goods INDIA		Terms Of Delivery Of Goods : FOB Terms Of Payment: 100% Against BL	
Vessel/Flight No. ONNE		Port of Loading JNPT		Pre-Carriage by : BY SEA	
Port of Discharge ONNE		Final Destination NIGERIA		HS CODE Quantity Unit Price TOTAL in U.S.\$ FOB US\$	
Marks & Nos./ Container No.		HS CODE Quantity Unit Price TOTAL in U.S.\$ FOB US\$		Unit Price TOTAL in U.S.\$ FOB US\$	
<p><u>PT</u> S-1690 TO 1696 LADIES GOWN WITH DUPATTA OF POLYESTER</p> <p>TOTAL NO. OF PKGS. : 7 PACKAGES ONLY TOTAL GR.WT. 3395.00 KGS TOTAL NT.WT. 3381.00 KGS</p>		62089190 12096 NOS 8.10 97,977.60			
AMOUNT (in Words)		TOTAL FOB U.S. DOLLARS- NINTY SEVEN THOUSAND NINE HUNDRED SEVENTY SEVEN ONLY.		Total 97,977.60	
We declare that this invoice shows the actual price of the goods described and that all particulars are true and correct. "SUPPLY MEANT FOR EXPORT UNDER LUT WITHOUT PAYMENT OF IGST" Export under - RoDTEP Scheme "We intend to claim rewards under Remission of Duties or Taxes on Export products (RoDTEP)"		FOR. NEELKANTH IMPEX  AUTH,SIGNATORY			

P1

14/9/23

P2

14/9/2023

CS

14/9/23

DETAILED PACKING LIST		
ANNEXURE TO NI/45/23-24		
CTN NO	DESCRIPTION	PCS
S-1690	LADIES GOWN WITH DUPATTA OF POLYESTER	1728
S-1691	LADIES GOWN WITH DUPATTA OF POLYESTER	1728
S-1692	LADIES GOWN WITH DUPATTA OF POLYESTER	1728
S-1693	LADIES GOWN WITH DUPATTA OF POLYESTER	1728
S-1694	LADIES GOWN WITH DUPATTA OF POLYESTER	1728
S-1695	LADIES GOWN WITH DUPATTA OF POLYESTER	1728
S-1696	LADIES GOWN WITH DUPATTA OF POLYESTER	1728
TOTAL NO. OF PKGS. : 7 PACKAGES ONLY		
TOTAL GR.WT. 3395.00 KGS		
TOTAL NT.WT. 3381.00 KGS		
MARKA : P T		

FOR. NEELKANTH IMPEX

[Signature]
AUTH, SIGNATORY

P1
[Signature]
14/9/23

P2
[Signature]
14/9/23

C3
[Signature]
14/9/23

Shipping Bill for Export

Job No.: 0000453 Date: 25/08/2023 S/B No.: 3470363 Date: 25/08/2023

Loading Port: INNSA1 State of Origin: DELHI

Exporter's Name

IEC No. (0) FGNPM3052A PAN:FGNPM3052A
VAIBHAV CREATION
PLAT NO 24, GROUND FLOOR, BLOCK C/6PKT -3, SECTOR 34, ROHINI, NEW
DELHI
DELHI DELHI 110042
GSTN Type : GSN GSTN No : 07FGNPM3052A1ZL

Consignee's Name

T. M GOLD MULTI GLOBAL SYNERGY
NUMBER 15 UNITY ESTATE JABA OFF AIRPORT ROAD KANO
NIGERIA
BA NO 2063419968 FORM M NO 20220278
NIGERIAPort of Loading (INNSA1) : Nhava Sheva Sea
Country of Final Dest. (NG) : NIGERIA
Port of Final Dest. (NGONN) : ONNE
Port of Discharge (NGONN) : ONNE
Country of Discharge (NG) : NIGERIA
Nature of Cargo :
Rotation No :
Marks & No(s). : AS PER INVOICE," WE INTEND TO CLAIM BENEFIT/REWARD UNDER MEIS/RODTEP/REBATE OF STATE & CENTRAL TAXES & LEVIES SCHEME"No of Packages : 22
Loose Packets. :
Type of Packages : PKG
Net Weight (KGS) : 2771.000
Gross Weight (KGS) : 2815.000
No. of Containers : 0Forex Bank Acc : 0
FOB Value (Rs.) : 8921048.46
ST / Excise Regn. :
Authorised Dealer Code : 0280316
I.F.S. Code : 0RBI Waiver No :
RODTEP Amount :
Drawback Account No :
DBK Amount : 185504.17
F ROSCTL Amount : 392164.00Invoice Details Serial No : 1
Invoice Value : 108528.57 (Rs. 8921048.45)
FOB Value : 108528.57 (Rs. 8921048.45)
Invoice No. : VC/104/23-24
Nature of Contract : FOB
Contract No. :
Third Party :DBK Value (Rs.) : 185504.17
Currency of Invoice : USD
Invoice Date : 25/08/2023
Exchange Rate : USD 1 = Rs. 82.20
Contract Date :Insurance
Freight
Discount
Commission
Other Deduction
Packing Charges

Rate Currency Amount Buyer's Name and Address

SAME AS CONSIGNEE

Nature of Payment : DA
Period of Payment : 180 Days

SL No	RITC Code Quantity Scheme Description Manufacturer Details Transit Country	Item Description Units Source State	Rate HAWB	Per TotalPkg	Units IGSTPynt	Total Value(FC) Declared PMV(INR) Tax Value	FOB Value(INR) Accepted PMV(INR) Tax Amount	Scheme Reward End Use
1	62034290 51 Drawback,and ROSCTL	BOYS SHORTS OF COTTON NOS 6.35		Per 1	NOS	323.85 574.17	26620.47 29282.52	60 YES
#				0	LUT	0	0.00	GNX100
2	61099090 812 Drawback,and ROSCTL	BOYS T-SHIRTS OF COTTON NOS 6.99		Per 1	NOS	5675.88 632.04	466557.34 513213.07	60 YES
#				0	LUT	0	0.00	GNX100
3	61153000 19 Drawback,and ROSCTL	GIRLS LEGGINS OF BLENDED NOS 7.78		Per 1	NOS	147.82 703.47	12150.80 13365.88	60 YES
#				0	LUT	0	0.00	GNX100
4	62041919 62 Drawback,and ROSCTL	GIRLS 2 PCS SUIT SET OF BLENDED NOS 7.99		Per 1	NOS	495.38 722.46	40720.24 44792.26	60 YES
#				0	LUT	0	0.00	GNX100
5	62089190 52 Drawback,and ROSCTL	GIRLS GOWN OF POLYESTER NOS 7.8		Per 1	NOS	405.60 705.28	33340.32 36674.35	60 YES
#				0	LUT	0	0.00	GNX100
6	62111200	GIRLS TOP OF BLENDED						60

INDO-FOREIGN (AGENTS) PVT LTD
INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

Page# 2 to 4
 Print on 14/09/2023 10:53:03

Shipping Bill for Export

Job No.: 0000453 Date: 25/08/2023 S/B No.: 3470363 Date: 25/08/2023

Loading Port: INNSA1 State of Origin: DELHI

	77	NOS	7.88	Per 1	NOS	606.76	49875.67	YES
	Drawback, and ROSCTL					712.51	54863.24	
#				0	LUT	0	0.00	GNX100
7	62059090	MENS SWEAT SHIRTS OF COTTON						60
	42	NOS	8.05	Per 1	NOS	338.10	27791.82	YES
	Drawback, and ROSCTL					727.88	30571.00	
#				0	LUT	0	0.00	GNX100
8	62041919	LADIES HOODIES OF COTTON						60
	11	NOS	7.98	Per 1	NOS	87.78	7215.52	YES
	Drawback, and ROSCTL					721.55	7937.07	
#				0	LUT	0	0.00	GNX100
9	62046110	LADIES TROUSER OF POLYESTER						60
	10	NOS	7.97	Per 1	NOS	79.70	6551.34	YES
	Drawback, and ROSCTL					720.65	7206.47	
#				0	LUT	0	0.00	GNX100
10	62034290	MENS SHORTS OF COTTON						60
	66	NOS	6.5	Per 1	NOS	429.00	35263.80	YES
	Drawback, and ROSCTL					587.73	38790.18	
#				0	LUT	0	0.00	GNX100
11	61099090	MENS T-SHIRTS OF COTTON						60
	13694	NOS	7.05	Per 1	NOS	96542.70	7935809.94	YES
	Drawback, and ROSCTL					637.46	8729390.93	
#				0	LUT	0	0.00	GNX100
12	61099090	MENS SINGLETS OF COTTON						60
	570	NOS	4.25	Per 1	NOS	2422.50	199129.50	YES
	Drawback, and ROSCTL					384.29	219042.45	
#				0	LUT	0	0.00	GNX100
13	62099090	BABIES GARMENT RAMPER SUIT OF COTTON						60
	177	NOS	5.5	Per 1	NOS	973.50	80021.70	YES
	Drawback, and ROSCTL					497.31	88023.87	
#				0	LUT	0	0.00	GNX100
						Tax Value : 0.00		8921048.46
						IGST Amt : 0.00		9813153.29

Drawback Details

INV No	Item No	DBK Sl.No.	Custom Adv.	DBK Adv.	Custom Spec. Rate	DBK Spec. Rate	DBK Quantity	DBK Amount
1	1	62030401B	0.00	1.80	0.00	0.00	51.000	479.17
1	2	610901B	0.00	2.10	0.00	12.00	812.000	9744.00
1	3	61150102B	0.00	2.50	0.00	11.00	19.000	209.00
1	4	62040102B	0.00	2.60	0.00	60.00	62.000	1058.73
1	5	62080103B	0.00	2.90	0.00	29.00	52.000	966.87
1	6	62110202B	0.00	2.50	0.00	21.00	77.000	1246.89
1	7	620501B	0.00	2.20	0.00	26.00	42.000	611.42
1	8	62040201B	0.00	2.40	0.00	59.00	11.000	173.17
1	9	62040303B	0.00	2.90	0.00	32.00	10.000	189.99
1	10	62030401B	0.00	1.80	0.00	0.00	66.000	634.75
1	11	610901B	0.00	2.10	0.00	12.00	13694.000	164328.00
1	12	610901B	0.00	2.10	0.00	12.00	570.000	4181.72
1	13	620901B	0.00	2.10	0.00	13.00	177.000	1680.46
Drawback Amount(INR)								185504.17

ROSCTL Details

INV No	Item No	ROSCTL Sl.No.	State Leavy Duty	State Leavy Rate	Central Tax Leavy Duty	Central Tax Leavy Rate	ROSCTL Quantity	State Leavy	Central Leavy	ROSCTL Amount(Rs)
1	1	62030401B	2.90	17.70	2.00	0.00	51.000	771.99	532.41	1304.40
1	2	610901B	2.90	13.80	2.00	0.00	812.000	11205.60	9331.15	20536.75
1	3	61150102B	2.85	16.50	2.08	12.10	19.000	313.50	229.90	543.40

Handwritten signature and date: 14/9/23

INDO-FOREIGN (AGENTS) PVT LTD
INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

Page# 3 to 4
 Print on 14/09/2023 10:53:03

Shipping Bill for Export

Job No.: 0000453 Date: 25/08/2023 S/B No.: 3470363 Date: 25/08/2023

Loading Port: INNSA1 State of Origin: DELHI

INV No	Item No	ROSCTL Sl.No.	State Leavy Duty	State Leavy Rate	Central Tax Leavy Duty	Central Tax Leavy Rate	ROSCTL Quantity	State Leavy	Central Leavy	ROSCTL Amount(Rs)
1	4	62040102B	2.78	57.00	2.05	42.10	62.000	1132.02	834.76	1966.78
1	5	62080103B	2.10	12.90	1.70	0.00	52.000	670.80	566.79	1237.59
1	6	62110202B	2.50	16.10	1.85	0.00	77.000	1239.70	922.70	2162.40
1	7	620501B	3.60	37.40	2.45	25.50	42.000	1000.51	680.90	1681.41
1	8	62040201B	2.90	55.00	2.00	0.00	11.000	209.25	144.31	353.56
1	9	62040303B	2.65	23.30	2.10	18.50	10.000	173.61	137.58	311.19
1	10	62030401B	2.90	17.70	2.00	0.00	66.000	1022.65	705.28	1727.93
1	11	610901B	2.90	13.80	2.00	0.00	13694.000	188977.20	158716.20	347693.40
1	12	610901B	2.90	13.80	2.00	0.00	570.000	5774.76	3982.59	9757.35
1	13	620901B	2.25	8.90	1.64	0.00	177.000	1575.30	1312.36	2887.66
ROSCTL Amount(INR)								214066.89	178096.93	392163.82

Packages Details

Packages From	Packages To	Kind Package
01	22	PKG

Single Windows Type of Information

Inv/Item	SQC & Qty	RODTEP	RDT Amount	GST Amount	CCS Amount	District Name	State name	Trade
1/1	51 NOS	NILL		0.00	0.00	79 NEW DELHI	07 DELHI	NCPTI
1/2	812 NOS	NILL		0.00	0.00	79 NEW DELHI	07 DELHI	NCPTI
1/3	19 NOS	NILL		0.00	0.00	79 NEW DELHI	07 DELHI	NCPTI
1/4	62 NOS	NILL		0.00	0.00	79 NEW DELHI	07 DELHI	NCPTI
1/5	52 NOS	NILL		0.00	0.00	79 NEW DELHI	07 DELHI	NCPTI
1/6	77 NOS	NILL		0.00	0.00	79 NEW DELHI	07 DELHI	NCPTI
1/7	42 NOS	NILL		0.00	0.00	79 NEW DELHI	07 DELHI	NCPTI
1/8	11 NOS	NILL		0.00	0.00	79 NEW DELHI	07 DELHI	NCPTI
1/9	10 NOS	NILL		0.00	0.00	79 NEW DELHI	07 DELHI	NCPTI
1/10	66 NOS	NILL		0.00	0.00	79 NEW DELHI	07 DELHI	NCPTI
1/11	13694 NOS	NILL		0.00	0.00	79 NEW DELHI	07 DELHI	NCPTI
1/12	570 NOS	NILL		0.00	0.00	79 NEW DELHI	07 DELHI	NCPTI
1/13	177 NOS	NILL		0.00	0.00	79 NEW DELHI	07 DELHI	NCPTI
			0.00	0.00	0.00			

Supporting Documents Details

Inv No	Item No	IRN No	DRN No	Document Type Description	Place of Issue	Issue Date	Expiry Date
Document Issuer Party Name			Document Issuer Party Address				
Document Beneficiary Name			Document Beneficiary Address				
1	1	2023082500132503	VC/104/23-24	271000 Packing list	Nigeria	25/08/2023	
T. M GOLD MULTI GLOBAL SYNERGY			NUMBER 15 UNITY ESTATE JABA OFF AIRPORT ROAD KANO NIGERIA BA NO				
VAIBHAV CREATION			2063419968 FORM M NO 20220278				
			PLAT NO 24, GROUT FLOOR, BLOCK C/6 PKT -3, SECTOR 34, ROHINI, NEW DELH DELHI DELHI				
1	1	2023082500132504	VC/104/23-24	380000 Commercial Invoice	Nigeria	25/08/2023	
T. M GOLD MULTI GLOBAL SYNERGY			NUMBER 15 UNITY ESTATE JABA OFF AIRPORT ROAD KANO NIGERIA BA NO				
VAIBHAV CREATION			2063419968 FORM M NO 20220278				
			PLAT NO 24, GROUT FLOOR, BLOCK C/6 PKT -3, SECTOR 34, ROHINI, NEW DELH DELHI DELHI				
1	1	2023082500132505	2023082500047015	022CO1 Self	Nigeria	25/08/2023	
T. M GOLD MULTI GLOBAL SYNERGY			NUMBER 15 UNITY ESTATE JABA OFF AIRPORT ROAD KANO NIGERIA BA NO				
VAIBHAV CREATION			2063419968 FORM M NO 20220278				
			PLAT NO 24, GROUT FLOOR, BLOCK C/6 PKT -3, SECTOR 34, ROHINI, NEW DELH DELHI DELHI				

Statement Details

Inv/Item Sn	Code	Title
1/1,1/2,1/3,1/4,1/5,1/6,1/7,1/8,1/9,1/10,1/11,1/12,1/13,	DEC-RS001	I/We VAIBHAV CREATION holder of IEC No FGNNPM3052A, in regard to my/our claim under RosCTL scheme made in this Shipping Bill or Bill of Export, hereby declare that: 1. I/ We undertake to abide by the provisions, including conditions, restrictions, exclusions and time-limits as provided under RosCTL scheme, and relevant notifications, regulations, etc., as amended from time to time. 2. Any claim made in this shipping bill or bill of export is not with respect to any duties or taxes or levies which are exempted or remitted or credited under any other mechanism outside RosCTL. 3. I/We undertake to preserve and make available relevant documents relating to the exported goods for the purposes of audit in the manner and for the time period prescribed in the Customs Audit Regulations, 2018.

Following is the list of document attached

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

Factory Stuffing
 NO

Sample Accompanied

Vessel Name & Voys, Rotation No & Date

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

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

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

Signature of Exporter/CHA with Date

A handwritten signature in blue ink, followed by the date "14/9/23" written vertically.

COMMERCIAL INVOICE

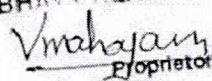
Exporter REDG. OFFICE					
VAIBHAV CREATION PLAT NO 24, GROUND FLOOR, BLOCK C/6 PKT -3, SECTOR 34, ROHINI, NEW DELHI NORTH DELHI 110042		Invoice No : VC/104/23-24 DT : 25.08.2023		Exporter's IEC: FGNPM3052A	
				PAN :-FGNPM3052A	
		GST : 07FGNPM3052A1ZL		ARN :	
		Buyer if other than consignee			
Consignee T. M GOLD MULTI GLOBAL SYNERGY NUMBER 15 UNITY ESTATE JABA OFF AIRPORT ROAD KANO NIGERIA		Country of Final Destination NIGERIA		Terms Of Delivery Of Goods : FOB	
		Country of Origin of Goods INDIA		Terms Of Payment: 100% Against BL	
Vessel/Flight No.	Port of Loading JNPT			Pre-Carriage by : BY SEA	
Port of Discharge ONNE		Final Destination NIGERIA			
Marks & Nos./ Container No.		HS CODE	Quantity	Unit Price	TOTAL
				in U.S.\$	FOB US\$
PT 1066, 6015, BOYS SHORTS OF COTTON P133, BOYS T-SHIRTS OF COTTON 503 TO 521 GIRLS LEGGINS OF BLENDED GIRLS 2 PCS SUIT SET OF BLENDED GIRLS GOWN OF POLYESTER GIRLS TOP OF BLENDED MENS SWEAT SHIRTS OFCOTTON LADIES HOODIES OF COTTON LADIES TROUSER OF POLYESTER MENS SHORTS OF COTTON MENS T-SHIRTS OF COTTON MENS SINGLETS OF COTTON BABIES GARMENT RAMPER SUIT OF COTTON		62034290	51 NOS	6.35	323.85
		61099090	812 NOS	6.99	5,675.88
		61153000	19 NOS	7.78	147.82
		62041919	62 NOS	7.99	495.38
		62089190	52 NOS	7.80	405.60
		62111200	77 NOS	7.88	606.76
		62059090	42 NOS	8.05	338.10
		62041919	11 NOS	7.98	87.78
		62046110	10 NOS	7.97	79.70
		62034290	66 NOS	6.50	429.00
		61099090	13694 NOS	7.05	96,542.70
		61099090	570 NOS	4.25	2,422.50
		62099090	177 NOS	5.50	973.50
		TOTAL NO. OF PKGS. : 22 PACKAGES ONLY			
		TOTAL GR.WT. 2815.00 KGS			
		TOTAL NT.WT. 2771.00 KGS			
		AMOUNT (in Words)	TOTAL FOB U.S. DOLLARS- EIGHTY THREE THOUSAND THREE HUNDRED SEVENTY FIVE ONLY.		

We declare that this invoice shows the actual price of the goods described and that all particulars are true and correct.

"SUPPLY MEANT FOR EXPORT UNDER LUT WITHOUT PAYMENT OF IGST"

Export under - RoDTEP Scheme

"We intend to claim rewards under Remission of Duties or Taxes on Export products (RoDTEP)"

For VAIBHAV CREATION

 Proprietor



DETAILED PACKING LIST
ANNEXURE TO VC/104/23-24

CTN NO	DESCRIPTION	PCS
CTN 1066	MENS T-SHIRTS OF COTTON	600
6015	MENS T-SHIRTS OF COTTON	2400
CTN P133	MENS SINGLET OF COTTON	570
	MENS T-SHIRTS OF COTTON	20
CTN 503	MENS T-SHIRTS OF COTTON	600
CTN 504	MENS T-SHIRTS OF COTTON	600
CTN 505	MENS T-SHIRTS OF COTTON	640
CTN 506	MENS T-SHIRTS OF COTTON	700
CTN 507	MENS T-SHIRTS OF COTTON	500
CTN 508	MENS T-SHIRTS OF COTTON	500
CTN 509	MENS T-SHIRTS OF COTTON	500
CTN 510	MENS T-SHIRTS OF COTTON	700
CTN 511	MENS T-SHIRTS OF COTTON	700
CTN 512	MENS T-SHIRTS OF COTTON	700
CTN 513	MENS T-SHIRTS OF COTTON	700
CTN 514	MENS T-SHIRTS OF COTTON	700
CTN 515	MENS T-SHIRTS OF COTTON	700
CTN 516	MENS T-SHIRTS OF COTTON	500
CTN 517	MENS T-SHIRTS OF COTTON	400
CTN 518	MENS T-SHIRTS OF COTTON	501
	GIRLS GOWN OF POLYESTER	5
	GIRLS TOP OF BLENDED	1
	BOYS T-SHIRTS OF COTTON	1
CTN 519	MENS T-SHIRTS OF COTTON	360
	MENS SWEAT SHIRTS OF COTTON	40
CTN 520	LADIES HOODIES OF COTTON	11
	MENS SWEAT SHIRTS OF COTTON	2
	LADIES TROUSER OF POLYESTER	10
	MENS SHORTS OF COTTON	66
	MENS T-SHIRTS OF COTTON	673
CTN 521	BOYS T-SHIRTS OF COTTON	733
	GIRLS TOP OF BLENDED	76
	GIRLS GOWN OF POLYESTER	47
	BOYS SHORTS OF COTTON	51
	BOYS T-SHIRTS OF COTTON	78
	GIRLS 2 PCS SUIT SET OF BLENDED	13
	GIRLS 2 PCS SUIT SET OF BLENDED	49
	GIRLS LEGGINS OF BLENDED	19
	BABIES GARMENT RAMPER SUIT OF COTTON	177

TOTAL NO. OF PKGS. : 22 PACKAGES ONLY

TOTAL GR.WT. 2815.00 KGS

TOTAL NT.WT. 2771.00 KGS

MARKA : P T

For VAIBHAV CREATION

Vinodhary
Proprietor

[Handwritten Signature]
14/5/23

Shipping Bill for Export

Job No.: 0000450 Date: 25/08/2023 S/B No.: 3467888 Date: 25/08/2023

Loading Port: INNSA1 State of Origin: DELHI

Exporter's Name

IEC No. (0) FGPNM3052A PAN:FGPNM3052A

VAIBHAV CREATION

PLAT NO 24, GROUND FLOOR, BLOCK C/6PKT -3, SECTOR 34, ROHINI, NEW DELHI

DELHI DELHI 110042

GSTN Type : GSN

GSTN No : 07FGPNM3052A1ZL

Consignee's Name

SWORLD WIDE TRADING FZE.

ONITSHA 56 A

NIGERIA

Port of Loading (INNSA1) : Nhava Sheva Sea

Country of Final Dest. (NG) : NIGERIA

Port of Final Dest. (NGONN) : ONNE

Port of Discharge (NGONN) : ONNE

Country of Discharge (NG) : NIGERIA

Nature of Cargo : C

Rotation No :

Marks & No(s). : AS PER INVOICE," WE INTEND TO CLAIM BENEFIT/REWARD UNDER MEIS/RODTEP/REBATE OF STATE & CENTRAL TAXES & LEVIES SCHEME"

No of Packages : 7

Loose Packets. :

Type of Packages : PKG

Net Weight (KGS) : 3381.000

Gross Weight (KGS) : 3395.000

No. of Containers : 0

Forex Bank Acc : 0

FOB Value (Rs.) : 8053758.72

ST / Excise Regn. :

Authorised Dealer Code : 0280316

I.F.S. Code : 0

RBI Waiver No :

RODTEP Amount :

Drawback Account No :

DBK Amount : 233559.00

F ROSCTL Amount : 292952.00

Invoice Details Serial No

Invoice Value : 97977.60 (Rs. 8053758.72)

FOB Value : 97977.60 (Rs. 8053758.72)

Invoice No. : VC/102/23-24

Nature of Contract : FOB

Contract No. :

Third Party :

DBK Value (Rs.) : 233559.00

Currency of Invoice : USD

Invoice Date : 25/08/2023

Exchange Rate : USD 1 = Rs. 82.20

Contract Date :

Insurance

Freight

Discount

Commission

Other Deduction

Packing Charges

Buyer's Name and Address

SAME AS CONSIGNEE

Nature of Payment : DA

Period of Payment : 180 Days

SL No	RITC Code	Item Description	Rate	Per	Units	Total Value(FC)	FOB Value(INR)	Scheme
	Quantity	Units				Declared PMV(INR)	Accepted PMV(INR)	Reward
	Scheme Description	Source						
	Manufacturer Details	State						
	Transit Country	State						
1	62081990	LADIES GOWN WITH DUPATTA OF POLYESTER						60
	12096	NOS 8.1		Per 1	NOS	97977.60	8053758.72	YES
	Drawback, and ROSCTL					732.40	8859134.59	
#			0		LUT	0	0.00	GNX100
						Tax Value : 0.00	8053758.72	
						IGST Amt : 0.00	8859134.59	

Drawback Details

INV No	Item No	DBK SI.No.	Custom Adv.	DBK Adv..	Custom Spec. Rate	DBK Spec. Rate	DBK Quantity	DBK Amount
1	1	62080103B	0.00	2.90	0.00	29.00	12096.000	233559.00

ROSCTL Details

INV No	Item No	ROSCTL SI.No.	State Leavy Duty	State Leavy Rate	Central Tax Leavy Duty	Central Tax Leavy Rate	ROSCTL Quantity	State Leavy	Central Leavy	ROSCTL Amount(Rs)
1	1	62080103B	2.10	12.90	1.70	0.00	12096.000	156038.40	136913.90	292952.30

Packages Details

Packages From	Packages To	Kind Package
1690	1696	PKG

Single Windows Type of Information

Inv/Item	SQC & Qty	RODTEP	RD Amount	GST Amount	CCS Amount	District Name	State name	Trade
1/1	12096 NOS	NILL		0.00	0.00	79 NEW DELHI	07 DELHI	NCPTI

INDO-FOREIGN (AGENTS) PVT LTD
INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

Page# 2 to 2
Print on 14/09/2023 10:52:28

Shipping Bill for Export

Job No.: 0000450 Date: 25/08/2023 S/B No.: 3467888 Date: 25/08/2023

Loading Port: INNSA1 State of Origin: DELHI

0.00 0.00 0.00

Supporting Documents Details

Inv No	Item No	IRN No	DRN No	Document Type Description	Place of Issue	Issue Date	Expiry Date
Document Issuer Party Name		Document Issuer Party Address					
Document Beneficiary Name		Document Beneficiary Address					
1	1	2023082500106545	2023082500032507	022CO1 Self	Nigeria	25/08/2023	
SWORLD WIDE TRADING FZE.		ONITSHA 56 A					
VAIBHAV CREATION		PLAT NO 24, GROUND FLOOR, BLOCK C/6 PKT -3, SECTOR 34, ROHINI, NEW DELH DELHI DELHI					
1	1	2023082500106546	VC/102/23-24	271000 Packing list	Nigeria	25/08/2023	
SWORLD WIDE TRADING FZE.		ONITSHA 56 A					
VAIBHAV CREATION		PLAT NO 24, GROUND FLOOR, BLOCK C/6 PKT -3, SECTOR 34, ROHINI, NEW DELH DELHI DELHI					
1	1	2023082500106547	VC/102/23-24	380000 Commercial Invoice	Nigeria	25/08/2023	
SWORLD WIDE TRADING FZE.		ONITSHA 56 A					
VAIBHAV CREATION		PLAT NO 24, GROUND FLOOR, BLOCK C/6 PKT -3, SECTOR 34, ROHINI, NEW DELH DELHI DELHI					

Statement Details

Inv/Item Sn	Code	Title
I/1,	DEC-RS001	I/We VAIBHAV CREATION holder of IEC No FGNPM3052A, in regard to my/our claim under RosCTL scheme made in this Shipping Bill or Bill of Export, hereby declare that: 1. I/ We undertake to abide by the provisions, including conditions, restrictions, exclusions and time-limits as provided under RosCTL scheme, and relevant notifications, regulations, etc., as amended from time to time. 2. Any claim made in this shipping bill or bill of export is not with respect to any duties or taxes or levies which are exempted or remitted or credited under any other mechanism outside RosCTL. 3. I/We undertake to preserve and make available relevant documents relating to the exported goods for the purposes of audit in the manner and for the time period prescribed in the Customs Audit Regulations, 2018.

Following is the list of document attached

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

Factory Stuffing

Sample Accompanied

Vessel Name & Voys, Rotation No & Date

NO

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

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

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

Signature of Exporter/CHA with Date

COMMERCIAL INVOICE	
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[illegible]

We declare that this invoice shows the actual price of the goods described and that all particulars are true and correct.
 "SUPPLY MEANT FOR EXPORT UNDER LUT WITHOUT PAYMENT OF IGST"
 Export under - RoDTEP Scheme
 "We intend to claim rewards under Remission of Duties or Taxes on Export products (RoDTEP)"

For VAIBHAV CREATION
Vibhayan
Proprietor

42/19/203

DETAILED PACKING LIST		
ANNEXURE TO VC/102/23-24		
CTN NO	DESCRIPTION	PCS
S-1690	LADIES GOWN WITH DUPATTA OF POLYESTER	1728
S-1691	LADIES GOWN WITH DUPATTA OF POLYESTER	1728
S-1692	LADIES GOWN WITH DUPATTA OF POLYESTER	1728
S-1693	LADIES GOWN WITH DUPATTA OF POLYESTER	1728
S-1694	LADIES GOWN WITH DUPATTA OF POLYESTER	1728
S-1695	LADIES GOWN WITH DUPATTA OF POLYESTER	1728
S-1696	LADIES GOWN WITH DUPATTA OF POLYESTER	1728
TOTAL NO. OF PKGS. : 7 PACKAGES ONLY		
TOTAL GR.WT. 3395.00 KGS		
TOTAL NT.WT. 3381.00 KGS		
MARKA : P T		

for VAIBHAV CREATION

Vaibhav
proprietor

[Handwritten signature]
17/4/23

INDO-FOREIGN (AGENTS) PVT LTD
INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

Page# 2 to 2
 Print on 14/09/2023 10:52:49

Shipping Bill for Export

Job No.: 0000452 Date: 25/08/2023 S/B No.: 3471550 Date: 25/08/2023

Loading Port: INNSA1 State of Origin: DELHI

ROSCTL Details

INV No	Item No	ROSCTL Sl.No.	State Leavy Duty	State Leavy Rate	Central Tax Leavy Duty	Central Tax Leavy Rate	ROSCTL Quantity	State Leavy	Central Leavy	ROSCTL Amount(Rs)
1	1	62080103B	2.10	12.90	1.70	0.00	5184.000	66873.60	58677.38	125550.98
1	2	621703B	2.10	38.60	1.70	0.00	2500.000	55617.91	45024.02	100641.93
1	3	610901B	2.90	13.80	2.00	0.00	1300.000	17940.00	15067.26	33007.26
ROSCTL Amount(INR)								140431.51	118768.66	259200.17

Packages Details

Packages From	Packages To	Kind Package
01	28	PKG

Single Windows Type of Information

Inv/Item	SQC & Qty	RODTEP	RDT Amount	GST Amount	CCS Amount	District Name	State name	Trade
1/1	5184 NOS	NILL		0.00	0.00	79 NEW DELHI	07 DELHI	NCPTI
1/2	2500 KGS	NILL		0.00	0.00	79 NEW DELHI	07 DELHI	NCPTI
1/3	1300 NOS	NILL		0.00	0.00	79 NEW DELHI	07 DELHI	NCPTI
			0.00	0.00	0.00			

Supporting Documents Details

Inv No	Item No	IRN No	DRN No	Document Type Description	Place of Issue	Issue Date	Expiry Date
Document Issuer Party Name		Document Issuer Party Address					
Document Beneficiary Name		Document Beneficiary Address					
1	1	2023082500129459	VC/103/23-24	380000 Commercial Invoice	Nigeria	25/08/2023	
UNIT TEX WORLDWIDE LTD.		ONISHTA BOCK -5-11,					
VAIBHAV CREATION		PLAT NO 24, GROUND FLOOR, BLOCK C/6 PKT -3, SECTOR 34, ROHINI, NEW DELH DELHI DELHI					
1	1	2023082500129460	2023082500043025	022CO1 Self	Nigeria	25/08/2023	
UNIT TEX WORLDWIDE LTD.		ONISHTA BOCK -5-11,					
VAIBHAV CREATION		PLAT NO 24, GROUND FLOOR, BLOCK C/6 PKT -3, SECTOR 34, ROHINI, NEW DELH DELHI DELHI					
1	1	2023082500129461	VC/103/23-24	271000 Packing list	Nigeria	25/08/2023	
UNIT TEX WORLDWIDE LTD.		ONISHTA BOCK -5-11,					
VAIBHAV CREATION		PLAT NO 24, GROUND FLOOR, BLOCK C/6 PKT -3, SECTOR 34, ROHINI, NEW DELH DELHI DELHI					

Statement Details

Inv/Item Sn	Code	Title
1/1,1/2,1/3,	DEC-RS001	I/We VAIBHAV CREATION holder of IEC No FGNPM3052A, in regard to my/our claim under RosCTL scheme made in this Shipping Bill or Bill of Export, hereby declare that: 1. I/ We undertake to abide by the provisions, including conditions, restrictions, exclusions and time-limits as provided under RosCTL scheme, and relevant notifications, regulations, etc., as amended from time to time. 2. Any claim made in this shipping bill or bill of export is not with respect to any duties or taxes or levies which are exempted or remitted or credited under any other mechanism outside RosCTL. 3. I/We undertake to preserve and make available relevant documents relating to the exported goods for the purposes of audit in the manner and for the time period prescribed in the Customs Audit Regulations, 2018.

Following is the list of document attached

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

Factory Stuffing

Sample Accompanied

Vessel Name & Voys, Rotation No & Date

NO

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

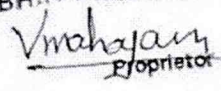
I/We undertake to abide by the provisions of Foreign Exchange Management Act, 1999, as amended from time to time, including realisation or repatriation of foreign exchange to or from India.

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

Signature of Exporter/CHA with Date



COMMERCIAL INVOICE

Exporter REDG. OFFICE		Invoice No : VC/103/23-24		Exporter's IEC: FGNPM3052A	
VAIBHAV CREATION		DT : 25.08.2023		PAN :-FGNPM3052A	
PLAT NO 24, GROUND FLOOR, BLOCK C/6		GST : 07FGNPM3052A1ZL		ARN :	
PKT -3, SECTOR 34, ROHINI, NEW DELHI		Buyer if other than consignee			
NORTH DELHI 110042					
Consignee		Country of Final Destination		Terms Of Delivery Of Goods : FOB	
UNIT TEX WORLDWIDE LTD.		NIGERIA		Terms Of Payment: 100% Against BL	
ONISHTA BOCK -5-11,		Country of Origin of Goods			
NIGERIA		INDIA			
Vessel/Flight No.	Port of Loading	Final Destination		Pre-Carriage by : BY SEA	
	JNPT	NIGERIA			
Port of Discharge		HS CODE		Unit Price	TOTAL
ONNE				in U.S.\$	FOB US\$
Marks & Nos./		Quantity			
Container No.					
P T S-1697 TO 1699, LADIES GOWN WITH DUPATTA OF POLYESTER H-5244 TO 5259, OTHER MADE UP ARTICLES GEORGE OF POLYESTER H-5277, MENS T-SHIRTS OF COTTON H-5325 TO 5331, 1060 TO 1061		62089190 5184 NOS 62171090 3813 NOS 61099090 1300 NOS		8.10 8.45 7.05	41,990.40 32,219.85 9,165.00
TOTAL NO. OF PKGS. : 28 PACKAGES ONLY TOTAL GR.WT. 3639.00 KGS TOTAL NT.WT. 3583.00 KGS					
AMOUNT	TOTAL FOB U.S. DOLLARS- EIGHTY THREE THOUSAND THREE HUNDRED SEVENTY FIVE ONLY.			Total	83,375.25
(in Words)					
We declare that this invoice shows the actual price of the goods described and that all particulars are true and correct. "SUPPLY MEANT FOR EXPORT UNDER LUT WITHOUT PAYMENT OF IGST" Export under - RoDTEP Scheme "We intend to claim rewards under Remission of Duties or Taxes on Export products (RoDTEP)"				For VAIBHAV CREATION  Proprietor	

12/9/23

DETAILED PACKING LIST		
ANNEXURE TO VC/103/23-24		
CTN NO	DESCRIPTION	PCS
S-1697	LADIES GOWN WITH DUPATTA OF POLYESTER	1728
S-1698	LADIES GOWN WITH DUPATTA OF POLYESTER	1728
S-1699	LADIES GOWN WITH DUPATTA OF POLYESTER	1728
H-5244	OTHER MADE UP ARTICLES GEORGE OF POLYESTER	171
H-5245	OTHER MADE UP ARTICLES GEORGE OF POLYESTER	171
H-5246	OTHER MADE UP ARTICLES GEORGE OF POLYESTER	173
H-5247	OTHER MADE UP ARTICLES GEORGE OF POLYESTER	161
H-5248	OTHER MADE UP ARTICLES GEORGE OF POLYESTER	161
H-5249	OTHER MADE UP ARTICLES GEORGE OF POLYESTER	161
H-5250	OTHER MADE UP ARTICLES GEORGE OF POLYESTER	161
H-5251	OTHER MADE UP ARTICLES GEORGE OF POLYESTER	165
H-5253	OTHER MADE UP ARTICLES GEORGE OF POLYESTER	150
H-5254	OTHER MADE UP ARTICLES GEORGE OF POLYESTER	180
H-5255	OTHER MADE UP ARTICLES GEORGE OF POLYESTER	180
H-5256	OTHER MADE UP ARTICLES GEORGE OF POLYESTER	180
H-5257	OTHER MADE UP ARTICLES GEORGE OF POLYESTER	171
H-5258	OTHER MADE UP ARTICLES GEORGE OF POLYESTER	171
H-5259	OTHER MADE UP ARTICLES GEORGE OF POLYESTER	173
H-5277	OTHER MADE UP ARTICLES GEORGE OF POLYESTER	184
H-5325	OTHER MADE UP ARTICLES GEORGE OF POLYESTER	160
H-5326	OTHER MADE UP ARTICLES GEORGE OF POLYESTER	160
H-5327	OTHER MADE UP ARTICLES GEORGE OF POLYESTER	155
H-5328	OTHER MADE UP ARTICLES GEORGE OF POLYESTER	156
H-5329	OTHER MADE UP ARTICLES GEORGE OF POLYESTER	156
H-5330	OTHER MADE UP ARTICLES GEORGE OF POLYESTER	156
H-5331	OTHER MADE UP ARTICLES GEORGE OF POLYESTER	157
CTN 1060	MENS T-SHIRTS OF COTTON	650
CTN 1061	MENS T-SHIRTS OF COTTON	650
TOTAL NO. OF PKGS. : 28 PACKAGES ONLY		
TOTAL GR.WT. 3639.00 KGS		
TOTAL NT.WT. 3583.00 KGS		
MARKA : P T		

For VAIBHAV CREATION

Vaibhav
Proprietor

[Handwritten Signature]
14/19/23



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-158/2023-24 SIIB(X) JNCH

Date: 09.2023

To,

The Dy. Chief Chemical Examiner

DYCC section, JNCH

Nhava Sheva,

Tal: Uran, Dist: Raigad.

Sub: Testing of sample pertaining to Shipping Bill No. 3493443 dated 26.08.2023 by M/s. Neelkanth Impex (IE Code: AZRPG7420L) - reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining 3493443 dated 26.08.2023 for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	3493443 dated 26.08.2023	Other made up article George of Polyester	01

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

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

Thanking you.

Yours sincerely,

(Jay Manoj Shah)

Asstt. Commissioner of Customs

SIIB(X), JNCH

Encl: as above.

Lab No 838 / SIB (X) dt 03/10/23


S/B No. = 3493443
26-08-2023

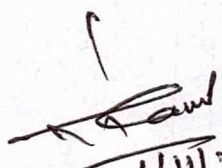
Report = The sample as received is in the form of cut piece of dyed and printed woven fabric.

It is wholly composed of filament yarn of Polyester.

G.S.M. of fabric (as such) = 49.3

sealed & returned.


01-11-2023
Dr. Rameesh Kumar Sharma
Chemical Assistant


11/11/23
डॉ. टी. सी. तंवर
Dr. T. C. TANWAR
रसायन परीक्षक - I
CHEMICAL EXAMINER GR-I



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

28 MM, CE II
28/08/23
CE

F. No.SG/MISC-158/2023-24 SIIB(X) JNCH

Date: .09.2023

Sh. K. Sayanna
CA

To,

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

Reallocated to
Arunabh. ACE
mm 9.10.23

Sub: Testing of sample pertaining to Shipping Bill No. 3494328 dated 26.08.2023 by M/s. Neelkanth Impex (IE Code: AZRPG7420L) – reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining **3494328 dated 26.08.2023** for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	3494328 dated 26.08.2023	Mens T-Shirt of Cotton	01

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

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

Thanking you.

Yours sincerely,

(Jay Manoj Shah)

Asstt. Commissioner of Customs
SIIB(X), JNCH

Encl: as above.

Lab No 840 / SIIB XI dt 03/10/23

F. No. SG/MISC-158/2023-24/SIIB(X)/JNCH

S/B Nos. 3494328 dated 26.08.2023

Report - The sample as received is in the form of cut piece of a textile article (round neck sleeveless t shirt) made of white knitted fabric. It is wholly composed of cotton.

Total Weight of sample = 195.2 gm

Sealed remnant returned.

25/10/2023

Arunabh Srivastav
Assistant Chemical Examiner
JNCH Laboratory

M. Maity
25/10/2023
डॉ. मृत्युंजय माइती
Dr. MRITUNJOY MAITY
रसायन परीक्षक ग्रेड-II
CHEMICAL EXAMINER GR-II
J.N.C.H. Laboratory Nhava
cert



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-158/2023-24 SIIB(X) JNCH

Date: .09.2023

To,

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

Sub: Testing of sample pertaining to Shipping Bill No. 3492655 dated 26.08.2023 by M/s. Neelkanth Impex (IE Code: AZRPG7420L) – reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining **3492655 dated 26.08.2023** for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	3492655 dated 26.08.2023	Ladies Gown With Dupatta of Polyester	01

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

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

Thanking you.

Yours sincerely,

(Jay Manoj Shah)

Asstt. Commissioner of Customs
SIIB(X), JNCH

Encl: as above.

Lab No 841 / STIB (X) dt 03/10/23

S/B No.: 3492655 dated 26.08.2023

F. No. SG/MISC-158/2023-24/SIIB(X)/JNCH

Report- The sample as received is in the form of ready-made Garment having one Gown and one Dupatta.

Total wt of sample = 241.5 gms

Wt. of upper gown=174.0gm

Wt. of Dupatta=67.5

1-Gown- The sample is in the form of ready-made Garment (Gown).it is made of printed woven fabric. It is wholly composed of polyester filament yarns.

GSM (as such) =41.5


2. Dupatta- The sample is in the form of ready-made Garment (Dupatta).it is made of printed woven fabric. It is wholly composed of polyester filament yarns.

GSM (as such) =52.0

Sealed remnant sample returned.

25/10/23
Arunabh Srivastav
Assistant Chemical Examiner
JNCH Laboratory

M. Maity
25/10/2023
डॉ. मृत्युंजय माइति
Dr. MRITUNJOY MAITY
रसायन परीक्षक ग्रेड-II
CHEMICAL EXAMINER GR-II
J.N.C.H. Laboratory Nhava Sheva

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

F. No.SG/MISC-158/2023-24 SIIB(X) JNCH

Date: .09.2023

To,

The Dy. Chief Chemical Examiner

DYCC section, JNCH

Nhava Sheva,

Tal: Uran, Dist: Raigad.

Sub: Testing of sample pertaining to Shipping Bill No. 3493443 dated 26.08.2023 by M/s. Neelkanth Impex (IE Code: AZRPG7420L) – reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining 3493443 dated 26.08.2023 for testing purpose.

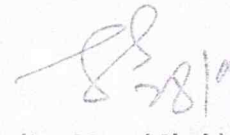
Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	3493443 dated 26.08.2023	Mens T-Shirt of Cotton	01

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

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

Thanking you.

Yours sincerely,



(Jay Manoj Shah)

Asstt. Commissioner of Customs
SIIB(X), JNCH

Encl: as above.

Lab NO 839 / STTB XI dt 03/10/23

DOC NO: 3493443 26.08.23

REPORT: -

The sample as received is in the form of knitted dyed ready-made garment (men's T-shirt). It has printed description as "Peace and love" on front side. It is wholly composed of cotton yarns.

Weight of the sample = 167.0 gm.

scaled remnant sample received,

P. N. Mohan
17.10.23

MANIKANDAN P.
Chemical Assistant

M. Maity

17.10.2023

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

PANCHANAMA dated 14.09.2023 DRAWN AT CFS- JWR Logistics Pvt. Ltd., Village- Padeghar, Panvel, Navi Mumbai - 410206

Pancha No. 1		Pancha No. 2	
Name :	Chetan Kisan Rohakale	Name :	Navnath Bhau Date
Age :	28	Age :	34
Address :	Ahmadnagar, Maharashtra-414103	Address :	Pune, Maharashtra-412410
Occupation :	Pvt Service	Occupation :	Pvt Service
Mobile No. :	9137321384	Mobile No. :	7506044643

We the above mentioned Panchas were called upon by a person who introduced himself as Shri Paramveer Singh Nain, an Intelligence Officer, SIIB(X), JNCH on 14.09.2023 at 17:30 hrs at JWR CFS, 15-23, National Highway 4B, Panvel-JNPT Highway, Village- Padeghar, Ulwe, Panvel, Navi Mumbai, Maharashtra-400210 to witness the examination of goods of exporter M/s. Neelkanth Impex (IEC:AZRPG7420L) covered under 03 Shipping Bills No. 3492655, 3494328 & 3493443 all dated 26.08.2023 stuffed in Container No. CAAU6172114, for confirmation of declaration in respect of description of goods, quantity and any other declaration thereof.

Here we were introduced to Shri Ashok Kumar Nayak, IO/SIIB(X) and Shri Gabaji M Gunjal, G-card holder of CB M/s. Indo Foreign (Agents) Pvt. Ltd. (CHA License No: 11/1484) having ID Kardex No.2114/2021. Then the officer explained to us that the exporter M/s. Neelkanth Impex (IEC: AZRPG7420L) having address at 9-1-1, GR FLR, Mahatma Phule Marg Madraswadi, Worli Seaface, Worli, Mumbai, Maharashtra 400018 has filed 03 Shipping Bills No. 3492655, 3494328 & 3493443 all dated 26.08.2023 through their Customs Broker M/s. Indo Foreign (Agents) Pvt. Ltd. for export of their consignment.

We were shown the Hold letter No. 156/2022-23/SIIB(X) dtd. 08.09.2023 signed by Assistant Commissioner of Customs, SIIB(X), JNCH regarding hold of 03 Shipping Bills having No. 3492655, 3494328 & 3493443 all dated 26.08.2023 of M/s. Neelkanth Impex (IEC: AZRPG7420L), filed through their authorized Customs Broker M/s. Indo Foreign (Agents) Pvt. Ltd. Further we were shown the above-mentioned Shipping Bills and respective Export Invoice, Container Load Plan (CLP) copy & Packing List of the goods attempted to be exported.

Further, the above-mentioned officer requested us to bear witness to the seal-cutting and de-stuffing proceedings of Container No. CAAU6172114 in which the goods covered under 03 Shipping Bills dated 26.08.2023 of M/s.

P1
14/9/23

P2
14/9/23

CB
14/9/23

Neelkanth Impex (IEC: AZRPG7420L), were stuffed. The said container was found placed in open area outside Shed No. G of the above mentioned CFS. The Container No. CAAU6172114 was found to be sealed with intact Customs Bottle Seal No. 4155397. Thereafter, the Customs Bottle Seal of the said Container was cut in our presence. Further, all the packages pertaining to 03 Shipping Bills all dated 26.08.2023 mentioned above were kept in the said Container were de-stuffed and were carted/placed inside Shed No. G at location F-12 in our presence by the labours available in the CFS. Further, the above-mentioned officer requested us to bear witness to the examination proceedings of the goods covered under 03 Shipping Bills No. 3492655, 3494328 & 3493443 all dated 26.08.2023 to which we both voluntarily agreed.

Thereafter, all of us proceeded to the location F-12 in Shed No. G where the goods covered under the aforementioned Shipping Bills No. 3492655, 3494328 & 3493443 all dated 26.08.2023 were placed. On reaching the specified place, a total of 57 packages (07 packages of S/B No. 3492655, 22 packages of S/B No. 3494328 & 28 packages of S/B No. 3493443 all dated 26.08.2023) found placed at the said location. The goods were found to be packed in white polypropylene bags. There after each of these packages were opened by the laborers available in the CFS with the help of CHA and CFS staff and further the officer started examining the goods thoroughly.

Details of the goods covered under the above said Shipping Bills is as follows:

Sr.No.	S/B No. & Date	Description of Goods	FOB (in Rs.)	Drawback (in Rs.)	RoSCTL (in Rs.)	RODTEP
1.	S/B No. 3492655 dtd 26.08.2023	RMG	80,53,759	2,33,559	2,92,952	Nil
2.	S/B No. 3494328 dtd 26.08.2023	RMG	89,21,049	1,85,505	3,92,164	Nil
3.	S/B No. 3493443 dtd 26.08.2023	RMG	68,53,446	1,95,151	2,59,200	Nil

During 100% examination, goods covered under Shipping Bills No. 3492655, 3494328 & 3493443 all dated 26.08.2023 were found as declared in terms of quantity and declared description as per invoice and packing list.

Thereafter, samples of the readymade garments were drawn randomly in duplicate from the said consignment in our presence. Further, the said

P. Singh
14/9/23

P. Singh
14/9/23

CB Singh
14/9/23

samples as drawn above were sealed with wax seal and taken over for the purpose of further investigation by the said Customs Officer. We have put our dated signatures as a token of having witnessed the samples drawl process and sealing of the same in the presence of Shri Gabaji M Gunjal, G-card holder of CB M/s. Indo Foreign (Agents) Pvt. Ltd. (CHA License No: 11/1484) having ID Kardex No.2114/2021

All the goods pertaining to M/s. Neelkanth Impex (IEC:AZRPG7420L) covered under 03 Shipping Bills No. 3492655, 3494328 & 3493443 all dated 26.08.2023 were re-packed in the same packages and kept back inside Shed-G at location F-12, JWR CFS in our presence and the same were handed over to Manager, JWR CFS for safe custody.

We have put our dated signatures on the Shipping Bills No. 3492655, 3494328 & 3493443 all dated 26.08.2023 filed M/s. Neelkanth Impex (IEC: AZRPG7420L) and their respective Export Invoice and Packing List, CLP copy 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. 14.09.2023 at 22:00 hrs. The Panchanama was carried out in our presence as per our say and in the presence of the authorized Customs Broker representative. The Panchanama was carried out in peaceful and systematic manner and no untoward event happened during the course of drawing the Panchanama and no damage was done to the subject goods.

Drawn by me, on the 14th day of September 2023.

Paramveer
14/9/23
I.O./SIIB(X), JNCH
(Paramveer Singh Nain)

In presence of:

Chetan Rohokar
14/9/23
Pancha-I

Gabaji M Gunjal
14/9/23 2114/2021
(Representative of CB)

NB
14/9/2023
Manoj B Dote
Pancha-II

Ashok Kumar Nayak
14/9/23
(Ashok Kumar Nayak)
I.O./SIIB(X), JNCH



भारत सरकार/ Government of India
वित्त मंत्रालय/ Ministry of Finance
आयुक्त सीमाशुल्क एन.एस.-II का कार्यालय
Office of Commissioner of Customs
NS-II

Jawaharlal Nehru Custom House,
Nhava Sheva,
Dist- Raigad, Maharashtra – 400 707
Email Id – siibx.jnch@gov.in



F. No.: SG/INV-96/2023-24/SIIB(X), JNCH

To
The Assistant Commissioner of
Customs, IRMC Section, NS-II, JNCH,
Nhava Sheva, Mumbai Zone-II

Sir,

**Sub.: Forwarding of draft Show Cause Notice in respect of
M/s. Neelkanth Impex (IEC- AZRPG7420L)**

This office initiated investigation against M/s. Neelkanth Impex (IEC- AZRPG7420L) for over-valuation of goods covered under 03 (Three) Shipping Bills Nos. 3494328, 3492655 & 3493443, all dtd. 26.08.2023, wherein goods were attempted to be exported to avail illegitimate export incentives fraudulently.

2. The investigation has since been completed and the DSCN along with RUDs is being forwarded for necessary forwarding to the respective section at the earliest.
3. This issues with the approval of Joint Commissioner, SIIB(X), JNCH, Nhava Sheva.

Yours faithfully,

Encl: As above

Sd/-

(Itha Ramlingeswara Rao)
Assistant Commissioner of
Customs, SIIB(X), JNCH,
NS-II,

Mumbai

Copy to: ADC, CEAC, NS-II, JNCH for information and further necessary action.

In this connection please refer to this office letter of even no. NOC dated 05.10.23, giving NOC for provisional release of the goods for Back to Town (BTT), pertaining to Shipping Bills Nos.3494328, 3492655 & 3493443, all dated 26.08.2023

The investigation has since been completed and the DSCN along with RUDs is being forwarded through IRMC Section for issuance at your end after due diligence at the earliest.

Further, it is to inform that this office functions in the light of Section 110AA of Customs Act, 1962. The DSCN is forwarded for issuance, in which decision may be taken after exercise of due diligence by the proper officer. Duty/Export Incentive and other calculations may be verified and suitable changes, if any, may be carried out in the DSCN before issuance of the SCN.

This issues with the approval of Joint Commissioner, SIIB(X), JNCH, Nhava Sheva.

Signed by Itha
Ramalingeswara Rao
Date: 30-01-2025 20:02:56

(Itha Ramlingeswara Rao)
Assistant Commissioner of
Customs, SIIB(X), JNCH,
NS-II,
Mumbai

Market Enquiry Report of M/s. Neelkanth Impex (IEC: AZRPG7420L) conducted on 30.09.2023.

As approved by the competent authority, the undersigned officer from SIIB (X) along with Shri Gabaji M Gunjal, authorized representative of exporter, conducted market survey of goods covered under Shipping Bills No. **3492655, 3494328 & 3493443** all dated **26.08.2023** presented for export by **M/s. Neelkanth Impex (IEC: AZRPG7420L)**.

The officer carried representative samples of the goods which were drawn from the aforesaid consignment covered under the said Shipping Bills. Market enquiry was conducted on 30.09.2023 in wholesale market near Masjid Bunder, Mumbai.

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

S/B No.	Item Description	Shop 1 M/s. Ajmeri Creation, 179, Narshi House, Hazrat Abbas Road, Samuel Street, khoja Gally, Masjid Bunder, Mumbai 400009	Shop 2 M/s. MD. Anwar, Shop No. 04, 7/11, Jilani Mansion, Kolsa Street, Pydhonie, Mumbai 400003	Shop 3 M/s Enjoy Impex, Pushpak@23 /25, Sheriff Deviji Street, Chakla, Mumbai 400003	Average wholesale price	Re-determined FOB Value= Declared FOB * (Re-determined PMV/Declared PMV)
3494328 dtd 26.08.2023	Men T Shirt of Cotton (item no. 11)	460	510	520	496	61,69,532
	Boys Shorts of Cotton	405	410	420	412	19,108
	Boys T shirt of Cotton	410	420	415	415	306363
	Girls Leggings of Blended	295	320	305	307	5301
	Girls 2 PC Suit of Blend	320	350	360	344	19,375

	Girls gown of polyester	410	395	410	405	19,154
	Mens Sweat Shirts of Cotton	475	480	495	484	18,477
	Ladies Hoodies of Cotton	475	480	495	484	4838
	Ladies trouser of polyester	395	410	415	407	3699
	Mens short of cotton	475	480	495	484	29,026
	Mens singlets of Cotton	210	205	205	207	1,07,344
	Babies Garment Ramper Suit of Cotton	300	320	330	317	51,041
	Girls top of Blend	405	410	420	412	28,861
3492655 dtd 26.08.2023	Ladies Gown with Dupatta of Polyester	465	475	470	470	51,71,130
3493443 dtd 26.08.2023	Men T Shirts of Cotton (item no. 3)	475	480	495	484	5,71,517
	Other made up article George of Polyester (item no. 2)	410	395	410	405	14,03,968
	Ladies Gown with Dupatta of Polyester	400	410	395	401	18,88,262



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.

(Handwritten signature)
30/9/23

(Gabaji M Gunjal)
Authorized representative of exporter

(Handwritten signature)
30/9/23
(Paramveer Singh Nain)

IO/SIIB(X)

	OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II SPECIAL INVESTIGATION AND INTELLIGENCE BRANCH (X), Jawaharlal Nehru Custom House, Nhava Sheva, Dist- Raigad, Maharashtra - 400 707. Tel No: 27244983: Fax: 27241828, 27241825. Email Id - siibx.jnch@gov.in	
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F. No. SG/MISC-158/2023-24/SIIB(X) JNCH

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

Sir,

Date: 05.09.2023

प्राप्त किया/RECEIVED
क्र. संख्या/ Sr. No.
06 OCT 2023
अपर आयुक्त सीमा शुल्क
ADDITIONAL COMMISSIONER OF CUSTOMS
एन.एस.-II, जे.एन.से.एच. जे.एन.से.एच. जे.एन.से.एच.

Sub: NOC for Provisional release of the goods for back to Town covered under Shipping Bills No. 3492655,3494328 & 3493443 all dated 26.08.2023 of exporter M/s. Neelkanth Impex (IEC: AZRPG7420L)- reg.

Please refer to the subject mentioned above.

The Exporter M/s. Neelkanth Impex (IEC: AZRPG7420L) has filed 03 shipping bills No. 3492655,3494328 & 3493443 all dated 26.08.2023 for export of RMG. Based on the NCTC inputs, the same was hold by this unit vide hold letter dated 08.09.2023.

Thereafter, the subject goods under 03 shipping bills was 100% examined by SIIB(X) under Pachamama dated 14.09.2023. After market enquiry, FOB value is re-determined as given below:-

S/B No.	Item Description	Declared FOB Value	Re-determined FOB Value	Declared Drawback	Redetermined Drawback	Redetermined RoSCTL(in Rs)
3494328 dtd 26.08.2023	Men T Shirt of Cotton (item no. 11)	79,35,810	61,69,532	164328	129560	302307
	Boys Shorts of Cotton	26,621	19,108	479	344	936
	Boys T shirt of Cotton	4,66,557	3,06,363	9744	6434	15,012
	Girls Leggings of Blended	12,150	5,301	209	133	261
	Girls 2 PC Suit of Blend	40,721	19,375	1059	504	1967

	Girls gown of polyester	33,341	19,154	967	555	728
	Mens Sweat Shirts of Cotton	27,792	18,477	611	406	1118
	Ladies Hoodies of Cotton	7,215	4838	173	116	237
	Ladies trouser of polyester	6,551	3699	190	107	176
	Mens short of cotton	35,264	29,026	635	522	1422
	Mens singlets of Cotton	1,99,129	1,07,344	4182	2254	5259
	Babies Garment Ramper Suit of Cotton	80,022	51,041	1680	1072	1986
	Girls top of Blend	49,876	28,861	1247	722	1255
3492655 dtd 26.08.2023	Ladies Gown with Dupatta of Polyester	80,53,759	51,71,130	233559	149963	196503
3493443 dtd 26.08.2023	Men T Shirts of Cotton (item no. 3)	7,53,363	5,71,517	15600	12002	28,004
	Other made up article George of Polyester (item no. 2)	26,48,472	14,03,968	79454	42119	53,351
	Ladies Gown with Dupatta of Polyester	34,51,611	18,88,262	100097	54760	71,754
Total		2,38,28,254	1,58,16,996	6,14,214	4,01,573	6,82,276

As further investigation is still pending with regard to DYCC test report, GST verification etc. Meanwhile, the exporter vide letter dated 03.10.2023 has requested for provisional release of the goods for Back to Town purpose. This office has no objection for provisional release of the goods **for back to Town** covered under 03 shipping bills No 3492655, 3494328 & 3493443 all dated 26.08.2023.

This issues with approval of The Commissioner of Customs(In-situ), SIIB(X), JNCH.

Yours Faithfully



(Jay Shah Manoj)

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

Encl : Copy of shipping bills & packing

Statement of Mr. Avinash Dadahari Gaikwad, Proprietor of M/s Neelkanth Impex (IEC-AZRPG7420L) recorded under section 108 of the Custom Act, 1962 in the Office of SIIB(X), JNCH, Nhava Sheva situated at C-604, Special Investigation and Intelligence Branch, Jawaharlal Nehru Custom House, Nhava Sheva, Distt:- Raigad, Maharashtra-400707.

In compliance to the Summons issued under signature of Shri Kapil, Appraiser of Customs, SIIB(X), I present myself voluntarily to give statement u/s 108 of Custom Act, 1962. I have been explained the provisions of section 108 of Custom Act, 1962. I have also been explained that giving false evidence under these enquiries is an offence punishable u/s 193 of the Indian Penal Code 1860. I am also informed that this statement of mine can be used as evidence against me or any other person in any court of law, or for any adjudication proceedings. Having been understood the provisions of sections 108 of the Customs Act 1962, I am giving my true, correct and voluntary statement without any pressure or manipulation which goes below:

My full name is Mr. **Avinash Dadahari Gaikwad**, I stay at A-7, AG Khan Road, Worli Dairy, Worli Mumbai. I am 25 years old and I can read, write, and understand Hindi and English. I have studied till HSc from Mumbai. I am requesting officer to type my statement on computer as per my say. My mobile No is 7021017751. I am staying at the above mentioned address along with my wife and son. For the proof of my identity, I am submitting self-attested copy of my Aadhar Card No 742868097396.

On being asked regarding my company, I state that this company was established in having **IEC-AZRPG7420L**. On being asked regarding nature of my work in company, I state that the company is small and new which have started in Trading of Ready made garments in year 2023.

On being asked about my company's office, I state that the Company's office is situated at 9-1-1, FLOOR GRD, MAHATMA PHULE MARG, KHAN ABDUL GAFFAR KHAN, , MADRASWADI, WORLI SEAFACE, WORLI , MUMBAI , MUMBAI , MAHARASHTRA, 400018. I am submitting the copy of IEC as proof of my Company address. I put my dated signature on the document as a token of submitting the same.

Q.1 What is your role in the company M/s Neelkanth Impex (IEC-AZRPG7420L)? Who did you sent here to present before Customs?

Ans. I am the Proprietor of M/s Neelkanth Impex (IEC-AZRPG7420L). As my goods are stuck at Customs, I present myself before Customs.

Q.2 What do you know about 03 Shipping Bills no-3492655, 3494328 & 3493443 all dated 26.08.2023?

Avinash
5/10/23

Ans. Yes, we filed these 03 shipping bills through our CHA M/s Indo Foreign(Agents) Pvt Ltd who later informed us that these all 03 Shipping bills were hold by SIIB(X) and the goods will be examined 100%.

Q.3 Do you know that your goods you have misdeclared the goods in terms of valuation. Do you agree with 100% examination done under Panchanama dated 14.09.2023? Were you present during examination?

Ans Sir, the goods were rightly declared in terms of quantity and description and I agree with examination done under Panchanama dated 14.09.2023. I sent my authorized representative CHA Gabaji M Gunjal for examination.

Q.4 Who is M/s Vaibhav creation? What is your relation with its proprietor?

Ans Sir, Vaibhav creation is also an exporter who have sold their goods to us due to lack of money with them.

Q.5 If you have bought goods from another exporter, where is amendment letter for this consignment?

Ans. Sir, I don't have much idea about Customs procedures but I have directed CHA to do the same and am submitting their request letter dated 26.08.2023 for amendment with forwarding from docks/Supdt & JWR/Manager enclosing NOC from M/s Vaibhav Creation for export. He is my friend and I have met him through our common CHA M/s Indo Foreign (Agents) Pvt Ltd.

Q.6 What was your intention behind this exchange of the goods. Was there any issue or any penal action pending against previous exporter M/s Vaibhav Creation?

Ans Sir, I again state that there was no exchange but we bought the goods from M/s vaibhav creation as they were unable complete the order due to financial loss and there was no malafide intention except profit margin. Regarding penal action against Vaibhav Creation, I don't have idea. You can ask from vaibhav creation.

Q.7 What were your terms and agreement with overseas buyer as you were not original exporter?

Ans. Sir, we bought the goods from M/s Vaibhav creation only after purchase negotiation were done for us by M/s Vaibhav Creation with overseas buyer but now due to delay in export, our order also got cancelled from consignee and we ourselves also had to cancel the shipment. I will submit agreement copy & purchase order within 02days.

Q.8 Do you agree with market enquiry of the goods conducted on 30.09.2023 and valuation suggested therein?

Ans Yes sir, I agree with valuation and I am signing the said market enquiry report as a token of agreeing with it but it was mistakenly done.

Q.9 Do your company and its supplier file GST return regularly. If yes, please provide evidences alongwith e-way bills of the said consignments?

Ans. Sir, My company files GSTR returns regularly. Last GSTR3B filed on 26.09.2023 but after cancellation of this order, we stopped working for sometimes. I will submit e-way bill within 05days.

Q 10. It came to notice that your company not in existence? What is your source of income?

Answer
5/10/23

Ans. Sir, I again state that the Company is still working. I am small trader who started working on credit but after hold of this consignment we went into financial loss.

Q 11. It appears that you are just frontman having no financial sources of income? Do you file ITR? What's your say?

Ans. I don't agree. I will ask my CA regarding my ITR returns and submit within 03days.

Q 12. How did you get the finance money of more than two crores to buy goods for export? Please submit bank statement details?

Ans Sir, we are merchant exporter and mostly purchases the goods on credit. I will submit bank account details within 05 days.

Q 13. Are you actual owner of the goods to be exported vide said 03 shipping bills as your financial condition appears meagre to operate business of more than 02 crores?

Ans. Yes sir, I am the proprietor of M/s **Neelkanth Impex (IEC-AZRPG7420L)** and owner of these goods. That's why, I have presented myself to get my goods to sell back to M/s Vaibhav creation due to cancellation of this export order.

Q 14. If you are owner of the goods, how did you brought the goods from supplier, give evidence as your supply chain appears non-existent?

Ans Sir, I again state that we are merchant exporter but for this consignment, I don't have much idea regarding supplier chain but I will ask my CA and M/s vaibhav Creation in detail and submit their Tax invoices within 05days.

Q.15 It came to notice that your premises has no business activities then why it should not be considered that someone else is actual owner of the goods behind you?

Ans I don't agree. We just started to export and I am IEC holder given by DGFT. I am the owner of the goods as of now.

Q.16 Have you ever been penalized by Customs, GST or any Govt agency till date?

Ans. No Sir, however, as per Central Govt initiative, GST verification going on in all Mumbai Commissionerate including our company. We have submitted all deficient documents to GST officials to their satisfaction recently.

Q.17 What else you want to say?

Ans. Sir, during examination our goods found as declared in terms of quantity, and description, even then due to so much delay in export, this order was cancelled by foreign buyer. Now, I request to **provisionally release my goods for back to Town** with bond and BG pending investigation as per our request letter dated 03.10.2023 sothat I can return these goods to M/s vaibhav Creation as we are facing heavy loss and need cash to continue our business at the earliest. Finally, we request you to finalize the case at the earliest and we are ready to cooperate with the investigation in future also.

The above statement of mine running into 04pages 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-400707 as per my say and


Divesh
21/10/23

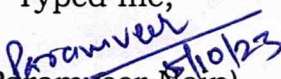
as per my request. I certify, it has been recorded exactly as stated by me in response to questions raised to me during the proceedings. I therefore affix my dated signature on every page of the statement in token of having been recorded correctly as stated by me. I have nothing more to add. Statement of mine is correctly recorded as per my say.


5/10/23

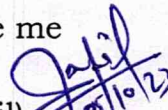
(Mr. Avinash Dadahari Gaikwad)

Proprietor of M/s Neelkanth Impex,

Typed me,


(Paramveer Nain)
IO, SIIB(X), JNCH

before me


(Kapil)
SIO/SIIB(X)