

 सत्यमेव जयते	सीमाशुल्क आयुक्त का कार्यालय, एनएस-II OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II न्हावा शेवा, तालुका- उरण, जिला- रायगढ़, महाराष्ट्र - 400 707 NHAVA SHEVA, TALUKA-URAN, DIST- RAIGAD, MAHARASHTRA-400707	
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F.No. CUS/ASS/PTF/11/2025-CEAX

Date of

SCN: 28.10.2025

F.No. CUS/SIIB/ALT/700/2024-SIIB(E)-JNCH

Date of

issue: 27.10.2025

DIN: 20251078NT000000CAE3

SCN NO.: 1204/2025-26/Commr/CEAC/NS-II/CAC/JNCH

Subject: Show cause notice issued under Section 124 read with section 75 and 51B of the Customs Act, 1962-reg.

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M/s. M B International (IEC: ABNFM7432Q) having its office at Office No. 67 (Upper Floor) Vindhya Complex, Plot No. 01, Sector-11, CBD Belapur, Navi Mumbai, Thane, Maharashtra-400614 has filed Shipping Bill No. 5858677 dated 07.12.2023 through their authorised Customs Broker M/s. YSR Logistics (CHA License No.11/2708) for Export of Readymade Garments destined to UAE. The details are as under:

TABLE-I

SB No./ Date	Description	Quantity (PCS)	FOB (INR)	DBK (INR)	RoSCTL (INR)	LUT
5858677 DATED 07.12.2023	BABIES GARMENT SET OF MMF	15594	₹ 82,82,870.06	₹ 2,23,637.49	₹ 2,74,917	LUT
TOTAL		15594	₹ 82,82,870.06	₹ 2,23,637.49	₹ 2,74,917	LUT

2. On the basis of Specific Intelligence, regarding Export of suspicious consignment of M/s. M B International (IEC: ABNFM7432Q) covered under Shipping Bill No. 5858677 dated 07.12.2023 (hereinafter referred to as "Shipping Bill") **(RUD-I)** filed through their Customs Broker M/s. YSR Logistics at JWR CFS, the goods covered in the Shipping Bill No. 5858677 dated 07.12.2023 were declared as "Babies Garment Set of MMF", were put on hold vide Hold No. 220/2022-23 SIIB(X) issued vide File No. SG/Misc-101/2021-22 SIIB(X), JNCH dated 13.12.2023 for Examination of the same, as the supply chain of the Exporter appeared to be fake/manipulated and the declared value of the goods appeared to be highly overvalued and mis-declared to avail illegitimate claim of drawback and other Export incentives. Hence the case was taken up by SIIB(X) for detailed investigation.

 सत्यमेव जयते	सीमाशुल्क आयुक्त का कार्यालय, एनएस-II OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II न्हावा शेवा, तालुका- उरण, जिला- रायगढ़, महाराष्ट्र - 400 707 NHAVA SHEVA, TALUKA-URAN, DIST- RAIGAD, MAHARASHTRA-400707	
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F.No. CUS/ASS/PTF/11/2025-CEAX**Date of****SCN: .10.2025****F.No. CUS/SIIB/ALT/700/2024-SIIB(E)-JNCH****Date of****issue: .10.2025****DIN:****SCN NO.:**

Subject: Show cause notice issued under Section 124 read with section 75 and 51B of the Customs Act, 1962-reg.

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3. Consequently, the subject goods pertaining to Shipping Bill No. 5858677 dated 07.12.2023 were examined 100% vide Panchanama dated 09.01.2024 **(RUD-II)** in the presence of two independent Panchas, representatives of Customs Broker and Exporter. During the Examination, the subject goods were found as declared in the said Shipping Bill, and corresponding Invoice and Packing List w.r.t. declared quantity and description. However, it appeared that the valuation of the goods covered in above said Shipping Bill is high to avail illegitimate export incentives. Representative Sealed Samples (RSS) of the goods from the Shipping Bill were drawn for the purpose of further investigation.

4 . Further, letter dated 23.01.2024 was forwarded to DYCC, JNCH along with RSS for testing in order to determine exact characteristics, nature and composition of the subject goods. DYCC then, tested the RSS and forwarded the test Reports vide DYCC Report No. 76/SIIB(X) dated 23.02.2024 **(RUD-III)**. The details of test report are as under:

Item No	Item Description	DYCC Test Report
1	BABIES GARMENT SET OF MMF	Report: The sample as received is in the form of readymade article. On opening the sample packet 01 samples are received (1) 1-Shirt, (2) Jacket and (3) 1 full pant. Total Wt - 154.7 gm (1) 1-Shirt: It is made of knitted fabric having printed description on front side as "Athletics etc". It is wholly composed of polyester filament yarns. Wt of 1-shirt - 29.9 gm (2) Jacket: It is made of yarn dyed woven base fabric fitted with elastic strip and dyed woven fabric on front side having plastic buttons, inner lining fabric and decorative batch. The stitched dyed woven fabric on front, inner lining fabric is composed of polyester filament yarns. The yarn dyed woven base fabric is composed of polyester filament yarns on one side & blended spun yarns of polyester and cotton on other side. % Composition of yarn dyed woven base fabric: Polyester - 61.12%, Cotton balance Wt. of Jacket - 69.6 gm Wt of yarn dyed woven base fabric - 24.2 gm Wt. of dyed woven fabric on front - 15.1 gm Wt. of inner lining fabric stitched with front fabric - 9.1 gm Wt of elastic strip - 16.7 gm Wt. of batch - 1.2 gm Wt of buttons - balance GSM of base fabric - 111.04 (3) Full pant: It is made of dyed woven base fabric fitted with elastic strip on waist side. The yarn dyed woven base fabric is wholly composed of polyester filament yarns. Wt of full pant - 55.2 gm Wt of yarn dyed woven base fabric - 52.5 gm Wt of elastic strip - balance GSM of base fabric - 175.95

The subject goods were found correctly declared in terms of composition and declared RITC & Drawback Sr. No. in the above-mentioned Shipping Bill. It was noticed that "the goods appear to be mis-declared in terms of value". Thus, the declared value appeared overvalued & the same appeared liable to be rejected as per Rule 8 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.

5. Re-determination of Valuation

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

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

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

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

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

As per the Provisions of Rule 6 *ibid*, the assessable value of the goods is proposed to be re-determined under Rule 6 *ibid*, i.e. as per the Residual Method. Accordingly, Market Survey was to be conducted by SIIB(X). The details of the determination of the value are summarized in the Market Survey Report dated 20.01.2024.

6. To ascertain prevailing Market Value of the goods, the Market Enquiry of the goods covered under the subject Shipping Bill was required to be conducted, therefore the investigating agency had requested to the Exporter to represent them during the said Market Enquiry. The Market Enquiry was conducted on 20.01.2024 (**RUD-IV**) along with Authorized Representative of the Exporter. The value of the goods was taken from 3 different shops/dealers and average of their prices was taken as Market value of the same. As per the Market Enquiry the value of the goods has been re-determined and

accordingly the Export incentives have also been re-determined. On the basis of Market Enquiry Report dated 20.01.2024, it is observed that the subject goods have been mis-declared in terms of valuation. The re-determined FOB value of the goods and corresponding Export incentives under the said Shipping Bill would be as below:

Table-II

Sl No.	Shipping Bill No. & Date	Description of goods	Quantity	Declared			Re-determined		
			(PCS)	FOB (INR)	Drawback (INR)	ROSCTL (INR)	FOB	Drawback	ROSCTL
1	5858677 DATED 07.12.2023	BABIES GARMEN T SET OF MMF	15594	₹ 82,82,870.06	₹ 2,23,637.49	₹ 2,74,917	₹ 48,43,617.85	₹ 1,30,777.68	₹ 1,84,057.48
TOTAL			15594	₹ 82,82,870.06	₹ 2,23,637.49	₹ 2,74,917	₹ 48,43,617.85	₹ 1,30,777.68	₹ 1,84,057.48

Table-III

Re-determined (in Rs.)	FOB	Differential Drawback (in Rs.)	Differential ROSCTL (in Rs.)	Total excess Export benefits (in Rs.)
₹ 48,43,617.85		₹ 92,859.81	₹ 90,859.71	₹ 1,83,719.52

7. As it can be seen from the Table above, based on the Market Enquiry conducted on 20.01.2024, it appears that the goods declared by the Exporter in the Shipping Bill No. 5858677 dated 07.12.2023 have been mis-declared in terms of value. The value of the goods has been re-determined based on the Market Enquiry Report dated 20.01.2024. The Export incentive such as drawback & RoSCTL are therefore to be re-determined with respect to the new re-determined FOB of the goods as mentioned in the Table above. Hence, the declared value i.e. Rs. 82,82,870.06 appeared to be liable for rejection in terms of Rule 8 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007 and the value needs to be re-determined as per the Provisions of the said Rules. For the purpose of Customs Tariff Act, 1975, valuation of Export goods is to be done in terms of Section 14 of the Customs Act, 1962 read with Customs Valuation (Determination of value of Export Goods) Rules, 2007 (CVR). As per the Provisions of Act/Rules, transaction value of the goods is to be accepted, subject to Rule 8 of Customs Valuation (Determination of value of Export Goods) Rules, 2007. Prima facie on Examination of the subject consignment, the declared value of the goods appeared to be on the higher side; the declared transaction value appeared liable for rejection under Rule 8 of the CVR and the said value is required to be re-determined by sequentially proceeding in terms of Rule 4 to 6 of the Customs Valuation Rules, 2007. In the instant case, the Exporter is Merchant Exporter and hence, transaction value of the impugned goods under Export could not be determined under

Rule 4 & 5 of the Customs Valuation Rules, 2007. Hence the value of all the items could be ascertained from the wholesale Market by conducting Market Survey.

8. Past Exports:

Further, In order to investigate past consignments, the data were retrieved from the date of issuance of IEC i.e. 05.10.2020 till 31.01.2025 for Exporter M/s. M B International (IEC: ABNFM7432Q). The Exporter had filed a total No. of 79 Shipping Bills in past. During further investigation, ICES data was scrutinized by the investigating agency, on perusal of the past Export data, it was observed that no foreign remittance has been received as per FEMA regulations. The details of the Shipping Bills are as under where no BRC/foreign remittance has been till the time of investigation against this IEC.

Table-IV

Sr. No.	SB No.	SB Date	LEO Date	Expected Realization Date	FOB Value of the Goods)	Drawback Amount (in INR)	RoSCTL	RoDTEP	FOB to be realised (In FC)
1	9673267	13-04-2022	16-04-2022	31-01-2023	₹ 61,42,804.50	1,35,142	371640	0	81,795
2	2362325	24-06-2022	26-06-2022	31-03-2022	₹ 17,97,839.50	36594	52508	0	23,373
3	2559797	02-07-2022	02-07-2022	30-04-2023	₹ 9,71,805.00	27,257	36976	0	12,580
4	2985840	22-07-2022	22-07-2022	30-04-2023	₹ 15,50,656.80	41,304	64246	0	19,579
5	3017381	23-07-2022	25-07-2022	30-04-2023	₹ 10,13,600.81	29,394	48146	0	12,798
6	3494868	13-08-2022	17-08-2022	31-05-2023	₹ 13,93,005.70	47,362	66168	0	17,734
7	3494923	13-08-2022	18-08-2022	31-05-2023	₹ 10,64,705.98	36,200	50574	0	13,555
8	3786227	27-08-2022	01-09-2022	30-06-2023	₹ 14,24,461.30	19,141	13084	21264	18,077
9	4049864	08-09-2022	15-09-2022	30-06-2023	₹ 14,52,782.33	45,640	61875	0	18,460
10	4051436	08-09-2022	15-09-2022	30-06-2023	₹ 26,92,720.50	79,831	105634	0	34,215
11	4059925	08-09-2022	10-09-2022	30-06-2023	₹ 4,23,627.15	0	0	0	5,383
12	4099425	10-09-2022	15-09-2022	30-06-2023	₹ 6,96,857.02	21,622	29165	0	8,855
13	4364930	22-09-2022	27-09-2022	30-06-2023	₹ 1,35,442.70	3,443	5532	1059	1,721
14	4365545	22-09-2022	28-09-2022	30-06-2023	₹ 8,60,462.52	16,809	24753	606	10,933

15	4370764	23-09-2022	27-09-2022	30-06-2023	₹ 20,77,247.15	64,116	86299	0	26,395
16	4540404	30-09-2022	06-10-2022	31-07-2023	₹ 9,26,220.30	28,532	38372	0	11,769
17	6146739	14-12-2022	15-12-2022	30-09-2023	₹ 14,17,857.10	41,618	55609	0	17,657
18	6603515	31-12-2022	04-01-2023	31-10-2023	₹ 4,84,861.32	0	0	0	5,927
19	8396722	11-03-2023	11-03-2023	31-12-2023	₹ 10,05,770.25	28,930	38334	0	12,303
20	9362836	18-04-2023	19-04-2023	31-01-2024	₹ 21,65,613.30	68,419	93820	0	26,703
21	9396114	19-04-2023	20-04-2023	31-01-2024	₹ 5,01,279.10	12,749	15757	0	6,181
22	1721181	13-06-2023	15-06-2023	31-03-2024	₹ 68,66,231.40	1,99,121	326146	0	84,042
23	1721182	13-06-2023	15-06-2023	31-03-2024	₹ 85,64,774.40	2,48,378	406827	0	1,04,832
24	1721183	13-06-2023	15-06-2023	31-03-2024	₹ 88,42,717.80	2,56,439	420029	0	1,08,234
25	1749549	14-06-2023	15-06-2023	31-03-2024	₹ 98,89,294.80	2,47,232	375793	0	1,21,044
26	2045829	27-06-2023	28-06-2023	31-03-2024	₹ 77,03,438.25	2,23,400	365913	0	94,695
27	2045832	27-06-2023	28-06-2023	31-03-2024	₹ 88,36,757.64	2,56,266	419746	0	1,08,626
28	2045834	27-06-2023	28-06-2023	31-03-2024	₹ 78,34,005.00	2,27,186	372115	0	96,300
29	2045835	27-06-2023	28-06-2023	31-03-2024	₹ 78,13,114.32	2,26,580	371123	0	96,043
30	2102482	29-06-2023	01-07-2023	30-04-2024	₹ 50,11,770.13	1,45,341	238059	0	61,608
31	2120831	30-06-2023	01-07-2023	30-04-2024	₹ 72,13,548.55	2,09,193	342644	0	88,673
32	2334641	10-07-2023	10-07-2023	30-04-2024	₹ 48,63,968.20	1,25,457	193460	0	59,644
33	2334652	10-07-2023	10-07-2023	30-04-2024	₹ 55,36,959.58	1,43,547	290255	0	67,897
34	2568774	19-07-2023	20-07-2023	30-04-2024	₹ 67,37,661.00	1,95,392	320039	0	82,620
35	2590043	20-07-2023	20-07-2023	30-04-2024	₹ 32,28,115.98	93,615	153335	0	39,585
36	2619836	21-07-2023	22-07-2023	30-04-2024	₹ 99,80,864.46	2,49,802	484254	0	1,22,917
37	2690987	25-07-2023	25-07-2023	30-04-2024	₹ 98,65,800.00	2,86,108	468626	0	1,21,500

38	2691032	25-07-2023	25-07-2023	30-04-2024	₹ 83,96,892.00	2,32,285	403903	0	1,03,410
39	2691071	25-07-2023	25-07-2023	30-04-2024	₹ 80,68,032.00	2,01,701	397754	0	99,360
40	2699400	25-07-2023	25-07-2023	30-04-2024	₹ 95,36,940.00	2,76,571	453005	0	1,17,450
41	2699414	25-07-2023	25-07-2023	30-04-2024	₹ 88,79,220.00	2,57,497	421763	0	1,09,350
42	2699417	25-07-2023	25-07-2023	30-04-2024	₹ 85,50,360.00	2,47,960	406143	0	1,05,300
43	3051013	08-08-2023	10-08-2023	31-05-2024	₹ 89,00,482.50	2,22,512	338218	0	1,08,675
44	3145390	11-08-2023	19-08-2023	31-05-2024	₹ 1,28,61,657.90	2,80,000	773288	0	1,57,041
45	3145400	11-08-2023	19-08-2023	31-05-2024	₹ 1,28,53,938.83	2,80,481	768638	0	1,56,947
46	3145417	2023 11-08-2023	2023 19-08-2023	31-05-2024	₹ 1,19,96,179.65	2,61,744	704397	0	1,46,474
47	3188964	14-08-2023	14-08-2023	31-05-2024	₹ 73,29,231.00	2,12,548	348139	0	89,490
48	3188968	14-08-2023	14-08-2023	31-05-2024	₹ 61,71,984.00	1,78,988	293170	0	75,360
49	3188970	14-08-2023	14-08-2023	31-05-2024	₹ 84,52,403.51	2,45,120	401489	0	1,03,204
50	3251483	17-08-2023	19-08-2023	31-05-2024	₹ 1,26,48,668.76	2,66,399	535634	40635	1,54,440
51	3376438	22-08-2023	23-08-2023	31-05-2024	₹ 77,67,439.68	1,39,740	411674	0	94,494
52	3376749	22-08-2023	23-08-2023	31-05-2024	₹ 72,06,210.96	1,97,291	317385	0	87,667
53	3376768	22-08-2023	23-08-2023	31-05-2024	₹ 82,97,387.19	2,09,966	361757	0	1,00,941
54	3376829	22-08-2023	23-08-2023	31-05-2024	₹ 86,45,301.16	2,19,804	378492	0	1,05,174
55	3377974	22-08-2023	23-08-2023	31-05-2024	₹ 98,97,959.29	2,43,769	387453	23461	1,20,413
56	3378014	22-08-2023	23-08-2023	31-05-2024	₹ 85,44,817.41	2,19,331	351290	44078	1,03,952
57	3490077	26-08-2023	28-08-2023	31-05-2024	₹ 59,92,622.49	1,73,786	284650	0	72,903
58	3490079	26-08-2023	28-08-2023	31-05-2024	₹ 59,03,156.01	1,71,192	280399	0	71,815
59	3660836	02-09-2023	02-09-2023	30-06-2024	₹ 56,19,829.05	1,62,975	266941	0	68,368

60	4048010	20-09-2023	21-09-2023	30-06-2024	₹ 94,28,224.92	2,64,660	379153	0	1,14,699
61	4072119	21-09-2023	22-09-2023	30-06-2024	₹ 89,31,884.88	2,51,864	380568	0	1,08,660
62	4153506	25-09-2023	25-09-2023	30-06-2024	₹ 93,72,768.42	2,65,346	408239	0	1,13,885
63	4153796	25-09-2023	25-09-2023	30-06-2024	₹ 95,04,571.87	2,57,826	403010	0	1,15,487
64	4294192	29-09-2023	30-09-2023	30-06-2024	₹ 80,46,450.43	1,73,101	429157	0	97,770
65	4294194	29-09-2023	30-09-2023	30-06-2024	₹ 54,72,439.74	1,20,394	331083	0	66,494
66	4475563	07-10-2023	10-10-2023	31-07-2024	₹ 88,63,800.96	2,44,054	433721	0	1,07,570
67	4475574	07-10-2023	10-10-2023	31-07-2024	₹ 85,00,318.08	2,15,264	439288	0	1,03,159
68	4736331	18-10-2023	20-10-2023	31-07-2024	₹ 59,76,801.60	1,73,327	283898	0	72,534
69	4736456	18-10-2023	20-10-2023	31-07-2024	₹ 70,63,492.80	2,04,841	335516	0	85,722
70	4741040	19-10-2023	20-10-2023	31-07-2024	₹ 77,15,507.52	2,23,750	366487	0	93,635
71	5199799	07-11-2023	08-11-2023	31-08-2024	₹ 95,58,688.40	2,81,215	331748	0	1,16,004
72	5200004	07-11-2023	08-11-2023	31-08-2024	₹ 86,38,507.00	2,85,972	395122	0	1,04,836
73	5200008	07-11-2023	08-11-2023	31-08-2024	₹ 91,18,779.52	2,66,976	472140	0	1,10,665
74	5200011	07-11-2023	08-11-2023	31-08-2024	₹ 92,65,748.16	2,22,378	560578	0	1,12,448
75	5200013	07-11-2023	08-11-2023	31-08-2024	₹ 95,24,665.44	2,93,708	394923	1	1,15,591
76	5851692	07-12-2023	07-12-2023	30-09-2024	₹ 36,22,600.38	88,948	119799	5380	43,990
77	5858147	07-12-2023	07-12-2023	30-09-2024	₹ 84,16,721.75	2,27,251	279360	0	1,02,207
78	5858324	07-12-2023	07-12-2023	30-09-2024	₹ 81,74,513.93	2,20,712	271321	0	99,266
79	5858670	07-12-2023	07-12-2023	30-09-2024	₹ 83,84,852.30	2,26,391	278302	0	1,01,820
Total					50,50,90,693.33	1,35,26,798	2,33,85,851	1,36,484	61,82,923 (in FC)

As the prescribed timeline for realization of foreign remittance is 09 months as per RBI Master Circular No.14/2014-15 dated 01.07.2014, which states," it has been decided in consultation with the Government of India that

the period of realization and repatriation of Export proceeds shall be nine months from the date of Export for all Exporters including Units in SEZs, Status Holder Exporters, EOUs, Units in EHTPs, STPs & BTPs until further notice. Accordingly, the Drawback is liable to be demanded Back from the Exporter on account of non-receipt of foreign remittance in the Shipping Bills mentioned above under Section 75 and 75A of the Customs Act 1962 read with Rule 17 & 18 of the drawback Rules, 2017 along with applicable interest. Also, ROSCTL & RoDTEP are liable to be demanded Back from the Exporter on account of non-receipt of foreign remittance in the Shipping Bills mentioned above in terms of Notification No. 76/2021-Cus (N.T) dated 23.09.2021, 77/2021-Cus (N.T) dated 24.09.2021 & 25/2023-Cus (N.T) dated 01.04.2023 read with section 28AAA of the Customs Act, 1962 along with applicable interest under section 28AA of the Customs Act, 1962. Total drawback claimed in 79 Shipping Bills in which FOB not realized despite completion of time period **is Rs. 1,35,26,798/-, RoSCTL claimed is Rs. 2,33,85,851/- and RoDTEP of Rs. 1,36,484/-.**

9. Further, an alert to withhold the Export incentives against the Exporter M/s. M B International (IEC: ABNFM7432Q) was inserted during the investigation.

10. The Exporter vide their letter dated Nil requested to release of the goods for **Back to Town**. The request of the Exporter was accepted by the Adjudicating Authority as per the Provisions of Board Circular No. 01/2011 dated 04.01.2011 and 30/2013 dated 05.08.2013 and NOC dated 06.02.2024 for Provisional Back to Town of the goods covered under Shipping Bill No. 5858677 dated 07.12.2023 under section 110A of the Customs Act, 1962. The goods were provisionally released for Back to Town on execution of Bond of Value equal to the FOB value and on production of Bank Guarantee/Cash Security of Rs. 1,50,000./- (Rs. One Lakh Fifty Thousand Only) **(RUD-V).**

11. GST Verification of the Exporter: -

Letters dated 23.01.2024, 11.11.2024, 10.12.2024 and 26.12.2024 were also sent to jurisdictional Commissionerate i.e. Division-I, Range-III, of Belapur CGST Commissionerate to verify genuineness of the Exporter M/s. M B International (IEC: ABNFM7432Q). In this regard, reply vide F.No. CGST/Be//Dn-1/R-III/MB Int/106/2024-25/2726 Dated 27.12.2024 **(RUD-VI)** communicated this office that;

(1) Physical verification of the premises of the exporter (existence/Nonexistence):-The address registered with GST department as Principal place of Business located at Shop No. 67, Vindhya Commercial Complex, Sector-11, CBD Belapur 400614 was visited by the officers of this office, During the visit following observations were made:

- (i) That the exporter is **non-existent**.*
- (ii) The premises have been occupied by M/s. NGTB LOGISTICS INDIA PRIVATE LIMITED (27AAICN2796F1Z4 Date of registration 22/07/2022).*
- (iii) **Genuineness of Exporter:** -The exporter has made only export supplies during the FY 2022-23 and FY 2023-24 (up to June-2023) i.e. there are no*

B2C or B2B supplies during the said period. The said export is without payment of IGST.

The details of the supplies are as under: -

(2) The year-wise breakup of the ITC availed in GSTR-3B vis-vis GSTR-2A/2B by the said exporter is as under: -

FY	ITC Availed in GSTR-3B	ITC Reflected in GSTR-2A/2B
2021-22	0	0
2022-23	132,140	133,833
2023-24	4,95,693	2,74,02,220
2024-25	0	0

(3) As can be deciphered from the tables above, the exporter has not availed ITC of Rs. 25,38,252/- passed on by their supplier M/s. New India Enterprises against the invoices raised in Aug-2023 by the returns filed up to June-2023.

(4) Further, as verified from the GST BO portal, the exporter M B international has not claimed any refund of ITC accumulated on account of Export of goods/ services made without payment of ITC, from this office.

(5) Whether the said GSTINs are fake/ bogus/ paper-based firms: - cannot be commented as M/s. New India Enterprises (GSTIN cancelled w.e.f. 18.12.2024) falls in the jurisdiction of Division-VI, Range-VI of the Raigarh Commissionerate.

Hence, from the above facts, it is ascertained that the Exporter is **non-existent** at the (Principal Place of Business) PPOB.

11.1 GST Verification of the Supplier: -

Letters dated 23.01.2024, 11.11.2024 and 10.12.2024 were also sent to jurisdictional Commissionerate i.e. Division-VI, Range-VI, of Raigarh CGST Commissionerate to verify genuineness of the Exporter M/s. New India Enterprises (GSTIN: 27AYZPP9577G1Z6). In this regard, reply vide F.No. CGST/RGD/Div-VI/R-Vi/Misc-Corrs/62/2023-24 Dated 19.12.2024 (**RUD-VII**) communicated this office that;

During the visit at the PPOB declared by M/s. New India Enterprises on 17.12.2024, the owner of the said PPOB informed that "they had rented out one of their shop to Shri Vinod Hanumant Pote (Proprietor of M/s. New India Enterprises) around March, 2020. However, Shri Pote vacated the said shop in June, 2022. They had never noticed any manufacturing/trading or any business activity in their shop rented to Shri Pote". Further, several calls were made on Mobile No. 9594428637 mentioned in GST registration details. However, response of the all calls made on the said mobile number, received as "switched off".

In view of the above, it appears that M/s. New India Enterprises is a **non-existing** unit at the time of visit. Therefore, registration of the said taxpayer has been **suspended** w.e.f. 18.12.2024 and Input Tax Credit

available in Electronic Credit Ledger of the said taxpayer has been blocked under the provision of CGST Act, 2017.

The further investigation in respect of M/s. New India Enterprises is under process.

The above is for information and necessary action at your end.

Hence, from the above facts, it is ascertained that the Supplier of the exporter is **non-existent** at the PPOB.

SUMMONS & STATEMENT

12. Further, in order to record the statement of M/s. M B International (IEC: ABNFM7432Q), under section 108 of Customs Act, 1962 04 Summonses have been issued vide DIN- 20240478NW0000111A70 dated 17.04.2024 to appear on 06.05.2024, DIN- 20241178NT0000444B64 dated 11.11.2024 to appear on

26.11.2024, DIN-20241278NT0000915482 dated 03.12.2024 to appear on 19.12.2024 & DIN- 20241278NT00008181E3 dated 23.12.2024 to appear on 06.01.2025 **(RUD-VIII)** in the name of M/s. M B International (IEC: ABNFM7432Q) to appear before the office of SIIB(X), 6th floor, C-604, Jawaharlal Nehru Custom House, Nhava Sheva, Taluka-Uran, Dist: Raigad, Maharashtra-400707 u/s Section 108 of the Customs Act, 1962. However, the summonses sent via speed post returned to this office with the remark that the **'Item returned Addressee left without instruction'**. Also, Summonses were sent on the e-mail address provided by the exporter in their official correspondence with this office. However, the exporter did not turn up for deposing their statement nor submitted any written submission.

13. Further, on receipt of spot Summons CBIC-DIN-20240578NW0000288269 dated 07.02.2025 to appear on 07.02.2025, Shri Rajan A Sarang G-card holder of M/s. YSR Logistics (CHA License No.11/2708) having Kardex No. 6493/2023 present himself for the recording of the Statement under section 108 of the Customs Act, 1962 on 07.02.2025 **(RUD-IX)** wherein he inter-alia stated that;

- On being asked whether he was aware of the reason for the summons and whether he was the authorized person on behalf of CB M/s YSR Logistics, he stated that he had appeared in response to the spot summons dated 07.02.2025 concerning the export made through JNPT by M/s. MB International (IEC ABNFM7432Q). He confirmed that he was the authorized person, holding a G-Card, to provide a statement before Customs.
- On being asked about his role in M/s. YSR Logistics and whether he was authorized to provide a statement, he stated that he was a G-Card holder responsible for overseeing all export-related operations and was fully authorized to provide a statement.
- On being asked who was responsible for handling documentation work at the CB firm, he replied that he, along with his subordinate staff, managed the documentation process.

- On being asked about the procedure followed for filing a Shipping Bill, he explained that exporters were advised to submit all necessary documents relevant to the exporting commodity via email. They also confirmed whether the exporters intended to claim export benefits. Based on the submitted documents, a checklist was prepared and shared with the exporter for verification and approval. Upon receiving confirmation, the Shipping Bill was filed through ICEGATE.
- On being asked about his tenure with the firm and the firm's experience in the Customs Broker business, he replied that he had been with M/s. YSR Logistics for two years, and the firm had been operating for approximately eight years.
- On being asked whether he had filed Shipping Bill No. 5858677 dated 07.12.2023 on behalf of M/s. MB International, he confirmed that the Shipping Bill had been filed by his subordinates under his supervision.
- On being asked how the shipment details were received from M/s. MB International, he stated that the details were received through the official email of the exporter. As they were a new client, all relevant documents were thoroughly verified before filing the Shipping Bill.
- On being asked if he was aware of the case booked against M/s. MB International regarding misdeclaration and overvaluation, he confirmed his awareness of the case and stated that the market enquiry revealed that the goods were overvalued.
- On being asked how contact was established with the exporter, he mentioned that the introduction was made through their forwarding associate.
- On being asked about the KYC verification of M/s. MB International, he stated that they verified the IEC issued by DGFT and followed the CBLR 2018 verification process, retaining signed and certified copies of documents.
- On being asked whether the address of M/s. MB International was verified, he confirmed that the verification was conducted at the time of KYC before filing the Shipping Bills.
- On being asked whether he could provide documentary evidence of the verification, he stated that no such documentary evidence was readily available.
- On being asked about the charges for clearing the shipment, he stated that the standard agency fee was ₹2,500 per export shipment.
- On being asked whether he could provide a copy or any documentary evidence of the first-time export KYC conducted for M/s. MB International, he replied that all documents were retained by CEAC during the process, and only an acknowledgment slip was issued, which was not readily available.
- On being asked about the non-appearance of M/s. MB International despite summonses under Section 108 of the Customs Act, he stated that he had not been in contact with the exporter for a considerable period and was unaware of the reason for their non-appearance.
- On being asked about the jurisdictional GST Commissionerate's report stating that the principal place of business of M/s. MB International was non-existent, he replied that he was unaware of this matter as he had not been in contact with the exporter.

- On being asked about the overvaluation of goods, he stated that valuation was based on invoices submitted by the exporter. The checklist was sent to the exporter for verification before filing the Shipping Bill.
- On being asked to provide the tax invoice, he stated that it was not readily available.
- On being asked whether he suspected that the proprietor/exporter might be a frontman and someone else was the actual owner, he stated that, as a Customs Broker, the exporter's credentials were always verified as per CBLR 2018.
- On being asked whether he complied with Regulation 10 of CBLR, 2018, by advising the client to comply with laws and notifying Customs in case of noncompliance, he stated that the exporter had informed them that the goods were locally procured for export. The Shipping Bill was filed based on the KYC documents provided by the exporter.
- On being asked why it should not be considered that he was aware of the misdeclaration concerning the non-existent supply chain, he stated that the Shipping Bill was filed based on documents provided by the exporter, including KYC documents, invoices, and packing lists. During the examination, the goods were found as declared in terms of quantity and description. He had no prior knowledge of discrepancies in the supply chain or potential GST violations.
- On being asked whether the CB firm or exporter had been penalized by any government agency, he stated that, to his knowledge, neither M/s. YSR Logistics nor M/s. MB International had been penalized by any government agency.
- On being asked if he had anything further to add, he reiterated that M/s. YSR Logistics was a legitimate Customs Broker with a national presence and followed all prescribed procedures. He assured full cooperation with Customs in the ongoing investigation.

14. RELEVANT LEGAL PROVISIONS

A. Customs Act, 1962

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

Section 50: Entry of goods for Exportation. –

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

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

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

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

(3) *The Exporter who presents a Shipping Bill or bill of Export under this section shall ensure the following, namely: -*

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

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

Section 113(ia): *Any goods entered for Exportation under claim for drawback which do not correspond in any material particular with any information furnished by the Exporter or manufacturer under this Act in relation to the fixation of the rate of drawback under Section 75, shall be liable to confiscation;* **Section 113(ja):** *any goods entered for Exportation under claim of remission or refund of any duty or tax or levy to make a wrongful claim in contravention of the Provisions of this Act or any other law for the time being in force;*

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

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

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

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

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

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

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

Section 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) willful mis-statement; or (c) Suppression of facts, for the purposes of this Act or the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992), or any other law, or any scheme of the Central Government, for the time being in force, by such person] or his agent or employee and such instrument is utilized under the Provisions of this Act or the Rules or regulations made or notifications issued there under, by a person other than the person to whom the instrument was issued, the duty relatable to such utilization 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 28AA of the Customs Act, 1962 Interest on delayed payment of duty-

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

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

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

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

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

Section 75A(2) of Customs Act, 1962: 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.

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

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

—

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

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

Customs Brokers Licensing Regulations, 2018:

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

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.

Foreign Trade (Regulation) Rules, 1993

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

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

15.1 M/s. M B International (IEC: ABNFM7432Q) having its registered office address at Office No. 67 (Upper Floor) Vindhya Complex, Plot No. 01, Sector-11, CBD Belapur, Navi Mumbai, Thane, Maharashtra-400614 had filed Shipping Bill No. 5858677 dated 07.12.2023 through their Customs Broker M/s. YSR Logistics (CHA License No.11/2708). The re-determined FOB value of the said goods covered under the above-mentioned Shipping Bill comes to Rs. 48,43,617.85 as against the declared FOB value of Rs. 82,82,870.06. By inflating the FOB value, the Exporter was attempting to claim Drawback of Rs. 2,23,637.49 and RoSCTL of Rs. 2,74,917 whereas they were eligible for

Drawback of Rs. 1,30,777.68 and RoSCTL of Rs. 1,84,057.48 respectively. (As tabulated in Table-II above).

15.2 As it can be seen from the Table-II above, based on the Market Enquiry conducted on 20.01.2024, it appears that the goods declared by the Exporter in the Shipping Bill No. 5858677 dated 07.12.2023 have been mis-declared in terms of their value. During the Market Enquiry it was found that the value of the goods filed under the said Shipping Bill were inflated and hence needed to be re-determined under Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007. The Export incentive such as drawback & RoSCTL are therefore re-determined with respect to the re-determined FOB as mentioned in the Table-II above. It is thus cogent and clear that the Exporter M/s. M B International (IEC: ABNFM7432Q) had

(i) mis-declared the impugned goods in terms of their value,
(ii) attempted to defraud the Government by claiming undue higher amount of Drawback and RoSCTL and thereby acted in a manner which rendered the said goods under Table-I above liable for confiscation in terms of the Provisions of Section 113(i), 113(ia) and 113 (ja) of the Customs Act, 1962 respectively.

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

15.4 As the Exporter had not made declaration truthfully in the said Shipping Bill, they have violated the conditions of Section 50(2) of the Customs Act, 1962. Hence, it appears that there was a deliberate mis-declaration, mis-statement and suppression of facts regarding the actual value of the impugned goods, on the part of the Exporter with mala-fide intention to claim undue Export benefits not legitimately payable to them. The Exporter had declared the FOB value in the Shipping Bill as Rs. 82,82,870.06 whereas the re-determined FOB value after conducting the Market Survey was Rs. 48,43,617.85 only and hence higher Drawback & RoSCTL and other Export incentives were attempted to be claimed. Thus, it appeared that the said goods were attempted to be Exported in violation of Section 50(2) of the Customs Act, 1962 read with Section 11(1) of Foreign Trade (Development & Regulation) Act 1992 & Rules 11 of Foreign Trade Rules 1993, as Exporter had furnished wrong declaration to the Custom Authorities.

15.5 As the goods were attempted to be Exported by mis-declaration for which confiscation is proposed. However, the drawback & RoSCTL claim in the live Shipping Bill as mentioned in Table-I is not demanded since the goods were not exported and cleared for Provisional Back to Town.

15.6 The goods were not found in consonance with the Exporter's declaration with respect to value, as the Exporter had overvalued the goods on the basis of fake invoices. Hence, the declared value appeared to be rejected as per Rule

8 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.

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

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

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

15.10 The value of the impugned goods is, therefore, proposed to be redetermined under the residual Rule 6 of CVR (Export) Rules, 2007. This Rule stipulates that subject to the Provisions of Rule 3, where the value of the Export goods cannot be determined under the Provisions of Rules 4 and 5, the value shall be determined using reasonable means consistent with the principles and general Provisions of these Rules. Therefore, in order to arrive at the correct value of the impugned goods the same was required to be done on the basis of Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007. Accordingly, the total value of the goods has been re-determined from Rs. 82,82,870.06 to Rs. 48,43,617.85 as per the Market Enquiry conducted of the subject goods.

15.11 With respect to the Exporter M/s. M B International (IEC: ABNFM7432Q), this office sent 04 letters dated 23.01.2024, 11.11.2024, 10.12.2024 and 26.12.2024 for the verification of the genuineness of the Exporter. Reply vide F.No. CGST/Be//Dn-1/R-III/MB Int/106/2024-25/2726 Dated 27.12.2024 communicated this office that the exporter is non-existent. As per GST BO portal, the GSTIN of the Exporter M/s. M B International (GSTIN- 27ABNFM7432Q1ZE) has been cancelled suo-moto w.e.f. 05.02.2024. Also, the above said Exporter has filed GSTR-1 and GSTR-3B up to June-2023 only. The Exporter stopped filing the GSTR before filing the live Shipping Bill 5858677 dated 07.12.2023. The exporter has made only export supplies during the FY 2022-23 and FY 2023-24 (up to June-2023) i.e. there are no

B2C or B2B supplies during the said period. Hence, from the above facts, it appears that the Exporter is non-genuine. Also, Letters dated 23.01.2024, 11.11.2024 and 10.12.2024 were also sent to jurisdictional Commissionerate i.e. Division VI, Range-VI, of Raigarh CGST Commissionerate to verify genuineness of the Supplier M/s. New India Enterprises (GSTIN: 27AYZPP9577G1Z6). In this regard, reply vide F.No. CGST/RGD/Div-VI/R-Vi/Misc-Corrs/62/2023-24 Dated 19.12.2024 communicated this office that M/s. New India Enterprises is a non-existing unit at the time of visit. Therefore, registration of the said taxpayer has been suspended w.e.f. 18.12.2024. Also, Summonses to the Exporter have been dispatched to Exporter's address mentioned in the IEC by this office. However, the summonses sent via speed post returned to this office with the remark that the 'Item returned Addressee left without instructions. Also, Summonses have been sent through the e-mail address provided by the Exporter in their official correspondence with this office. However, the exporter did not turn up for deposing their statement nor provided the details/documents for verification of Supply chain. Hence, from the above facts, it appears that the Exporter is non-genuine. Thus, from the above facts, it appears that the Exporter is a fly by night operator/Paper-based firm and was established only to Export inferior goods to claim higher export incentives. Therefore, it appears that the Exporter connived with their supplier to obtain invoice by fraud and collusion to utilize input tax credit on the basis of such invoice for discharging tax on goods which have been entered for exportation under the Shipping Bill filed by them. In this regard, a copy of this SCN is also being forwarded to the concerned GST formations for recovery/SCNs and other necessary actions at their end.

It further appears that the Exporter M/s. M B International (IEC: ABNFM7432Q) have rendered themselves liable to penalty in terms of Section 114(iii) of the Customs Act, 1962 on account of mis-declaration in value of the impugned goods. The Exporter has knowingly & intentionally caused to sign & used the documents to provide the undue advantage to the exporter with malafide intent to avail undue/excess export benefits in form of Drawback, RoSCTL and other export benefits. Therefore, the Exporter also liable for penalty u/s 114 AA of Customs Act, 1962 for this intentional mis-declaration. Further, the Exporter appears to be non-existent and non-genuine. Thus, the ITC claimed appears wrongly claimed and claimed by fraud etc. and, hence the Exporter M/s. M B International (IEC: ABNFM7432Q) have rendered themselves liable to penalty in terms of Section 114AC of the Customs Act, 1962.

15.12 It further appears that the Exporter M/s. M B International (IEC: ABNFM7432Q) have rendered themselves liable to penalty in terms of section 114(iii) of the Customs Act, 1962 on account of mis-declaration in value of the impugned goods. The Exporter has knowingly & intentionally caused to sign & used the documents to provide the undue advantage to the Exporter with malafide intent to avail undue/excess Export benefits in form of Drawback, RoSCTL and other Export benefits. Therefore, M/s. M B International (IEC:

ABNFM7432Q) also liable for penalty in terms of Section 114 AA of Customs Act, 1962 for this intentional mis-declaration.

15.13 For the past Shipping Bills as mentioned in Table-IV wherein foreign remittance have been not received by the Exporter as per ICES 1.5 and thereby in a manner which rendered the said goods liable for confiscation in terms of Provisions of Section 113(ia) & 113(ja) of the Customs Act, 1962. The Export incentive claimed by the Exporter in these Shipping Bills are also liable to be demanded from them in terms of Section 75 and 75A of the Customs Act 1962 read with Rule 18 of the drawback Rules, 2017 & Section 28AAA and Notification No. 76/2021-Cus (N.T) dated 23.09.2021, 77/2021-Cus (N.T) dated 24.09.2021 & 25/2023-Cus (N.T) dated 01.04.2023 along with applicable interest under section 28AA of the Customs Act, 1962.

15.14. As above discussed, the Exporter has obtained Drawback & RoSCTL/RoDTEP by fraud, collusion, wilful misstatement or suppression of facts without realizing the BRC for the Past Shipping Bills mentioned in Table-IV. Hence, it appears that the M/s. M B International (IEC: ABNFM7432Q) have rendered themselves liable to penalty in terms of section 114AB of the Customs Act, 1962 on account of non-receipt of the foreign remittance in Past Shipping Bills filed by the Exporter as mentioned at Table-IV above.

15.15. The Custom Broker M/s. YSR Logistics (CHA License No.11/2708) failed to ascertain the veracity and genuineness of the Exporter firm M/s. M B International (IEC: ABNFM7432Q). The regulation 10 (n) of the CBLR, 2018 has mandated that the CB has to verify correctness of Importer Exporter Code (IEC) number, Goods and Services Tax Identification Number (GSTIN), identity of his client and functioning of his client at the declared address by using reliable, independent, authentic documents, data or information. In the instant case, as stated by the CB, they have merely taken copies of the IEC and GST registration from the Exporter and started filing Shipping Bills on their behalf. Though, the CB stated that they conducted verification of address of the Exporter, no evidence has been produced in support of their claim. The CB has to verify the antecedents of the Exporter by using reliable, independent, authentic documents, data or information, which the CB has failed to do in this case. It appears that the CB is not disclosing the truth since the Exporter is non-existing and found to be non-genuine as per the verification of the Jurisdictional GST Authorities. The CB in their voluntary statement has submitted that they had verified the address of the Exporter, but had furnished only photographs of the place. No evidence has been put forth by the CB to corroborate their claim of actually verifying the principal place of business of the Exporter. The role of the CB in this fraudulent export of a non-existing and non-genuine firm is not ruled out. Had the CB confirmed the veracity and genuineness of the Exporter through their own independent and reliable sources, he could have easily known that the Exporter and their supply chain is dubious.

15.16. Further, it may be seen as brought out in Para 8 above, that the exporter firm has been exporting since April 2022. Prior to M/s YSR Logistics taking up the exports [the impugned live export and nine (9) past exports during November/December 2023], the exporter firm had already exported 70 shipments. For many of these shipments the time period for realisation of export proceeds had expired. It was incumbent upon the CB M/s YSR Logistics as part of the KYC to check whether the BRCs for past exports had been received by the exporter firm to verify its genuineness. It appears that the CB M/s YSR Logistics intentionally avoided the same or was complicit with the exporter firm. The CB has thereby violated regulation 10(n) of the CBLR, 2018 and also, rendered themselves liable for penalty under section 114(iii) and 114AA of the Customs Act, 1962.

16. Now, the exporter M/s. M B International (IEC: ABNFM7432Q) having its registered office at Office No. 67 (Upper Floor) Vindhya Complex, Plot No. 01, Sector-11, CBD Belapur, Navi Mumbai, Thane, Maharashtra-400614 are hereby called upon to Show Cause to the Commissioner of Customs, NS-II, JNCH, having office at Jawaharlal Custom House, Nhava Sheva, Tal-Uran, Dist-Raigad, Maharashtra, within 30 days of receipt of this notice as to why:

- (i)** The declared FOB value of Rs. 82,82,870.06 covered under the Shipping Bill No. 5858677 dated 07.12.2023 should not be rejected and the same should not be redetermined to Rs. 48,43,617.85 under Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.
- (ii)** The drawback of Rs. 2,23,637.49 and RoSCTL of Rs. 2,74,917 claimed in the Shipping Bill No. 5858677 dated 07.12.2023 should not be rejected entirely, since the goods were not exported and were allowed provisionally for Back to Town.
- (iii)** The said impugned Export goods covered under the Shipping Bill No. 5858677 dated 07.12.2023 having total declared FOB value of Rs. 82,82,870.06 which appear to be mis-declared in terms of value, should not be confiscated under the Provisions of Section 113(i), 113(ja) and 113(jb) of the Customs Act, 1962.
- (iv)** Penalty should not be imposed on M/s. M B International (IEC: ABNFM7432Q) under Section 114(iii) and 114AA of the Customs Act, 1962.
- (v)** Penalty should not be imposed on M/s. M B International (IEC: ABNFM7432Q) under Section 114AC of the Customs Act, 1962.
- (vi)** The goods pertaining to Shipping Bill Nos. mentioned in Table-IV totally valued at Rs. 50,50,90,693.33 should not be held liable for confiscation under the Provisions of Section 113(i) and 113(ja) of the Customs Act, 1962 since the Export benefits of Drawback and RoSCTL/RoDTEP have been availed and taken by the Exporter without realising the Export proceeds i.e without receiving the remittance of the value of Export.
- (vii)** The drawback amount of Rs. 1,35,26,798/- claimed in Shipping Bills mentioned at Table-IV above should not be recovered on account of

non-receipt of remittance in and should not be demanded from the Exporter along with applicable interest under Section 75 and 75A of the Customs Act 1962 read with Rule 17 & 18 of the drawback Rules, 2017.

- (viii)** The RoSCTL amount of Rs. 2,33,85,851/- and RoDTEP of Rs. 1,36,484/claimed in Shipping Bills mentioned at Table-IV above should not be recovered on account of non-receipt of remittance in terms of Notification No. 76/2021-Cus (N.T) dated 23.09.2021, 77/2021-Cus (N.T) dated 24.09.2021 & 25/2023-Cus (N.T) dated 01.04.2023 read with section 28AAA of the Customs Act, 1962 along with applicable interest under section 28AA of the Customs Act, 1962.
- (ix)** Penalty should not be imposed on M/s. M B International (IEC: ABNFM7432Q) under Section 114(iii) and 114AA of the Customs Act, 1962 on account of non-receipt of the foreign remittance in Shipping Bills mentioned in Table-IV filed by the Exporter.
- (x)** Penalty should not be imposed on M/s. M B International (IEC: ABNFM7432Q) under Section 114AB of the Customs Act, 1962 on account of claiming export incentives/benefits without receipt of the foreign remittance in Shipping Bills mentioned in Table-IV filed by the Exporter.
- (xi)** The Bond should not be enforced and Bank Guarantee/Cash Security at the time of Provisional release of the goods for Back to Town, should not be appropriated against recovery of ineligible export incentives, applicable interest, redemption fine and penalty etc. arising out of this order.

17. Further, M/s. YSR Logistics (CHA License No.11/2708), Raheja Arcade, 4th Floor, Office No. 408, Plot No. 61, Sector-11, CBD Belapur, Navi Mumbai are hereby called upon to show cause to the Commissioner of Customs, NS-II, JNCH, Nhava Sheva within 30 days of the receipt of this notice as to why Penalty should not be imposed on them under Section 114(iii) and 114AA of the Customs Act, 1962 for violation of regulation 10(n) of CBLR, 2018.

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

19. 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.

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

21. This show cause notice is issued without prejudice to any other action that may be taken against the persons/firms mentioned herein or any other person under the Customs Act, 1962 or any other law for the time being in force.

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

Digitally signed by
GIRIDHAR GOPALKRISHNA PAI
Date: 28-10-2025 10:10:26

(GIRIDHAR G. PAI)

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

**To:
Noticees**

- M/s. M B International (IEC: ABNFM7432Q)**
Office No. 67 (Upper Floor) Vindhya Complex, Plot No. 01, Sector-11,
CBD Belapur, Navi Mumbai, Thane,
Maharashtra- 400614.
- M/s. YSR Logistics (CHA License No.11/2708),**
Sahar Creado Chawl Suthar Pakhadi, Near Sai Hanuman
mandir, Vile Parle (E), Mumbai- 400093.

Copy to:

- The Asstt. Commissioner of Customs, SIIB (X) JNCH.
- The Asstt. Commissioner of GST & C.Ex., Belapur Comm., Div.-I, Range-III
- The Asstt. Commissioner of GST & C.Ex., Raigarh Comm., Div.-VI, Range-VI
- The EDI Section, for uploading on JNCH website.
- Office Copy.
- The Add. Commissioner of Customs, CAC, JNC

Annexure – I

Sr. No.	List of Relied Upon Documents
RUD-I	Shipping Bill No. 5858677 dated 07.12.2023
RUD-II	Panchanama dated 09.01.2024

<i>RUD-III</i>	Test Reports from DYCC
<i>RUD-IV</i>	Copy of Market Enquiry dated on 20.01.2024
<i>RUD-V</i>	Back To Town NOC issued from SIIB(X).
<i>RUD-VI</i>	GST Reply letter for the verification of the Exporter
<i>RUD-VII</i>	GST Reply letter for the verification of the Supplier
<i>RUD-VIII</i>	Summons dated 17.04.2024, 11.11.2024, 03.12.2024 and 23.12.2024 in the name of M/s. M B International (IEC: ABNFM7432Q).
<i>RUD-IX</i>	Copy of statement of Shri Rajan A Sarang G-card holder of CB firm M/s. YSR Logistics (CHA License No.11/2708) dated 07.02.2025.

Noticees,

1. M/s. M B International (IEC: ABNFM7432Q)
Office No. 67 (Upper Floor) Vindhya Complex, Plot No. 01,
Sector-11, CBD Belapur, Navi Mumbai, Thane,
Maharashtra- 400614.
2. M/s. YSR Logistics (CHA License No.11/2708),
Sahar Creado Chawl Suthar Pakhadi, Near Sai Hanuman mandir,
Vile Parle (E), Mumbai- 400093.

Copy to:

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

Annexure – I

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RUD-IX	Copy of statement of Shri Rajan A Sarang G-card holder of CB firm M/s. YSR Logistics (CHA License No.11/2708) dated 07.02.2025.

YSR LOGISTICS
INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)
 Shipping Bill for Export

Job No.: 0000141 Date: 06/12/2023 S/B No.: 5858677 Date: 07/12/2023

Loading Port: INNSA1 State of Origin: MAHARASHTRA

Exporter's Name

IEC No. (0) ABNFM7432Q PAN: ABNFM7432Q

MB INTERNATIONAL

VINDHYA COMMERCIAL COMPLEX, SHOP NO67, SECTOR 11, CBD BELAPUR,
NAVI MUMBAI MAHARASHTRA 400614

GSTN Type : GSN GSTN No : 27ABNFM7432Q1ZE

Consignee's Name

ALI HUSSAIN MOHAMMED TRADING LLC

DUBAI

DUBAI

UNITED ARAB EMIRATES

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

No of Packages : **23**
 Loose Packets. : **0**
 Type of Packages : **PKG**
 Net Weight (KGS) : **2055.000**
 Gross Weight (KGS) : **2101.000**
 No. of Containers : **0**

Forex Bank Acc : **6937675932**
 FOB Value (Rs.) : **8282870.06**
 ST / Excise Regn. :
 Authorised Dealer Code : **0260012**
 I.F.S. Code : **IDIB000C074**

RBI Waiver No :
 RODTEP Amount : **0.00**
 Drawback Account No :
 DBK Amount : **223637.49**
 F ROSCTL Amount : **274917.00**

Invoice Details Serial No

Invoice Value : **100581.30 (Rs. 8282870.06)**
 FOB Value : **100581.30 (Rs. 8282870.06)**
 Invoice No. : **MB/EXP/110/23-24**
 Nature of Contract : **FOB**
 Contract No. :
 Third Party :

DBK Value (Rs.) : **223637.49**
 Currency of Invoice : **USD**
 Invoice Date : **06/12/2023**
 Exchange Rate : **USD 1 = Rs. 82.35**
 Contract Date :

Insurance
 Freight
 Discount
 Commission
 Other Deduction
 Packing Charges

Buyer's Name and Address
 SAME AS CONSIGNEE

Nature of Payment : **DP**
 Period of Payment : **160 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	61119090	BABIES GARMENT SET OF MMF						60
	15594	PCS	6.45	Per 1	PCS	100581.30	8282870.06	YES
	Drawback, and ROSCTL					584.27	9111157.06	
#	27			0	LUT	0	0.00	GNX100
					Tax Value : 0.00		8282870.06	
					IGST Amt : 0.00		9111157.06	

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	611103B	0.00	2.70	0.00	15.00	15594.000	223637.49

ROSCTL Details

INV No	Item No	ROSCTL Sl.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	611103B	2.10	8.60	1.70	0.00	15594.000	134108.40	140808.79	274917.19

Packages Details

Packages From	Packages To	Kind Package
1	23	PKG

1. 01
09/10/24

1. 01
09-01

CB
01/12/24

YSR LOGISTICS
INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)
Shipping Bill for Export

Page# 2 to 2
Print on 07/12/2023 12:50:26

Job No.: 0000141 Date: 06/12/2023 S/B No.: 5858677 Date: 07/12/2023

Loading Port: INNSA1 State of Origin: MAHARASHTRA

Packages From Packages To Kind Package

Single Windows Type of Information

Inv/Item	SQC & Qty	RODTEP	RDT Amount	GST Amount	CCS Amount	District Name	State name	Trade	SMC
1/1	2055 KGS	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	2023120700026137	MB/EXP/110/23-24	934000 Value declaration (GATT Valuation Declaration)	United Arab Emirates	06/12/2023	
ALI HUSSAIN MOHAMMED TRADING LLC			DUBAI DUBAI				
MB INTERNATIONAL			VINDHYA COMMERCIAL COMPLEX, SHOP NO 67, SECTOR 11, CBD BELAPUR, NAVI MUMBAI MAHARASHTRA				
1	1	2023120700026139	MB/EXP/110/23-24	331000 24Signed.pdf	United Arab Emirates	06/12/2023	
ALI HUSSAIN MOHAMMED TRADING LLC			DUBAI DUBAI				
MB INTERNATIONAL			VINDHYA COMMERCIAL COMPLEX, SHOP NO 67, SECTOR 11, CBD BELAPUR, NAVI MUMBAI MAHARASHTRA				

Statement Details

Inv/Item Sn	Code	Title
1/1,	DEC-RS001	I/We MB INTERNATIONAL holder of IEC No ABNFM7432Q, 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]
09/12/24

[Handwritten Signature]
09-01

[Handwritten Signature]
C/B 09/12/24

PANCHANAMA dated 09.01.2024 DRAWN AT CFS- JWR Logistics Pvt. Ltd., Village- Padeghar, Panvel, Navi Mumbai - 410206

Pancha No. 1

Name : Ishwar Hiranman Patil
Age : 43
Address : Uran, Raigarh, Maharashtra-400702.
Occupation : Pvt Service
Mobile No. : 9821076483

Pancha No. 2

Name : Dipak Sadashiv Gopale
Age : 29
Address : Ahmadnagar, Maharashtra-422602.
Occupation : Pvt Service
Mobile No. : 8291738729

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 09.01.2024 at 04:30 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. M B International (IEC: ABNFM7432Q) covered under 01 Shipping Bill No. 5858677 dated 07.12.2023 carted inside JWR CFS, for confirmation of declaration in respect of description of goods, quantity and any other declaration thereof.

Here we were introduced to Shri Ashok Kumar Nayak, IO/SIIB(X) and Shri Rajan A Sarang, authorized representative of CB M/s YSR Logistics(11/2708) having Kardex No. 6493/2023. Then the officer explained to us that the exporter M/s. M B International (IEC: ABNFM7432Q) having address at Vindhya Commercial Complex, Shop No. 67, Sector-11, CBD Belapur, Navi Mumbai, Maharashtra-400614 as filed 01 Shipping Bill No. 5858677 dated 07.12.2023 through their Customs Broker M/s. YSR Logistics (CHA License No: 11/2708) for export of their consignment.

We were shown the Hold letter No. 220/2022-23/SIIB(X) dtd. 13.12.2023 signed by Assistant Commissioner of Customs, SIIB(X), JNCH regarding hold of 01 Shipping Bill having No. 5858677 dated 07.12.2023 of M/s. M B International (IEC: ABNFM7432Q), filed through their authorized Customs Broker M/s. YSR Logistics (CHA License No: 11/2708). Further we were shown the above-mentioned Shipping Bill, Export Invoice & Packing List of the goods attempted to be exported.

Further, the above-mentioned officer requested us to bear witness to the examination proceedings of the goods covered under 01 Shipping Bill No. 5858677 dated 07.12.2023 to which we both voluntarily agreed.

Thereafter, all of us proceeded to the location H-17 in Shed No. D where the goods covered under the aforementioned Shipping Bill No. 5858677 dated

P. Ash
09/01/24

P2 Dey
09-01

CB
09/01/24

07.12.2023 were placed. On reaching the specified place, a total of 23 packages 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.)	RoSCT L (in Rs.)	IGST
1.	S/B No. 5858677 dtd 07.12.2023	RMG(Babies Garment Set of MMF)	8282870.06/-	223637.49	274917	LUT

During 100% examination, goods covered under Shipping Bill No. 5858677 dated 07.12.2023 were found as declared in terms of quantity and declared description in the said shipping bill. The goods are found to be 2 PC babies garments.

Thereafter, samples of the readymade garments were drawn randomly in duplicate from the said consignment in our presence. Further, the said samples as drawn above were sealed with wax seal and taken over for the purpose of further investigation by the said Customs Officer. We have put our dated signatures as a token of having witnessed the samples drawl process and sealing of the same in the presence of Shri Rajan A Sarang, authorized representative of CB M/s YSR Logistics (11/2708) having Kardex No. 6493/2023

All the goods pertaining to M/s. M B International (IEC: ABNFM7432Q) covered under 01 Shipping Bill No. 5858677 dated 07.12.2023 were re-packed in the same packages and kept back inside Shed-D at location H-17, 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 5858677 dated 07.12.2023 filed by exporter M/s. M B International (IEC:ABNFM7432Q), Export Invoice and Packing List and other relevant documents as a token of having seen the same and being present during the examination.

The Panchanama running into 03 pages ended on the same place and same date i.e. 09.01.2024 at 2000 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

P. B. M. 09/01/24

P. B. M. 09-01

CB 09/01/24

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 09th day of January 2024.

Paramveer
9/1/24
(Paramveer Singh Nain)
I.O./SIIB(X), JNCH

Deel 8/9/25
9/1/24
(Representative of CB)

In presence of:

Paulil Sheng 1/1
Pancha-I 9/1/24

Ashok Kumar Nayak
9/1/24
(Ashok Kumar Nayak)
I.O./SIIB(X), JNCH

Ayazat Deyak S

Pancha-II

Deel
09-01



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



F.No. SG/MISC-298/2023-24/SIIB(X)JNCH

Date: .01.2024

24.1.24

To,

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

Sub: Testing of sample pertaining to Shipping Bill No. 5858677 dated 07.12.2023 of M/s. M B International (IEC: ABNFM7432Q)– reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to **5858677 dated 07.12.2023** for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	5858677 dated 07.12.2023	Babies Garment Set of MMF	01

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

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

Thanking you.

Yours sincerely,

8/23/11

(Jay Manoj Shah)

Dy. Commissioner of Customs
SIIB(X), JNCH

Encl: as above.

L.N. 76/5113 (2)

DA. 2.4.01.24

Report: The sample as received is in the form of readymade article. On opening the sample packet 03 samples are received (1) T-Shirt, (2) Jacket and (3) Full pant

Total Wt.=154.7 gm

(1) T-Shirt: It is made of knitted fabric having printed description on front side as 'Athletics etc'. It is wholly composed of polyester filament yarns.

Wt of T-shirt= 29.9 gm

(2) Jacket: It is made of yarn dyed woven base fabric fitted with elastic strip and dyed woven fabric on front side having plastic buttons, inner lining fabric and decorative batch. The stitched dyed woven fabric on front, inner lining fabric is composed of polyester filament yarns. The yarn dyed woven base fabric is composed of polyester filament yarns on one side & blended spun yarns of polyester and cotton on other side.

% Composition of yarn dyed woven base fabric: Polyester=61.12%, Cotton= balance

Wt. of Jacket=69.6 gm

Wt of yarn dyed woven base fabric=24.2 gm

Wt. of dyed woven fabric on front=15.1 gm

Wt. of inner lining fabric stitched with front fabric=9.1 gm

Wt of elastic strip=16.7 gm

Wt. of batch=1.2 gm

Wt of buttons= balance

GSM of base fabric=111.04

(3) Full pant: It is made of dyed woven base fabric fitted with elastic strip on waist side. The yarn dyed woven base fabric is wholly composed of polyester filament yarns.

Wt of full pant=55.2 gm

Wt of yarn dyed woven base fabric=52.5 gm

Wt of elastic strip= balance

GSM of base fabric=175.95

Sealed remnant returned.

23.02.24

23.02.2024

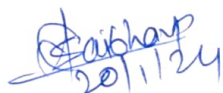
Market Enquiry Report of M/s. M B International (IEC: ABNFM7432Q) conducted on 20.01.2024.

As approved by the competent authority, the undersigned officer from SIIB (X) along with Shri Vaibhav Padwal, authorized representative of exporter, conducted a market survey of goods covered under Shipping Bills No. 5858677 dtd 07.12.2023 presented for export by M/s. M B International (IEC: ABNFM7432Q). 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 20.01.2024 in wholesale market near Masjid Bunder, Mumbai.

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

S/B No.	Item Description	Shop 1	Shop 2	Shop 3	Average wholesale price	PMV	Re-determined FOB Value= Declared FOB * (Re-determined PMV/Declared PMV)
		Morning Star Traders, Sheriff Devji Street, Mumbai-03	SK Enterprise, Sheriff Devji Street, Mumbai-03	Only Baby, Sheriff Devji Street, Mumbai-03			
5858677 dtd 07.12.2023	Babies Garment Set of MMF	340	345	340	342	584	4843618

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.



(Vaibhav Padwal)

Authorized representative of exporter



(Ashok Kumar Nayak)
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 - silbx.jnch@gov.in	
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F. No. SG/MISC-298/2023-24/SIIB(X) JNCH

Date: 06.02.2024

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

Sir,


07 FEB 2024


Sub: NOC for Provisional release of the goods for Back to Town covered under Shipping Bill No. 5858677 dtd 07.12.2023 of exporter M/s. M B International (IEC: ABNFM7432Q)- reg.

Please refer to the subject mentioned above.

The Exporter **M/s. M B International (IEC: ABNFM7432Q)** has filed 01 shipping bill No. **5858677 dtd 07.12.2023** for export of RMG. Based on the NCTC inputs, the same was hold by this unit vide hold letter dated 13.12.2023.

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

1. The IEC of the exporter is shown as 'Deactivated' on the DGFT portal.
2. The supply chain of the exporter is dubious.
3. On comparison of the inward supply chain and the export FOB, it appears that the goods are being highly over-valued.
4. It is observed that the total inward supply of the exporter amounts to Rs. 7.57 Crores, whereas, it is seen that the exporter has filed export shipping bills having FOB more than Rs. 55.13 Crores, which shows that the goods being exported are being highly over-valued.
5. High value of export benefits have been claimed.
6. The commodity being exported is risky.
7. As the commodity being exported is risky and the supply chain is dubious, there is high possibility of mis-declaration, mis-classification, concealment and overvaluation to avail undue export benefits.
8. The exporter is exporting commodity for which they have no inward supplies as per the e-way bill portal.

Thereafter, the subject goods under 01 shipping bill was 100% examined by SIIB(X) under Panchanama dated 09.01.2024. The goods were found as per declaration made in shipping bill and invoice in terms of quantity and item description. After market enquiry, FOB value and the benefits are re-determined as given below:-

	भारत सरकार GOVERNMENT OF INDIA वस्तु एवं सेवाकर एवं केन्द्रीय उत्पाद शुल्क आयुक्तालय, बेलापुर OFFICE OF THE ASSISTANT COMMISSIONER CGST AND CENTRAL EXCISE, BELAPUR – I DIVISION सी०जी०ओ ०काँप्लेक्स, सी०बी०डी० बेलापुर, नवी मुंबई - ४००६१४ SIXTH FLOOR, C.G.O. COMPLEX, CBD BELAPUR, NAVI MUMBAI – 400 614 ईमेल – range5ofbelapur1@gmail.com	 आज़ादी का अमृत महोत्सव

F.No. CGST/Be//Dn-1/R-III/MB Int/106/2024-25

/2726

Dated 27.12.2024

To
 The Deputy/Assistant Commissioner of Customs
 SIIB(X), NS-II, Jawahar Lal Nehru Custom House, Nhava Sheva,
 Dist-Raigad Maharashtra-400707

Sub: - Verification of Genuineness of exporter M/s. M B International (GSTIN-27ABNFM7432Q1ZE)-reg

Please refer to your letter F.No. SG/INV-180/2023-24SIIB(X) JNCH dated 10-12-2024 received in this office on 19.12. 2024.The point wise-verification report sought by the said reference, on the following points, i.r.o. the exporter M/s. M B International (GSTIN-27ABNFM7432Q1ZE) is as under: -

a) Physical verification of the premises of the exporter(existence/Non-existence):-

The address registered with GST department as Principal place of Business located at Shop No. 67, Vindhya Commercial Complex, Sector-11, CBD Belapur 400614 was visited by the officers of this office, During the visit following observations were made:

- That the exporter is non-existent
- The premises have been occupied by M/s. NGTB LOGISTICS INDIA PRIVATE LIMITED (27AAICN2796F1Z4 Date of registration 22/07/2022).

b) Genuineness of exporter: -The exporter has made only export supplies during the FY 2022-23 and FY 2023-24(upto June-2023) i.e. there are no B2C or B2B supplies during the said period. The said export is without payment of IGST. The details of the supplies are as under: -

Invoice Details			Port Code	Shipping Bill/ Bill of Export		Taxable Value	Export Type
No.	Date	Total Value		No.	Date		
MBI-01/2022-23	11-04-2022	61,42,805	INNSA1	9673267	13-04-2022	6142804.5	WOPAY
MB/EXP/03/22-23	29-06-2022	9,75,668	INNSA1	2559797	02-07-2022	975667.5	WOPAY
MB/EXP/04/22-23	19-07-2022	15,58,577	INNSA1	2985840	22-07-2022	1558576.8	WOPAY
MB/EXP/05/22-23	22-07-2022	10,21,521	INNSA1	3017381	23-07-2022	1021520.81	WOPAY
MB/EXP/06/22-23	25-07-2022	14,28,401	INNSA1	3786227	27-08-2022	1428401.3	WOPAY
MB/EXP/07/22-23	02-08-2022	13,96,933	INNSA1	3494868	13-08-2022	1396933.2	WOPAY
MB/EXP/08/22-23	04-08-2022	10,68,633	INNSA1	3494923	13-08-2022	1068633.48	WOPAY
MB/EXP/09/22-23	29-08-2022	29,96,656	INNSA1	4051436	08-09-2022	2996655.5	WOPAY
MB/EXP/10/22-23	02-09-2022	14,56,717	INNSA1	4049864	08-09-2022	1456717.32	WOPAY
MB/EXP/11/22-23	02-09-2022	4,27,562	INNSA1	4059925	08-09-2022	427562.14	WOPAY
MB/EXP/12/22-23	08-09-2022	7,00,792	INNSA1	4099425	10-09-2022	700792.02	WOPAY
MB/EXP/13/22-23	13-09-2022	1,39,378	INNSA1	4364930	22-09-2022	139377.7	WOPAY
MB/EXP/14/22-23	13-09-2022	8,64,398	INNSA1	4365545	22-09-2022	864397.51	WOPAY

MB/EXP/15/22-23	16-09-2022	20,81,182	INNSA1	4370764	23-09-2022	2081182.15	WOPAY
MB/EXP/16/22-23	29-09-2022	9,30,155	INNSA1	4540404	30-09-2022	930155.3	WOPAY
MB/EXP/17/22-23	09-12-2022	14,21,872	INNSA1	6146739	14-12-2022	1421872.1	WOPAY
MB/EXP/01/23-24	15-04-2023	21,69,668	INNSA1	9362836	18-06-2023	2169668	WOPAY
MB/EXP/02/23-24	18-04-2023	5,04,118	INNSA1	9396114	19-04-2023	504117.6	WOPAY

c) **Return filing status of the said exporter:** - The date of registration of the exporter is 06.12.2021 and the date of cancellation of registration is 05.02.2024. The registration of the exporter was cancelled for non-filing of returns under section 29 of the CGST Act,2017 read with rule 21 of CGST rules,2017.

d) **Verification of Genuineness of ITC:** - The exporter has claimed ITC from the following suppliers: -

GSTIN	Particulars	Trade Name	Taxable Value	IGS T	CGST	SGST	Address of Principal Place of Business	Registration Status
08AFVPS9082G1ZI	PRADEEP KUMAR SHRISHRIMAL	PADMAVATI FAB TEX	3,26,344	16,442	-	-	101, AMARNATH NAGAR,BEHIND BAPU NAGAR VISTAR, PALI, Pali, Rajasthan, 306401	Active
24AADCK5106F1Z0	KALASH INDIA FABTEX PRIVATE LIMITED	KALASH INDIA FABTEX PRIVATE LIMITED	1,18,94,455	11,894	-	-	BLOCK-E/GF/FF/SF/TF/4F-5 & 8, TEJENDRA ARCADE, RAKHIYAL CHAR RASTA, Ahmedabad, Ahmedabad, Gujarat, 380023	Active
24AAOPP1490M1Z7	ANILKUMAR JAYANTILAL PINDIWALA	SHREE SAINATH SILK MILLS	1,49,437	7,472	-	-	GROUND FLOOR, A-1, MANOJ MARKET, RING ROAD, SURAT, Surat, Gujarat, 395002	Active
24ABBFA3623P1ZH	ADITYA FASHION	ADITYA FASHION	1,35,294	6,765	-	-	GROUND FLOOR, FINAL PLOT NO 115, PLOT NO 40-41, JAY INDUSTRIAL ESTATE 1, Canal Road, Anjana Farm, Surat, Surat, Gujarat, 395002	Active
24ABHCS4110J1ZJ	Shivali Iconic Trends Private Limited	Shivali Iconic Trends Private Limited	32,49,920	4,059	-	-	Second Floor, 40,2ND/F,BLOCK E, Sumel Business Park 3, Opp. New Cloth Market, New Cloth Market, Raipur, Ahmedabad, Ahmedabad, Gujarat, 380002	Active
24AGAPV5389H1Z0	SHYAMAL BHARATBHAI VANAWALA	ROMY LACE	1,10,392	5,520	-	-	124,, JAY NARAYAN IND.ESTATE,, ANJANA FARM,, SURAT, Surat, Gujarat, 395003	Active
24AQAPM4457D1Z5	VAIBHAV MALPANI	JASODA CREATION	3,07,875	308	-	-	B-105,SAMANVAY BUSINESS PARK, SHREE INDUSTRIAL MILLS ESTATE, OLD KALIDAS MILL COMPOUND, HATIKHALI,GOMTIPUR,RAKHIYAL ROAD,	Active

							Ahmedabad, Gujarat, 380021	
24CAHPS971 9R1ZN	SUNILKUM AR SADHWANI	VANSHIKA CREATION	1,51,150	7,55 8	-	-	FORTH FLOOR, D BLOCK, 21, SUMEL BUSINESS PARK 3, RAIPUR, AHMEDABAD, Ahmedabad, Gujarat, 380001	Active
24CELPB285 4J1ZI	YASH BELADIYA	SMIT CREATION	6,58,096	24,8 84	-	-	1st FLOOR, E-2509 , E-2510, NEW BOMBAY MARKET, OPP.GARDAN, UMARWADA,SURAT, Surat, Gujarat, 395010	Active
27AAAF617 9N1Z1	AIR COOL INDIA	AIR COOL INDIA	71,875	-	10,06 3	10,06 3	1/58-59, DHIRAJ PEN COMPOUND, ANDHERI KURLA ROAD, ANDHERI EAST, Mumbai Suburban, Maharashtra, 400059	Active
27AADCW15 38P1ZT	Worldwide Consol Terminal Private Limited	Worldwide Consol Terminal Private Limited	500	-	45	45	Survey No. 38-1/A, Sarveshwar CFS, Dighode Circle, Navi Mumbai, Raigad, Maharashtra, 400702	Active
27AAECF715 5J1ZC	FM GLOBAL CONSOLIDA TION SERVICES PRIVATE LIMITED	FM GLOBAL CONSOLIDA TION SERVICES PRIVATE LIMITED	2,03,723	313	16,63 5	16,63 5	V Times Square, No. 1003, 10th Floor, Plot No. 3, Sector 5, CBD Bela, V Times Square, No. 1003, 10th Floor, Thane, Maharashtra, 400614	Active
27AAEFK566 1K1Z0	K P FABRICS	K P FABRICS	2,54,363	-	6,359	6,359	S NO.324, GAURAJ GALLI, M.J.MARKET, KALBADEVI, Mumbai, Maharashtra, 400002	Active
27AAFPL766 3R1ZT	NARAYAIND AS HERANAND NANJANI	RAJ FANCY DRESSES	2,06,043	-	103	103	SHOP NO 3,, SATYAM COMPLEX,, GAJANAND MARKET,, NEAR TOKYO MARKET,, Thane, Maharashtra, 421002	Active
27AAHCC359 4R1ZT	CTL LOGISTICS (INDIA) PRIVATE LIMITED	CTL LOGISTICS (INDIA) PRIVATE LIMITED	22,838	-	2,055	2,055	10th floor, B-1001 to B-1009, Mahaavir Icon, Plot no 89 and 90 Sector 15, CBD Belapur, Navi Mumbai, Thane, Maharashtra, 400614	Active
27AAJCC188 8J1Z6	CORE TO SHORE PRIVATE LIMITED	CORE TO SHORE PRIVATE LIMITED	6,32,163	14,9 50	14,21 0	14,21 0	2ND FLOOR, PLOT NO 264/265, VASWANI CHAMBERS, Dr Annie Besant Road, WORLI COLONY, Mumbai, Mumbai, Maharashtra, 400030	Active

27AAWFK84 52C1ZW	KAVACH LOGISTICS LLP	KAVACH LOGISTICS LLP	13,108	-	1,180	1,180	404, DEVMILANL, B S MARG, THANE, Thane, Maharashtra, 400099	Active
27AAZFK231 7D1Z7	KAPALIN LOGICARE LLP	KAPALIN LOGICARE LLP	4,000	-	360	360	3rd Floor, Office No. 304, Hilton Centre, Sector-11,Plot No 66,CBD Belapur, Sector 11, Navi Mumbai, Thane, Maharashtra, 400614	Active
27ABACS874 2F1Z7	SARAIMX LOGISTICS PRIVATE LIMITED	SARAIMX LOGISTICS PRIVATE LIMITED	1,65,840	1,12 0	12,90 9	12,90 9	701, RUTURAJ CHS, PENDSE NAGAR CROSS ROAD, DOMBIVLI, Thane, Maharashtra, 421201	Active
27AFHPM82 44C1ZG	SHASHIKAN T RAJARAM MISHRA	S K LOGISTIC	5,89,976	-	47,69 5	47,69 5	FLOOR NO-1ST, FLAT NO-114, NBC COMPLEX, PLOT NO- 43, SECTOR-11, CBD BELAPUR NAVI MUMABI, Thane, Maharashtra, 400614	Active
27AZDPM34 30A2ZW	MOHD SADIQUE MOHD SAEED MUCHHAD A	MOHD SADIQUE MOHD SAEED MUCHHAD A	1,10,683	-	6,168	6,168	GROUND FLOOR, 67/69, DADA MANZIL, MOHAMMED ALI ROAD, OPP HDFC BANK, Mumbai, Maharashtra, 400003	Active
33AABCV360 9C1ZU	VRL LOGISTICS LIMITED	VRL LOGISTICS LIMITED	2,650	133	-	-	Plot no 13, Ambattur Industrial Estate, First Main Road, Survey No 38 and 45 of mogappair Village, Ambattur, Chennai, Chennai, Tamil Nadu, 600058	Active
33AAKPM63 13J1ZP	MAHADEV MAL MOHAN	MAHADEV MAL SONS	82,600	4,13 0	-	-	6, NA, GODOWN STREET, CHENNAI, Chennai, Tamil Nadu, 600001	Active
33AAVPS700 4F1ZJ	SAVITA DHARAMPR AKASH	SAVITA DHARAMPR AKASH	1,40,226	7,01 1	-	-	3rd Floor, 267/118, Pycrofts Road, Royapettah, Chennai, Chennai, Tamil Nadu, 600014	Active
27AYZPP957 7G1Z6	VINOD HANUMAN T POTE	New India Enterprises	4,95,85,5 95(All the supplies received in Aug- 2023 only)	-	12,69, 126	12,69, 126	House No. 604/A/6, Sector 3, Belpada Road, kharghar, Navi Mumbai, Raigad, Maharashtra, 410210	Suspen ded from 18.12.2 024

As can be seen from the table above, the exporter has received supplies from New India Enterprises (27AYZPP9577G1Z6) in Aug-2023 to the extent of Rs. 4,95,85,595 with ITC implication of Rs.25,38,252. The registration of the said entity has been cancelled w.e.f 18-12-2024. The details of the invoices raised by the MB international as reflecting in GSTr-2A returns of Aug-2023 is a sunder:-

GSTIN of supplier	Trade/Legal name of the Supplier	Invoice number	Invoice Date	Invoi ce Value (₹)	Place of supply	Ra te (%)	Taxable Value (₹)	Centr al Tax (₹)	State/ UT tax (₹)
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27AYZPP95 77G1Z6	VINOD HANUMANT POTE	NIE- MB/23- 24/01	16-08- 2023	3119 582	Mahara shtra	5	297103 0	7427 5.75	7427 5.75
27AYZPP95 77G1Z6	VINOD HANUMANT POTE	NIE- MB/23- 24/02	16-08- 2023	2114 516	Mahara shtra	5	201382 5	5034 5.63	5034 5.63
27AYZPP95 77G1Z6	VINOD HANUMANT POTE	NIE- MB/23- 24/03	16-08- 2023	3677 651	Mahara shtra	5	350252 5	8756 3.13	8756 3.13
27AYZPP95 77G1Z6	VINOD HANUMANT POTE	NIE- MB/23- 24/04	17-08- 2023	2986 788	Mahara shtra	5	284456 0	7111 4.01	7111 4.01
27AYZPP95 77G1Z6	VINOD HANUMANT POTE	NIE- MB/23- 24/05	17-08- 2023	1838 750	Mahara shtra	5	175119 0	4377 9.75	4377 9.75
27AYZPP95 77G1Z6	VINOD HANUMANT POTE	NIE- MB/23- 24/06	17-08- 2023	2693 712	Mahara shtra	5	256544 0	6413 6	6413 6
27AYZPP95 77G1Z6	VINOD HANUMANT POTE	NIE- MB/23- 24/07	17-08- 2023	3219 206	Mahara shtra	5	306591 0	7664 7.76	7664 7.76
27AYZPP95 77G1Z6	VINOD HANUMANT POTE	NIE- MB/23- 24/08	17-08- 2023	3005 625	Mahara shtra	5	286250 0	7156 2.5	7156 2.5
27AYZPP95 77G1Z6	VINOD HANUMANT POTE	NIE- MB/23- 24/09	17-08- 2023	2443 453	Mahara shtra	5	232709 8	5817 7.45	5817 7.45
27AYZPP95 77G1Z6	VINOD HANUMANT POTE	NIE- MB/23- 24/10	18-08- 2023	3319 397	Mahara shtra	5	313325 0	7833 1.25	7833 1.25
27AYZPP95 77G1Z6	VINOD HANUMANT POTE	NIE- MB/23- 24/10	18-08- 2023	3319 397	Mahara shtra	12	26325	1579. 5	1579. 5
27AYZPP95 77G1Z6	VINOD HANUMANT POTE	NIE- MB/23- 24/11	18-08- 2023	2511 600	Mahara shtra	5	239200 0	5980 0	5980 0
27AYZPP95 77G1Z6	VINOD HANUMANT POTE	NIE- MB/23- 24/12	18-08- 2023	3243 345	Mahara shtra	5	308890 0	7722 2.5	7722 2.5
27AYZPP95 77G1Z6	VINOD HANUMANT POTE	NIE- MB/23- 24/13	19-08- 2023	4112 325	Mahara shtra	5	391650 0	9791 2.5	9791 2.5
27AYZPP95 77G1Z6	VINOD HANUMANT POTE	NIE- MB/23- 24/14	19-08- 2023	4021 462	Mahara shtra	5	382996 4	9574 9.1	9574 9.1
27AYZPP95 77G1Z6	VINOD HANUMANT POTE	NIE- MB/23- 24/15	19-08- 2023	3596 633	Mahara shtra	12	136415	8184. 9	8184. 9
27AYZPP95 77G1Z6	VINOD HANUMANT POTE	NIE- MB/23- 24/15	19-08- 2023	3596 633	Mahara shtra	5	327892 8	8197 3.21	8197 3.21
27AYZPP95 77G1Z6	VINOD HANUMANT POTE	NIE- MB/23- 24/15	19-08- 2023	3596 633	Mahara shtra	18	825	74.25	74.25
27AYZPP95 77G1Z6	VINOD HANUMANT POTE	NIE- MB/23- 24/16	19-08- 2023	3396 363	Mahara shtra	5	323463 1	8086 5.78	8086 5.78
27AYZPP95 77G1Z6	VINOD HANUMANT POTE	NIE- MB/23- 24/17	19-08- 2023	2811 251	Mahara shtra	5	213992 8.5	5349 8.23	5349 8.23
27AYZPP95 77G1Z6	VINOD HANUMANT POTE	NIE- MB/23- 24/17	19-08- 2023	2811 251	Mahara shtra	12	503610	3021 6.6	3021 6.6

27AYZPP95 77G1Z6	VINOD HANUMANT POTE	NIE- MB/23- 24/17	19-08- 2023	2811 251	Mahara shtra	18	240	21.6	21.6
Total ITC against the invoices							4,95,85 ,595	12,69 126	12,69 126

The year-wise breakup of the ITC availed in GSTR-3B vis vis GSTR-2A/2B by the said exporter is as under: -

FY	ITC Vailed in GSTR-3B	ITC reflected IN GSTR-2A/2B
2021-22	0	0
2022-23	132,140	133,833
2023-24	49,5693	27,402,220
2024-25	0	0

As can be deciphered from the tables above, the exporter has not availed ITC of Rs. 25,38,252/-passed on by their supplier M/s. New India Enterprises against the invoices raised in Aug-2023 by the returns filed upto June-2023.

Further, as verified from the GST BO portal, the exporter M B international has not claimed any refund of ITC accumulated on account of export of goods/ services made without payment of ITC, from this office.

e) **Whether the said GSTINs are fake/bogus/paper-based firms:** - can not be commented as M/s. New India Enterprises (GSTIN cancelled w.e.f. 18.12.2024) falls in the jurisdiction of Division-VI, Range-VI of the Raigarh commissionerate.

For consideration and necessary action at your end.


 Ranbir Bose
 Deputy Commissioner
 Division-I, CGST Belapur



केन्द्रीय वस्तु एवं सेवाकरआयुक्तालय, रायगड
प्लॉट न1-., सेक्टर17-, खांदेश्वर, नवी मुंबई 410206-
OFFICE OF THE COMMISSIONER OF CGST & C. EXCISE, RAIGAD
PLOT NO. 1, SECTOR -17, KHANDESHWAR, NAVI MUMBAI- 410206
E Mail id: range6-raigad@gov.in



F.No.CGST/RGD/Div-VI/R-VI/Misc-Corrs/62/2023-24
Navi Mumbai, Date: 19.12.2024

To,
The Joint Commissioner of Customs,
SIIB (X), JNCH, Nhava Sheva.

Sir,

Sub: Verification of genuineness of M/s. New India Enterprises
(27AYZPP9577G1Z6) -reg.

Please refer to letter dated 10.12.2024 on the above subject wherein this office has been inter alia requested to verify the existence and genuineness of M/s New India Enterprises (GSTIN- 27AYZPP9577G1Z6).

2. In this regard, it is informed that during the visit at the PPOB declared by M/s New India Enterprises Enterprises on 17.12.2024, the owner of the said PPOB informed that *"they had rented out one of their shop to Shri Vinod Hanumant Pote (Proprietor of M/s. New India Enterprises) around March, 2020. However, Shri Pote vacated the said shop in June, 2022. They had never noticed any manufacturing/trading or any business activity in their shop rented to Shri Pote"*. Further, several calls were made on Mobile No. 9594428637 mentioned in GST registration details. However, response of the all calls made on the said mobile number, received as "switched off".

3. In view of the above, it appears that M/s. New India Enterprises is a non-existing unit at the time of visit. Therefore, registration of the said taxpayer has been suspended w.e.f 18.12.2024 and Input Tax Credit available in Electronic Credit Ledger of the said taxpayer has been blocked under the provision of CGST Act, 2017.

4. The further investigation in respect of. M/s New India Enterprises is under process.

5. The above is for information and necessary action at your end.

(Asish Kumar Pati)
Assistant Commissioner, Division-VI,
CGST & C. Excise Raigad Commissionerate

SUMMONS

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

To,

THE Proprietor M/s MB INTERNATIONAL**VINDHYA COMMERCIAL COMPLEX, SHOP
NO 67, SEC 11, CBD BELAPUR, NAVI
MUMBAI , MAHARASHTRA 400614**EM955 3784715N
18/4/24

WHEREAS, I, **Kapil** am making inquiry in connection with
export vide SB no-5858677 DATED 07.12.2023 under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

(a) give evidence and / or

(b) produce documents or things of the following description in your possession or under your control:

1. e-way bills, GSTR2A
2. GST Tax invoice, bank statement
3. Any other relevant document

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I do hereby summon you to appear before me in person on **2024-05-06** at **03:30:PM** at the office of **C-604, SIIB(X), JNCH**

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

Given under my hand and seal of office to-day the **17** day of **April, 2024** at **JNCH**

Name : **Kapil**

Signature :



Designation :

Superintendent / Appraiser / Senior Intelligence Officer

Seal of Office





File No- SG/INV-180/2023-24/SIIB(X) JNCH

CBIC-DIN-20241178NT0000444B64

SUMMONS

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

To,

Proprietor/Director/Partner of M/s. M B
INTERNATIONAL (IEC- ABNFM7432Q)

OFFICE NO 67 (UPPER FLOOR) VINDHYA
COMPLEX, PLOT NO 01 SECTOR 11 CBD
BELAPUR, NAVI MUMBAI, THANE,
MAHARASHTRA, 400614

EM 082331015 IN
11-11-2024

WHEREAS, I, **Milan** am making inquiry in connection with
Shipping Bill No. 5858677 dated 07.12.2023 filed by M/s. M B INTERNATIONAL (IEC-
ABNFM7432Q)

under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

(a) give evidence and / or

(b) produce documents or things of the following description in your possession or under your
control:

1. GSTR 1/2A and GSTR-2B, E-way Bill, Identity Card
2. GST Purchase Tax Invoice, Bank Statement, E way bill and ITR
3. Company address proof and any other relevant documents related to export done against
IEC ABNFM7432Q

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I
do hereby summon you to appear before me ☒ in person / or ☐ by an authorised agent on
2024-11-26 at 11:30:AM at the office of C-604, SIIB(X), JNCH

Inquiry as aforesaid is deemed to be a judicial proceeding within the meaning of section 229 and
section 267 of Bharatiya Nyaya Sanhita, 2023 (45 of 2023) and non-compliance of this summon is an
offence punishable under section 208 and section 210 of Bharatiya Nyaya Sanhita, 2023 (45 of 2023).

Given under my hand and seal of office to-day the 11 day of November, 2024 at JNCH



Seal of Office.

Name : **Milan**

Signature :

Designation :

Superintendent / Appraiser / Senior Intelligence Officer

9004447604
mbinternational9@gmail.com

SUMMONS

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

To,

Proprietor/Director/Partner of M/s. M B
International (IEC: ABNFM7432Q)

OFFICE NO 67 (UPPER FLOOR) VINDHYA
COMPLEX, PLOT NO 01 SECTOR 11 CBD
BELAPUR, NAVI MUMBAI , THANE ,
MAHARASHTRA, 400614

Em 099 25 4 272 JN
03/12/24

WHEREAS, I, **Milan** am making inquiry in connection with
Shipping Bills No. 5858677 dtd 07.12.2023 M/s. M B International (IEC: ABNFM7432Q) under the
Customs Act, 1962.

AND WHEREAS, I consider your attendance to

(a) give evidence and / or
(b) produce documents or things of the following description in your possession or under your
control:

1. GSTR 1/2A and GSTR-2B, E-way Bill, Identity Card
2. GST Purchase Tax Invoice, Bank Statement, E way bill and ITR
3. Company address proof and any other relevant documents related to export done against
IEC ABNFM7432Q

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I
do hereby summon you to appear before me ☒ in person / or ☐ by an authorised agent on
2024-12-19 at 3:30:PM at the office of **C-604, SIIB(X), JNCH**

Inquiry as aforesaid is deemed to be a judicial proceeding within the meaning of section 229 and
section 267 of Bharatiya Nyaya Sanhita, 2023 (45 of 2023) and non-compliance of this summon is an
offence punishable under section 208 and section 210 of Bharatiya Nyaya Sanhita, 2023 (45 of 2023).

Given under my hand and seal of office to-day the **3** day of **December, 2024** at **JNCH**



Name : **Milan**

Signature :

Designation :

Superintendent / Appraiser / Senior Intelligence Officer

SUMMONS

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

EM 097935851IN
26/12/24EM 097935865IN
26/12/24

To,

Proprietor/Director/Partner of M/s. M B
International (IEC: ABNFM7432Q)OFFICE NO 67 (UPPER FLOOR) VINDHYA
COMPLEX, PLOT NO 01 SECTOR 11 CBD
BELAPUR, NAVI MUMBAI , THANE ,
MAHARASHTRA, 400614Flat No. 101, 1st floor, Surya CHS,
Plot No. 16, Sector 19, Kharghar, Raigadh,
Maharashtra - 410210.

WHEREAS, I, **Milan** am making inquiry in connection with
Shipping Bills No. 5858677 dtd 07.12.2023 M/s. M B International (IEC: ABNFM7432Q) under the
Customs Act, 1962.

AND WHEREAS, I consider your attendance to

- (a) give evidence and / or
(b) produce documents or things of the following description in your possession or under your
control:

1. GSTR 1/2A and GSTR-2B, E-way Bill, Identity Card
2. GST Purchase Tax Invoice, Bank Statement, E way bill and ITR
3. Any other relevant documents related to export done against the IEC ABNFM7432Q

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act,
1962, I do hereby summon you to appear before me ☒ in person / or ☐ by an authorised agent on
2025-01-06 at 11:30:AM at the office of **C-604, SIIB(X), JNCH**

Inquiry as aforesaid is deemed to be a judicial proceeding within the meaning of section 229
and section 267 of Bharatiya Nyaya Sanhita, 2023 (45 of 2023) and non-compliance of this summon
is an offence punishable under section 208 and section 210 of Bharatiya Nyaya Sanhita, 2023 (45 of
2023).

Given under my hand and seal of office to-day the **23** day of **December, 2024** at **JNCH**



Seal of Office.

Name : **Milan**

Signature :

Designation :

Superintendent / Appraiser / Senior Intelligence Officer

6/c

Statement of Shri. Rajan Sarang, G-Card Holder of CB firm M/s. YSR Logistics (CHA License No.11/2708), recorded under Section 108 of the Custom Act, 1962 in the office of SIIB (X), JNCH, Nhava Sheva situated at C-604, Jawaharlal Nehru Custom House, Nhava Sheva, District - Raigad, Maharashtra-400707 on 07.02.2025.

In compliance to the spot Summons dated 07.02.2025, issued under seal and signature of Shri. Milan, SIO, SIIB (X), JNCH, having CBIC-DIN-20250178NT000000DE32. I present myself as to give statement under Section 108 of Customs Act, 1962 as G-Card Holder of M/s. YSR Logistics (CHA License No.11/2708), I have been explained the provisions of Section 108 of Customs Act, 1962. I have also been explained that giving false evidence under this enquiry is an offence punishable u/s 193 of the Indian Penal Code 1860/Corresponding section of Bharatiya Nyaya Sanhita, 2023. 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 which goes below:

I am G-Card holder having no- 6493/2023 at CB firm M/s YSR Logistics. I can read, write, and understand Hindi and English. Our CB license no- AAIFY8719L (11/2708). I am requesting officer of SIIB (X) to type my statement on computer as per my say. My mobile No. is 9301200200. For the proof of my identity, I am submitting self-attested copy of my G-card issued by Mumbai Customs.

On being asked about my CHA company's office, I state that the company's office is situated at D2/274, Gujmukh CHS, RSC-35, Gorai, Borivali (W), Mumbai-400091.

Q. Do you know why you have been summoned? Are you the authorized person on behalf of CB M/s YSR Logistics?

Ans. I have come in response to the summons dated 16.01.2025 in relation to the export through JNPT by M/s. MB International (IEC ABNFM7432Q). I am the authorized person, holding a G-Card on behalf of CB M/s YSR Logistics, to give a statement before Customs.

Q. What is your role in the CB firm M/s YSR Logistics? Are you authorized to provide a statement on behalf of the firm?

Ans. I am a G-Card Holder at M/s YSR Logistics and oversee all export-related operations. I am fully authorized to provide a statement on behalf of the firm.

Q. Who is responsible for handling documentation work at your CB firm?

Ans. I, along with my subordinate staff, manage the documentation process for our firm.

Q. Can you explain the procedure followed by your firm for filing a Shipping Bill?

Ans. We first advise our exporters to submit all necessary documents relevant to the exporting commodity via email. We also confirm whether they intend to claim export benefits. Based on the submitted documents, we prepare a checklist and share it with the exporter for verification and approval. Upon receiving their confirmation, we proceed with filing the Shipping Bill on their behalf through ICEGATE.

Q. How long have you and your CB firm, M/s YSR Logistics, been engaged in the Customs Broker business?



Ans. I have been employed with M/s YSR Logistics for the past two years. The firm has been operating in the Customs Broker business for approximately eight years.

Q. Did you file Shipping Bill No. 5858677 dated 07.12.2023 on behalf of the exporter M/s MB International (IEC ABNFM7432Q)?

Ans. Yes, my subordinates, under my supervision, filed the aforementioned Shipping Bill on behalf of the exporter, M/s MB International (IEC ABNFM7432Q).

Q. How did you receive the shipment details from M/s MB International (IEC ABNFM7432Q)?

Ans. We received the shipment details through the official email of M/s MB International (IEC ABNFM7432Q). As they were a new client, we conducted a thorough verification of all relevant documents before filing the Shipping Bill for Customs clearance.

Q. Are you aware of the case booked against the exporter, M/s MB International (IEC ABNFM7432Q), regarding Shipping Bill No. 5858677 dated 07.12.2023 for misdeclaration, particularly concerning valuation?

Ans. Yes, I am aware of the case registered against the exporter. I am also aware that the market enquiry revealed that the goods were overvalued.

Q. How did you establish contact with the exporter, M/s MB International (IEC ABNFM7432Q)?

Ans. We were introduced to the exporter through our forwarding associate.

Q. Have you conducted KYC verification for the exporter, M/s MB International (IEC ABNFM7432Q)?

Ans. Yes, we verify the KYC details of every customer. The exporter holds a valid IEC issued by DGFT. As per CBLR 2018, we verified their KYC documents through the DGFT online portal and retained their signed and certified copies for our records.

Q. Have you verified the address of M/s MB International (IEC ABNFM7432Q)?

Ans. Yes, Sir. The address was verified at the time of KYC before the filing of Shipping Bills.

Q. Can you provide any documentary evidence in this regard?

Ans. No, Sir. There is no documentary evidence readily available.

Q. What were the charges agreed upon for clearing the shipment?

Ans. We typically charge ₹2,500 per export shipment as agency fees.

Q. You mentioned that you have conducted the KYC procedure for the first-time exporter. Can you provide a copy or any documentary evidence of the first-time export KYC conducted by you on behalf of M/s. MB International (IEC ABNFM7432Q)?

Ans. No, Sir. All documents related to the KYC procedure are retained by CEAC during the process. Only a slip is issued by CEAC as acknowledgment, which is not readily available at the moment.

Q. This office issued summonses under Section 108 of the Customs Act, 1962, to the exporter M/s. MB International (IEC ABNFM7432Q). However, no one has appeared before this office to date. Can you explain the reason for this?



Ans. Sir, we have not been in contact with the exporter for a considerable period of time. Therefore, I am unaware of the reason for their non-appearance.

Q. As per the reply received from the concerned jurisdictional GST Commissionerate, the principal place of business of the exporter, M/s. MB International (IEC ABNFM7432Q), was found to be non-existent when their premises were visited. Are you aware of this, or can you provide any explanation?

Ans. Sir, as I have already stated, we have not been in contact with the exporter for a considerable period of time. Therefore, I am not aware of this matter either.

Q. During the course of the investigation, it has been observed that the goods have been overvalued. What do you have to say about this?

Ans. Sir, the valuation of the goods is determined based on the invoices submitted by the exporter. Furthermore, once the checklist is prepared, it is forwarded to the exporter for verification. Upon receiving confirmation from the exporter, the Shipping Bill is filed accordingly.

Q. Can you provide the tax invoice for the same?

Ans. No, Sir, the tax invoice is not readily available.

Q. In this case, did you not suspect that the proprietor/exporter might be a frontman and that someone else was the actual owner? How would they finance such activities?

Ans. No, Sir. As a Customs Broker, we always verify the exporter's credentials and conduct KYC verification as per CBLR 2018.

Q. Regulation 10 of the CBLR, 2018 mandates that the Customs Broker shall advise his client to comply with the provisions of the Act, other allied Acts, and the rules and regulations thereof. In case of non-compliance, the matter must be brought to the notice of the Deputy Commissioner or Assistant Commissioner of Customs, as the case may be. Have you diligently followed this regulation concerning the shipment under Shipping Bill No. 5858677 dated 07.12.2023?

Ans. Yes, Sir. We conducted a physical verification of the premises/address of the exporter. The exporter informed us that the goods covered under Shipping Bill No. 5858677 dated 07.12.2023 were procured locally by them for export. Accordingly, we filed the Shipping Bill based on the KYC documents provided by the exporter.

Q. Why should it not be considered that you were aware of the misdeclaration by the exporter regarding the non-existent supply chain?

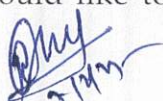
Ans. Sir, we filed the Shipping Bill based on the documents provided by the exporter, including KYC documents, invoices, and the packing list. During the examination, the goods were found as declared in terms of quantity and marked description. We had no prior knowledge of any discrepancies in the supply chain or potential violations under the GST Act.

Q. Has your CB firm or the exporter ever been penalized by any government agency?

Ans. To my knowledge, neither our CB firm, M/s. Indo Foreign (Agents) Pvt. Ltd. (CHA: 11/1484) (CHA License No. 11/2708), nor the exporter has been penalized by any government agency as of this date.

Q. Do you have anything further to add regarding this case?

Ans. Sir, we would like to reiterate that we are a legitimate and compliant Customs



broker with a presence across India. We diligently follow all procedures for export shipments handled by us. We assure our full cooperation with the Customs authorities in the ongoing investigation.

The above statement of mine running into 04 pages has been given as my true, correct and voluntary without any force, threat, inducement or coercion. On my request, I have been understood by the officer before signing 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 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.

The above statement of mine running into 04 pages has been given as my true, correct and voluntary without any force, threat, inducement or coercion. On my request I have been understood by the officer before signing 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 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.

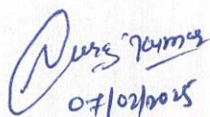


(Rajan Sarang)

Authorised representative, M/s. YSR Logistics (CHA License No.11/2708)

Typed by me

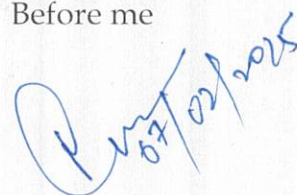
Before me



(Neeraj Kumar Gupta)

IO / SIIB(X)

JNCH, NHAVA SHEVA



(Milan)

SIO / SIIB(X)

JNCH, NHAVA SHEVA