



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

F. No. S/6-Gen-03/752/22-23/CEAC

Dated: 18.08.2025

DIN

: 20250878NT0000000995

आदेशकीतिथि

: 18.08.2025

Date of Order

जारीकिएजानेकीतिथि

: 18.08.2025

Date of Issue

आदेशसं.

Order No.

: 169/2025-26/आयुक्त/ सीईएसी/ एनएस-II/ सीएसी/जेएनसीएच
: 169/2025-26/Commissioner/CEAC/NS-II /CAC /JNCH

पारितकर्ता

Passed by

श्री गिरिधर जी. पई

Sh. Giridhar G. Pai

: आयुक्त, सीमाशुल्क (एनएस-II), जेएनसीएच, न्हावाशेवा

Commissioner of Customs (NS-II), JNCH, Nhava Sheva

पक्षकार (पार्टी)/ नोटिसीकानाम

Name of Party/Noticee

: मे. लेकोनेट हेमन्त इंडिया प्रा. लिमिटेड
M/s. Lecoanet Hemant India Pvt. Ltd.

मूलआदेश
ORDER-IN-ORIGINAL

1. इस आदेश की मूल प्रति की प्रतिलिपि जिस व्यक्ति को जारी की जाती है, उसके उपयोग के लिए नि:शुल्क दी जाती है।
The copy of this order in original is granted free of charge for the use of the person to whom it is issued.

2. इस आदेश से व्यथित कोई भी व्यक्ति सीमाशुल्क अधिनियम बासठ सौ नौ हजार एक की धारा उनतीस सौ एक ए के तहत इस आदेश के विरुद्ध सी ई एस टी ए टी, पश्चिमी प्रादेशिक न्यायपीठ (वेस्ट रीजनल बेंच, चौतीस, पी .डी .मेलोरोड, मस्जिद (पूर्व), मुंबई- 400009 को अपील कर सकता है, जो उक्त अधिकरण के सहायकरजिस्ट्रार को संबोधित होगी।

Any Person aggrieved by this order can file an Appeal against this order to CESTAT, West Regional Bench, 34, P D Mello Road, Masjid (East), Mumbai - 400009 addressed to the Assistant Registrar of the said Tribunal under Section 129 A of the Customs Act, 1962.

3. अपील दाखिल करने संबंधी मुख्य मुद्दे:-

Main points in relation to filing an appeal:-

फार्म : फार्म सीए तीन, चार प्रतियों में तथा उस आदेश की चार प्रतियाँ, जिसके खिलाफ अपील की गयी है (इन चार प्रतियों में से कमसे कम एक प्रति प्रमाणित होनी चाहिए)

Form No. CA3 in quadruplicate and four copies of the order appealed against (at least one of which should be certified copy)

समय सीमा Time Limit	: इस आदेश की सूचना की तारीख से तीन महीने के भीतर Within 3 months from the date of communication of this order.
फीस Fee	: (क) एक हजार रुपये-जहाँ माँगे गये शुल्क एवं ब्याज की तथा लगायी गयी शास्तिकी रकम पाँच लाख रुपये या उस से कम है। (a) Rs. One Thousand - Where amount of duty & interest demanded & penalty imposed is Rs. 5 Lakh or less. (ख) पाँच हजार रुपये- जहाँ माँगे गये शुल्क एवं ब्याज की तथा लगायी गयी शास्तिकी रकम पाँच लाख रुपये से अधिक परंतु पचास लाख रुपये से कम है। (b) Rs. Five Thousand - Where amount of duty & interest demanded & penalty imposed is more than Rs. 5 Lakh but not exceeding Rs. 50 lakh (ग) दस हजार रुपये-जहाँ माँगे गये शुल्क एवं ब्याज की तथा लगायी गयी शास्तिकी रकम पचास लाख रुपये से अधिक है। (c) Rs. Ten Thousand - Where amount of duty & interest demanded & penalty imposed is more than Rs. 50 Lakh.
भुगतान की रीति Mode of Payment	: क्रॉस बैंक ड्राफ्ट, जो राष्ट्रीयकृत बैंक द्वारा सहायक रजिस्ट्रार, सी ई एस टी ए टी, मुंबई के पक्षमें जारी किया गया हो तथा मुंबई में देय हो। A crossed Bank draft, in favour of the Asstt. Registrar, CESTAT, Mumbai payable at Mumbai from a nationalized Bank.
सामान्य General	: विधि के उपबंधों के लिए तथा ऊपर यथा संदर्भित एवं अन्य संबंधित मामलों के लिए, सीमाशुल्क अधिनियम, एक हजार नौ सौ बासठ, सीमाशुल्क (अपील) नियम, एक हजार नौ सौ बयासी, सीमाशुल्क, उत्पादन शुल्क एवं सेवा कर अपील अधिकरण (प्रक्रिया) नियम, एक हजार नौ सौ बयासी का संदर्भ लिया जाए। For the provision of law & from as referred to above & other related matters, Customs Act, 1962, Customs (Appeal) Rules, 1982, Customs, Excise and Service Tax Appellate Tribunal (Procedure) Rules, 1982 may be referred.

4. इस आदेश के विरुद्ध अपील करने के लिए इच्छुक व्यक्ति अपील अनिर्णीत रहने तक उस में माँगे गये शुल्क अथवा उद्गृहीत शास्तिका सात दशमलव पाँच प्रतिशत जमा करेगा और ऐसे भुगतान का प्रमाण प्रस्तुत करेगा, ऐसा न किये जाने पर अपील सीमाशुल्क अधिनियम, एक हजार नौ सौ बासठ की धारा उनतीस सौ एक के उपबंधों की अनुपालना न किये जाने के लिए नामंजूर किये जाने की दायी होगी।
- Any person desirous of appealing against this order shall, pending the appeal, deposit 7.5% of duty demanded or penalty levied therein and produce proof of such payment along with the appeal, failing which the appeal is liable to be rejected for non-compliance with the provisions of Section 129 of the Customs Act 1962.

Sub.:- Request for Conversion of Shipping Bills from Scheme-Drawback and Zero Duty EPCG (Scheme Code-43), Drawback (Scheme code-19), Drawback and Concessional Duty EPCG (Scheme code-44) to Scheme- EPCG, Drawback and ROSCTL (Scheme code-61) by M/s. Lecoanet Hemant India Pvt. Ltd. - Reg.

M/s. Lecoanet Hemant India Pvt. Ltd. (IEC No. 0502012862) located at A-22 & 23, Gurgaon Technology Park, Sector-34, Infocity, Gurgaon-122001 (hereinafter referred to as "the exporter") has requested for conversion of two (02) shipping bills from Scheme- Drawback and Zero Duty EPCG (Scheme code-43) to Scheme- EPCG, Drawback and ROSCTL (Scheme code-61), four (04) shipping bills from Drawback (scheme code 19) to EPCG, Drawback & RoSCTL (Scheme code 61) & twenty four (24) shipping bills from Drawback and Concessional Duty EPCG(Scheme Code-44 to EPCG ,Drawback and ROSCTL (Scheme code-61) vide their letter dated 15.04.2022 (received in this office on 17.05.2022). The exporter vide their letter dated 31.08.2022 withdrew the conversion application in respect of 03 Shipping bills i.e. 5158132 dated 07.10.2021, 6614967 dated 09.12.2021 & 7061532 dated 28.12.2021, and hence details remaining 27 Shipping bills are tabulated in Table-I, Table-II & Table-III respectively.

TABLE -I

Sl. No.	Shipping Bill No.	Shipping Bill date	LEO Date	Scheme in which SB filed	Scheme Code to which conversion sought
1	2	3	4	5	6
1	4704059	20.09.2021	21.09.2021	Drawback and Zero Duty EPCG (Scheme code-43)	EPCG, Drawback and ROSCTL (Scheme code-61)
2	4784243	23.09.2021	24.09.2021	Drawback and Zero Duty EPCG (Scheme code-43)	EPCG, Drawback and ROSCTL (Scheme code-61)

Table-II

Sl. No.	Shipping Bill No.	Shipping Bill date	LEO Date	Scheme in which SB filed	Scheme Code to which conversion sought
1	2	3	4	5	6
1	5102876	06.10.2021	08.10.2021	Drawback (Scheme Code-19)	EPCG, Drawback and ROSCTL (Scheme code-61)
3	5171990	08.10.2021	12.10.2021	Drawback (Scheme Code-19)	EPCG, Drawback and ROSCTL (Scheme code-61)
3	5242084	12.10.2021	12.10.2021	Drawback (Scheme Code-19)	EPCG, Drawback and ROSCTL (Scheme code-61)

Table-III

Sl. No.	Shipping Bill No.	Shipping Bill date	LEO Date	Scheme in which SB filed	Scheme Code to which conversion sought
1	2	3	4	5	6
1	5400994	19.10.2021	21.10.2021	Drawback and Concessional Duty EPCG(Scheme Code-44)	EPCG ,Drawback and ROSCTL (Scheme code-61)
2	6357158	29.11.2021	30.11.2021	Drawback and Concessional Duty EPCG(Scheme Code-44)	EPCG ,Drawback and ROSCTL (Scheme code-61)
3	6594619	08.12.2021	10.12.2021	Drawback and Concessional Duty EPCG(Scheme Code-44)	EPCG ,Drawback and ROSCTL (Scheme code-61)
4	6711988	13.12.2021	14.12.2021	Drawback and Concessional Duty EPCG(Scheme Code-44)	EPCG ,Drawback and ROSCTL (Scheme code-61)
5	6712591	13.12.2021	14.12.2021	Drawback and Concessional Duty EPCG(Scheme Code-44)	EPCG ,Drawback and ROSCTL (Scheme code-61)
6	6732968	14.12.2021	15.12.2021	Drawback and Concessional Duty EPCG(Scheme Code-44)	EPCG ,Drawback and ROSCTL (Scheme code-61)
7	6863331	19.12.2021	28.12.2021	Drawback and Concessional Duty EPCG(Scheme Code-44)	EPCG ,Drawback and ROSCTL (Scheme code-61)
8	6906065	21.12.2021	24.12.2021	Drawback and Concessional Duty EPCG(Scheme Code-44)	EPCG ,Drawback and ROSCTL (Scheme code-61)
9	7071264	28.12.2021	28.12.2021	Drawback and Concessional Duty EPCG (Scheme Code-44)	EPCG ,Drawbac and ROSCTL (Scheme code-61)
10	7063146	28.12.2021	28.12.2021	Drawback and Concessional Duty EPCG(Scheme Code-44)	EPCG ,Drawback and ROSCTL (Scheme code-61)
11	7139889	30.12.2021	31.12.2021	Drawback and Concessional Duty EPCG(Scheme Code-44)	EPCG ,Drawback and ROSCTL (Scheme code-61)
12	7315178	07.01.2022	08.01.2022	Drawback and Concessional Duty EPCG(Scheme Code-44)	EPCG ,Drawback and ROSCTL (Scheme code-61)
13	7500733	15.01.2022	18.01.2022	Drawback and Concessional Duty EPCG(Scheme Code-44)	EPCG ,Drawback and ROSCTL (Scheme code-61)
14	7589242	19.01.2022	20.01.2022	Drawback and Concessional Duty EPCG(Scheme Code-44)	EPCG ,Drawback and ROSCTL (Scheme code-61)
15	7612645	20.01.2022	21.01.2022	Drawback and Concessional Duty EPCG(Scheme Code-44)	EPCG ,Drawback and ROSCTL (Scheme code-61)
16	7889222	01.02.2022	02.02.2022	Drawback and Concessional Duty EPCG(Scheme Code-44)	EPCG ,Drawback and ROSCTL (Scheme code-61)

17	7939141	02.02.2022	03.02.2022	Drawback and Concessional Duty EPCG(Scheme Code-44)	EPCG ,Drawback and ROSCTL (Scheme code-61)
18	8025029	06.02.2022	07.02.2022	Drawback and Concessional Duty EPCG(Scheme Code-44)	EPCG ,Drawback and ROSCTL (Scheme code-61)
19	8637545	02.03.2022	03.03.2022	Drawback and Concessional Duty EPCG(Scheme Code-44)	EPCG ,Drawback and ROSCTL (Scheme code-61)
20	8637513	02.03.2022	03.03.2022	Drawback and Concessional Duty EPCG(Scheme Code-44)	EPCG ,Drawback and ROSCTL (Scheme code-61)
21	9187079	24.03.2022	26.03.2022	Drawback and Concessional Duty EPCG(Scheme Code-44)	EPCG ,Drawback and ROSCTL (Scheme code-61)
22	9187325	24.03.2022	26.03.2022	Drawback and Concessional Duty EPCG(Scheme Code-44)	EPCG ,Drawback and ROSCTL (Scheme code-61)

2. Following the principles of natural justice, a personal hearing was granted to the exporter on 08.06.2023. Shri Pradeep Sigh Rawat, Advocate of M/s Lecoanet Hemant India Pvt Ltd. appeared before the then Competent Authority and reiterated his request for conversion of Shipping bills as mentioned at Table-I, Table-II & Table-III above, from Scheme- Drawback and Zero Duty EPCG (Scheme code-43), Scheme- Drawback (Scheme Code-19) & Scheme- Drawback and Concessional Duty EPCG (Scheme code-44) to Scheme- EPCG, Drawback and ROSCTL (Scheme code-61). As the exporter has not received any response from the department, they filed a writ petition before the Hon'ble High Court of Bombay in W.P. 143 OF 2025, the Hon'ble High Court allowed the Writ petition of the exporter and directed the Department to dispose the exporter's application expeditiously within four weeks. The relevant para is as under-

'Accordingly, we requested Mr. Mishra (Respondent) to appear in this matter. Upon hearing him, we direct 1st Respondent to dispose off the petitioner's application dated 15.04.2022, as expeditiously as possible, and in any event within four weeks from the uploading of this order, after hearing the petitioner.'

3. Following the Hon'ble High Court's directions, a personal hearing was again granted to the exporter on 14.08.2025. Shri Pradeep Sigh Rawat, Advocate of M/s Lecoanet Hemant India Pvt Ltd. appeared before me and reiterated his request for conversion of Shipping bills as mentioned at Table-I, Table-II & Table-III above, from Scheme- Drawback and Zero Duty EPCG (Scheme code-43), Scheme- Drawback (Scheme Code-19) & Scheme- Drawback and Concessional Duty EPCG (Scheme code-44) to Scheme- EPCG, Drawback and ROSCTL (Scheme code-61). He has further relied upon the judgements in the case of Sony India Ltd, 2021(8) TMI 622 Telangana High Court, confirmed by Hon'ble Supreme Court in SLP Civil dairy no. 2319/2023, and also made a fresh submission dated 14.08.2025.

4. The exporter vide their written submission dated 14.08.2025 (submitted during Personal Hearing) inter-alia, stated that:

- The exporter is engaged as a manufacturer and exporter of readymade garments, holding valid IEC no. 0502012862.

- The Ministry of Textile implemented a scheme for Rebate of State and Central Taxes and Levies (ROSCTL) on export of garments and made-ups via notification issued under F.No.14/26/2016-IT(Vol.II) (Part II) dated 02.05.2019. The said scheme was continued till 31.03.2024 by the Ministry of Textiles via Notification dated 13.08.2021 issued under F.No. 12015/11/2020.
- The procedure in relation to generation scrips under RoSCTL scheme was implemented by the Central Board of Indirect Taxes and Customs (Respondent No. 3) via Circular No. 22/2021-Customs dated 30.09.2021.
- Readymade garments were exported under CTH 61 of the Customs Tariff during September 2021 to March 2022 vide shipping bills filed on the ICEGATE web portal, for exports made from J N Port, JNCH, Nava Sheva. The export of the garment via the said shipping bills was linked to the export obligation to be considered for the Export Product Capital Goods (EPCG) License.
- The export of the readymade garments were exported indenting to avail the ROSCTL scheme (Scheme Code-RoSCTL (61-EPCG, Drawback and RoSCTL), however while filing the shipping bills, the scheme code 43 (Drawback and Zero Duty EPCG), 19 (Drawback), 44 (Drawback and Concessional Duty EPCG) were inadvertently chosen.
- The Exporter on realization of the error, filed an application dated 15.04.2022 under section 149 of the Customs Act, 1962 before the Assistant Commissioner of Customs, NS-II/JNCH praying for amendment of the scheme code in the shipping bills mentioned in the application. A follow up letter was submitted on 20.09.2022 by the exporter, however no response to the application was received from the department.
- A personal hearing was scheduled on 08.06.2023 in the matter, the exporter through their authorized representative appeared by the Ld. Adjudicating authority and made submissions praying for allowing amendment/conversion of the scheme code in the shipping bills.

DISCUSSIONS AND FINDINGS

5. I have carefully gone through the request made by the exporter vide their letter dated 15.04.2022, for amendment by way of conversion of shipping bills (details as mentioned in Table-I, Table-II & Table-III), the submissions made by the exporter at the time of personal hearing, Customs & Central Excise Duty Drawback Rules, 2017 and the relevant provisions of Customs Act, 1962, which govern the conversion of Shipping bill. It appears that the exporter is requesting for-

- (i) Conversion from Scheme- Drawback and Zero Duty EPCG (Scheme code-43) to Scheme- EPCG, Drawback and ROSCTL (Scheme code-61) in respect of two (02) shipping bills filed during the period September, 2021 as detailed at Table-I above;
- (ii) Conversion from Scheme Drawback (Scheme Code-19) to Scheme EPCG, Drawback and ROSCTL (Scheme code-61) in respect of three (03) shipping bills filed during the period October, 2021 as detailed at Table-II above; and
- (iii) Conversion from Scheme Concessional Rate Duty EPCG & Drawback (Scheme Code-44) to Scheme EPCG, Drawback and ROSCTL (Scheme code-61) in respect of twenty-two (22) shipping bills filed during the period October, 2021 to March, 2022 as detailed at Table-III above.

5.1 In the instant case, I find that the exporter has applied for conversion of shipping bills as detailed in Table-I, Table-II & Table-III above and the issue to be decided is whether the exporter is eligible for amendment sought by them by way of conversion of the shipping bills for which Let Export Orders were granted during the period September, 2021 to March, 2022.

6. In the era of self-assessment, it is expected that the exporter will verify all the material facts before filing the shipping bills claiming certain export promotion scheme. In the instant case, the exporter had filed, shipping bills (as detailed in Table-I) under Scheme- Drawback and Zero Duty EPCG (Scheme code-43), shipping bills (as detailed in Table-II) under Scheme- Drawback (Scheme Code-19) and shipping bills (as detailed in Table-III) Drawback and Concessional Duty EPCG (Scheme code-44). However, the exporter vide letter dated 15.04.2022, had requested for conversion to Scheme- EPCG, Drawback and ROSCTL (Scheme code-61). Had they declared their intention to Scheme- EPCG, Drawback and ROSCTL (Scheme code-61), the examination of the documents as well as the goods would have been different.

6.1 Further, attention is invited to the Shipping Bill and Bill of Exports (Forms) Regulations, 2017(as amended) which prescribe the format and specifications of the shipping bill and bill of export forms. The shipping bill and bill of export forms contain various details such as the exporter's name, address, invoice number, description of goods, quantity, value, destination, etc. These forms are used to declare the goods to the Customs authorities and to claim any benefits or exemptions under the foreign trade policy or any other law. The relevance of these regulations is that they ensure the uniformity and standardization of the shipping bill and bill of export forms, help in improving the data quality and accuracy of the export statistics, and enhance the ease of doing business for exporters. The regulation cited supra also facilitates the electronic filing and processing of these forms through the Indian Customs Electronic Commerce/ Electronic Data Interchange (EC/EDI) Gateway (ICEGATE). As the process of filing a shipping bill has become easier, the responsibility of the exporter to provide correct data while filing the shipping bill has increased rapidly. A summary of the steps involved in the process of filing a shipping bill is given below whose main objective is to ensure that correct data is fed in the shipping bill.

- The Exporter or the Customs Broker (CB) can file a shipping bill after registering with the ICEGATE system using the IEC Code, AD Code, and/or CB License Number.
- After login the ICEGATE System, the exporter or the Customs Broker (CB) can sign in to ICEGATE and fill required details in the prescribed format, along with copies of the invoice, packing list, and other required documents, and submit it.
- Thereafter, a checklist is generated for verification of credentials by the exporter or the Customs Broker (CB).
- The exporter or the Customs Broker (CB) has to check the accuracy of the data and confirm it. Thereafter, they will submit the shipping bill into the EDI system for processing and thereafter shipping bill no. generated. If discrepancies are noticed in the Checklist, the exporter or the Customs Broker (CB) can create another Check List.
- If any discrepancies are noticed after the generation of the shipping bill, the exporter has the option to get it amended from respective Export Docks.

6.2 In essence, there are a plethora of opportunities before filing the shipping bill when the documents need to be examined and verified before submission. Not declaring the correct scheme code therefore cannot be said to be a typographical error or an error on the part of the Customs

Broker only. It shows the selection of a particular scheme after proper application of mind and after proper verification. At a later date, the exporter cannot take the liberty to state that it was an inadvertent mistake.

6.3 I further observe that the Risk Management System (RMS) for exports was introduced by the Central Board of Excise and Customs (now CBIC) in 2013. The objective of the RMS is to strike an optimal balance between facilitation and enforcement and to promote a culture of compliance. The RMS in exports is a trade facilitation measure that allows low-risk consignments to be cleared based on self-assessment by the exporters, without any verification of self-assessment or examination by the Customs officers. However, exporters are still accountable for any misdeclaration, undervaluation, overvaluation, misclassification, or any other violation of the Customs Act, 1962 and other Allied Acts and may face penal action as per the provisions of the relevant Acts.

7. Conversion of shipping bills is governed by Section 149 of the Customs Act, 1962. In the instant case, Let Export Orders were granted on September, 2021 to March, 2022. Therefore, Section 149 of the Customs Act with effect from 01.08.2019 is reproduced as under:

Section 149. Amendment of documents- *Save as otherwise provided in section 30 and 41, the proper officer may, in his discretion, authorise any document, after it has been presented in the custom house to be amended in such form and manner, within such time, subject to such restrictions and conditions, as may be prescribed:*

Provided that no amendment of a bill of entry or a shipping bill or bill of export shall be so authorized to be amended after the imported goods have been cleared for home consumption or deposited in a warehouse, or the export goods have been exported, except on the basis of documentary evidence which was in existence at the time the goods were cleared, deposited or exported, as the case may be"

8. I find that Export Entry (Post export conversion in relation to instrument based scheme) Regulations, 2025 have been notified vide Notification No. 21/2025-Customs (N.T.) dated 03.04.2025. The regulation defines 'conversion' in sub-regulation (1)(b) to Regulation 2 of the Regulations as -

"(b) "conversion" means amendment of the declaration made in the export entry to any one or more instrument based scheme, after the export goods have been exported

8.1 Further, export entry is defined in Sub-regulation (1)(c) to Regulation 2, which is as follows-
"(c) export entry" means entry relating to export as defined in clause (16) of section 2 of the Act and includes an entry made in the Shipping Bills or Bills of Exports under Section 50 or entries made for goods to be exported by post or courier under Section 84 of the Act;

8.2 Further instrument based scheme is defined in Sub-regulation (1)(d) to Regulation 2, which is as follows-

(d) "instrument based scheme" means a scheme involving utilisation of instrument referred to in explanation 1 to sub-section (1) of section 28AAA of the Act;

8.3 Sub-regulation (2) of Regulation 3 provides that:

(2) Where an export entry is filed before the 22nd February, 2022, the period of one year specified under sub-regulation (1) shall be reckoned from the date on which these regulations have come into force.

8.4 Further Sub-regulation (e) to Regulation 4 reads as:

“(e) The export entry of which the conversion is sought is one that has been filed in relation to instrument based scheme, or under drawback or for fulfilment of any export obligation or combination thereof.”

8.5 Explanation 1 of the Section 28AAA of the Customs Act, 1962 defines instrument based scheme as-

Explanation 1 : For the purpose of this sub-section, “instrument” means any scrip or authorization or license or certificate or such other document, by whatever name called, issued under the Foreign Trade (Development and Regulation) Act, 1992 with respect to a reward or incentive scheme or duty exemption scheme or duty remission scheme or such other scheme bestowing financial or fiscal benefits, which may be utilized under the provisions of this act or the rules made on notifications issued thereunder”.

8.6 From the above provisions it emerges that for export entries filed prior to 22.02.2022, the request for conversion shall be determined under the Export Entry (Post Export Conversion in relation to Instrument Based Scheme) Regulations, 2025 and the time limit of one year shall be from the date on which these Regulations have come into force i.e., 03.04.2025. A conjoint reading of these provisions indicates that the regulations apply only to such shipping bills which were filed in relation to instrument based scheme, or under drawback or for fulfilment of any export obligation or combination thereof and the request for amendment in the shipping bill is for conversion to any other or one or more instrument-based scheme. Further, as per Explanation 1 of section 28AAA of the Customs Act, 1962, instrument-based scheme includes Advance License, EPCG, RoDTEP, RoSCTL etc.

8.7 Regulations 3 and 4 of the Export Entry (Post export conversion in relation to instrument based scheme) Regulations, 2025 prescribe the manner and time for applying for conversion and the conditions and restrictions for conversion respectively. These are reproduced below.

3. Manner and time limit for applying for post export conversion of export entry. -

(1) The application for conversion shall be filled by an exporter in writing within one year from the date of clearance of goods under sub-section (1) of section 51 or section 69 of the Act or from the date of entry made under section 84 of the Act, as the case may be:

Provided that the jurisdictional Commissioner of Customs may, for the reasons to be recorded in writing, extend the time limit not exceeding six months, if it is satisfied that the circumstances were such which prevented the exporter from filing an application within the period specified under sub-regulation (1):

Provided further that the jurisdictional Chief Commissioner of Customs may, for the reasons to be recorded in writing, extend the time limit not exceeding six months, if it is satisfied that the circumstances were such which prevented the exporter from filing an application for a period exceeding one year and six months.

(2) Where an export entry is filed before the 22nd February, 2022, the period of one year specified under sub-regulation (1) shall be reckoned from the date on which these regulations have come into force.

(3) Where filing of an application under sub-regulation (1) was prevented due to stay or an injunction passed by any court or tribunal, then, in computing the period specified therein, the period of continuance of the stay or order, the day on which it was issued or made, and the day on which it was withdrawn, shall be excluded.

(4) The jurisdictional Commissioner of Customs, may, in his discretion, authorise the conversion of export entry, subject to the following, namely: -

- (a) on the basis of documentary evidence, which was in existence at the time the goods were exported;
- (b) subject to conditions and restrictions for conversion provided in regulation 4;
- (c) on payment of a fee in accordance with Levy of fees (Customs Documents) Regulations, 1970.

(5) Subject to the provision of sub-regulation (1), the jurisdictional Commissioner of Customs shall, where it is possible so to do, decide every application for conversion within a period of thirty days from the date on which it is filed.

Regulation 4. Conditions and restrictions for conversion of Shipping Bill. - (1) The conversion of shipping bill and bill of export shall be subject to the following conditions and restrictions, namely: -

- (a) fulfilment of all conditions of the instrument-based scheme to which conversion is being sought;
- (b) the exporter has not availed or has reversed the availed benefit of the instrument-based scheme from which conversion is being sought or reversed the amount of drawback or any other benefit, in case drawback or such scheme is not admissible in the scheme to which conversion is being sought, as the case may be;
- (c) no condition, specified in any regulation or notification, relating to presentation of shipping bill or bill of export in the Customs Automated System, has not been complied with;
- (d) no contravention has been noticed or investigation initiated against the exporter under the Act or any other law, for the time being in force, in respect of such exports;
- (e) the export entry of which the conversion is sought is one that had been filed in relation to instrument based scheme, or under drawback or for fulfilment of any export obligation or combination thereof.

8.8 For the export entries after 22.02.2022 up to 03.04.2025 the Shipping Bill (Post Export Conversion in Relation to Instrument Based Scheme) Regulations, 2022 notified vide Notification No. 11/2022- Customs (NT) dated 22.02.2022 were in force and will be applicable to the shipping bills for which LEO was granted during this period. Regulation 3 and 4 of the Shipping Bill (Post Export Conversion in Relation to Instrument Based Scheme) Regulations, 2022, which are reproduced below-

Regulation 3. Manner and time limit for applying for post export conversion of Shipping Bill in certain cases. - (1) The application for conversion shall be filed in writing within a period of one year from the date of order for clearance of goods under sub-section (1) of section 51 or section 69 of the Act, as the case may be:

Provided that the jurisdictional Commissioner of Customs, having regard to the circumstance under which the exporter was prevented from applying within the said period of one year, may consider and decide, for reasons to be recorded in writing, to extend the aforesaid period of one year by a further period of six months:

Provided further that the jurisdictional Chief Commissioner of Customs, having regard to the circumstances under which the exporter was prevented from applying within the said period of one year and six months, may consider and decide, for reasons to be recorded in writing, to extend the said period of one year and six months by a further period of six months.

Regulation 4. Conditions and restrictions for conversion of Shipping Bill. – (1) The conversion of shipping bill and bill of export shall be subject to the following conditions and restrictions, namely:-

- (a) fulfilment of all conditions of the instrument based scheme to which conversion is being sought;
- (b) the exporter has not availed benefit of the instrument based scheme from which conversion is being sought;
- (c) no condition, specified in any regulation or notification, relating to presentation of shipping bill or bill of export in the Customs Automated System, has not been complied with;
- (d) no contravention has been noticed or investigation initiated against the exporter under the Act or any other law, for the time being in force, in respect of such exports;
- (e) the shipping bill or bill of export of which the conversion is sought is one that had been filed in relation to instrument based scheme.

8.9 In the instant case, conversion is sought from Drawback & Zero duty EPCG to EPCG, Drawback & RoSCTL (for shipping bills mentioned in table-I), from Drawback to EPCG, Drawback & RoSCTL (for shipping bills mentioned in table-II) and from Drawback and Concessional Duty EPCG to EPCG, Drawback & RoSCTL (for shipping bills mentioned in table-III). Thus, I find that the Export Entry Regulations, 2025 are applicable to the instant case except the four (04) Shipping bills mentioned at sr. no. from 19 to 22 of Table- III.

8.10 Further, I find that the Shipping Bill (Post Export Conversion in Relation to Instrument Based Scheme) Regulations, 2022 notified vide Notification No. 11/2022- Customs (NT) dated 22.02.2022 apply to shipping bills or bills of export filed on or after the date of publication of the regulations, i.e. 22.02.2022. These 04 Shipping bills were granted LEO from 03.03.2022 to 26.03.2022, hence the same will be covered under the Shipping Bill (Post Export Conversion in Relation to Instrument Based Scheme) Regulations, 2022.

9. CONVERSION OF SHIPPING BILLS MENTIONED IN TABLE-I, TABLE-II AND OF SHIPPING BILLS FROM SL. NO. 1 TO 18 AS MENTIONED IN TABLE-III:

9.1 Considering the fact that the said Shipping Bills were granted LEO prior to 22.02.2022, a conjoint reading of Section 149 of the Customs Act, 1962 and the Export Entry (Post export conversion in relation to instrument based scheme) Regulations, 2025, provides for the following criteria for conversion of shipping bills-

- A. The application for conversion shall be filed in writing within a period of one year from the date of order for clearance of goods. Further, in the case where export entry is filed before the 22nd February, 2022, the period of one year shall be reckoned from the date on which these regulations have come into force.
- B. Conversion of the shipping bill may be authroised on the basis of documentary evidence, which was in existence at the time the goods were exported,
- C. On payment of a fee in accordance with Levy of fees (Customs Documents) Regulations, 1970, as amended,
- D. All conditions of the instrument-based scheme to which conversion is being sought should be fulfilled,

- E. Exporter has not availed of benefit of the instrument-based scheme from which conversion is being sought,
- F. All conditions relating to shipping bill have been complied with,
- G. No contravention noticed against the shipping bill,
- H. Shipping bill Conversion shall be allowed from one instrument-based scheme, or drawback to another instrument-based scheme.

10. CONVERSION OF SHIPPING BILLS FROM SL. NO. 19 TO 22 AS MENTIONED IN

TABLE-III

10.1 A conjoint reading of Section 149 of the Customs Act, 1962 and the Shipping Bill (Post Export Conversion in Relation to Instrument Based Scheme) Regulations, 2022 provides for the following criteria for conversion of shipping bills-

- A. The application for conversion shall be filed in writing within a period of one year from the date of order for clearance of goods,
- B. All conditions of the instrument based scheme to which conversion is being sought should be fulfilled,
- C. Exporter has not availed benefit of the instrument based scheme from which conversion is being sought,
- D. All conditions relating to shipping bill have been complied with,
- E. No contravention noticed against the shipping bill,
- F. Conversion shall be allowed from one instrument based scheme to another instrument based scheme.

11. In this background, I proceed to examine the conversions sought by the exporter in respect of Shipping Bills, as detailed at Table- I, Table- II and in Table- III (from Sl. No. 1 to 18) above, in terms of each of the criteria as given above.

A. The application for conversion shall be filed in writing within a period of one year from the date of order for clearance of goods and where an export entry is filed prior to 22nd February, 2022, the period of one year specified under sub-regulation (1) shall be reckoned from the date on which these regulations have come into force:

As discussed above, I find that the issue related to the time limit has already been regularised in the Export Entry Regulations 2025. In the instant case, since the export entry in respect of the Shipping bills mentioned in Table-I above is prior to 22.02.2022 and the application is being considered within the period of one year from the date on which the Export Entry Regulations, 2025 have come into force, i.e., 03.04.2025, the application is well within the prescribed time limit in terms of Regulation 3(2) of the said Regulations.

B. Conversion of the shipping bill may be authorized on the basis of documentary evidence, which was in existence at the time the goods were exported:

a). From plain reading of Section 149 of the Act, it may be seen that the exporter cannot be allowed to claim amendment by way of conversion in a routine and as a matter of right. Depending on the conversion sought, examination of goods in addition to physical verification of goods is required to be done as the conversion changes the nature and character of the documents. Simply basing on the documentary evidence which was in existence at the time the goods were cleared, the request of the exporter for conversion cannot be allowed. Needless to mention that it is now well-settled that conversion from one scheme to another is not an amendment simpliciter

but involves huge revenue and is akin to many frauds. It is therefore necessary that the request for conversion needs to be examined carefully on case-to-case basis solely on merit.

b) At the time of export, the exporter had filed the shipping bills under Scheme- Zero Duty EPCG and Drawback (Scheme Code-43), Drawback (Scheme Code-19), Drawback and Concessional Duty EPCG (Scheme Code 44) and perusal of the details of export benefits claimed from ICES 1.5 system revealed that at item level, Scheme- Zero Duty EPCG and Drawback (Scheme Code-43), Drawback (Scheme Code-19), Drawback and Concessional Duty EPCG (Scheme Code 44) has been mentioned for the shipping bills as mentioned in Table-I, Table-II & Table-III above. Now, the exporter has requested for conversion to Scheme-Drawback, EPCG & RoSCTL (Scheme Code-61).

b) Further, as per documents i.e. invoices available during export (uploaded in e-sanchit) and submission made by exporter during personal hearing, following details of export goods, i.e. shipping bill no., shipping bill date, declared CTH, goods description, schemes in which SB filed and Scheme to which conversion sought, have been found:-

TABLE -IV

Sl. No.	Shipping Bill No.	Shipping Bill date	Declared CTH	Goods Description	Scheme in which SB filed	Scheme Code to which conversion sought
1	2	3	4	5	6	7
1	4704059	20.09.2021	61091000	Boys Polo T-Shirts	Drawback and Zero Duty EPCG(Scheme code-43)	EPCG ,Drawback and ROSCTL (Scheme code-61)
2	4784243	23.09.2021	61091000	Boys Polo T-Shirts	Drawback and Zero Duty EPCG(Scheme code-43)	EPCG ,Drawback and ROSCTL (Scheme code-61)

TABLE-V

Sl. No.	Shipping Bill No.	Shipping Bill date	Declared CTH	Goods Description	Scheme in which SB filed	Scheme Code to which conversion sought
1	2	3	4	5	6	7
1	5171990	08.10.2021	61091000	Mens T-Shirts	Drawback (Scheme Code-19)	EPCG ,Drawback and ROSCTL (Scheme code-61)
2	5242084	12.10.2021	61091000	Mens T-Shirts & Mens Polo T-shirts	Drawback (Scheme Code-19)	EPCG ,Drawback and ROSCTL (Scheme code-61)
3	5102876	06.10.2021	61091000	Mens T-Shirts	Drawback (Scheme Code-19)	EPCG ,Drawback and ROSCTL (Scheme code-61)

TABLE-VI

Sl. No.	Shipping Bill No.	Shipping Bill date	CTH	Goods Description	Scheme in which SB filed	Scheme Code to which conversion sought
1	2	3	4	5	6	7
1	5400994	19.10.2021	61091000	Boys Polo T-Shirts & Boys T-shirts	Drawback and Concessional Duty EPCG (Scheme Code-44)	EPCG ,Drawback and ROSCTL (Scheme code-61)
2	6357158	29.11.2021	61061000/61044200	Girs T-shirts/Girs Dress	Drawback and Concessional Duty EPCG(Scheme Code-44)	EPCG ,Drawback and ROSCTL (Scheme code-61)
3	6594619	08.12.2021	61091000	Mens T-Shirts & Mens Polo T-shirts	Drawback and Concessional Duty EPCG(Scheme Code-44)	EPCG ,Drawback and ROSCTL (Scheme code-61)
4	6711988	13.12.2021	61091000	Boys T-Shirts	Drawback and Concessional Duty EPCG(Scheme Code-44)	EPCG ,Drawback and ROSCTL (Scheme code-61)
5	6712591	13.12.2021	61091000	Boys T-Shirts	Drawback and Concessional Duty EPCG(Scheme Code-44)	EPCG ,Drawback and ROSCTL (Scheme code-61)
6	6732968	14.12.2021	61091000	Mens T-Shirts	Drawback and Concessional Duty EPCG(Scheme Code-44)	EPCG ,Drawback and ROSCTL (Scheme code-61)
7	6863331	19.12.2021	61091000	Mens T-Shirts	Drawback and Concessional Duty EPCG(Scheme Code-44)	EPCG ,Drawback and ROSCTL (Scheme code-61)
8	6906065	21.12.2021	61091000	Boys Polo T-Shirts	Drawback and Concessional Duty EPCG(Scheme Code-44)	EPCG ,Drawback and ROSCTL (Scheme code-61)
9	7071264	28.12.2021	61091000/61102000	Mens Polo-Tshirt/Ladies Pullover	Drawback and Concessional Duty EPCG(Scheme Code-44)	EPCG ,Drawback and ROSCTL (Scheme code-61)
10	7063146	28.12.2021	61091000/61102000	Mens T-shirt/Ladies Jogger pants	Drawback and Concessional Duty EPCG(Scheme Code-44)	EPCG ,Drawback and ROSCTL (Scheme code-61)
11	7139889	30.12.2021	61091000	Boys T-Shirts	Drawback and Concessional Duty EPCG(Scheme Code-44)	EPCG ,Drawback and ROSCTL (Scheme code-61)

12	7315178	07.01.2022	61091000	Boys Polo T-Shirts	Drawback and Concessional Duty EPCG(Scheme Code-44)	EPCG ,Drawback and ROSCTL (Scheme code-61)
13	7500733	15.01.2022	61091000	Boys T-Shirts	Drawback and Concessional Duty EPCG(Scheme Code-44)	EPCG ,Drawback and ROSCTL (Scheme code-61)
14	7589242	19.01.2022	61091000	Men's Polo T-Shirts	Drawback and Concessional Duty EPCG(Scheme Code-44)	EPCG ,Drawback and ROSCTL (Scheme code-61)
15	7612645	20.01.2022	61091000	Men's Polo T-Shirts & Men's T-shirts	Drawback and Concessional Duty EPCG(Scheme Code-44)	EPCG ,Drawback and ROSCTL (Scheme code-61)
16	7889222	01.02.2022	61091000	Boys T-shirts	Drawback and Concessional Duty EPCG(Scheme Code-44)	EPCG ,Drawback and ROSCTL (Scheme code-61)
17	7939141	02.02.2022	61091000	Boys T-shirts	Drawback and Concessional Duty EPCG(Scheme Code-44)	EPCG ,Drawback and ROSCTL (Scheme code-61)
18	8025029	06.02.2022	61091000	Boys Polo T-shirts	Drawback and Concessional Duty EPCG(Scheme Code-44)	EPCG ,Drawback and ROSCTL (Scheme code-61)

A snap shot of EPCG License No 053100343 dated 02.07.2021, the same used during filing the said shipping bills for easy reference:-



UDINEPCG0005682AM22

Authentication Number: DS3100437 Date: 02/07/2021
 Validity: 02/07/2023 EO Period: 02/07/2021



Government of India
 Ministry of Commerce and Industry
 Department of Commerce
 Directorate General of Foreign Trade
 Office of the Additional Director General of Foreign Trade, CLA Delhi
 Central Licensing Area (CLA), A Wing I.P. Bhawan, I.P. Estate, New Delhi

LICENCE/AUTHORISATION/SCRIP : (EPCG)

Name of Office issuing Authorisation	Office of the Additional Director General of Foreign Trade, CLA Delhi Central Licensing Area (CLA), A Wing I.P. Bhawan, I.P. Estate, New Delhi
Name	LECOANET HEMANT INDIA PRIVATE LIMITED
Address of Applicant	PLOT NO.A-22 & 23, INFOCTY, GURGAON , TECHNOLOGY PARK, SECTOR-33 & 34 , GURUGRAM,HARYANA,GURGAON , PIN- 122001
IEC	0502012862
Exporter Type	Manufacturer Exporter
Exporter Status	
Transferable/Actual User	Actual User
File Number	05EAEPC48987AM22
Licence/Authorisation/Scrip No. and Date of Issue	Please Refer Header Details Dated Please Refer Header Details
FOB Value (In Rs.)/(In US\$)	2,18,18,162.88 / 2,99,494.34
DUTY Saved in Rs.	36,36,360.48
Annual Average in Rs	5,55,95,786.36
Port of Registration	INTKD6-ICD TUGHLAKABAD, NEW DELHI 110020
Period of Shipment (Export Obligation Period)	6 Years
Validity of Authorisation / Scrip for Import	24 Months (Refer Date of Digital Signature)
Custom Notification Number & Date	16/2015 Dated : 01/04/2015
Currency Area	GCA
Utilization/Transferability	Conditions in terms of paragraph 2.02 of HBP, 2015-20

This document has been digitally signed by SANT LAL, FTDO, RA DELHI on 02-Jul-2021.

Signature Not Verified

Digitally Signed,
 Name: SANT LAL (FTDO)
 Date: 02-Jul-2021 18:34:39
 Reason: LAL.SANT@NIC.IN
 Location: RA-DELHI

1. Details of item to be exported/supplied under the Authorization

S.No.	Export Item Name	
	Technical Description	
	ITCHS Code	
1	Of cotton READYMADE GARMENTS 61091000	
2	Dresses :- Of cotton READYMADE GARMENTS 61044200	
3	Of cotton READYMADE GARMENTS 61061000	
4	Of cotton READYMADE GARMENTS 61102000	
5	Of synthetic fibres READYMADE GARMENTS 61103010	

2. Details of items sought to be imported duty free under the Authorization

S.No.	Item Description			
	Technical Features / Description			
	ITCHS Code	Qty	UOM	Duty Saved (in Rs.)
1	Other sewing machines :- Other BROTHER INDUSTRIAL SEWING MACHINE COMPLETE SET WITH ALL STANDARD ACCESSORIES, MODEL S-7180A-813P, SINGLE NEEDLE DIRECT DRIVE STRAIGHT LOCK STITCHER WITH THREAD TRIMMER, ELECTRIC FEEDING SYSTEM AND PRESSER FOOT LIFTER FOR MEDIUM MATERIALS, COMPLETE SET			
	84522900	47.0	SETS (SET)	6,09,644.32
2	Other sewing machines :- Other INDUSTRIAL SEWING MACHINES, MODEL M952-52H-2X4/D222, 2 NEEDLE 4 THREAD OVERLOCK MACHINE WITH CHAIN CUTTER, LINT COLLECTOR AND PRESSER FEET LIFTER COMPLETE SET WITH STANDARD ACCESSORIES			
	84522900	14.0	SETS (SET)	2,60,005.00
3	Other sewing machines :- Other INDUSTRIAL SEWING MACHINES, MODEL W562PC-01GX356BS/UT3R/D332, 3.NEEDLE 5 THREAD FLATBED FLATLOCK MACHINE WITH UNDERBED AND TOP COVER THREAD TRIMMER COMPLETE SET WITH STANDARD ACCESSORIES			
	84522900	6.0	SETS (SET)	2,47,009.60
4	Other sewing machines :- Other INDUSTRIAL SEWING MACHINES, MODEL W662PCH-35BX356CS/FT9C/UT3R/D332, 3 NEEDLE 5 THREAD CYLINDERBED FLATLOCK MACHINE WITH FABRIC TRIMMER.			

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 Date: 02-Jul-2021 18:34:39
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 Location: RA-DELHI

Authentication Number: 0531083437 Date: 02/07/2021
 Digitally Signed by: 02/07/2021 18:34:39

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	UNDER THE AND TOP COVER THREAD TRIMMER COMPLETE SET WITH STANDARD ACCESSORIES	84522900	6.0	SETS (SET)	1,74,005.70
5	Other sewing machines :- Other YAMATO BRAND INDUSTRIAL SEWING MACHINE, VT2500M-156M-8UT-A34FC/ST2A WITH SERVO MOTOR-DIRECT DRIVE (JAPAN) 3 NEEDLE, 5 THREAD FLATBED FLATLOCK MACHINE WITH PNEUMATIC UNDER THREAD TRIMMER COMPLETE SET WITH STANDARD ACCESSORIES	84522900	7.0	SETS (SET)	5,07,790.44
6	Other sewing machines :- Other YAMATO BRAND INDUSTRIAL SEWING MACHINE, VC1790-156M-K4N-S1/UTA34FC/ST2A WITH SERVO MOTOR-DIRECT DRIVE UNIQUE SHAPE 3 NEEDLE, 5 THREAD FLATBED FLATLOCK MACHINE WITH PNEUMATIC TOP & UNDER THREAD TRIMMER COMPLETE SET WITH STANDARD ACCESSORIES	84522900	2.0	SETS (SET)	1,25,735.35
7	Other sewing machines :- Other YAMATO BRAND INDUSTRIAL SEWING MACHINE, VT1513-156M-34K/UTA34FC/ST2AC/Y WITH SERVO MOTOR-DIRECT DRIVE 3 NEEDLE, 5 THREAD FEED UP THE ARM FLATLOCK MACHINE WITH PNEUMATIC TOP & UNDER THREAD TRIMMER COMPLETE SET WITH STANDARD ACCESSORIES	84522900	2.0	SETS (SET)	1,83,923.72
8	Other sewing machines :- Other YAMATO BRAND INDUSTRIAL SEWING MACHINE, VG3511-156S1-8F/UTA44FC/CC7/ST2 WITH SERVO MOTOR-DIRECT DRIVE (JAPAN) 3 NEEDLE, 5 THREAD CYLINDERBED FLATLOCK MACHINE WITH LEFT HAND FABRIC TRIMMER & PNEUMATIC TOP & UNDER THREAD TRIMMER COMPLETE SET WITH STANDARD ACCESSORIES	84522900	6.0	SETS (SET)	4,93,437.31
9	Other sewing machines :- Other YAMATO BRAND INDUSTRIAL SEWING MACHINE, CZ6120-Y5DF/K2/CC4F WITH SERVO MOTOR-DIRECT DRIVE 2 NEEDLE, 4 THREAD OVERLOCK MACHINE WITH CHAIN CUTTER, LINT COLLECTOR & PRESSER FOOT LIFTER COMPLETE SET	84522900	20.0	SETS (SET)	4,08,773.25
10	Other sewing machines :- Other YAMATO BRAND INDUSTRIAL SEWING MACHINE, AZF8420-Y5DF/K2/RS25/CC4F WITH SERVO MOTOR-DIRECT DRIVE (JAPAN) VARIABLE TOP & BOTTOM FEED 2 NEEDLE, 4 THREAD CYLINDERBED OVERLOCK MACHINE WITH PNEUMATIC CHAIN CUTTER, LINT COLLECTOR & PRESSER FOOT LIFTER COMPLETE SET WITH STANDARD ACCESSORIES	84522900	4.0	SETS (SET)	4,26,035.79
				Total Duty Saved (Rs.)	36,36,360.48

3. Name and Address of the Supporting Manufacturer /factory / premises / Project site(s)

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Signature Not Verified

Digitally Signed:
 Name: SANT LAL (FTDO)
 Date: 02-Jul-2021 18:34:39
 Reason: LAL.SANT@NIC.IN
 Location: RA DELHI

Authorisation Number: 0531002437 Date: 02/07/2021
 Import Validity: 02/07/2023 EO Period: 02/07/2027

UDINEPCG000055882AM22

S.No.	Name				
	Type of Unit	Reg. No.	Date	Address of the jurisdictional Central Excise Authority	Type
1	LECOANET HIMANT INDIA PRIVATE LIMITED			PLOT NO A-22 & 23, INFOCITY, GURGAON, TECHNOLOGY PARK, SECTOR-33 & 34, GURGAON, 122001	
		06AAACL4927E1ZR		Customs & Central Excise, Institutional Area, Sector 32, Gurugram, Haryana 122018	Factory Address

4. Name and Address of the Co-Licensee : Not Available

5. CONDITION SHEET

1. This Authorization will be operative as per the provisions of the Foreign Trade Policy 2015-20 and the Handbook of Procedures 2015-20 or as per any other law/provisions for the time being in force.
2. The issuance of the Authorization shall be subject to the conditions/parameters as laid down in Chapter 5 of the Foreign Trade Policy 2015-20 and the Handbook of Procedures 2015-20.
3. (a) Capital Goods as defined in Para 9.08 (read with Para 5.01) of the Foreign Trade Policy 2015-20 only shall be allowed for imports/domestic procurement against this Authorization. (b) Import/procurement of second hand Capital Goods are not allowed under EPCG Authorization
4. (a) This Authorization shall be utilized in accordance with the provisions of the Foreign Trade Policy 2015-20 and the concerned Customs Notification No 16/2015 -Customs dated: 01/04/2015 . (b) Authorization Holder shall execute BG/LUT with Customs Authority, as per the procedure prescribed by them before effecting imports. However, for domestic procurement of capital goods, BG/LUT shall be executed with the concerned Regional Authority in the manner specified in Paragraph 2.35 of the Foreign Trade Policy 2015-2020
5. Import/Procurement of Capital Goods under this Authorization shall be subject to Actual User Condition till Export Obligation is completed and Export Obligation Discharge Certificate (EODC) granted by the Regional Authority
6. This Authorization has been issued under Chapter 5 of the Foreign Trade Policy 2015-20 and carries an Export Obligation to make physical exports to GCA countries or to render services (as defined in Para 9.51 of FTP), as the case may be; and realize the export proceeds in freely convertible currency. Deemed exports as specified under Para-7.02 (a), (b), (c), (f) and (h) of Foreign Trade Policy is also allowed.
7. Authorization Holder shall have to fulfil Export Obligation as per Para 5.04 of the Foreign Trade Policy 2015-2020 read with Para 5.10 of the Handbook of Procedures 2015-20
8. Authorization Holder shall be under obligation to export items as per details mentioned in this Authorization. The Export Obligation shall be 6 times of the duty saved on import of Capital Goods on FOB basis within a period of 6 years (Block Years: 1st to 4th year (1st Block) - 50% and 5th to 6th year (2nd Block)- 50%) and shall be reckoned from the date of issue of this Authorization
9. Authorization Holder shall also be required to maintain the past average level of exports [achieved by the EPCG applicant in the preceding three licensing years] for the same and similar products, as endorsed on this Authorization for the entire export obligation period, including extended period, if any. This annual average Export Obligation is in addition to the FOB value of exports mentioned in Para 8 above.
10. EO shall be fulfilled by the authorization holder through export of goods which are manufactured by him or his supporting manufacturer / services rendered by him, for which the EPCG authorization has been

Signature Not Verified

This document has been digitally signed by SANT LAL, FTDO, RA DELHI on 02-Jul-2021.

Digitally Signed:
 Name: SANT LAL (FTDO)
 Date: 02-Jul-2021 18:34:39
 Reason: LAL SANT@NIC.IN
 Location: RA DELHI

(c). Further, I find that Ministry of Textiles vide Notification No.14/26/2016-IT dated 07.03.2019 has notified the scheme for Rebate of State and Central Taxes and Levies (RoSCTL) on export of garments and made-ups. In the said notification, it has been clarified that "An exporter has to make a conscious choice to opt for ROSCTL scheme by making claim for rebate in acceptance of the scheme's terms and conditions while declaring the relevant scheme code for RoSCTL at the time of filing of the shipping bills. Such filing of shipping bills would be the exporter's self-declaration that he is eligible for the rate and rebate in as much as exporter has not claimed and shall not claim the credit/rebate/refund/reimbursement of the specific taxes that comprise the rebate of State levies and Central Levies under any other mechanism".

(d). In this regard, it is pertinent to mention that RoSCTL related codes were discontinued be claimed in the shipping bills w.e.f. 01.01.2021 as per Board's instructions, since RoDTEP scheme was implemented w.e.f. 01.01.2021. Thus, claim of RoSCTL in shipping bill was disallowed and instead RoDTEP was allowed to be claimed at item level. The RoDTEP claim was allowed in addition to Drawback. Vide Ministry of Textile Notification F. No. 12015/11/2020-TTP dated 13.08.2021, the RoSCTL scheme had been continued retrospectively w.e.f. 01.01.2021 till 31.03.2024 against exports of garments and made-ups falling under chapter 61, 62 and 63 in exclusion of RoDTEP.

(e). In the instant case, the SBs mentioned in the Table-IV to Table-VI were filed during the period September, 2021 to February, 2022. The exporter has stated that they had not mentioned scheme code 61 due to an inadvertent error. There is no dispute to the fact that the items exported vide above said 23 SBs (as mentioned in Table-IV, Table-V & Table-VI) were "garments" falling under Chapter 61 of the Customs Tariff Act, 1975. I find that all exports of "garments and made-ups" falling under chapters 61, 62 and 63 of the Customs Tariff Act, 1975 manufactured in India are eligible to avail the benefit of RoSCTL scheme. There is no dispute to the fact that the items exported vide above said 23 SBs (as mentioned in Table-VI, Table-V & Table-VI) were "garments" falling under Chapter 61 of the Customs Tariff Act, 1975. It is also noticed that the exporter has not availed RoDTEP benefit against the exported goods classified under Chapter 61 in 23 shipping bills.

(f) For the Shipping bills mentioned in the Table-IV and Table-VI the conversion is sought from Scheme-Concessional Rate Duty EPCG/Zero duty EPCG & Drawback (Scheme Code-44/43) to Scheme- EPCG, Drawback & RoSCTL (Scheme Code-61). The goods covered under these shipping bills are eligible for benefits available under RoSCTL scheme. Moreover, it is evident from the shipping bills that the exporter has intended to avail the benefits of RoSCTL scheme by way of a declaration made in the marks and nos. column as *"We intend to claim benefit/reward under MEIS/RoDTEP/REBATE of State Central Taxes Levies Scheme."* In view of foregoing, I find that export benefit of RoSCTL may be allowed to the exporter on the 20 shipping bills mentioned in Table-IV and Table-VI. A snapshot of a shipping bill is attached for ready reference

INDIAN CUSTOMS EDI SYSTEM
 CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
 DEPARTMENT OF REVENUE - MINISTRY OF FINANCE
 GOVERNMENT OF INDIA

JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707

Port Code	88 No	88 Date
INNSA1	4704059	20-SEP-21
IEC/BT	0502012862	3
OSTI/TYPE	06AAACL4927E1ZR GSN	
CB CODE	ADWPT4152FCH001	
TYPE	INV	ITEM
Nos	1	7
PKG	1772	0.WT KGS 9643.18
882221020211359		

PART - I - SHIPPING BILL SUMMARY

A STATUS		B DECLARANT DETAILS		C VALU SUMMARY		E MANIFEST DETAILS		G EQUIPMENT DETAILS		I ANNEX DETAILS		J PROCESS DETAILS	
1.MODE	2.ASSESS	3.EXMN	4.JOBING	5.MEIS	6.DBK	7.ROSL	8.DEECD/FIA	9.DFRC	10.RE-EXP	11.LUT			
SEA	N	Y	N	Y	Y	N	Y	Y	Y	Y			
12.PORT OF LOADING INNSA1 (Jawaharlal Nehru (Nh)											13.COUNTRY OF FINAL DESTINATION UNITED STATES		
14.STATE OF ORIGIN HARYANA											15.PORT OF FINAL DESTINATION USLAX (Los Angeles)		
16.PORT OF DISCHARGE USLAX (Los Angeles)											17.COUNTRY OF DISCHARGE UNITED STATES		
18.EXPORTER'S NAME & ADDRESS											19.CONSIGNEE NAME & ADDRESS		
LECOANET HEMANT INDIA PRIVATE LIMITED											KHQ INVESTMENT LLC		
PLOT NO A-22 & 23, INFOCITY, GU											850 5TH AVENUE 6TH FLOOR		
TECHNOLOGY PARK, SECTOR-33 & 34											NEW YORK NY 10118		
GURGAON											US		
2.Type Private											8.GSTIN / TYPE		
3.AD CODE: 0302962											06AAACL4927E1ZR GSN		
4.RBI WAIVER NO. & DT											40XXXXXXX00000040		
5.CB NAME											40XXXXXXX00000040		
DILIP KUMAR THAKUR											PUNB0404700		
6.AEO											11.IFSC NO.		
1.FOB VALUE											1.DBK CLAIM		
2.FREIGHT											212919		
3.INSURANCE											4.IGST VALUE		
4.DISCOUNT											5.RODTEP AMT		
5.COM											0		
6.DEDUCTIONS											1.SNO		
7.P/C											2.INV NO.		
8.DUTY											SIGLX/0081/21-22		
9.CESS											3.INV AMT		
1.MAWB NO.											143373.36		
2.MAWB DT											4.CURRENC		
3.HAWB NO.											USD		
4.HAWB DT													
N.O.C.													
1.CONTAINER											1SR.NO		
2.SEAL											2.CHALLAN NO		
3.DATE											3.PAYMT DT		
4.S No											4.AMOUNT		
1.SEAL TYPE											3.NO. OF PACKETS		
2.NATURE OF CARGO											4.NO. OF CONTAINERS		
CONTAINERISED											5.LOOSE PACKETS		
WAREHOUSE SEALED											0		
6.MARKS & NUMBERS											0		
AS PER INVOICE, WE INTEND TO CLAIM BENEFIT/ REWARD UNDER RODTEP/REBATE OF STATE													
CENTRAL TAXES LEVISSCHEME.													
1.EVENT											4.LEO NO.		
2.DATE											48/3		
3.TIME											6.LEO Date.		
5.Submission											21-SEP-21		
20-SEP-21											8.BRC Realisation Date		
12:18											30-JUN-22		
5.Assessment													
7.Examination													
21-SEP-21													
00:00													
21-SEP-21													
13:49													
9.LEO													



Signature valid

 Digitally signed by DS CENTRAL BOARD
 OF INDIRECT TAXES AND CUSTOMS 04
 Date: 2021.09.21 10:41 IST
 Reason: CUSTOMS
 Location: INDIA
Glossary
 A: ASSESS - Assessed, EXMN - Examined, MEIS - Merchandise Export Incentive Scheme, DBK - Drawback, ROSL - Rebate of State Levies,
 DEEC - Duty Exemption Entitlement Certificate, DFRC - Duty Free Replenishment Certificate, LUT - Letter of Under Taking, B: CB - Customs Broker,
 C: DISCOU - Discount, COM - Commission

INDIAN CUSTOMS EDI SYSTEM
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
DEPARTMENT OF REVENUE - MINISTRY OF FINANCE
GOVERNMENT OF INDIA

JNCH, NHAVA SHEVA, TAL. URAN, DIST-RAIGAD-400707

Port Code: INNSA1
ICB: 0502012802
OSTIN/TYPE: 06AAACLA927E1ZR GSN
CB CODE: ADWPT4152FCH001
TYPE: INV
Nos: 1/60
PKG: 7
SB No: 5409994
SB Date: 19-OCT-21
CONT: 0
ITEM: 0
G.WT: 9124.42
KGS: 9124.42
20221102211406

PART - I - SHIPPING BILL SUMMARY

A. STATUS		B. DECLARATION DETAILS		C. VALUATION SUMMARY		E. MANIFEST DETAILS		G. EQUIPMENT DETAILS		I. ANNEX DETAILS		J. PROCESS DETAILS	
1. MODE	2. ASSESS	3. EXMN	4. JOBBING	5. MEIS	6. DBK	7. ROSL	8. DEEC/DFA	9. DFRC	10. RE-EXP	11. LUT			
SEA	N	Y	N	Y	Y	N	Y	Y	Y	Y			
12. PORT OF LOADING: INNSA1 (Jawahar Lal Nehru (N))													
14. STATE OF ORIGIN: JHARKHAND													
16. PORT OF DISCHARGE: USLAX (Los Angeles)													
1. EXPORTER'S NAME & ADDRESS: LECOANET HEMANT INDIA PRIVATE LIMITED, PLOT NO A-22 Ramp, 23, INFOCITY, GU, TECHNOLOGY PARK, SECTOR-33 Ramp, 34, GURGAON													
2. Type: Private													
AD CODE: 0302062													
4. RBI WAIVER NO & DT													
5. CB NAME: DILIP KUMAR THAKUR													
6. AEO													
1. FOB VALUE: 8145123.78													
2. FREIGHT: 0													
3. INSURANCE: 0													
4. DISCOU: 0													
5. COM: 0													
6. DEDUCTIONS: 0													
7. PIC: 0													
8. DUTY: 0													
9. CESS: 0													
1. MAWB NO.: 0													
2. MAWB DT: 0													
3. HAWB NO.: 0													
4. HAWB DT: 0													
5. CIN NO.: 21PCEG1021302204600													
6. CIN DT: 21-OCT-21													
7. CIN SITE ID: INNSA1													
1. CONTAINER													
2. SEAL													
3. DATE													
4. S. NO.													
1. DBK CLAIM: 164967													
2. IGST AMT: 392777													
3. CESS AMT: 0													
4. IGST VALUE: 7855584													
5. RODTEP AMT: 0													
6. ROSCTL AMT: 0													
1. SNO: 1													
2. INV NO.: SIGLX00999/21-22													
3. INV AMT: 110069.24													
4. CURRENCY: USD													
1. SR. NO.													
2. CHALLAN NO.													
3. PAYMT DT:													
4. AMOUNT													
1. SEAL TYPE													
2. NATURE OF CARGO: CONTAINERISED													
3. NO. OF PACKETS: 1760													
4. NO. OF CONTAINERS: 0													
5. LOOSE PACKETS: 0													
WAREHOUSE SEALED													
AS PER INVOICE, WE INTEND TO CLAIM BENEFIT/REWARD UNDER MEIS/RODTEP/REBATE OF STATE													
CENTRAL TAXES LEVIES SCHEME													
1. EVENT													
2. DATE													
3. TIME													
4. LEO NO.													
5. Submission													
6. LEO Date													
7. Assessment													
8. BRC Realisation Date													
7. Examination													
9. LEO													

Signature valid

Digitally signed by DS CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS M4
Date: 2021.10.21 12:26 IST
Reason: CUSTOMS
Location: INDIA

Glossary
A: ASSESS - Assessed, EXMN - Examined, MEIS - Merchandise Export Incentive Scheme, DBK - Drawback, ROSL - Rebate of State Levies, DEEC - Duty Exemption Entitlement Certificate, DFRC - Duty Free Replenishment Certificate, LUT - Letter of Under Taking, B: CB - Customs Broker, AD Authorized Dealer, AEO - Authorized Economic Operator, UCR - Unique Customs Reference Code, DISCOU - Discount, COM - Commission, P/C Packing Charges, D: EX PR - Export Promotions, E: MAWB / HAWB - Master / House Airway Bill Number, J: BRC - Bank Realisation Certificate

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Page 1 Of 7

(g) For the three (03) shipping bills mentioned in Table-V above, the exporter has requested for conversion from Drawback (Scheme code- 19) to EPCG, Drawback and ROSCTL (Scheme code-61). However, on scrutiny of the documents available in the E-sanchit portal against these 03 shipping bills, it has been observed that the exporter has no where shown their intention that the export covered under these Shipping bills is under EPCG. In this regard, I observe that the Shipping Bill and Bill of Exports (Forms) Regulations, 2017 requires the exporter to declare the correct scheme code under which export is being made while filing the Shipping Bills. Filing the correct scheme code is important because it helps the government to monitor the export

promotion schemes and to ensure that the benefits are being availed by the eligible exporters only. Additionally, it is the exporter's responsibility to declare the correct scheme code during the filing of shipping bill. However, the exporter has failed to furnish the following requisite information as required as per the regulation cited supra:

A. EPCG Scheme [Scheme Code]:				
Item Sl. No. in the shipping Bill	Whether Export is third party Export	IEC [GSTIN/UIN/PAN etc.] of manufacturer in case of 'third Party Export'	Authorization No. and Date	Sl. No. of Export item as per the Export Item list in the Authorization

(h) Further, I find that by opting for Scheme-Drawback (Scheme Code-19), the exporter has clearly shown their intention that they did not want to avail the benefit of EPCG Licence, although they were in possession of EPCG Authorisation. It is pertinent to mention that in absence of any documentary evidence, afterwards they cannot take the plea that it was because of an oversight error or inadvertent mistake that the Shipping bill was filed under a wrong scheme.

(i) Further, by filing the shipping bill under Scheme- Drawback (Scheme Code-19), the exporter has failed to comply with the provisions of Section 149 of the Customs Act, 1962. The proviso to Section 149 reads as follows-

Provided that no amendment of a bill of entry or a shipping bill or bill of export shall be so authorized to be amended after the imported goods have been cleared for home consumption or deposited in a warehouse, or the export goods have been exported, except on the basis of documentary evidence which was in existence at the time the goods were cleared, deposited or exported, as the case may be" [Emphasis supplied]

(j) In this case, it is evident that, at the time of export, not only was there a complete absence of any supporting documentary evidence indicating that the exports were intended to be made under Drawback and EPCG scheme. The exporter's claim that the omission was merely due to an oversight cannot be relied upon. In view of the above facts and the documentary evidence available on record, the exporter has failed to establish a credible or convincing case that the exports were inadvertently made without claiming the benefits of EPCG Licence.

(k) It is also observed that, at this stage, it cannot be ensured whether the capital goods used in manufacturing are the same as those prescribed in the said Licence, or whether the final product was actually exported under the mentioned shipping bill. Therefore, the exporter's request for conversion of the shipping bill cannot be accepted, as such conversion requires physical verification and examination of goods in addition to document verification, as per RMS guidelines. Under the self-assessment regime, it is the exporter's responsibility to correctly declare the applicable export promotion scheme at the time of filing the shipping bill. In this case, the exporter, given the multiple opportunities available for verification prior to filing, failed to declare the relevant scheme code to which conversion is now being sought.

(l) Now, upon examining the submission made by the exporter in their letter dated 14.08.2023, it is observed that the exporter has relied upon certain judicial pronouncements in support of their request. The list of case laws referred to is as follows:

1. Colossustex Private Ltd. 2024 (387) ELT 277 (BOB.)
2. Mahalaxmi Rubitech Ltd. (R/Special Civil App. No. 21636 of 2019)
3. M/s. Sony India Pvt. Ltd. versus Union of India and another-2021(8) TMI 622
4. Haldiram Foods Intl. Pvt. Ltd. vs. Commissioner of Customs, Nagpur
5. Parayil Foods Products Pvt. Ltd.- 2021 (375) ELT 486
6. Fuso glass India Pvt. Ltd. vs. Commissioner of Customs, Chennai IV-2022(12) TMI-1112 CESTAT Chennai etc.

(m) Upon perusal of the above-mentioned case laws, I find that in none of these decisions the Hon'ble Tribunals or Courts have supported the fact that an amendment is permissible even in the absence of any documentary evidence under Section 149 of the Customs Act, 1962, and further supported by the Export Entry (Post Export Conversion in Relation to Instrument Based Scheme) Regulations, 2025. Therefore, the exporter's reliance on the cited case laws appears to be misplaced, as the mandatory requirement of documentary evidence, being statutory in nature, cannot be dispensed with.

(n) Further, I rely upon the judgment of the Hon'ble High Court of Madras in the matter of Comm. of Cus. (Seaport-Export), Chennai Versus Suzlon Energy Ltd. (Civil Miscellaneous Appeal No. 2566 of 2012, decided on 14-3-2013) where the exporter requested for conversion of the Shipping Bills from Drawback and EPCG Scheme to EPCG, Drawback and DEEC Scheme, but the Commissioner of Customs, Seaport-Export, Chennai rejected their request for the same. Aggrieved by the said order, the exporter preferred to appeal before the Customs, Excise and Service Tax Appellate Tribunal (for short "CESTAT"). By the order dated 30-5-2011, the CESTAT allowed the request for conversion claimed by the exporter. Further, the department filed an appeal against the CESTAT Order in the Hon'ble High Court of Madras and the Hon'ble Court passed the following order: -

"18.A similar issue was considered by the Division Bench of Delhi High Court in the matter of M/s. Terra Films Pvt. Ltd. v. Commissioner of Customs [2011 (268) E.L.T. 443 (Del.)]. In the above decision, the Delhi High Court has considered the scope of Section 149 of Customs Act and found that the discretion vested in the Proper Officer to permit amendment in any document after the same has been presented in the Customs house has to be though exercised judicially, it was qualified with the proviso that the amendment could be allowed only if it was based on the documentary evidence in existence at the time the goods were exported. It is further observed therein that the request was made for conversion from one Scheme to another is a case of request for conversion and not of an amendment inasmuch as by converting from one Scheme to another, it was not only addition of certain word, but change of entire status and character of the documents. Thus, the Delhi High Court observed that the Proper Officer may not be in a possession of the documents sought to be amended particularly, when the goods already stood exported. For enabling an exporter to draw the benefits of any scheme, not only physical verification of documents would be required, but also verification of the goods of export and their examination by the Customs was necessarily required to be done. By observing so, the Delhi High Court upheld the rejection of the request of the exporter seeking for conversion of the Shipping Bill from one Scheme to another.

19. We are in full agreement with the reasonings given by the Delhi High Court in the above said case and by following the said decision [2011 (268) E.L.T. 443 (Del.)], we find that the 1st Respondent's claim seeking conversion is not maintainable and the same has been rightly rejected by the Commissioner of Customs. The Tribunal has not gone into any of these aspect in detail, even though it happens to be a final fact finding authority. It has simply allowed the conversion by resorting to the provision under Section 149 of Customs Act as if, it is a simple request for amendment. Therefore, we find that the order passed by the Tribunal cannot be sustained and accordingly, the same is set aside and the appeal filed by the Department is allowed. The questions of law raised in the appeal are answered in favour of the Department. No costs".

C. On payment of a fee in accordance with Levy of fees (Customs Documents) Regulations, 1970, as amended:

The amendment, if approved, in this regard is to be carried out in ICES system as per the procedure laid down in Advisory No: 16/2025 dt. 25.03.2025 regarding Post EGM Amendment Module and the same is allowed only after payment of applicable amendment fees as prescribed under Levy of Fees (Customs Documents) Amendment Regulation, 2017.

D. All conditions of the instrument-based scheme to which conversion is being sought should be fulfilled,

(a) For the Shipping bills mentioned in the Table-IV and Table-VI the conversion is sought from Scheme-Concessional Rate Duty EPCG/Zero duty EPCG & Drawback (Scheme Code-44/43) to Scheme- EPCG, Drawback & RoSCTL (Scheme Code-61). As discussed in the preceding paras, although the exporter has not declared scheme code 61 (Drawback, EPCG & RoSCTL), however the item level verification of goods as verified from ICES 1.5 system has revealed that the items under export are covered under chapter 61, which is allowable for RoSCTL scheme.

(b) For the three (03) shipping bills mentioned in Table-V above, As discussed in previous paras, the exporter requested for conversion of the said shipping bills into Scheme- Drawback (Scheme Code- 19). I find that the EPCG Scheme (Export Promotion Capital Goods Scheme) is an export promotion initiative aimed at boosting Indian exports by allowing duty-free import of capital goods required for manufacturing export products. The DGFT (Directorate General of Foreign Trade) issues EPCG Licences to manufacturers and merchant exporters under the EPCG Scheme, enabling them to import capital goods at zero customs duty. The License holders are required to fulfill a specific export obligation within a stipulated time frame, ensuring that the duty-free inputs are used solely for manufacturing export products. In this regard, the Exporter has to file a declaration to the effect that what are the capital goods are used in the manufacture of the final product during filing a Shipping bill. It is submitted that at the time of examination of goods, parameters related to EPCG given in the declaration will be verified. However, in the present case, on perusal of export documents i.e., Invoice & Packing List, etc. as uploaded on e-Sanchit, I find that the exporter has not filed any declaration to the effect that the capital goods which have been imported under the EPCG concerned were used in the manufacture of the final product. Hence, the exporter has not fulfilled all the conditions of the scheme to which he is seeking conversion. Hence, the exporter has failed to fulfill this condition.

E. Exporter has not availed of benefit of the instrument-based scheme from which conversion is being sought:

(a) For the Shipping bills mentioned in the Table-IV and Table-VI the conversion is sought from Scheme-Concessional Rate Duty EPCG/Zero duty EPCG & Drawback (Scheme Code-44/43) to Scheme- EPCG, Drawback & RoSCTL (Scheme Code-61), I find that the exporter is eligible for already claimed benefits under scheme code 43 & 44, and hence availment of export incentives/benefits at both the ends is not possible for these shipping bills.

(b) For the Shipping bills mentioned in the Table-V, It is evident from the Shipping Bills that the exporter has availed the benefit of Drawback under which the goods were exported. I am of view that, since other conditions stipulated above have not been complied by the exporter, therefore this condition does not have much relevance for the shipping bills mentioned in table-V.

F. All conditions relating to shipping bill have been complied with:

(a) For the Shipping bills mentioned in the Table-IV and Table- VI, the shipping bills were inadvertently filed under Concessional Rate Duty EPCG/Zero duty EPCG & Drawback (Scheme Code-44/43) but it is evident from the Shipping bills that the exporter has intended to avail the benefits of RoSCTL scheme by way of a declaration made in the marks and nos. column. It is evident from the Shipping bills that the exporter has intended to avail the benefits of RoSCTL scheme by way of a declaration made in the marks and nos. column as "*We intend to claim benefit/reward under MEIS/RoDTEP/REBATE of State Central Taxes Levies Scheme*" as discussed above. I further find that, the goods exported under these shipping bills are covered under chapter 61 for which RoSCTL is allowable in terms of Notification No.14/26/2016-IT dated 07.03.2019, issued by Ministry of Textiles vide, wherein it is seen that goods covered under chapter 61, 62 & 63 are eligible for RoSCTL scheme.

(b) For the Shipping bills mentioned in the Table-V, as discussed in the preceding paras, the exporter has to file a EPCG declaration to the effect that what are the Capital goods used in the manufacture of the final product during filing a shipping bill. In the present case, on perusal of export documents i.e., Invoice, packing list & Shipping bill submitted by the exporter as well as uploaded on e-Sanchit. I find that the exporter has not filed any declaration to the effect that the subject capital goods which have been imported under the concerned EPCG Licence, were used in the manufacture of the final product. Therefore, it was not verified since the shipping bill was not filed under the EPCG scheme and now the verification is not possible as the goods are not available. Therefore, the exporter did not fulfill this condition. The exporter has neither declared the details of any EPCG Licence in the said shipping bills, nor the exporter had made any declarations for claim of EPCG Licence in any of the export documents such as Commercial Invoice, Packing list or in any other declaration.

G. No contravention noticed against the shipping bill:

On perusal of the ICES 1.5 system (under the comment tab), I find that nothing adverse has been mentioned against the said shipping bills.

H. Conversion shall be allowed from one instrument-based scheme, or drawback to another instrument-based scheme:

For the shipping bills mentioned in the table IV to VI, The exporter has requested for conversion of the said shipping bill from Scheme- Drawback and Drawback & EPCG (scheme

code: 19/43/44) to Scheme-Drawback & EPCG & ROSCTL (Scheme Code-61) and as discussed in para 8.6 above, the said conversion falls under the ambit of the Export Entry (Post export conversion in relation to instrument based scheme) Regulations, 2025. Thus, I find that this condition is fulfilled in the present case.

11.2 Now, I proceed to examine the conversions sought by the exporter in respect of Shipping Bills, as detailed at Table- III (from Sl. No. 19 to 22) above, in terms of each of the criteria as given above-

Table-VII

Sl. No.	Shipping Bill No.	Shipping Bill date	CTH	Goods Description	Scheme in which SB filed	Scheme Code to which conversion sought
1	2	3	4	5	6	7
1	8637545	02.03.2022	61091000	Men's Polo T-shirts	Drawback and Concessional Duty EPCG(Scheme Code-44)	EPCG ,Drawback and ROSCTL (Scheme code-61)
2	8637513	02.03.2022	61091000	Men's Polo T-shirts and Men's T-shirts	Drawback and Concessional Duty EPCG(Scheme Code-44)	EPCG ,Drawback and ROSCTL (Scheme code-61)
3	9187079	24.03.2022	61091000	Men's T-shirts	Drawback and Concessional Duty EPCG(Scheme Code-44)	EPCG ,Drawback and ROSCTL (Scheme code-61)
4	9187325	24.03.2022	61091000	Men's Polo T-shirts and men's T-shirts	Drawback and Concessional Duty EPCG(Scheme Code-44)	EPCG ,Drawback and ROSCTL (Scheme code-61)

A. The application for conversion shall be filed in writing within a period of one year from the date of order for clearance of goods:

With respect to conversion of the shipping bills mentioned in Table-VII above, wherein LEO was granted on between 03.03.2022 to 26.03.2022 and the request for conversion of the shipping bills has been made vide their letter dated 15.04.2022, (received in this office on 17.04.2022). I find that the request for conversion of the shipping bills is well within a period of one year from the date of order for clearance of goods.

B. Conversion of the shipping bill may be authroised on the basis of documentary evidence, which was in existence at the time the goods were exporter:

For the Shipping bills mentioned in the Table-VII the conversion is sought from Scheme-Concessional Rate Duty EPCG & Drawback (Scheme Code-44) to Scheme- EPCG, Drawback & RoSCTL (Scheme Code-61). The goods covered under these shipping bills are eligible for benefits

Page 28 of 31

C. On payment of a fee in accordance with Levy of fees (Customs Documents) Regulations, 1970, as amended:

The amendment, if approved, in this regard is to be carried out in ICES system as per the procedure laid down in Advisory No: 16/2025 dt. 25.03.2025 regarding Post EGM Amendment Module and the same is allowed only after payment of applicable amendment fee as prescribed under Levy of Fees (Customs Documents) Amendment Regulation, 2017.

D. All conditions of the instrument-based scheme to which conversion is being sought should be fulfilled:

(a) At the time of export, the exporter has filed the shipping bills under Scheme- Drawback & Concessional duty EPCG (Scheme Code-44) and on perusal of the details of export benefits claimed from the ICES 1.5 system revealed that at the item level, Scheme Code 44 has been mentioned for the shipping bills detailed in Table-VII above. Now, the exporter has requested for conversion into Scheme- EPCG, Drawback & RoSCTL (Scheme Code- 61).

(b) Further, I find that Ministry of Textiles vide Notification No. 14/26/2016-IT dated 08.03.2019 has notified the scheme for Rebate of State and Central Taxes and Levies (RoSCTL) on export of garments and made-ups. In the said notification, it has been clarified that *"An exporter has to make a conscious choice to opt for ROSCTL scheme by making claim for rebate in acceptance of the scheme's terms and conditions while declaring the relevant scheme code for RoSCTL at the time of filing of the shipping bills.* Such filing of shipping bills would be the exporter's self-declaration that he is eligible for the rate and rebate in as much as exporter has not claimed and shall not claim the credit/rebate/refund/reimbursement of the specific taxes that comprise the rebate of State levies and Central Levies under any other mechanism" and that the exporter has clearly shown their intention to claim RoSCTL in all the Shipping Bills, therefore, the same appears to have been fulfilled in the instant case.

E. Exporter has not availed of benefit of the instrument-based scheme from which conversion is being sought,

As the exporter has requested for conversion of the above said shipping bills from Scheme- Drawback & Concessional duty EPCG (Scheme Code-44) to Scheme- EPCG, Drawback & RoSCTL (Scheme Code-61) and thus, I find that the benefits are available at both the ends. Hence, availment of export incentives/benefits at both the ends is not possible for these shipping bills.

F. All conditions relating to shipping bill have been complied with,

For the Shipping bills mentioned in the Table- VII, the shipping bills were inadvertently filed under Concessional Rate Duty EPCG & Drawback (Scheme Code-44) but it is evident from the Shipping bills that the exporter has intended to avail the benefits of RoSCTL scheme by way of a declaration made in the marks and nos. column as *"We intend to claim benefit/reward under MEIS/RoDTEP/REBATE of State Central Taxes Levies Scheme"* as discussed above. I further find that, the goods exported under these shipping bills are covered under chapter 61 for which RoSCTL is allowable in terms of Notification No.14/26/2016-IT dated 07.03.2019, issued by Ministry of Textiles vide, wherein it is seen that goods covered under chapter 61, 62 & 63 are eligible for RoSCTL scheme.

G. No contravention noticed against the shipping bill,

On perusal of the ICES 1.5 system (under the comment tab), I find that nothing adverse has been mentioned against the said shipping bills.

H. Conversion shall be allowed from one instrument-based scheme to another instrument-based scheme:

The exporter has requested for conversion of the said shipping bill from Scheme-Drawback & Concessional duty EPCG (Scheme Code-44) to Scheme- EPCG, Drawback & RoSCTL (Scheme code-61) and as discussed in para 8.8 above, the said conversion falls under the ambit of the Export Entry (Post export conversion in relation to instrument based scheme) Regulations, 2022. Thus, I find that this condition has been fulfilled by the exporter.

12 I rely upon the order in the case of M/s. Paramount Textiles Mills Private Limited Vs Deputy DGFT, Directorate General of Foreign Trade, New Delhi as reported in 2022 (381) E.L.T. 375 (Mad.), Hon'ble High Court of Judicature at Madras has allowed the conversion of shipping bill from scheme code- 19 to scheme code-60 by observing that *"the fact that the petitioner has exported goods out of India and the petitioner was otherwise entitled to the aforesaid scheme is not in dispute"*.

13. It is a well settled principle of law that procedural lapse or inadvertent mistakes cannot take away the substantial benefits. Substantial benefits cannot be denied due to such an error. I refer to case laws of Portescap India Pvt. Ltd. vs Union of India & Ors, MANU/MH/0571/2021, Mangalore Chemicals and Fertilizers Limited vs. Deputy Commissioner 1991 (55) ELT 437 (SC) in this regard.

14. In view of the above discussions, I hold that the conversion of 24 shipping bills as detailed at TABLE-IV and TABLE-VI above from Scheme-Drawback & Zero Duty/Concessional duty EPCG (Scheme Code-44/43), to Scheme-Drawback, EPCG & RoSCTL (Scheme Code-61) may be allowed. I also hold that the Shipping bills mentioned in TABLE V from Scheme-Drawback & (Scheme Code-19), to Scheme-Drawback, EPCG & RoSCTL (Scheme Code-61) are liable for rejection. Accordingly, I pass the following order: -

ORDER

- 1) I allow the conversion of 02 nos. of shipping bills as detailed at Table-IV above Drawback & EPCG (Scheme Code-43) to Scheme-Drawback, EPCG & RoSCTL (Scheme Code-61);
- 2) I allow the conversion of 22 nos. of shipping bills mentioned in Table-VI above from Scheme- Drawback & Concessional duty EPCG (Scheme Code-44) to Scheme-Drawback, EPCG & RoSCTL (Scheme Code-61);
- 3) I reject the conversion of 03 nos. of shipping bills mentioned in Table-V above from Scheme-Drawback (Scheme Code-19) to Scheme-Drawback, EPCG & RoSCTL (Scheme Code-61);
- 4) An amendment in this regard shall be carried out in ICES system as per the procedure laid down in Advisory No: 16/2025 dt. 25.03.2025 regarding Post EGM Amendment Module only after payment of amendment fee as prescribed under Levy of Fees (Customs Documents) Amendment Regulation, 2017.



(Giridhar G. Pai)
Commissioner of Customs, NS-II
JNCH, Nhava Sheva.

To:

M/s. Lecoanet Hemant India Pvt. Ltd. (IEC No. 0502012862),
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Copy to:

- I. The Deputy Commissioner of Customs, CCO, JNCH, Nhava Sheva,
- II. The Assistant Commissioner, CEAC, JNCH,
- III. EDI Section, for uploading on website,
- IV. Office Copy.