

 सत्यमेव जयते	<b>सीमाशुल्क आयुक्त (न्हावा शेवा - II) का कार्यालय,</b> <b>OFFICE OF THE COMMISSIONER OF</b> <b>CUSTOMS, NS- II,</b> <b>जवाहरलाल नेहरू सीमाशुल्क भवन, न्हावा शेवा,</b> <b>JAWAHAR LAL NEHRU CUSTOM HOUSE,</b> <b>NHAVA -SHEVA,</b> <b>ता. उरण, जिला - रायगड - 400 707, महाराष्ट्र.</b> <b>TAL. URAN DIST- RAIGAD - 400 707,</b> <b>MAHARASHTRA.</b>	
---------------------------------------------------------------------------------------------------	-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	------------------------------------------------------------------------------------

F.No.:CUS/ASS/MISC/1038/2025-CEAC

Date: 04.03.2026

F.No.:CUS/SIIB/ALT/793/2024-SIIB(E)

DIN: 20260378 NT 0000 318234

SCN No.: 3007/2025-26/ADC/CEAC/NS-II/CAC/JNCH

**SHOW CAUSE ISSUED UNDER SECTION 124 OF THE CUSTOMS ACT, 1962**

On the basis of specific intelligence received, there was reason to believe that the Exporter M/s. Karisa Fashion (IEC- AAZFK2914Q) having address at Plot No. 43, Mahadev Industrial Estate, Delad, Olpad, Surat- 394540 (hereinafter referred to as the 'Exporter') was attempting to export goods declared as 'RMGs (T-shirts)' (hereinafter called as 'the goods') vide 02 (Two) Shipping Bills No.4343197 dated 03.10.2023 and 4376893 dated 04.10.2023 (**RUD-I**), (hereinafter called as 'Shipping Bills') filed through their Customs Broker M/s. K Kumar (CHA License No.11/1821) (hereinafter referred to as the 'Customs Broker'), from Nhava Sheva port by way of mis-declaration, mis-classification, over-valuation and improper supply chain. Thereafter, the said consignment was put on hold by SIIB(X), JNCH. The details of the said Shipping Bills are tabulated as below:

**Table- I**

SB No./ Date	Declared CTH	Descriptio n of Goods	Total FOB (Rs.)	Total DBK (Rs.)	Total RoSCTL (Rs.)	Total IGST
4343197/ 03.10.202 3	6109100 0	100% Cotton Men's knitted t- shirts	40,49,494/-	87,729/-	1,96,312/-	2,02,989/-
	6109100 0	100% Cotton Men's knitted t- shirts				
	6109909 0	60% Cotton, 40% Polyester Men's T-				

		shirt of Blend containing Cotton & MMF				
4376893/ 04.10.2023	6109100 0	100% Cotton Men's Knitted t-shirts	52,51,810/-	1,10,288/-	2,57,339/-	2,63,105/-
		<b>Total</b>	<b>93,01,304/-</b>	<b>1,98,017/-</b>	<b>4,53,651/-</b>	<b>4,66,094/-</b>

## 2. Examination and insertion of Alert:

The subject Shipping Bills, registered at JWR CFS, Nhava Sheva port, were put on hold vide Hold No. 182/2022-23/SIIB(X) dated 10.10.2023 by this office and examined 100% under Panchanama dated 11.10.2023 (**RUD-II**), in the presence of the Authorized Representative of exporter. During 100% examination the subject goods were found as declared in the terms of quantity and declared description as per Shipping Bills and Checklist. Also, Representative Sealed Samples (RSS), were drawn during the Panchanama, from the subject Shipping Bill, for verification of declared description, composition and value.

Further, an alert was inserted against the Exporter M/s. Karisa Fashion (IEC-AAZFK2914Q), in order to withhold the Drawback, ROSCTL, and IGST benefits.

## 3. Valuation of the goods:

In view of the above, there was sufficient reason to doubt the truth or accuracy of the declared value of the subject goods, the same appeared liable to be rejected as per Rule 8 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007. Accordingly, as per Rule 3 (3) *ibid*, since the value of the impugned goods could not be determined under the provisions of Sub Rule (1), the value 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.

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

**3.2** 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.

**3.3** The value of the impugned goods was, therefore, to be re-determined under the Rule 6 of CVR (Export) Rules, 2007, using reasonable means consistent with the principles and general provisions of these rules. Accordingly, for the purpose of valuation of the subject goods, under this rule, Market Enquiry in the matter, in presence of the Authorized representative of the Exporter, was conducted on 17.10.2023 (**RUD-III**) on the basis of the RSS drawn during the Panchanama. In order to ascertain fair value of the subject goods, which details are given below:

**Table- II**

SB No./ Date	Description of Goods	Declared Price (in Rs.)/PCS	Market Enquiry Price (in Rs.)/PCS
4343197/ 03.10.2023	100% Cotton Men's knitted t-shirts	185.12/-	185/-
	100% Cotton Men's knitted t-shirts	270.9/-	270/-
	60% Cotton, 40% Polyester Men's T-shirt of Blend containing Cotton & MMF	270.9/-	270/-
4376893/ 04.10.2023	100% Cotton Men's Knitted t-shirts	158. 12/-	158/-

In view of the above, the value of the goods is at par with the PMV. The declared valuation of the subject goods is not disputed. Thus, the Exporter has not inflated FOB value of the goods, in order to claim undue/excess export benefits.

**4. DYCC Report:**

The Representative Sealed Samples (RSS), drawn during the Panchanama, were sent to the DYCC Lab, JNCH for testing purpose, vide this office letter dated 18.10.2023, in response of which DYCC lab, JNCH forwarded its reports of 4 items on dated. 15.11.2023, 17.11.2023, 18.11.2023 and 02.12.2023 (**RUD-IV**) which are detailed below:

**Table III**

SB No./ Date	Description of Goods	DYCC Report	Inference of the report
4343197/ • 10.2023	100% Cotton Men's knitted t-shirts	The Sample as received is in the form of dyed <b>knitted</b> readymade garments (T-shirt) fitted with plastic zip at front side and polyester	Goods were found as declared

		<p>rope at the hood. It is composed of Cotton.</p> <p>Total wt. of sample = 300gm</p> <p>Cotton fabric= 286gm</p> <p>Plastic Zip= 07gm</p> <p>Polyester rope= Balance.</p>	
	100% Cotton Men's knitted t-shirts	<p>The Sample as received is in the form of dyed <b>knitted</b> readymade garments (T-shirt). It is wholly composed of Cotton Yarns.</p> <p>Total wt. of sample = 280.2gm</p>	Goods were found as declared
	60% Cotton, 40% Polyester Men's T-shirt of Blend containing Cotton & MMF	<p>The Sample as received is in the form of dyed <b>knitted</b> readymade garments (Men's T-shirt).</p> <p>Total wt. of sample = 232.0gm</p> <p>Dyed <b>knitted</b> fabric is composed of Cotton yarn and Polyester Filament Yarns along with Spandex</p> <p>%Composition: % Cotton= 59.2% Polyester = 38.6% Spandex= Balance</p>	<b>Goods were found mis-declared as the goods comprising of cotton, polyester and spandex than the declared composition of Cotton and Polyester</b>
4376893/ 04.10.2023	100% Cotton Men's Knitted t-shirts	<p>The Sample as received is in the form of Readymade Textile article (T-Shirt) made of yarn dyed printed knitted fabric. It is composed of Cotton and Polyester filaments yarns.</p> <p>%Composition: % Cotton= 61.9% Polyester = Balance</p>	<b>Goods were found mis-declared as the goods composed of cotton and polyester than the declared 100% cotton</b>

Accordingly, certain goods listed under the said Shipping Bill were found as mis-declared & mis-classified with respect to their classification, according to the DYCC test report. The details of such goods after re-determined CTH and rates of incentives are given below:

**Table-IV**

SB No./ Date	Declared CTH	Correct CTH	Declared Description of Goods	DyCC Test Report	Declared DBK	Re- determined DBK
4343197/ 03.10.2023	61099090	No Change	60% Cotton, 40% Polyester Men's T-shirt of Blend containing Cotton & MMF	Cotton- 59.2%, Polyester- 38.6% and balance Spandex	3.5%  610902B	2.1%  610999B

**Table-V**

SB No./ Date	Declared CTH	Correct CTH	Declared Description of Goods	DyCC Test Report	Declared ROSCTL Rate	Re- determined ROSCTL Rate
4376893/ 04.10.2023	61091000	61099090	100% Cotton Men's Knitted t- shirts	Cotton- 61.9%  Polyester- Balance	State- 2.9%  Central- 2.0%	State-2.1%  Central- 1.7%

**5. Provisional Release:-**

As requested by the Exporter, a NOC dated 19.10.2023(**RUD-V**) for provisional release of the subject goods for export purpose, was given by SIIB(X), JNCH to CEAC, JNCH and accordingly, provisional release of the subject goods, after submission of Bond of Rs. 93,01,303.22/- (Rupees Ninety-Three lakh One thousand three hundred -Three and Twenty-two paisa only) and Bank Guarantee of Rs.50,000/- (Rupees Fifty Thousand only), by the Exporter.

**6. Export incentives:**

As the goods were mis-classified and Mis-declared, the export incentives have been re-determined as follows:

**Table-VI(A)**

SB No./ Date	Description of Goods	Total FOB (Rs.)	Declared DBK Sr. No.	Re-determined DBK Sr. No.	Declared Drawback	Re-determined Drawback
4343197/ 03.10.2023	60% Cotton, 40% Polyester Men's T-shirt of Blend containing Cotton & MMF	1,92,094/-	610902B	610999B	6,723/-	4,034/-
		<b>Excess Drawback claimed</b>		<b>2689/-</b>		

From the above DYCC report and above table, it is observed that exporter has mis-declared the goods in terms of composition and classification and thus attempted to claim undue excess drawback to the tune of Rs. 2689/-.

**Table-VI(B)**

SB No./ Date	Description of Goods	Total FOB (Rs.)	Declared RoSCTL Sr. No.	Re-determined RoSCTL Sr. No.	Declared RoSCTL	Re-determined RoSCTL
4376893/ 4. 10.2023	100% Cotton Men's Knitted t-shirts	52,51,810/-	610901B	610902B	2,57,339/-	1,99,569/-
<b>Excess RoSCTL claimed</b>				<b>57,770/-</b>		

From the above, it is evident that the exporter has attempted to claim undue export incentives i.e. RoSCTL to the extent of Rs. 57,770/- (Rupees Fifty-seven thousand seven hundred seventy only), by way of Mis-classification of the goods.

**7. GST Supply chain:**

Verification of the genuineness of the exporter and its suppliers:

**Table-VII**

Sr No.	Exporter/ Suppliers (L1)	GSTIN	Letters sent to their Concerned Jurisdictional CGST/SGST Commissionerate on dated	Reply Received from GST Offices
1	Karisa Fashion	24AAZFK2914Q1ZJ	<ul style="list-style-type: none"> <li>12.2024, 01.01.2025, 22.01.2025 &amp; 14.02.2025</li> </ul>	GST reply received vide letter dated 02.04.2025
2	Adsons Apparels	33AAEFA8673R1ZT	<ul style="list-style-type: none"> <li>12.2024, 01.01.2025, 22.01.2025 &amp; 14.02.2025</li> </ul>	GST reply received vide letter dated 25.02.2025
3	AZ Apparels	33AMAPN9894R1Z1	<ul style="list-style-type: none"> <li>12.2024, 01.01.2025, 22.01.2025 &amp; 14.02.2025</li> </ul>	GST reply received vide letter dated 25.02.2025
4	Shree Krishna Ethnic Wear	27AOMPP8353D1Z	<ul style="list-style-type: none"> <li>12.2024, 01.01.2025, 22.01.2025 &amp; 14.02.2025</li> </ul>	Reply received vide letter dated 07.02.2025
5	Goodwill Vanijya Private Ltd.	33AACCG4951F1ZV	<ul style="list-style-type: none"> <li>06.2025, 04.07.2025 &amp; 17.07.2025</li> </ul>	GST reply received vide letter dated 28.07.2025

Detailed Verification for the genuineness of the exporter and its suppliers whose replies received is as below:

i. **Exporter & Suppliers Verification:**

**GST reply of Karisa Fashion: -**

This is in reference to the reply received via letter dated 02.04.2025 from the office of the Assistant Commissioner of State Tax, Unit-57, 3rd Floor, Rajya Kar Bhavan, Nanpura, Surat – 395001.

It was also submitted that basic documents such as GST registration and business-related information were found to be in order. As per the report, physical verification of the declared business premises of M/s. Karisa Fashion is existent and operational at the stated address.

As per the GST portal, the GST registration of the said entity is active. Return filing status appears to be regular based on preliminary verification.

It is further stated that the above findings are based on the available information and the site visit.

**GST reply of AZ Apparels: -**

A reply dated **25.02.2025** has been received from the Office of the Assistant Commissioner, Central-II Circle, located at No.16, Emperor Building, Indira Nagar 1st Street, Avinashi Road, Tiruppur – 641 603, stated that the GSTIN holder is existent at the declared premises. The supplier is a genuine business entity, has been filing GST returns regularly, and the Input Tax Credit (ITC) claimed is genuine.

**GST Reply of Adsons Apparels: -**

A reply dated 25.02.2025 has been received from the Office of the Assistant Commissioner, Central-II Circle, located at No.16, Emperor Building, Indira Nagar 1st Street, Avinashi Road, Tiruppur – 641 603, stated that the GSTIN holder is existent at the declared premises. The supplier is a genuine business entity, has been filing GST returns regularly, and the Input Tax Credit (ITC) claimed is genuine.

**GST Reply of Shree Krishna Ethnic Wear:** -A reply dated 07.02.2025 has been received from the O/o State Tax Officer, Ulhasnagar-2, 702 Kalyan wherein it has been informed that tax payer had shifted the business from the said premises in 2023 to Milan Nagar, 1<sup>st</sup> Floor, Shop No. 1 & 2, O/P- Anil Ashok Cinema, Ulhasnagar- 421002, which was not registered. After visiting this unregistered place, proprietor was present at that time at the said address, and the following report is given:

- i. The Taxpayer files GST returns regularly.
- ii. The taxpayer has not claimed any GST refund since registration.
- iii. The taxpayer's ITC is genuine, verified inward supply invoices, inward supply register 2022-23 and 2023-24, GSTR-2A/GSTR-2B.
- iv. Show Cause Notice for cancellation of GSTN u/s 29 of MGST ACT 2017 R/W rule 21 and 21A of MGST Rules, 2017 due to the taxpayer is not doing business at registered place of business, is issued on 31.01.2025 and show cause is pending for clarification.
- v. Regarding his recipient M/s. Karisa Fashion, outward invoices, E-way bills, ledger copy, bank statement, GSTR-1 is verified and found correct.

It is also stated that the taxpayer M/s. Shree Krishna Ethnic Wear is a genuine business entity.

**GST Reply of Goodwill Vanijya Private Ltd: -**

A reply dated 28.07.2025 has been received from the office of the Assistant Commissioner of Central GST and Central Excise Tirupur Division, 2nd Floor, 51, Elementary School Street, Kumar Nagar, Tirupur-641 603 stated that the Unit is engaged in the business of manufacturing of Garments and Clothing Accessories, Knitted or crocheted of Heading 5903, 5606 etc under HSN- 61130000 and found exist at the declared PPOB premises.

Further, the tax payer has also declared additional place of premises at Semmandapalayam Road, Thekkalur (Near Sular), Coimbatore 641668. A physical verification of the additional premises was conducted and found to be existent.

The tax payer has filed both GSTR 1 GSTR 3B till June 2025 and no return pending with the tax payer. The tax payer is filing the returns regularly. The GST returns, including GSTR 2B were verified and found to be in order.

Further, the details scrutiny of ITC and the turnover from the registered date i.e. 20.09.2021 to till FY 2024-25 has been verified and the tax payer has not availed any excess ITC in GSTR 3B and also there is no discrepancy in tax liability.

With regard to invoice No. GVPL2238/2023-24 dated 27.09.2023, the tax payer has made supply of Men's T Shirts under HSN 61091000 to M/s. Karisa Fashion, Surat (GSTIN-24AAZFK2914Q1ZJ) at a taxable value of Rs. 19,61,570/- with GST of 98,078.50. In this regard, the LR copy of the Lorry Transport Company and the E-way Bill vide No. 521556154289 dated 29.09.2023 were physically verified and found to be in order. The GSTR 1 return for the month of September 2023 towards the above transaction was also verified and found to be in order.

Hence, it is submitted that the Unit, M/s. Goodwill Vanijya Private Ltd is existing and functioning at the declared PPOB and found that the tax payer is not involved in trading transactions and no discrepancy was observed towards excess availed ITC and no tax liability is pending with the tax payer. Hence, the unit appears to be genuine and there is no fraudulent/bogus/paper-based firm(s).

#### **8. Summons and Statements:**

(a) Summons dated 05.06.2024 having DIN No. 20240778NT000000EFE3 issued to the Director/Authorized Representative/Proprietor of the exporting firm M/s. Karisa Fashion (IEC- AAZFK2914Q) was issued u/s 108 Customs act, 1962 to present for the statement on 18.07.2024, the exporter appeared for the same.

#### **Statement recorded of Mr. Sunil Bachani, Proprietor of M/s. Karisa Fashion (IEC- AAZFK2914Q) dated 18.07.2024 (RUD-VI)**

Statement of of Mr. Sunil Bachani, Proprietor of M/s. Karisa Fashion, was recorded on 18.07.2024 under section 108 of the customs Act, 1962 vide summons issued under CBIC-DIN-20240778NT000000EFE3 dated 05.06.2024, he stated that he is one of the partners of M/s. Karisa Fashion (IEC- AAZFK2914Q) which was established in 2023. The company is small and new which has started in Trading of Readymade Garments since 2023. He accepted that he filed Shipping Bill No. 4343197 dated 03.10.2023 and 4376893 dated 04.10.2023 through their CHA M/s. K Kumar. On being asked about firm M/s. Karisa Fashion which has share capital amount of Rs. 50,000/- only, whereas total FOB value of the RMG's in the live/past consignment is approx. 5 crores, he said that he along with his partner Shri Niraj Bachani introduce capital amount of Rs. 1.25 crore & Rs. 1.41 crore respectively to the firm Karisa Fashion Capital Account, Rest on credit from suppliers.

On questioning about GST returns, he answered that his company files GSTR returns regularly, he submitted copy of E-way bills, tax invoice and GSTR-2A entries for this consignment which also certifies our genuineness in all aspects for export. On being asked about, there was no vehicle movement records are available from L1 place to the destination of the exporter as such the transaction appears to be paper based, thereby the export goods might be manipulated/bogus, he stated that he will submit vehicle movement records and transport invoices within 07 days. Finally, being asked about, whether he has been penalized by Customs, GST or any Govt agency till date, he said No, he has

never been penalized by Customs, GST or any Govt agency till date and further added that whenever he will be called by department, he will produce himself before the department to co-operate in further investigation.

**9. Past Exports:**

The past data of the Shipping Bills filed by the Exporter, was retrieved from ICES 1.5 system and it was seen that the exporter has filed a total of 03 (three) Shipping Bills, alongwith 02 (two) live shipments (Shipping Bill Nos. 4343197 dated 03.10.2023 and 4376893 dated 04.10.2023) as detailed below in Table VIII. The Bank Realisation Certificate (BRC) status for all the previously filed Shipping Bills, including the aforementioned live shipments, is as follows:

**Table-VIII**

<b>Sr. No.</b>	<b>SB No./Date</b>	<b>FOB to be realized (in \$)</b>	<b>FOB Realised in USD (in \$)</b>	<b>BRC Status</b>
1	1002552/13.05.2023	64,177/-	57,760.25	Realised
2	1361786/29.05.2023	1,22,265	1,10,151.75	Realised
3	2235793/05.07.2023	61,016	56,651	Realised
<b>4</b>	<b>4343197/03.10.2023</b>	<b>49,204</b>	<b>49,329.05</b>	<b>Realised</b>
<b>5</b>	<b>4376893/04.10.2023</b>	<b>63,813</b>	<b>63,803.02</b>	<b>Realised</b>

From the above facts, it is observed that BRCs has been realized for all the shipments made by the exporter till date.

**10. Relevant provisions of law applicable in this case:**

**10.1 Customs Act, 1962:**

**Section 50: Entry of goods for exportation-**

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

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

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

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

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

**Section 28AA: Interest on delayed payment of duty-**

(1) Notwithstanding anything contained in any judgment, decree, order or direction of any court, Appellate Tribunal or any authority or in any other provision of this Act or the rules made 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 per cent. per annum, as the Central Government may, by notification in the Official Gazette, fix, shall be paid by the person liable to pay duty in terms of section 28 and such interest shall be calculated from the first day of the month succeeding the month in which the duty ought to have been paid or from the date of such erroneous refund, as the case may be, up to the date of payment of such duty.

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

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

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

**Section 28AAA: Recovery of duties in certain cases-**

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

(a) collusion; or

(b) wilful mis-statement; or

(c) suppression of facts,

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

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

**Section 75A: Interest on drawback-**

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

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

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

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

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

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

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

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

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

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

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

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

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

## **10.2 Master Direction – Export of Goods and Services (Updated as on April 29, 2025):**

A.2 Realization and repatriation of proceeds of export of goods / software / services .

It is obligatory on the part of the exporter to realise and repatriate the full value of goods / software / services to India within a stipulated period from the date of export, as under:

(i) 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 Special Economic Zones (SEZs), Status Holder Exporters, Export Oriented Units (EOUs), Units in Electronic Hardware Technology Parks (EHTPs), Software Technology Parks (STPs) & Bio-Technology Parks (BTPs) until further notice.

## **10.3 Customs and Central Excise Duties Drawback Rules, 2017:**

**Rule 17:** Repayment of erroneous or excess payment of drawback and interest.  
- Where an amount of drawback and interest, if any, has been paid erroneously or the amount so paid is in excess of what the claimant is entitled to, the claimant shall, on demand by a proper officer of Customs repay the amount so paid erroneously or in excess, as the case may be, and where the claimant fails to repay the amount it shall be recovered in the manner laid down in sub-section (1) of section 142 of the Customs Act, 1962.

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

## **10.4 Foreign Trade (Development and Regulation) Act, 1992:**

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

## **10.5 Foreign Trade (Regulation) Rules, 1993:**

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

**10.6 Relevant paras of Notification no. 25/2023-Customs (N.T.) dated 01.04.2023:**

4. Recovery of amount of duty credit-

(1) Where an amount of duty credit has, for any reason, been allowed in excess of what the exporter is entitled to, the exporter shall repay the amount so allowed in excess, himself or on demand by the proper officer, along with interest, at the rate as fixed under section 28AA of the said Act for the purposes of that section, on that portion of duty credit allowed in excess, which has been used or transferred, and where the exporter fails to repay the amount along with interest, as applicable, it shall be recovered in the manner provided in section 142 of the said Act.

5. Recovery of amount of duty credit where export proceeds are not realized-

(1) Where an amount of duty credit has been allowed to an exporter but the sale proceeds in respect of such export goods have not been realized by the exporter in India within the period allowed under the Foreign Exchange Management Act, 1999 (42 of 1999), the exporter shall, himself or on demand by the proper officer, repay the amount of duty credit, along with interest, at the rate as fixed under section 28AA of the said Act for the purposes of that section, within fifteen days of expiry of the said period.

(2) In case any extension of the said period for realisation of sale proceeds has been given by the Reserve Bank of India and the exporter produces evidence of such extension to the proper officer, and if the said sale proceeds are not realised in such extended period, the exporter shall repay the said amount of duty credit along with the said interest, within fifteen days of expiry of the said period.

(3) If a part of the sale proceeds has been realized, the amount of duty credit to be recovered shall be the amount equal to that portion of the amount of duty credit allowed which bears the same proportion as the portion of the sale proceeds not realized bears to the total amount of sale proceeds.

(4) Where the exporter fails to repay the duty credit amount within the said period of fifteen days, the said duty credit shall be deemed never to have been allowed.

**11. Findings of the investigation:**

**11.1** The Exporter M/s. Karisa Fashion (IEC- AAZFK2914Q) having registered address at Plot No. 43, Mahadev Industrial Estate, Delad, Olpad, Surat- 394540, filed Shipping Bills Nos. 4343197 dated 03.10.2023 and 4376893 dated 04.10.2023, through their Customs Broker M/s. K Kumar (CHA License No. 11/1821) for export of goods declared 'RMGs (T-shirts)', under Export Promotion Scheme Code 60 (Drawback & ROSCTL), claiming both drawback and ROSCTL.

**11.2** The goods covered under Shipping Bills Nos. 4343197 dated 03.10.2023 and 4376893 dated 04.10.2023, were examined under Panchanama dated 11.10.2023 wherein the goods were found as declared in the terms of quantity and declared description as per Shipping Bills and Checklist; however following discrepancy were observed after the DyCC test report:

a) the goods having description as **'Men's T-shirt of Blend (60% Cotton, 40% Polyester)' under Shipping bill No. 4343197 dated 03.10.2023 were**

**found as 'Cotton-59.2%, Polyester-38.6% and balance spandex' as per DyCC report, hence** its Drawback Sr. No. Should fall under 610999B (2.1%) instead of declared 610902B (3.5%) as per Notification No. 07/2020-CUSTOMS (N.T.) dated 28.01.2020. Thus, the exporter by way of mis-declaration in classifying the goods attempted to avail undue excess drawback to the tune of Rs. 2689/-.

Therefore, it appears that the goods were attempted to be exported in violation of Section 50(2) of the Customs Act, 1962 read with Section 11(1) of Foreign Trade (Development & Regulation) Act 1992 & Rule 11 of Foreign Trade (Regulation) Rules 1993, as Exporter had furnished wrong declaration to the Custom Authorities in terms of composition, in as much, as they did not make a correct declaration of the goods in terms of description and classification, in order to avail undue export incentives, in the Shipping Bill, filed by them to the Customs authorities, thereby, rendering the goods liable for confiscation, under section 113(i) and 113(ja) of the Customs Act, 1962. By this act of omission, the Exporter has rendered himself liable for penalty under Section 114(iii) of the Customs Act, 1962.

b) Further, goods covered under shipping bill no. 4376893 dated 04.10.2023 having declared description '**100% Cotton Men's Knitted t-shirts**' were found as '**Cotton-61.9% and Polyester-Balance**' as per DyCC report, hence should fall under CTH 61099090 instead of declared CTH 61091000. Accordingly, DBK and RoSCTL Sr. No. should also be re-determined as 610902B. Thus, the exporter by way of mis-declaration attempted to avail undue excess RoSCTL to the tune of Rs. 57,770/- . Therefore, it appears that the goods were attempted to be exported in violation of Section 50(2) of the Customs Act, 1962 read with Section 11(1) of Foreign Trade (Development & Regulation) Act 1992 & Rule 11 of Foreign Trade (Regulation) Rules 1993, as Exporter had furnished wrong declaration to the Custom Authorities in terms of composition, in as much, as they did not make a correct declaration of the goods in terms of description and classification, in order to avail undue export incentives, in the Shipping Bill, filed by them to the Customs authorities, thereby, rendering the goods liable for confiscation, under section 113(i) and 113(ja) of the Customs Act, 1962. By this act and omission, the Exporter has rendered himself liable for penalty under Section 114(iii) of the Customs Act, 1962.

Further, in view of the Market Enquiry dated 17.10.2023, value of the goods covered under both shipping bills is at par with the PMV. The declared valuation of the subject goods is not disputed.

**11.3** Further, As requested by the Exporter, a NOC dated 19.10.2023 for provisional release of the subject goods for export purpose, was given by SIIB(X), JNCH to CEAC, JNCH and accordingly, provisional release of the subject goods, after submission of Bond of Rs. 93,01,303.22/- (Rupees Ninety-Three lakh One thousand three hundred -Three and Twenty-two paisa only) and Bank Guarantee of Rs.50,000/- (Rupees Fifty Thousand only), by the Exporter.

**11.4** Statement of Mr.Sunil Bachani, Proprietor of M/s. Karisa Fashion, was recorded on 18.07.2024 under section 108 of the customs Act, 1962, M/s. Karisa Fashion (IEC- AAZFK2914Q) was established in 2023, the company is small and new and started in Trading of Readymade Garments. He accepted that he filed Shipping Bill No. 4343197 dated 03.10.2023 and 4376893 dated 04.10.2023 through their CHA M/s. K Kumar. On being asked about firm M/s. Karisa Fashion which has share capital amount of Rs. 50,000/- only, whereas total FOB value of the RMG's in the live/past consignment is approx. 5 crores, he said

that he along with his partner Shri Niraj Bachani introduced capital amount of Rs. 1.25 crore & Rs. 1.41 crore respectively to the firm M/s Karisa Fashion Capital Account and the rest was on credit from suppliers.

On questioning about, do their firm and its supplier file GST returns regularly, he answered that his company files GSTR returns regularly, he is submitting copy of E-way bills, tax invoice and GSTR-2A entries for this consignment which also certifies our genuineness in all aspects for export. On being asked about, there was no vehicle movement records are available from L1 place to the destination of the exporter as such the transaction appears to be paper based, thereby the export goods might be manipulated/bogus, he stated that he will submit vehicle movement records and transport invoices within 07 days.

**11.5** GST verification reply received via letter dated 02.04.2025 from the office of the Assistant Commissioner of State Tax, Unit-57, 3rd Floor, Rajya Kar Bhavan, Nanpura, Surat – 395001.

As per the report, physical verification of the declared business premises of M/s. Karisa Fashion is existent and operational at the stated address. It was further submitted that basic documents such as GST registration and business-related information were found to be in order. As per the GST portal, the GST registration of the said entity is active. Return filing status appears to be regular based on preliminary verification.

Based on the information provided, the exporter appears to be a genuine entity.

Further, GST Reply of its suppliers i.e. (Adsons Apparels, AZ Apparels, M/s. Shree Krishna Ethnic Wear and Goodwill Vanijya Private Ltd.) received from concern GST offices. The concerned GST offices have confirmed that the above units appear to be genuine.

**From the available facts and documents submitted by the exporter, it is observed that in the subject matter goods covered under both shipping bills were supplied by M/s. Adsons Apparels, M/s. AZ Apparels and M/s. Goodwill Vanijya Private Ltd. and no supply has been made by M/s. Shree Krishna Ethnic Wear to the exporter.**

**11.6** Therefore, undue excess export incentives i.e. Drawback of Rs. **2689/-** (Rupees two thousand Six hundred and Eighty Nine only), availed by the Exporter vide shipping bill 4343197 dated 03.10.2023, mentioned in 'Table-VI(A) appears recoverable under Rule 17 & Rule 18 of Customs and Central Excise Duties Drawback Rules, 2017 under the second proviso of section 75A with applicable interest under section 28AA; also RoSCTL of Rs. **57,770/-** (Rupees Fifty seven thousand Seven hundred and Seventy only) as mentioned in 'Table-VI(B)' above, appears recoverable in terms of Notification no-77/2021-Cus (N.T) dated 23.09.2021 & 25/2023-Cus (N.T) dated 01.04.2023 read with Section 28AAA of Customs Act, 1962 along with applicable interest under Section 28AA of Customs act 1962.

**12. Now, to summarize, as per the investigation it appears that:**

- i. The Exporter M/s. Karisa Fashion (IEC- AAZFK2914Q) having registered address at Plot No. 43, Mahadev Industrial Estate, Delad, Olpad, Surat-394540, filed Shipping Bills Nos. 4343197 dated 03.10.2023 and 4376893 dated 04.10.2023, through their Customs Broker M/s. K Kumar (CHA License No.11/1821) for export of goods declared 'RMGs (T-shirts)', under

Export Promotion Scheme Code 60 (Drawback & ROSCTL), claiming both drawback and ROSCTL. The subject goods were found mis-declared and mis-classified as per DYCC report. Upon Scrutinizing, it was observed that the declaration of some of the goods covered under Shipping bill 4343197 dt. 03.10.2023 was incorrect according to DYCC report and thus attempted to avail undue excess drawback of Rs. 2689/-.

**13.** Now, therefore, the Exporter M/s. Karisa Fashion (IEC- AAZFK2914Q) having registered address at Plot No. 43, Mahadev Industrial Estate, Delad, Olpad, Surat- 394540, is hereby called upon to show cause in writing to the Addl. Commissioner of Customs, CAC, NS-II, JNCH, Nhava-Sheva, Tal. -Uran, Dist.-Raigad, Maharashtra 400707 (the Adjudicating Authority in this case), within 30 days of the receipt of this notice as to why: -

i. The goods covered under Shipping Bill No. 4343197 dated 03.10.2023 having declared FOB value of Rs.40,49,494/- (Rupees Forty Lakh Forty-Nine Thousand Four Hundred Ninety-Four Only) should not be confiscated under section 113(i) & 113(ia) of the Customs Act, 1962;

ii. The goods covered under shipping bill 4376893 dated 04.10.2023 having declared FOB of Rs. 52,51,810/- (Rupees Fifty-Two Lakh Fifty-One Thousand Eight Hundred Ten Only) should not be confiscated under Section 113(i) and 113(ja) of the Customs Act, 1962;

iii. The declared Drawback of Rs. 6723/-(Rupees Six thousand seven hundred twenty-three only) for the mis-declared goods **'Men's T-shirt of Blend (60% Cotton, 40% Polyester)' under Shipping bill No.** 4343197 dated 03.10.2023 should not be rejected and re-determined as Rs. 4034/- (four thousand and thirty-four only) as mentioned in 'Table-VI(A)' above;

iv. The declared RoSCTL of Rs. **2,57,339/-**(Rupees Two lakh fifty-Seven thousand three hundred thirty nine only) for the goods **'100% Cotton Men's Knitted t-shirts'** under shipping bill 4376893 dated 04.10.2023 should not be rejected and re-determined as Rs.**1,99,569/-**(One lakh ninety-nine thousand five hundred sixty-nine) as mentioned in 'Table-VI(B)' above;

v. Penalty should not be imposed under Section 114(iii) of the Customs Act 1962, for omission on the part of the Exporter which has rendered the export goods liable for confiscation under the aforesaid provisions of the Customs Act, 1962.

vi. Undue excess export incentives of the goods, pertaining to Subject Shipping Bill No. 4343197 dated 03.10.2023 i.e. Drawback of Rs. 2689/-(Rupees two thousand Six hundred and Eighty-Nine only), mentioned in 'Table-VI(A) is not recoverable under Rule 17 & Rule 18 of Customs and Central Excise Duties Drawback Rules, 2017 under the second proviso of section 75A with applicable interest under section 28AA and for Shipping bill no. 4376893 dated 04.10.2023 i.e. RoSCTL of Rs. 57,770/- (Rupees four lakh fifty-three thousand six hundred fifty-one only) should not be recovered in terms of Notification no-77/2021-Cus (N.T) dated 23.09.2021 & 25/2023-Cus (N.T) dated 01.04.2023 read with section 28AAA of the Customs Act, 1962 along with applicable interest under section 28AA;

vii. Bond of 93,01,303.22/- (Rupees Ninety-Three lakh One thousand three hundred -Three and Twenty-two paisa only) and Bank Guarantee of Rs.50,000/- (Rupees Fifty Thousand only), covered under Shipping Bills Nos.

4343197 dated 03.10.2023 and 4376893 dated 04.10.2023 submitted at the time of provisional release of the goods, should not be appropriated towards recoverable dues, applicable fine and penalty.

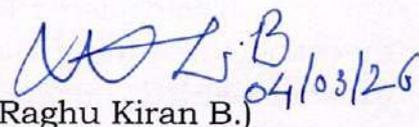
**14.** The Noticee is further directed to produce all the evidence upon which they intend to rely upon in support of their defense, at the time of showing cause. The Noticee is also required to state in their written submission, as to whether they would like to be heard in person by Adjudicating Authority before the case is adjudicated. If no such request is made in their written reply or they do not appear before the adjudicating authority when the case is listed for hearing, it will be presumed that they do not wish/ desire to be heard in person and the case shall be adjudicated accordingly based on the evidence available on record, without any further reference to them.

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

**16.** The Noticees are further informed that they have the option of approaching the Settlement Commission for settlement of above issues by making an application to the settlement commission.

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

**18.** The documents relied upon for the purpose of this investigation report, are enlisted at Annexure 'A' enclosed to this notice. Copies of the same are enclosed herewith:

  
(Raghu Kiran B.)

Commissioner of Customs(In-Situ)  
CEAC,NS-II, JNCH

To,

1. M/s. Karisa Fashion (IEC- AAZFK2914Q)  
Plot No. 43, Mahadev Industrial Estate,  
Delad, Olpad, Surat, Gujarat - 394540

Copy to:

1. The Dy. Commissioner of Customs, CRAC (X), JNCH, Nhava Sheva.
2. The Dy. Commissioner of Customs, SIIB (X), JNCH, Nhava Sheva.
3. The Dy. Commissioner of Customs, CAC, NS-II, JNCH, Nhava Sheva.
4. The Deputy Commissioner, EDI, JNCH, Nhava Sheva
5. The Deputy Commissioner, IRMC, JNCH, Nhava Sheva
6. Supdt./CHS, JNCH for display on Notice Board.

**ANNEXURE-A**

Sl. No.	RUDs
I.	Copy of Shipping Bills No-4343197 dtd:03.10.2023 and 4376893 dtd:04.10.2023.
II.	Panchanama dated 11.10.2023.
III.	Market Enquiry dated 17.10.2023.
IV.	DYCC Test Report of 4 items dated 15.11.2023, 17.11.2023, 18.11.2023 and 02.12.2023.
V.	NOC for Provisional Release dated 05.02.2024.
VI.	Statement dated 18.07.2024 of Mr. Sunil Bachani, one of the partners of Exporting firm M/s. Karisa Fashion (IEC- AAZFK2914Q).





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

Port Code	SB No	SB Date
INNSA1	4343197	03-OCT-23
IEC/Br	AAZFK2914Q	0
GSTIN/TYPE	24AAZFK2914Q1ZJ GSN	
CB CODE	AANFK5124ACH301	
TYPE	INV	ITEM
Nos	1	3
PKG	95	G.WT KGS
		5892.9



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

\* 5822051020231301

**PART - I - SHIPPING BILL SUMMARY**

A STATUS	1.MODE	2.ASSSS	3.EXMN	4.JOBING	5.MEIS	6.DBK	7.RODTP	8.LICENCE	9.DFRC	10.RE-EXP	11.LUT
	SEA	Y	Y	N	Y	Y	N	N	N		N
B DECLAR DETAILS	12.PORT OF LOADING INNSA1 (Jawaharlal Nehru (Nh)					13.COUNTRY OF FINALDESTINATIONUNITED ARAB EMIRATES					
	14.STATE OF ORIGIN Gujarat					15.PORT OF FINAL DESTINATION AEJEA (Jebel Ali)					
	16.PORT OF DISCHARGEAEJEA (Jebel Ali)					17.COUNTRY OF DISCHARGE UNITED ARAB EMIRATES					
	1.EXPORTER'S NAME & ADDRESS					7.CONSIGNEE NAME & ADDRESS					
	KARISA FASHION					PALM READYMADE GARMENTS & NOVELTIES					
	PLOT NO.43, MADHAV INDUSTRIAL ESTAT					LLC P.O. BOX NO. 45182 NEW INDU					
	DELAD, OLPAD,					STRAL ARE AJMAN (UAE) MOBILE NO. 971503754849					
	SURAT					AE					
	3. AD CODE: 0281067					8. GSTIN / TYPE 24AAZFK2914Q1ZJ GSN					
	2.Type Private					9.FOREX BANK A/C NO. 53XXXXX412					
	4.RBI WAIVER NO & DT					10.DBK BANK A/C NO. 53XXXXX412					
5.CB NAME K KUMAR					11. IFSC NO. CBIN0281067						
6.AEO											
C.VALU SUMMA	1.FOB VALUE	2.FREIGHT	3.INSURANC	4.DISCOU	5.COM	D. EX. PR.		1.DBK CLAIM	2. IGST AMT	3.CESS AMT	
	4049493.32	8230	2058	0	405978			87729	202989.04		
	6.DEDUCTIONS	7.P/C	8.DUTY	9.CESS			4.IGST VALUE	5.RODTEP AMT	6.ROSL CTL AMT		
E MANIFEST DETAILS	1.MAWB NO.	2.MAWB DT	3.HAWB NO.	4.HAWB DT	N.O.C.	F. INVOICE SUMMARY		1.SNO	2. INV NO.	3. INV AMT	
								1	KFS/5004/23-24	49329.05	
	4. CIN NO.	5. CIN DT.	6. CIN SITE ID					4.CURRENC	USD		
G. EQUIPMENT DETAILS	1.CONTAINER	2.SEAL	3.DATE	4.S No	H CHALLAN DETAILS		1SR.NO	2.CHALLAN NO	3.PAYMT DT	4.AMOUNT	
I. ANNEX DETAILS	1.SEAL TYPE	2.NATURE OF CARGO			3.NO. OF PACKETS	4.NO. OF CONTAINERS	5.LOOSE PACKETS				
	WAREHOUSE SEALED	CONTAINERISED			95	0	0				
6.MARKS & NUMBERS		STYLE CORNER CARTON NO. 01 TO 95									
J PROCESS DETAILS	1.EVENT	2.DATE	3.TIME	4.LEO NO.	39/161						
	5.Submission	03-OCT-23	11:02	6.LEO Date.	05-OCT-23						
	5.Assessment	03-OCT-23	12:57	8.BRC Realisation Date	31-JUL-24						
	7.Examination	04-OCT-23	19:03								
9.LEO	05-OCT-23	13:01									

Signature Not Verified

Digitally signed by DS CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS 05  
Date: 2023.10.05 13:48:05 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, C: DISCOU - Discount, COM - Commission, PIC - Packing Charges, D: EX. PR - Export Promotions, E: MAWB / HAWB - Master / House Airway Bill Number, J: BRC - Bank Realisation Certificate

Scan QR Code using ICETRAK Mobile App for authentication.  
Visit ICEGATE portal to verify latest version.





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

Port Code	SB No	SB Date
INNSA1	4343197	03-OCT-23
IEC/Br	AAZFK2914Q	0
GSTIN/TYPE	24AAZFK2914Q12J GSN	
CB CODE	AANFK5124ACH001	
TYPE	INV	ITEM CONT
Nos	1	3 0
PKG	95	G.WT KGS 5892.9



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

\*SB22061020231331

**PART - III - ITEM DETAILS**

11.DUTYAMT	12.CESS RT	13.CESAMT	14.DBKCLMD	15.IGSTSTA1	16.IGST VALUE	17.IGST AMOUNT	18SCHCOD
			Y	P	2203596.62	110179.33	60
19. SCHEME DESCRIPTION	20. SOC MSR	21. SOC UQC	22. STATE OF ORIGIN		23. DISTRICT OF ORIGIN		
Drawback, and RO	13061	NOS	Gujarat		SURAT		
24. PT Abroad	25.COMP CESS	26.END USE	27.FTA BENEFIT AVAILED	28. REWARD BENEFIT	29. THIRD PARTY ITEM		
CEPAAE	0 INR	GNX100	Y	Yes	N		

11.DUTYAMT	12.CESS RT	13.CESAMT	14.DBKCLMD	15.IGSTSTA1	16.IGST VALUE	17.IGST AMOUNT	18SCHCOD
			Y	P	1683612.2	83180.61	60
19. SCHEME DESCRIPTION	20. SOC MSR	21. SOC UQC	22. STATE OF ORIGIN		23. DISTRICT OF ORIGIN		
Drawback, and RO	6738	NOS	Gujarat		SURAT		
24. PT Abroad	25.COMP CESS	26.END USE	27.FTA BENEFIT AVAILED	28. REWARD BENEFIT	29. THIRD PARTY ITEM		
CEPAAE	0 INR	GNX100	Y	Yes	N		

11.DUTYAMT	12.CESS RT	13.CESAMT	14.DBKCLMD	15.IGSTSTA1	16.IGST VALUE	17.IGST AMOUNT	18SCHCOD
			Y	P	192582	9629.1	60
19. SCHEME DESCRIPTION	20. SOC MSR	21. SOC UQC	22. STATE OF ORIGIN		23. DISTRICT OF ORIGIN		
Drawback, and RO	780	NOS	Gujarat		SURAT		
24. PT Abroad	25.COMP CESS	26.END USE	27.FTA BENEFIT AVAILED	28. REWARD BENEFIT	29. THIRD PARTY ITEM		
CEPAAE	0 INR	GNX100	Y	Yes	N		

INVOICE (1/1)

LET

**GLOSSARY**

FOB - Freight On Board, HS CD Harmonized System Code, UQC - Unit Quantity Code, PMV - Present Market Value, CESAM - Cess Amount  
IGSTSTA - IGST Payment Status, VAL - IGST Value, PAID - IGST Amount Paid, SCHCOD - Scheme Code, SOC MSR - Standard Quantity  
Measurement, comp - compensatory, PT Abroad - Preferential treatment Availed Abroad

Scan QR Code using ICETRAK Mobile App for authentication.  
Visit ICESATE portal to verify latest version.

*Handwritten signature and date: 11/10/23*

*Handwritten signature and date: 11/10/23*

*Handwritten signature and date: 11/10/23*





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

Port Code	SB No	SB Date
INNSA1	4343197	03-OCT-23
IEC/Br	AAZFK2914Q	0
GSTIN/TYPE	24AAZFK2914Q1ZJ GSN	
CB CODE	AANFK5124ACH001	
TYPE	INV	ITEM
No	1	3
PKG	95	G.WT KGS
		5852.9



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

\*SB2051020231301

**PART - IV - EXPORT SCHEME DETAILS**

**K. THIRD PARTY DETAILS**

1. INVS N	2. ITMS N	3. IEC	4. EXPORTER NAME	5. ADDRESS	6. GSTN ID AND TYPE
-----------	-----------	--------	------------------	------------	---------------------

**L. ITEM MANUFACTURER/PRODUCER/GROWER DETAILS**

1. INVS N	2. ITMS N	3. TYPE	4. MANUFACT CD	5. SOURCE STATE	6. TRANS CY	7. ADDRESS
-----------	-----------	---------	----------------	-----------------	-------------	------------

**M. RODTEP DETAILS**

1. INVS N	2. ITMS N	3. QUANTITY	4. UQC	5. NO. OF UNITS	6. VALUE
-----------	-----------	-------------	--------	-----------------	----------

**N. REEXPORT DETAILS**

1. INVS	2. ITMS N	3. BE SITE ID	4. BE NUMBERS	5. BE DATE	6. BE INV SNO	7. BE ITEM S	8. BE QTY	9. BE UQC
---------	-----------	---------------	---------------	------------	---------------	--------------	-----------	-----------

OTHER ADDITIONAL INFORMATION

LET EXPORT

**Glossary**

INVS N - Invoice Serial Number ITMS N - Item Serial Number A: DBK - Drawback, ROSL - Rebate of State Levies, B: DFIA - Duty Free Import Authorization, EXP - Export, IMP - Import, UQC - Unit Quantity Code FOB - Freight On Board D: INFO - Information CD - Code MSR - Measurement E: ING - Ingredient F: RES CD - Result Code, RES TXT - Result Text ST DT - Start Date G: IRN - Image Reference Number CD - Code PLA - Pla

Scan QR Code using ICETRAK Mobile App for authentication.  
 Visit ICEGATE portal to verify latest version

*Handwritten:* 11/10/23

*Handwritten:* 11/10/23

*Handwritten:* [Signature] 11/10/23



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

Port Code	SB No	SB Date
INNSA1	4343197	03-OCT-23
IEC/Br	AAZFK2914Q	0
GSTIN/TYPE	24AAZFK2914Q1ZJ GSN	
CB CODE	AANFK5124ACH001	
TYPE	INV	ITEM CONT
Nos	1	3 0
PKG	95	G.WT KGS 5892.9



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

\* SB2205 102031301

**PART - V - DECLARATIONS**

A. DECLARATION STATEMENT

LET EXPORT COPY

B. AUTHORIZED SIGNATORY

DATE  
PLACE

*[Signature]*  
AUTHORIZED SIGNATORY

CHA NAME :AANFK5124ACH001

*Cul*  
*11/10/23*

Scan QR Code using ICETRAK Mobile App for authentication.  
Visit ICEGATE portal to verify latest version.

*[Signature]*  
*11/10/23*

*[Signature]*  
*11/10/23*

**SUPPLY MEANT FOR EXPORT WITH PAYMENT OF INTEGRATED TAX**

**CUSTOM INVOICE**

<b>Exporter/Beneficiary-Name &amp; Address</b> KARISA FASHION PLOT NO. 43, MADHAV INDUSTRIAL ESTATE, DELAAD, OLPAD, SURAT, GUJARAT 394540	<b>Invoice No.</b> KPS/5004/23-24 Dt. 29/09/2023	<b>GSTIN</b> 24AAZFK2914Q12J
	<b>Consignor - Name &amp; Address</b> KARISA FASHION PLOT NO. 43, MADHAV INDUSTRIAL ESTATE, DELAAD, OLPAD, SURAT, GUJARAT 394540	<b>Proforma Invoice Number and Date</b>
<b>Consignee</b> PALM READYMADE GARMENTS & NOVELTIES LLC P.O.BOX NO 45182 NEW INDUSTRIAL AREA AJMAN (U.A.E.) TEL: +971-503764849	<b>Remarks</b>	<b>Country of Origin of Goods</b> INDIA
	<b>Country of Final Destination</b> DUBAI (U.A.E)	<b>Terms of Delivery &amp; Payment</b> CIF +C10 PORT JEBELALI D/A 60 DAYS FROM B/L

Pre - Carriage by SEA	Place of Receipt by PRE-CARRIER	Description of Goods	HSN code	Quantity in PCS	Rate Per PCS	Amount IN US\$	TAXABLE VALUE in INR	IGST PAYMENT 5%
Vessel / Flight	Port of Loading NHAVA SHEVA, INDIA	<b>DBK NO. 610901</b> MEN'S KNITTED T-SHIRTS OF COTTON (100% COTTON MEN'S KNITTED T-SHIRTS) (Net Wt. 3567.800 KGS)	61091000	13,061.00	\$2.05	26775.05	2203586.62	110179.33
Port of Discharge PORT JEBELALI	Final Destination DUBAI (U.A.E)	<b>DBK NO. 610901</b> MEN'S KNITTED T-SHIRTS OF COTTON (100% COTTON MEN'S KNITTED T-SHIRTS) (Net Wt. 1888.600 KGS)	61091000	6,738.00	\$3.00	20214.00	1663612.20	83180.61
Marks & Nos / Container No.	No. & Kind of Packages: 95	<b>DBK NO. 610902</b> MEN'S T-SHIRTS OF BLEND CONTAINING COTTON & MAN MADE FIBRES (60% COTTON, 40% POLYESTER MEN'S T-SHIRTS) (Net Wt. 199.000 KGS)	61099090	780.00	\$3.00	2340.00	192582.00	9629.10
<b>STYLE CORNER</b>  <b>CARTON NO.</b> 01 TO 95								
<b>NOTE: COMMISSION PAYABLE @10% DECLARATION: - We intend to claim rewards under REBATE OF STATE AND CENTRAL TAXES AND LEVIES ON EXPORT OF GARMENTS AND MADE UPS (ROCTL)</b>								
TOTAL CTNS 95 TOTAL PCS 20529 NET WT. 5655.400 KGS GROSS WT. 5892900 KGS								

**AMOUNT CHARGEABLE IN WORD US\$:** 20,579.00      49,329.05      4,059,780.82      202,989.04

FORTY-NINE THOUSAND THREE HUNDRED TWENTY-NINE AND FIVE CENTS ONLY

**BANK NAME: CENTRAL BANK OF INDIA**  
**BRANCH: NARIMAN POINT BRANCH, MUMBAI**  
**A/C NO.: 5312350412**  
**AD CODE: 0281067**

Signature & Date  
**For KARISA FASHION**  


Authorised Signatory

CTN NOS.	Men's T-Shirts	Col. NO.	PCS	M	L	XL	XXL				Brand	NET WT	GROSS WT
1			192	48	48	48	48					61.000	63.500
2			192	48	48	48	48					61.000	63.500
3			192	48	48	48	48					61.000	63.500
4			192	48	48	48	48					61.000	63.500
5			192	48	48	48	48					61.000	63.500
6			192	48	48	48	48					61.000	63.500
7			192	48	48	48	48					61.000	63.500
8			192	48	48	48	48					61.000	63.500
9			192	48	48	48	48					61.000	63.500
10			192	48	48	48	48					61.000	63.500
11			192	48	48	48	48					61.000	63.500
12			192	48	48	48	48					61.000	63.500
13			192	48	48	48	48					61.000	63.500
14			192	48	48	48	48					61.000	63.500
15			192	48	48	48	48					61.000	63.500
16			192	48	48	48	48					61.000	63.500
17			322									58.600	61.100
18			322									58.600	61.100
19			322									58.600	61.100
20			276									60.400	62.900
21			276									60.400	62.900
22			276									60.400	62.900
23			276									60.400	62.900
24			276									60.400	62.900
25			276									60.400	62.900
26			276									60.400	62.900
27			276									60.400	62.900
28			276									60.400	62.900
29			276									60.400	62.900
30			276									60.400	62.900
31			168									58.200	60.700
32			168									58.200	60.700
33			168									58.200	60.700
34			168									58.200	60.700
35			168									58.200	60.700
36			168									58.200	60.700
37			348									58.200	60.700
38			348									58.200	60.700
39			348									58.200	60.700
40			348									58.200	60.700
41			348									58.200	60.700
42			168									59.400	61.900
43			168									59.400	61.900
44			168									59.400	61.900
45			168									59.400	61.900
46			168									59.400	61.900
47			168									59.400	61.900
48			168									59.400	61.900
49			168									59.400	61.900
50			168									59.400	61.900
51			168									59.400	61.900
52			168									59.400	61.900
53			168									59.400	61.900
54			168									59.400	61.900
55			168									59.400	61.900
56			168									59.400	61.900

*Handwritten signature/initials*

*Handwritten signature/initials*

*Handwritten signature/initials*





**Tax Invoice**

Recipient Copy

Transport Copy

Supplier Copy



**Goodwill Vanijya Private Limited**

S.F.No. 134 LIC Colony 151 Street, College Road, Tiruppur - 641602, Tamil Nadu, India  
 Phone - 04212245003 Email - accounts@goodwillvanijya.com  
 GSTIN No : 33 AACCG4951F1ZV



Inv. No. : GVPL2238/2023-24      IRN No : c6cc7df1186f39927caf5784473daeb0213c37ec477eeef74e4a794476b0fa2a  
 Date : 27/09/2023      IRN Ack Date : 2023-09-27 15:02:00      IRN Ack No : 152315796543007

Recipient (Billed to - Place of Supply) : CUS02135 Bill To : KARISA FASHION Address : PLOT NO 43, MADHAV INDUSTRIAL ESTATE, DELAD,SURAT Olpad SURAT 394540 GJ IN Contact No. : GSTIN No : 24AAZFK2914Q1ZJ Place Of Supply : Gujarat / 24		Consignee (Shipped to, address of Delivery) Ship To : KARISA FASHION Address : PLOT NO 43, MADHAV INDUSTRIAL ESTATE, DELAD,SURAT Olpad SURAT 394540 GJ IN Contact No. : GSTIN No : 24AAZFK2914Q1ZJ State / Code : Gujarat / 24	
---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	--	-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	--

Ref No. : Broker Name : -No Sales Employee- Eway Bill No. : 5215 5544 6657 No of Cartons : 60 BUNDLES	LR No : Date : Destination : SURAT Transport : Azeem Transport Company
----------------------------------------------------------------------------------------------------------------	---------------------------------------------------------------------------------

S.No	Style No	HSN Code	Size	Qty	Rate	Disc%	Disc Rate	IGST %	Amount
1	CONAN/MEN'S R/N F/S SLV & BTM SELF FOLDING TEES (M/L/XL/XXL)	6109.10.00	-	768	207.00		207.00	5 %	158,976.00
2	HAWK/MEN'S R/N F/S DRDP SHOULDER, FRONT BACK PRINT SLV & BTM SELF FOLDING TEES (M/L/XL/XXL)	6109.10.00	-	768	232.00		232.00	5 %	178,176.00
3	Men's F/S Men's zip inner F/S hood with Hand & Bottom Cuff. M,L,XL KKW-008	6109.10.00	-	2800	190.00		190.00	5 %	532,000.00
4	MENS HOOD F/S ZIP WITH INNER CHEST PRINT WITH HAND & BOTTOM CUFF M,L,XL RSD05	6109.10.00	-	1144	190.00		190.00	5 %	217,360.00
5	MENS R/N F/S WITH SELF FABRIC NECK RIB AND RAW EDGES SIZE (M/L HANGOUT	6109.10.00	-	1836	90.00		90.00	5 %	165,240.00
6	MENS RN FS AND LOGO AMB AND NECK AND SLV RAW EDGES M/L/XL/XXL KKW002	6109.10.00	-	3180	90.00		90.00	5 %	286,200.00
	MENS RN HS SLEEVE ADP PRINT (M/L/XL) KKW015 HANGOUT	6109.10.00	-	1029	90.00		90.00	5 %	92,610.00
8	RANE/MEN'S R/N F/S SLV & BTM SELF FOLDING TEES (M/L/XL/XXL)	6109.10.00	-	768	211.00		211.00	5 %	162,048.00
9	TYSON/MEN'S R/N F/S SLV & BTM SELF FOLDING TEES (M/L/XL/XXL)	6109.10.00	-	768	220.00		220.00	5 %	168,960.00

Payment Terms : NET-30 DAYS Days      Total 13061      Taxable Amt 1,961,570.00  
 Remarks : RANE, CONAN, HAWK, TYSON ,KKW015, KKW002, RSD05, RSD01, KKW-008 Based On Sales      Total Taxable Amt 1,961,570.00  
 Orders 1174. Based On Deliveries 2252.

IGST Amount								98078.50
HSN Code	Qty	HSN wise Value	CGST		SGST		IGST	Total Tax Amount
			%	Amount	%	Amount	%	Amount
6109.10.00	13061	1961570.00					5.00	98078.50
Total	13061	1961570.00						98078.50
Rounding Off								0.50
Grand Total								2,059,649.00

Amount (In Words) : Indian Rupee Twenty Lakhs Fifty-Nine Thousand Six Hundred Forty-Nine And Paise Zero Only

Our Bank Details: Name : AXIS BANK      Branch : Tirupur Main      A/C No : 921030909518271      IFSC : UTIB0000210

Certified that the particulars given above are true and correct and the amount indicated represents the Price actually charges and that there is no flow or additional consideration directly or indirectly from the buyer.

Whether Taxes Payable On Reverse Charge Basis Yes/No  
 For, Goodwill Vanijya Private Limited  
 Signature of Assessee / Authorised Agent      E.S.O.E.

Tax Invoice

e-Invoice



IRN : 4831651de66e04f83762b65bca2ee4f3808482b8ca90-8b69b96c7105d80a05e1  
 Ack No. : 152315818830188  
 Ack Date : 29-Sep-23

<b>AZ APPARELS (23-24) A/C</b> 3G, SOOSIAPURAM MAIN ROAD TIRUPUR GSTIN/UIN: 33AMAPN9894R1Z1 State Name : Tamil Nadu, Code : 33	Invoice No.	Dated
	AZ/23-24/239	29-Sep-23
	Delivery Note	Mode/Terms of Payment
	Reference No. & Date.	Other References
	Buyer's Order No.	Dated
	Dispatch Doc No.	Delivery Note Date
Consignee (Ship to) <b>KARISA FASHION</b> PLOT NO 43, MADHAV INDUSTRIAL ESTATE, DELAD, SURAT, Olpad, Surat, Gujarat - 394540 GSTIN/UIN : 24AAZFK2914Q1ZJ State Name : Gujarat, Code : 24	Dispatched through	Destination
	Terms of Delivery	
Buyer (Bill to) <b>KARISA FASHION</b> PLOT NO 43, MADHAV INDUSTRIAL ESTATE, DELAD, SURAT, Olpad, Surat, Gujarat - 394540 GSTIN/UIN : 24AAZFK2914Q1ZJ State Name : Gujarat, Code : 24		

Sl No. & Kind	Description of Goods	HSN/SAC	Quantity	Rate	per	Amount
1 35	MENS T SHIRT F/S	6109	3,781.00 PCS	208.00	PCS	7,86,448.00
2	MENS T SHIRT F/S	6109	1,810.00 PCS	230.00	PCS	4,16,300.00
3	MENS T SHIRT F/S	6109	625.00 PCS	235.00	PCS	1,46,875.00
4	MENS T SHIRT H/S	6109	312.00 PCS	245.00	PCS	76,440.00
5	MENS T SHIRT H/S	6109	279.00 PCS	225.00	PCS	60,750.00
6	MENS T SHIRT H/S	6109	729.00 PCS	235.00	PCS	1,69,200.00
						16,56,013.00
	<b>IGST 5% OUT</b>			5 %		82,800.65

continued to page number 2

This is a Computer Generated Invoice

*Handwritten signature*  
11/10/23

*Handwritten signature*  
11/10/23

*Handwritten signature*  
11/10/23

**Tax Invoice(Page 2)**

<b>AZ APPARELS (23-24) A/C</b> 3G, SOOSIAPURAM MAIN ROAD TIRUPLUR GSTIN/UIN: 33AMAPN8894R1Z1 State Name : Tamil Nadu, Code : 33	Invoice No.	Dated
	<b>AZ/23-24/239</b>	<b>29-Sep-23</b>
	Delivery Note	Mode/Terms of Payment
	Reference No. & Date.	Other References
Consignee (Ship to) <b>KARISA FASHION</b> PLOT NO 43, MADHAV INDUSTRIAL ESTATE, DELAD, SURAT, Olpad, Surat, Gujarat - 394540 GSTIN/UIN : 24AAZFK2914Q1ZJ State Name : Gujarat, Code : 24	Buyer's Order No.	Dated
	Dispatch Doc No.	Delivery Note Date
	Dispatched through	Destination
	Terms of Delivery	
Buyer (Bill to) <b>KARISA FASHION</b> PLOT NO 43, MADHAV INDUSTRIAL ESTATE, DELAD, SURAT, Olpad, Surat, Gujarat - 394540 GSTIN/UIN : 24AAZFK2914Q1ZJ State Name : Gujarat, Code : 24		

Sl No.	No. & Kind of Pkgs.	Description of Goods	HSN/SAC	Quantity	Rate	per	Amount
		Less : <b>ROUNDED OFF</b>					<b>(-)0.65</b>
<b>Total</b>				<b>7,518.00 PCS</b>			<b>₹ 17,38,813.00</b>

Amount Chargeable (in words) E & O.E  
**INR Seventeen Lakh Thirty Eight Thousand Eight Hundred Thirteen Only**

HSN/SAC	Taxable Value	Integrated Tax		Total Tax Amount
		Rate	Amount	
6109	16,56,013.00	5%	82,800.65	82,800.65
<b>Total</b>			<b>82,800.65</b>	<b>82,800.65</b>

Tax Amount (in words) : **INR Eighty Two Thousand Eight Hundred and Sixty Five paise Only**  
 FSSAI :  
 Declaration : We declare that this invoice shows the actual price of the goods described and that all particulars are true and correct.  
for AZ APPARELS (23-24) A/C  
Authorized Signatory

This is a Computer Generated Invoice

*Sube*  
*11/10/23*  
*Mund*  
*11/10/23*  
*Sanwal*  
*11/10/23*

GST INVOICE

<b>ADSONS APPARELS</b> 42 E, MASJID STREET, Khaderpet, Tirupur 641601 Branch Office : 101 E AKG COMPOUND B S S ROAD, UTHUKULI ROAD, TIRUPUR -7 GSTIN/UIN: 33AAEFAB673R1ZT State Name : Tamil Nadu, Code : 33 E-Mail : customer-care@purplesquare.co	Invoice No. <b>PROFORMA INVOICE</b>	Dated <b>3-Oct-23</b>
	Delivery Note	Mode/Terms of Payment
Buyer (Bill to) <b>KARISA FASHION</b> PLOT NO 43, MADHAV INDUSTRIAL ESTATE Deled, Olpad Surat gujarat-394540 GSTIN/UIN : 24AAZFK2914Q1ZJ State Name : Gujarat, Code : 24	Reference No. & Date.	Other References
	Buyer's Order No.	Dated
	Dispatch Doc No.	Delivery Note Date
	Dispatched through	Destination <b>DUBAI</b>
	Terms of Delivery <b>TOTAL GUNNY BAGS: 208</b>	

Sr No	Description of Goods	HSN/SAC	Quantity	Rate	per	Disc. %	Amount
1	Purple Square Mens T Shirt Round Neck H/s BLACKLINE RN HS	61091000	14,362 Pcs	101.50	Pcs		14,57,743.00
2	Purple Square Mens T Shirt Round Neck F/s BLACKLINE RN FS	61091000	7,135 Pcs	118.00	Pcs		8,41,930.00
3	Purple Square Mens T Shirt Hood F/s YOI HOODIES FS	61091000	2,169 Pcs	143.50	Pcs		3,09,960.00
4	Purple Square Mens T Shirt Round Neck F/s YOI LOOPER NORMAL PRINT	61091000	1,569 Pcs	109.50	Pcs		1,70,820.00
5	Purple Square Mens T Shirt Round Neck H/s LOOPER EMB& AOP WITH SLV	61091000	5,628 Pcs	121.50	Pcs		6,83,802.00
6	Purple Square Mens T Shirt Round Neck F/s FLEES RN FS	61091000	4,055 Pcs	179.50	Pcs		7,27,872.50
7	Purple Square Mens T Shirt Hi Neck F/s MENS HINECK DENIM FS	61091000	1,636 Pcs	100.00	Pcs		1,63,600.00
							43,55,727.50
Less: <b>OUTPUT IGST @ 5%</b>							2,17,786.38
<b>TCS ON GOODS @ 0.1%</b>							2,722.48
<b>Rounded Off</b>							(-)0.36
Total			36,536 Pcs				45,76,236.00

Amount Chargeable (in words) E. & O.E  
**Forty Five Lakh Seventy Six Thousand Two Hundred Thirty Six Indian Rupees Only**

HSN/SAC	Taxable Value	IGST		Total Tax Amount
		Rate	Amount	
61091000	43,55,727.50	5%	2,17,786.38	2,17,786.38
Total			2,17,786.38	2,17,786.38

Tax Amount (in words): **Two Lakh Seventeen Thousand Seven Hundred Eighty Six Indian Rupees and Thirty Eight paise Only**

Company's PAN : **AAEFA8673R**

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

for ADSONS APPARELS  
Authorized Signatory

This is a Computer Generated Invoice

*Handwritten signature*  
11/10/23

*Handwritten signature*  
11/10/23

*Handwritten signature*  
11/10/23

### K KUMAR

### Checklist for Shipping Bill

[Custom str: Nhava Sheva Sea,INNSA1]

Printed On: 29-Sep-2023

AEO Registration No.

AEO Role :

SB No. / Date

Party Ref

4343197  
03/10/23

Job No EXP/0982/23-24

CHA AANFK5124ACH001 K KUMAR

#### EXPORTER DETAILS

AAZFK2914Q GSTIN: 24AAZFK2914Q1ZJ  
PAN No: AAZFK2914Q Exporter Type: Manufacturer Exporter  
KARISA FASHION  
Branch Ser #0  
PLOT NO.43, MADHAV INDUSTRIAL ESTAT  
DELAD, OLPAD,  
Surat - 394540,

#### CONSIGNEE

PALM READYMADE GARMENTS & NOVELTIES LLC  
P.O. BOX NO. 45182,  
NEW INDUSTRIAL ARE AJMAN (UAE)  
MOBILE NO. 971503764849  
United Arab Emirates

Port Of Loading Nhava Sheva Sea(INNSA1)

Port Of Discharge Jebel Ali(AEJEA)

Port Of Destination Jebel Ali(AEJEA)

Discharge Country United Arab Emirates

Country of Dest United Arab Emirates

Master BL No.

House BL No.

Rotation No/Dt.

State of Origin GUJARAT

Ad. Code 0281087

Forex Bank A/c No

RBI Waiver No/Dt

DBK Bank A/c No

#### Invoice Details

Invoice 1 / 1  
Inv. No KFS/5004/23-24  
Inv. Date 29-Sep-2023  
Nature of contract CIF  
Unit Price Includes Freight & Insurance  
Inv. Currenc USD  
Exch. Rate 1 USD = 82.3000 INR

Nature of Cargo P - Non Containerised Packaged

Total Packages 95 PKG

No Of Cntrs

Loose pkts.

Gross Weight 5892.900 KGS

Net Weight 5655.400 KGS

Total FOB (INR) 4049493.32

IGST Taxable Value(INR) 4059780.82

IGST Amount(INR) 202989.04

Comp. Cess (INR) 0.00

DBK+STR (INR) 87729.00

STR Amount (INR)

Total DBK (INR) 87729.00

RODTEP Amount(INR)

Total ROSCTL (INR) 196312.13

Inv. Value USD 49329.05 (INR 4059780.82)

FOB Value USD 49204.05 (INR 4049493.32)

Exp Contract No.

Exp Contract Date

JWR LOGISTICS PVT LTD

Insurance	Rate	Currency	Amount
Insurance		USD	25.00
Freight		USD	100.00
Discount			
Commission	10%	USD	4932.91

Other Deduction

Packing Charges

Nature Of Payment DA

Marks & Nos STYLE CORNER CARTON NO. 01 TO 95

Buyer's Name & Address SAME AS CONSIGNEE

Period Of Payment 60 days

EOU IEC

Factory Address

Branch Sno 0

#### ITEM DETAILS

SI No	RITC	Description	Total Value(FC)	PMV/Unit	Total PMV(INR)
Qty	Exim Scheme Code & description				
Unit	NFEI Catg	Unit Price / Unit			
	Reward Item	FOB Val(FC)	FOB Val(INR)	IGST Pymt Statu	IGST Taxable Valu
					IGST Amount
1	61091000	100% COTTON MEN'S KNITTED T-SHIRTS MEN'S KNITTED T.SHIRTS OF COTTON			
13061.000	60 (Drawback and ROSCTL)				
PCS		2.050000/PCS	26775.05	185.12	2417852.32
	Yes	26707.20	2198002.72	P (5%)	2203586.62
					110179.33
					70
					Total PMV
					Total IGST
					Total PMV (Gross)











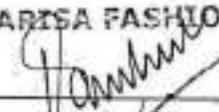
**CUSTOM INVOICE**

<b>Exporter/Beneficiary-Name &amp; Address</b> <b>KARISA FASHION</b> PLOT NO. 43, MADHAV INDUSTRIAL ESTATE, DELAAD, OLPAD, SURAT, GUJARAT 394540		<b>Invoice No.</b> KPS/5005/23-24 Dt:03/10/2023	GSTIN 24AAZFK2914Q1Z3
<b>Consignor - Name &amp; Address</b> <b>KARISA FASHION</b> PLOT NO. 43, MADHAV INDUSTRIAL ESTATE, DELAAD, OLPAD, SURAT, GUJARAT 394540		<b>Proforma Invoice Number and Date</b>	IEC CODE: AAZFK2914Q
<b>Consignee</b> <b>PALM READYMADE GARMENTS &amp; NOVELTIES LLC</b> P.O. BOX NO 45182 NEW INDUSTRIAL AREA AJMAN (U.A.E.) TEL: +971-503764849		<b>Remarks</b>	<b>Country of Origin of Goods</b> INDIA
		<b>Country of Final Destination</b> DUBAI (U.A.E)	<b>Terms of Delivery &amp; Payment</b> CIF +C10 PORT JEBELALI D/A 60 DAYS FROM B/L

Pre - Carriage by SEA	Place of Receipt by PRE-CARRIER	Description of Goods	HSN code	Quantity in PCS	Rate Per PCS	Amount IN US\$	TAXABLE VALUE IN INR	IGST PAYMENT 5%
Vessel / Flight	Port of Loading NHAVA SHEVA, INDIA	<b>DBK NO. 610901</b> MEN'S KNITTED T-SHIRTS OF COTTON (100% COTTON MEN'S KNITTED T-SHIRTS) (Net Wt. 10650.000 KGS)	61091000	36,536.00	\$1.75	63938.00	5262097.40	263104.87
Port of Discharge PORT JEBELALI	Final Destination DUBAI (U.A.E)							
Marks & Nos / Container No.	No. & Kind of Packages: 208							
<b>STYLE CORNER</b>  <b>CARTON NO.</b> 01 TO 208								
NOTE: COMMISSION PAYABLE @10% DECLARATION: - We Intend to claim rewards under REBATE OF STATE AND CENTRAL TAXES AND LEVIES ON EXPORT OF GARMENTS AND MADE UPS (ROCYL)								
TOTAL CTNS 208 TOTAL PCS 36536 NET WT. 10650.000 KGS GROSS WT. 11299.200 KGS								

**AMOUNT CHARGEABLE IN WORD US\$:** SIXTY-THREE THOUSAND NINE HUNDRED THIRTY-EIGHT ONLY

**BANK NAME:** CENTRAL BANK OF INDIA  
**BRANCH:** NARIMAN POINT BRANCH, MUMBAI  
**A/C NO.:** 5312350412  
**AD CODE:** 0281067

Signature & Date  
**For KARISA FASHION**  
  
 Authorised Signatory

*Handwritten:* A1 Luke 11/10/23

*Handwritten:* [Signature] 11/10/23

*Handwritten:* [Signature] 11/10/23



KARISA FASHION  
PACKING LIST

INV.DT. 03/10/2023

INV\_NO.KFS/5005/23-24

CTN NOS.	Men's T-Shirts	Col. NO.	PCS	M	L	XL	XXL					Brand	NET WT	GROSS WT
57			240										42.100	44.400
58			240										42.200	44.500
59			240										42.350	44.650
60			240										42.150	44.450
61			120										46.950	50.350
62			120										46.750	50.150
63			120										46.800	50.200
64			120										46.800	50.200
65			120										46.900	50.300
66			120										46.800	50.200
67			120										46.750	50.150
68			120										47.100	50.500
69			120										46.850	50.250
70			120										47.100	50.500
71			120										47.100	50.500
72			120										46.700	50.100
73			120										46.400	49.800
74			240										52.800	56.200
75			240										52.950	56.350
76			240										52.600	56.000
77			240										52.950	56.350
78			240										52.850	56.250
79			240										52.400	55.800
80			240										52.650	56.050
81			240										52.600	56.000
82			240										52.550	55.950
83			240										53.000	56.400
84			240										52.850	56.250
85			240										52.700	56.100
86			240										53.100	56.500
87			240										52.500	55.900
88			208										56.000	59.400
89			240										52.800	56.200
90			240										52.700	56.100
91			240										53.000	56.400
92			240										52.600	56.000
93			240										52.600	56.000
94			240										52.700	56.100
95			240										52.350	55.750
96			240										52.500	55.900
97			240										52.900	56.300
98			240										52.600	56.000
99			240										52.700	56.100
100			240										52.350	55.750
101			240										52.750	56.150
102			240										52.800	56.200
103			240										52.550	55.950
104			105										73.300	76.700
105			105										74.300	77.700
106			105										75.300	78.700
107			105										76.300	79.700
108			105										77.300	80.700
109			105										78.300	81.700
110			105										61.300	64.700
111			105										62.300	65.700
112			105										63.300	66.700
113			105										64.300	67.700



*P. L. L. L.*  
11/10/23

*Manu*  
11/10/23

*Janal*  
11/10/23

INV.NO.KFS/5005/23-24

PACKING LIST

INV.DT. 03/10/2023

CTN NOS.	Men's T-Shirts	Col. NO.	PCS	M	L	XL	XXL					Brand	NET WT	GROSS WT
114			105										65.300	68.700
115			105										66.300	69.700
116			105										67.300	70.700
117			105										68.300	71.700
118			105										69.300	72.700
119			105										70.300	73.700
120			105										71.300	74.700
121			105										72.300	75.700
122			115										71.300	74.700
123			105										55.300	58.700
124			105										56.300	59.700
125			105										57.300	60.700
126			105										58.300	61.700
127			105										59.300	62.700
128			105										60.300	63.700
129			105										49.300	52.700
130			105										50.300	53.700
131			105										51.300	54.700
132			105										52.300	55.700
133			105										53.300	56.700
134			105										54.300	57.700
135			105										79.300	82.700
136			105										80.300	83.700
137			105										81.300	84.700
138			105										82.300	85.700
139			105										83.300	86.700
140			105										84.300	87.700
141			115										83.300	86.700
142			120										46.100	49.500
143			120										46.100	49.500
144			120										46.100	49.500
145			120										46.100	49.500
146			120										46.100	49.500
147			120										46.100	49.500
148			120										46.100	49.500
149			120										46.100	49.500
150			120										46.100	49.500
151			120										46.100	49.500
152			120										46.100	49.500
153			120										46.100	49.500
154			120										46.100	49.500
155			120										46.100	49.500
156			120										46.100	49.500
157			120										46.100	49.500
158			120										46.100	49.500
159			120										46.100	49.500
160			150										51.400	54.800
161			150										51.400	54.800
162			150										51.400	54.800
163			150										51.400	54.800
164			150										51.400	54.800
165			150										51.400	54.800
166			150										51.400	54.800
167			150										51.400	54.800
168			150										51.400	54.800
169			150										51.400	54.800
170			150										51.400	54.800

P. Lube  
11/10/23

MUS  
11/10/23

29  
Janwal  
11/10/23



CTN NOS.	Men's T-Shirts	Col. NO.	PCS	M	L	XL	XXL				Brand	NET WT	GROSS WT
171			150									51.400	54.800
172			150									51.400	54.800
173			150									51.400	54.800
174			150									51.400	54.800
175			150									51.400	54.800
176			150									51.400	54.800
177			150									51.400	54.800
178			150									51.400	54.800
179			150									51.400	54.800
180			150									51.400	54.800
181			150									51.400	54.800
182			150									51.400	54.800
183			150									51.400	54.800
184			150									51.400	54.800
185			150									51.400	54.800
186			150									51.400	54.800
187			150									51.400	54.800
188			150									51.400	54.800
189			150									51.400	54.800
190			150									51.400	54.800
191			150									51.400	54.800
192			150									51.400	54.800
193			150									51.400	54.800
194			150									51.400	54.800
195			150									51.400	54.800
196			150									51.400	54.800
197			150									51.400	54.800
198			150									51.400	54.800
199			150									51.400	54.800
200			150									51.400	54.800
201			150									51.400	54.800
202			150									51.400	54.800
203			150									51.400	54.800
204			150									51.400	54.800
205			150									51.400	54.800
206			150									51.400	54.800
207			138									51.400	54.800
208			73									51.400	54.800
208			3536									10650.000	11291.200

TOTAL CTNS 208  
 TOTAL PCS 3536  
 NET WT 10650.000 KGS  
 GROSS WT 11291.200 KGS



For KARISA FASHION  
*[Signature]*  
 Authorised Signatory

*P1*  
*Wah*  
*11/10/23*

*[Signature]*  
*11/10/23*  
*P2*

*[Signature]*  
*11/10/23*



## Part - A Slip

Unique No.	5915 5797 8929
Entered Date	03/10/2023 07:51 PM
Entered By	33AAE FA867 3R1ZT - ADSONS APPARELS
Valid From:	Not Valid for Movement as Part B is not entered [1332Kms]
<b>Part - A</b>	
GSTIN of Supplier	33AAEFA8673R1ZT,ADSONS APPARELS
Place of Dispatch	Tiruppur,TAMIL NADU-641607
GSTIN of Recipient	24AAZ FK291 4Q1ZJ ,KARISA FASHION
Place of Delivery	Olpad,MAHARASHTRA-421308
Document No.	164
Document Date	03/10/2023
Transaction Type:	Bill To - Ship To
Value of Goods	4576238
HSN Code	61091000 - MENS TSHIRT MIXED
Reason for Transportation	Outward - Supply
Transporter	33ABAF4994L1Z7 & AZEEM TRANSPORT COMPANY
 591557978929	

P 1 Wale  
11/10/23

map  
11/10/23  
P 2

Jamal  
11/10/23  
SIB

①

**PANCHANAMA dated 11.10.2023 DRAWN AT CFS- JWR Logistics Pvt. Ltd., Village- Padeghar, Panvel, Navi Mumbai - 410206**

<b>Pancha No. 1</b>		<b>Pancha No. 2</b>	
Name :	Mohan K Nalawade	Name :	Mandar Mahadev Thakur
Age :	43 Years	Age :	26 Years
Address :	A 5 New Dayasagar Bhim NG, Vasahat Near Dattamandir, Ghatkopar Mumbai 400086	Address :	Ghar no. 283, Sarde, Vasheni, Raigarh, Maharashtra 410206
Occupation :	Pvt Job	Occupation :	Pvt Job
ID Card :	776138383542	ID Card :	719362535181
Mobile No. :	9821776003	Mobile No. :	9152414505

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 11.10.2023 at 1015 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. Karisa Fashion (IEC:AAZFK2914Q) covered under 02 Shipping Bills No. 4343197 dtd 03.10.2023 (SB registered at JWR CFS) & 4376893 dtd 04.10.2023 (goods carted at JWR CFS), for confirmation of declaration in respect of description of goods, quantity and any other declaration thereof.

Here we were introduced to Shri Shailendra Sawant G-card holder of M/s. K Kumar (License No.11/1821) having Kardex No. 931/2020. Then the officer explained to us that the exporter M/s. Karisa Fashion (IEC:AAZFK2914Q) having address at Plot No. 43, Madhav Industrial Estate, Delad, Surat has filed 02 Shipping Bills No. 4343197 dtd 03.10.2023 & 4376893 dtd 04.10.2023 through their Customs Broker M/s K Kumar (CHA License No: 11/1821) for export of their consignment.

We were shown copy of Hold letter No. 182/2022-23/SIIB(X) issued vide F.No. SG/Misc-101/2021-22/SIIB(X) JNCH dated 10.10.2023 signed by Assistant Commissioner of Customs, SIIB(X), JNCH regarding hold of consignment filed by exporter M/s. Karisa Fashion (IEC:AAZFK2914Q) through their authorized Customs Broker M/s M/s K Kumar (CHA License No: 11/1821), their respective export invoice & packing list.

P. V. V.  
11/10/23

P. M. M.  
11/10/23

P. V. V.  
CB 11/10/23

27

2

Further, the above-mentioned officer requested us to bear witness to the examination proceedings of the goods covered under 02 Shipping Bills No. 4343197 dtd 03.10.2023 & 4376893 dtd 04.10.2023 to which we both voluntarily agreed.

Thereafter, all of us proceeded to the area/location inside JWR CFS where the goods were found carted in Shed E at A-6 & C-6. A total of 303 packages (95 packages of S/B No. 4343197 dated 03.10.2023, 208 packages of S/B No. 4376893 dated 04.10.2023) found placed at the said location were opened by the laborers available in the CFS with the help of CHA and CFS staff and further the officer started examining the goods thoroughly.

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

Sr. No.	S/B No. & Date	Description of Goods	FOB (in Rs.)	Drawback (in Rs.)	RoSCTL (in Rs.)	IGST
1.	4343197 dated 03.10.2023	1. 100% Cotton Men's knitted t-shirts  2. 100% Cotton Men's knitted t-shirts  3. 60% Cotton, 40% Polyester Men's T-shirt of Blend containing Cotton & MMF	40,49,494	87,729	1,96,313	2,02,990
2.	4376893 dated 04.10.2023	100% Cotton Men's knitted t-shirts	52,51,810	1,10,288	2,57,339	2,63,105

P, *Wk*  
11/10/23

P2 *Mup*  
11/10/23

CB *Jamant*

②

During 100% examination, goods covered under Shipping Bills No. 4343197 dtd 03.10.2023 & 4376893 dtd 04.10.2023 were found as declared in terms of quantity and declared description as per shipping bill and checklist.

Thereafter, samples of the readymade garments were drawn randomly in duplicate from the S/B's No 4343197 dtd 03.10.2023 & 4376893 dtd 04.10.2023 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 seen the drawn samples and sealing of the same in the presence of Shri Shailendra Sawant G-card holder of M/s. K Kumar (License No.11/1821) having Kardex No. 931/2020.

All the goods pertaining to Shipping Bills No. 4343197 dtd 03.10.2023 & 4376893 dtd 04.10.2023 were re-packed in the same packages and kept back inside Shed-E at the same location inside JWR CFS in our presence and the same were handed over to Manager, JWR CFS for safe custody.

We have put our dated signatures on the Shipping Bills No. 4343197 dtd 03.10.2023 & 4376893 dtd 04.10.2023, their respective 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. 11.10.2023 at 1330 hrs. The Panchanama was carried out in our presence and in the presence of the authorized Customs Broker representative. The Panchanama was carried out in peaceful and systematic manner and no untoward event happened during the course of drawing the Panchanama and no damage was done to the subject goods.

Drawn by me, on the 11<sup>th</sup> day of October 2023.

*Paranveer Singh Nain*  
(Paranveer Singh Nain)  
I.O./SIIB(X), JNCH

*Sawant*  
(Representative of CB)

In presence of:

*Culke*  
Pancha-I 11/10/23

*Shel*  
Pancha-II 11/10/23



भारत सरकार  
GOVERNMENT OF INDIA




मोहन कारभारी नलावडे  
Mohan Karbhari Nalawade  
जन्म तारीख / DOB: 17/11/1980  
पुरुष / MALE  
Mobile No.: 8222238816

7761 3838 3542  
VID : 9163 8877 8221 1680

माझे आधार, माझी ओळख

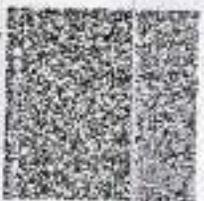
भारतीय विशिष्ट पहचान प्राधिकरण  
UNIQUE IDENTIFICATION AUTHORITY OF INDIA



पत्ता:-  
करभारी नलावडे, ए 5 न्यू दयासागर भूम एपी, वसहटा,  
दत्तामंडीर जवळ, घाटकोपर, मुंबई, मुंबई जिल्हा,  
पिनकोड - 400086

Address:  
OO KARBHARI NALAWADE, A 5 NEW  
DAYASAGAR BHM NG, VASAHAT, NEAR  
DATTAMANDIR, GHATKOPAR, Mumbai, Mumbai  
Suburban, Maharashtra - 400086

7761 3838 3542  
VID : 9163 8877 8221 1680




1147 3838 300 1947 help@uidai.gov.in www.uidai.gov.in P.O. Box No. 1947 Bangalore-560 001

*Luha*







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

F. No.SG/MISC-185/2023-24 SIIB(X) JNCH

Date: .10.2023

To,

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

**Sub: Testing of sample pertaining to Shipping Bill No. 4343197 dtd 03.10.2023 & 4376893 dtd 04.10.2023 by M/s. Karisa Fashion (IEC-AAZFK2914Q) – reg.**

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to SB No. 4343197 dtd 03.10.2023 & 4376893 dtd 04.10.2023 for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	4343197 dtd 03.10.2023	Men's Knitted T-shirt of Cotton (100% Cotton Men's knitted T-shirts)	01

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

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

Thanking you.

Yours sincerely,

  
(Jay Manoj Shah)

Asstt. Commissioner of Customs  
SIIB(X), JNCH

Encl: as above

Lab No- 914 SIB(x) dt. 18/10/23

SIB No 4343197 / 03.10.23

Report :- The sample as received is in the form of a dyed, knitted readymade garment (T-shirt) fitted with plastic zip at front side and polyester rope at the hood. It is composed of cotton.

Total weight of sample = 300 gm

Cotton fabric = 286 gm

Plastic zip = 07 gm

Polyester rope = Balance.

Sealed remnant returned

Sunil Bagotia

15/11/23

Sunil Bagotia

Assistant Chemical Examiner  
JNCH Laboratory

Pratul Datal  
15/11/23

प्रतुल दत्त / Pratul Datal  
रखत खंडित ग्रेड-II / Chemical Examiner Gr. II  
जवाहरलाल नेहरू सीमापारक भवन इलाहाबाद  
Jawaharlal Nehru Custom Kiosk Laboratory  
बारा बाग / Bara Bag

 सत्यमेव जयते	<b>OFFICE OF THE COMMISSIONER OF CUSTOMS (NS-II)</b> <b>SPECIAL INVESTIGATION AND INTELLIGENCE BRANCH (X)</b> Jawaharlal Nehru Custom House, Nhava Sheva, Dist- Raigad, Maharashtra – 400 707. Tel No: 27244989; Fax: 27241828, 27241825.
	31/10/23

F. No.SG/MISC-185/2023-24 SIIB(X) JNCH

Date: .10.2023

To,

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

**Sub: Testing of sample pertaining to Shipping Bill No. 4343197 dtd 03.10.2023 & 4376893 dtd 04.10.2023 by M/s. Karisa Fashion (IEC-AAZFK2914Q) – reg.**

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to SB No. 4343197 dtd 03.10.2023 & 4376893 dtd 04.10.2023 for testing purpose.

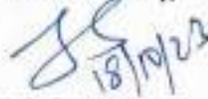
Sr.No.	S/B No. & Date	Declared Description	No. of RSS
2.	4343197 dtd 03.10.2023	Men's Knitted T-shirt of Cotton (100% Cotton Men's knitted T-shirts)	01

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

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

Thanking you.

Yours sincerely,

  
 (Jay Manoj Shah)

Asstt. Commissioner of Customs  
 SIIB(X), JNCH

Encl: as above

Lab No-915 STTB (X) dt. 18/10/23

DOC NO: 4243197 02.10.23

REPORT:-

The sample as received is in the form of dyed knitted ready-made garment (T-shirt). It is wholly composed of cotton yarns.

Weight of the sample as received = 220.2g.

Selected remaining sample retained.

Pinneer  
02/10/23

MANIKANDAN  
Chemical Analyst

T. C. Tanwar  
31/10/23

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



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

F. No.SG/MISC-185/2023-24 SIIB(X) JNCH

Date: .10.2023

To,

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

**Sub: Testing of sample pertaining to Shipping Bill No. 4343197 dtd 03.10.2023 & 4376893 dtd 04.10.2023 by M/s. Karisa Fashion (IEC-AAZFK2914Q) – reg.**

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to SB No. 4343197 dtd 03.10.2023 & 4376893 dtd 04.10.2023 for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
3.	4343197 dtd 03.10.2023	Men's Knitted T-shirt of Blend containing cotton & MMF (60% Cotton, 40% Polyester Men's T-shirt)	01

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

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

Thanking you.

Yours sincerely,

  
 (Jay Manoj Shah)

Asstt. Commissioner of Customs  
 SIIB(X), JNCH

Encl: as above

Lab No - 916 SIB(X) ckt-18/10/23

S/B No. = 4343197  
03-10-2023

Repost = The sample as received is in the form of dyed knitted readymade garments (men's T-shirt).

Total wt. of sample = 232.0 gm

Dyed knitted fabric is composed of cotton yarn and polyester filament yarn along with spandex.

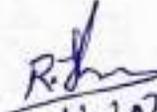
% Composition

Cotton = 59.2%

Polyester = 38.6%

Spandex = Balance

sealed & returned.

  
18-11-2023  
Dr. Rameesh Kumar Sharma  
Chemical Assistant

  
18/11/23  
रमेश कुमार / Rameesh Kumar  
रसायन विज्ञान प्रो. II / Chemical Examiner Gr. II  
जवाहरलाल नेहरू औद्योगिक भवन प्रयोगशाला  
Jawaharlal Nehru Custom House Laboratory  
नव्या शेवा / Nhava Sheva



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

Jawaharlal Nehru Custom House, Nhava Sheva,

Dist- Raigad, Maharashtra – 400 707.

Tel No: 27244989; Fax: 27241828, 27241825.

F. No.SG/MISC-185/2023-24 SIIB(X) JNCH

Date: .10.2023

To,

The Dy. Chief Chemical Examiner

DYCC section, JNCH

Nhava Sheva,

Tal: Uran, Dist: Raigad.

**Sub: Testing of sample pertaining to Shipping Bill No. 4343197 dtd 03.10.2023 & 4376893 dtd 04.10.2023 by M/s. Karisa Fashion (IEC-AAZFK2914Q) – reg.**

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to SB No. 4343197 dtd 03.10.2023 & 4376893 dtd 04.10.2023 for testing purpose.

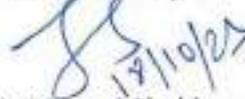
Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	4376893 dtd 04.10.2023	Men's Knitted T-shirt of Cotton (100% Cotton Men's knitted T-shirts)	01

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

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

Thanking you.

Yours sincerely,

  
(Jay Manoj Shah)

Asstt. Commissioner of Customs  
SIIB(X), JNCH

Encl: as above

Lab No - 913 STIB (X) dt. 18/10/23

S/B No: 4376893 Date: 04.10.2023

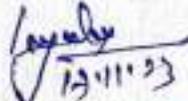
Report: Sample as received is in the form of readymade textile article (T-Shirt) made of yarn dyed printed knitted fabric. It is composed of cotton and polyester filament yarns.

**% Composition**

Cotton = 61.9 %

Polyester = Balance

SEALED/R/S RETURNED

  
19/11/23  
**VINEET YADAV**  
Chemical Assistant

  
19/11/23  
प्रतुल दलाल / Pratul Dalal  
रसायन पीएच ई-II / Chemical Examiner Gr. II  
जवाहरलाल नेहरू सीमाशुल्क भवन प्रयोगशाला  
Jawaharlal Nehru Custom House Laboratory  
नवा शेवा / Nhava Sheva



possibility of mis-declaration, mis-classification, concealment and overvaluation to avail undue export benefits.

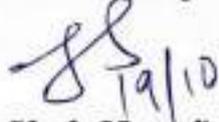
Thereafter, the subject goods under 02 shipping bill was 100% examined by SIIB(X) under Panchanama dated 11.10.2023. During 100% examination, goods covered under shipping bill no. 4343197 dtd 03.10.2023 and 4376893 dtd 04.10.2023 were found as declared in terms of quantity and description. The declared valuation of the subject goods is not disputed. The Exporter has claimed Drawback, RoSCTL and IGST refund benefits.

As further investigation is still pending with respect to DYCC test report, GST verification etc, Meanwhile, the exporter vide letter dated 18.10.2023 has requested for provisional release of the goods for Export purpose.

This office has no objection for provisional release of the goods for Export covered under shipping bills No 4343197 dtd 03.10.2023 & 437689 dtd 04.10.2023.

This issues with approval of The Joint Commissioner of Customs, SIIB(X), JNCH.

Yours Faithfully



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

Encl:- Copy of shipping bills & packing list.





**Que.7** Have you ever been penalized by Customs, GST or any Govt agency till date?

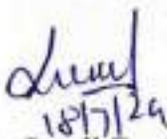
**Ans.** No Sir, I have never been penalized by Customs, GST or any Govt agency till date.

**Que.08** What else you want to say?

**Ans.** At present I don't want to add anything to the above statement. Whenever I will be called by the department I will produce myself before the department to co-operate in further investigation.

The above statement of mine running into 03 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.

I have nothing more to add. Statement of mine is correctly recorded as per my say.

  
18/7/24  
(Mr. Sunil Bachani)

Partner of M/s Karisa Fashion

Typed by me,

(Bharat Prasad Gupta)

SIO, SIIB(X), JNCH



**KARISA FASHION**  
**NIRAJ RAMCHAND BACHANI-CAPITAL ACCOUNT**  
 Ledger Account

1-May-23 to 31-Oct-23

					Page 1	
Date	Particulars	Vch Type	Vch No.	Debit	Credit	
1-May-23	By Opening Balance				50,00,000.00	
22-May-23	By CENTRAL BANK OF INDIA A/C 5312350412 - CIA	Receipt	2		15,00,000.00	
1-Jun-23	To CENTRAL BANK OF INDIA A/C 5312350412 - CIA	Payment	34	40,00,000.00		
22-Jun-23	By CENTRAL BANK OF INDIA A/C 5312350412 - CIA	Receipt	11		3,00,000.00	
26-Jun-23	By CENTRAL BANK OF INDIA A/C 5312350412 - CIA	Receipt	12		6,50,000.00	
1-Jul-23	By CENTRAL BANK OF INDIA A/C 5312350412 - CIA	Receipt	16		10,00,000.00	
4-Jul-23	By CENTRAL BANK OF INDIA A/C 5312350412 - CIA	Receipt	17		20,00,000.00	
25-Jul-23	By CENTRAL BANK OF INDIA A/C 5312350412 - CIA	Receipt	21		35,00,000.00	
28-Aug-23	By CENTRAL BANK OF INDIA A/C 5312350412 - CIA	Receipt	24		2,00,000.00	
30-Sep-23	By AZEEM TRANSPORT COMPANY	Journal	32		45,715.00	
				40,00,000.00	1,41,95,715.00	
	To Closing Balance			1,01,95,715.00		
				<b>1,41,95,715.00</b>	<b>1,41,95,715.00</b>	

*Signed*  
18/11/24

Scanned with CamScanner





Government of India / भारत सरकार

Ministry of Commerce and Industry / वाणिज्य और उद्योग मंत्रालय

Directorate General of Foreign Trade / विदेश व्यापार महानिदेशालय

Office of the Joint Director General of Foreign Trade, Surat / संयुक्त महानिदेशक, विदेश व्यापार का कार्यालय, सुरत  
6th Floor, Resham Bhavan, Lal Darwaja, SURAT, GUJARAT, 395003 / छठी मंजिल, रेशम भवन, लाल दरवाजा,  
सुरत, सूत, गुजरात, 395003

### Importer-Exporter Code

This is to certify that **KARISA FASHION** is issued an Importer-Exporter Code (IEC) **AAZFK2914Q** with details as follows -

IEC	AAZFK2914Q
स्वई खाता सं.(पैन) / PAN	AAZFK2914Q
फर्म का नाम/Firm Name	KARISA FASHION
निगम की प्रकृति /Nature of Concern	Partnership
जारी करने की तारीख/Date of Issue	19/01/2023
पता/Registered Address	PLOT NO.43, MADHAV INDUSTRIAL ESTATE,, DELAD, OLPAD,, SURAT, SURAT, GUJARAT, 394540
धरक का नाम / Name of the Signatory	Niraj Ramchand Bachani
Director / Partner Details	Refer online at <a href="https://dgft.gov.in">https://dgft.gov.in</a> or scan the QR Code
शाखा/इकाई /Branch Details	Refer online at <a href="https://dgft.gov.in">https://dgft.gov.in</a> or scan the QR Code

Last Modified : 06/05/2023

File Number : SRTIECPAMEND00002344AM24



**Note :** This is a system-generated certificate. Authenticity / Updated details of the IEC can be checked at official DGFT website <https://dgft.gov.in> by entering the IEC and Firm Name under Services > View Any IEC Details. You can also authenticate the certificate by scanning the QR code.

*Niraj*  
18/1/24