

 मह्यमेव जयते	भारत सरकार / Government of India वित्त मंत्रालय/ Ministry of Finance आयु सीमाशु क एन.एस.-II का कार्यालय Office of Commissioner of Customs NS-II Jawaharlal Nehru Custom House, Nhava Sheva, Dist- Raigad, Maharashtra – 400 707	 अर्थसचिव का एवं सीमा शुल्क DIRECTOR TAXES AND CUSTOMS भारत सरकार GOVERNMENT OF INDIA देशसंचाल्य करसंयय
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F. No: CUS/ASS/MISC/731-2024 CEAC

Date : 17.02.2026

F. No: CUS/SIIB/INT-303/2024-SIIB(E)

DIN NO. 20260278NT000000E186

SCN NO. 2041/2025-26/ADC/CEAC/NS-II/CAC/JNCH

Subject: Investigation into attempted export of readymade garments by M/s Bhumi Enterprises (IEC: FSYP5523P) covered under shipping bill no. 1154434 and 1156263 both dated 25.05.2024 having total declared FOB value of Rs. 35,89,125.84/- involving drawback claim of Rs. 87,160.38/- and ROSCTL claim of Rs. 2,03,864.41/-reg.

On the basis of specific intelligence and data analysis, regarding export of suspicious consignment of M/s Bhumi Enterprises (IEC: FSYP5523P covered under 02 Shipping bills No. 1154434 and 1156263 both dated 25.05.2024 (RUD-I) having declared items as Readymade Garments were put on hold vide Hold No. 40/2024-25 dated 30.05.2024 and Hold No. 42/2024-25 dated 05.06.2024 respectively, vide F. No. CUS/SIIB/INT/303/2024-SIIB(E). The exporter M/s Bhumi Enterprises IEC: FSYP5523P filed the above Shipping Bills through Customs Broker M/s Pacific Clearing and Forwarding Pvt. Ltd. at JWR Logistics Pvt. Ltd. CFS. The goods covered under the said shipping bill were destined to UAE.

1. M/s Bhumi Enterprises (IEC: FSYP5523P) having its registered Address at F 80 Fantasia Business Park, Plot No. 47, Sector 30A, Vashi, Navi Mumbai, Maharashtra 400703 has filed 02 Shipping bills for export of following items destined to the UAE.

TABLE-I

Sr. No.	SB No./ Date	RI TC	Description of goods	Quantity	RATE/ PCS INR	FOB (in Rupees)	Drawback (in rupees)	ROSC TL (in rupees)	IGS T amount
1.	1154434 dated 25.05.2024	62 05 20 90	INDIAN READYMADE GARMENTS MENS T-SHIRTS MADE OF 100 % COTTON	3888	371.92	1435691.85	34456.60	86859.36	Under LUT
2.		62 03 49 90	INDIAN READYMADE GARMENTS MENS JEANS MADE OF BLENDED	480	595.08	283593.45	7089.84	13470.69	
3.	1156263 dated 25.05.2024	62 05 20 90	INDIAN READYMADE GARMENTS MENS T-SHIRTS MADE OF 100 % COTTON	3064	371.92	1132072.28	27169.73	68490.37	
4.		62 03 49 90	INDIAN READYMADE GARMENTS MENS JEANS MADE OF BLENDED	1248	595.08	737768.26	18444.21	35043.99	
Total				Total 8680 packed in 86 Cartons PCS (6952 pcs of T-Shirts & 1728 Pcs of Jeans)		35,89,125.84	87,160.38	2,03,864.41	

3. Consequently, goods pertaining to the above mentioned 02 shipping Bills as per Table-I were examined 100% under Panchanama dated 07.06.2024 (RUD-II) in presence of two independent Panchas, representatives of Customs broker and exporter. During the examination, the subject goods were found as declared in the Shipping Bill, its corresponding invoice and Packing list w.r.t. declared quantity and physical description. Representative Sealed Samples (RSS) of the goods from the shipping bills were drawn randomly for the purpose of testing.

4. **Sampling & testing:** Thereafter, sample drawn during the examination from the goods covered under Shipping bills No. 1154434 and 1156263 both dated 25.05.2024 were forwarded to DYCC, JNCH vide letters dated 18.06.2024 for testing purpose. Test reports of the goods were received from DYCC vide Lab no. 472/SIIB(X), 473/SIIB(X), 474/SIIB(X), 475/SIIB(X) dated 27.06.2024, 03.07.2024, 03.07.2024 & 11.07.2024 (RUD-III).

Test Report of the same are as follows:

Table - II

Lab Sr. No.	SB No. and Date	Description of goods	Test report
472/SIIB(X)	1154434 dated 25.05.2024	Indian readymade garments Mens T-Shirts made of 100% cotton	The sample as received is in the form of readymade garment (T shirt). It is made of dyed and printed knitted fabric. It is composed of blended spun yarns of cotton together with filament yarns of polyester and spandex yarns. Total weight of the sample = 211.2 gm % composition: % of cotton= 69.65 % of polyester= 27.07 % of elastomeric yarn (Spandex)= Balance
473/SIIB(X)	1156263 dated 25.05.2024	Indian readymade garments Mens T-Shirts made of 100% cotton	The sample as received is in the form of dyed knitted readymade garment (Men's T-shirt) having print at front side. It is made of cotton yarns and polyester filament yarns. Weight of sample as received= 198.6 gm % composition Cotton= 67.04% Polyester= balance
474/SIIB(X)	1156263 dated 25.05.2024	Indian readymade garments Mens Jeans made of blended	The sample as received is in the form of dyed woven readymade garment (Jeans). It is wholly composed of cotton yarns. Total weight of sample= 655.0 gm GSM= 504.2
475/SIIB(X)	1154434 dated 25.05.2024	Indian readymade garments Mens Jeans made of blended	The sample as received is in the form of yarn dyed woven readymade garment article (Jeans) with zipper on front side and pockets on sides. The base fabric is composed of cotton yarns on one side together with elastomeric yarns and cotton yarns on other side. Total weight of sample= 665.0g GSM of base fabric= 470.14 %composition Cotton= 98.04% Elastomeric yarns= Balance

4.1 The DYCC test report confirmed that the goods covered under the above mentioned shipping bills were mis-classified in terms of CTH, composition & description. Also,

based on the test report mentioned above, it is seen that the exporter has attempted to claim higher incentives in the following Shipping Bills by misclassifying the goods as per RITC and Drawback schedule. Details of re-classification of goods based on their nature and composition as per DYCC reports are as under: -

Table-III

Sr. No.	Shipping Bill No. & Date	Description of goods	Declared in SB		Re-determined as per DYCC report	
			RITC	ROSCIL rate	RITC	ROSCIL rate
1.	1154434 dated 25.05.2024	INDIAN READYMADE GARMENTS MENS T -SHIRTS MADE OF 100 % COTTON	6205 2090	6.05%	61099 090	610999 @ 3.8 %
		INDIAN READYMADE GARMENTS MENS JEANS MADE OF BLENDED	6203 4990	4.75%	62034 990	62030307@ 6.05%
2.	1156263 dated 25.05.2024	INDIAN READYMADE GARMENTS MENS T -SHIRTS MADE OF 100 % COTTON	6205 2090	6.05%	61099 090	610902 @ 3.8 %
		INDIAN READYMADE GARMENTS MENS JEANS MADE OF BLENDED	6203 4990	4.75%	62034 290	62030301 @ 6.05%

5. Valuation: Valuation of export goods is to be done in terms of Section 14 of the Customs Act, 1962 read with Customs Valuation (Determination of value of Export Goods) Rules, 2007 (CVR). As per the provisions of Act/Rules, transaction value of the goods is to be accepted, subject to Rule 8 of Customs Valuation (Determination of value of Export Goods) Rules, 2007. Prima facie on examination of the subject consignment, it was observed that the value of the subject goods could be ascertained only after market inquiry and testing. Further, the goods were mis-classified as per DYCC report; In view of the mis-classification, there was reason to believe that the valuation of the goods was mid-declared, hence, the declared transaction value was liable for rejection under Rule 8 of the CVR and the said value was required to be re-determined by sequentially proceeding in terms of Rule 4 to 6 of the Customs Valuation Rules, 2007.

- 5.1** Accordingly, as per Rule 3(3) *ibid*, since the value of the impugned goods could not be determined under the provisions of Sub Rule (1), the value was to be redetermined by proceeding sequentially through Rule 4 to Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.
- 5.2** As the export goods were not standard goods, the export data in Export Commodity Data Base (ECDB) could not be used for comparing price of the goods of like kind and quality as required under Rule 4 of CVR, 2007. Further, the subject goods were not identified specifically with any brand, mark, style and other specifications, the goods of like kind and quality exported cannot be identified to compare their transaction value with the declared value of the subject goods. Hence, value of the subject goods cannot be determined under the said Rule 4 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.
- 5.3** The Exporter has neither produced any cost of production details, manufacturing or processing of export details and correct transport details nor produced cost design or brand or an amount towards profit etc. to derive computed value of the goods. In absence of complete cost data details, transaction value cannot be determined as per Rule 5 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.
- 5.4** As the provisions of Rule 4 & 5 *ibid*, are not applicable in the instant case, the value of the goods is required to be determined under the provisions of Rule 6 of the CVR 2007. Rule 6 of the said Rules reads as under: -

RULE 6. Residual Method. – “Subject to the provisions of rule 3, where the value of the export goods cannot be determined under the provisions of rules 4 and 5, the value shall be determined using reasonable means consistent with the principles and the general provisions of these rules provided that local market price of the export goods may not be the only basis for determining the value of export goods”.

5.4.1 As per the provisions of Rule 6 ibid, the transaction value, for the purpose to calculate export incentives, of the goods is proposed to be re-determined under Rule 6 ibid, i.e. as per the residual method. Accordingly, Market survey was conducted by the officers of SIIB (Export) on 23.09.2023.

5.5 To ascertain the valuation of the goods, Market Enquiry of the RSS was conducted on 18.06.2024 (RUD-IV) in the presence of authorised representative of the exporter Shri Suyash Dinkar Lohote, wherein, value of the goods was taken from 3 different shops/dealers situated in Masjid Bandar, Mumbai and average of their prices was taken as market value of the same. The details of market survey are as below:

Description of goods	Shop-I	Shop-II	Shop-III	Average price	Average price after adding 30% Misc. expenses
INDIAN READYMADE GARMENTS MENS TSHIRTS MADE OF 100 % COTTON	248	242	238	243	316.13
INDIAN READYMADE GARMENTS MENS JEANS MADE OF BLENDED	389	384	394	389	505.81

As per the market enquiry the value of the goods has been re-determined and accordingly the export incentives have been re-determined. It is observed that the exporter has attempted to claim excess/undue export incentives which have been worked out as follows:

TABLE-IV

S/B No. & Date	Description of goods	Declared Price (in INR)	Re-determined price as per Market Survey (INR)
1154434 date d 25.05.2024	INDIAN READYMADE GARMENTS MENS T-SHIRTS MADE OF 100 % COTTON	14,35,691.85	12,20,338.07
	INDIAN READYMADE GARMENTS MENS JEANS MADE OF BLENDED	2,83,593.45	2,41,054.43
1156263 dated 25.05.2024	INDIAN READYMADE GARMENTS MENS T-SHIRTS MADE OF 100 % COTTON	11,32,072.28	9,62,261.44
	INDIAN READYMADE GARMENTS MENS JEANS MADE OF BLENDED	7,37,768.26	6,27,103.02

5.5.1 On the basis of above discussion regarding mis-classification and over-valuation, the transaction values of goods covered under above-mentioned 02 Shipping bills have been re-determined, accordingly, their respective ROSCTL incentives have been redetermined to safeguard government revenue as per Table-V:

8. In the meantime, the exporter vide their letter dated 20.06.2024 requested for provisional release of the goods for export and the same was accepted by the adjudicating authority as per the provisions of Board Circular no. 01/2011 dated 04.01.2011 and 30/2013 dated 05.08.2013 and the goods were released provisionally for export after receipt of Bond for 100% of FOB value and DD No. 740494 dated 26.06.2024 of Rs. 50,000/- of Kotak Mahindra Bank vide Challan No. 1991 dated 27.06.2024.

7. Further, an alert was inserted against the exporter to withhold the export incentives of M/s. Bhumi Enterprises (IEC: FSYPS5523P).

6. It can thus be seen that the goods are mis-declared in terms of their value and description to avail undue export incentive and thereby the goods covered under shipping bills no. 1154434 and 1156263 both dated 25.05.2024 are liable for confiscation under the provisions of Section 113(i), 113(ia), 113(ja) of the Customs Act, 1962.

5.6 As can be seen from the table above, it appears that the goods declared by the exporter in the Shipping bills No. 1154434 and 1156263 both dated 25.05.2024 have been mis-declared in terms of their description and value. The value of the goods has been re-determined based on the market survey report dated 18.06.2024. The export incentives such as ROSCTL are therefore, to be re-determined with respect to the new re-determined value of the goods. Hence the declared value i.e. Rs. 35,89,125.84/- appeared to be liable for rejection in terms of Rule 8 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007 and the value needs to be re-determined as per the provisions of the said Rules.

5.5.3 In view of the above, as mentioned in Table-VI, it is found that the exporter has tried to claim extra export benefits to the tune of Rs.68,401.93/-.

Total declared ROSCTL (in Rs.)	Total re-determined ROSCTL (in Rs.)	Difference in ROSCTL amount (in Rs.)
2,03,864.41	1,35,462.48	68,401.93

Table-VI

5.5.2 Therefore, as per DYCC report it is evident that the goods were misclassified and further, as per the market survey, it was found that the goods were over-valued, hence, the goods have been reclassified as in table-III and export incentives i.e. Drawback & ROSCTL have been re-determined as in Table-V. Now, the differential export benefits are as under:

Shipping Bill No. & Date	Description of goods	Redetermined value (INR)	Redetermined ROSCTL rate	Re-determined ROSCTL (INR)
1154434 dated 25.05.2024	INDIAN READYMADE GARMENT S MENS T-SHIRTS MADE OF 100% COTON	1220338.07	610999 @ 3.8 %	46372.85
1156263 dated 25.05.2024	INDIAN READYMADE GARMENT S MENS T-SHIRTS MADE OF 100% COTON	962261.44	610902 @ 3.8 %	36565.93
	INDIAN READYMADE GARMENTS MENS JEANS MADE OF BLENDED	241054.43	62030307 @ 6.0 5%	14584
	INDIAN READYMADE GARMENTS MENS JEANS MADE OF BLENDED	627103.02	62030301 @ 6.05%	37939.7
	Total	30,50,756.96		1,35,462.48

Table-V

9. Also, the letters were issued to Jurisdictional CGST Commissionerate on 09.06.2024, 20.11.2024 and 17.12.2024 to verify the genuineness of the exporter. In the response of this letter this department has not received any reply from concerned CGST Commissionerate. Further, letters were also issued to Jurisdictional SGST Commissionerate on 07.08.2025, 26.08.2025 and 03.09.2025 to verify the genuineness of the supplier M/s Bent Clothing (GSTIN: 27JFSPK2132H1Z5). In the response of this letter this department has not received any reply from concerned Commissionerate. Also on perusal of GST portal i.e.gst.gov.in., status of supplier M/s Bent Clothing (GSTIN: 27JFSPK2132H1Z5) shows cancelled suo-moto (Effective from 22/09/2022) (RUD-V).

9. SUMMONS & STATEMENT

9.1 The statement of Shri Bhushan Vishwas Shingote, proprietor of M/s Bhumi Enterprises IEC: FSYP5523P, residing at Ganesh Baug, R B Kadam Marg, Ghatkopar West, Mumbai, PO Barve Nager, Dist. Mumbai Suburban, Maharashtra- 400084 was recorded under Section 108 of Customs Act, 1962 before the Superintendent of Customs, on 07.01.2025 (RUD-VI). In his statement, he inter alia stated following:

- On being asked about his introduction and what sort of work he did, he stated that he was the proprietor of M/s Bhumi Enterprises. The firm was established on 06/09/2022. The firm had been engaged in export related work of readymade garments. Before this, he was working with other exporters who were exporting garments. They are merchant exporter.

- On being asked about IEC registration and first export he stated that he got the IEC registration of export firm on 15.06.2022. Their first export was of readymade garments on 10.04.2024.

- On being asked about why his firm was dormant for about two years after IEC registration he stated that after IEC registration in June 2022, they were constantly searching for foreign buyer. As soon as they received order from foreign buyer, they filed their first shipping bill.

- On being asked regarding the supplier of the goods, he stated that they purchased the goods from M/s Bent Clothing and promised to submit GST invoices by 13.01.2025 which has not been submitted yet.

- On being asked about how he arranged such hefty funds, he stated that he started export firm with unsecured loans from his relatives.

On being asked about providing the bank statement into which loans from his relatives and payment to supplier was made, he denied to having bank statement at that time.

- On being asked about filing ITR for the firm, he stated that they had started the firm in June 2022 and since then they only filed ITR for the financial year 2023-24. He promised to submit the ITR copy by 13.01.2025 which has not been submitted yet.

- On being asked about filing GST returns regularly, he stated that they had filed GST returns regularly with some months missing. He promised to submit the GST copies by 13.01.2025 which he has not submitted yet.

- On being asked whether he had e-way bills pertaining to the goods sourced by him for export, he stated that he did not have e-way bills currently and promised to furnish the bills by 13.01.2025 which has not been submitted yet. On being asked who was his overseas buyer he denied to remember him.

- On being asked about how he met the buyer for this consignment, he stated that he came to meet the buyer through a mutual friend who used to export to the buyer earlier.

- On being asked whether he has received the realization for his previous shipment, he denied to remember.

- On being asked 'since you are not furnishing details of your shipments and it is also seen that you did not have enough resources at your disposal to start the firm, why it should

not be constructed that you are merely a front man who has been created to defraud the government exchequer of undue export incentives', he refused to answer the question.

9.2 The Statement of Shri. Rakesh Budhiram Maurya, G-card holder and authorised representative of CB M/s. Pacific Clearing and Forwarding Private Limited (licence no. 11/2393) residing at Flat No-703, Tulsi Residency, Shree Sai CHS, Sector-20, Plot No. 03, Near Jalvayu Vihar Bus Depo, Kharghar, Navi Mumbai, Kharghar, Raigarh, Panvel, Maharashtra, 410210 was recorded under Section 108 of Customs Act, 1962 before the Superintendent of Customs, on 16.07.2025 (RUD-VII). In his statement, he inter alia stated following:

- When asked about himself, his firm, and the nature of work he undertook, he stated that his name was Rakesh Budhiram Maurya. He looked after all import and export clearance-related work of the Customs Broker firm M/s. Pacific Clearing and Forwarding Private Limited, bearing licence number AAICP9383LCH001. He had been associated with the firm since 2017, the same year in which the firm obtained its licence. He further mentioned that both he and his wife were directors of the company. The firm was registered with Mumbai Customs, Nhava Sheva, Ahmedabad ICD, and Mundra.
- When asked regarding the procedure followed by his CB firm while filing a shipping bill, he stated that initially, they obtain KYC documents such as the IEC copy, GST registration, Aadhaar card, and PAN card of the proprietor. The IEC was verified on the DGFT portal, and the GSTIN was verified on the GST portal. Thereafter, one of the employees visited the address of the exporter as mentioned in the IEC certificate for physical verification. Upon successful verification of KYC documents, they requested the exporter to provide the invoice and packing list. Once received, a checklist was prepared and sent to the exporter for confirmation. After receiving confirmation, the shipping bill was filed.
- When questioned about the procedure followed to verify goods before filing shipping bills, he explained that shipping bills were filed based on the invoice and packing list submitted by the exporter. No independent verification of the goods was conducted before filing. The goods were typically seen during the carting process at the Container Freight Station (CFS).
 - In response to how the firm verifies the status of the GSTIN of clients, he stated that the GSTIN status was checked on the GST portal (gst.gov.in).
 - When asked whether he was the authorised customs broker for M/s. Bhumi Enterprises and since when he had been handling their shipments, he confirmed that M/s. Pacific Clearing and Forwarding Private Limited was the authorised customs broker for filing shipping bills on behalf of the exporter. He also submitted the authority letter along with KYC documents for reference. He mentioned that they had been working with M/s. Bhumi Enterprises since May 2024.
- When questioned whether Shipping Bill Nos. 1154434 and 1156263, both dated 25.05.2024, were filed on behalf of M/s. Bhumi Enterprises (FSYPS5523P) and the nature of goods exported, he stated that both shipping bills were indeed filed by them on behalf of the said exporter, and the goods exported under these shipping bills were Ready-Made Garments (RMG).
- Upon being asked how they came into contact with the exporter and how many shipping bills were filed prior to the current one, he explained that they came into contact with M/s. Bhumi Enterprises (FSYPS5523P) through their sales representative, Mr. Suyash Lohote Junner, in May 2024. Apart from the two shipping bills mentioned earlier, they had also filed three other shipping bills No. 9983941 dated 18.05.2024, 9981594 dated 18.05.2024 and 9768579 dated 10.05.2024. The goods in the first two shipping bills were RMG, while the third shipment consisted of wall putty.

- When asked whether KYC details of M/s. Bhumi Enterprises (IEC-FSYPS5523P) were obtained before filing the shipping bills and what verification measures were taken, he confirmed that all KYC documents—including IEC registration copy, GSTIN registration copy, PAN card, Aadhaar card, and an electricity bill as address proof—were obtained from the exporter. Copies were submitted for reference. He further stated that the documents were verified on the relevant portals.
- Regarding address verification of M/s. Bhumi Enterprises, he confirmed that a physical verification of the address was carried out during the KYC process prior to filing the shipping bills. He submitted photographs taken during the verification for reference.
- When asked about the exporter's failure to submit tax invoices, GSTRs, and other documents by 13.01.2025, despite having stated during the deposition of statement on 07.01.2025 that they would do so, he responded that after the aforementioned consignment, they were no longer in contact with M/s. Bhumi Enterprises and he is unaware of this matter.
- Regarding the test reports of samples drawn during the panchnama dated 07.06.2024, which revealed mis-declaration of certain items in terms of description and classification, he stated that checklists are prepared solely based on the invoices and packing lists submitted by the exporter. Shipping bills are filed only after confirmation is received from the exporter. He reiterated that no physical verification of the goods is conducted before filing; goods are only seen during carting.
- When asked whether he had diligently performed his duties as per Regulation 10(d) of the CBLR, 2018, which mandates that a Customs Broker must advise clients to comply with legal provisions and report non-compliance to Customs authorities, he stated that to the best of his knowledge, they had performed their duties diligently in line with the said regulation.
- With regard to compliance with Regulation 10(n) of the CBLR, 2018, which requires verification of the IEC number, GSTIN, client identity, and operational address, he stated that a staff member visits the registered premises to collect address proof and verify the client's declared address. The IEC and GSTIN were verified through the respective registration certificates provided by the client, following which documents were prepared accordingly.
- When asked if he had anything further to state or add, he stated that they were a genuine Customs Broker and regularly file shipments on behalf of their clients. He further assured that he would fully cooperate with the Customs authorities during the ongoing investigation.

10. Past Export

10.1. On perusal of the ICES 1.5 system, it is seen that the exporter has exported goods prior and after to current shipping bill of which FOB has not been realized till date. The details of such Shipping Bills are as under:

Table-VII

Sr. No.	SB No. and date	FOB to be Realised (in Rs.)	FOB Actually Realised (in FC)	RoSCTL claimed (in Rs)	RODTEP (in Rs.)	Drawback (in Rs)	IGST claimed
1	9059578 dated 11.04.2024	1682380.28	0	97,704	0	37012	LUT
2	9768579 dated 10.05.2024	1479204.93	0	0	14712	0	LUT
3	9981594 dated 18.05.2024	3719250	0	182243	0	115297	LUT

Provided that such transaction value in the case of imported goods shall include, in addition to the price as aforesaid, any amount paid or payable for costs and services, including commissions and brokerage, engineering, design work, royalties and licence fees, costs of transportation to the place of

in this behalf:
 sole consideration for the sale subject to such other conditions as may be specified in the rules made time and place of exportation, where the buyer and seller of the goods are not related and price is the at the time and place of importation, or as the case may be, for export from India for delivery at the that is to say, the price actually paid or payable for the goods when sold for export to India for delivery force, the value of the imported goods and export goods shall be the transaction value of such goods, For the purposes of the Customs Tariff Act, 1975 (51 of 1975), or any other law for the time being in Section 14 Valuation of goods:

(a) "illegal export" means the export of any goods in contravention of the provisions of this Act or any other law for the time being in force.

Section 11H (a) - "illegal export"

for the sale.
 international trade, where the seller and buyer are independent and the price is the sole consideration of section 14(1). This means the value is the price at which such or like goods are ordinarily sold in Section 2(41): defines the "value" of goods as the value determined in accordance with the provisions ordinary course of trade in India.

Section 2(30): Market price in relation to any goods means the wholesale price of the goods in the

A. Customs Act, 1962

11. RELEVANT LEGAL PROVISIONS

Drawback Rules, 2017.

10.3. Accordingly, Drawback of total amount Rs. 2,06,784/- is liable to be demanded back from the exporter on account of non-receipt of foreign remittance in the Shipping Bills mentioned Table-VII along with applicable interest under Section 75 and Section 75A(2) of the Customs Act, 1962 read with Rule 18 of the Customs and Central Excise Duties

respectively.
 which FOB not realized despite completion of time period are Rs. 22,974/- & Rs. 3,61,351/- 1962. Total RODTEP & ROSCTL claimed in 04 Shipping Bills mentioned in table above in Customs Act, 1962 along with applicable interest under section 28AA of the Customs Act, 25/2023-Cus (N.T) dated 01.04.2023 respectively, and in terms of Section 28AAA of the in terms of Notification No. 24/2023-Cus (N.T) dated 01.04.2023 read with Notification No. account of non-receipt of foreign remittance in the Shipping Bills mentioned at in Table-VII 10.2. Accordingly, RODTEP & ROSCTL is liable to be demanded Back from the Exporter on time period as mandated by RBI.

table above for which FOB has not been realized despite completion of expected realization & BTPs until further notice. As per Table-VII, there are 04 Shipping Bills mentioned in the Exporters including Units in SEZs, Status Holder Exporters, EOUS, Units in EHTPs, STPs and repatriation of Export proceeds shall be nine months from the date of Export for all months as per RBI Master Circular No.14/2014-15 dated 01.07.2014, which states, "it has been decided in consultation with the Government of India that the period of realization However, as the prescribed timeline for realization of foreign remittance is 09

9983941 dated	18.05.2024	18596250	81404	8262	54475	LUT
		87,40,460.210	3,61,351	22,974	2,06,784	

importation, insurance, loading, unloading and handling charges to the extent and in the manner specified in the rules made in this behalf:

Provided further that the rules made in this behalf may provide for,-

- (i) the circumstances in which the buyer and the seller shall be deemed to be related;
- (ii) the manner of determination of value in respect of goods when there is no sale, or the buyer and the seller are related, or price is not the sole consideration for the sale or in any other case;
- (iii) the manner of acceptance or rejection of value declared by the importer or exporter, as the case may be, where the proper officer has reason to doubt the truth or accuracy of such value, and determination of value for the purposes of this section:

Provided also that such price shall be calculated with reference to the rate of exchange as in force on the date on which a bill of entry is presented under section 46, or a shipping bill of export, as the case may be, is presented under section 50.

Section 50: Entry of goods for exportation. -

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

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

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

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

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

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

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

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

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

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 document which is false or incorrect in any material particular, in the

transaction of any business for the purposes of this Act, shall be liable to a penalty not exceeding five times the value of goods

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

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

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

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

Section 75: Drawback on imported materials used in the manufacture of goods which are exported-1. Where it appears to the Central Government that in respect of goods of any class or description [manufactured, processed or on which any operation has been carried out in India] [,being goods which have been entered for export and in respect of which an order permitting the clearance and loading thereof for exportation has been made under section 51 by the proper officer], 'for being goods entered for export by post under [clause (a) of section 84] and in respect of which an order permitting clearance for exportation has been made by the proper officer], a drawback should be allowed of duties of customs chargeable under this Act on any imported materials of a class or description used in the [manufacture or processing of such goods or carrying out any operation on such goods], the Central Government may, by notification in the Official Gazette, direct that drawback shall be allowed in respect of such goods in accordance with, and subject to, the rules made under sub-section (2):

[Provided that no drawback shall be allowed under this sub-section in respect of any of the aforesaid goods which the Central Government may, by rules made under subsection (2), specify, if the export value of such goods or class of goods is less than the value of the imported materials used in the [manufacture or processing of such goods or carrying out any operation on such goods] or class of goods, or is not more than such percentage of the value of the imported materials used in the [manufacture or processing of such goods or carrying out any operation on such goods] or class of goods as the Central Government may, by notification in the Official Gazette, specify in this behalf:

Provided further that where any drawback has been allowed on any goods under this sub-section and the sale proceeds in respect of such goods are not received by or on behalf of the exporter in India within the time allowed under the [Foreign Exchange Management Act, 1999 (42 of 1999)], such drawback shall [except under such circumstances or such conditions as the Central Government may, by rule. specify.] be deemed never to have been allowed and the Central Government may, by rules made under sub-section (2), specify the procedure for the recovery or adjustment of the amount of such drawback.]

Section 75A(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.

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 misstatement; 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.

28AA. Interest on delayed payment of duty— (1) Notwithstanding anything contained in any judgment, decree, order or direction of any court, Appellate Tribunal or any authority or in any other provision of this Act or the rules made thereunder, the person, who is liable to pay duty in accordance with the provisions of section 28, shall, in addition to such duty, be liable to pay interest, if any, at the rate fixed under sub-section (2), whether such payment is made voluntarily or after determination of the duty under that section. (2) Interest at such rate not below ten per cent. and not exceeding thirty-six per cent. per annum, as the Central Government may, by notification in the Official Gazette, fix, shall be paid by the person liable to pay duty in terms of section 28 and such interest shall be calculated from the first day of the month succeeding the month in which the duty ought to have been paid or from the date of such erroneous refund, as the case may be, up to the date of payment of such duty.

B. 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.

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

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

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

E. Foreign Trade (Regulation) Rules, 1993

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

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

(A) RULE 3 - Determination of the method of Valuation

- (1) Subject to rule 8, the value of export goods shall be the transaction value.
- (2) The transaction value shall be accepted even where the buyer and seller are related, provided that the relationship has not influenced the price.
- (3) If the value cannot be determined under the provisions of sub-rule (1) and subrule (4), the value shall be determined by proceeding sequentially through rules 4 to 6.

(B) RULE 4. Determination of export value by comparison. –

(1) “the value of the export goods shall be based on the transaction value of goods of like kind and quality exported at or about the same time to other buyers in the same destination country of importation or in its absence another destination country of importation adjusted in accordance with the provisions of sub-rule (2).

(2) In determining the value of export goods under sub-rule (1), the proper officer shall make such adjustments as appear to him reasonable, taking into consideration the relevant factors, including –

- (i) Difference in the dates of exportation,
- (ii) Difference in commercial levels and quantity levels,
- (iii) Difference in composition, quality and design between the goods to be assessed and the goods with which they are being compared,
- (iv) Difference in domestic freight and insurance charges depending on the place of exportation”.

(C) RULE 5. Computed value method. – “If the value cannot be determined under Rule 4, it shall be based on a computed value, which shall include the following: (a) cost of production, manufacture or processing of export goods; (b) charges, if any, for the design or brand; (c) an amount towards profit”.

(D) RULE 6. Residual Method. – “Subject to the provisions of rule 3, where the value of the export goods cannot be determined under the provisions of rules 4 and 5, the value shall be determined using reasonable means consistent with the principles and the general provisions of these rules provided that local market price of the export goods may not be the only basis for determining the value of export goods”.

(E) RULE 7. Declaration by the exporter. – “The exporter shall furnish a declaration relating to the value of export goods in the manner specified in this behalf”. (F) RULE 8. Rejection of declared value. –

(a) “When the proper officer has reason to doubt the truth or accuracy of the value declared in relation to any export goods, he may ask the exporter of such goods to furnish further information including documents or other evidence and if, after receiving doubt about the truth or accuracy of the value so declared, the transaction value shall be deemed to have not been determined in accordance with sub- rule (1) of rule 3.

(b) At the request of an exporter, the proper officer shall intimate the exporter in writing the ground for doubting the truth or accuracy of the value declared in relation to the export goods by such exporter and provided a reasonable opportunity of being heard, before taking a final decision under sub-rule (1)”.

F. Notification No. 24/2023-Cus (N.T) dated 01.04.2023 and 25/2023-Cus (N.T) dated 01.04.2023:

Para 3. Cancellation of duty credit.-

(1) Where a person contravenes any of the provisions of the said Act or any other law for the time being in force or the rules or regulations made thereunder in relation to exports to which the duty credit relates, or in relation to the e-scrip, the Principal Commissioner of Customs or Commissioner of Customs having jurisdiction over the customs station of registration of the e-scrip may, after enquiry, pass an order to cancel the said duty credit or e-scrip.

(2) Where the e-scrip is so cancelled, the duty credit amount in the said e-scrip shall be deemed never to have been allowed and the proper officer of Customs shall proceed to recover the duty credit amount used in such e-scrip or transferred from such e-scrip.

(3) The proper officer of Customs may, without prejudice to any other action that may be taken under the said Act or any other law for the time being in force, suspend the operation of the said e-scrip or the electronic duty credit ledger of such exporter or any duty credit transferred from such e-scrip, during pendency of the enquiry under sub para (1).

Para 5. Recovery of amount of duty credit where export proceeds are not realised. - (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.

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

13.1. M/s Bhumi Enterprises (IEC: FSYPS5523P having its registered office address at F80 Fantasia Business Park, Plot No. 47 Sector 30A Vashi, Navi Mumbai, Maharashtra 400703 had filed 02 Shipping bills No. 1154434 and 1156263 both dated 25.05.2024 through their Customs Broker M/s Pacific Clearing and Forwarding Pvt. Ltd. The redetermined FOB value of the said goods covered under the above-mentioned 02 Shipping Bills comes to Rs. 30,50,756.96/- as against the declared FOB value of Rs. 35,89,125.84/-. By inflating the FOB value, the Exporter was attempting to claim RoSCTL of Rs. 2,03,864.41/- whereas they were eligible for RoSCTL of Rs. 1,35,462.48/ respectively. (as tabulated in TABLE-V above).

13.2. As can be seen from the Table-II, based on the DYCC test reports, it appears that the goods declared by the exporter in the Shipping bills No. 1154434 and 1156263 both dated 25.05.2024 have been mis-declared.

13.3 As, the description of the goods found was not in consonance with the Exporter's declaration, hence, the declared value appeared to be rejected as per Rule 8 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.

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

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

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

13.3.4 The value of the impugned goods is, therefore, proposed to be re-determined under the residual Rule 6 of CVR (Export) Rules, 2007. This rule stipulates that subject to the provisions of Rule 3, where the value of the export goods cannot be determined under the provisions of Rules 4 and 5, the value shall be determined using reasonable means consistent with the principles and general provisions of these rules. Therefore, in order to arrive at the correct value of the impugned goods the same was required to be done on the basis of Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007. Accordingly, the total value of the goods has been re-determined from Rs. 35,89,125.84/- to Rs. 30,50,756.96/- as per the DYCC Reports & Market Enquiry of the subject goods.

13.4 It appears that there was a deliberate mis-declaration, mis-statement and suppression of facts regarding the actual value of the impugned goods, on the part of the Exporter M/s Bhumi Enterprises (IE Code: FSYPS5523P) with mala-fide intention to claim undue export benefits not legitimately payable to them. The exporter has attempted to claim excess/undue export incentive in the form of RoSCTL to the tune of Rs. 2,03,864.41/- by doing over-valuation of the goods.

13.5 As can be seen from the Table-IV, based on the market survey conducted on 18.06.2024, it appears that the goods declared by the exporter in the Shipping bills No. 1154434 and 1156263 both dated 25.05.2024 have been mis-declared in terms of value, and hence higher illicit RoSCTL were claimed. The Exporter has violated the provisions of Rule 11 of the Foreign Trade (Regulations), 1993 in as much, as they did not make a correct declaration of value, description and composition of the goods in the subject Shipping Bills filed by them to the Customs authorities.

13.6 As the Exporter had not made declaration truthfully in the said Shipping Bills, they have violated the conditions of Section 50(2) of the Customs Act, 1962. Hence, it appears that there was a deliberate mis-declaration, mis-statement and suppression of facts regarding the actual value of the impugned goods, on the part of the Exporter with mala-fide intention to claim undue export benefits not legitimately payable to them. The exporter had declared the value in the shipping bills as Rs. 35,89,125.84 whereas the redetermined value after conducting the Market Survey was Rs. 30,50,756.96/- only and hence higher Drawback and ROSCTL were claimed. Thus, it appeared that the said goods were attempted to be exported in violation of Section 50(2) of the Customs Act, 1962 read with Section 11(1) of Foreign Trade (Development & Regulation) Act 1992 & Rules 11 of Foreign Trade Rules 1993, as exporter had furnished wrong declaration to the Custom Authorities.

13.7. It is cogent and clear that the exporter M/s Bhumi Enterprises (IE Code: FSYPS5523P) had mis-declared the impugned goods in terms of their value and attempted to defraud the exchequer by claiming undue higher amount of Drawback, ROSCTL and other export benefits and thereby acted in a manner which rendered the said goods under shipping bill no. 1154434 and 1156263 both dated 25.05.2024 liable for confiscation in terms of the provisions of Section 113(i), 113(ia) and 113 (ja) of the Customs Act, 1962.

13.8 M/s. Bhumi Enterprises (IE Code: (FSYPS5523P) have rendered themselves liable to penalty in terms of Section 114(iii) of the Customs Act, 1962 on account of mis-declaration of value, composition and description of the impugned goods and attempting to export improperly as their omission and commission has rendered the goods liable for confiscation u/s 113(i), 113(ia) and 113 (ja) of the Customs Act, 1962.

13.9. With respect to the exporter M/s Bhumi Enterprises (IE Code: (FSYPS5523P), letters were issued to Jurisdictional CGST Commissionerate on 09.06.2024, 20.11.2024 and 17.12.2024 to verify the genuineness of the exporter. In the response of these letters this department has not received any reply from concerned CGST Commissionerate. Further, letters were issued to Jurisdictional SGST Commissionerate on 07.08.2025, 26.08.2025 and 03.09.2025 to verify the genuineness of the supplier M/s Bent Clothing (GSTIN: 27JFSPK2132H1Z5). In the response of these letters this department has not received any reply from concerned Commissionerate. Further, On perusal of GST portal i.e.gst.gov.in. status of supplier M/s Bent Clothing (GSTIN: 27JFSPK2132H1Z5) shows Cancelled Suo-moto (Effective from 22/09/2022), also, the exporter has not filed GST returns regularly. In addition, the exporter in their statement dated 07.01.2025 stated that they would submit GST returns and e-way bill for the subject shipment by 13.01.2025, but till date the exporter has not submitted the same, the same concerns have also been raised by NCIC in Red Flags issued against the subject shipment. Therefore, it appears that the Exporter purchased the goods from local market and connived with their supplier M/s. Bent Clothing to issue a fake invoice covering the impugned goods without any evidence of transport of goods, payment & e-way bill by fraud and collusion to utilize input tax credit on the basis of such invoice for discharging tax on goods which have been entered for exportation under the Shipping Bill filed by them

13.9.1 In light of the foregoing, it is evident that the exporter, M/s Bhumi Enterprises (IE Code: (FSYPS5523P), in collusion with their supplier, has fraudulently procured invoices with the intent to unlawfully avail input tax credit. This credit was subsequently utilized for discharging tax liability on goods declared for export under the Shipping Bills filed by them. Such actions indicate a deliberate attempt to misrepresent the legitimacy of the transaction for tax benefits. Accordingly, the exporter has rendered themselves liable for penal action under the provisions of Section 114AC of the Customs Act, 1962.

13.10 On perusal of the ICES 1.5 system, it is seen that the exporter has exported goods vide past 04 Shipping Bills as mentioned in Table-VII above. The ICES 1.5 system shows that no foreign remittance has not been received as mandated under FEMA regulations within the prescribed 09 months, by the exporter in any of the past 04 shipments. The goods covered under the past 04 shipments valued at total FOB of Rs. 87,40,460.21/-, have thus been rendered liable to confiscation under Section 113 (ia) and 113 (ja) of the Customs Act, 1962.

13.11. The export incentive viz. Drawback of Rs. 2,06,784/- claimed by the exporter in past shipments as mentioned in Table-VII is liable to be rejected and demanded back from the exporter along with applicable interest in terms of Rule 18 of the Customs and Central Excise Duties Drawback Rules, 2017 read with Section 75A(2) of the Customs Act, 1962.

13.12 The RoDTEP & RoSCTL amounting to Rs. 22,974/- & Rs. 3,61,351/- claimed by the exporter in all the past 04 Shipping Bills mentioned in Table-VII above, shall be demanded back along with applicable interest in terms of Section 28AAA read with section 28AA of the Customs Act, 1962, and CBIC Notification No. 24/2023-CUS (N.T) dated 01.04.2023 and CBIC Notification No. 25/2023-CUS (N.T) dated 01.04.2023.

13.13. The exporter has mis-declared the goods in terms of description and classification and also over-valued the goods only to export inferior goods to claim higher export incentives. It further appears that the exporter M/s Bhumi Enterprises (IE Code: (FSYPS5523P) have rendered themselves liable to penalty in terms of Section 114(iii) of the Customs Act, 1962 on account wilful overvaluation of export goods in the Shipping Bills and the non-submission of any genuine procurement documents.

13.14. From the above facts, it is clear that the Exporter is a fly by night operator and was established only to Export inferior goods to claim higher export incentives. Therefore, it appears that the Exporter connived with their supplier (GSTN cancelled suo-moto (Effective from 22/09/2022)) to obtain invoice by fraud and collusion to utilize input tax credit on the basis of such invoice for discharging tax on goods which have been entered for exportation under the Shipping Bill filed by them. Also, the exporter has knowingly and intentionally not submitted GST returns, e-way bill and bank account statement even after promising by him in his statement date 07.01.2025 and attempted to mislead the investigation. The Exporter M/s Bhumi Enterprises (IE Code: (FSYPS5523P) has knowingly & intentionally caused to sign & used the documents to provide the undue advantage to the exporter with malafide intent to avail undue/excess export benefits in form of Drawback, RoSCTL and other export benefits. In addition, the exporter has been exporting even though he has not realised foreign remittances w.r.t past 04 shipping bills as mentioned in Table-VII above. Therefore, the Exporter also liable for penalty under Section 114 AA of Customs Act, 1962 for his role in knowingly making and using false or incorrect declarations in connection with the export of goods.

13.15. The exporter has claimed export incentives in past Shipments as mentioned in TABLE-VI, wherein they have claimed Drawback, RoDTEP and ROSCTL knowing fully well that the remittance in all these shipping Bills will not be received. Also, the goods were procured locally without tax invoices and they don't have any existing supply chain. Since they were anyways operating merely to defraud the government by claiming export incentives till the time they were apprehended. As they have attempted to obtain instrument by fraud and suppression of facts, hence the exporter M/s Bhumi Enterprises (IE Code: (FSYPS5523P) is also liable for penalty under Section 114AB of the Customs Act, 1962.

13.16. The Customs Broker M/s Pacific Clearing and Forwarding Pvt. Ltd. has filed shipping bill No. 1154434 and 1156263 both dated 25.05.2024 on behalf of exporter M/s Bhumi Enterprises (IE Code: (FSYPS5523P). As per Regulation 10(d) of the CBLR, 2018, which mandates that a Customs Broker must advise clients to comply with legal provisions and report non-compliance to Customs authorities. In the instant case, the said CB has filed both the shipping bills without uploading supplier GST invoice and e-way bill issued by M/s. Bent Clothing. Further, on the GST portal GST status of supplier M/s. Bent Clothing has been showing as "*Cancelled Suo-moto (Effective from 22/09/2022)*", hence, the GST invoices issued by the suppliers tend to be fake. Also, the CB was failed to submit e-way bill to verify genuineness of the transaction made between exporter and supplier. Hence, in view of the above, the Customs Broker was failed to discharge their duties to advise the exporter to submit tax-invoices and e-way bills against the subject goods and also failed to bring the non-compliance before the Customs Authorities. Therefore, M/s. Pacific Clearing and Forwarding Pvt. Ltd, as Customs Broker, failed to ensure compliance with the Customs Act, 1962. Accordingly, penalty under Sections 114(iii) of the Customs Act, 1962 may be invoked against them.

14. Now, M/s Bhumi Enterprises (IEC: FSYPS5523P having its registered office address at F 80 Fantasia Business Park, Plot No. 47 Sector 30A Vashi, Navi Mumbai, Maharashtra-400703 had filed 02 Shipping bills No. 1154434 and 1156263 both dated 25.05.2024 through their Customs Broker M/s Pacific Clearing and Forwarding Pvt. Ltd. are hereby called upon to Show Cause to the Additional Commissioner of Customs, CEAC, NS-II, JNCH, having office at Jawaharlal Custom House, Nhava Sheva, Tal-Uran, Dist.-Raigad, Maharashtra, within 30 days of receipt of this notice as to why:

- i. The said impugned export goods covered under the Shipping Bill no.1154434 and 1156263 both dated 25.05.2024 as per Table-I above, having total declared FOB value of Rs. 35,89,125.84/ - which appear to be mis-declared in terms of value, composition

- and description should not be confiscated under the provisions of Section 113(i) and 113(ja) of the Customs Act, 1962 and reclassified as per the revised details provided in Table-III;
- ii. The declared transaction value of Rs. 35,89,125.84/- covered under the Shipping bills No. 1154434 and 1156263 both dated 25.05.2024 should not be rejected under Rule 8 and re-determined to Rs. 30,50,756.96/- under Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007 as detailed above;
 - iii. Further, the claimed RoSCTL of Rs. 2,03,864.41/- covered under subject Shipping Bills as per Table-I above, should not be rejected and re-determined to RoSCTL of Rs. 1,35,462.48/-;
 - iv. The goods valued at FOB of Rs 87,40,460.21/-, pertaining to past exports covered under 04 Shipping Bills as detailed in Table-VII, however not available for confiscation, should not be held liable for confiscation under the provisions of Sections 113(ia) and 113(ja) of the Customs Act, 1962, on account of non-receipt of foreign remittance;
 - v. The duty drawback of Rs 2,06,784/- claimed against the subject 04 previous Shipping Bills as detailed in TABLE-VII should not be rejected and recovered under Rule 18 of the Drawback Rules, 2017 and interest is applicable under Section 75A(2) of the Customs Act, 1962, from the date of disbursement until the date of recovery, due to non-receipt of the corresponding foreign remittance;
 - vi. The RoDTEP amount of Rs. 22,974/- and RoSCTL amount of Rs. 3,61,351/claimed against 04 previous Shipping Bills should not be rejected, suspended and recovered with interest, owing to non-realization of export proceeds, in terms of Section 28AAA read with Section 28AA, and CBIC Notifications No. 24/2023-Cus (N.T.) dated 01.04.2023 and 25/2023-Cus (N.T.) dated 01.04.2023;
 - vii. The exporter M/s. Bhumi Enterprises (IE Code: FSYP5523P) should not be held liable for penalty under Section 114(iii) and Section 114 AA of the Customs Act, 1962 in relation to 02 Shipping bills mentioned in Table I and past 04 Shipping bills as per Table VII, for wilfully overvaluing export goods in the Shipping Bills, failing to submit genuine procurement documents, and non-receipt of remittances for past shipping bills;
 - viii. M/s. Bhumi Enterprises (IE Code: FSYP5523P) should not be liable for penalty under of Section 114AC of the Customs Act, 1962 in relation to 02 Shipping bills mentioned in Table I and past 04 Shipping bills as per Table VII as reasoned above;
 - ix. M/s. Bhumi Enterprises (IE Code: FSYP5523P) is not liable for penalty under Section 114AB of the Customs Act, 1962 for fraudulently attempting to obtain export incentives : RoDTEP and ROSCTL in relation to 02 Shipping bills mentioned in Table I and past 04 Shipping bills as per Table VII.

14.2 Now, Customs Broker M/s Pacific Clearing and Forwarding Pvt. Ltd. are hereby called upon to Show Cause to the Additional Commissioner of Customs, CEAC, NSII, JNCH, having office at Jawaharlal Custom House, Nhava Sheva, Tal-Uran, Dist. Raigad, Maharashtra, within 30 days of receipt of this notice as to why:

- i. Customs Broker M/s. Pacific Clearing and Forwarding Pvt. Ltd is not liable for penalty under Section 114(iii) of the Customs Act, 1962 read with Regulation 10(d) of CBLR 2018 as reasoned above.

15. The aforesaid noticee is to submit their written reply within 30 days before the adjudicating authority. In their reply, they should clearly state whether they wish to be heard in person or not. In case no such request is made or they do not appear before the adjudicating authority on the date and time fixed, the case will be decided ex-parte on the basis of available records without any further reference to them.

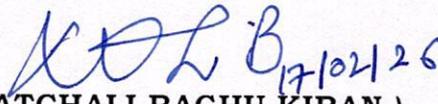
16. In case the notice is eligible to avail the facility of settlement of the case as per the Chapter XIVA of the Customs Act, 1962, and interested in the same, he may apply to the Settlement Commission as per prescribed procedure and also inform the same to the Adjudicating Authority

17. This show cause notice is issued only in respect of issues discussed in the show cause notice and the goods mentioned against the shipping bill discussed hereinabove.

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

19. This show cause notice is issued without prejudice to any other action that may be taken in respect of the impugned goods and/or the persons/company mentioned in the notice, under the provisions of the Customs Act, 1962 and/or any other law for the time being in force.

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


(BATCHALI RAGHU KIRAN)
COMMISSIONER OF CUSTOMS (In-situ)
CEAC, NS-II, JNCH

To,
Notices,

1. M/s. Bhumi Enterprises (IE Code: FSYPS5523P)
F 80 Fantasia Business Park, Plot No. 47 Sector 30A Vashi,
Navi Mumbai, Maharashtra- 400703 E-mail:
bhumenterprises1995@gmail.com
2. M/s Pacific Clearing and Forwarding Pvt. Ltd.
136/ A-Wing, Balaji Bhavan, 1st floor, Sector-11, Plot No. 42A,
CBD Belapur, Navi Mumbai-400614
Contact No. 9987769308

Copy to:

1. The Additional Commissioner of Customs, Drawback Section, NS-II, JNCH
2. The Asstt. Commissioner of Customs, SIIB (X), JNCH
2. Supdt/CHS, JNCH for display on Notice Board.
3. Office Copy

Annexure-I

Sr. No.	List of Relied Upon Documents
RUD-I	Shipping Bill No. 1154434 and 1156263 both dated 25.05.2024
RUD-II	Panchanama dated 07.06.2024
RUD-III	DYCC Test Reports
RUD-IV	Market enquiry report dated 18.06.2024
RUDV	GST status of supplier M/s Bent Clothing (GSTIN: 27JFSPK2132H1Z5) shows cancelled suo-moto (Effective from 22/09/2022)
RUDVI	Statement of Shri Bhushan Vishwas Shingote, proprietor of M/s Bhumi Enterprises IEC: FSYPS5523P
RUD-VII	Statement of Shri. Rakesh Budhiram Maurya, G-card holder and authorised representative of CB M/s. Pacific Clearing and Forwarding Private Limited

PACIFIC CLEARING AND FORWARDING PVT. LTD.

Indian Customs EDI System - Exports (ICES / E)

Shipping Bill For Export

Custom : INNSA1

Printed on: 05/25/2024 12:01:14

Job: 152 Date: 25/05/2024 SB No: 1156263 Date: 25/05/2024

State Of Origin: MAHARASHTRA

Exporter's Name

IEC No : FSYP5523P(0) Type : MERCHANT PAN : FSYP5523P
BHUMI ENTERPRISES
 F-80,FANTASIA BUSINESS PARK,PLOT NO
 .47,SECTOR 30A,VASHI,NAVI MUMBAI,
 THANE, 400703 MAHARASHTRA
 GST No : GSN - 27FSYP5523P1ZE

Consignee's Name

M/S. NOOR AL ASAD GOODS WHOLESALERS
 GOLD SOUK MARKET DIERA DUBAI
 P.O. BOX NO. AE001101,
 PO BOX NO. AE001101, TELIPHONE: 0971 509193503
 UNITED ARAB EMIRATES

Port of Loading (INNSA1) : NHAVA SHEVA SEA
 Final Desitination Country (AE) : UNITED ARAB EMIRATES
 Final Desitination Port (AEJEA) : JEBEL ALI
 Port of Discharge (AEJEA) : JEBEL ALI
 Country of Discharge (AE) : UNITED ARAB EMIRATES

No fo Packages : 40 PKG
 Net Weight : 1880.000 KGS
 Gross Weight : 1920.000 KGS
 No of Containers :
 Nature of Cargo : P

Marks & Nos : AS PER INVOICE, ("WE INTEND TO CLAIM RODTEP SCHEME") LUT ARN NO.AD270524011493A
 DT.09/05/2024

Forex Bank Account : 5448185005
 Authorised Dealer Code : 0180561
 I.F.S. Code No : KKBK0001369
 Drawback Account No :
 ST/Excise Regn :

Rotation No :
 FOB Value (Rs.) : 1869840.54
 RODTEP Amount : 0.00
 Drawback Amount: 45613.94
 ROSCTL Amount : 103534.36

Invoice Details Serial No : 1
 Invoice Value (USD) : 22773.60 (Rs. 1882238.04)
 FOB Value (USD) : 22623.60 (Rs. 1869840.54)
 Nature of Contract : C&F
 Invoice No : BE/007/2024-2025 Date : 22/05/2024

Drawback Amount(Rs) : 45613.94
 Nature of Payment : DA (180 Days)
 Exporter Contract No :
 Exchange Rate : USD 1 = Rs 82.65

	Rate	Currency	Amount
Insurance			
Freight		USD	150.00
Discount			
Commission			
Other Deduction			
Packing Charges			

Buyer's Name

M/S. KANZ AL-BAHAR B.M.T LLC
 OFFICE NO. 202, MOH KHALID BIN BUILDING
 2ND FLOOR, NEAR SUWAIS SUPER MARKET FRIJ
 MURAR P.O. BOX 65109, DEIRA DUBAI U.A.E.

Sl.No	RITC Code	Item Description	Unit	Rate	Per	Unit	Total Value(FC)	FOB Value(INR)	Reward
							Declared PMV(INR)	Accepted PMV(INR)	
Scheme Description									
Manufacturer Details									
#Pkg	Transit Country	District	HAWB No		IGST Pymt	Tax Value(INR)	Tax Amount(INR)		End Use
1	62052090	INDIAN READYMADE GARMENTS -MENS T-SHIRTS MADE OF 100% COTTON							60
	3064 ✓	NOS	4.5	Per 1	NOS	13788.00	1132072.28	✓	YES
		DRAWBACK,AND ROSCTL				406.42	1245279.51		
#		THANE				LUT@0%	0.00	0.00	GNX100
2	62034990	INDIAN READYMADE GARMENTS -MENS JEANS MADE OF BLENDED							60
	1248 ✓	NOS	7.2	Per 1	NOS	8985.60	737768.26	✓	YES
		DRAWBACK,AND ROSCTL				650.28	811545.09		
#		THANE				LUT@0%	0.00	0.00	GNX100
Total Tax Amount						0.00	Total FOB	1869840.54	
Total GST Amount						0.00	Total PMV	2056824.60	

Drawback Details

Inv SIno	Item SIno	Drawback No	Custom Rate	Drawback Rate	Custom Special Rate	Drawback Special Rate	Drawback Quantity	Drawback Amount
1	1	620501B	2.4	26.3/PCS			3064 PCS	27169.73
1	2	62030399B	2.5	27.4/PCS			1248 PCS	18444.21
								45613.94

ROSCTL Details

Inv SIno	Item SIno	ROSCTL No	State Levy Duty	State Levy Rate	Central Levy Duty	Central Levy Rate	Drawback Quantity	State Levy Amount	Central Levy Amount	ROSCTL Amount
1	1	620501B	3.6	37.4/PCS	2.45	25.5/PCS	3064 PCS	40754.60	27735.77	68490.37

design by www.ons.live - support@ons.live

P1 - SBYadee
07/06/2024

P2 - G...
21/05

CHA -> ...
21/05

Exportu
21/05/2024

INVOICE

Exporter : M/S. BHUMI ENTERPRISES SHOP NO. F-80, FIRST FLOOR, FANTASIA BUSINESS PARK, PLOT NO 47, SECOR 30-A, VASHI NAVI MUMBAI, THANE, MAHARASHTRA- 400 703 GSTIN:- 27FSYPS5523P1ZE	Invoice No. & Date BE/007/2024-2025 DATE- 22/05/24	Exporter Ref. IEC.NO. FSYPS5523P
	BANK DETAILS BANK;- KOTAK MAHINDRA BANK LTD BANK A/C NO:- 5448185005 IFS CODE:- KKBK0001369 AD CODE :- 0180561-6030026	TERMS OF PAYMENTS DELIVERY AGAINST ACCEPTANCE DA(180 DAYS)

Consignee : M/s. NOOR AL ASAD GOODS WHOLESALERS GOLD SOUK MARKET DIERA DUBAI PO BOX NO. AE001101, UNITED ARAB EMIRATES TELIPHONE : 0971 509193503. EMAIL: nooralasadgoodswholesaler@gmail.com	Buyer (if other than consignee) M/s. KANZ AL BAHAR B.M.T LLC. OFFICE NO. 202, MOH KHALID BIN BUILDING, 2ND FLOOR, NEAR SUWAIS SUPER MARKET, FRIJ MURAR P.O. BOX 65109, DEIRA DUBAI U.A.E EMAIL ID:- kanzalbaharbmt@gmail.com
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Pre-Carriage by BY ROAD	Place of Receipt by pre-carrier MUMBAI	Terms of Delivery & Payments PAYMENT PERIOD - 180DAYS NATURE OF CONTRACT - C&F	ARN NO: - AD270524011493A DATE:- 09/05/2024
Vessel / Flight No. BY SEA	Port of Loading JNPT, NHAVA SHEVA		Country of final destination DUBAI, U.A.E
Port of Discharge JEBEL ALI	Final Destination JEBEL ALI, DUBAI		

Marks & No.	Description of Goods	RITC	TOTAL PCS	PCS/MTRS /PKTS	Rate USD PER PCS	Amount USD
S.A.I CTNS NO. 47 TO 86	40 CARTOONS INDIAN READYMADE GARMENTS					
	MENS T-SHIRTS MADE OF 100% COTTON MENS JEANS MADE OF BLENDED	62052000 62034990	3064 1248	PCS PCS	4.50 7.20	13788.00 8985.60
						22773.60

TOTAL AMOUNT (IN WORD) C&F USD:- TWENTY TWO THOUSAND SEVEN HUNDRED SEVENTY THREE AND SIXTY CENT ONLY.
 TOTAL CTNS/PKGS : 40 CTNS
 GROSS.WT.-1920.000 KGS
 NET.WT.-.1880.000 KGS
 TOTAL PCS: - 4312 PCS

WE INTEND TO CLAIM BENEFIT REWARD UNDER MEIS / RODTEP/
 REBATE OF STATE AND CENTRAL TAXES AND LIVIES SCHEME
 We declaration that invoice shows the actual price of goods
 described and that all particularss are true & correct.

For BHUMI ENTERPRISES  Proprietor
PROPRIOTOR.

P. Bhude *P. Ghum* *CS Bhude* *Empotr*

PACKING LIST

Exporter : M/S. BHUMI ENTERPRISES SHOP NO. F-80, FIRST FLOOR, FANTASIA BUSINESS PARK, PLOT NO 47, SECOR 30-A, VASHI NAVI MUMBAI, THANE, MAHARASHTRA- 400 703 GSTIN:- 27FSYPS5523P1ZE		Invoice No. & Date BE/007/2024-2025 DATE- 22/05/2024		Exporter Ref. IEC.NO. FSYPS5523P		
Consignee : M/S. NOOR AL ASAD GOODS WHOLESALERS GOLD SOUK MARKET DIERA DUBAI PO BOX NO. AE001101, UNITED ARAB EMIRATES TELEPHONE : 0971 509193503. EMAIL: nooralasadgoodswholesaler@gmail.com		BANK DETAILS BANK:-KOTAK MAHINDRA BANK LTD BANK A/C NO:- 5448185005 IFSC CODE:- KKBK0001369 AD CODE :- 0180561-6030026		TERMS OF PAYMENTS DELIVERY AGAINST ACCEPTANCE DA(180 DAYS)		
Buyer (if other than consignee) M/s. KANZ AL BAHAR B.M.T LLC OFFICE NO. 202, MOH KHALID BIN BUILDING, 2ND FLOOR, NEAR SUWAIS SUPER MARKET, FRIJ MURAR P.O. BOX 65109, DEIRA DUBAI U.A.E EMAIL ID:- kanzalbaharbmt@gmail.com		Terms of Delivery & Payments PAYMENT PERIOD - 180 DAYS NATURE OF CONTRACT - C&F		ARN NO: - AD270524011493A DATE: - 09/05/2024		
Pre-Carriage by BY ROAD		Port of Loading JNPT, NHAVA SHEVA		Country of final destination DUBAI, U.A.E.		
Vessel / Flight No. BY SEA		Final Destination JEBEL ALI, DUBAI				
Port of Discharge JEBEL ALI						
MARKA :- S.A.I 40 CARTOONS INDIAN READYMADE GARMENTS						
CRTN NO		TOTAL PCS	PCS/PRS	SIZE	NT WT	GROSS.WEIGHT
47	MENS JEANS MADE OF BLENDED	48	PCS	24X14X24	29	30
48	MENS JEANS MADE OF BLENDED	48	PCS	24X14X24	29	30
49	MENS JEANS MADE OF BLENDED	48	PCS	24X14X24	29	30
50	MENS JEANS MADE OF BLENDED	48	PCS	24X14X24	29	30
51	MENS JEANS MADE OF BLENDED	48	PCS	24X14X24	29	30
52	MENS JEANS MADE OF BLENDED	48	PCS	24X14X24	29	30
53	MENS JEANS MADE OF BLENDED	48	PCS	24X14X24	29	30
54	MENS JEANS MADE OF BLENDED	48	PCS	24X14X24	29	30
55	MENS JEANS MADE OF BLENDED	48	PCS	24X14X24	29	30
56	MENS JEANS MADE OF BLENDED	48	PCS	24X14X24	29	30
57	MENS JEANS MADE OF BLENDED	48	PCS	24X14X24	29	30
58	MENS JEANS MADE OF BLENDED	48	PCS	24X14X24	29	30
59	MENS JEANS MADE OF BLENDED	48	PCS	24X14X24	29	30
60	MENS JEANS MADE OF BLENDED	48	PCS	24X14X24	29	30
61	MENS JEANS MADE OF BLENDED	48	PCS	24X14X24	29	30
62	MENS JEANS MADE OF BLENDED	48	PCS	24X14X24	29	30
63	MENS JEANS MADE OF BLENDED	48	PCS	24X14X24	29	30
64	MENS JEANS MADE OF BLENDED	48	PCS	24X14X24	29	30
65	MENS JEANS MADE OF BLENDED	48	PCS	24X14X24	29	30
66	MENS JEANS MADE OF BLENDED	48	PCS	24X14X24	29	30
67	MENS JEANS MADE OF BLENDED	48	PCS	24X14X24	29	30
68	MENS JEANS MADE OF BLENDED	48	PCS	24X14X24	29	30
69	MENS JEANS MADE OF BLENDED	48	PCS	24X14X24	29	30
70	MENS JEANS MADE OF BLENDED	48	PCS	24X14X24	29	30
71	MENS JEANS MADE OF BLENDED	48	PCS	24X14X24	29	30
72	MENS JEANS MADE OF BLENDED	48	PCS	24X14X24	29	30
73	MENS T-SHIRTS MADE OF 100% COTTON	276	PCS	30X10X30	69	70
74	MENS T-SHIRTS MADE OF 100% COTTON	276	PCS	30X10X30	69	70
75	MENS T-SHIRTS MADE OF 100% COTTON	276	PCS	30X10X30	69	70
76	MENS T-SHIRTS MADE OF 100% COTTON	276	PCS	30X10X30	69	70
77	MENS T-SHIRTS MADE OF 100% COTTON	276	PCS	30X10X30	69	70
78	MENS T-SHIRTS MADE OF 100% COTTON	276	PCS	30X10X30	69	70
79	MENS T-SHIRTS MADE OF 100% COTTON	176	PCS	30X10X30	89	90
80	MENS T-SHIRTS MADE OF 100% COTTON	176	PCS	30X10X30	89	90
81	MENS T-SHIRTS MADE OF 100% COTTON	176	PCS	30X10X30	89	90
82	MENS T-SHIRTS MADE OF 100% COTTON	176	PCS	30X10X30	89	90
83	MENS T-SHIRTS MADE OF 100% COTTON	176	PCS	30X10X30	89	90
84	MENS T-SHIRTS MADE OF 100% COTTON	176	PCS	30X10X30	89	90
85	MENS T-SHIRTS MADE OF 100% COTTON	176	PCS	30X10X30	89	90
86	MENS T-SHIRTS MADE OF 100% COTTON	176	PCS	30X10X30	89	90

TOTAL CTNS/PKGS : 40 CTNS
 GROSS.WT.-1920.000 KGS
 NET.WT.-1880.000 KGS
 TOTAL PCS: - 4312 PCS

For BHUMI ENTERPRISES


 Proprietor

PROPRITOR.

We declaration that invoice shows the actual price of goods described and that all particularss are true & correct.

P
Shyama
08/06/2024

R
Amu
21/05

OB Bidak
15/05
7/6/24

Empaka
7/6/2024

PACIFIC CLEARING AND FORWARDING PVT. LTD.

Indian Customs EDI System - Exports (ICES / E)

Shipping Bill For Export

Custom : INNSA1

Printed on: 05/25/2024 11:22:04

Job: 151 Date: 25/05/2024 SB No: 1154434 Date: 25/05/2024

State Of Origin: MAHARASHTRA

Exporter's Name

IEC No : FSYP5523P (0) Type : MERCHANT PAN : FSYP5523P
BHUMI ENTERPRISES
 F-80,FANTASIA BUSINESS PARK,PLOT NO
 .47,SECTOR 30A,VASHI,NAVI MUMBAI,
 THANE, 400703 MAHARASHTRA
 GST No : GSN - 27FSYP5523P1ZE

Consignee's Name

M/S. KANZ AL-BAHAR B.M.T LLC
 OFFICE NO. 202, MOH KHALID BIN BUIL
 DING 2ND FLOOR, NEAR SUWAIS SUPER M
 ARKET FRIJ MURAR P.O. BOX 65109, DEIRA DUBAI
 U.A.E. UNITED ARAB EMIRATES

Port of Loading (INNSA1) : NHAVA SHEVA SEA
 Final Destination Country (AE) : UNITED ARAB EMIRATES
 Final Destination Port (AEJEA) : JEBEL ALI
 Port of Discharge (AEJEA) : JEBEL ALI
 Country of Discharge (AE) : UNITED ARAB EMIRATES

No fo Packages : 46 PKG
 Net Weight : 1334.000 KGS
 Gross Weight : 1380.000 KGS
 No of Containers :
 Nature of Cargo : P

Marks & Nos : AS PER INVOICE, ("WE INTEND TO CLAIM RODTEP SCHEME") LUT ARN NO.AD270524011493A
 DT.09/05/2024

Forex Bank Account : 5448185005
 Authorised Dealer Code : 0180561
 I.F.S. Code No : KKBK0001369
 Drawback Account No :
 ST/Excise Regn :

Rotation No :
 FOB Value (Rs.) : 1719285.30 ✓
 RODTEP Amount : 0.00
 Drawback Amount: 41546.44 ✓
 ROSCTL Amount : 100330.05 ✓

Invoice Details Serial No : 1
 Invoice Value (USD) : 20952.00 (Rs. 1731682.80)
 FOB Value (USD) : 20802.00 (Rs. 1719285.30)
 Nature of Contract : C&F
 Invoice No : BE/006/2024-2025 Date : 20/05/2024

Drawback Amount(Rs) : 41546.44
 Nature of Payment : DA (180 Days)
 Exporter Contract No :
 Exchange Rate : USD 1 = Rs 82.65

	Rate	Currency	Amount
Insurance			
Freight		USD	150.00
Discount			
Commission			
Other Deduction			
Packing Charges			

Buyer's Name
M/S. NOOR AL ASAD GOODS WHOLESALEERS
 GOLD SOUK MARKET DIERA DUBAI
 P.O. BOX NO. AE001101, PO BOX NO. AE001101,
 TELIPHONE: 0971 509193503

SI.No	RITC Code	Item Description	Quantity	Unit	Rate	Per	Unit	Total Value(FC)	FOB Value(INR)	Reward
								Declared PMV(INR)	Accepted PMV(INR)	
Scheme Description										
Manufacturer Details										
#Pkg	Transit Country	District	HAWB No		IGST Pymt	Tax Value(INR)	Tax Amount(INR)	End Use		
1	62052090	INDIAN READYMADE GARMENTS -MENS T-SHIRTS MADE OF 100% COTTON	3888	NOS	4.5	Per 1	NOS	17496.00	1435691.85	YES
DRAWBACK,AND ROSCTL								406.19	1579261.04	
#		THANE	LUT@0%				0.00	0.00	GNX100	
2	62034990	INDIAN READYMADE GARMENTS -MENS JEANS MADE OF BLENDED	480	NOS	7.2	Per 1	NOS	3456.00	283593.45	YES
DRAWBACK,AND ROSCTL								649.90	311952.80	
#		THANE	LUT@0%				0.00	0.00	GNX100	
Total Tax Amount								0.00	Total FOB	1719285.30
Total GST Amount								0.00	Total PMV	1891213.84

Drawback Details

Inv SIno	Item SIno	Drawback No	Custom Rate	Drawback Rate	Custom Special Rate	Drawback Special Rate	Drawback Quantity	Drawback Amount
1	1	620501B	2.4	26.3/PCS			3888 PCS	34456.60
1	2	62030399B	2.5	27.4/PCS			480 PCS	7089.84
								41546.44

ROSCTL Details

Inv SIno	Item SIno	ROSCTL No	State Levy Duty	State Levy Rate	Central Levy Duty	Central Levy Rate	Drawback Quantity	State Levy Amount	Central Levy Amount	ROSCTL Amount
1	1	620501B	3.6	37.4/PCS	2.45	25.5/PCS	3888 PCS	51684.91	35174.45	86859.36

P1 Shree...

P2...

CB...

Export...

PACIFIC CLEARING AND FORWARDING PVT. LTD.

Indian Customs EDI System - Exports (ICES / E)

Custom : INNSA1

Shipping Bill For Export

Printed on: 05/25/2024 11:22:04

Job: 151 Date: 25/05/2024 SB No: 1154434 Date: 25/05/2024

State Of Origin: MAHARASHTRA

1	2	62030399B	2.65	24.4/PCS	2.1	19.3/PCS	480 PCS	7515.23	5955.46	13470.69
100330.05										

Package Details

Package From	Package To	Type									
1	46	PKG									

Info Details

Inv S/No	Item S/No	SQC Quantity	RODTEP Claim Rate	RODTEP Amount	GST Amount	CCS Amount	District Name State Name	Trade Type	Info Code
1	1	3888 NOS					0497 THANE 27 MAHARASHTRA	NCPTI	
1	2	480 NOS					0497 THANE 27 MAHARASHTRA	NCPTI	

Supporting Document Details

Inv Item	IRN DRN	Doc Type	Place of Issue	Issue Date	Expiry Date	Issuing Party Beneficiary Party
1	2024052200099414	380000	INDIA	20/05/2024		BHUMI ENTERPRISES
0	2024052200035880	Commercial invoice				M/S. KANZ AL-BAHAR B.M.T LLC
1	2024052200099416	271000	INDIA	20/05/2024		BHUMI ENTERPRISES
0	2024052200035880	Packing list				M/S. KANZ AL-BAHAR B.M.T LLC
1	2024052200099413	934000	INDIA	20/05/2024		BHUMI ENTERPRISES
0	2024052200035880	Value declaration (GATT Valuation Declaration)				M/S. KANZ AL-BAHAR B.M.T LLC
1	2024052200099415	165000	INDIA	09/05/2024		BHUMI ENTERPRISES
0	2024052200035880	Bond				M/S. KANZ AL-BAHAR B.M.T LLC

Statement Details

Code-Type Serial Nos Details

RS001-DEC 1/1,1/2,
I/We BHUMI ENTERPRISES holder of IEC No. FSYP5523P, in regard to my/our claim under RosCTL scheme made in this Shipping Bill or Bill of Export, hereby declare that:
1. I/ We undertake to abide by the provisions, including conditions, restrictions, exclusions and time-limits as provided under RosCTL scheme, and relevant notifications, regulations, etc., as amended from time to time.
2. Any claim made in this shipping bill or bill of export is not with respect to any duties or taxes or levies which are exempted or remitted or credited under any other mechanism outside RosCTL
3. I/We undertake to preserve and make available relevant documents relating to the exported goods for the purposes of audit in the manner and for the time period prescribed in the Customs Audit Regulations, 2018.

Following is the list of document attached

Invoice	Item	Agency	Document Name
-	-		Invoice
-	-		Packing List
Factory Stuffing NO	Sample Accompanied NO	Vessel Name & Voyes	Rotation No & Date

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

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

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

Signature of Exporter/CHA with Date

P1 Skyarsh 07/06/24

B Gaur 25/5/24

CB Kishor 23/5/24 27/6/24

Exporters Anurag 27/6/2024

PACKING LIST						
Exporter : M/S. BHUMI ENTERPRISES SHOP NO. F-80, FIRST FLOOR, FANTASIA BUSINESS PARK, PLOT NO 47, SECOR 30-A, VASHI NAVI MUMBAI, THANE, MAHARASHTRA- 400 703 GSTIN:- 27FSYPS5523P1ZE		Invoice No. & Date BE/006/2024-2025 DATE- 20/05/2024 BANK DETAILS BANK- KOTAK MAHINDRA BANK LTD BANK A/C NO:- 5448185005 IFSC CODE:- KKBK0001369 AD CODE :- 0180561-6030026		Exporter Ref. IEC.NO. FSYPS5523P TERMS OF PAYMENTS DELIVERY AGAINST ACCEPTANCE DA(180 DAYS)		
Consignee : M/s. KANZ AL BAHAR B.M.T LLC. OFFICE NO. 202, MOH KHALID BIN BUILDING, 2ND FLOOR, NEAR SUWAI SUPER MARKET, FRIJ MURAR P.O. BOX 65109, DEIRA DUBAI U.A.E EMAIL ID:- kanzalbaharbmt@gmail.com		Buyer (If other than consignee) M/S. NOOR AL ASAD GOODS WHOLESALERS GOLD SOUK MARKET DIERA DUBAI PO BOX NO. AE001101, UNITED ARAB EMIRATES TELEPHONE : 0971 509193503. EMAIL: nooralasadgoodswholesaler@gmail.com				
Pre-Carriage by BY ROAD		Terms of Delivery & Payments PAYMENT PERIOD - 180 DAYS NATURE OF CONTRACT - C&F		ARN NO :- AD270524011493A DATE :- 09/05/2024		
Vessel / Flight No. BY SEA		Port of Loading JNPT, NHAVA SHEVA		Country of final destination DUBAI, U.A.E.		
Port of Discharge JEBEL ALI		Final Destination JEBEL ALI, DUBAI				
CRTN NO	MARKA :- S.A.I	TOTAL PCS	PCS/PRS	SIZE	NT WT	GROSS.WEIGHT
46 CARTOONS INDIAN READYMADE GARMENTS						
1	MENS T-SHIRTS MADE OF 100% COTTON	108	PCS	14X14X30	29	30
2	MENS T-SHIRTS MADE OF 100% COTTON	108	PCS	14X14X30	29	30
3	MENS T-SHIRTS MADE OF 100% COTTON	108	PCS	14X14X30	29	30
4	MENS T-SHIRTS MADE OF 100% COTTON	108	PCS	14X14X30	29	30
5	MENS T-SHIRTS MADE OF 100% COTTON	108	PCS	14X14X30	29	30
6	MENS T-SHIRTS MADE OF 100% COTTON	108	PCS	14X14X30	29	30
7	MENS T-SHIRTS MADE OF 100% COTTON	108	PCS	14X14X30	29	30
8	MENS T-SHIRTS MADE OF 100% COTTON	108	PCS	14X14X30	29	30
9	MENS T-SHIRTS MADE OF 100% COTTON	108	PCS	14X14X30	29	30
10	MENS T-SHIRTS MADE OF 100% COTTON	108	PCS	14X14X30	29	30
11	MENS T-SHIRTS MADE OF 100% COTTON	108	PCS	14X14X30	29	30
12	MENS T-SHIRTS MADE OF 100% COTTON	108	PCS	14X14X30	29	30
13	MENS T-SHIRTS MADE OF 100% COTTON	108	PCS	14X14X30	29	30
14	MENS T-SHIRTS MADE OF 100% COTTON	108	PCS	14X14X30	29	30
15	MENS T-SHIRTS MADE OF 100% COTTON	108	PCS	14X14X30	29	30
16	MENS T-SHIRTS MADE OF 100% COTTON	108	PCS	14X14X30	29	30
17	MENS T-SHIRTS MADE OF 100% COTTON	108	PCS	14X14X30	29	30
18	MENS T-SHIRTS MADE OF 100% COTTON	108	PCS	14X14X30	29	30
19	MENS T-SHIRTS MADE OF 100% COTTON	108	PCS	14X14X30	29	30
20	MENS T-SHIRTS MADE OF 100% COTTON	108	PCS	14X14X30	29	30
21	MENS T-SHIRTS MADE OF 100% COTTON	108	PCS	14X14X30	29	30
22	MENS T-SHIRTS MADE OF 100% COTTON	108	PCS	14X14X30	29	30
23	MENS T-SHIRTS MADE OF 100% COTTON	108	PCS	14X14X30	29	30
24	MENS T-SHIRTS MADE OF 100% COTTON	108	PCS	14X14X30	29	30
25	MENS T-SHIRTS MADE OF 100% COTTON	108	PCS	14X14X30	29	30
26	MENS T-SHIRTS MADE OF 100% COTTON	108	PCS	14X14X30	29	30
27	MENS T-SHIRTS MADE OF 100% COTTON	108	PCS	14X14X30	29	30
28	MENS T-SHIRTS MADE OF 100% COTTON	108	PCS	14X14X30	29	30
29	MENS T-SHIRTS MADE OF 100% COTTON	108	PCS	14X14X30	29	30
30	MENS T-SHIRTS MADE OF 100% COTTON	108	PCS	14X14X30	29	30
31	MENS T-SHIRTS MADE OF 100% COTTON	108	PCS	14X14X30	29	30
32	MENS T-SHIRTS MADE OF 100% COTTON	108	PCS	14X14X30	29	30
33	MENS T-SHIRTS MADE OF 100% COTTON	108	PCS	14X14X30	29	30
34	MENS T-SHIRTS MADE OF 100% COTTON	108	PCS	14X14X30	29	30
35	MENS T-SHIRTS MADE OF 100% COTTON	108	PCS	14X14X30	29	30
36	MENS T-SHIRTS MADE OF 100% COTTON	108	PCS	14X14X30	29	30
37	MENS JEANS MADE OF BLENDED	48	PCS	24X14X24	29	30
38	MENS JEANS MADE OF BLENDED	48	PCS	24X14X24	29	30
39	MENS JEANS MADE OF BLENDED	48	PCS	24X14X24	29	30
40	MENS JEANS MADE OF BLENDED	48	PCS	24X14X24	29	30
41	MENS JEANS MADE OF BLENDED	48	PCS	24X14X24	29	30
42	MENS JEANS MADE OF BLENDED	48	PCS	24X14X24	29	30
43	MENS JEANS MADE OF BLENDED	48	PCS	24X14X24	29	30
44	MENS JEANS MADE OF BLENDED	48	PCS	24X14X24	29	30
45	MENS JEANS MADE OF BLENDED	48	PCS	24X14X24	29	30
46	MENS JEANS MADE OF BLENDED	48	PCS	24X14X24	29	30
TOTAL CTNS/PKGS : 46 CTNS GROSS.WT.- 1380.000 KGS NET.WT.- 1334.000 KGS TOTAL PCS:- 4368 PCS		For BHUMI ENTERPRISES For BHUMI ENTERPRISES  Proprietor				
We declaration that invoice shows the actual price of goods described and that all particulars are true & correct.						

P1
 SBredder
 08/06/2024

P2
 Gaurav
 27/05/24

corrected 2 inputs
 Kollis
 7/6/24

Amrith
 7/6/2024

INVOICE						
Exporter : M/S. BHUMI ENTERPRISES SHOP NO. F-80, FIRST FLOOR, FANTASIA BUSINESS PARK, PLOT NO 47, SECOR 30-A, VASHI NAVI MUMBAI, THANE, MAHARASHTRA- 400 703 GSTIN:- 27FSYPS5523P1ZE			Invoice No. & Date BE/006/2024-2025 DATE- 20/05/2024		Exporter Ref. IEC.NO. FSYPS5523P	
			BANK DETAILS BANK:- KOTAK MAHINDRA BANK LTD BANK A/C NO:- 5448185005 IFS CODE:- KKBK0001369 AD CODE:- 0180561-6030026		TERMS OF PAYMENTS DELIVERY AGAINST ACCEPTANCE DA(180 DAYS)	
Consignee : M/s. KANZ AL BAHAR B.M.T L.L.C. OFFICE NO. 202, MOH KHALID BIN BUILDING, 2ND FLOOR, NEAR SUWAIS SUPER MARKET, FRIJ MURAR P.O. BOX 65109, DEIRA DUBAI U.A.E EMAIL ID:- kanzalbaharbmt@gmail.com			Buyer (If other than consignee) M/s. NOOR AL ASAD GOODS WHOLESALERS GOLD SOUK MARKET DIERA DUBAI PO BOX NO. AE001101, UNITED ARAB EMIRATES TELIPHONE : 0971 509193503. EMAIL: nooralasadgoodswholesaler@gmail.com			
Pre-Carriage by BY ROAD		Place of Receipt by pre-carrier MUMBAI		Terms of Delivery & Payments PAYMENT PERIOD - 180DAYS		ARN NO:- AD270524011493A DATE:- 09/05/2024
Vessel / Flight No. BY SEA		Port of Loading JNPT, NHAVA SHEVA		NATURE OF CONTRACT - C&F		Country of final destination DUBAI, U.A.E
Port of Discharge JEBEL ALI		Final Destination JEBEL ALI, DUBAI				
Marks & No.	Description of Goods	RITC	TOTAL PCS	PCS/MTRS /PKTS	Rate USD PER PCS	Amount USD
S.A.I CTNS NO. 01 TO 46	46 CARTOONS INDIAN READYMADE GARMENTS					
	MENS T-SHIRTS MADE OF 100% COTTON MENS JEANS MADE OF BLENDED	62052000 62034990	3888 480	PCS PCS	4.50 7.20	17496.00 3456.00
TOTAL AMOUNT (IN WORD) C&F USD:- TWENTY THOUSAND NINE HUNDRED FIFTY TWO ONLY.						20952.00
TOTAL CTNS/PKGS : 46 CTNS GROSS.WT.-1380.000 KGS NET.WT.- 1334.000 KGS TOTAL PCS:- 4368 PCS						
WE INTEND TO CLAIM BENEFIT REWARD UNDER MEIS / RODTEP / REBATE OF STATE AND CENTRAL TAXES AND LIVIES SCHEME We declaration that invoice shows the actual price of goods described and that all particulars are true & correct.				For BHUMI ENTERPRISES  Proprietor		
				PROPRIOTOR.		

P1
SBP
07/06/2024

P2
Sunn
21/05/24

CB
Khalid
Khalid
7/6/24

Proprietor
Sunn
7/6/2024

Panchanama dated 07.06.2024 drawn at JWR Logistics Pvt Ltd-CFS, in respect of Examination of goods covered under S/B Nos. 1154434 & 1156263 both dated 25.05.2024 pertaining to M/s BHUMI ENTERPRISES (IEC-FSYPS5523P)

	Pancha 1	Pancha 2
Name	Shubham Balasaheb Yendhe	Prathamesh Prakash Mest
Date of Birth	30.03.2002	25.03.1990
Occupation	Private company	Private company
Type of ID card	Aadhar card	Aadhar card
ID number	6444 1634 5186	6548 1302 2639
Address	Jadhav Mala, Ozar-Otur Road , Hivare Khurd,Dist; Pune -412409	A-302, 3 rd floor , Pranshu Pride Building , Nandivali Bhopar Road, Near Gardian School, Desle Peda, Dombivili East , Kalyan Thane, - 421201

We, the above-mentioned panchas, on being called upon by one person who introduced himself as Vikram Meena, Intelligence Officer (IO), SIIB(X), JNCH by showing us his Govt. Identity card, presented ourselves at JWR Logistics Pvt Ltd-CFS, on 07.06.2024 at 10.15 Hrs. Further, the said officer introduced us to Shri Ravi Kumar Gupta, Senior Intelligence Officer (SIO), SIIB(X), JNCH by showing us his Govt. Identity card. Further, the said officers introduced us to Shri Sagar Bannappa Khandekar, H card holder (Custom Pass No. H/MUMB1/20234010) of CHA firm M/s PACIFIC CLEARING AND FORWARDING PVT LTD & Shri Suyash Dinkar Lohote, authorised representative of exporter M/s BHUMI ENTERPRISES (IEC-FSYPS5523P). The officers explained to us that the exporter M/s BHUMI ENTERPRISES (IEC-FSYPS5523P) having the address: F-80, Fantasia Business Park , Plot No. 47, sector 30A, Vashi , Navi Mumbai -400703 has filed Shipping Bills No. 1154434 & 1156263 both dated 25.05.2024 through CHA M/s PACIFIC CLEARING AND FORWARDING PVT LTD for export of their consignment under the said shipping bills. The said cargo was kept on hold for detailed examination vide Hold letters No. 40/2024-25/SIIB(X) dated 30.05.2024 & 42/2024-25/SIIB(X) dated 05.06.2024 issued vide F.No. CUS/SIIB/INT /303/2024- SIIB(E).

Further, the officers informed us that export consignment against Shipping Bills No. 1154434 & 1156263 both dated 25.05.2024 having details as per Table-A has been ordered for detailed examination by SIIB(X), JNCH by Competent Authority. The said cargo was destined to Jebel Ali, United Arab Emirates.

Table-A

Sr .N o.	SB No./Date	RITC	Description of goods	Quantity	RATE/ PCS IN INR	FOB (in Rupees)	Drawback (in rupees)	ROSCTL (in rupees)	IGST amount paid in INR
1	1154434 dated 25.05.2024	62052 090	INDIAN READYMADE GARMENTS MENS T-SHIRTS MADE OF 100 % COTTON	3888	371.92	1435691.85	34456.60	86859.36	Under LUT
2		62034 990	INDIAN READYMADE GARMENTS MENS JEANS MADE OF BLENDED	480	595.08	283593.45	7089.84	13470.69	

P1 *[Signature]*
07/06/2024

P2 *[Signature]*
07/06/2024

CS *[Signature]*
07/06/2024

Export *[Signature]*
07/06/2024

1156263 dated 25.05.2024	62052 090	INDIAN READYMADE GARMENTS MENS T-SHIRTS MADE OF 100 % COTTON	3064	371.92	1132072.28	27169.73	68490.37
4	62034 990	INDIAN READYMADE GARMENTS MENS JEANS MADE OF BLENDED	1248	595.08	737768.26	18444.21	35043.99
Total			Total 8680 packed in 86 Cartons PCS (6952 pcs of Shirts & 1728 Pcs of Jeans)		35,89,125.84	87160.38	203864.41

We the panchas along with Custom Broker/ Exporter and the aforesaid officers visited the location I-29 of export shed no. I of JWR Logistics Pvt Ltd-CFS where the above-mentioned goods were kept in open.

Further, we were shown the copy of the said Hold letters, Shipping Bills and the packing lists. We put our dated signature on the above-said documents as a token of having seen the same.

Further, the examination procedure started in our presence. Total Total 8680 PCS (6952 pcs of Shirts & 1728 Pcs of Jeans) packed in 86 Cartons were found of the said goods which were same as declared. Thereafter all the Cartons were opened and examined one by one and the officers counted the quantity of goods in the cartons. The quantity and physical description of the goods were found as per declaration in the shipping bills.

During the examination officers observed that the composition of the goods (Garments) & Valuation can be ascertained only after testing by DYCC, JNCH & Market enquiry. Therefore representative samples, in triplicate, were drawn from the said shipping bills as per the goods found therein as mentioned in the Table - B below:-

Table-B

Sl.No.	SB No./Date	Description of goods	Carton No. from which sample was drawn
1	1154434 dated 25.05.2024	INDIAN READYMADE GARMENTS MENS T-SHIRTS MADE OF 100 % COTTON	32
2		INDIAN READYMADE GARMENTS MENS JEANS MADE OF BLENDED	49
3	1156263 dated 25.05.2024	INDIAN READYMADE GARMENTS MENS T-SHIRTS MADE OF 100 % COTTON	78
4		INDIAN READYMADE GARMENTS MENS JEANS MADE OF BLENDED	46

Signature
07/06/2024

Signature

2

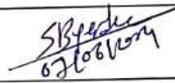
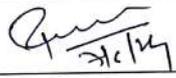
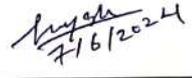
Signature
CB
7/6/24

Signature
7/6/2024

All the representative samples were thereafter sealed in green colour envelopes and we have put our dated signature on the same. The examined goods were repacked and handed over to the CFS authorities for safe custody.

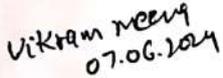
The Panchanama which started at 10.15 Hrs on 07.06.2024 concluded at 11.15 Hrs on the same day and at the same place without any untoward incident. The entire Panchanama was conducted in a peaceful and systematic manner and no damage to any movable and immovable property as well as the goods was caused during the course of the Panchanama. Nothing was taken over by the said Customs officers except for the sealed samples mentioned above. Also, no religious or cultural sentiments were hurt during the course of the Panchnama. No damage was done to the cargo.

We, the panchas have read over the said proceedings of Panchnama running into 01 to 03 pages which is typed and printed by me in the office of JWR Logistics Pvt Ltd-CFS. The Panchnama has been read over to us in Hindi & English as well and therefore, we find it to be correctly recorded and typed as per our say.

Sr. No.	Name	Signature
1	Pancha-I (Shubham Balasaheb Yendhe)	
2	Pancha-II (Prathamesh Prakash Mest)	
3	Shri Shri Sagar Bannappa Khandekar, H-Card holder of CHA Firm M/ PACIFIC CLEARING AND FORWARDING PVT LTD	
4.	Suyash Dinkar Lohote authorised Representative of exporter <u>M/s BHUMI ENTERPRISES (IEC-FSYPS5523P)</u>	

Drawn and typed by me at the office of JWR Logistics Pvt Ltd-CFS.

(as per the panchas say);


Vikram Meena
IO/SIIB(X)/JNCH

In Presence of

Ravi Kumar Gupta
SIO/SIIB(X)/JNCH





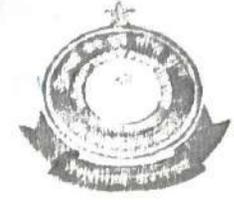








भारत सरकार / Government of India
वित्त मंत्रालय / Ministry of Finance
आयुक्त सीमाशुल्क एनएस II का कार्यालय
Office of Commissioner of Customs NS II
Jawaharlal Nehru Custom House, Nhava Sheva,
Dist- Raigad, Maharashtra - 400 707
E-mail: siibx.jnch@gmail.com



F.No. CUS/SIIB/MISC/303/2024-SIIB(E)

Date: .06.2024

To,

The Chemical Examiner Grade-I (Incharge),
O/o Joint Director, JNCH Lab
Nhava Sheva, Tal-Uran, Dist.- Raigad.

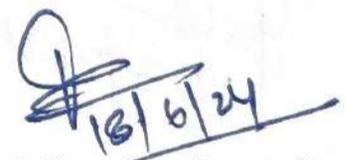
Subject: Testing of samples pertaining to Shipping bill no. 1154434 dated 25.05.2024 filed by the exporter M/s Bhumi Enterprises (IEC- FSYP5523P).

Please refer to the subject mentioned above.

2. In this regard it is informed that this office is investigating goods meant to be exported covered under Shipping bill no. 1154434 dated 25.05.2024.
3. It is suspected that the nature and the composition of the goods may be mis-declared. In view of above, 01 sealed sample is enclosed herewith for testing purpose, the details of which are tabulated below:

Sr. No.	Shipping bill no. & date	Declared description	No. of RSS
1.	1154434/ 25.05.2024	Indian Readymade Garments Mens Jeans Made of Blended	01

4. It is therefore requested to conduct necessary tests on the enclosed sample and inform this office about the nature and composition etc. to this office as early as possible.


18/6/24

(Ravi Kumar Gupta)
Superintendent of Customs,
SIIB(X), JNCH, Nhava Sheva.

Encl.: 01 sealed sample.

Lab No: 475/S11B(x)/18.06.2024

S/B NO. 1154434 dt: - 25.05.2024

Report:- The sample as received is in the form of yarn dyed woven readymade garment article (Jeans) with zipper on front side and pockets on sides. The base fabric is composed of cotton yarns on one side together with elastomeric yarns and cotton yarns on other side.

Total wt. of sample = 665.0g

GSM of base fabric = 470.14

% Composition :-

Cotton = 98.04 %

Elastomeric yarns = Balance

Scaled remnant returned.

Preethi
11/07/2024

P. PREETHI BATHAM
Chemical Assistant

Dr. P. Preethi Mishra
रसायन परीक्षक ग्रेड-१ / Chemical Examiner Grade-1
जवाहरलाल नेहरू कस्टम हाउस लैबोरेटरी
Jawaharlal Nehru Custom House Laboratory
नया शेवा / Nhava Sheva



भारत सरकार/ Government of India
वित्त मंत्रालय / Ministry of Finance
आयुक्त सीमाशुल्क एन.एस.-II का कार्यालय
Office of Commissioner of Customs NS-II
Jawaharlal Nehru Custom House, Nhava Sheva,
Dist- Raigad, Maharashtra - 400 707
E-mail: siibx.jnch@gmail.com



F.No. CUS/SIIB/MISC/303/2024-SIIB(E)

Date: .06.2024

To,

The Chemical Examiner Grade-I (Incharge),
O/o Joint Director, JNCH Lab
Nhava Sheva, Tal-Uran, Dist.- Raigad.

Subject: Testing of samples pertaining to Shipping bill no. 1156263 dated 25.05.2024 filed by the exporter M/s Bhumi Enterprises (IEC- FSYPS5523P).

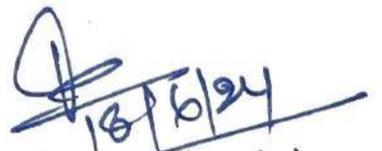
Please refer to the subject mentioned above.

2. In this regard it is informed that this office is investigating goods meant to be exported covered under Shipping bill no. 1156263 dated 25.05.2024.

3. It is suspected that the nature and the composition of the goods may be mis-declared. In view of above, 01 sealed sample is enclosed herewith for testing purpose, the details of which are tabulated below:

Sr. No.	Shipping bill no. & date	Declared description	No. of RSS
1.	1156263/ 25.05.2024	Indian Readymade Garments Mens Jeans made of blended	01

4. It is therefore requested to conduct necessary tests on the enclosed sample and inform this office about the nature and composition etc. to this office as early as possible.


18/6/24

(Ravi Kumar Gupta)
Superintendent of Customs,
SIIB(X), JNCH, Nhava Sheva.

Encl.: 01 sealed sample.

Lab No: 471/SIIB(x)/18.06.2024

Report.

The sample as received is in the form of dyed woven Ready made garment (Jeans). It is wholly composed of cotton yarns.

Total wt. of sample = 655.0 gms.

GSM = 504.2.

Sealed remnant sample returned.

N. P. — S. 4

03/07/2024

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

~~T. C. Tanwar~~
3/7/24
Dr. T. C. TANWAR
Chemical Examiner Gr.-I

CE-I



भारत सरकार/ Government of India
वित्त मंत्रालय / Ministry of Finance
आयुक्त सीमाशुल्क एन.एस.-II का कार्यालय
Office of Commissioner of Customs NS-II
Jawaharlal Nehru Custom House, Nhava Sheva,
Dist- Raigad, Maharashtra - 400 707
E-mail: siibx.jnch@gmail.com



F.No. CUS/SIIB/MISC/303/2024-SIIB(E)

Date: .06.2024

To,

The Chemical Examiner Grade-1 (Incharge),
O/o Joint Director, JNCH Lab
Nhava Sheva, Tal-Uran, Dist.- Raigad.

Subject: Testing of samples pertaining to Shipping bill no. 1156263 dated 25.05.2024 filed by the exporter M/s Bhumi Enterprises (IEC- FSYPS5523P).

Please refer to the subject mentioned above.

2. In this regard it is informed that this office is investigating goods meant to be exported covered under Shipping bill no. 1156263 dated 25.05.2024,

3. It is suspected that the nature and the composition of the goods may be mis-declared. In view of above, 01 sealed sample is enclosed herewith for testing purpose, the details of which are tabulated below:

Sr. No.	Shipping bill no. & date	Declared description	No. of RSS
1.	1156263/ 25.05.2024	Indian Readymade Garments Mens T-Shirts Made of 100% cotton	01

4. It is therefore requested to conduct necessary tests on the enclosed sample and inform this office about the nature and composition etc. to this office as early as possible.

(Ravi Kumar Gupta)
Superintendent of Customs,
SIIB(X), JNCH, Nhava Sheva.

Encl.: 01 sealed sample.

Lab No: 473/S11B(x)/18.06.2024

S/B no: 1156263, dt: 25.05.2024

Report:

The sample as received is in the form of dyed knitted readymade garment (Men's T-Shirt) having print at front side. It is made of cotton yarns and polyester filament yarns.

Wt of sample as received = 198.6 gm

% composition:

Cotton = 67.04%

Polyester = balance.

Sealed r/s returned.

Klyar
03/07/24
Dr. K. SAYANNA
Chemical Assistant
J.N.C.H. Laboratory

ghu p
03.07.2024
Dr. P. S. Sharma
Chemical Examiner Gr II



भारत सरकार/ Government of India
वित्त मंत्रालय / Ministry of Finance
आयुक्त सीमाशुल्क एन.एस. II का कार्यालय
Office of Commissioner of Customs NS-II
Jawaharlal Nehru Custom House, Nhava Sheva,
Dist- Raigad, Maharashtra - 400 707
E-mail: siibx.jnch@gmail.com



F.No. CUS/SIIB/MISC/303/2024-SIIB(E)

Date: .06.2024

To,

The Chemical Examiner Grade-I (Incharge),
O/o Joint Director, JNCH Lab
Nhava Sheva, Tal-Uran, Dist.- Raigad.

Subject: Testing of samples pertaining to Shipping bill no. 1154434 dated 25.05.2024 filed by the exporter M/s Bhumi Enterprises (IEC- FSYPS5523P).

Please refer to the subject mentioned above.

2. In this regard it is informed that this office is investigating goods meant to be exported covered under Shipping bill no. 1154434 dated 25.05.2024.

3. It is suspected that the nature and the composition of the goods may be mis-declared. In view of above, 01 sealed sample is enclosed herewith for testing purpose, the details of which are tabulated below:

Sr. No.	Shipping bill no. & date	Declared description	No. of RSS
1.	1154434/ 25.05.2024	Indian Readymade Garments Mens T-Shirts Made of 100% cotton	01

4. It is therefore requested to conduct necessary tests on the enclosed sample and inform this office about the nature and composition etc. to this office as early as possible.

(Ravi Kumar Gupta)
Superintendent of Customs,
SIIB(X), JNCH, Nhava Sheva.

Encl.: 01 sealed sample.

Lab No: 472/S11B(X)/18.06.2024

S/B NO:1154434, Date: 25-05-2024

Report- The sample as received is in the form readymade garment (T shirt). It is made of dyed and printed knitted fabric. It is composed of blended spun yarns of cotton together with filament yarns of polyester and spandex yarns.

Total weight of sample=211.2 gm

% composition:

% of cotton=69.65

% of polyester=27.07

% of elastomeric yarn (Spandex) =Balance

sealed remnant sample returned

R. Uday

27/06/24

Chemical Assistant


27/6/24

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

Market Survey Report dated 18.06.2024

As per instruction of Deputy Commissioner, SIIB(X), JNCH, I undersigned, along with Suyash Dinkar Lohote Authorized Representative of exporter M/s BHUMI ENTERPRISES (IEC-FSYPS5523P) conducted the market survey of goods covered under Shipping Bill No. 1154434 & 1156263 both dated 25.05.2024 by M/s BHUMI ENTERPRISES (IEC-FSYPS5523P) on 04.06.2024. Details pertaining to the subject samples are given below-

Table-I

Sr .N o.	SB No./Date	RITC	Description of goods	Quantity	RATE/ PCS	FOB (in Rupees)	Drawback (in rupees)	ROSCTL (in rupees)	IGST amount paid in INR
1	1154434 dated 25.05.2024	62052 090	Indian Readymade Garments Mens T-Shirts Made Of 100 % Cotton	3888	371.92	1435691.85	34456.60	86859.36	Under LUT
2		62034 990	Indian Readymade Garments Mens Jeans Made Of Blended	480	595.08	283593.45	7089.84	13470.69	
3	1156263 dated 25.05.2024	62052 090	Indian Readymade Garments Mens T-Shirts Made Of 100 % Cotton	3064	371.92	1132072.28	27169.73	68490.37	
4		62034 990	Indian Readymade Garments Mens Jeans Made Of Blended	1248	595.08	737768.26	18444.21	35043.99	
Total				Total 8680 pcs packed in 86 Cartons (6952 pcs of T-Shirts & 1728 Pcs of Jeans)		35,89,125.84	87160.38	203864.41	

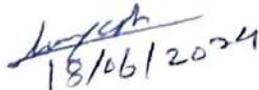
To ascertain the proper value of the above-mentioned items, we carried the samples with us. We went to the wholesale market in Mangaldas Market, Masjid Bunder, Mumbai where such items are sold on a wholesale basis. The said samples were shown to the below-mentioned wholesalers situated in the market. The wholesalers said that the subject goods are manufactured by various local manufacturers and its market price varies from the price offered by different local manufacturers. So accurate price could not be quoted or ascertained. But And they have quoted the approximate price of similar types of goods in written, The rates quoted by the concerned wholesalers are mentioned below.

Table-II

Sr No.	SB No./ Date	Description of goods	AC GARMENTS; 44, Sheriff Street, (Chakla Street), Masjid Bunder, Mumbai-400 003	OOSMAN BROTHERS; 9, Bhajipala Lane (Chakla), Mumbai- 400 003	CITY STYLE ;137, Yusuf Meherali Road, Near Zakariya Masjid, Opp. Jai Hind Restaurant, Masjid Bunder, Mumbai-400 003 -	Average price per piece as per market enquiry (INR)	Average price per piece after adding 30% Misc expenses (INR)	Price as declared by exporter (in Rs.)
1	11544 34 dated 25.05. 2024	INDIAN READYMADE GARMENTS MENS T-SHIRTS MADE OF 100% COTTON	248	242	238	243	316.13	371.92
		INDIAN READYMADE GARMENTS MENS JEANS MADE OF BLENDED	389	384	394	389	505.81	595.08
2	11562 63 dated 25.05. 2024	INDIAN READYMADE GARMENTS MENS T-SHIRTS MADE OF 100% COTTON	248	242	238	243	316.13	371.92
		INDIAN READYMADE GARMENTS MENS JEANS MADE OF BLENDED	389	384	394	389	505.81	595.08

Enquiry of the prices of the similar goods was done at the above-mentioned shops and the price of the similar goods is shown in the above table. The original visiting cards, purchased bills & quotation are attached herewith to this survey report.


18/6/2024
(Jatin Budania)
IO/SIIB(X), JNCH


18/06/2024
(Suyash Dinkar Lohote)
Authorized Representative of
exporter M/s BHUMI ENTERPRISES (IEC-FSYPS5523P)



Product By
massle®
you cool

اسد للبضاعة الراقية

एसी. गारमेंट्स
AC. GARMENTS
44, SHERIFF DEVJI STREET, (CHAKLA STREET), MASJID BLUNDER, MUMBAI - 400003

ANZ
ZEDDS
SHOCKERS

एसी. गारमेंट्स
AC. GARMENTS

JAG SHIKHAR & SONS
जग शिखर एंड सन्स

27BMNPR0223G1Z2
MOB : 9326230782
श्री स्वस्त्य
PRODUCTS

GSTIN : 27AMFPS8006D1Z3
Frenchie
उस्मान ब्रदर्स | S. EBRAHIM & BROS
7, Bhajipala Lane, Mumbai 400003.

VIP®
उस्मान ब्रदर्स |
९, भाजीपाला लेन (चक्री), मुंबई-४००००३.

GSTIN : 27AACPM1783C1ZK
Frenchie
OOSMAN BROTHERS
9, Bhajipala lane, (Chakri), Mumbai-400 003.

EXPORTERS OF
SPECIAL MOSIERY WEAR ETC
326
Dakota Street 1st Floor Colaba 400005
HARROON
TRADING CO.
गानंद & कं



Goods and Services Tax

Government of India, States and Union Territories

[REGISTER](#)[LOGIN](#)

[Home](#) > [Search Taxpayer](#) > [Search by GSTIN/UIN](#)

Search Taxpayer

• indicates mandatory fields

GSTIN/UIN of the Taxpayer •

Search Result based on GSTIN/UIN : 27JFSPK2132H1Z5

Legal Name of Business

DEEPAK KUMAR

Trade Name

BENT CLOTHING

Effective Date of registration

22/09/2022

Constitution of Business

Proprietorship

GSTIN / UIN Status

Cancelled suo-moto

(Effective from 22/09/2022)

Taxpayer Type

Regular

Administrative Office

(JURISDICTION - STATE)

State - Maharashtra

Zone - Thane

Division - PALGHAR

Charge - NALASOPARA_702

Other Office

(JURISDICTION - CENTER)

State - CBIC

Zone - MUMBAI

Commissionerate - PALGHAR

Division - DIVISION I

Range - RANGE-II

Principal Place of Businessground floor, shop no. 2, Sai Nath Apartment, Achole Road, near Dubey Plaza,
Nallasopara East, Vasai Virar, Palghar, Maharashtra, 401209**Whether Aadhaar Authenticated?**

Yes

(On 30/01/2023)

Whether e-KYC Verified?

Not Applicable

Additional Trade Name

View

Nature Of Core Business Activity ^

Trader - Wholesaler/Distributor

Nature of Business Activities ^

1. Retail Business2. Import3. Export4. Wholesale Business

Dealing In Goods and Services

Goods		Services	
HSN	Description	HSN	Description
5407	WOVEN FABRICS OF SYNTHETIC FILAMENT YARN, INCLUDING WOVEN FABRICS OBTAINED FROM MATERIALS OF HEADING 5404		
62	Articles of apparel and clothing accessories, not knitted or crocheted		

Goods		Services	
56	Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof		
58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery		

HSN: Harmonized System of Nomenclature of Goods and Services

[SHOW FILING TABLE](#)

[SHOW RETURN FILING FREQUENCY](#)



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Contact Us

Help Desk Number:

1800-103-4786

Log/Track Your Issue:

[Grievance Redressal Portal for GST](#) 



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Site Last Updated on 01-01-2026

Designed & Developed by GSTN

Site best viewed at 1024 x 768 resolution in Microsoft Edge, Google Chrome 49+, Firefox 45+ and Safari 6+

Statement of Shri Bhushan Vishwas Shingote, Proprietor of M/s Bhumi Enterprises, recorded under Section 108 of the Customs Act, 1962 in the office of Special Investigation and Intelligence Branch (Exports) situated at Room No. B 403, 4th floor, Jawaharlal Nehru Custom House, Nhava Sheva, Taluka - Uran, District - Raigad, Maharashtra - 400 707 on 07.01.2025.

I am present in receipt of Summons CBIC-DIN 20250178NT000081868F dated 01.01.2025 issued by Shri Kumar Swetank, Superintendent of Customs (P), Special Investigation and Intelligence Branch (Exports) from SIIB (X) office situated at Room No. B 403, 4th floor, Jawaharlal Nehru Custom House, Nhava Sheva, Taluka -Uran, District - Raigad, Maharashtra - 400707 on 07.01.2025. I have been explained the provisions of section 108 of the Customs Act, 1962; that giving false evidence under the said section of the said act is an offence under Section 208, 210 and 267 of the Bharatiya Nyaya Sanhita of 2023 and is punishable under Section 229 of the Bharatiya Nyaya Sanhita of 2023, that this statement of mine can be used as evidence either against me or any other person in any court of law, anywhere in India. Having been explained the said provisions of the 108 of the Customs Act, 1962 & Sections of the Bharatiya Nyaya Sanhita, 2023 to me and understood the same; I am giving my true, correct and voluntary statement as follows:

My name is Bhushan Vishwas Shingote, aged - 30 years and DOB- 01.01.1995. I am presently residing at C/o Vishwas Shingote, Ganesh Baug, R B Kadam Marg, Ghatkopar West, Mumbai. PO: Barve Nager, Distt. Mumbai Suburban, Maharashtra - 400084 and this is my permanent address. I have the personal Mobile No. -8976530928. Aadhar Card bearing No.-317490339745, PAN Card bearing No. FSYPS523P and I am submitting the copies of the same as proof of my identity. I have completed 10th Std. from Kanipnath Secondary School, Akola. I can read, understand and write in Marathi, English and Hindi. I am staying with my parents, and a brother, Wife and a Daughter at above-mentioned present address.

On being asked regarding the firm M/s Bhumi Enterprises, I state that I am the proprietor of the company. I am looking after the export related and sales related work of the firm. On my request, the undersigned SIIB (X) officer is typing my statement in the desktop computer of F-Cell as per my say.

Q1. Please give your introduction. What sort of work do you do?

Ans. I am Proprietor in M/s Bhumi Enterprises. The firm was established on 06/09/2022. The firm is engaged in procuring and export related work of Ready Made Garments. Before this, I was working with other exporters who were exporting garments. We are merchant exporter.

Q2. Do you know what you have been called for?

Ans. To assist in the investigation related to export of goods covered under shipping bills no. 1154434 and 1156263 both dated 25.05.2024

Q3. When did you do IEC registration and when was your first export?

Ans. We have got the IEC registration of our export firm on 15.06.2022. Our first export was of Readymade Garments on 10.04.2024

[Handwritten Signature]
7/1/2025

Q4. Why was your firm dormant for about two year after IEC registration of your firm?

Ans. After, IEC registration in June 2022, we were constantly searching for foreign buyer. As soon as we received an order from foreign buyer, we filed our first shipping bill in April 2024.

Q5. From whom did you purchase the goods which were being exported vide shipping bill no. 1154434 and 1156263 dated 25.05.2024?

Ans. We purchased the goods from M/s Bent Clothing. We will submit the GST invoices by 13.01.2025.

Q6. How did you arrange such hefty funds?

Ans. We started our export firm with unsecured loans from our relatives since we had just started the firm.

Q7. Please provide the bank account statement into which loans from your relative and payment to supplier has been made.

Ans. I do not have the bank statement currently,

Q8. Have you filed the ITR for the firm?

Ans. Since we have started our firm in June 2022, we have only filed ITR for the financial year 2023-24. I will submit ITR copy by 13.01.2025.

Q9. Do you file GST returns regularly? Please submit the copies of the same.

Ans. We have filed GSTR regularly with some months missing. I will submit the copies by 13.01.2025.

Q10. Do you have the e-way bill pertaining to the goods sourced by you for export?

Ans. I do not have the copy of e-way bill currently, but I will furnish the same by 13.01.2025.

Q11. Who is your overseas buyer in this consignment?

Ans. I do not remember.

Q12. How did you meet the buyer for this consignment?

Ans. I came to meet the buyer through a mutual friend who used to export to the buyer earlier.

Q13. Who was the mutual friend?

Ans. I do not remember right now.

Q14. Has your bank received the realization for your previous shipments?

Ans. I do not remember currently.

Q15. Since you have are not furnishing details of your shipments and it is also seen that you did not have enough resources at your disposal to start the firm, why it


7/1/2025

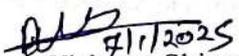
should not be construed that you are merely a frontman who has been created to defraud the government exchequer of undue export incentives?

Ans. I do not wish to answer.

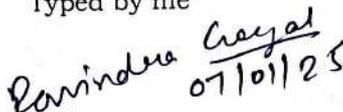
Q16. Do you have anything more to say regarding this case, apart from your submission above?

Ans. I have already stated the facts above. I have nothing more to say.

The above statement of mine running into 3 pages (serially mentioned 1 to 3) and it has been recorded correctly as per my true, correct and voluntary say and recorded. as per my say without any force, threat, inducement or coercion. on my request, the said statement has been typed on the office computer of SIIB(X) JNCH NHAVA SHEVA district - Raigarh, Maharashtra - 400707 as per my say. I therefore certify it has been recorded exactly as stated by me in response to questions raised correctly recorded as per my say; I therefore affix my dated signature on each page of the statement in token of having been recorded correctly as stated by me.


(Shri Bhushan Vishwas Shingote)
Director of M/s Bhumi Enterprises

Typed by me


(Ravindra Kumar Goyal)

IO/SIIB(X)
JNCH, NHAVA SHEVA

Recorded before me


(Kumar Swetank)

SIO /SIIB(X)
JNCH, NHAVA SHEVA

आयकर विभाग
INCOME TAX DEPARTMENT

भारत सरकार
GOVT. OF INDIA



स्थायी लेखा संख्या कार्ड
Permanent Account Number Card

FSYPS5523P



नाम / Name

BHUSHAN VISHWAS SHINGOTE

पिता का नाम / Father's Name

VISHWAS SHINGOTE

जन्म की तारीख / Date of Birth
01/01/1995

हस्ताक्षर / Signature



2602018


7/1/2025


 भारतीय विशिष्ट पहचान प्राधिकरण
 Unique Identification Authority of India
 


 भूषण विश्वास शिंगोटे
 Bhushan Vishwas Shingote
 जन्म तारीख/ DOB: 01/01/1995
 पुरुष/ MALE
Mobile No: 8976530928

3174 9033 9745

आइओ अडिथर, माझी ओळख

माझी ओळख
 Government of India

पत्नी: विरमा शिंगोटे, गणेश बाग, आर बी कदम मार्ग,
 धाकपोर वरेंड, मुंबई, बारवे नगर, मुंबई उपनगर,
 महाराष्ट्र - 400084

Address :
 C/O: Vishwas Shingote, Ganesh Baag, R B
 Kadam Marg, Dhakpor West, Mumbai, PO:
 Barve Nagar, DIST: Mumbai Suburban,
 Maharashtra - 400084

3174 9033 9745

Details as on: 18/01/2024


 5/20/11/7

Statement of Shri. Rakesh Budhiram Maurya, G card holder and authorised representative of CB M/s. Pacific Clearing and Forwarding Private Limited (licence no. 11/2393), recorded under Section 108 of the Customs Act, 1962 in the office of Special Investigation and Intelligence Branch (Exports) situated at Room No. B-403, 4th floor, Jawaharlal Nehru Custom House, Nhava Sheva, Taluka - Uran, District - Raigad, Maharashtra - 400707 on 16.07.2025.

In receipt of Summons having DIN- 20250778NW000000F9A6 dated 14.07.2025 issued by Shri Ayush Garg , Superintendent of Customs (P), Special Investigation and Intelligence Branch (Exports) from SIIB (X) office situated at Room No. B 403, 4th floor, Jawaharlal Nehru Custom House, Nhava Sheva, Taluka - Uran, District - Raigad, Maharashtra - 400707, I present myself for giving voluntary statement under section 108 of the Customs Act, 1962 on 16.07.2025. I have been explained the provisions of section 108 of the Customs Act, 1962; that giving false evidence under the said section of the said act is an offence under Section 208,210 and 267 of the Bharatiya Nyaya Sanhita of 2023 and is punishable under Section 229 of the Bharatiya Nyaya Sanhita of 2023, that this statement of mine can be used as evidence either against me or any other person in any court of law, anywhere in India. Having been explained the said provisions of the 108 of the Customs Act, 1962 & Sections of the Bharatiya Nyaya Sanhita,2023 to me and understood the same; I am giving my true, correct and voluntary statement as follows:

My name is **Rakesh Budhiram Maurya**, 50 years and DOB- 24.05.1975. I am residing at Flat No-703, Tulsi Residency, Shree Sai CHS, Sector-20, Plot No. 03, Near Jalvayu Vihar Bus Depo, Kharghar, Navi Mumbai, Kharghar, Raigarh, Panvel, Maharashtra, 410210. I have the personal Mobile No. 9987769308. Aadhaar Card bearing No. 724025684152, PAN Card bearing No. AGIPM5151A and I am submitting the copies of the same as proof of my identity. I have completed my MBA from Rizvi College Mumbai. I can read, understand and write in Hindi and English. I am married and staying along with my mother, wife and my two children at the address mentioned above. On my request, the undersigned SIIB (X) officer is typing my statement in the desktop computer/Cell-F as per my say.

Q.1. Give your brief introduction. State CHA license no and firm name. What sort of work do you do in the firm?

Ans. My name is Rakesh Budhiram Maurya, I look after all the import & export clearance related work of CB firm M/s. Pacific Clearing and Forwarding Private Limited having licence no. AAICP9383LCH001. I have been associated with this firm since 2017. The firm got its licence in 2017. My wife and I are the directors of the company. The firm is registered in Mumbai Customs, Nhava Sheva, Ahemedabad ICD and Mundra.

Q.2. Can you explain what is the procedure followed by your CB during filing a Shipping Bill?

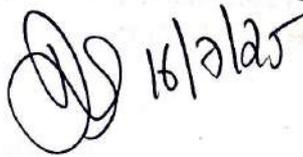
Ans. Firstly, after getting KYC documents i.e. IEC copy, GST registration, Aadhar card & Pan card of the proprietor we verify the IEC on DGFT portal, GSTIN on GSTIN portal. Thereafter, one of the employees from our office goes to the address of the exporter mentioned in IEC certificate for physical verification. After verifying all the KYC documents, we ask for the invoice and packing list from the exporter. After getting invoice and packing list we prepare the checklist and send to the exporter for the verification. Then, once we get the confirmation from the exporter we file the shipping bill for the export of the goods.

Q.3 Did your firm verify the goods before filling the shipping bills?

Ans. We file the Shipping Bills based on the invoice and packing list provided by the exporter. We do not undertake any independent verification of the goods prior to filing the Shipping Bills. The declared goods are typically seen by us during the carting process at the Container Freight Station (CFS).

Q.4. What procedures do you follow to check the status of your client's GSTIN?

Ans. As I stated above, firstly, we verify the GSTIN status on GST portal i.e.gst.gov.in.

 16/07/25

Q.5. Are you the authorized customs broker for M/s. Bhumi Enterprises? Since when have you been handling their shipments?

Ans. Yes, M/s. Pacific Clearing and Forwarding Private Limited is the authorized customs broker for filling the shipping bill on behalf of exporter M/s. Bhumi Enterprises, I am submitting the authority letter along with KYC documents for your references. We have been working with the exporter M/s. Bhumi Enterprises since May-2024.

Q.6. Now, I show you Shipping Bill No. 1154434 and 1156263 both dated 25.05.2024, was these shipping bills filed by you on behalf of exporter M/s BHUMI ENTERPRISES (FSYPS5523P), if yes then what are the goods being exported under the said Shipping Bill?

Ans. Yes, the Shipping Bill No. 1154434 and 1156263 both dated 25.05.2024 was filed by us on behalf of exporter M/s BHUMI ENTERPRISES (FSYPS5523P) and the goods being exported under the said Shipping Bill was RMG.

Q.7. Can you tell me how did you come in contact with the Exporter and how many shipping bills were filed by you before the current shipment on behalf of the exporter M/s BHUMI ENTERPRISES (FSYPS5523P)?

Ans. We came in contact with the exporter M/s BHUMI ENTERPRISES (FSYPS5523P) through our sales representative namely Suyash Lohote Junner in May- 2024. Beside these two, 03 other shipping bills no. 9983941 dated 18.05.2024, 9981594 dated 18.05.2024 and 9768579 dated 10.05.2024 was filed by us on behalf of exporter M/s BHUMI ENTERPRISES (FSYPS5523P). The goods in the shipping bills no. 9983941 and 9981594 both dated 18.05.2024 were RMG and goods in Shipping Bill No. 9768579 dated 10.05.2024 were wall Putty.

Q.8. Have you taken the KYC details of M/s BHUMI ENTERPRISES (FSYPS5523P), before filing their Shipping Bills? What measures were taken by you for the verification of KYC of the exporter?

Ans. Yes Sir, all the KYC details like IEC registration copy, GSTIN registration copy, pan card copy, aadhar card copy and electricity bill copy of office address of the exporter M/s BHUMI ENTERPRISES (FSYPS5523P) were taken from the exporter. The copies of the same are submitted hereby for your ready reference. After getting the KYC documents we did verified the documents on the portal.

Q.9 Have you verified the address of M/s BHUMI ENTERPRISES (FSYPS5523P)? Please submit the relevant documents.

Ans. Yes Sir, we did physically verify address at the time of KYC before filing Shipping Bills. I am submitting the photographs taken during the verification of principal place of business for your reference.

Q.10. During the statement of the exporter deposed on 07.01.2025, the exporter had stated to submit the purchase invoices pertaining to the goods under Shipping Bill No. 1154434 & 1156263 both dated 25.05.2024, GSTR copies, Bank A/c Statements, ITR for FY 2023-24 and by 13.01.2025, but till now the exporter had not submitted the requisite documents despite multiple reminder email. What's your say in this regard?

Ans. After the said consignment we are not in contact with the exporter M/s BHUMI ENTERPRISES (FSYPS5523P). I am not aware of this. I will also email the exporter to submit the requisite documents.

Q.12. As per Test reports of samples drawn during the panchanama dated 07.06.2024, some items were found mis-declared in terms of description and classification.

Ans. Sir, we prepare the checklist based on invoices and packing list submitted by the exporter and confirmation from the exporter we file the shipping bill. We did not physically verify the goods before filling the shipping bill. We see the goods during the carting process.

Q.13. The regulation 10 (d) of the CBLR, 2018 mandates that the Custom Broker has to always advise his client to comply with the provisions of the Act, other allied Acts and the rules and

DD 16/9/25

regulations thereof, and in case of non-compliance, shall bring the matter to the notice of the Deputy Commissioner of Customs or Assistant Commissioner of Customs. Have you diligently performed your duties under CBLR, 2018?

Ans. To the best of our knowledge, we have diligently performed our duties as mandated under the regulation 10 (d) of the CBLR, 2018.

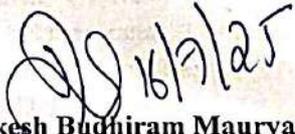
Q. 14. The regulation 10(n) of the CBLR, 2018 mandates that the Custom Broker should verify the correctness of the Importer Exporter Code (IEC) number, Goods and Services Tax Identification Number (GSTIN), identity of his client and functioning of his client at the declared address by using reliable, independent, authentic documents, data or information. How does your firm ensure compliance?

Ans. For checking the authenticity of declared address of the client, a staff from our office goes to the registered premises and collects the address proof. For the IEC and GSTIN number verification, the client provides us with GST registration certificate and IEC registration certificate. Thereafter, we prepare documents accordingly.

Q.15. Do you have anything more to say/add in this case, apart from your submission above?

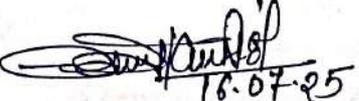
Ans. We would like to say that we are a genuine Custom Broker. We have been filing shipment for our clients regularly. We would like to assert that in future, I would co-operate with the customs authorities in the ongoing investigation.

The above statement of mine running into 03 pages (serially mentioned 1 to 3) and it has been recorded correctly as per my true, correct and voluntary say and recorded as per my say without any force, threat, inducement or coercion. On my request, the said statement has been typed on the office computer of SIIB(X), JNCH, Nhava Sheva, District - Raigad, Maharashtra - 400707 as per my say. I certify it has been recorded exactly as stated by me in response to questions raised to me during the proceedings. I have nothing more to add. Statement of mine is correctly recorded as per my say; I, therefore affix my dated signature on each page of the statement in token of having been recorded correctly as stated by me.


(Rakesh Budhiram Maurya)

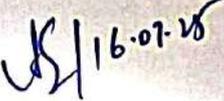
G-Card holder and authorized representative of CB M/s. **Pacific Clearing and Forwarding Private Limited.**

Typed by me


16.07.25

(Chetan Kumar Singh)
IO /SIIB(X)
JNCH, NHAVA SHEVA

Recorded by me

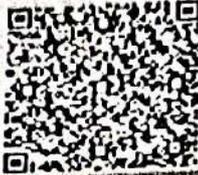

16.07.25

(Ayush Garg)
SIO /SIIB(X)
JNCH, NHAVA SHEVA

Customs Broker Pass No. **AGIPMUMB1/2025/22570**
(FORM - G)



Name of Pass Holder : RAKESH BUDHIRAM MAURYA
Designation : Director
PAN of Pass Holder : AGIPM5151A
CBLMS No. : 2018MUMB10290
CB Name : PACIFIC CLEARING AND FORWARDING PRIVATE LIMITED
PAN of CB : AAICP9383L
CB License No./PAN : 11/2393
Type of CB : Company (Pvt. Ltd.)
Issued At (Customs Station) : Mumbai Customs (General)
Issue Date : 03, July 2025
Valid Upto : Lifetime



[Handwritten Signature]
16/7/25

Customs Broker Pass
(FORM - G)

Shri/Ms. RAKESH BUDHIRAM MAURYA of PACIFIC CLEARING AND FORWARDING PRIVATE LIMITED having been registered in the books of this office as an authorized employee of Shri/Sarveshri/Ms./ M/s PACIFIC CLEARING AND FORWARDING PRIVATE LIMITED having been authorized by him/them to transact business at the Mumbai Customs (General) Custom House on his/their behalf is hereby permitted to do so for a period of Lifetime with effect from 03, July 2025 or until the cancellation of the license issued to his principal, whichever is earlier. He has passed the examination conducted under sub-regulation (5) of regulation 13 of the Customs Brokers Licensing Regulations 2018.

[Handwritten Signature]
Holder Signature

[Handwritten Signature]
Issuing Auth. Signature
Bipin Jadhav
Dy. Commissioner(CBS)
New Custom House,
Ballard Estate, Mumbai

In Case Of Any Difficulty, Kindly Contact :-
cbsec.nch@gov.in / 022-22757891

<https://cbms.gov.in>

आयकर विभाग
INCOME TAX DEPARTMENT



भारत सरकार
GOVT. OF INDIA

RAKESH BUDHIRAM MAURYA
BUDHIRAM GAJRAJ MAURYA
24/05/1975



Permanent Account Number

AGIPM5151A



Signature

Handwritten signature and date
16/8/20



भारत सरकार
GOVERNMENT OF INDIA



राकेश बुधीराम मौर्या
Rakesh Budhiram Maurya

जन्म वर्ष / Year of Birth : 1975
पुरुष / Male



7240 2568 4152

आधार – सामान्य माणसाचा अधिकार

[Handwritten Signature]
16/7/25



भारतीय विशिष्ट ओळख प्राधिकरण
UNIQUE IDENTIFICATION AUTHORITY OF INDIA

पत्ता S/O: बुधीराम मौर्या, फ्लॅट नंबर
703, तुलसी रेसिडेन्सी, श्री साई,
सीएचएस, सेक्टर नंबर 20, प्लॉट नंबर
03, जलवायु विहार बस डेपो जवळ,
खारघर, नवी मुंबई, खारघर, खारघर,
रायगड, पनवेल, महाराष्ट्र, 410210

Address: S/O: Budhiram Maurya,
Flat No 703, Tulsı Resıdency,
Shree Sai CHS, Sector No 20,
Plot No 03, Near Jalvayu Vihar
Bus Depo, Kharghar, Navi
Mumbai, Kharghar, Kharghar,
Raigarh, Panvel, Maharashtra,
410210



1947
1800 180 1947



help@uidai.gov.in



www.uidai.gov.in

P.O. Box No. 1947,
Bengaluru-560 001

BHUMI ENTERPRISES

Mob No. 8976530928 | Email id: bhumienterprises1995@gmail.com

F 80 FANTASIA BUISENESS PARK, PLOT NO. 47 SECTOR 30 A. VASHI, NAVI MUMBAI, MAHARASHTRA - 400 703

DATE: 09.05.2024

TO,
PACIFIC CLEARING AND FORWARDING PVT. LTD.,
136/A-WING, BALAJI BHAVAN,
1ST FLOOR, SECTOR-11, PLOT NO.42A,
C.B.D. BELAPUR,
NAVI MUMBAI-400 614, INDIA.

SUB: AUTHORITY LETTER.

DEAR SIR,

WE **BHUMI ENTERPRISES** HAVING IEC NO. **FSYPS5523P**, PAN NO. **FSYPS5523P** HERE TO APPOINT "PACIFIC CLEARING AND FORWARDING PVT.LTD. CHA NO.11/2393." AS AN OFFICIAL CLEARING AGENT FOR EXPORT AND IMPORT CUSTOM CLEARNCE AT NHAVA SHEVA ON OUR BEHALF.

KINDLY ACKNOWLEDGE THE COPY & OBLIGE.

THANKING YOU,

YOURS FAITHFULLY

For **BHUMI ENTERPRISES**


Proprietor / Auth. Sign


16/7/25



सत्यमेव जयते

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 Additional Director General of Foreign Trade, Mumbai
CGO Office, New Building, SE wing, New Marine Lines, Churchgate, MUMBAI, MAHARASHTRA,
400020 / सीजीओ कार्यालय, न्यू बिल्डिंग, एसई विंग, न्यू मरीन लाइन्स, चर्चगेट, मुंबई, मुंबई, महाराष्ट्र, 400020

Importer-Exporter Code

This is to certify that BHUMI ENTERPRISES is issued an Importer-Exporter Code (IEC) FSYPSS523P with details as follows -

IEC	FSYPSS523P
थाई खाता सं.(पैन) /PAN	FSYPSS523P
फर्म का नाम/Firm Name	BHUMI ENTERPRISES
निगम की प्रकृति /Nature of Concern	Proprietorship
जारी करने की तारीख/Date of Issue	15/06/2022
पता/Registered Address	F-80, FANTASIA BUSINESS PARK, PLOT NO. 47, SECTOR 30A, VASHI, NAVI MUMBAI, THANE, MAHARASHTRA, 400703
धारक का नाम / Name of the Signatory	Bhushan Vishwas Shingote
Director / Partner Details	Refer online at https://dgft.gov.in or scan the QR Code
शाखा/इकाई /Branch Details	Refer online at https://dgft.gov.in or scan the QR Code

Last Modified : 14/02/2023

File Number : MUMIECPAMEND00059317AM23

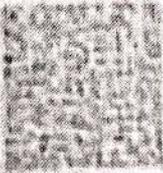


Note : This is a system-generated certificate. Authenticity / Updated details of the IEC can be checked at official DGFT website <https://dgft.gov.in> by entering the IEC and Firm Name under Services > View Any IEC Details. You can also authenticate the certificate by scanning the QR code.

16/7/25

जायकर विभाग
INCOME TAX DEPARTMENT

भारत सरकार
GOVT. OF INDIA



स्थायी सेवा संख्या कार्ड
Permanent Account Number Card

FSYPS5523P

नाम / Name
DR. JYOTI K. SHINDE

पति / पत्नी / Father's Name
DR. JYOTI K. SHINDE

कार्ड की तारीख / Date of Issue
01/01/2005

हस्ताक्षर / Signature



FORM GST RFD - 11

[See rule 96A]

Furnishing of Letter of Undertaking for export of goods or services

Applicant Details :

Goods and Services Tax Identification Number
27FSYPS5523P1ZE

Trade Name
BHUMI ENTERPRISES

Legal Name
BHUSHAN VISHWAS SHINGOTE

Address
SHOP NO.64, GAUTAM CENTRE, H J RAUT
MARG, Mumbai, Thane, Maharashtra, 400603

LUT details :

LUT Applied for financial year

2024-25

Document Upload

Previous Letter of Undertaking (LUT)


16/7/25

Letter Of Undertaking

Letter of Undertaking for export of goods or services without payment of integrated tax

[See rule 96A]

Goods and Services Tax Identification Number - 27FSYPS5523P1ZE

To

The President of India (hereinafter called the "President"), acting through the proper officer

I/We BHUSHAN VISHWAS SHINGOTE of SHOP NO.64, GAUTAM CENTRE, H J RAUT MARG, Mumbai, Thane, Maharashtra, 400603 having Goods & Services Tax Identification Number No. 27FSYPS5523P1ZE hereinafter called "the undertaker(s) including my/our respective heirs, executors/ administrators, legal representatives/successors and assigns by these presents, hereby jointly and severally undertake on this 9th day of May, 2024 to the President,

- (a) to export the goods or services supplied without payment of integrated tax within time specified in sub-rule (1) of rule 96A;
- (b) to observe all the provisions of the Goods and Services Tax Act and rules made thereunder, in respect of export of goods or services;
- (c) pay the integrated tax, thereon in the event of failure to export the goods or services, along with an amount equal to eighteen percent interest per annum on the amount of tax not paid, from the date of invoice till the date of payment.

I/We declare that this undertaking is given under the orders of the proper officer for the performance of enacts in which the public are interested.

IN THE WITNESS THEREOF these presents have been signed the day hereinbefore written by the undertaker(s)

1. Name of Witness Occupation
VASANT RAMCHANDRA SHINDE BUSINESS
Address of Witness
ROOM NO 503, SWARAJ BUILDING, M P MILL COMPOUND, VASANT RAO NAIK CHOWK, OPP
BEST BUS DEPO, TARDEO, Mumbai, Maharashtra, 400034

2. Name of Witness Occupation
ASHISH ASHOK KADAM BUSINESS
Address of Witness
ROOM NO 2, KARIMULLA CHAWL, GURKHA CHAWL, DATTA WADI, J M ROAD, BHANDUP WEST,
Mumbai, Maharashtra, 400078

Place of Filing LUT
THANE

Date of Filing LUT
09/05/2024

Verification details :

 16/7/25

Name of Primary/ other Authorized Signatory
BHUSHAN SHINGOTE[FSYPS5523P]

Place
MUMBAI

Designation / Status
PROPRIETOR

Date
09/05/2024


16/7/25

Letter Of Undertaking



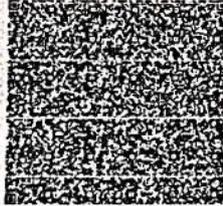
भारत सरकार
Government of India

भारतीय विशिष्ट ओळख प्राधिकरण
Unique Identification Authority of India

नोंदणी क्रमांक: / Enrolment No.: 2821/42154/00812

To
भूषण विश्वास शिंगोटे
Bhushan Vishwas Shingote
C/O: Vishwas Shingote
Ganesh Baug,
R B kadam Marg
Ghatkopar West
Mumbai
Mumbai Suburban Maharashtra - 400084
8076520028

Signature Not Verified
UIDAI AUTHORITY OF INDIA
Date: 20/01/2013 12:52:28
UTC



आपला आधार क्रमांक / Your Aadhaar No. :

XXXX XXXX 9745
VID : 9113 7451 7136 3163

माझे आधार, माझी ओळख



भारत सरकार
Government of India



भूषण विश्वास शिंगोटे
Bhushan Vishwas Shingote
जन्म तारीख/DOB: 01/01/1995
पुरुष/ MALE

XXXX XXXX 9745

VID : 9113 7451 7136 3163

माझे आधार, माझी ओळख



Government of India



माहिती / INFORMATION

- आधार हा ओळखीचा पुरावा आहे, नागरिकत्वाचा नाही.
- आधार अद्वितीय आणि सुरक्षित आहे.
- सुरक्षित QR कोड/ ऑफलाइन XML/ ऑनलाइन प्रमाणीकरण वापरून ओळख सत्यापित करा.
- आधार कार्ड, पीव्हीसी कार्ड्स, ईआधार आणि mAadhaar सारखे आधारचे सर्व प्रकार तितकेच वैध आहेत. १२ अंकी आधार क्रमांकाच्या जागी व्हर्चुअल आधार ओळख (VID) देखील वापरली जाऊ शकते.
- 10 वर्षांतून एकदा तरी आधार अपडेट करा.
- आधार तुम्हाला विविध सरकारी आणि गैर-सरकारी लाभ/सेवांचा लाभ घेण्यास मदत करते.
- आधारमध्ये तुमचा मोबाईल नंबर आणि ईमेल आयडी अपडेट ठेवा.
- आधार सेवांचा लाभ घेण्यासाठी स्मार्टफोनवर mAadhaar. ॲप डाउनलोड करा.
- सुरक्षितता सुनिश्चित करण्यासाठी लॉक/अनलॉक बायोमेट्रिक्स/आधार या वैशिष्ट्यांचा वापर करा.
- आधारची मागणी करणाऱ्या योग्य संमती संस्थानी शोध घेणे बंधनकारक आहे .
- Aadhaar is a proof of identity, not of citizenship.
- Aadhaar is unique and secure.
- Verify identity using secure. QR code/offline XML/online Authentication.
- All forms of Aadhaar like Aadhaar letter, PVC Cards, eAadhaar and mAadhaar are equally valid. Virtual Aadhaar Identity (VID) can also be used in place of 12 digit Aadhaar number.
- Update Aadhaar at least once in 10 years.
- Aadhaar helps you avail various Government and Non-Government benefits/services.
- Keep your mobile number and email id updated in Aadhaar.
- Download mAadhaar app on smart phones to avail Aadhaar Services.
- Use the feature of lock/unlock Aadhaar/biometrics to ensure security.
- Entitles seeking Aadhaar are obligated to seek due consent.

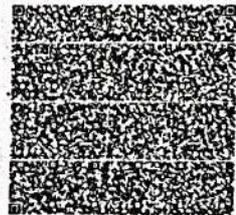


भारतीय विशिष्ट ओळख प्राधिकरण
Unique Identification Authority of India



पत्ता:
मार्फत: विश्वास शिंगोटे, गणेश बाग,, आर बी कदम मार्ग,
घाटकोपर वेस्ट, मुंबई, मुंबई उपनगर,
महाराष्ट्र - 400084

Address:
C/O: Vishwas Shingote, Ganesh Baug,, R B
kadam Marg, Ghatkopar West, Mumbai,
Mumbai Suburban,
Maharashtra - 400084



XXXX XXXX 9745

VID : 9113 7451 7136 3163

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FOR BHUMI ENTERPRISES

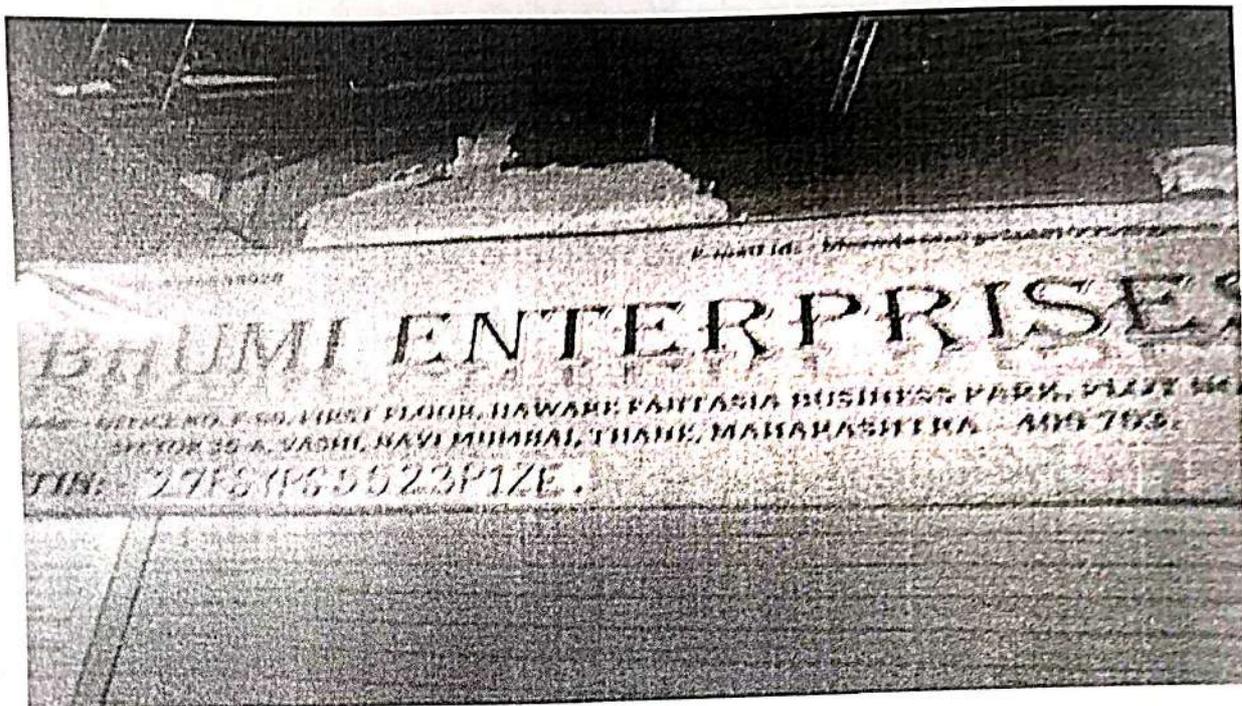
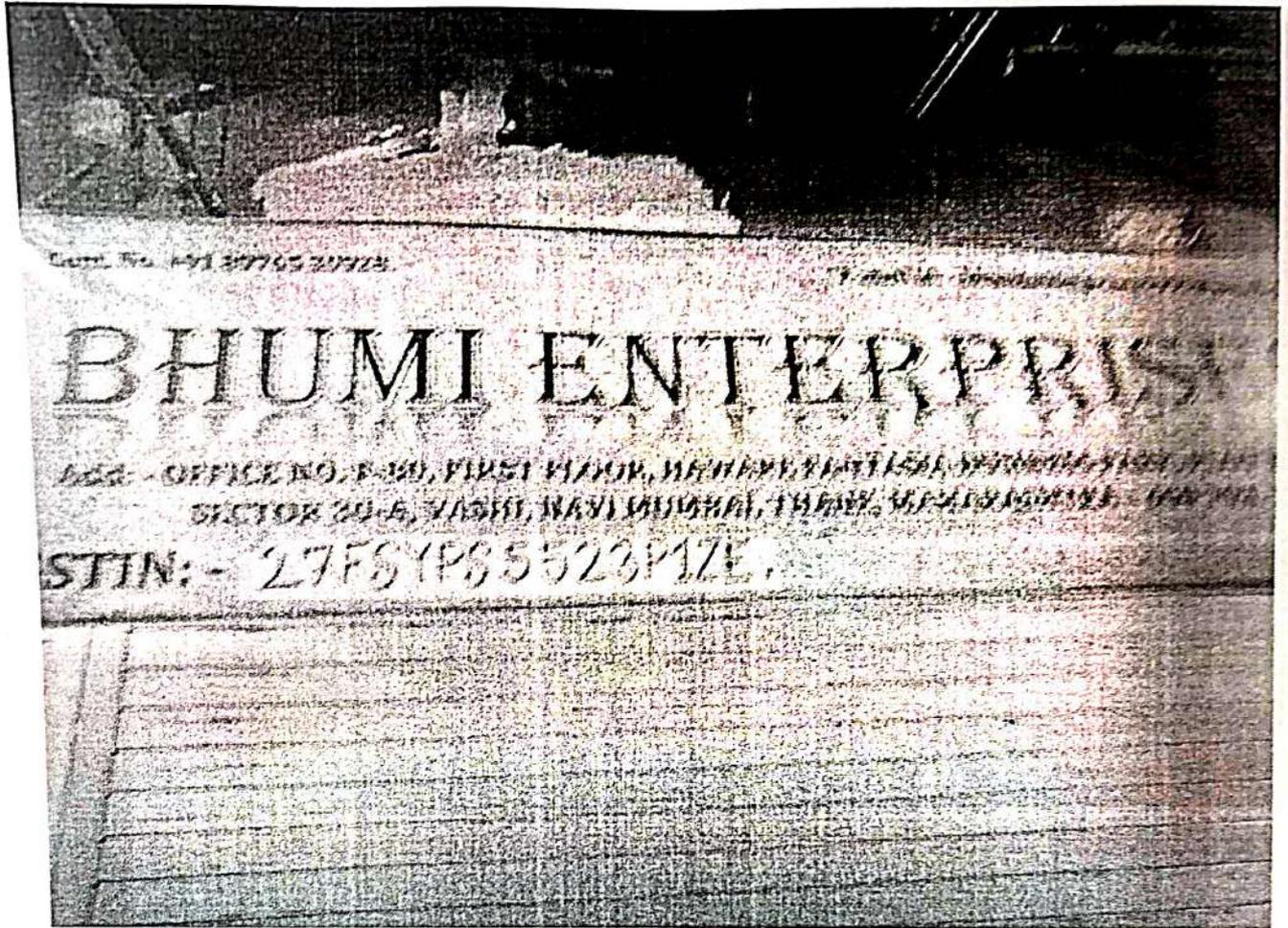


Photo taken
During
Physical Verifi-
cation of
ms. Bhumi
Enterprises

00/16/7/25



16/7/25
Physical Verification
of Bhumi Ent.