

 सत्यमेव जयते	भारत सरकार/ <i>Government of India</i> वित्त मंत्रालय / <i>Ministry of Finance</i> आयु सीमाशुक्त एन.एस.-II कार्यालय <i>Office of Commissioner of Customs NS-II</i> जवाहरलाल नेहरू कस्टम हाउस, हावा शेवा, जला- रायगढ़, महारा - 400 707 <i>Jawaharlal Nehru Custom House, Nhava Sheva, Dist- Raigad, Maharashtra - 400 707.</i>	
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SHOW CAUSE NOTICE U/S 124 OF THE CUSTOMS ACT, 1962

Subject: Investigation into overvaluation of goods covered under shipping bill nos. 4609096 and 4607456 both dated 03.10.2022 attempted to be exported by M/s Durga Enterprises (IEC-GNZPP4732E) to avail illegitimate export incentives fraudulently.

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On the basis of NCTC alert regarding export of suspicious consignment of M/s. Durga Enterprises (IEC-GNZPP4732E) covered under 02 Shipping bills No. 4609096 and 4607456 both dated 03.10.2022 (hereinafter collectively referred to as "Shipping Bill") (RUD-I) filed by Customs Broker M/s. Raspn Shipping Services Pvt Ltd (License No. 11/1949) at JWR CFS. The goods covered in the shipping bills No. 4609096 and 4607456 both dated 03.10.2022 having declared items as "Ready-made Garments" were put on hold i.e. Hold No. 30/2022-23/SIIB(X) vide letter F. No. SG/Misc-101/21-22 SIIB(X)/JNCH dated 06.10.2022 for examination of the same as the supply chain of the exporter appeared to be fake/manipulated and the declared value of the goods appeared to be very highly overvalued and mis-declared to avail illegitimate claim of drawback and other export incentives.

2. M/s. Durga Enterprises (IEC-GNZPP4732E) having its office at Kh. No. 547 and 548, Plot No. 2 Ground Floor, Street No. 14, Near Labour Chowk, Jeevan Park, Delhi 110042 has filed 02 Shipping bills for export of following items destined to UAE:

TABLE-I

Sr. No.	Shipping Bill No. & Date	Item description	Declared FOB Value (in Rs)	Drawback Claimed (in Rs)	RoSCTL claimed (in Rs)
1	4609096 dated 03.10.2022	RMG	66,38,491/-	1,76,895/-	3,38,284/-
2	4607456 dated 03.10.2022	RMG	68,34,733/-	1,85,941/-	3,31,659/-
	Total:		1,34,73,224/-	3,62,836/-	6,69,943/-

3. Examination of the Goods:-

Consequently, the subject goods pertaining to 02 Shipping Bill No. 4609096 and 4607456 both dated 03.10.2022 were subject to 100% examination vide Panchanama dated 14.10.2022 (**RUD-II**) in the presence of two independent Panchas, representatives of Customs broker and exporter. During the examination, the subject goods were found as declared in the said Shipping Bills, their corresponding invoices and Packing lists w.r.t. declared quantity and description. However, it appeared that the valuation of the goods covered in above said 02 Shipping bills is overvalued. Representative Sealed Samples (RSS) of the goods from the 02 shipping bills were drawn for the purpose of testing. The said goods meant to be exported under the Shipping Bills No. 4609096 and 4607456 both dated 03.10.2022 were seized on 09.11.2022 under Section 110 of the Customs Act, 1962 on the reasonable belief that the subject goods appeared to be mis-declared in terms of value.

4. Further, a letter dated 18.10.2022 was forwarded to DYCC, JNCH for testing of RSS in order to determine exact characteristics, nature and composition of the subject goods. As per the DYCC reports (**RUD-III**) the subject goods were found as declared correctly in terms of composition and description in the above-mentioned shipping bills.

Table-II

Item Sr. No.	Shipping Bill No. & Date	Description	Test results
1.	4609096 dated 03.10.2022	Ladies Crap Dress of MMF	The sample as received is in the form of a readymade textile article having embroidery at front side and lace at waist side portion. It is made of dyed and printed woven fabric. It is wholly composed of viscose spun yarns. Total wt of the sample = 340 gm GSM of the sample = 111.02
		Ladies Dress of Cotton	The sample as received is in the form of readymade garment having plastic buttons and embroidery design on the upper front side. Waist portion of the garment is having elastomeric yarns. Dyed (creamish coloured) woven base fabric and embroidery fabric are composed of cotton. Total wt of sample= 271.8g Wt of plastic buttons= 1.25g Wt of elastomeric yarns= 4.0g Wt. of base fabric & embroidery fabric= Balance
		Ladies dress of MMF	The sample as received is in the form of a readymade textile article having elastic in sleeves and elastomeric yarn at waist portion. It is made of yarn dyed and printed woven fabric, wholly composed of viscose spun yarns. Total wt of the sample= 364.7 gm GSM of the sample=101.81
		Ladies Dress (Kaftan) of MMF	The sample is in the form of a readymade garment. It is made of dyed and printed woven. It is wholly composed of spun yarns of viscose
		Ladies Kurti of MMF	The sample received is in the form of readymade garment. It is made of dyed and printed woven fabric, dyed fabric(black) and decorative pieces on front side. It is wholly composed of spun yarns of viscose. Wt of sample- 236.5g Wt of fabric=231.2g Decorative pieces= Balance GSM 114.3

2.	4607456 dated 03.10.2022	Ladies Kurti of Cotton	The sample as received is in the form of readymade garment. It is made of dyed (Reddish Coloured) woven fabric having embroidery on the upper front side. It is decorated with net fabric and lace on sleeves and bottom. Dyed (reddish Coloured) woven base fabric is composed of cotton, net fabric is composed of polyester filament yarns, lace is composed of nylon filament yarns and embroidery is composed of Acrylic yarns. Total wt. of sample= 207g Wt of net fabric= 14.8g Wt of lace 21g Wt of dyed woven base fabric balance
		Ladies Skirt of MMF	The sample is in the form of a readymade garment. It is made of dyed and woven embroidered fabric decorated with decorative dyed fabric and decorative lace on front side having elastic and cord on waist portion. It is wholly composed of spun yarns of viscose
		Ladies Long Dress of MMF	The sample as received is in the form of a readymade garment. It is made of dyed and printed woven fabric having decorative plastic & glass beads on upper portion and decorative lace on waist portion. It is wholly composed of spun yarns of viscose. Wt of sample= 585.7g Wt of fabric 555.1g decorative beads= Balance Decorative lace, plastic and glass GSM (Dyed and printed fabric)=127.9 GSM (Dyed bluish and printed fabric)= 129.7

As per the DYCC report, the goods were found to be declared correctly in terms of composition and description in the above mentioned Shipping Bills.

5. To ascertain prevailing market value of the goods, the market enquiry of the goods found covered under the subject shipping bill was required to be conducted, therefore this office had requested to the exporter to represent them during the said market enquiry. Hence the market enquiry was conducted on 29.10.2022(RUD-IV)

along with authorised representative of the exporter. As per the market enquiry the value of the goods has been re-determined and accordingly the export incentives have been re-determined. On the basis of Panchanama dated 14.10.2022 and Market Enquiry report dated 29.10.2022, it is observed that the subject goods have been mis-declared in terms of valuation. The re-determined FOB value of the goods and corresponding export incentives under the Shipping Bills would be as below:

Table-III

Sl No.	Shipping Bill No. & Date	Description of goods	No. of Package	Declared				Re-determined		
				Quantity (PCS)	FOB (INR)	Drawback (INR)	ROSCTL (INR)	FOB	DBK	ROSCTL
1.	4609096/ 03.10.2022	Ladies Crap Dress of MMF	45	1461	793367	23007.64	37684.92	465328.5	13494.53	22103.1
		Ladies Dress of Cotton		4080	2231617	49095.58	135012.84	1405560	30922.32	85036.38
		Ladies Dress of MMF		3251	1778183	51567.31	84463.71	1119970	32479.12	53198.55
		Ladies Dress (Kaftan) of MMF		2190	1197853	34737.75	56898.03	754455	21879.20	35836.61
		Ladies Kurti of MMF		1200	637470	18486.63	24223.86	374400	10857.60	14227.2
2.	4607456/ 03.10.2022	Ladies Crap Dress of MMF	49	215	116751	3385.79	5545.69	68477.5	1985.85	3252.681
		Ladies Dress of Cotton		1980	1082991	23825.80	65520.94	682110	15006.42	41267.66
		Ladies Dress of MMF		4874	2665907	77311.31	126630.61	1679093	48693.70	79756.92
		Ladies Kurti of Cotton		1260	669344	14725.56	32797.83	393120	8648.64	19262.88
		Ladies Kurti of MMF		1600	849960	24648.84	32298.48	499200	14476.80	18969.6
		Ladies Skirt of MMF		2430	1281315	37158.13	60862.45	721296.9	20917.61	34261.6

	Ladies Long Dress of MMF	308	168465	4885.49	8002.10	106106	3077.07	5040.035
Total:			1,34,73,223	3,62,836	6,69,836	82,69,116	2,22,439	4,12,213

Table-IV

Re-determined FOB (in Rs.)	Differential Drawback (in Rs.)	Differential ROSCTL (in Rs.)	Total excess export benefits (in Rs.)
82,69,116	1,40,397	2,57,623	3,98,020

6. As can be seen from the table above, based on the report received by the DYCC, JNCH and market enquiry conducted on 29.10.2022, it appears that the goods declared by the exporter in the Shipping Bill Nos. 4609096 and 4607456 both dated 03.10.2022 have been mis-declared in terms of their value. The value of the goods have been re-determined based on the market survey report dated 29.10.2022. The export incentive such as Drawback & RoSCTL are therefore to be re-determined with respect to the new re-determined FOB of the goods as mentioned in the table above. Hence, the declared value i.e. Rs. 1,34,73,223/- appeared to be liable for rejection in terms of Rule 8 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007 and the value needs to be re-determined as per the provisions of the said Rules. For the purpose of Customs Tariff Act, 1975, valuation of export goods is to be done in terms of Section 14 of the Customs Act, 1962 read with Customs Valuation (Determination of value of Export Goods) Rules, 2007 (CVR). As per the provisions of Act/Rules, transaction value of the goods is to be accepted, subject to Rule 8 of Customs Valuation (Determination of value of Export Goods) Rules, 2007. Prima facie on examination of the subject consignment, the declared value of the goods appeared to be on the higher side; the declared transaction value appeared liable for rejection under Rule 8 of the CVR and the said value is required to be re-determined by sequentially proceeding in terms of Rule 4 to 6 of the Customs Valuation Rules, 2007. In the instant case, the exporter is merchant exporter and hence, transaction value of the impugned goods under export could not be determined under Rule 4 & 5 of the Customs Valuation Rules, 2007. Hence the value of all the items could be ascertained from the wholesale market.

7. Re-determination of Valuation

7.1 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 re-determined by proceeding sequentially through Rule 4 to Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.

7.2 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.

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

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

RULE 6. Residual Method. -"Subject to the provisions of rule 3, where the value of the export goods cannot be determined under the provisions of rules 4 and 5, the value shall be determined using reasonable means consistent with the principles and the general provisions of these rules provided that local market price of the export goods may not be the only basis for determining the value of export goods". As per the provisions of Rule 6 *ibid*, the assessable value of the goods is proposed to be re-determined under Rule 6 *ibid*, i.e. as per the residual method. Accordingly, Market survey was conducted by the officers of SIIB (Import) on 28.12.2022. Value of the goods was taken from 3 different shops/dealers and average of their prices was taken as market value of the same. Considering transportation costs, taxes paid, profit margin of seller and other miscellaneous expenditures, 30% of average value was taken as assessable value for the goods. The details of the determination of the value is summarized in the Market Survey Report dated 29.10.2022.

8. It can thus be seen that the goods are mis-declared in terms of their value to avail undue export incentive and thereby the goods covered under shipping bill no. 4609096 and 4607456 both dated 03.10.2022 were seized vide seizure memo dated 09.11.2022 (**RUD-V**) under Section 110 of the Customs Act, 1962, on the reasonable belief that the detained goods are liable for confiscation under the provisions of Section 113(i), 113(ja), 113(ja) of the Customs Act, 1962.

9. Further, a letter dated 18.10.2022 was issued to DC/ Drawback, JNCH to withhold the export incentives of M/s. Durga Enterprises (IEC-GNZPP4732E) till further investigation.

10. In the meantime, on Exporter's request vide letter dated 17.10.2022, the goods were allowed to release provisionally for Back to Town (BTT) on execution of bond equivalent to FOB value of the subject goods and on submission of Bank Guarantee amounting to Rs. 2,00,000/- (Rupees Two Lakh Only) vide letter dated 02.12.2022.

11. **Verification of Genuineness of the Exporter from Jurisdictional GST**

11.1 A letter dated 22.12.2022 was also sent to jurisdictional DC/CGST Commissionerate to verify genuineness of the Exporter M/s Durga Enterprises. This office has received a reply letter dated 13.12.2023 from CGST, Badli division regarding the same which is reproduced below:

*"It is to inform that the above said taxpayer has already been **cancelled** on application of taxpayer (effective from 31.08.2023) and the taxpayer **has filed their all due returns till August-2023**. For ITC compliances GSTR-2A has been generated alongwith GSTR-1 And GSTR-3B returns for the period of July-2022 to August-2023 (date of registration to date of cancellation)."*

11.2 With respect to one of the suppliers of the exporter i.e. M/s J B L Trading, report has been received from the Asstt. Commissioner, CGST, Old Delhi Division vide letter C. No. II(1) Old Delhi/R-10/Misc./220/2021-22, wherein they have interalia informed that on physical verification, the taxpayer's premises was closed with "Locked Door". The firm was found Non-existent & Non-functioning at the given address.

11.3 Moreover, during further course of investigation, letter dated 21.11.2023, and subsequent reminder letters dated 05.01.2024 & 13.02.2024 were sent to the concerned jurisdictional CGST Commissionerate of the supplier M/s Dhruv Enterprises (GSTIN: 07HPRPS0769K1ZV) & M/s Sainath Traders (GSTIN: 07CJZPB1223J1Z4). However, this office has not received any reply in this regard so far.

12. SUMMONS & STATEMENT

12.1 Further, in order to record the statement of M/s Durga Enterprises, under section 108 of Customs Act, 1962 three summons have been issued vide DIN-20230578NT0000666ADA dated 11.05.2023, DIN-2021178NT000000CCDB dated 21.11.2023 & DIN-20231178NT000000BDCA dated 24.11.2023 in the name of M/s Durga Enterprises, KH No. 547 and 548, Plot no. 2 Ground Floor, Street No 14, Near Labour Chowk, Jeevan Park, Delhi- 110042 to appear before the office of SIIB(X), 4th floor, B-403, Jawaharlal Nehru Custom House, Nhava Sheva- Taluka, Uran, Dist: Raigad, Maharashtra-400707 u/s Section 108 of the Customs Act, 1962. However, the summons sent via speed post returned to this office with the remark that the address is incorrect/intractable.

12.2 Further, on receipt of summons Summons CBIC-DIN-20241178NT00007227DE dated 12.11.2024, statement of Shri. Ravindra Krishna Kunder, authorized representative and G-Card holder of M/s. Raspn Shipping Services Pvt. Ltd. (11/1949) was recorded on 13.11.2024 (**RUD-VI**) wherein he interalia stated that they are Customs Clearing & Forwarding Company. The firm has been engaged in handling import and export clearance at JNCH, Mumbai Port and ACC since 2011; that the Shipping Bills No. 4609096 & 4607456 dated 03.10.2022 have been filed by them on behalf of M/s Durga Enterprises and the goods being exported under the said Shipping Bills are 'RMG'; that they guide their exporters verbally to send us all necessary documents as per exporting commodity on their mail I'd and also ask whether they want to claim export benefits or not. After that they create checklist based on the documents submitted by the exporter. Thereafter they send the checklist to exporter for approval, after getting approval from exporter, they file Shipping Bill on behalf of exporter on ICEGATE; that they came in contact with the exporter through Forwarder; that they did not verify address at the time of KYC before filing Shipping Bills; that procedure of KYC for First Time Exporter has been done at CEAC; that they are not in contact with the exporter since long, therefore they are not aware about Summons returning from the registered address of the exporter; that they admit that they did not conduct any visit for verification of the premises/address of the exporter. The exporter informed them that the subject goods covered under Shipping Bills No 4609096 & 4607456 dated 03.10.2022 were procured locally by them and they want to export, thus they filed Shipping bills based on the KYC documents of the exporter.

13. PAST EXPORTS

The data for past Shipping Bills filed by the exporter was retrieved from the ICES 1.5 system and it was observed that the exporter has not filed any Shipping Bill in the past from the Nhava Sheva port (INNSA1).

14. RELEVANT LEGAL PROVISIONS

A. Customs Act, 1962

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

Section 50: Entry of goods for exportation. -

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

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

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

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

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

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

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

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

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

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

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

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

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

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 utilized 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 utilization of instrument shall be deemed never to have been exempted or debited and such duty shall be recovered from the person to whom the said instrument was issued: Provided that the action relating to recovery of duty under this section against the person to whom the instrument was issued shall be without prejudice to an action against the importer under section 28.

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. 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.

C. 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.

D. 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.

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

15. M/s. Durga Enterprises (IEC-GNZPP4732E) having its registered office address at Kh. No. 547 and 548, Plot No. 2 Ground Floor, Street No. 14, Near Labour Chowk, Jeevan Park, Delhi 110042 had filed 02 Shipping Bills No. 4609096 and 4607456 both dated 03.10.2022 filed by Customs Broker MM/s. Raspn Shipping Services Pvt Ltd (License No. 11/1949). The re-determined FOB value of the said goods covered under the above-mentioned Shipping Bill comes to Rs. 82,69,116/- as against the declared FOB value of Rs. 1,34,73,223/-. By inflating the FOB value, the exporter was attempting to claim Drawback of Rs. 3,62,836/- and RoSCTL of Rs. 6,69,836/- whereas they were eligible for Drawback of Rs. 2,22,439/- and RoSCTL

of Rs. 4,12,213/- respectively. However, on perusal of the ICES 1.5 system, it is seen that the foreign remittance in case of both the Shipping Bills mentioned supra have not been realized by the exporter. Hence, the entire export incentive viz. Drawback of Rs. 3,62,836/- and RoSCTL of Rs. 6,69,836/- claimed by the exporter is liable to be demanded back from the exporter in terms of Rule 18 of the Customs and Central Excise Duties Drawback Rules, 2017 and Section 28AAA read with Section 28AA of the Customs Act, 1962.

15.2 As can be seen from the Table-III, based on the market enquiry conducted on 14.10.2022, it appears that the goods declared by the exporter in the Shipping Bills No. 4609096 and 4607456 both dated 03.10.2022 have been mis-declared in terms of their value. During the market enquiry it was found that the value of the goods filed under the said Shipping Bill were inflated and hence needed to be re-determined under Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007. The export incentive such as drawback & RoSCTL are therefore are re-determined with respect to the re-determined FOB as mentioned in the table-III above. It can thus be seen that the goods are mis-declared to avail undue export incentive and thereby rendering the goods liable for confiscation under section 113 (i), 113(ia) and 113 (ja) of the Customs Act, 1962.

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

15.4 As the Exporter had not made declaration truthfully in the said Shipping Bill, they have violated the conditions of Section 50(2) of the Customs Act, 1962. Hence, it appears that there was a deliberate mis-declaration, mis-statement and suppression of facts regarding the actual value of the impugned goods, on the part of the Exporter with mala-fide intention to claim undue export benefits not legitimately payable to them. The exporter had declared the FOB value in the Shipping Bills as Rs. 1,34,73,223/- whereas the re-determined FOB value after conducting the Market Survey was Rs. 82,69,116/- only and hence higher Drawback & RoSCTL and other export incentives 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.

15.5 The description of the goods found were not in consonance with the Exporter's declaration with respect to value, as the Exporter had overvalued the goods on the basis of fake invoices. Hence, the declared value appeared to be rejected as per Rule 8 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.

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

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

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

15.9 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 as Rs.82,69,116/- as per the market enquiry conducted of the subject goods.

15.10 With respect to the exporter M/s. Durga Enterprises (IEC-GNZPP4732E), the CGST, Badli division has interalia informed that the taxpayer has already been cancelled on application of taxpayer (effective from 31.08.2023) and the taxpayer has filed their all returns due till August-2023. For ITC compliances GSTR-2A has been generated alongwith GSTR-1 And GSTR-3B returns for the period of July-2022 to August-2023 (date of registration to date of cancellation). In respect of one of the suppliers to the exporter i.e. M/s JBL Trading also the report form concerned GST jurisdiction has confirmed about the non-existence of the supplier. Therefore, it appears that the exporter connived with their supplier to obtain invoice by fraud and collusion to utilize input tax credit on the basis of such invoice for discharging tax on goods which have been entered for exportation under the Shipping Bill filed by them. Hence, M/s Durga Enterprises (IEC - GNZPP4732E) appears liable for penalty under section 114AC of the Customs Act, 1962.

15.11 The Custom Broker M/s. Raspn Shipping Services Pvt. Ltd. (11/1949) failed to ascertain the veracity and genuineness of the export firm M/s. Durga Enterprises (IEC-GNZPP4732E). The regulation 10 (n) of the CBLR, 2018 has mandated that the CB has to verify correctness of Importer Exporter Code (IEC) number, Goods and Services Tax Identification Number (GSTIN), identity of his client and functioning of his client at the declared address by using reliable, independent, authentic documents, data or information. In the instant case, as stated by the CB, they have merely taken copies of the IEC and GST registration from the exporter and started filing Shipping Bills on their behalf. The CB has to verify the antecedents of the exporter by using reliable, independent, authentic documents, data or information, which the CB has failed to do in this case. Had the CB confirmed the veracity and genuineness of the exporter through their own independent and reliable sources, he could have easily known that the exporter and their supply chain is dubious. The CB has thereby violated regulation 10(n) of the CBLR, 2018 and have rendered themselves liable for penalty under section 114(iii) and 114AA of the Customs Act, 1962.

15.12 It is thus, cogent and clear that the exporter M/s. Durga Enterprises (IEC-GNZPP4732E) had mis-declared the impugned goods in terms of their value and attempted to defraud the Government by claiming undue higher amount of Drawback and ROSCTL and thereby acted in a manner which rendered the said goods under Table-III above liable for confiscation in terms of the provisions of Section 113(i), 113(ia) and 113 (ja) of the Customs Act, 1962.

15.13 It further appears that the exporter M/s. Durga Enterprises (IEC-GNZPP4732E) have rendered themselves liable to penalty in terms of Section 114(iii) of the Customs Act, 1962 on account of mis-declaration of value 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.

15.14 Mr. Pappu, Proprietor of M/s. Durga Enterprises (IEC-GNZPP4732E), 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, RoDTEP and other export benefits. Further, the proprietor has not responded to the summons and all the 03 summons have returned undelivered which further establishes the fact that the exporter was operating as fly by night and is currently not traceable at his residential address. Therefore, Mr. Pappu, Proprietor of M/s. Durga Enterprises (IEC-GNZPP4732E) is also liable for penalty u/s 114 AA of Customs Act, 1962 for this intentional mis-declaration.

16. Now, M/s. Durga Enterprises (IEC-GNZPP4732E) having its office at Kh. No. 547 and 548, Plot No. 2 Ground Floor, Street No. 14, Near Labour Chowk, Jeevan Park, Delhi 110042 is hereby called upon to Show Cause to the Additional Commissioner of Customs, NS-II, JNCH, having office at Jawaharlal Custom House, Nhava Sheva, Tal-Uran, Dist-Raigad, Maharashtra, within 30 days of receipt of this notice as to why:

- i. The declared FOB value of Rs. 1,34,73,223/- covered under the Shipping Bill no. 4609096 and 4607456 both dated 03.10.2022 should not be rejected and re-determined to Rs. 82,69,116/-.

ii. The said impugned export goods covered under the Shipping Bill no. 4609096 and 4607456 both dated 03.10.2022 having total declared FOB value of Rs. 1,34,73,223/- appear to be mis-declared in terms of value should not be confiscated under the provisions of Section 113(i), 113(ia) and 113 (ja) of the Customs Act, 1962.

iii. The claimed Drawback of Rs. 3,62,836/- and RoSCTL of Rs. 6,69,836/- covered under Shipping Bills Nos. 4609096 and 4607456 both dated 03.10.2022 should not be rejected as the said goods were not exported and released for Back to Town (BTT).

iv. Penalty should not be imposed upon M/s.Durga Enterprises (IEC-GNZPP4732E) under Section 114(iii) and 114AC of the Customs Act, 1962.

v. Penalty should not be imposed upon Mr. Pappu, Proprietor of M/s. Durga Enterprises (IEC-GNZPP4732E) under Section 114AA of the Customs Act, 1962.

vi. The Bond should not be enforced and Bank Guarantee Cash Challan of Rs. 2,00,000/- (Rupees Two Lakh Only) through DD-49256 dated 03.11.2022 vide Challan No. HCM-578 dated 07.12.2022, submitted at the time of Provisional Release of the goods for Back to Town (BTT), should not be appropriated against Export incentives, applicable interest, redemption fine and penalty etc. arising out of this order.

17. Further, M/s. Raspn Shipping Services Pvt. Ltd. (11/1949), are hereby called upon to show cause to the Additional Commissioner of Customs, NS-II, JNCH, Nhava Sheva, within 30 days of the receipt of this notice, as to why Penalty should not be imposed on them under Section 114(iii) and 114AA of the Customs Act, 1962 for violation of regulation 10(n) of CBLR, 2018.

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

19. 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.

20. 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.

21. 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.

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

23. List of the documents relied upon in this notice (RUDs) are as per Annexure-I 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.


(RAGHU KIRAN B.)
Commissioner of Customs (In situ),
CEAC, NS-II, JNCH

To,

1. M/s Durga Enterprises
KH no 547 and 548, Plot no 2 Ground Floor
Street No14, Near Labour Chowk
Jeevan Park Delhi-110042.

2. M/s RASPN Shipping Services Pvt Ltd
504 Durga Chambers
Plot No A-8 Veera Desai Road, Andheri (West),
Mumbai-400058.

Copy to:

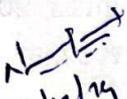
1. The Asstt. Commissioner of Customs, SIIB(X) & IRMC, JNCH.
2. Supdt./CHS, JNCH for display on Notice Board.
3. Office Copy.

Annexure - I

Sr. No.	List of Relied Upon Documents
RUD-I	Shipping bills No. 4609096 and 4607456 both dated 03.10.2022
RUD-II	Panchanama dated 14.10.2022
RUD-III	Test Reports
RUD-IV	Copy of market enquiry dated on 29.10.2022
RUD-V	Copy of Seizure Memo dated 09.11.2022
RUD-VI	Copy of statement of Shri. Ravindra Krishna Kunder, authorised representative and G-Card holder of M/s. Raspn Shipping Services Pvt. Ltd.(11/1949) dated 13.11.2024
RUD-VII	Copy of Security Deposit Challan
RUD-VIII	Summons dated 11.05.2023, dated 21.11.2023 & dated 24.11.2023 in the name of M/s Durga Enterprises.

Annexure - I

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5/12/24
(I.O., SIIB-X)


5/12/2024
(SIO, SIIB-X)

IA No: AACCR9247FCH005

RASP SHIPPING SERVICES PVT LTD
INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

Job No.: 0005269 Date: 01/10/2022 S/B No.: 4607456 Shipping Bill for Export Date: 03/10/2022

Loading Port: INNSA1 State of Origin: DELHI

Exporter's Name
IEC No. (0) GNZPP4732E PAN:GNZPP4732E
DURGA ENTERPRISES
KH NO.547 AND 548, PLOT NO.2GROUND FLOOR, STREET NO.14
NEAR LABOUR CHOWK JEEVAN PARK DELHI 110042
GSTN Type : GSN GSTN No : 07GNZPP4732E1ZD

Consignee's Name
APPAREL FZCO
P.O BOX NO.261873
JEBEL ALI FREE ZONE DUBAI, U.A.E
UNITED ARAB EMIRATES

Port of Loading (INNSA1)
Country of Final Dest. (AE)
Port of Final Dest. (AEJEA)
Port of Discharge (AEJEA)
Country of Discharge (AE)
Nature of Cargo
Rotation No
Marks & No(s).

: **Nhava Sheva Sea**
: **UNITED ARAB EMIRATES**
: **JEBEL ALI**
: **JEBEL ALI**
: **UNITED ARAB EMIRATES**
: **P**

No of Packages : **49**
Loose Packets.
Type of Packages : **PKG**
Net Weight (KGS) : **3594.000**
Gross Weight (KGS) : **3643.000**
No. of Containers :

: AS PER INVOICE, WE INTEND TO CLAIM BENEFIT/REWARD UNDER "REMISSION OF DUTIES AND TAXES ON EXPORTED PRODUCTS(RODTEP) SCHEM"/WE UNDERTAKE TO ABIDE BY FOREIGN EXCHANGE MANAGEMENT ACT, 1999 AS AMENDED FROM TIME TO TIME INCLUDING REALIZATION/REPATRIATION OF FOREIGN EXCHANGE TO FROM INDIA

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

: **5532000100078801**
: **6834732.98**
:
: **6220307**
: **KARB0000553**

RBI Waiver No :
RODTEP Amount :
Drawback Account No :
DBK Amount : **185940.92**
F ROSCTL Amount : **331658.00**

Invoice Details Serial No
Invoice Value
FOB Value
Invoice No.
Nature of Contract
Contract No.
Third Party

: **1**
: **86845.40 (Rs. 6834732.98)**
: **86845.40 (Rs. 6834733.00)**
: **EX-2022-23/002**
: **FOB**

DBK Value (Rs.) : **185940.92**
Currency of Invoice : **USD**
Invoice Date : **01/10/2022**
Exchange Rate : **USD 1 = Rs. 78.70**
Contract Date :

Insurance
Freight
Discount
Commission
Other Deduction
Packing Charges

Rate Currency Amount Buyer's Name and Address

N B N GENERAL TRADING LLC, OFFICE NO. 43-44,
BALDIYA BUILDING, BUR DUBAI, DUBAI, U.A.E
1.SHRI VITRAG PTE.LTD, SINGAPORE (408564)
Nature of Payment : **DA**
Period of Payment : **180 Days**

SL No	RITC Code	Item Description	Rate	Per	Units	Total Value(FC)	FOB Value(INR)	Scheme
	Quantity	Units				Declared PMV(INR)	Accepted PMV(INR)	Reward
	Scheme Description	Source	HAWB	TotalPkg	IGSTPynt	Tax Value	Tax Amount	End Use
	Manufacturer Details	State						
	Transit Country							
1	62043190	LADIES CRAP DRESSES OF MMF		Per 1	NOS	1483.50	116751.00	60
	215	NOS 6.9				597.33	128426.60	YES
		Drawback, and ROSCTL						
			0		LUT	0	0	GNX100
2	62043190	LADIES DRESSES OF COTTON		Per 1	NOS	13761.00	1082991.00	60
	1980	NOS 6.95				601.66	1191289.77	YES
		Drawback and Rebate of State Levies						
			0		LUT	0	0	GNX100
3	62043190	LADIES DRESSES OF MMF		Per 1	NOS	33874.30	2665907.00	60
	4874	NOS 6.95				601.66	2932498.15	YES
		Drawback and Rebate of State Levies						
			0		LUT	0	0	GNX100
4	62069000	LADIES KURTIES OF COTTON		Per 1	NOS	8505.00	669344.00	60
	1260	NOS 6.75				584.35	736277.85	YES
		Drawback and Rebate of State Levies						
			0		LUT	0	0	GNX100
5	62069000	LADIES KURTIES OF MMF		Per 1	NOS	10800.00	849960.00	60
	1600	NOS 6.75				584.35	934956.00	YES
		Drawback, and ROSCTL						
			0		LUT	0	0	GNX100
6	62046190	LADIES SKIRT OF MMF						60

RSS
Cdn 04
#4

Ch 23
#6

19/10

14/10

Rbl
14/10/2022

**RASPN SHIPPING SERVICES PVT LTD
INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)**

Job No.: 0005269 Date: 01/10/2022 S/B No.: 4607456 Date: 03/10/2022

Shipping Bill for Export
Loading Port: INNSA1 State of Origin: DELHI

2430 Drawback, and ROSCTL	NOS	6.7	Per I	NOS	16281.00 580.02	1281315.00 1409446.17	YES
62043190 308 Drawback, and ROSCTL	LADIES LONG DRESSES OF MMF NOS	6.95	0 Per I	LUT NOS	0 2140.60 601.66	0 168465.00 185311.74	GNX100 60 YES
			0	LUT	0	0	GNX100
Tax Value : 0.00						6834733.00	
IGST Amt : 0.00						7518206.28	

#7
Gtu-60
#

Drawback Details

INV No	Item No	DBK Sl.No.	Custom Adv.	DBK Adv.	Custom Spec. Rate	DBK Spec. Rate	DBK Quantity	DBK Amount
1	1	62040303B	0.00	2.90	0.00	32.00	215.000	3385.79
1	2	62040301B	0.00	2.20	0.00	31.00	1980.000	23825.80
1	3	62040303B	0.00	2.90	0.00	32.00	4874.000	77311.31
1	4	620601B	0.00	2.20	0.00	23.00	1260.000	14725.56
1	5	620603B	0.00	2.90	0.00	25.00	1600.000	24648.84
1	6	62040303B	0.00	2.90	0.00	32.00	2430.000	37158.13
1	7	62040303B	0.00	2.90	0.00	32.00	308.000	4885.49
Drawback Amount(INR)								185940.92

ROSCTL Details

INV No	Item No	ROSCTL Sl.No.	State Leavy Duty	State Leavy Rate	Central Tax Leavy Duty	Central Tax Leavy Rate	ROSCTL Quantity	State Leavy	Central Leavy	ROSCTL Amount(Rs)
1	1	62040303B	2.65	23.30	2.10	18.50	215.000	3093.91	2451.78	5545.69
1	2	62040301B	3.60	37.40	2.45	25.50	1980.000	38987.67	26533.27	65520.94
1	3	62040303B	2.65	23.30	2.10	18.50	4874.000	70646.55	55984.06	126630.61
1	4	620601B	2.90	24.40	2.00	0.00	1260.000	19410.96	13386.87	32797.83
1	5	620603B	2.10	13.10	1.70	0.00	1600.000	17849.16	14449.32	32298.48
1	6	62040303B	2.65	23.30	2.10	18.50	2430.000	33954.84	26907.61	60862.45
1	7	62040303B	2.65	23.30	2.10	18.50	308.000	4464.33	3537.77	8002.10
ROSCTL Amount(INR)								188407.42	143250.68	331658.10

Packages Details

Packages From	Packages To	Kind Package
46	67	PKG
1	27	PKG

Single Windows Type of Information

Inv/Item	SQC & Qty	RODTEP	RDT Amount	GST Amount	CCS Amount	District Name	State name	Trade
1/1	215 NOS	NILL		0.00	0.00	85 WEST DELHI	07 DELHI	NCPTI
1/2	1980 NOS	NILL		0.00	0.00	85 WEST DELHI	07 DELHI	NCPTI
1/3	4874 NOS	NILL		0.00	0.00	85 WEST DELHI	07 DELHI	NCPTI
1/4	1260 NOS	NILL		0.00	0.00	85 WEST DELHI	07 DELHI	NCPTI
1/5	1600 NOS	NILL		0.00	0.00	85 WEST DELHI	07 DELHI	NCPTI
1/6	2430 NOS	NILL		0.00	0.00	85 WEST DELHI	07 DELHI	NCPTI
1/7	308 NOS	NILL		0.00	0.00	85 WEST DELHI	07 DELHI	NCPTI
			0.00	0.00	0.00			

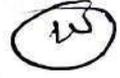
Supporting Documents Details

Inv No	Item No	IRN No	DRN No	Document Type Description	Place of Issue	Issue Date	Expiry Date
Document Issuer Party Name			Document Issuer Party Address		Document Beneficiary Name		
Document Beneficiary Name			Document Beneficiary Address				
1	1	2022100300064971	EX-2022-23/002	271000 Packing list	India	03/10/2022	
APPAREL FZCO DURGA ENTERPRISES			P.O BOX NO.261873 JEBEL ALI FREE ZONE DUBAI, U.A.E KH NO.547 AND 548, PLOT NO.2 GROUND FLOOR, STREET NO.14 NEAR LABOUR CHOWK JEEVAN PARK DELHI				
1	1	2022100300064972	EX-2022-23/002	380000 Commercial invoice	India	03/10/2022	
APPAREL FZCO DURGA ENTERPRISES			P.O BOX NO.261873 JEBEL ALI FREE ZONE DUBAI, U.A.E KH NO.547 AND 548, PLOT NO.2 GROUND FLOOR, STREET NO.14 NEAR LABOUR CHOWK JEEVAN PARK DELHI				
1	1	2022100300064973	2022100300023900	101000 Registration Document	India	03/10/2022	
APPAREL FZCO DURGA ENTERPRISES			P.O BOX NO.261873 JEBEL ALI FREE ZONE DUBAI, U.A.E KH NO.547 AND 548, PLOT NO.2 GROUND FLOOR, STREET NO.14 NEAR LABOUR CHOWK JEEVAN PARK DELHI				
1	1	2022100300064974	EX-2022-23/002	934000 Value declaration (GATT Valuation Declaration)	India	03/10/2022	
APPAREL FZCO			P.O BOX NO.261873 JEBEL ALI FREE ZONE DUBAI, U.A.E				

P2
14/10

P2
14/10

G-card
Roh
14/10/2022



RASPN SHIPPING SERVICES PVT LTD
INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

Job No.: **0005269** Date: **01/10/2022** S/B No.: **4607456** Date: **03/10/2022** Shipping Bill for Export
DURGA ENTERPRISES Loading Port: **INNSA1** State of Origin: **DELHI**
KH NO 547 AND 548 , PLOT NO.2 GROUND FLOOR, STREET NO.14 NEAR LABOUR CHOWK JEEVAN PARK DELHI

Inv/Item Sn	Code	Title	Statement Details
1,2,3,4,5,6,7,	DEC-RS001		<p>I/We DURGA ENTERPRISES holder of IEC No GNZPP4732E, in regard to my/our claim under RosCTL scheme made in this Shipping Bill or Bill of Export, hereby declare that:</p> <ol style="list-style-type: none"> 1. I/ We undertake to abide by the provisions, including conditions, restrictions, exclusions and time-limits as provided under RosCTL scheme, and relevant notifications, regulations, etc., as amended from time to time. 2. Any claim made in this shipping bill or bill of export is not with respect to any duties or taxes or levies which are exempted or remitted or credited under any other mechanism outside RosCTL. 3. I/We undertake to preserve and make available relevant documents relating to the exported goods for the purposes of audit in the manner and for the time period prescribed in the Customs Audit Regulations, 2018.

Following is the list of document attached

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

Factory Stuffing Sample Accompanied Vessel Name & Voys, Rotation No & Date

NO
I/We declare that particulars given here in true and correct.
I/We undertake to abide by the provisions of Foreign Exchange Management Act, 1999, as amended from time to time, including realisation or repatriation of foreign exchange to or from India.
I declare that, I have not claimed or shall not claim credit/rebate/refund/reimbursement of these specific State Levies under any other mechanism and I am eligible for the rebate claimed for. Further, declare that an Internal Complaints Committee (ICC), where applicable, in pursuance of the Sexual Harassment of Women at workplace (Prevention, Prohibition and Redressal) Act, 2013 has been constituted.
Signature of Exporter/CHA with Date

P1 14/10

P2 14/10

G. card
 14/10/2022

12

RASP SHIPPING SERVICES PVT LTD
INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

Job No.: 0005270 Date: 01/10/2022 S/B No.: 4609096 Date: 03/10/2022 Shipping Bill for Export Loading Port: INNSA1 State of Origin: DELHI

IGST Amt : 0.00

7302339.65

Drawback Details

INV No	Item No	DBK SI.No.	Custom Adv.	DBK Adv.	Custom Spec. Rate	DBK Spec. Rate	DBK Quantity	DBK Amount
1	1	62040303B	0.00	2.90	0.00	32.00	1461.000	23007.64
1	2	62040301B	0.00	2.20	0.00	31.00	4080.000	49095.58
1	3	62040303B	0.00	2.90	0.00	32.00	3251.000	51567.31
1	4	62040303B	0.00	2.90	0.00	32.00	2190.000	34737.75
1	5	620603B	0.00	2.90	0.00	25.00	1200.000	18486.63
Drawback Amount(INR)								176894.91

ROSCTL Details

INV No	Item No	ROSCTL SI.No.	State Leavy Duty	State Leavy Rate	Central Tax Leavy Duty	Central Tax Leavy Rate	ROSCTL Quantity	State Leavy	Central Leavy	ROSCTL Amount(Rs)
1	1	62040303B	2.65	23.30	2.10	18.50	1461.000	21024.22	16660.70	37684.92
1	2	62040301B	3.60	37.40	2.45	25.50	4080.000	80338.22	54674.62	135012.84
1	3	62040303B	2.65	23.30	2.10	18.50	3251.000	47121.86	37341.85	84463.71
1	4	62040303B	2.65	23.30	2.10	18.50	2190.000	31743.11	25154.92	56898.03
1	5	620603B	2.10	13.10	1.70	0.00	1200.000	13386.87	10836.99	24223.86
ROSCTL Amount(INR)								193614.28	144669.08	338283.36

Packages Details

Packages From	Packages To	Kind Package
1	45	PKG

Single Windows Type of Information

Inv/Item	SQC & Qty	RODTEP	RDT Amount	GST Amount	CCS Amount	District Name	State name	Trade
1/1	1461 NOS	NILL		0.00	0.00	85 WEST DELHI	07 DELHI	NCPTI
1/2	4080 NOS	NILL		0.00	0.00	85 WEST DELHI	07 DELHI	NCPTI
1/3	3251 NOS	NILL		0.00	0.00	85 WEST DELHI	07 DELHI	NCPTI
1/4	2190 NOS	NILL		0.00	0.00	85 WEST DELHI	07 DELHI	NCPTI
1/5	1200 NOS	NILL		0.00	0.00	85 WEST DELHI	07 DELHI	NCPTI
			0.00	0.00	0.00			

Supporting Documents Details

Inv No	Item No	IRN No	DRN No	Document Type Description	Place of Issue	Issue Date	Expiry Date
Document Issuer Party Name		Document Issuer Party Address					
Document Beneficiary Name		Document Beneficiary Address					
1	1	2022100300065556	EX-2022-23/001	271000 Packing list	India	03/10/2022	
N B N GENERAL TRADING LLC DURGA ENTERPRISES		OFFICE NO. 43-44, BALDIYA BUILDING, AL FAHIDI, BUR DUBAI, DUBAI, U.A.E. KH NO.547 AND 548 , PLOT NO.2 GROUND FLOOR, STREET NO.14 NEAR LABOUR CHOWK JEEVAN PARK DELHI					
1	1	2022100300065557	EX-2022-23/001	380000 Commercial invoice	India	03/10/2022	
N B N GENERAL TRADING LLC DURGA ENTERPRISES		OFFICE NO. 43-44, BALDIYA BUILDING, AL FAHIDI, BUR DUBAI, DUBAI, U.A.E. KH NO.547 AND 548 , PLOT NO.2 GROUND FLOOR, STREET NO.14 NEAR LABOUR CHOWK JEEVAN PARK DELHI					
1	1	2022100300065558	2022100300024114	101000 Registration Document	India	03/10/2022	
N B N GENERAL TRADING LLC DURGA ENTERPRISES		OFFICE NO. 43-44, BALDIYA BUILDING, AL FAHIDI, BUR DUBAI, DUBAI, U.A.E. KH NO.547 AND 548 , PLOT NO.2 GROUND FLOOR, STREET NO.14 NEAR LABOUR CHOWK JEEVAN PARK DELHI					
1	1	2022100300065559	EX-2022-23/001	934000 Value declaration (GATT Valuation Declaration)	India	03/10/2022	
N B N GENERAL TRADING LLC DURGA ENTERPRISES		OFFICE NO. 43-44, BALDIYA BUILDING, AL FAHIDI, BUR DUBAI, DUBAI, U.A.E. KH NO.547 AND 548 , PLOT NO.2 GROUND FLOOR, STREET NO.14 NEAR LABOUR CHOWK JEEVAN PARK DELHI					

Statement Details

Inv/Item Sn: 1,2,3,4,5 Code: DEC-RS001 Title: I/We DURGA ENTERPRISES holder of IEC No GNZPP4732E, in regard to my/our claim under RosCTL scheme made in this Shipping Bill or Bill of Export, hereby declare that:

- 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.
- 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.
- I/We undertake to preserve and make available relevant documents relating to the exported goods for the purposes of audit in the manner and for the time period prescribed in the Customs Audit Regulations, 2018.

Following is the list of document attached

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

Handwritten signature and date: P. 18/10/22

Handwritten signature and date: P2 18/10/22

Handwritten signature and date: A. card 18/10/2022

13

Factory Stuffing
NO

Sample Accompanied

Vessel Name & Voys, Rotation No & Date

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

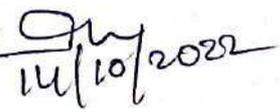
I/We undertake to abide by the provisions of Foreign Exchange Management Act, 1999, as amended from time to time, including realisation or repatriation of foreign exchange to or from India.

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

Signature of Exporter/CHA with Date

P1 
14/10


P2 14/10

A-card
Rkk 
14/10/2022

20

PANCHANAMA dated 14.10.2022 DRAWN AT CFS- JWR Logistics
Pvt. Ltd., Village- Padeghar, Panvel, Navi Mumbai - 410206

Pancha No. 1		Pancha No. 2	
Name :	Sanket Shankar Kokane	Name :	Shivprasad Balasaheb Mahale
Age :	31	Age :	22
Address :	Karanjade, Raigarh, Maharashtra- 410206.	Address :	Ahmadnagar, Maharashtra- 422602
Occupation :	Service	Occupation :	Service
Mobile No. :	7568019376	Mobile No. :	9082483986

We the above mentioned Panchas were called upon by a person who introduced himself as Shri Banmeet Singh, an Intelligence Officer, SIIB(X), JNCH on 14.10.2022 at 14:00 hrs at JWR CFS, 15-23, National Highway 4B, Panvel- JNPT Highway, Village- Padeghar, Ulwe, Panvel, Navi Mumbai, Maharashtra- 400210 to witness the examination of goods covered under 02 Shipping Bills No.4607456 and 4609096 both dated 03.10.2022 of exporter M/s. Durga Enterprises (IEC:GNZPP4732E) which were carted inside Shed No. G at location I-2, for confirmation of declaration in respect of description of goods, quantity and any other declaration thereof.

Here we were introduced to Shri Ravindra K Kunder, G-card holder of CB M/s. Raspn Shipping Services Pvt Ltd (CHA License No:11/1949) having ID Kardex No.113/2021. Then the officer explained to us that the exporter M/s. Durga Enterprises (IEC:GNZPP4732E) having address at KH No.547 and 548, Plot No.2, Ground Floor, Street No.14, Near Labour Chowk, Jeevan Park, Delhi-110042 has filed 02 Shipping Bills No.4607456 and 4609096 both dated 03.10.2022 through their Customs Broker M/s. Raspn Shipping Services Pvt Ltd (CHA License No:11/1949) for export of their consignment.

We were shown the Hold letter No. 30/2022-23 SIIB(X) issued vide F. No. SG/Misc-101/2021-22 SIIB(X), JNCH dated 06.10.2022 signed by Deputy Commissioner of Customs, SIIB(X), JNCH regarding hold of 02 Shipping Bills No.4607456 and 4609096 both dated 03.10.2022 of M/s. Durga Enterprises

P-1
14/10

P-2
14/10

1

G-Card
RbK JWS
14/10/2022

(IEC:GNZPP4732E) through their authorized Customs Broker M/s. Raspn Shipping Services Pvt Ltd (CHA License No:11/1949). We were also shown copy of above mentioned Shipping Bills, their respective Invoice and Packing List for the goods to be exported. We have put our dated signatures on the above-mentioned documents in token of having seen and understood the same. Further, the above-mentioned officer requested us to bear witness to the examination proceedings to which we both voluntarily agreed.

Thereafter, all of us proceeded to the area/location where the goods covered under the aforementioned Shipping Bills were placed. On reaching the specified place, 100% examination of the goods covered under the aforesaid Shipping Bills was started and a total of 94 cartons (49 cartons of S/B No. 4607456 dated 03.10.2022 and 45 cartons of S/B No. 4609096 dated 03.10.2022) were found placed at the said location which were opened by the laborers available in the said CFS with the help of CHA and CFS staff and further, the officer started examining the goods thoroughly. **During 100% examination, the subject goods were found as declared in Shipping Bills No. 4607456 and 4609096 both dated 03.10.2022, their respective Invoice and Packing List w.r.t. declared description and quantity.**

Thereafter, samples of all the 08 items covered in both the S/B's were drawn randomly (05 samples in triplicate from Ctn No. 4,7,17,32 & 41 of S/B No. 4609096 dated 03.10.2022 and 03 samples in triplicate from Ctn No. 60,64 & 23 of S/B No. 4607456 dated 03.10.2022) in our presence. Further, the said samples as drawn above were sealed with wax seal and taken over for the purpose of further investigation by the said Customs Officer. We have put our dated signatures as a token of having seen the drawn samples and sealing of the same in the presence of Shri Ravindra K Kunder, G-card holder of CB M/s. Raspn Shipping Services Pvt Ltd (CHA License No:11/1949).

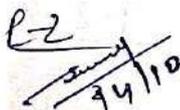
All the goods pertaining to the aforesaid Shipping Bills were re-packed in the same cartons and kept back inside Shed-G, JWR, CFS in our presence and the same were handed over to Manager, JWR for safe custody.

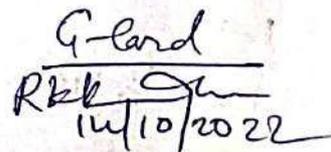
We put our dated signature on the Shipping Bills, their respective Invoice, Packing List and other relevant documents as a token of having seen the same and being present during the examination.

The Panchanama running into 03 pages ended on the same place and same date i.e. 14.10.2022 at 20:30 hrs. The Panchanama was carried out in our presence and in the presence of the authorized Customs Broker representative.

P-1

14/10

P-2

14/10

G-card

14/10/2022

The Panchanama was carried out in peaceful and systematic manner and no untoward event happened during the course of the Panchanama and no damage was done to the subject/concerned goods.

Drawn by me, on the 14th day of October, 2022.

Banmeet Singh
14/10/2022
I.O./SIIB(X), JNCH

(Banmeet Singh)

SAURKET SHANKAR KOLHANE
Pancha-I
14/10/22

Sunil
14/10/22
Pancha-II
(Sunil Prasad Mahale)

In presence of:

Ravi Kunder
14/10/2022
11/3/2021

Representative of CB

(RAVINDRA K. KUNDER)

20

P-1

भारत सरकार

Download Date: 27/01/2020




Issue Date: 19/10/2018

Sanket Shankar Kokane
Sanket Shankar Kokane
 जन्म तारीख / DOB: 25/12/1991
 पुरुष / MALE
 Mobile No.: 7506819376
2618 1572 4222
 VID : 9150 7549 9293 4685

माझे आधार, माझी ओळख

[Signature]

14/10/22

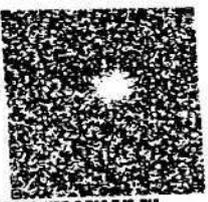
भारत सरकार

आधार

पहचान प्रमाणिका

भारत सरकार

Plot

Address:
 Flat No-201, A Wing, Satyam Residency,
 Plot No-7, Sector-4, Karanjade, Raigarh,
 Maharashtra - 410206

2618 1572 4222
 VID : 9150 7549 9293 4685


 1947
 1800 300 1947


 help@uidai.gov.in


 www.uidai.gov.in


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

17

P-2



भारत सरकार
Government of India



शिवप्रसाद बाळसाहेब महाले
Shivprasad Balasaheb Mahale*
जन्म तारीख / DOB : 04/03/2000
पुरुष / Male



9484 0528 7310

माझे आधार, माझी ओळख

Sunny
14/10/22



भारत सरकार
Unique Identification Authority of India

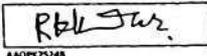
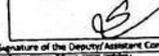
पत्ता : मास्ती मंदिर, बेलापूर, बोटा, अहमदनगर, महाराष्ट्र, 422602
Address: maruti mandir, Belapur, Bota, Ahmadnagar, Maharashtra, 422602

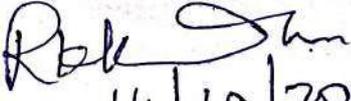
9484 0528 7310

1947

help@uidai.gov.in

www.uidai.gov.in

 कार्यालय प्रधान आयुक्त, सीमाशुल्क (सामान्य), नवीन सीमाशुल्क भवन, बलार्ड एस्टेट, मुंबई-400001 OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS (GENERAL), NEW CUSTOM HOUSE, BALLARD ESTATE, MUMBAI-400001 	
e-mail: cbecr.mcb@gov.in Phone no: 022-27751893	
FORM - B (see sub-regulation (5) of regulation 13) Monthly Card	CARD NO. 111/2021 Valid upto 18-07-2024
Shri/Ms. RAVINDRA K KUNDRER having been registered in the books of this office as an Director of Shri/Sarveshri/Ms./ M/s RASPM SHIPPING SERVICES PVT. LTD having been authorized by him/them to transact business at the Mumbai Custom House on his/their behalf is hereby permitted to do so until the cancellation/ expiry of the license issued to his principal, whichever is earlier.	
He/She has passed the examination conducted under sub-regulation (5) of regulation 13 of the Customs Brokers Licensing Regulations 2018.	
Specimen signature of employee Permanent Account No. (PAN) of Name of the Customs Broker: Customs Broker Licence No.: Customs station: Dated:	<div style="text-align: center;">  </div> <div style="text-align: center;">  </div> <div style="text-align: center;">  </div> <div style="text-align: center;">  </div>
Signature of the Deputy Assistant Commissioner of Customs	
1. यह कार्ड अनिवार्य नहीं है और इसे मुंबई सीमा शुल्क के क्लिंक में कर्मचारी द्वारा मंगा जाने पर प्रस्तुत किया जाना चाहिए। 2. यह कार्ड सीबीएसएच 2018 के विनियमन 13(5) के तहत सीमाशुल्क श्रोतक के प्रतिक/आवेदन/निवेदन/अर्जीपत्र को जारी किया गया है जिसका नाम कार्ड के मुख पर उल्लिखित है। 3. यह कार्ड मुंबई सीमा शुल्क क्षेत्र में सीमा शुल्क निष्पत्ती कार्य करने के लिए मान्य है। 4. इस कार्ड का उपयोग किसी अन्य उद्देश्य के लिए नहीं किया जाना चाहिए। 5. इस कार्ड को सीमा शुल्क क्षेत्र के अंदर हर समय धारण और प्रदर्शित किया जाना चाहिए। 6. जब यह कार्ड किसी भी कारण से अमान्य हो जाता है, तो इसे जारी करने वाली प्राधिकारी को तत्काल वापस किया जाना चाहिए। 7. इस कार्ड के छोड़ने/मिलाने की सूचना निम्नलिखित कक्ष, नवीन सीमाशुल्क भवन, बलार्ड एस्टेट, मुंबई (फोन 022-27757575 (24 घंटे)) या निकटतम पुलिस स्टेशन से दूर दे।	


 14/10/2022



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

42
Sr. Abhishek, CA
PM
19.10.2022
CSJ

F. No.SG/Misc-87/2022-23 SIIB(X) JNCH

Date: .10.2022

To,

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

Mr. DKS, ACE
PM
31-10-2022
CSJ

Sub: Testing of samples pertaining to Shipping Bill No. 4607456 and 4609096 both dated 03.10.2022 by M/s. Durga Enterprises (IEC: GNZPP4732E) - reg.

Please find enclosed herewith sealed envelopes of sample of below mentioned goods from the consignments pertaining to Shipping Bill No. 4607456 and 4609096 both dated 03.10.2022 for testing purpose.

S. No.	S/B No & date	Declared Description of Goods	No. of sample
1.	4609096 dated 03-10-2022	Ladies Crap Dress of MMF	01
2	4609096 dated 03-10-2022	Ladies Dress of Cotton	01
3	4609096 dated 03-10-2022	Ladies Dress of MMF	01
4	4609096 dated 03-10-2022	Ladies Dress(Kaftan) of MMF	01
5	4609096 dated 03-10-2022	Ladies Kurti of MMF	01
6	4607456 dated 03-10-2022	Ladies Kurti of Cotton	01
7	4607456 dated 03-10-2022	Ladies Skirt of MMF	01
8	4607456 dated 03-10-2022	Ladies Long Dress of MMF	01

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

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

Thanking you.

Molawag
18/10/22

(Dr.M.D.Chavan)
Deputy Commissioner of Customs
SIIB(X), JNCH

Lab. No. 868 STIB(X)

19/10/22

R. No - SK/Misc- 87/2022-23 STIB(X) JNCH
Date: 10.2022

Sr. No - 6 S.B. No - 4607456 Dated - 03-10-2022

Ladies kurti of Cotton,

Test Report:- The sample as received is in the form of ready made garment (Ladies Top). It is made of dyed (Reddish Coloured) woven fabric having embroidery on the upper front side. It is decorated with net fabric and lace on sleeves and bottom. Dyed (Reddish Coloured) ~~woven~~ ^{PCN} woven base fabric is composed of Cotton, Net fabric is composed of Polyester filament yarns, lace is composed of nylon filament yarns and embroidery is composed of Acrylic yarns.

Total wt. of sample = 207.0 g

wt. of Net fabric = 14.8 g

wt. of lace = 21.0 g

wt. of Dyed woven Base fabric = Balance

Sealed Remnant Sample returned

Allopatia

11/11/2022
D. K. Solanki
Assistant Chemical Examiner

PSKannakar
11/11/2022

डॉ. पार्थसारथि कर्माकर
Dr. PARTHASARATHI KARMAKAR
रसायन परीक्षक-1
CHEMICAL EXAMINER GR-I
JNCH Laboratory Thane Sheva



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

Jawaharlal Nehru Custom House, Nhava Sheva,

Dist- Raigad, Maharashtra - 400 707.

Tel No: 27244989; Fax: 27241828, 27241825.

42
Sr. Abhishek, CA
19/10/2022
CEJ

F. No.SG/Misc-87/2022-23 SIIB(X) JNCH

Date: .10.2022

To,

The Dy. Chief Chemical Examiner

DYCC section, JNCH

Nhava Sheva,

Tal: Uran, Dist: Raigad

Sr. DKS, AEE
19/10/2022
CEJ

Sub: Testing of samples pertaining to Shipping Bill No. 4607456 and 4609096 both dated 03.10.2022 by M/s. Durga Enterprises (IEC: GNZPP4732E) - reg.

Please find enclosed herewith sealed envelopes of sample of below mentioned goods from the consignments pertaining to Shipping Bill No. 4607456 and 4609096 both dated 03.10.2022 for testing purpose.

S. No.	S/B No & date	Declared Description of Goods	No. of sample
1.	4609096 dated 03-10-2022	Ladies Crap Dress of MMF	01
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3	4609096 dated 03-10-2022	Ladies Dress of MMF	01
4	4609096 dated 03-10-2022	Ladies Dress(Kaftan) of MMF	01
5	4609096 dated 03-10-2022	Ladies Kurti of MMF	01
6	4607456 dated 03-10-2022	Ladies Kurti of Cotton	01
7	4607456 dated 03-10-2022	Ladies Skirt of MMF	01
8	4607456 dated 03-10-2022	Ladies Long Dress of MMF	01

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

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

Thanking you.

Mohawar 18/10/22

(Dr.M.D.Chavan)

Deputy Commissioner of Customs
SIIB(X), JNCH

Lab. No. 864 SIB(X)

19/10/22

S. B. No - 4609096 Dt - 03-10-2022

Sr. No - 2 Ladies Dress of Cotton.

Test Report:- The sample as received is in the form of ready made garment (sleeveless ladies Top) having Plastic Buttons and embroidery design on the upper front side. Waist portion of the garment is having elastomeric yarns. Base fabric (creamish coloured) woven and embroidery fabric are composed of Cotton.

Total wt. of sample = 271.8 g

wt. of Plastic Buttons = 1.25 g

wt. of Elastomeric yarns = 4.0 g

wt. of Base fabric & embroidery fabric = Balance

Sealed Return sample returned

D. K. Solanki

09/11/2022

D. K. Solanki
Assistant Chemical Examiner

P. Karmakar

09/11/2022
डॉ. पार्थसारथी कर्माकर
Dr. PARTHASARATHI KARMAKAR
रसायन परीक्षक-1
CHEMICAL EXAMINER GR-I
J.N.C.H. Laboratory Nhava Sheva



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

40
Sr. Arunabh, A/E
18/10/22
29

F. No.SG/Misc-87/2022-23 SIIB(X) JNCH

Date: .10.2022

To,

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

Sub: Testing of samples pertaining to Shipping Bill No. 4607456 and 4609096 both dated 03.10.2022 by M/s. Durga Enterprises (IEC: GNZPP4732E) – reg.

Please find enclosed herewith sealed envelopes of sample of below mentioned goods from the consignments pertaining to Shipping Bill No. 4607456 and 4609096 both dated 03.10.2022 for testing purpose.

S. No.	S/B No & date	Declared Description of Goods	No. of sample
1.	4609096 dated 03-10-2022	Ladies Crap Dress of MMF	01
2	4609096 dated 03-10-2022	Ladies Dress of Cotton	01
3	4609096 dated 03-10-2022	Ladies Dress of MMF	01
4	4609096 dated 03-10-2022	Ladies Dress(Kaftan) of MMF	01
5	4609096 dated 03-10-2022	Ladies Kurti of MMF	01
6	4607456 dated 03-10-2022	Ladies Kurti of Cotton	01
7	4607456 dated 03-10-2022	Ladies Skirt of MMF	01
8	4607456 dated 03-10-2022	Ladies Long Dress of MMF	01

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

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

Thanking you.

(Dr.M.D.Chavan)

Deputy Commissioner of Customs
SIIB(X), JNCH

Molawag 18/10/22

Lab. - 140 . 869 STB(X)

27

19/10/22

S/B No =4607456/03-10-2022

Report -

The sample is in the form of a readymade garment (ladies skirt). It is made of dyed and woven embroidered fabric decorated with decorative dyed fabric and decorative lace on front side having elastic and cord on waist portion. It is wholly composed of spun yarns of viscose.

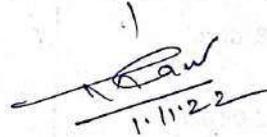
Wt. of sample-275.6g

Wt. of fabric =260.3g

GSM (as Such)- 143.9

Sealed remnant sample returned.

10/11/2022


1.11.22

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

CE



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

Dr. Vihet, CA
19/10/2022

F. No.SG/Misc-87/2022-23 SIIB(X) JNCH

Date: .10.2022

To,

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

San Arunach, A/S
PM
21-10-2022
CG

Sub: Testing of samples pertaining to Shipping Bill No. 4607456 and 4609096 both dated 03.10.2022 by M/s. Durga Enterprises (IEC: GNZPP4732E) – reg.

Please find enclosed herewith sealed envelopes of sample of below mentioned goods from the consignments pertaining to Shipping Bill No. 4607456 and 4609096 both dated 03.10.2022 for testing purpose.

S. No.	S/B No & date	Declared Description of Goods	No. of sample
1.	4609096 dated 03-10-2022	Ladies Crap Dress of MMF	01
2	4609096 dated 03-10-2022	Ladies Dress of Cotton	01
3	4609096 dated 03-10-2022	Ladies Dress of MMF	01
4	4609096 dated 03-10-2022	Ladies Dress(Kaftan) of MMF	01
5	4609096 dated 03-10-2022	Ladies Kurti of MMF	01
6	4607456 dated 03-10-2022	Ladies Kurti of Cotton	01
7	4607456 dated 03-10-2022	Ladies Skirt of MMF	01
8	4607456 dated 03-10-2022	Ladies Long Dress of MMF	01

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

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

Thanking you.

(Dr.M.D.Chavan)

Deputy Commissioner of Customs
SIIB(X), JNCH

Mohawar 18/10/22

Lab. No - 866 SDB (X)
19/10/22

30

S/B No =4609096/03-10-2022

Report -

The sample is in the form of a readymade garment (ladies Dress-Kaftan). It is made of dyed and printed woven. It is wholly composed of spun yarns of viscose.

Wt. of sample=223.2g

GSM (as Such)-95.5

Sealed remnant sample returned.

01/11/2022

T. C. Tanwar
1.11.22

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

(E)



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

3-6
Sh. Rambabu, CA
PBR
19.10.2022
CE

F. No.SG/Misc-87/2022-23 SIIB(X) JNCH

Date: .10.2022

To,

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

Sub: Testing of samples pertaining to Shipping Bill No. 4607456 and 4609096 both dated 03.10.2022 by M/s. Durga Enterprises (IEC: GNZPP4732E) – reg.

Please find enclosed herewith sealed envelopes of sample of below mentioned goods from the consignments pertaining to Shipping Bill No. 4607456 and 4609096 both dated 03.10.2022 for testing purpose.

S. No.	S/B No & date	Declared Description of Goods	No. of sample
1.	4609096 dated 03-10-2022	Ladies Crap Dress of MMF	01
2	4609096 dated 03-10-2022	Ladies Dress of Cotton	01
✓ 3	4609096 dated 03-10-2022	Ladies Dress of MMF	01
4	4609096 dated 03-10-2022	Ladies Dress(Kaftan) of MMF	01
5	4609096 dated 03-10-2022	Ladies Kurti of MMF	01
6	4607456 dated 03-10-2022	Ladies Kurti of Cotton	01
7	4607456 dated 03-10-2022	Ladies Skirt of MMF	01
8	4607456 dated 03-10-2022	Ladies Long Dress of MMF	01

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

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

Thanking you.

Mohawag 18/10/22

(Dr.M.D.Chavan)
Deputy Commissioner of Customs
SIIB(X), JNCH

Lab. No. 865 SIB (X)
19/10/22

28

S.B.NO:4609096, 03/10/2022 Item NO.3

Report-The sample as received is in the form of a readymade textile article (described as ladies' dress of MMF), having elastic in sleeves end and elastomeric yarn at waist portion. It is made of yarn dyed and printed woven fabric, wholly composed of viscose spun yarns.

Total weight of the sample=364.7gm

GSM of the sample (as received) =101.81

Sealed remnant sample returned.

Rambabu

02/11/2022

RAMBABU KANAKAPUDI
Chemical Assistant

T. C. Tanwar
2/11/22

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



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

Jawaharlal Nehru Custom House, Nhava Sheva,
Dist- Raigad, Maharashtra - 400 707.

Tel No: 27244989; Fax: 27241828, 27241825.

Sn Arunabh, A/E
PM
19.10.22
CG

F. No.SG/Misc-87/2022-23 SIIB(X) JNCH

Date: .10.2022

To,

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

Sub: Testing of samples pertaining to Shipping Bill No. 4607456 and 4609096 both dated 03.10.2022 by M/s. Durga Enterprises (IEC: GNZPP4732E) - reg.

Please find enclosed herewith sealed envelopes of sample of below mentioned goods from the consignments pertaining to Shipping Bill No. 4607456 and 4609096 both dated 03.10.2022 for testing purpose.

S. No.	S/B No & date	Declared Description of Goods	No. of sample
1.	4609096 dated 03-10-2022	Ladies Crap Dress of MMF	01
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4	4609096 dated 03-10-2022	Ladies Dress(Kaftan) of MMF	01
5	4609096 dated 03-10-2022	Ladies Kurti of MMF	01
6	4607456 dated 03-10-2022	Ladies Kurti of Cotton	01
7	4607456 dated 03-10-2022	Ladies Skirt of MMF	01
8	4607456 dated 03-10-2022	Ladies Long Dress of MMF	01

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

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

Thanking you.

Mahawag 18/10/22

(Dr.M.D.Chavan)

Deputy Commissioner of Customs
SIIB(X), JNCH

Lab. No. 867 SIB(X)

19/10/22

33

Report

The sample received is in the form of ready made garment (Ladies kurta). It is made of dyed and printed woven fabric, dyed fabric (block) and decorative pieces on front side. It is wholly composed of spun yarns of viscose.

wt of sample = 236.5g

wt of fabric = 231.2g

Decorative pieces = Balance.

G-S m (As such) = 114.3

Sealed remnant sample returned.

19/10/2022

Arunabh Srivastav
Assistant Chemical Examiner
JNCH Laboratory

Dr. Parthasarathi Karmakar
19/10/2022

डॉ. पार्थसारथि कर्माकर
Dr. PARTHASARATHI KARMAKAR
रसायन परीक्षक-I
CHEMICAL EXAMINER GR-I
J.N.C.H. Laboratory Nhava Sheva



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

32
Sr. Anunabh, ACE
19-10-2022
69

F. No.SG/Misc-87/2022-23 SIIB(X) JNCH

Date: 10.10.2022

To,

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

Sub: Testing of samples pertaining to Shipping Bill No. 4607456 and 4609096 both dated 03.10.2022 by M/s. Durga Enterprises (IEC: GNZPP4732E) – reg.

Please find enclosed herewith sealed envelopes of sample of below mentioned goods from the consignments pertaining to Shipping Bill No. 4607456 and 4609096 both dated 03.10.2022 for testing purpose.

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1.	4609096 dated 03-10-2022	Ladies Crap Dress of MMF	01
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4	4609096 dated 03-10-2022	Ladies Dress(Kaftan) of MMF	01
5	4609096 dated 03-10-2022	Ladies Kurti of MMF	01
6	4607456 dated 03-10-2022	Ladies Kurti of Cotton	01
7	4607456 dated 03-10-2022	Ladies Skirt of MMF	01
8	4607456 dated 03-10-2022	Ladies Long Dress of MMF	01

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

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

Thanking you.

Mohawar
18/10/22

(Dr.M.D.Chavan)
Deputy Commissioner of Customs
SIIB(X), JNCH

Lab. No. 870 STB(X)
19/10/22

Report

The sample as received is in the form of a ready made garment (Ladies dress). It is made of dyed and printed woven fabric having decorative plastic & glass beads on upper portion and decorative lace on waist portion. It is wholly composed of spun yarns of viscose.

Wt of sample = 585.7 g

Wt of fabric = 555.1 g

Decorative lace, plastic and glass decorative beads = Balance.

G. SM (As such) (Dyed and printed fabric) = 127.9

G. SM As such (Dyed (bleuch) and printed fabric) = 129.7

Sealed remnant sample returned.

28/10/2022

Arunabh Srivastav
Assistant Chemical Examiner
JNCH Laboratory

PS Karmakar
28/10/2022

डॉ. पार्थसारथि कर्माकर
Dr. PARTHASARATHI KARMAKAR
रसायन परीक्षक-I
CHEMICAL EXAMINER GR-I
J.N.C.H. Laboratory Nhava Sheva



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

Jawaharlal Nehru Custom House, Nhava Sheva,

Dist: Raigad, Maharashtra - 400-707.

Tel No: 27244989; Fax: 27241828; 27241825.

28
Sn. Rambhau, CA
PBR
19.10.2022
LSE

F. No.SG/Misc-87/2022-23 SIIB(X) JNCH

Date: .10.2022

To,

The Dy. Chief Chemical Examiner

DYCC section, JNCH

Nhava Sheva,

Tal: Uran, Dist: Raigad

Sub: Testing of samples pertaining to Shipping Bill No. 4607456 and 4609096 both dated 03.10.2022 by M/s. Durga Enterprises (IEC: GNZPP4732E) - reg.

Please find enclosed herewith sealed envelopes of sample of below mentioned goods from the consignments pertaining to Shipping Bill No. 4607456 and 4609096 both dated 03.10.2022 for testing purpose.

S. No.	S/B No & date	Declared Description of Goods	No. of sample
1.	4609096 dated 03-10-2022	Ladies Crap Dress of MMF	01
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4	4609096 dated 03-10-2022	Ladies Dress(Kaftan) of MMF	01
5	4609096 dated 03-10-2022	Ladies Kurti of MMF	01
6	4607456 dated 03-10-2022	Ladies Kurti of Cotton	01
7	4607456 dated 03-10-2022	Ladies Skirt of MMF	01
8	4607456 dated 03-10-2022	Ladies Long Dress of MMF	01

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

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

Thanking you.

Molawag 18/10/22

(Dr.M.D.Chavan)

Deputy Commissioner of Customs
SIIB(X), JNCH

Lab. No. 863 STIB(X)
19/10/22

S.B.No: 4609096, 03/10/2022, Sr.No: ①

Report:- The sample as received is in the form of a ready-made textile article (described as ladies' wrap dress) having embroidery at front side and lace at waist side position. It is made of dyed and printed woven fabric. It is wholly composed of viscose spun yarns.

total weight of the sample = 340.09g

Gsm of the sample (as received) = 111.02

sealed remnant sample returned.

Rambabu
27/10/2022
Rambabu Kanakapudi

PSKarmakar
27/10/2022
CE1

डॉ. पार्थसारथि कर्माकर
Dr. PARTHASARATHI KARMAKAR
रसायन परीक्षक-I
CHEMICAL EXAMINER GR-I
J.N.C.H. Laboratory Nhava Sheva

Market Enquiry Report of M/s. Durga Enterprises (IEC: GNZPP4732E) conducted on 29.10.2022

As per instructions of Dy. Commissioner, SIIB(X), JNCH, the undersigned officers from SIIB (X) & CIU along with Shri Nitesh Mhatre, authorized representative of exporter, conducted market survey of goods covered under Shipping Bill No. 4609096 and 4607456 both dated 03.10.2022 presented for export by M/s. Durga Enterprises (IEC: GNZPP4732E). The team carried representative samples of the goods which were drawn from the aforesaid consignment covered under the said Shipping Bills. Market enquiry was conducted on 29.10.2022 in wholesale market near Masjid Bunder, Mumbai.

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

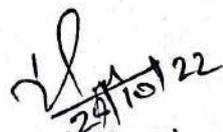
S/B No.	Item Description	Shop 1 Zahra Collections, 35/35B,Zohra Manzil,Shop No.4,Memonwada Road,Murgi Mohalla,Near Bismillah Hotel,Mumbai- 400003	Shop 2 Khwaaja Exports,70,Ibrahim Rahmatullah Marg,Khadak,Mumbai- 400003	Shop 3 Ahuja Rumal House,68,Sherif f Devji Street (Chakla),Mumb ai-400003	Average wholesale price	Value of the goods after adding 30% miscellaneous expenses in Rs./Pc
4609096 dated 03.10.2022	Ladies Crap Dresses of MMF	250	245	240	245	318.5
4609096 dated 03.10.2022	Ladies Dresses of Cotton	270	265	260	265	344.5
4609096 dated 03.10.2022	Ladies Dresses of MMF	270	265	260	265	344.5
4609096 dated 03.10.2022	Ladies Dresses (Kaftan) of MMF	270	265	260	265	344.5
4609096 dated 03.10.2022	Ladies Kurties of MMF	245	240	235	240	312
4607456 dated 03.10.2022	Ladies Crap Dresses of MMF	250	245	240	245	318.5
4607456 dated 03.10.2022	Ladies Dresses of Cotton	270	265	260	265	344.5
4607456 dated 03.10.2022	Ladies Dresses of MMF	270	265	260	265	344.5
4607456 dated 03.10.2022	Ladies Kurties of Cotton	245	240	235	240	312
4607456 dated 03.10.2022	Ladies Kurties of MMF	245	240	235	240	312
4607456 dated 03.10.2022	Ladies Skirt of MMF	235	230	220	228.33	296.83
4607456 dated 03.10.2022	Ladies Long Dresses of MMF	270	265	260	265	344.5

The shopkeepers further informed that the price of the goods will vary depending upon the quantity, mode of payment and quality of the goods ordered.


(Nitesh Mhatre)

Authorized representative of exporter


(Banmoh Singh)
IO/SIIB(X)


(Dharmendra Kumar)
IO/CIU



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

Jawaharlal Nehru Custom House, Nhava Sheva,
Dist- Raigad, Maharashtra - 400 707.
Tel No: 27244983: Fax: 27241828, 27241825.
Email Id - siibx.jnch@gov.in

आजारी म
अमृत महोत्सव

E & F Cell

48

SEIZURE MEMO ISSUED UNDER SECTION 110 OF CUSTOMS ACT, 1962

DIN No. : 20221178NT0000001E5B

DATE: 09.11.2022

Particulars of the goods seized from the premises of JWR CFS, on the reasonable belief that the detained goods examined under Panchanama dated 14.10.2022, are liable for confiscation under the provisions of Section 113 of the Customs Act, 1962, wherein the goods found appear to be mis-declared in terms of value. Hence, the said goods meant to be exported under the Shipping Bill No.4607456 and 4609096 both dated 03.10.2022 are seized under Section 110 of the Customs Act, 1962. The particulars of the goods are as under:

S.No.	Particulars	Description
1.	Owner of the seized goods	M/s. DURGA ENTERPRISES (IEC: GNZPP4732E)
2.	Declared description of the seized goods	As per Shipping Bill and Invoice.
3.	Total Declared FOB Value (INR)	Rs. 1,34,73,224 /-

The goods pertaining to aforesaid shipping bill are kept at Shed G, location I-2 and the said goods are handed over to the Manager, JWR CFS, Nhava Sheva, Maharashtra for safe custody. It is directed that seized goods shall not be removed, parted with, or otherwise dealt with the goods except with the prior permission of SIIB(X), JNCH, Nhava Sheva.

O/C

Banmeet Singh
(BANMEET SINGH)
IO/SIIB(X), JNCH
09-11-2022

To,

M/s. DURGA ENTERPRISES (IEC: GNZPP4732E),
KH No.547 and 548, Plot No.2, Ground Floor, Street No.14,
Near Labour Chowk, Jeevan Park, Delhi-110042.

Copy to:-

1. The Manager, JWR CFS.
2. CHA - M/s Raspn Shipping Services Pvt Ltd (11/1949)

Handwritten signature



**JAWAHARLAL NEHRU CUSTOM HOUSE, SIIB (EXPORT),
NHAVA SHEVA, TAL-URAN, DIST- RAIGAD, MAHARSHTRA-410 707**

CHALLAN FOR THE PAYMENT OF GOVERNMENT DUES ETC. IN THE JAWAHARLAL NEHRU CUSTOM HOUSE

DATE 05.12.2022

1. Full name of the Party making payment : M/s Durga Enterprises (GNZPP4732E)
2. Shipping Bill No : 4609096, 4607456 Dated
03.10.2022
3. Name Of The Custom Brocker (CHA) : Raspn Shipping Services Pvt. Ltd.
4. File No. : 56/1NV-127/2022-23/SIIB(X) JNCH
5. Lass Charge Amount : /
6. Amount Of R. F : /
7. Amount Of P.P : /
8. Amount Of The Interest : /
9. Head Of The Account Under Which The Amount Should Be Credited : ~~Security Department~~ **Deposit for** Towards Provisional Release
10. D.D. No/Cash/Amount : Demand Draft No.49256 Dated 03.11.2022
Of Rs.2,00,000/- (Rupese Two Lakh Only) Issued
By Axis Bank Ltd, Chandni Chowk Delhi
11. Department Of Custom House : SIIB (Export)



[Handwritten Signature]
06.12.2022
For Appraiser/Superintendent Of Custom
SIIB (X), JNCH

Statement of Shri. Ravindra Krishna Kunder, authorised representative and G-Card holder of M/s. Raspn Shipping Services Pvt. Ltd.(11/1949), 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 26.08.2024.

In receipt of Summons CBIC-DIN- 20241178NT00007227DE dated 12.11.2024 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, I present myself for giving statement under section 108 of the Customs Act, 1962 on 13.11.2024. 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 174, 175 & 228 of the Indian Penal Code, 1860 and punishable under Section 193 of the Indian Penal Code, 1860; 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 Indian Penal Code, 1860 to me and understood the same; I am giving my true, correct and voluntary statement as follows:

My name is Ravindra Krishna Kunder, aged 58 years and DOB-14-05-1967. I am residing at C/O Ravindra Kunder, near Adarsh Sports Club, r.n. 3 Jagunnath Deep CHS Veer Savarkar Marg, Bhandup East S.O, Mumbai-400042. I have the personal Mobile No. 9867578510, Aadhaar Card bearing No. 470530003545, PAN Card bearing No. AAQPK2524B and I am submitting the copies of the same as proof of my identity. I have completed my B.Com from Mangalore University, Mangalore in 1987. I can read, understand and write in Hindi, Marathi, Kannada and English. I am married and I am staying along with my wife, son & daughter 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. Give your brief introduction. What sort of work do you do?

Ans. We are Customs Clearing & Forwarding Company. The firm has been engaged in handling import and export clearance at JNCH, Mumbai Port and ACC since 2011.

Ravindra

I have been working as G-Card holder with the firm since the year 2020 at JNCH only. Our firm is engaged in the business of clearance and forwarding since very long time.

Q. Have you ever given statement before any agency?

Ans. Yes, I have given statement in 2022-23 before SIIB(X), JNCH at 4th floor wrt M/s. Sandhya Organic Chemicals Pvt. Ltd.

Q. Have the Shipping Bills No. 4609096 & 4607456 dated 03.10.2022 filed by you on behalf of M/s Durga Enterprises and what are the goods being exported under the said Shipping Bill?

Ans. Yes, the Shipping Bills No. 4609096 & 4607456 dated 03.10.2022 have been filed by us on behalf of M/s Durga Enterprises and the goods being exported under the said Shipping Bills are 'RMG'.

Q. Can you explain the procedure to be followed by you during filing a Shipping Bill?

Ans. We guide our exporters verbally to send us all necessary documents as per exporting commodity on our mail I'd and also ask whether they want to claim export benefits or not. After that we create checklist based on the documents submitted by the exporter. Thereafter we sent the checklist to exporter for approval, after getting approval from exporter, we file Shipping Bill on behalf of exporter on ICEGATE.

Q. Do you know, How did your company come in contact with the Exporter?

Ans. We came in contact with the exporter through Forwarder.

Q. Have you taken the KYC details of M/s Durga Enterprises before filing their Shipping Bills?

Ans. Yes Sir, KYC details of the Company M/s. Durga Enterprises had been taken by us and a copy of the same is submitted for your ready reference.

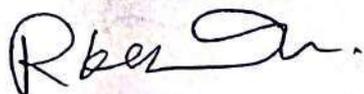
Q. Have you verified the address of M/s Durga Enterprises ?

Ans. No Sir, we did not verify address at the time of KYC before filing Shipping Bills.

Q. Since when are you handling the export clearance of M/s Durga Enterprises?

Ans. This is first time export of M/s. Durga Enterprises (IEC no. GNZPP4732E).

Q. Now tell me, do you know about KYC procedure for First Time Export? Have you done First time export KYC procedure of M/s. Durga Enterprises ?



Ans. Yes Sir, procedure of KYC for First Time Exporter has been done at CEAC. We have completed this KYC procedure for M/s Durga Enterprises.

Q. You said you have done KYC procedure for First time exporter, can you show me copy or any documentary evidence of First time export KYC done by you on behalf of M/s. Durga Enterprises?

Ans. No sir at present I do not have any documentary evidence of KYC, but I will submit a copy of the same by 18.11.2024 to your office.

Q. Now, I will show you 3 Summons issued under Section- 108 of Customs Act 1962 to the exporter M/s. Durga Enterprises, but all were returned back to this office, can you explain the reason for it?

Ans. Sir, we are not in contact with the exporter since long, therefore I do not aware about it.

Q. Now, I will show you present status of GST no. of M/s. Durga Enterprises (07GNZPP4732E1ZD) on GSTN portal, which is showing, "*the same is cancelled on request of Taxpayer effective from 31/08/2023*", do you know about it or can you explain?

Ans. . Sir, as I already told we are not in contact with the exporter since long, therefore I do not aware about it also.

Q. This office has issued Summons to your CB M/s. Raspn Shipping Services Pvt. Ltd. (11/1949), situated at 504, Plot No. 8, Durga Chamber, Veera desai Road, Andheri West-400058, but the same has been returned back with remark as 'Left'. Have you changed the address? explain the reason for the same?

Ans. Sir our office is situated at the same address at present. I don't know the exact reason but Our office was closed during last week of October due to Diwali, it may be the reason for the same.

Q. Regulation 10 of the CBLR, 2018 mandates that the CB shall advise his client to comply with the provisions of the Act, other allied Acts and the rules and regulations thereof, and in case of non-compliance, shall bring the matter to the notice of the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be. Have you diligently followed the regulation w.r.t. the shipment under Shipping Bills no. 4609096 & 4607456 dated 03.10.2022 ?

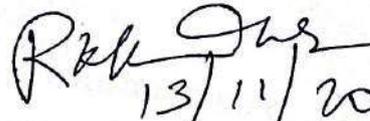


Ans. We admit that we did not conduct any visit for verification of the premises/address of the exporter. The exporter informed us that the subject goods covered under Shipping Bills No 4609096 & 4607456 dated 03.10.2022 were procured locally by them and they want to export, thus we filed Shipping bills based on the KYC documents of the exporter.

Q. 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 Brokers having presence all over India. We work diligently in case of all the export shipment filed by us. I would like to assert that in future, we would co-operate with the customs authorities in the ongoing investigation.

The above statement of mine running into 04 pages (serially mentioned 1 to 4) 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 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.


13/11/2024

(Ravindra Krishna Kunder)

Authorised representative,

M/s. Raspn Shipping Services Pvt. Ltd.

Typed by me


13/11/24
(Anurag)

IO /SIIB(X)

JNCH, NHAVA SHEVA

Before me


13/11/2024
(Kumar Swetank)

SIO /SIIB(X)

JNCH, NHAVA SHEVA

SUMMONS

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

To,

M/s Durga Enterprises (IEC: GNZPP4732E)**KH No. 547 and 548, Plot No. 2, Ground
Floor, Street No. 14, Near Labour Chowk,
Jeevan Park, Delhi-110042**

WHEREAS, I, **Manish Kumar** am making inquiry in connection with **Export Made under shipping bill No. 4609096 and 4607456 dated 03.10.2022** under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

(a) give evidence and / or

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

- 1. Original ID Proof and Address Proof**
- 2. GST Certificate, BRC and IEC Certificate**
- 3. Any other documents relevant to this investigation**

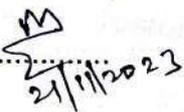
NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I do hereby summon you to appear before me in person on **2023-12-04 at 12:30:PM** at the office of **SIIB(X), 4th Floor,B-403, JNCH, Nhava Sheva, Taluka - Uran, Dist-Raigad, Maharashtra-400707.**

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

Given under my hand and seal of office to-day the **21** day of **November, 2023** at **JNCH, Nhava Sheva.**



Seal of Office.

Name : **Manish Kumar**Signature :  21/11/2023Designation :
Superintendent / Appraiser / Senior Intelligence Officer**Em-235013535IN****df 22-11-23**

o/c

SUMMONS

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

To,

M/s Durga Enterprises (IEC:
GNZPP4732E)

KH No. 547 and 548, Plot No. 2, Ground
Floor, Street No. 14, Near Labour
Chowk, Jeevan Park, Delhi-110042

WHEREAS, I, Manish Kumar am making inquiry in connection with
Mis-declaration of goods under Shipping Bill No. 4607456, 4609096 both dated
03.10.2022

under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

(a) give evidence and / or

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

1. Original ID Proof and Address Proof
2. GST returns, IEC Certificate
3. Any other documents relevant to this investigation

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the
Customs Act, 1962, I do hereby summon you to appear before me in person on
2023-12-06 at 12:30:PM at the office of
SIIB(X), 4th Floor,B-403, JNCH, Nhava Sheva, Taluka - Uran, Dist-Raigad,
Maharashtra-400707.

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

Given under my hand and seal of office to-day the 24 day of November, 2023 at
JNCH, Nhava Sheva.



Seal of Office.

Name : Manish Kumar

Signature : ...
24/11/23

Designation :

Superintendent / Appraiser / Senior Intelligence Officer

olc

Em- 235004992PN

dt 24/11/23

SUMMONS

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

To,

M/s Durga Enterprises**KH No.547 and 548, Plot No. 2 Ground Floor,
Street No,14, Near Labour Chowk, Jeevan
Park, Delhi-110042.**

WHEREAS, I, **Abdhesh Kumar Ranjan** am making inquiry in connection with **Export Made Under Shipping Bill No. 4609096 and 4607456 Dated 03.10.2022.** under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

(a) give evidence and / or

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

1. **KYC Documents, IEC Certificate**
2. **GST Certificate and Address Proof.**
3. **Any other related document relevant to this investigation**

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I do hereby summon you to appear before me in person on **2023-05-22 at 12:30:PM** at the office of **SIIB(X) , 4th floor, B-403, Jawaharlal Nehru Custom House, Nhava Sheva-Taluka Uran, Dist:Raigad, Maharashtra-400707**

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

Given under my hand and seal of office to-day the **11 day of May, 2023** at **JNCH,Nhava Sheva**

Name : **Abdhesh Kumar Ranjan**

Signature :

Designation :

Superintendent / Appraiser / Senior Intelligence Officer

Seal of Office.



o/c

Em- 188891302 IN

dt 11.5.23