



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

F. No. CUS/ASS/MISC/581/2025-CEAC

Date of SCN: 21 .01.2026

F. No.: CUS/SIIB/ALT/702/2024-SIIB(E)-JNCH

Date of Issue: 21 .01.2026

SCN NO. 1871/2025-26/ADC/CEAC/NS-II/CAC/JNCH

DIN NO. 20260178NT0000777C46

Show Cause Notice Issued under section 124 of the Customs Act, 1962.

M/s Mahalaxmi Apparels (IEC-ABWFM3638H) having its office at 705, Plot no. 415/419, Panch Ratan Apartment, Gandhi Road, Near Kuldevi Mandir, Ullhasnagar, Thane, Maharashtra-421005 has filed the following Shipping Bill No. 5414754 dtd 18.11.2023 for Export of following items destined to Tanzania. The details are as under:

TABLE-I

SB No./ Date	Description	Quantity (NOS)	FOB (INR)	DBK (INR)	RoSCTL (INR)	IGST (INR)
5414754 dtd 18.11.2023	Rayon Tie Die Emb Gown with Dupatta	13,008	62,05,639.28	86,878.95	2,35,814	3,16,094.40
	Rayon Batik Print Emb Gown with Dupatta	7,704	33,94,976.13	47,529.67	1,29,010	1,72,954.80
	Rayon Tie Die Batik Emb Gown With Dupatta	1,764	8,41,540.35	11,781.56	31,978	42,865.20
	Rayon Printed Gown With Dupatta	14,976	42,38,263.45	59,335.69	1,61,054	2,15,654.40
Total			1,46,80,419.21	2,05,525.87	5,57,856	7,47,568.80

2. On the basis of Specific Intelligence, regarding Export of suspicious consignment of M/s Mahalaxmi Apparels (IEC-ABWFM3638H) covered under Shipping Bill No. 5414754 dtd 18.11.2023 (hereinafter referred to as "Shipping Bills") (RUD-I) filed through their Customs Broker M/s Sai Dutta Shipping Agency Pvt. Ltd. (CHA License No. AAFCS5242LCH002) at JWR CFS, the goods covered in the Shipping Bill No. 5414754 dtd 18.11.2023 were put on hold vide Hold No. 214/2022-23 SIIB(X) dated 24.11.2023 for Examination of the same as the supply chain of the Exporter appeared to be fake/manipulated and the declared value of the goods appeared to be very highly overvalued and mis-declared to avail illegitimate claim of drawback and other Export incentives. Hence the case was taken up by SIIB (X) for detailed investigation.

3. Consequently, the subject goods pertaining to Shipping Bill No. 5414754 dated 18.11.2023 were examined 100% vide Panchanama dated 25.11.2023 (RUD-II) in the presence of two independent Panchas, Representatives of Customs Brokers 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 Shipping Bills is overvalued.

Representative Sealed Samples (RSS) of the goods from the Shipping Bill was drawn for the purpose of further investigation.

4. Further, letters dated 04.12.2023 were forwarded to DYCC, JNCH along with RSS for testing in order to determine exact characteristics, nature and composition of the subject goods. DYCC tested the RSS and forwarded the test Reports vide DYCC Reports No. 1089/SIIB(X) dated 29.12.2023, 1090/SIIB(X) dated 18.12.2023, 1091/SIIB(X) dated 21.12.2023 and 1092/SIIB(X) dated 21.12.2023 (RUD-III). The details of test report are as under:

TABLE-II

Sr. No	Lab Report No.	Item Description	Declared CTH, Drawback Sr. No	DYCC Test Report
1.	1089/SIIB(X) dated 29.12.2023	Rayon Tie Die Batik Emb Gown With Dupatta	CTH - 62044490 Drawback Sr. No. - 62040499B	The sample as received is in the form of readymade textile article consisting of gown and dupatta. Gown: It is made of printed woven fabric composed of viscose staple fibers. Net wt. = 484.2 gm GSM = 118.6 Dupatta: It is made of printed woven fabric composed of viscose staple fibers. Net wt. = 283.7 gm GSM = 130.1
2.	1090/SIIB(X) dated 18.12.2023	Rayon Tie Die Emb Gown with Dupatta	CTH - 62044490 Drawback Sr. No. - 62040499B	The sample as received is in the form of readymade garment (gown with dupatta). Total wt. of sample = 753.9 gm Wt. of gown = 486.5 gm Wt. of Dupatta = 267.4 gm Gown: The sample is in the form of readymade garment (gown) made of printed woven fabric having embroidery on neck having beads with metallized yarn and metallized yarns with sequins at both the sides of fabric. Base woven fabric is made of spun yarns of viscose. Beads, metallized yarn and sequins are made of polyester. Wt. of sample = 486.5 gm GSM = 121.6 Dupatta: The sample is in the form of printed woven readymade garment stitched with decorative strip of plastic sequins and metallized yarns. Base woven fabric is made of spun yarns of viscose. Metallized yarn and sequins are made of polyester. Wt. of sample = 267.4 gms GSM = 121.70
3.	1091/SIIB(X) dated 21.12.2023	Rayon Printed Gown With Dupatta	CTH - 62044490 Drawback Sr. No. - 62040499B	On opening the sample two piece of readymade garment (gown, dupatta) were found. Gown: It is made of printed woven fabric having spun yarns on both sides. The spun yarns is wholly composed of viscose. Total wt. of gown - 345.9 gm GSM = 96.84 Dupatta: It is made of printed woven fabric having spun tarns on both sides. The spun yarns is wholly composed of viscose. Total wt. of dupatta = 131.5 gm GSM = 65.48

4.	1092/SIIB(X) dated 21.12.2023	Rayon Print Gown with Dupatta	Batik Emb with	CTH - 62044490 Drawback Sr. No. - 62040499B	On opening the sample two piece of readymade garment (gown, dupatta) were found. Gown: It is made of printed woven fabric having embroidery in front. The woven fabric is made of spun yarns wholly composed of cotton. Total wt. of gown = 340.5 gm GSM = 110.21 Dupatta: It is made of printed woven fabric having spun yarns on both sides. The spun yarns is wholly composed of viscose. Total wt. of gown = 91.4 gm GSM = 51.96
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As it is clear from DYCC reports, the exporter has mis-declared the goods into wrong CTH to avail undue export benefits.

5. To ascertain prevailing Market Value of the goods, the Market Enquiry of the goods covered under the subject Shipping Bills was required to be conducted, therefore this office had requested the Exporter to represent them during the said Market Enquiry. The Market Enquiry was conducted on 02.12.2023 (RUD-IV) along with Authorized 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 25.11.2023 and Market Enquiry Report dated 02.12.2023, it is observed that the subject goods have been mis-declared in terms of Description, classification and valuation. The re-determined FOB value of the goods and corresponding Export incentives under the Shipping Bill would be as below:

Table-III

S r. No	SB & Date	Description of Goods	Avg. Wholesale Price	PMV	Declared FoB	Re-determined FoB Value = Declared FoB * (Re-determined PMV/Declared PMV)	Drawback Rate	Redetermined Drawback	State RoS CTL Rate	Redetermined State RoSCTL	Central RoS CTL Rate	Redetermined Central RoSCTL	Total Redetermined RoSCTL
1	54147 54 dtd 18.11. 2023	Rayon Tie Die Emb Gown with Dupatta	421.67	524.77	₹ 62,05,639.28	₹ 49,86,435.80	1.4	₹ 69,810.10	2.1	₹ 1,04,715.15	1.7	₹ 84,769.41	₹ 1,89,484.56
2		Rayon Batik Print Emb Gown with Dupatta	421.67	484.74	₹ 33,94,976.13	₹ 29,53,252.43	1.4	₹ 41,345.53	2.1	₹ 62,018.30	1.7	₹ 50,205.29	₹ 1,12,223.59
3		Rayon Tie Die Batik Emb Gown With Dupatta	421.67	524.77	₹ 8,41,540.35	₹ 6,76,205.42	1.4	₹ 9,466.88	2.1	₹ 14,200.31	1.7	₹ 11,495.49	₹ 25,695.80
4		Rayon Printed Gown With Dupatta	266.67	311.3	₹ 42,38,263.45	₹ 36,30,638.34	1.4	₹ 50,828.94	2.1	₹ 76,243.41	1.7	₹ 61,720.85	₹ 1,37,964.26
TOTAL					₹ 1,46,80,419.21	₹ 1,22,46,531.99		₹ 1,71,451.45		₹ 2,57,177.17		₹ 2,08,191.04	₹ 4,65,368.21

Table-IV

Sl No.	Shipping Bill No. & Date	Description of goods	Quantity (PCS)	Declared				Re-determined			
				FOB (INR)	Drawback (INR)	ROSC L (INR)	IGST	FOB	Drawback	ROSC L	IGST
1	5414754 dtd 18.11.2023	Rayon Tie Die Emb Gown with Dupatta	13008	₹ 62,05,639.28	₹ 86,878.95	₹ 2,35,814.00	₹ 3,16,094.40	₹ 49,86,435.80	₹ 69,810.10	₹ 1,89,484.56	₹ 2,53,992.27
2		Rayon Batik Print Emb Gown with Dupatta	7704	₹ 33,94,976.13	₹ 47,529.67	₹ 1,29,010.00	₹ 1,72,954.80	₹ 29,53,252.43	₹ 41,345.53	₹ 1,12,223.59	₹ 1,50,451.48
3		Rayon Tie Die Batik Emb Gown With Dupatta	1764	₹ 8,41,540.35	₹ 11,781.56	₹ 31,978.00	₹ 42,865.20	₹ 6,76,205.42	₹ 9,466.88	₹ 25,695.80	₹ 34,443.60
4		Rayon Printed Gown With Dupatta	14976	₹ 42,38,263.45	₹ 59,335.69	₹ 1,61,054.00	₹ 2,15,654.40	₹ 36,30,638.34	₹ 50,828.94	₹ 1,37,964.26	₹ 1,84,736.78
TOTAL			37452	₹ 1,46,80,419.21	₹ 2,05,525.87	₹ 5,57,856.00	₹ 7,47,568.80	₹ 1,22,46,531.99	₹ 1,71,451.45	₹ 4,65,368.21	₹ 6,23,624.13

Table-V

Re-determined FOB (in Rs.)	Differential Drawback (in Rs.)	Differential ROSCTL (in Rs.)	Total excess Export benefits (in Rs.)
₹ 1,22,46,531.99	₹ 34,074.42	₹ 92,487.72	₹ 1,26,562.14

6. As can be seen from the Table above, based on the Report received by the DYCC, JNCH and Market Enquiry conducted on 02.12.2023, it appears that the goods declared by the Exporter in the Shipping Bill No. 5414754 dtd 18.11.2023 have been mis-declared in terms of Drawback Serial Number and their value and classification. The value of the goods has been re-determined based on the Market Enquiry Report dated 02.12.2023. 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. 1,46,80,419.21/- 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 (Export) on 02.12.2023. Value of the goods was taken from 3 different shops/ dealers and average of their prices was taken as Market value of the same. The details of the determination of the value is summarized in the Market Survey Report dated 02.12.2023.

8. Past Exports:

In order to investigate past consignments, the data was retrieved from the date of issuance of IEC i.e. 04.03.2023 till 31.01.2025 for Exporter M/s Mahalaxmi Apparels (IEC-ABWFM3638H). However, the Exporter had exported goods under a total of 03 Shipping Bills in past. During further investigation, ICES data was scrutinized, on perusal of the past Export data, no foreign remittance has been received for 02 shipping bills as per FEMA regulations. The details of the Shipping Bills are as under where no BRC/foreign remittance has been realized yet against this IEC.

Table-VI

Sr. No.	SB No.	SB Date	LEO Date	Expected Realization Date	FOB (INR)	Drawback Amount (in INR)	RoSCTL (in INR)	IGST (in INR)	FOB to be realised (In FC)	FOB actually realised (In FC)
1.	8783945	27.03.2023	31.03.2023	31.12.2023	36,59,231.4	87,822	1,73,814	1,86,342	44,652	44,473
2.	1984524	24.06.2023	28.06.2023	31.03.2024	13,51,288.58	32,431	64,186	67,766.4	16,611	0
3.	2628091	21.07.2023	27.07.2023	30.04.2024	72,92,247.2	1,31,260	2,77,105	3,66,387.84	89,806	0
Total					1,23,02,767.2	2,51,513	5,15,105	6,20,496.24	1,51,069	44,473

As per Table-VI, there are 02 Shipping Bills mentioned at Sr. no. 2 and 3 in Table-VI for which FOB has not been realized despite completion of expected realization time period as mandated by RBI.

It is also pertinent to mention here that the prescribed timeline for realization of foreign remittance is 09 months as per RBI Master Circular No.14/2014-15 dated 01.07.2014, which states," it has been decided in consultation with the Government of India that the period of realization and repatriation of Export proceeds shall be nine months from the date of Export for all Exporters including Units in SEZs, Status Holder Exporters, EOUs, Units in EHTPs, STPs & BTPs until further notice.

Accordingly, the Drawback is liable to be demanded back from the Exporter on account of non-receipt of foreign remittance for the Shipping Bill mentioned in Table-VI under Section 75 and 75A of the Customs Act 1962 read with Rule 17 &18 of the drawback Rules, 2017 along with applicable interest. Also, ROSCTL & RoDTEP are liable to be demanded Back from the Exporter on account of non-receipt of foreign remittance for the Shipping Bills mentioned in Table-VI in terms of Notification No. 76/2021-Cus (N.T) dated 23.09.2021, 77/2021-Cus (N.T) dated 24.09.2021 & 25/2023-Cus (N.T) dated 01.04.2023 along with applicable interest under section 28AA of the Customs Act, 1962. The Total drawback claimed in Shipping Bills mentioned at Sr. no. 2 and 3 in Table-VI in which FOB not realized despite completion of time period is Rs. 1,63,691/- and RoSCTL claimed is Rs 3,41,291/- which is liable to be demanded back from the Exporter. The exporter has also claimed IGST in these shipping bills which is also liable to be demanded back.

9. Further, an alert to withhold the Export incentives against the Exporter M/s Mahalaxmi Apparels (IEC-ABWFM3638H) was inserted during the investigation.

10. The Exporter vide their letter dated 20.12.2023 requested to Provisional Release of the goods for Export. The request of the Exporter was accepted by the Adjudicating Authority as per the Provisions of Board Circular No. 01/2011 dated 04.01.2011 and 30/2013 dated 05.08.2013 and the goods were released Provisionally for Export under section 110A of the Customs Act, 1962 on execution of Bond equivalent to FOB value of the subject goods and on submission of Bank Guarantee/Cash Security amounting to Rs. 4,00,000/- (Rupees Four Lakh Only) (RUD-V).

11. Further, letters dated 04.12.2023, 26.02.2024, 20.12.2024 and 08.01.2025 (RUD-VI) were also sent to jurisdictional CGST authorities i.e. Division-I, Range-I, Thane Rural Commissionerate to verify genuineness of the Exporter M/s Mahalaxmi Apparels (GSTIN- 27ABWFM3638H1ZO). However, in this regard, no reply has been received in this office till date from the concerned jurisdictional Authority. As per GST portal, GSTIN status of the exporter is active.

Verification of suppliers:

11.1 Further, letters dated 05.12.2023, 08.01.2025, 27.01.2025 and 20.02.2025 were also sent to jurisdictional CGST authorities i.e. Division-IV, Range-IV, Bhiwandi Commissionerate to verify genuineness of the supplier M/s Ramco Textiles (GSTIN- 27AASFR6553R1ZO). However, in this regard, no reply has been received in this office till date from the concerned jurisdictional Authority. As per GST portal, GSTIN status of the exporter is active.

11.2 Further, letters dated 05.12.2024, 08.01.2025, 27.01.2025 and 20.02.2025 were also sent to jurisdictional CGST authorities i.e. Division-Rajkot, Range-Gondal, Rajkot Commissionerate to verify genuineness of the supplier M/s Aqsa Print (GSTIN- 24AQWPB9181F1ZJ). However, in this regard, no reply has been received in this office till date from the concerned jurisdictional Authority. As per GST portal, GSTIN status of the exporter is active.

11.3 Further, letters dated 04.12.2023, 05.12.2024, 08.01.2025 and 27.01.2025 were also sent to jurisdictional CGST authorities i.e. Division-I, Range-IV, Surat Commissionerate to verify genuineness of the supplier M/s RP Silk Mills (GSTIN- 24ACVPJ5913E1ZJ). However, in this regard, no reply has been received in this office till date from the concerned jurisdictional Authority. As per GST portal, GSTIN status of the exporter is active.

11.4 Further, letters dated 04.12.2023 and 05.12.2024 were also sent to jurisdictional SGST authorities i.e. Division-Kalyan, Charge-Badlapur, Maharashtra SGST to verify genuineness of the supplier M/s. Mahadev Plastics Store (GSTIN- 27AMUPS1035M1ZE). However, in this regard, no reply has been received in this office till date from the concerned jurisdictional Authority. As per GST portal, GSTIN status of the exporter is active.

11.5 Further, letters dated 04.12.2023 was also sent to jurisdictional SGST authorities i.e. Circle-Balotra, Zone- Jodhpur-II, Rajasthan SGST to verify genuineness of the supplier M/s. Purvi Industries (GSTIN-08DEEPM5077J1Z2). In reply concerned GST authorities vide letter F. no. V(16)151/PI/AE/JDR/Gr.II/2023 dated 01.04.2024 communicated that: A visit of the premises of M/s. Purvi Industries (GSTIN-08DEEPM5077J1Z2) at its principal place of business Industrial Area, Jerla Road, Balotra, Barmer, Rajasthan-344022 was made by Anti Evasion branch on dated 29.03.2024. The firm was found in existence at the said address. During the visit Shri Ritesh (Prop.) of M/s. Purvi Industries (GSTIN-08DEEPM5077J1Z2) was present on the said premises. On being asked he stated that they have supplied goods to M/s Mahalaxmi Apparels, as per their demand and payment has been received on advance basis. He submitted copies of sale invoices to M/s Mahalaxmi Apparels and sales ledger i/r of the said firm. They have filed their GSTR-3B returns regularly.

SUMMONS & STATEMENT

12. Further, in order to record the statement of exporter M/s Mahalaxmi Apparels (IEC-ABWFM3638H), under section 108 of Customs Act, 1962 Summonses have been issued vide in the name of M/s Mahalaxmi Apparels (IEC-ABWFM3638H) to appear before the office of SIIB(X), 6th floor, C-604, Jawaharlal Nehru Custom House, Nhava Sheva, Taluka-Uran, Dist: Raigad, Maharashtra-400707 u/s Section 108 of the Customs Act, 1962. In response to summons CBIC-DIN- 20250278NT00000AD1B dated 14.01.2025, Shri. Ravi Panjumul Chugh, Partner of M/s Mahalaxmi Apparels (IEC-ABWFM3638H) appeared in this office and his statement was recorded under section 108 of the Customs Act, 1962 on 04.03.2025 (RUD-VII) wherein he inter-alia stated that:

- On being asked about the firm he stated that M/s Mahalaxmi Apparels (IEC-ABWFM3638H) is located at 705, Panch Ratan Apt., Gandhi Road, Near Kuldevi Mata Mandir, Ulhasnagar-5, Thane-421005; that they are a merchant cum manufacturer engaged in boht ethe production and trading of readymade garments for domestic and international markets; that he is a partner in the firm and fully authorised to record this statement.
- On being asked whether the firm files GSTR regularly he replied in positive.
- He also submitted GSTR2A for the period from 07.03.2023 to 16.03.2024 and assured to submit GSTR-1 and GSTR-3B on mail.
- On being asked whether they filed the shipping bill no. 5414754 dated 18.11.2023 he stated that they filed the above mentioned shipping bill through CB M/s Sai Dutta Shipping Agency Pvt. Ltd.
- On being asked how they contacted the CHA he stated that he is acquainted with Mr/ Shashikant Gopal Ubare, a G Card holder at M/s Sai Dutta Shipping Agency Pvt. Ltd.
- On being asked whether CHA conducted any physical verification of the exporter, he replied in positive.

- On being asked whether he agrees with the examination of the goods he replied that he agrees with the examination and their authorized representative Mr. Shashikant Gopal Ubare, G Card holder of CB, was present during the examination.
- On being asked about the mis-classification of goods he stated that he agrees with the findings of DYCC reports and said that the mis declaration was unintentional.
- On being asked about the details of suppliers, he stated that the goods were procured from multiple suppliers and some items were manufactured in-house and he provided the details of the suppliers.
- On being asked to provide any financial evidence, he undertook to provide in 2-3 days.
- On being asked whether he is the actual owner of the goods, he replied in positive.
- On being asked about the purchase invoices and details of supply chain, he undertook to provide in 3-4 days through mail.
- On being asked about the over valuation of the goods, he agreed with the market enquiry dated 02.12.2023 and said that the over valuation is unintentional error on their part and only exporter is responsible for overvaluation of the goods.
- On being asked about past shipping bills he stated that they have exported goods under 03 shipping bills in past.
- On being asked about foreign remittance, he stated that full remittance has been received for S/B 8783945 dated 27.03.2023 and partial remittance for S/B 1984524 dated 24.06.2023 and 5414754 dated 18.11.2023.
- He further stated that he is aware of the RBI guidelines for receiving foreign payment and assured that he will return any export incentives to the department if payment is not received within the prescribed time limit.
- On being asked whether the exporter has been penalized by any agency in past he replied in negative.
- On being asked about the inward supply of the goods he stated that they are merchant cum manufacturer exporter; they purchase raw materials for manufacturing of RMGs; therefore traditional inward supply may not be applicable in their case.
- On being asked about suppliers have supplied goods under chapters 5804 and 6208, yet they are not registered for GST, he stated that they purchase raw materials from various suppliers.
- On being asked about genuineness of the suppliers, he stated that as per best of his knowledge, all their suppliers are genuine; that they also visit premises of suppliers to establish credibility.
- On being asked about inward e-way bill totals Rs. 1.32 Cr while the outward supply exceeds Rs. 4 cr., he stated that inward e-way bill related specifically to the shipping bill in question, whereas the outward supply value reflects the total export transactions.
- On being asked that the partners appears frontman with limited financial resources, he stated that their firm maintains a turnover of approx. Rs. 3-5 Cr. And they are operating since 2022; they have provided all the necessary documentations including evidence of their business address during GST registration.

13. Further, on receipt of Summons CBIC-DIN-20250278NT0000712637 dated 20.02.2025, Mr. Harshad Udaysen Majrekar, G-card of CB firm M/s. Sai Dutta Shipping Agency Pvt. Ltd. presented himself for the recording of the Statement under section 108 of the Customs Act, 1962 on 07.03.2025 (RUD-VIII) wherein he inter-alia stated that:

- On being asked the purpose of summons and whether he is authorized to record statement, he stated that he has come in response to summons dated 20.02.2025 in relation to export made by M/s Mahalaxmi Apparels and he is authorized person to record statement on behalf of CB.
- On being asked who handled the documentation work in case of the exporter M/s Mahalaxmi Apparels, he stated that in this case he handled the documentation work.
- On being asked since when he is employed with the CB he stated that he is employee of this CB since Oct, 2022 and the CB is in this business for around last 7-8 years.

- On being asked whether they filed the shipping bill no. 5414754 dated 18.11.2023 for the exporter he replied in positive.
- On being asked whether he is aware of the case booked against the exporter for mis-declaration he stated that he is aware of the fact.
- On being asked how the exporter contacted them for filing of the shipping bill, he stated that representative of the exporter Mr. Ravi Singh is known to him and met him.
- On being asked about the procedure followed by them during filing a shipping bill, he stated that they guide exporters verbally to send them all necessary documents as per exporting commodity from their mail Id and also ask whether they want to claim export benefits or not; after that they create checklist and get approval from the exporter and file shipping bill.
- On being asked about the payment made by the exporter for filing of shipping bill he stated that it was decided that the exporter would pay Rs. 4000 but no payment was made as the shipping bill was put on hold.
- On being asked whether they had taken KYC details of the exporter, he replied in positive.
- On being asked whether they have done the physical verification of the exporter, he replied in positive.
- On being asked whether the exporter is still in contact with them, he replied in positive.
- On being asked whether they doubted the exporter to be a frontman he stated that they always verify exporter's credentials and did KYC as per CBLR, 2018.
- On being asked about mis-declaration of the goods, he stated that they file shipping bills on the basis of documents provided by the exporter such as invoice.
- On being asked about the dubious supply chain of the exporter he stated that they filed the shipping bills as per the documents provided by the exporter and the goods were found as per declaration during examination; that they are not aware of the supply chain of the exporter.
- On being asked whether they have filed shipping bills for the exporter in past, he stated that they have filed 03 shipping bills in past for the exporter.
- On being asked about the foreign remittance in case of past exports, he stated that full remittance has been received for S/B 8783945 dated 27.03.2023 and partial remittance for S/B 1984524 dated 24.06.2023 and 5414754 dated 18.11.2023.
- On being asked whether they have been penalized by any govt. agency in past he replied in negative.

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;

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

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

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

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

Section 28AAA: Recovery of duties in certain cases.—(1) Where an instrument issued to a person has been obtained by him by means of-

(a) collusion; or

- (b) willful mis-statement; or
- (c) Suppression of facts,

for the purposes of this Act or the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992), or any other law, or any scheme of the Central Government, for the time being in force, by such person] or his agent or employee and such instrument is utilized under the Provisions of this Act or the Rules or regulations made or notifications issued there under, by a person other than the person to whom the instrument was issued, the duty relating to such utilization of instrument shall be deemed never to have been exempted or debited and such duty shall be recovered from the person to whom the said instrument was issued:

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

Section 28AA of the Customs Act, 1962 Interest on delayed payment of duty- (1) Notwithstanding anything contained in any judgment, decree, order or direction of any court, Appellate Tribunal or any authority or in any other Provision of this Act or the Rules made there under, the person, who is liable to pay duty in accordance with the Provisions of section 28, shall, in addition to such duty, be liable to pay interest, if any, at the rate fixed under sub-section (2), whether such payment is made voluntarily or after determination of the duty under that section.

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

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

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

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

Section 75A(2) of Customs Act, 1962: Where any drawback has been paid to the claimant erroneously or it becomes otherwise recoverable under this Act or the Rules made there under, the claimant shall, within a period of two months from the date of demand, pay in addition to the said amount of drawback, interest at the rate fixed under section 28AA and the amount of interest shall be calculated for the period beginning from the date of payment of such drawback to the claimant till the date of recovery of such drawback.

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

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

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

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. Mahalaxmi Apparels (IEC-ABWFM3638H) having its office at 705, Plot no. 415/419, Panch Ratan Apartment, Gandhi Road, Near Kuldevi Mandir, Ullhasnagar, Thane, Maharashtra-421005 had filed Shipping Bill No. 5414754 dtd 18.11.2023 through their Customs Broker M/s Sai Dutta Shipping Agency Pvt. Ltd. (CHA License No. 11/169) at JWR CFS. The re-determined FOB value of the said goods covered under the above-mentioned Shipping Bills comes to Rs. 1,22,46,531.99/- as against the declared FOB value of Rs. 1,46,80,419.21/-. By inflating the FOB value, the Exporter was attempting to claim Drawback of Rs. 2,05,525.87/- and RoSCTL of Rs. 5,57,856.00/- whereas they were eligible for Drawback of Rs. 1,71,451.45/- and RoSCTL of Rs. 4,65,368.21/- respectively. (as tabulated in Table-IV above). The exporter was also claiming IGST of Rs. 7,47,568.80/-whereas he was eligible for IGST of Rs. 6,23,624.13/-. hence, a letter to GST authority (proper officer) is being addressed for recovery/investigation of said differential/claimed IGST amount at their end.

15.2 As can be seen from the Table-IV above, based on the Market Enquiry conducted on 02.12.2023, it appears that the goods declared by the Exporter in the Shipping Bill No. 5414754 dtd 18.11.2023 have been mis-declared in terms of their value. During the Market Enquiry it was found that the value of the goods filed under the said Shipping Bills 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-IV above. It is thus cogent and clear that the Exporter M/s Mahalaxmi Apparels (IEC-ABWFM3638H) had (i) mis-declared the impugned goods in terms of Description, classification and valuation (ii) attempted to defraud the Government by claiming undue higher amount of Drawback and (iii) RoSCTL/ RoDTEP and thereby acted in a manner which rendered the said goods under Table-I above liable for confiscation in terms of the Provisions of Section 113(i), 113(ia) and 113 (ja) of the Customs Act, 1962 respectively.

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

15.4 As the Exporter had not made declaration truthfully in the said Shipping Bills, they have violated the conditions of Section 50(2) of the Customs Act, 1962. Hence, it appears that there was a deliberate mis-declaration, mis-statement and suppression of facts regarding the actual value of the impugned goods, on the part of the Exporter with mala-fide intention to claim undue Export benefits not legitimately payable to them. The Exporter had declared the FOB value in the Shipping Bills as Rs. 1,46,80,419.21/- whereas the re-determined FOB value after conducting the Market Survey was Rs. 1,22,46,531.99/- only and hence higher Drawback & RoSCTL and other Export incentives were attempted to be claimed. Thus, it appeared that the said goods were attempted to be Exported in violation of Section 50(2) of the Customs Act, 1962 read with Section 11(1) of Foreign Trade (Development & Regulation) Act 1992 & Rules 11 of Foreign Trade Rules 1993, as Exporter had furnished wrong declaration to the Custom Authorities.

15.5 As the goods were attempted to be Exported by mis-declaration for which confiscation is proposed. However, the drawback and RoSCTL claimed in the live Shipping Bills as mentioned in Table-I is not demanded since the goods were released provisionally for Export.

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

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

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

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

15.10 The value of the impugned goods is, therefore, proposed to be re-determined under the residual Rule 6 of CVR (Export) Rules, 2007. This Rule stipulates that subject to the Provisions of Rule 3, where the value of the Export goods cannot be determined under the Provisions of Rules 4 and 5, the value shall be determined using reasonable means consistent with the principles and general Provisions of these Rules. Therefore, in order to arrive at the correct value of the impugned goods the same was required to be done on the basis of Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007. Accordingly, the total value of the goods has been re-determined from Rs. 1,46,80,419.21/- to Rs. 1,22,46,531.99/- as per the Market Enquiry and DYCC Reports of the subject goods.

15.11 With respect to Exporter M/s Mahalaxmi Apparels (IEC-27ABWFM3638H1ZO) had sent a letter dated 04.12.2023, followed by reminder letters to the concerned GST authorities on

26.02.2024, 20.12.2024, and 08.01.2025 (Reminder-III to Commissioner GST), requesting the verification of the genuineness of their suppliers. However, no response has been received from the GST authorities regarding this matter. In addition, letters were also sent to the GST authorities of the six suppliers, with reminders issued on 05.12.2024, 08.01.2025, 27.01.2025, and 20.02.2025 (Reminder-III to Commissioner GST) to verify their authenticity. Out of the six suppliers, responses were received from only two: M/s Purvi Industries (GSTIN-08DPM5077J1Z2) and M/s Mahadev Enterprises (GSTIN-07ATBPK4285F1ZQ). According to the GSTI report, M/s Mahadev Enterprises was found non-functional at its registered address, while M/s Purvi Industries confirmed their existence at the registered address and stated that they had supplied goods to M/s Mahalaxmi Apparels. Unfortunately, no responses have been received for the other four suppliers as of this date.

The initially declared IGST amount of Rs 7,47,568.80/- was revised to the actual applicable IGST of Rs. 6,23,624.13/- for live shipping bills. The resulting differential IGST of Rs 1,23,944/- appears to be recoverable by the jurisdictional GST authorities. This indicates a deliberate intention on the part of the exporter, and through this act of omission, the exporter becomes liable for a penalty under Section 114AC of the Customs Act, 1962.

15.12 It further appears that the Exporter M/s Mahalaxmi Apparels (IEC-ABWFM3638H) have rendered themselves liable to penalty in terms of section 114(iii) of the Customs Act, 1962 on account of mis-declaration in Description, classification and valuation of the impugned goods. The Exporter has knowingly & intentionally caused to sign & used the documents to provide the undue advantage to the Exporter with mala-fide intent to avail undue/excess Export benefits in form of Drawback, Rosctl and other Export benefits. Therefore, M/s Mahalaxmi Apparels (IEC-ABWFM3638H) also liable for penalty in terms of Section 114 AA of Customs Act, 1962 for this intentional mis-declaration.

15.13 For the past Shipping Bills as mentioned in Table-VI wherein foreign remittance have been not received by the Exporter as per ICES 1.5 and thereby in a manner which rendered the said goods liable for confiscation in terms of Provisions of Section 113(ia) & 113(ja) of the Customs Act, 1962. The Export incentive claimed by the Exporter in the Shipping Bill mentioned at Sr. no. 2 and 3 in Table-VI are also liable to be demanded from them in terms of Section 75 and 75A of the Customs Act 1962 read with Rule 18 of the drawback Rules, 2017 & Section 28AAA and Notification No. 76/2021-Cus (N.T) dated 23.09.2021, 77/2021-Cus (N.T) dated 24.09.2021 & 25/2023-Cus (N.T) dated 01.04.2023 along with applicable interest under section 28AA of the Customs Act, 1962.

15.14 As above discussed, the Exporter has obtained Drawback & RoSCTL/RoDTEP by fraud, collusion, willful misstatement or suppression of facts without realizing the BRC for the Past Shipping Bills mentioned in Table-I & Table-VI. Hence, it appears that the M/s Mahalaxmi Apparels (IEC-ABWFM3638H) have rendered themselves liable to penalty in terms of section 114AB of the Customs Act, 1962 on account of non-receipt of the foreign remittance in Shipping Bills filed by the Exporter as mentioned at Table-VI above.

16. Now, M/s Mahalaxmi Apparels (IEC-ABWFM3638H) having its registered office at 705, Plot no. 415/419, Panch Ratan Apartment, Gandhi Road, Near Kuldevi Mandir, Ullhasnagar, Thane, Maharashtra-421005 is hereby called upon to Show Cause to the Additional Commissioner of Customs, CAC, 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. 1,46,80,419.21/- covered under the Shipping Bill No. 5414754 dtd 18.11.2023 should not be rejected and re-determined to Rs. 1,22,46,531.99/- since value of the goods re-determined under Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.

- ii. The drawback of Rs. 2,05,525.87/- and RoSCTL of Rs. 5,57,856.00/- claimed under Shipping Bill No. 5414754 dated 18.11.2023 should not be re-determined as Rs. 50,828.94 and Rs. 1,37,964.26 respectively, as the goods were cleared for provisional export. Since the value of the goods has been re-determined, these re-determined amounts are not payable to the exporter, as the export proceeds have not been realised till date.
- iii. The said impugned Export goods covered under the Shipping Bill No. 5414754 dtd 18.11.2023 having total declared FOB value of Rs. 1,46,80,419.21/- which appear to be mis-declared in terms of Description, classification and valuation, should not be confiscated under the Provisions of Section 113(i), 113(ia) and 113(ja) of the Customs Act, 1962.
- iv. Penalty should not be imposed on M/s Mahalaxmi Apparels (IEC-ABWFM3638H) under Section 114(iii) of the Customs Act, 1962 for the above violation.
- v. Penalty should not be imposed on M/s Mahalaxmi Apparels (IEC-ABWFM3638H) under Section 114AA of the Customs Act, 1962 for the above violation.
- vi. Penalty should not be imposed on M/s Mahalaxmi Apparels (IEC-ABWFM3638H) under Section 114AC of the Customs Act, 1962 for the above violation.
- vii. The goods pertaining to Shipping Bills mentioned at Sr. no. 2 and 3 in Table-VI totally valued at Rs. 86,43,535.78/- should not be held liable for confiscation under the Provisions of Section 113(ia) and 113(ja) of the Customs Act, 1962 since the Export benefits of Drawback and RoSCTL have been availed and taken by the Exporter without realising the Export proceeds i.e on account of non-receipt of foreign remittance of the value of Export.
- viii. The drawback amount of Rs 1,63,691/- claimed in Shipping Bill mentioned at Sr. no. 2 and 3 in Table-VI above should not be recovered on account of non-receipt of remittance in and should not be demanded from the Exporter along with applicable interest under Section 75 and 75A of the Customs Act 1962 read with Rule 17 & 18 of the drawback Rules, 2017.
- ix. The RoSCTL amount of Rs. 3,41,291/- claimed in Shipping Bills mentioned at Sr. no. 2 and 3 in Table-VI above should not be recovered on account of non-receipt of remittance in terms of Notification No. 76/2021-Cus (N.T) dated 23.09.2021, 77/2021-Cus (N.T) dated 24.09.2021 & 25/2023-Cus (N.T) dated 01.04.2023 along with applicable interest under section 28AA of the Customs Act, 1962.
- x. Penalty should not be imposed on M/s Mahalaxmi Apparels (IEC-ABWFM3638H) under Section 114(iii) and 114AA of the Customs Act, 1962 on account of non-receipt of the foreign remittance in Shipping Bill Nos. mentioned in Table-VI filed by the Exporter.
- xi. Penalty should not be imposed on M/s Mahalaxmi Apparels (IEC-ABWFM3638H) under Section 114AB of the Customs Act, 1962 on account of claiming export incentives/benefits without receipt of the foreign remittance in Shipping Bill Nos. mentioned in Table-VI filed by the Exporter.
- xii. The Bond should not be enforced and Bank Guarantee/Cash security of Rs. 4,00,000/- (Rupees Four Lakh Only) at the time of Provisional Release of the goods for Export, should not be appropriated against Export incentives, applicable interest, redemption fine and penalty etc. arising out of this order.

17. The notice is 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.

18. 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.

19. 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.

20. 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.

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

R.K.B. 21/01/26

(RAGHU KIRAN B.)
COMMISSIONER OF CUSTOMS (in-situ)
CEAC, NS-II, JNCH, Nhava Sheva

To,

Noticee,

1. M/s Mahalaxmi Apparels (IEC-ABWFM3638H)
Office No 36, Ground Floor, M N D Souza Compound,
Kherani Road, Sakinaka, Mumbai,
Maharashtra-4000722.

Copy to:

- 1) The Dy/Asstt Commissioner of Customs, CAC/Drawback/DRC Section, JNCH
- 2) The Asstt. Commissioner of Customs, SIIB (X) & IRMC JNCH.
- 3) The Dy./Asstt. Commissioner of Customs, CBS, NCH, Mumbai.
- 4) Supdt. /CHS, JNCH for display on Notice Board.
- 5) Supdt. /EDI, JNCH for uploading on JNCH website.
- 6) DC/CGST, Division-I, Range-I, Thane Rural Commissionerate
- 7) Office Copy.

Annexure - A

Sr. No.	List of Relied Upon Documents
RUD-I	Shipping Bill No. 5414754 dtd 18.11.2023
RUD-II	Panchanama dated 25.11.2023
RUD-III	Test Reports from DYCC
RUD-IV	Copy of Market Enquiry dated 02.12.2023
RUD-V	Provisional Release for Export Letter dated 01.01.2024
RUD-VI	Letters sent to concerned GST authorities for verification of Exporter
RUD-VII	Copy of statement of Shri. Ravi Panjuma Chugh, Partner of M/s Mahalaxmi Apparels (IEC-ABWFM3638H) and copy of statement of Mr. Harshad Udaysen Majrekar, G-card of CB firm M/s. Sai Dutta Shipping Agency Pvt. Ltd

CUSTOMS COPY
LEO No : 39/617

LEO Date: 21/11/2023
Indian Customs EDI System (ICES)

JNCH, NHAVA SHEVA, TAL:URAN, DIST:RAIGAD-400707
Shipping Bill for Export

SB No: 3414754 / 18/11/2023 BRC Realisation Date : 31/08/2024
CHA : AFCS5242LCH002 SAI DUTTA SHIPPING AGENCY PVT. LTD.
Print Date : 21/11/2023 17:14
Port of BL : TZNZ
Country of BL : TZ
Port Of Ldg-Code : INNSAI State of Origin : Maharashtra

EXPORTER DETAILS	CONSIGNEE
ABWFM3638H MAHALAYMI APPARELS Branch # 0 705, PLOT NO. 415/419, PANCHRATD P.O, BOX 3623, KISIWANDLI ZANZIBAR NEAR KULDEVI NANOIR, ULHASNAGAR 421005	BIN No. : ABWFM3638HFT001 HAWAII CLEARING AND FORWARDING CO L R- TANZANIZIA TANZANIA

Port of Loading : JNCH, NHAVA SHEVA, T Total Pkgs. : 334
Port of Discharge: Zanzibar Loose pkcts : 0
Gross Wt(KGS) : 22740.000 Net Wt(KGS) : 22570.000
Country of Dest : TANZANIA No. of Ctrs. : 0
Rotation No. : 2003 Rotation Date : 26/02/2001
Nature of Cargo : C

Marks and Nos.: "AS PER INVOICE," WE INTEND TO CLAIM BENEFIT/REWARD UNDER MEIS/RODTEP/REBATE RATE & CENTRAL TAXES & LEVIES SCHEME"
FOREX BANK ACC: 50200078616209

RBI Waiver No/Date:
FOB VALUE (INR) : E14680419.21 F DBK+STR(INR): E205526.00 F
Tot DBK(INR) E205526.00 F STR(INR): E0.00 F
RODTEP value(INR): 0.00 ROSCTL Amt(INR): 557856.00
AD. Code : 0510614 DBK Bank a/c No : 50200078616209
I.F.S. Code : HDP00000815 ST / Excise Regn. :
GSTN ID : 27ABWFM3638H1Z0 GSTN Type : GSN
IGST Tax Value(INR) : 14951376.00 IGST Amt Paid(INR) : 747568.00

INVOICE DETAILS Invoice 1/1
Inv. val : 14951268.36 INR 181557.60 USD FOB val : 14680419.21 INR
Inv. no. : MA-005/2023-24 Inv dt : 17/11/2023
Nat of Con : ECP FCurr(inv): USD Exp Contract :
Exchange rate: 1.00 (USD) = 82.350 (INR)

Rate	Currency	Amount
Insurance	0.00	0.00
Breight:	USD	3289.00
Discount:	0.00	0.00
Commission:	0.00	0.00
Baker Deductions:	0.00	0.00
Packing Charges:	USD	0.00

Nature of payment: DA Period of Payment: 180
Third Part:
TP Add:
Add(Cont):
ED:

Tax value : 14951376.00 INR IGST Amt. Paid: 747568.00
RODTEP value : 0.00 INR ROSCTL AMT : 557856.00 INR

Buyer Name & Address
PRICE GRASS GENERAL TRADING L.L.C
P.O. BOX 378828, DUBAI - UAE MOB +9
97157271209 TEL : +9714 66463221 FA
+ 97146463221

Certified that (334) Packages have
been stuffed in (IX 40) Container
No. APHV-6947718 & Sealed
with Custom Bond Seal No. 4262202
Under Exemption Provision on 21/11/2023
CFO/JNCH (JNCH)

RoL Term
INR
INR
Supdt. of Customs (Prev)
श्रीधरराज चौरसिया
SHRI DHARARAJ CHOURSIYA
DIRECTOR (P)
INDIAN CUSTOMS
MUMBAI

P. S. Sanyal
25/11

P. 2
25/11/23

CB

002

Indian Customs EDI System (ICES)

JNCH, NHAVA SHEVA, TAL:URAN, DIST:RAIGAD-400707
 Shipping Bill for Export

Bill No: 541434 - 18/11/2023 BRC Realisation Date: 31/08/2024
 CHA: AKCS2421CH002 SAI DUTTA SHIPPING AGENCY PVT. LTD.
 Print Date: 21/11/2023 17:14
 Port of BL: TIZAN
 Country of BL: IN
 Port Of Ldg-Code: INNSA1 State of Origin: Maharashtra

Exporter: ABWFM3638H() Consignee: HAWAII CLEARING AND FORWARDING CO L
 MAHALAYMI APPARELS

Invoice No & Date: MA-005/2023-24 17/11/2023 Exch. Rate: 1.00 USD - 82.350 INR

ITEM DETAILS

No.	RITC Cd	Description	Quantity	Units	Item Rate	per	Units	Total Val(FC)	FOB(INR)	Scheme	
		Scheme Description					Decl.	PMV(INR)	Accept.	PMV(INR)	Reward
		Mnfr Address									
		Mnfr Address-Cont'd									
		Mnfr City									
		Source State									
		Transit Country									
		End User									
#	HWB NO	Total Pckgs	IGST	Paymnt	Stat	Tax	Value	IGST	AMT	paid	
1	0	0	P	6321888.00			316094.40				
		62044490	RAYON TIE DIE EMB GOWN WITH DUPATTA								
		13608.000PCS	5.90000per1	PCS 76747.20000			6205639.28		60		
		Drawback, and ROECTL		524.77			524.77		Yes		
				GNX100							
2	0	0	P	3459096.00			172954.80				
		62044490	RAYON BATIK PRINT EMB GOWN WITH DUPATT								
		7704.000PCS	5.45000per1	PCS 41986.80000			3394976.13		60		
		Drawback, and ROECTL		484.74			484.74		Yes		
				GNX100							
3	0	0	P	857304.00			42865.20				
		62044490	RAYON TIE DIE BATIK EMB GOWN WITH DUPATT								
		1764.000PCS	5.90000per1	PCS 10407.60000			841540.35		60		
		Drawback, and ROECTL		524.77			524.77		Yes		
				GNX100							
4	0	0	P	4313088.00			215654.40				
		62044490	RAYON PRINTED GOWN WITH DUPATTA								
		14076.000PCS	3.50000per1	PCS 52416.00000			4238263.45		60		
		Drawback, and ROECTL		311.30			311.30		Yes		
				GNX100							
				4313088.00			215654.40				
										0.00	
Add Insurance () :											

P. G. Sawny
25/11/23

P. 2
25/11/23

CB

PANCHANAMA dated 25.11.2023 DRAWN AT CFS- JWR Logistics Pvt. Ltd., Village- Padeghar, Panvel, Navi Mumbai - 410206

Pancha No. 1		Pancha No. 2	
Name :	Chandrakant Baburao Solaskar	Name :	Ajay Prakash Patil
Age :	54	Age :	20
Address :	SS-3, Room No. 300, Sector 3, Kopar Khairane S.o- Thane, Maharashtra-400709	Address :	At/Po- Tekoli, Taluka-Shahuwadi, Dist-Kolhapur, Maharashtra- 416215
	Aadhar No. 502111263357		Aadhar No.551205761857
Occupation :	Service	Occupation :	Service
Mobile No. :	8169564359	Mobile No. :	8080611582

We the above mentioned Panchas were called upon by a person who introduced himself as Shri Ashok Kumar Nayak, an Intelligence Officer, SIIB(X), JNCH on 25.11.2023 at 1130 hrs at JWR CFS, 15-23, National Highway 4B, Panvel-JNPT Highway, Village- Padeghar, Ulwe, Panvel, Navi Mumbai, Maharashtra-400210 to witness the examination of goods of exporter M/s. Mahalaxmi Apparels (IEC:ABWFM3638H) covered under 01 Shipping Bill No. 5414754 dtd 18.11.2023 stuffed in Container No. APHU6947718, for confirmation of declaration in respect of description of goods, quantity and any other declaration thereof.

Here we were introduced to Shri Shashikant Gopal Ubare, G-card holder of CB M/s. Sai Dutta Shipping Agency Pvt Ltd. (CHA License No: 11/1169) having ID Kardex No. 4081/2022. Then the officer explained to us that the exporter M/s. Mahalaxmi Apparels (IEC:ABWFM3638H) having address at Pancharatan Apartment, Gandhi Road, Thane Maharashtra-421005 has filed 01 Shipping Bill No. 5414754 dtd 18.11.2023 through their Customs Broker M/s. Sai Dutta Shipping Agency Pvt Ltd. (CHA License No: 11/1169) for export of their consignment.

We were shown the Hold letter No. 214/2022-23/SIIB(X) dtd. 24.11.2023 signed by Deputy Commissioner of Customs, SIIB(X), JNCH regarding hold of 01 Shipping Bill having No. 5414754 dtd 18.11.2023 of M/s. Mahalaxmi Apparels (IEC:ABWFM3638H), filed through their authorized Customs Broker M/s. Sai Dutta Shipping Agency Pvt Ltd. (CHA License No: 11/1169). Further we were shown the above-mentioned Shipping Bill, Export Invoice, Container Load Plan (CLP) copy & Packing List of the goods attempted to be exported.

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25/11

[Handwritten signature]
P2 25/11/23

[Handwritten signature]
CB Secy
25/11/2023

Further, the above-mentioned officer requested us to bear witness to the seal-cutting and de-stuffing proceedings of Container No. APHU6947718 in which the goods covered under 01 Shipping Bill No. 5414754 dtd 18.11.2023 of M/s. Mahalaxmi Apparels (IEC:ABWFM3638H), were stuffed. The said container was found placed in open area outside Shed No. G of the above mentioned CFS. The Container No. APHU6947718 was found to be sealed with intact Customs Bottle Seal No.4262202. Thereafter, the Customs Bottle Seal of the said Container was cut by the seal cutting person of the in our presence. Further, all the packages pertaining to 01 Shipping Bill dated 18.11.2023 mentioned above were kept in the said Container were de-stuffed and were carted/placed inside Shed No. G at location A,C-4 in our presence by the labours available in the CFS. Further, the above-mentioned officer requested us to bear witness to the examination proceedings of the goods covered under 01 Shipping Bill No. 5414754 dtd 18.11.2023 to which we both voluntarily agreed.

Thereafter, all of us proceeded to the location A,C-4 in Shed No. G where the goods covered under the aforementioned Shipping Bill No. 5414754 dtd 18.11.2023 were placed. On reaching the specified place, a total of 334 packages found placed at the said location. The goods were found to be packed in white polypropylene bags. There after each of these packages were opened by the laborers available in the CFS with the help of CHA and CFS staff and further the officer started examining the goods thoroughly.

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

Sr. No.	S/B No. & Date	Goods Description	FOB (in Rs.)	(in Drawback (in Rs.)	RoSCTL (in Rs.)	IGST
1.	S/B No. 5414754 dtd 18.11.2023	RMG (Gown with Dupatta)	1,46,80,419 /-	2,05,526/-	5,57,856/-	7,47,569/-

During 100% examination, goods covered under Shipping Bill No. 5414754 dtd 18.11.2023 were found as declared in terms of quantity and declared description in the said shipping bill, invoice and packing list.

Thereafter, samples of the readymade garments were drawn randomly in duplicate from the said consignment in our presence. Further, the said samples as drawn above were sealed with wax seal and taken over for the purpose of further investigation by the said Customs Officer. We have put our dated signatures as a token of having witnessed the samples drawl process and sealing of the same in the presence of Shri Shashikant Gopal Ubare, G-card holder of CB M/s. Sai Dutta Shipping Agency Pvt Ltd. (CHA License No: 11/1169) having ID Kardex No. 4081/2022.

All the goods pertaining to M/s. Mahalaxmi Apparels (IEC:ABWFM3638H) covered under 01 Shipping Bill No. 5414754 dtd

P. 3/25/11

P2 25/11/23

CB 25/11/2023

18.11.2023 were re-packed in the same packages and kept back inside Shed-G at location A,C-4, JWR CFS in our presence and the same were handed over to Manager, JWR CFS for safe custody.

We have put our dated signatures on the Shipping Bill No. 5414754 dtd 18.11.2023 filed by exporter M/s. Mahalaxmi Apparels (IEC:ABWFM3638H), their respective Export Invoice and Packing List, CLP copy 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. 25.11.2023 at 1700 hrs. The Panchanama was carried out in our presence as per our say and in the presence of the authorized Customs Broker representative. The Panchanama was carried out in peaceful and systematic manner and no untoward event happened during the course of drawing the Panchanama and no damage was done to the subject goods.

Drawn by me, on the 25th day of November 2023.


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

In presence of:


Pancha-I


(Representative of CB)


Pancha-II



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

F. No.SG/MISC-251/2023-24 SIIB(X) JNCH

Date: .12.2023

To,

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

Sub: Testing of sample pertaining to Shipping Bill No. 5414754 dtd 18.11.2023 by M/s. Mahalaxmi Apparels (IE Code: ABWFM3638H) – reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to 5414754 dtd 18.11.2023 for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	5414754 dtd 18.11.2023	Rayon Tie Die Embroidery Gown With Dupatta	01

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

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

Thanking you.

Yours sincerely,

(Jay Manoj Shah)

Asstt. Commissioner of Customs
SIIB(X), JNCH

Encl: as above.

Lab No. 1090 STIB(x)

Dt. 04.12.23

S/B No: 5414754 dated 18.11.2023

Report: The sample as received is in the form of readymade garment (Gown with Dupatta).

Total wt of sample = 753.9 gm

Wt. of Gown = 486.5 gm

Wt. of Dupatta = 267.4 gm

1. **Gown:** The sample is in the form of readymade garment (Gown) made of printed woven fabric having embroidery on neck having beads with metallized yarn and metallized yarns with sequins at both the sides of fabric. Base woven fabric is made of spun yarns of viscose. Beads, metallized yarn and sequins are made of polyester.

Wt of sample: 486.5 gms

GSM = 121.6

2. **Dupatta:** The sample is in the form of printed woven readymade garment stitched with decorative strip of plastic

sequins and metallized yarns. Base woven fabric is made of spun yarns of viscose.

Metallized yarn and sequins are made of polyester.

Wt of sample: 267.4 gms

GSM = 121.70

Sealed remnant returned.

18/11/2023

Arunabh Srivastav
Assistant Chemical Examiner
JNCH Laboratory

M. Maity
18/12/2023

डॉ. मृत्युंजय माडति
Dr. MRITUNJOY MAITY
रसायन परीक्षक ग्रह-II
CHEMICAL EXAMINER GR-II
JNCH Laboratory, Nhat 7 S

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

F. No.SG/MISC-251/2023-24 SIIB(X) JNCH

Date: .12.2023

To,

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

Sub: Testing of sample pertaining to Shipping Bill No. 5414754 dtd 18.11.2023 by M/s. Mahalaxmi Apparels (IE Code: ABWFM3638H) – reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to 5414754 dtd 18.11.2023 for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	5414754 dtd 18.11.2023	Rayon Batic Printed Embroidery Gown With Dupatta	01

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

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

Thanking you.

Yours sincerely,

(Jay Manoj Shah)

Asstt. Commissioner of Customs
SIIB(X), JNCH

Encl: as above.

Lab No. 1092 SIB(x) .Dt. 04.12.23

S/B Nos. 5414754 dated 18.11.2023

Report -

On opening the sample two piece of readymade garment (Gown, Dupatta) were found.

Gown- It is made of printed woven fabric having embroidery in front. The woven fabric is made of spun yarns wholly composed of cotton.

Total weight of gown = 340.5 gm

Gsm = 110.21

Dupatta - It is made of printed woven fabric having spun yarns on both sides. The spun yarns is wholly composed of viscose.

Total weight of gown = 91.4 gm

Gsm = 51.96

Sealed remnant returned-

Pritya
Sharma
21/12/2023

M. Maity
21/12/2023
डा. मृत्युंजय माहति
MRITUNJOY MAITY
रसायन परीक्षक ग्रेड-II
CHEMICAL EXAMINER GR-II
MCH Laboratory, Nava, Sava



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.

Date: .12.2023

F. No.SG/MISC-251/2023-24 SIIB(X) JNCH

To,

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

Sub: Testing of sample pertaining to Shipping Bill No. 5414754 dtd
18.11.2023 by M/s. Mahalaxmi Apparels (IE Code: ABWFM3638H) – reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods
from the consignment pertaining to 5414754 dtd 18.11.2023 for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	5414754 dtd 18.11.2023	Rayon Printed Gown With Dupatta	01

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

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

Thanking you.

Yours sincerely,

(Jay Manoj Shah)

Asstt. Commissioner of Customs
SIIB(X), JNCH

Encl: as above.

Lab No. 1091SHB(X)

DT 04.12.23

S/B Nos. 5414754 dated 18.11.2023

Report -

On opening the sample two piece of readymade garment (Gown, Dupatta) were found.

Gown- It is made of printed woven fabric having spun yarns on both sides. The spun yarns is wholly composed of viscose.

Total weight of gown= 345.9 gm

Gsm= 96.84

Dupatta - It is made of printed woven fabric having spun yarns on both sides. The spun yarns is wholly composed of viscose.

Total weight of gown= 131.5 gm

Gsm= 65.48

Sealed remnant returned-

By
Shree
Sankar
21/12/2023

M. Maity 21/12/2023

डा. मृत्युंजय माडगिरी
MRITUNJOY MAITY
स्वाध्याय प्रो. प्रो.
CHEMICAL EXAMINER GR-II
NCH Laboratory, Nhab, Shree

~~Lab No. 1092/SHB(X) DT 04.12.2023~~



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

F. No.SG/MISC-251/2023-24 SIIB(X) JNCH

Date: .12.2023

To,

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

Sub: Testing of sample pertaining to Shipping Bill No. 5414754 dtd
18.11.2023 by M/s. Mahalaxmi Apparels (IE Code: ABWFM3638H) - reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods
from the consignment pertaining to 5414754 dtd 18.11.2023 for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	5414754 dtd 18.11.2023	Rayon Tie Die Batic Embroidery Gown With Dupatta	01

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

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

Thanking you.

Yours sincerely,


(Jay Manoj Shah)

Asstt. Commissioner of Customs
SIIB(X), JNCH

Encl: as above.

Lab No. 1089 SIB(x) Dt. 04.12.23

F.NO - 54/Misc-251/2023-24 SIB(x) JNCH
SBN0 - 5414754 dt 18.11.23

Repm:- The sample as received is in the form of readymade textile article consisting of gown and dupatta.

Gown:- It is made of printed woven fabric composed of viscose staple fibers.

Net wt = 484.2 gm

GSM = 118.6

Dupatta:- It is made of printed woven fabric composed of viscose staple fibers.

Net wt = 283.7 gm

GSM = 130.18

Sealed sumant returned,

NPB
29/12/23

J. P. Bahinipati
Assistant Chemical Examiner
JNCH Laboratory

M. Maity
29.12.2023

श्री. मृत्युंजय माहति
MRITUNJOY MAITY
रसायन परीक्षक ग्रेड-II
CHEMICAL EXAMINER GR-II
JNCH Laboratory, Noida

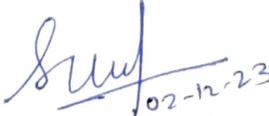
Market Enquiry Report of M/s. Mahalaxmi Apparels (IEC: ABWFM3638H) conducted on 02.12.2023.

As approved by the competent authority, the undersigned officer from SIIB (X) along with Shri Shashikant Ubare, authorized representative of exporter, conducted market survey of goods covered under Shipping Bill No. 5414754 dtd 18.11.2023 presented for export by **M/s. Mahalaxmi Apparels (IEC: ABWFM3638H)**. The officer carried representative samples of the goods which were drawn from the aforesaid consignment covered under the said Shipping Bills. Market enquiry was conducted on 02.12.2023 in wholesale market near Ulhasnagar, Mumbai.

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

S/B No.	Item Description	Shop 1	Shop 2	Shop 3	Average wholesale price	Re-determined FOB Value= Declared FOB * (Re-determined PMV/Declared PMV)
		M/s. Maya Garments, Doodh Naka, Ulhasnagar-421005	M/s. Sai Traders, Dudh Naka Road, Ulhas Nagar, 421005	M/s. Harsha Garments, Doodh Naka, Ulhasnagar-421005		
5414754 dtd 18.11.2023	Rayon Tie Die Emb Gown with Dupatta	420	425	420	421.67	4986396.38
	Rayon Batik Print Emb Gown with Dupatta	420	425	420	421.67	2953229.09
	Rayon Tie Die Batik Emb Gown With Dupatta	420	425	420	421.67	676200.08
	Rayon Printed Gown With Dupatta	265	270	265	266.67	3630592.95

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.


02-12-23
(Shashikant Ubare)

Authorized representative of exporter


02/12/2023
(Ashok Kumar Nayak)
IO/SIIB(X)

1.	5414754 dtd 18.11.2023	Rayon Tie Die Emb Gown with Dupatta	6205639. 3	4986396	86878.95	69809.55	235814.2 9	189483
		Rayon Batik Print Emb Gown with Dupatta	3394976. 1	2953229	47529.67	41345.21	129009.0 9	112223
		Rayon Tie Die Batik Emb Gown With Dupatta	841540.3 5	676200	11781.56	9466.80	31978.53	25696
		Rayon Printed Gown With Dupatta	4238263. 5	3630593	59335.69	50828.30	161054.0 1	137963

The exporter has filed the shipping bill under IGST paid. As further investigation is still pending regarding verification of GST and Test reports from DYCC. Meanwhile, the exporter vide letter dated 20.12.2023 has requested for provisional release of the goods for Export purpose.

This office has no objection for provisional release of the goods for Export covered under shipping bill No **5414754 dtd 18.11.2023**.

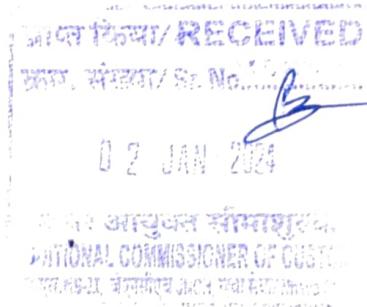
This issues with approval of The Joint Commissioner of Customs, SIIB(X), JNCH.

Yours Faithfully

J. Shah
20/01/24

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

Encl:- Copy of shipping bills & packing list.





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



F. No. SG/Misc-251/2023-24 SIIB(X) JNCH

Date: .12.2023

To

The Deputy Commissioner of CGST,
Anti Evasion Wing, Thane Rural Commissionerate,
4TH FLOOR, CENTRAL GST BHAWAN, PLOT NO 24-C,
SECTOR-E, BANDRA KURLA COMPLEX, BANDRA (E), MUMBAI-400051

Sir/Madam,

Sub: Verification of the genuineness of M/s. Mahalaxmi Apparels (GSTN – 27ABWFM3638H1ZO) - reg.

This unit is investigating a case against the exporter M/s. Mahalaxmi Apparels (GSTN – 27ABWFM3638H1ZO), wherein apparently Govt. revenue implications are there. The goods appeared to be overvalued to avail undue export incentives.

2. In this regard, it is requested to verify the following queries:-

- (i) Verify the genuineness of the exporter M/s. Mahalaxmi Apparels (GSTN – 27ABWFM3638H1ZO).
- (ii) Whether the exporter M/s. Mahalaxmi Apparels (GSTN – 27ABWFM3638H1ZO) has filed the GST returns regularly or otherwise.
- (iii) Verify the genuineness of Input Tax Credit (ITC) availed by M/s. Mahalaxmi Apparels (GSTN – 27ABWFM3638H1ZO).

The outcome of the verification may please be communicated to this office at the earliest.

Yours faithfully,

(Jay Manoj Shah)

Asstt. Commissioner of Customs
SIIB(X), JNCH, Nhava Sheva

Em-69706897IM

dt 05/12/23



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



F.No. SG/MISC-251/2023-24/SIIB(X)JNCH

Date: .02.2024

REMINDER- I

To,
The Dy./ Asstt. Commissioner of CGST,
Anti Evasion Wing, Thane Rural Commissionerate
4th Floor, Central GST Bhawan, Plot No. 24C,
Sector-E, BKC, Bandra (E), Mumbai 400051

o/c

Sir/Madam,

Sub: Verification of the genuineness of M/s Mahalaxmi Apparels (GSTN:27ABWFM3638H1ZO) and its suppliers– reg.

This unit is investigating a case against the exporter M/s Mahalaxmi Apparels (GSTN:27ABWFM3638H1ZO) and its suppliers wherein, apparently, Govt. revenue implications are there. The goods appeared to be overvalued to avail undue export incentives.

2. In this regard, it is requested to verify the following queries: -
- I. Verify the genuineness of the M/s Mahalaxmi Apparels (GSTN:27ABWFM3638H1ZO).
 - II. Whether the exporter and its suppliers have filed the GST returns regularly or otherwise.
 - III. Verify the genuineness of Input Tax Credit (ITC) availed by M/s Mahalaxmi Apparels (GSTN:27ABWFM3638H1ZO).

The outcome of the verification may please be communicated to this office at the earliest. ▽

o/c

Yours sincerely,

EM-172964205 EM

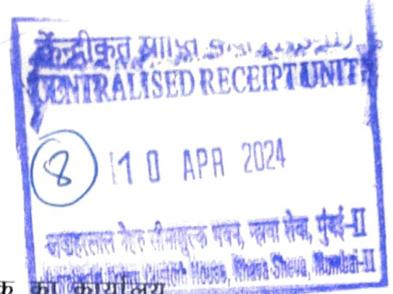
dt 27.02.24


(Rahul Dhingra)

Dy. Commissioner of Customs



Handwritten initials and signature: B&K, C-Case



आयुक्त, केन्द्रीय वस्तु एवं सेवाकर एवंकेन्द्रीय उत्पाद शुल्क
OFFICE OF THE COMMISSIONER OF CENTRAL GOODS & SERVICE TAX & C. Ex.,
जी-105, न्यूइण्डस्ट्रीयल एरियाबासनी, डीजल शेड के पास, जोधपुर-342003
G-105, NEW INDUSTRIAL AREA BASNI, NEAR DIESEL SHED, JODHPUR-342003

फा.सं. V(16)151/PI/AE/JDR/Gr.II/2023
1341

दिनांक- 01.04.2024

To,

The Assistant Commissioner (Customs),
NS-II, SIIB(X), JNCH, Nhava Sheva,
Jawaharlal Nehru Customs House, Nhava Sheva,
Dist-Raigad, Maharastra-400 707

विषय: -Verification of the genuineness of M/s Purvi Industries(08DEEPM5077J1Z2) -reg.

Please refer to your office letter F.No. SG/Misc-251/2023-24 SIIB(X) JNCH dated 11.12.2023 on the above cited subject.

A visit of the premises of M/s Purvi Industries(08DEEPM5077J1Z2) at its principal place of business Industrial Area, Jerla road, Balotra, Barmer, Rajasthan, 344022 was made by Anti Evasion branch on dated 29.03.2024. The firm was found in existence at the said address.

During the visit Shri Ritesh (Prop.) of M/s Purvi Industries (08DEEPM5077J1Z2) was presented on the said premises. On being asked he stated that they have supplied goods to M/s Mahalaxmi apparels, as per their demand and payment has been received on advance basis (Copy of bank Statement is attached).He submitted copies of sale invoices to M/s Mahalaxmi Apparels(27ABWFM3638H1ZO) and sales ledger i/r of the said firm. They have filed their GSTR-3B return regularly.

भवदीय

Handwritten signature: K. Gupta

(कृष्ण कान्त गुप्ता) 31/4/24
सहायक आयुक्त(करअपवचना)



सहायक आयुक्त का कार्यालय
केन्द्रीय माल एवं सेवा कर, लक्ष्मी नगर मण्डल, दिल्ली पूर्व आयुक्तलय
प्रथम ताल, कोर-4, स्कोप मीनार, लक्ष्मी नगर डिस्ट्रिक्ट सेंटर, नई दिल्ली-110092



Date .12.2024

File No. CGST/LN/R-152/Misc/181/2023-24 (pt.I)

To,
The Joint Commissioner of Customs,
SIIB(X),NS-II,
Jawaharlal Nehru Custom House, Nhava Sheva,
Dist-Raigad, Maharashtra- 400707.

4434
20/12/24

महोदय,

Subject - Verification of genuineness of Supplier M/s. Mahadev Enterprises
(07ATBPK4285F1ZQ) - reg.

Kind reference is invited to letter no. CUS/SIIB/ALT/521/2024-SIIB(E)JNCH dated 07.11.2023 (Copy enclosed) received from Assistant Commissioner of Customs on the subject mentioned above.

In this regard, the information sought by your office in pointwise is as under:-

1. The physical verification was conducted of the premises on dated 18.11.2024 and found non-existent at the declared premises (REG 30 attached).
2. This office has verified the genuineness of the supplier and found non-existent at the registered address during physical verification, therefore, the supplier M/s. Mahadev Enterprises (GSTN-07ATBPK4285F1ZQ) was found not genuine during PV.
3. The Supplier M/s. Mahadev Enterprises (GSTN-07ATBPK4285F1ZQ) has filed the GST returns from the month of registration taken till November 2024.
4. As per available record, no record found regarding Refund availed by the Supplier M/s. Mahadev Enterprises (GSTN-07ATBPK4285F1ZQ) similarly, no Input Tax Credit taken. Further, M/s. Mahadev Enterprises (GSTN-07ATBPK4285F1ZQ) has supplied the Goods to M/S BIZOTIC MERCHANDISING PRIVATE LIMITED in August 2024 as CGST Rs. 1,20,909.60/- and SGST Rs. 1,20,909.60/- and in the month September as CGST Rs. 4,94,172/- and SGST Rs. 4,94,172/-.

आपके सूचनार्थ एवं आवश्यक कार्यवाही हेतु प्रस्तुत है।

भवदीय

Encl. As Above.

19.12.2024
सहायक आयुक्त
लक्ष्मी नगर मण्डल



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



F.No. CUS/SIIB/ALT/702/2024 SIIB(X), JNCH

08-01-2025

Reminder III

To,

The Commissioner of CGST,
Commissioner of Central Goods & Services Tax Thane Rural,
4th Floor, Central Gst Bhawan, Plot No 24-C, Sector-E,
Bandra Kurla Complex, Bandra (E), Mumbai-400051,
Email: thanerural.cgst@nic.in.

o/c

Sir/Madam,

EM09082027/IN

Sub: Verification of the genuineness of M/s. Mahalaxmi Apparels (GSTIN: 27ABWFM3638H1ZO) and its suppliers – reg.

Please refer to this office letter dated 04.12.2023, 26.02.2024 & 20.12.2024 (Encl.) the above-mentioned subject. It is to inform that this office is investigating a case against the Exporter M/s. Mahalaxmi Apparels (GSTIN: 27ABWFM3638H1ZO). Therefore, it is requested to get the following verified and report at the earliest: -

1. Whether the Exporter having GSTIN is existent at the declared premises. Physical verification of the premises may please be got done.
2. Verify the genuineness of the Exporter M/s. Mahalaxmi Apparels (GSTIN: 27ABWFM3638H1ZO).
3. Whether the Exporter M/s. Mahalaxmi Apparels (GSTIN: 27ABWFM3638H1ZO) has filed the GST returns regularly or otherwise.
4. Verify the genuineness of Input Tax Credit/IGST Refund availed by exporter M/s. Mahalaxmi Apparels (GSTIN: 27ABWFM3638H1ZO).
5. It is also required to comment on whether the said GSTIN (s) is/are genuine business entity(ies) or fraudulent/bogus/paper-based firm(s).

Since the GST verification could not be completed, this is to inform that the verification of GST aspect, if any found, may be investigation at your end by initiating appropriate action at your end under the provisions of GST Act. This is to inform that this office would examine the Customs violations pertaining to the above export only.

This issues with the approval of Competent Authority.

Yours faithfully,

Statement of Shri Ravi Panjuma! Chugh, Partner of M/s Mahalaxmi Apparels (IEC: ABWFM3638H) recorded under Section 108 of the Customs Act, 1962 in the office of Special Investigation and Intelligence Branch (Export) situated at 6th floor, Room no. C-604, JNCH, Nhava Sheva, Dist.- Raigad- 400707 on 30.01.2024.

In pursuance of Summons CBIC-DIN- 20250278NT000000AD1B, issued by Shri Milan, Superintendent, SIIB(X), I present myself to give statement u/s 108 of the Customs Act, 1962. I have been explained the provisions of Section 108 of Customs Act, 1962. I have been also explained that giving false evidence under this statement is an offence punishable under section 193 of the Indian Penal Code, 1860/ corresponding section of Bharatiya Nyaya Sanhita, 2023. I am also informed that this statement of mine can be used as evidence against me in any court of law, or for any adjudication proceedings. Having been understood the provisions of Section 108 of the Customs Act, 1962; I am giving my true, correct and voluntary statement which is as follows.

<i>Name in full:</i>	Shri Ravi Panjuma! Chugh
<i>Date of Birth:</i>	27.11.1986
<i>Father's name:</i>	Panjuma! Chandanma! Chugh
<i>Present residential address:</i>	705, Panch Ratan Apt., Gandhi Road, Near Kuldevi Mata Mandir, Ulhasnagar-5, Thane, Maharashtra- 421005.
<i>Educational Qualification:</i>	10 th
<i>Languages known:</i>	Hindi and English
<i>Occupation:</i>	Business
<i>Income Tax PAN:</i>	AHEPC2724N
<i>Mobile no.:</i>	9527558800
<i>Aadhar Number:</i>	4491 6788 9019

Q1. Give a brief description of M/s Mahalaxmi Apparels (IEC: ABWFM3638H) and confirm whether you are authorized to record a statement on behalf of the exporter.
A1. M/s Mahalaxmi Apparels (IEC: ABWFM3638H) is located at 705, Panch Ratan Apt., Gandhi Road, Near Kuldevi Mata Mandir, Ulhasnagar-5, Thane, Maharashtra - 421005. We are a merchant cum manufacturer engaged in both the production and trading of ready-made garments (RMGs) for domestic and international markets. I am a Partner in the firm and am fully authorized to record this statement on behalf of the exporter.

Q2. Does your firm file GST returns on a regular basis?
A2. Yes, we file GST returns regularly.


4/3/25

Q3. Please provide the GSTR-1, GSTR-2A, and GSTR-3B copies to support your claim.
A3. I am submitting the GSTR-2A for the period from 07.03.2023 to 16.03.2024. The GSTR-1 and GSTR-3B copies will be sent to your official email address shortly.

Q4. Did you file Shipping Bill No. 5414754 dated 18.11.2023?
A4. Yes, Shipping Bill No. 5414754 dated 18.11.2023 was filed by our CB firm through our customs broker, M/s Sai Dutta Shipping Agency Pvt. Ltd. (CHA License: 11/1169).

Q5. How did you come into contact with the CHA? Do you personally know any representative from M/s Sai Dutta Shipping Agency Pvt. Ltd. (CHA License: 11/1169)?
A5. Yes, I am acquainted with Shri Shashikant Gopal Ubare, a G-Card holder at M/s Sai Dutta Shipping Agency Pvt. Ltd. (CHA License: 11/1169). He is a friend of my cousin.

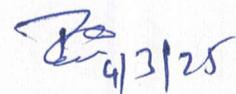
Q6. Did any representative from CHA M/s Sai Dutta Shipping Agency Pvt. Ltd. (CHA License: 11/1169) visit your place of business prior to the filing of the shipping bills?
A6. We provided the necessary KYC documents to the CHA; also, physical verification visit was conducted by a G-Card holder of the firm.

Q7. Do you agree with the examination of goods conducted under the panchnama dated 25.11.2023, and were you present during the examination?
A7. Yes, I agree with the examination. Our authorized representative, Shri Shashikant Gopal Ubare (G-Card holder of the CHA), was present during the panchnama.

Q8. Your goods were found to be misdeclared in terms of their declared composition. Why should it not be construed that you misdeclared the goods to avail undue export benefits?
A8. I acknowledge the DYCC report's findings. However, I must clarify that the misdeclaration was unintentional. We declared the goods based on the information provided by our supplier without adequate verification.

Q9. Who is the supplier of the goods mentioned in the shipping bills?
A9. The goods were procured from multiple suppliers, and some items were manufactured in-house. The supplier details are as follows:

Sr. No.	Paid To	For Item	Rate	Qty	Amount (INR)
1	AQSA PRINTS	Rayon Printed Ready Piece	260	14,976	3,893,760
2	PURVI INDUSTRIES	Cloth Tie Dye & Batik	1	6,867,024	6,867,024
3	NASRUDDIN MACKER	Macking	1	518,348	518,348
4	ANCHAL (AMIT MASTER)	Macking	1	187,170	187,170
5	SHREE MANISH ART	Embroidery Patch	1	494,956	494,956
6	BALAJI TRADERS	Embroidery Patch	1	898,215	898,215
7	R.P SILK MILLS	Lace	1	314,496	314,496
8	BALAJI LABELS	Labels	1	25,000	25,000

 4/3/25

Sr. No.	Paid To	For Item	Rate	Qty	Amount (INR)
9	MAHADEV PLASTIC STORE	P.P. Bags	1	150,000	150,000
10	S.S.D PACKING	Parcel Packing	1	50,000	50,000

Q10. Please provide any financial evidence to support your claim.
A10. I will submit my financial bank statements and Income Tax Returns within three days. Additionally, details of the payments made to these suppliers will be provided via your official email address within 2-3 days.

Q11. Are you the actual owner of the goods, or are you merely acting as a frontman for another party?

A11. As a Partner of the firm, I am the actual owner of the goods.

Q12. Please provide the purchase invoices for the goods to support your claim, and explain how payment was made to the suppliers.

A12. I am submitting the tax invoices, duly signed and dated, as evidence. Proof of payment against these invoices will be submitted to your office's official email address within 3-4 days.

Q13. Why should it not be construed that you have an improper supply chain and have procured the goods without the payment of proper taxes?

A13. Sir, I have provided tax invoices as evidence, and proof of payment against these invoices will be submitted to your office's official email address within 3-4 days.

Q14. A market enquiry of the goods was conducted on 02.12.2023 in the presence of your authorized representative, and it was found that the goods were overvalued to avail undue export benefits. Please explain.

A14. I acknowledge the market enquiry findings. However, the responsibility for declaring the valuation rests solely with the exporter. The overvaluation appears to be an unintentional error on our part, possibly due to the lower quality of goods supplied by the suppliers.

Q15. Have you exported goods under any shipping bills in the past?

A15. Yes, we have exported goods under previous shipping bills. The relevant shipping bills include:

- No. 1984524 dated 24.06.2023
- No. 2628091 dated 21.07.2023
- No. 5414754 dated 05.02.2024

Q16. What were the payment terms with the buyer of the goods? Have you received payments from foreign buyers in past exports?

A16. Payment has been received in full for Shipping Bill No. 8783945 dated 27.03.2023 and Shipping Bill No. 2628091 dated 21.07.2023. Partial payments have been received for Shipping Bill Nos. 1984524 dated 24.06.2023 and 5414754 dated 18.11.2023. Detailed payment information will be provided to your official email address.


4/3/24

Q17. Are you aware that according to RBI guidelines, the prescribed time limit for receiving foreign remittances is 9 months?

A17. Yes, I am aware of this guideline. Our foreign buyer has assured us of payment, although full payment has been delayed due to late delivery of goods. I further assure you that I will return any export incentives to the department if payment is not received within the prescribed timeframe.

Q18. Have you ever been penalized by Customs, GST, or any other government agency in the past?

A18. No, we have never been penalized by any government agency.

Q19. As per the NCTC alert, the exporter has exported goods under Chapters 6104 and 6204, yet no corresponding inward supply of these goods has been recorded. Please explain.

A19. Sir, we are registered as a merchant cum manufacturer exporter. In our operations, we purchase raw materials for the manufacturing of ready-made garments, and these materials are subsequently processed to produce finished products. Therefore, the traditional inward supply may not be applicable in our case.

Q20. It has come to notice that some suppliers, such as M/s RP Silk Mills and M/s Aqsa Print, have supplied goods under Chapters 5804 and 6208, yet they are not registered for GST. Please explain.

A20. Sir, as mentioned earlier, we procure raw materials from various suppliers. For instance, we obtain laces from M/s RP Silk Mills, and ready-made garments from M/s Aqsa Print.

Q21. As per the NCTC alert, the supplies to the exporter appear dubious, warranting verification by the jurisdictional GST authorities regarding the supply chain and genuineness. Please explain.

A21. Sir, to the best of my knowledge, all our suppliers are genuine. We ensure that payments are made after we receive the goods, and for initial transactions, we personally visit the suppliers' premises to establish credibility. Once trust is established, subsequent transactions are conducted telephonically.

Q22. According to the NCTC alert, the inward e-way bills total Rs. 1.32 crores, while the outward supply exceeds Rs. 4 crores, raising concerns. Please explain.

A22. Sir, the inward e-way bill amount of Rs. 1.32 crores relates specifically to the shipping bill in question, whereas the outward supply value of Rs. 4 crores reflects the total export transactions to date. Please note that I am not a chartered accountant; my response is based on the information available to me.

Q23. The NCTC alert indicates that the exporter's supply chain appears improper and potentially manipulated, with many transactions based solely on paper records rather than actual movement of goods. Please explain.

A23. Sir, as stated earlier, we have submitted the tax invoices for the goods, and proof of payment to the suppliers will be provided to your office via email.

Q24. As per the NCTC alert, the partners of the exporter appear to be frontmen with limited financial resources, and there is an issue with providing documentary evidence of the business

Handwritten signature and date: 4/3/25

address during GST registration. Please explain.
A24. Sir, our firm maintains a turnover of approximately Rs. 3-5 crores, and we are a bona fide business operating since 2022. We have duly provided all the necessary documentation, including evidence of our business address, during GST registration.

Q25. Do you have anything further to add?
A25. No, Sir, I do not have anything further to add.

The above statement of mine running into 05 pages and 25 questions has been given as my true, correct and voluntary 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, Dist. Raigad, Maharashtra-400 707 as per my say and as per my request and I certify, it has been recorded exactly as stated by me in response to questions raised to me during the proceedings. I therefore affix my dated signature on every page of the statement in token of having been recorded correctly as stated by me. I have nothing more to add. Statement of mine is correctly recorded as per my say.

The Above Statement of mine running into 5 pages and 25 questions has been given as my true correct and voluntary 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 Dist. Raigad - Maharashtra - 400707 as per my say and as per my request and I certify, it has been recorded exactly as stated by me in response to questions raised to me during the proceedings. I therefore affix my dated signature on every page of statement in token of having been recorded correctly as stated by me. I have nothing more to add. Statement of mine is correctly recorded as per my say.

Ra
4/3/25

Ravi Panjuml Chugh,
Partner of M/s Mahalaxmi Apparels (IEC: ABWFM3638H)

Typed by me:-

Before me,

Neeraj Kumar
04/03/2025
(Neeraj Kumar Gupta)
I.O./SIIB(X), JNCH

Jaganpreet
04/03/2025
(Jaganpreet)
SIO, SIIB(X), JNCH

Statement of Shri. Harshad Udaysen Majrekar, authorised representative of M/s Sai Dutta Shipping Agency Pvt. Ltd. (Lic No. 11/1169), recorded under Section 108 of the Customs Act, 1962 in the office of Special Investigation and Intelligence Branch (Exports) situated at Room No. B-604, 6th floor, Jawaharlal Nehru Custom House, Nhava Sheva, Taluka - Uran, District - Raigad, Maharashtra - 400 707 on 07.03.2025.

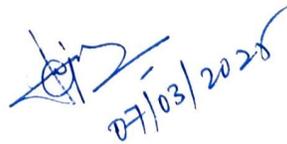
In receipt of Summons DIN-202502768NT0000712637 dated 20.02.2025 issued by Shri Jaganpreet, Appraiser of Customs, Special Investigation and Intelligence Branch (Exports) from SIIB (X) office situated at Room No. C 604, 6th floor, Jawaharlal Nehru Custom House, Nhava Sheva, Taluka - Uran, District - Raigad, Maharashtra - 400707, I present myself for giving statement under section 108 of the Customs Act, 1962 on 24.02.2025. I have been explained the provisions of section 108 of the Customs Act, 1962; that giving false evidence under the said section of the said act is an offence under Section 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 Harshad Udaysen Majrekar, 53 years and DOB-15.10.1972. I am residing at A-308, Classic Shrishti, Near DAV School, Plot -30, Sector-03, New Panvel East, Panvel, Raigarh, Maharashtra-410206. I have personal Mobile No. 9220831844, Aadhaar Card bearing No. 653456056299, and I am submitting the copies of the same as proof of my identity. I have studied till Intermediate from Mumbai. I can read, understand and write in Hindi and English. I am married and I am staying along with my wife at the address mentioned above. On my request, the undersigned SIIB (X) officer is typing my statement in the desktop computer/Cell-C as per my say.

Q1. Do you know why you have been summoned? Are you authorized person on behalf of CB M/s Sai Dutta Shipping Agency Pvt. Ltd. (Lic No. 11/1169)?

Ans. I have come in response to summons dated 20.02.2025 in relation to export through JNPT by M/s. Mahalaxmi Apparels (IEC: ABWFM3638H) and I am authorized person, G-card on behalf of CB M/s Sai Dutta Shipping Agency Pvt. Ltd. (Lic No. 11/1169) to give statement before Customs.

Q.2 Who handled the documentation work in your CB firm in case of the exporter M/s. Mahalaxmi Apparels (IEC: ABWFM3638H)?

A handwritten signature in blue ink, followed by the date 07/03/2025 written in blue ink.

Ans. I myself with my subordinate staff handle the documentation work in my CB firm. In this case I myself filed the documents.

Q3. For how many years you and your CB firm M/s Sai Dutta Shipping Agency Pvt. Ltd. (Lic No. 11/1169) in CHA Business?

Ans. I am an employee of this CHA firm since Oct, 2022. My CB is in this business for around last 7-8 years.

Q4. Have you filed the 01 Shipping Bills No. 5414754 dated 18.11.2023 on behalf of Exporter M M/s. Mahalaxmi Apparels (IEC: ABWFM3638H)?

Ans. Yes, my subordinates under my supervision have filed above mentioned 03 Shipping Bills on the behalf of exporter M/s. Mahalaxmi Apparels (IEC: ABWFM3638H).

Q5. Are you aware about the case booked against exporter M/s. Mahalaxmi Apparels (IEC: ABWFM3638H) for said shipping bills for mis-declaration especially value?

Ans. Yes, I am aware about the case booked against the Exporter as during examination, the goods found overvalued as I was present during examination.

Q6. How did the exporter contact you for filing of the shipping bills?

Ans. Representative of the exporter M/s. Mahalaxmi Apparels (IEC: ABWFM3638H) Mr. Ravi Singh met us. We met in Bandra. Mr. Ravi Singh is known to me. However, we always verify exporter's credentials before filing the shipping bills.

Q7. 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 from 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.

Q8. What was the payment made to you for filing of the shipping bills? How payment was made to you?

Ans. It was decided that the exporter would pay Rs. 4000 per shipping bill plus other expenses. However the shipping bill were put on hold. So the exporter did not make any payment due to above mentioned reasons.

Q9. Have you taken the KYC details of M/s. Mahalaxmi Apparels (IEC: ABWFM3638H) before filing their Shipping Bills?

Ans. Yes Sir, KYC details of the Company M/s. Mahalaxmi Apparels (IEC: ABWFM3638H) had been taken by us and a copy of the same is submitted for your ready reference.


07/03/2025

Q10. Have you verified the address physically of M/s. Mahalaxmi Apparels (IEC: ABWFM3638H)?
Ans. No Sir, we did physically verify address at the time of KYC before filing Shipping Bills.

Q11. Did your firm verified the KYC and other related documents of shipping bills and goods before filing shipping bills of the exporter M/s. Mahalaxmi Apparels (IEC: ABWFM3638H)?
Ans. The exporter submitted the KYC documents of the firm M/s. Mahalaxmi Apparels (IEC: ABWFM3638H). Documents included Pan card, Aadhar card, IEC copy, GSTR copies and tax invoices. I am submitting the documents for your reference. We also verified the IEC and GST registration of the exporter on online portals of DGFT and GST. we have done physical verification.

Q12. Do you have any contact with the exporter at present?
Ans. Yes, at present the exporter is in contact with us.

Q13. In this case, did not you doubt that proprietor/Exporter may be frontman and someone other was actual owner & from where they will finance?
Ans. Never Sir, because as a Customs Broker, we always verify exporter's credentials and did KYC verification as per CBLR2018.

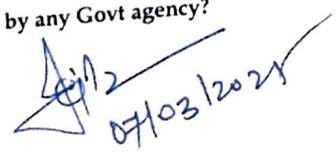
Q14. Do you know that goods found misdeclared/overvalued. Why did not you inform/suggest exporter to declare fair value?
Ans. Sir, we file documents as given by the exporter, we mainly check export policy, CTH as per given description, GATT declaration which was found correct during examination. As far as value is concerned they showed us purchase order/tax invoice and we filed shipping bill accordingly.

Q15. Why it should not be considered that you were aware of the mis-declaration by the exporter regarding dubious supply chain of Exporter?
Ans. We filed shipping bills as provided by exporter with KYC documents, invoice & packing list as provided by the Exporter. Also, during examination, the goods found as declared in terms of quantity & marked description also. We don't have any idea regarding supply chain or GST act violation angle.

Q16. Have you filed any shipping bills in past for the same exporter?
Ans. Yes, we have filed 03 shipping bills in past for the same exporter.

Q17. Has the exporter received any remittance in past shipping bills?
Ans. Payment has been received in full for Shipping Bill No. 8783945 dated 27.03.2023 and Shipping Bill No. 2628091 dated 21.07.2023. Partial payments have been received for Shipping Bill Nos. 1984524 dated 24.06.2023 and 5414754 dated 18.11.2023.

Q18. Have your CB firm or the exporter been penalized by any Govt agency?


07/03/2024

Ans As per my knowledge, neither our CB firm M/s Sai Dutta Shipping Agency Pvt. Ltd. (Lic No. 11/1169) nor the Exporter have been penalized by any Govt agency as on date.

Q 19. Do you have anything more to say?

Ans. I have nothing more to add. However, I would be cooperating with the Department in the instant matter and provide all the related documents as and when required.

The above statement of mine running into 03 pages and 19 questions has been given as my true, correct and voluntary 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, Dist. Raigad, Maharashtra-400 707 as per my say and as per my request and I certify, it has been recorded exactly as stated by me in response to questions raised to me during the proceedings. I therefore affix my dated signature on every page of the statement in token of having been recorded correctly as stated by me. I have nothing more to add.

Statement of mine is correctly recorded as per my say.

The above statement of mine running into 03 pages and 19 questions has been given as my true, correct & voluntary 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, Dist Raigad, Maharashtra-400 007 as per my say and as per my request and I certify, it has been recorded exactly as stated by me in response to questions raised to me during the proceeding. I therefore affix my dated signature on every page of the statement in token of having been recorded correctly as stated by me. I have nothing more to add statement of mine is correctly recorded as per my say.

Shri. Harshad Udaysen Majrekar

G card holder of CHA firm M/s Sai Dutta Shipping Agency Pvt. Ltd. (Lic No. 11/1169)

Typed by me:-

Vishnu
02/03/2025
(Vishnu)

I.O./SIIB(X), JNCH

Before me,

Jaganpreet
02/03/25
(Jaganpreet)

SIO, SIIB(X), JNCH