



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/814/2024-CEAC

Date of SCN: 26.02.2026

F. No.: CUS/SIIB/ALT/351/2024-SIIB(E)-JNCH

Date of Issue: 26.02.2026

SCN NO. 2078/ADC/CEAC/NS-II/CAC/JNCH

DIN NO. 20260278NT0000217792

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

M/s. Megna Enterprises (IEC- JTGPK9348F) having its office at FOURTH FLOOR, G-18/1, SHAHEEN BAGH, NEAR AL-HABIB MASJID, Abul Fazal Enclave Part 2, New Delhi, South East Delhi, Delhi, 110025 has filed the following Shipping Bills for Export of following items destined to UAE. The details are as under:

TABLE-I

SB No./ Date	Description	Quantity (NOS)	FOB (INR)	DBK (INR)	RoSCTL (INR)	RoDTEP (INR)	IGST
1620562 DATED 12.06.2024	LADIES FARASHA MADE OF POLYESTER	6223	₹ 41,04,360.98	₹ 1,60,070.08	₹ 1,94,957.15	₹ 0.00	LUT
1624776 DATED 12.06.2024	LADIES FARASHA MADE OF POLYESTER	6048	₹ 39,88,940.25	₹ 1,55,568.67	₹ 1,89,474.67	₹ 0.00	LUT

2. On the basis of Specific Intelligence, regarding Export of suspicious consignment of M/s. Megna Enterprises (IEC- JTGPK9348F) covered under Shipping Bill Nos. 1620562 and 1624776 both dated 12.06.2024 (hereinafter referred to as "Shipping Bills") **(RUD-I)** filed through their Customs Broker M/s. Pavithra Impex [CHA License No. AASFP5574G (11/2580)] at JWR CFS. The goods covered in the Shipping Bill Nos. 1620562 and 1624776 both dated 12.06.2024 were put on hold vide Hold No. 38/2024-25 SIIB(X) issued vide File No. CUS/SIIB/ALT/351/2024-SIIB(E)-JNCH 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 misdeclared to avail illegitimate claim of drawback and other Export incentives.

3. Consequently, the subject goods pertaining to Shipping Bill Nos. 1620562 and 1624776 both dated 12.06.2024 were examined 100% vide Panchanama dated 24.06.2024 **(RUD-II)** in the presence of two independent Panchas, Representatives of Customs Broker and Exporter. During the Examination, the subject goods were found as declared in the said Shipping Bills, their corresponding Invoices and Packing Lists w.r.t. declared quantity and description. However, it appeared that the valuation of the goods covered in above said Shipping Bills was overvalued. Representative Sealed Samples (RSS) of the goods from the Shipping Bills were drawn randomly in duplicate for the purpose of further investigation.

4. Further, letter dated 02.07.2024 was 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 Report vide DYCC Reports No. 511/SIIB(X) dated 23.07.2024 (**RUD-III**). The details of test report are as under:

TABLE-II

Item Description	RITC	Drawback Sr. No.	ROSCTL Sr. No.	DYCC Test Report
LADIES FARASHA MADE OF POLYESTER	62044390	62040103B	62040103 B	The sample as received is in the form of dyed, printed and woven readymade garment article with embroidery on front side. It is composed of two-ply yarns on both sides. One ply is made of filament yarns of polyester and another ply is made of spun yarns of viscose. Total weight = 430.0g, GSM of sample = 155.72 % Composition: - Viscose = 68.94%, polyester = Balance

The exporter has claimed export incentives based on Drawback and ROSCTL Serial No. 62040103B. However, according to the DYCC report, the subject goods should qualify under Drawback and ROSCTL Serial No. 62040303B. The details are as follows:

Item Description	DECLARED						REDETERMINED					
	RITC	Drawback	Rate	RoSCTL	RATE		RITC	Drawback	Rate	RoSCTL	RATE	
					State	Centre					State	Centre
LADIES FARASHA MADE OF POLYESTER	62044390	62040103B	3.9	62040103B	2.65	2.1	62044390	62040303B	2.9	62040303B	2.65	2.1

5. Re-determination of Valuation

5.1 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.

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

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

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

RULE 6. Residual Method. – “Subject to the Provisions of Rule 3, where the value of the Export goods cannot be determined under the Provisions of Rules 4 and 5, the value shall be determined using reasonable means consistent with the principles and the general Provisions of these Rules provided that local Market Price of the Export goods may not be the only basis for determining the value of Export goods”.

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 08.07.2024. 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 are summarized in the Market Survey Report dated 08.07.2024.

6. 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 to the Exporter to represent them during the said Market Enquiry. The Market Enquiry was conducted on 08.07.2024 (**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 24.06.2024 and Market Enquiry Report dated 08.07.2024, 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 Bills would be as below:

Table-III

Sr. No	SB & Date	Description of Goods	Avg. Whole sale Price	PMV	Declared FoB ₹	Re-determined FoB Value = Declared FoB * (Re-determined PMV/Declared PMV) ₹	Drawback Rate	RE-determinEd Drawback ₹	State RoSCTL Rate	Re-determined State RoSCTL ₹	Central RoSCTL Rate	Re-determined Central RoSCTL ₹	Total Re-determined RoSCTL ₹
1	1620562 DATED 12.06.2024	LADIES FARASHA MADE OF POLYESTER	523.33	725.5	41,04,360.98	29,60,646.33	2.9	85,858.74	2.65	78,457.13	2.1	62,173.57	1,40,630.70
2	1624776 DATED 12.06.2024	LADIES FARASHA MADE OF POLYESTER	523.33	725.5	39,88,940.25	28,77,388.56	2.9	83,444.27	2.65	76,250.80	2.1	60,425.16	1,36,675.96
TOTAL					80,93,301.23	58,38,034.89		1,69,303.01		1,54,707.93		1,22,598.73	2,77,306.66

Table-IV

Sl No.	Shipping Bill No. & Date	Description of goods	Quantity (NOS)	Declared			Re-determined		
				FOB (INR)	Drawback (INR)	ROSCTL (INR)	FOB (INR)	Drawback (INR)	ROSCTL (INR)
1	1620562 DATED 12.06.2024	LADIES FARASHA MADE OF POLYESTER	6223	41,04,360.98	1,60,070.08	1,94,957.15	29,60,646.33	85,858.74	1,40,630.70
2	1624776 DATED 12.06.2024	LADIES FARASHA MADE OF POLYESTER	6048	39,88,940.25	1,55,568.67	1,89,474.67	28,77,388.56	83,444.27	1,36,675.96
TOTAL			12271	80,93,301.23	3,15,638.75	3,84,431.82	58,38,034.89	1,69,303.01	2,77,306.66

Table-V

Re-determined FOB (in Rs.)	Differential Drawback (in Rs.)	Differential ROSCTL (in Rs.)	Total excess Export benefits (in Rs.)
₹ 58,38,034.89	₹ 1,46,335.74	₹ 1,07,125.16	₹ 2,53,460.90

7. As can be seen from the Table above, based on the Report received by the DYCC, JNCH and Market Enquiry conducted on 08.07.2024, it appears that the goods declared by the Exporter in the Shipping Bill Nos. 1620562 and 1624776 both dated 12.06.2024 have been mis-declared in terms of Drawback Serial Number and their Description, classification and valuation. The value of the goods has been re-determined based on the Market Enquiry Report dated 08.07.2024. The Export incentives 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-IV above. Hence, the declared value i.e. Rs. 80,93,301.23 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.

8. Past Exports:

In order to investigate past consignments, the data was retrieved from the date of issuance of IEC i.e. 16.09.2023 till 30.04.2025 for Exporter M/s. Megna Enterprises (IEC- JTGPK9348F). However, the Exporter had exported goods under a total of 18 Shipping Bills in past. During further investigation, ICES data was scrutinized, on perusal of the past Export data, no foreign remittance has been received 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

Serial No.	SB No.	SB Date	LEO Date	Expected Realization Date	Drawbak Amount (INR)	RoSCTL (INR)	RoDTEP (INR)	FOB (INR)	FOB to be Realised (In FC)	FOB Actually Realised (In FC)
1	1147183	24-05-2024	27-05-2024	28-02-2025	2,03,966.00	2,70,770.00	0.00	52,89,614.05	64000.00	0.00
2	1242076	28-05-2024	30-05-2024	28-02-2025	2,47,244.00	3,13,723.00	0.00	76,75,056.70	92862.00	0.00
3	1305667	30-05-2024	05-06-2024	31-03-2025	79,211.00	1,29,743.00	0.00	27,31,417.20	33048.00	0.00
4	1428765	04-06-2024	05-06-2024	31-03-2025	1,47,902.00	1,98,206.00	0.00	41,22,009.00	49873.00	0.00
5	1533636	08-06-2024	10-06-2024	31-03-2025	67,928.00	79,550.00	0.00	20,51,092.64	24832.00	0.00
6	1546832	10-06-2024	11-06-2024	31-03-2025	2,45,780.00	4,50,597.00	0.00	74,47,876.80	90168.00	0.00

7	1548214	10-06-2024	11-06-2024	31-03-2025	2,39,827.00	4,39,682.00	0.00	72,67,478.40	87984.00	0.00
8	1575050	11-06-2024	11-06-2024	31-03-2025	1,76,995.00	2,76,590.00	0.00	50,51,601.24	61157.00	0.00
9	7683927	20-02-2024	22-02-2024	30-11-2024	1,05,757.00	1,63,163.00	3,191.00	37,07,291.51	45101.00	0.00
10	7941964	29-02-2024	01-03-2024	31-12-2024	80,046.00	1,25,425.00	3,783.00	27,81,749.93	33841.00	0.00
11	8077594	05-03-2024	07-03-2024	31-12-2024	1,36,706.00	1,71,683.00	0.00	38,23,233.79	46511.00	0.00
12	8249799	12-03-2024	13-03-2024	31-12-2024	50,434.00	34,730.00	22,253.00	24,14,932.80	29450.00	0.00
13	8311475	14-03-2024	21-03-2024	31-12-2024	93,632.00	1,47,426.00	290.00	30,32,832.32	36986.00	0.00
14	8902616	04-04-2024	12-04-2024	31-01-2025	1,93,580.00	2,65,013.00	14,050.00	61,23,491.12	74450.00	0.00
15	9245372	19-04-2024	25-04-2024	31-01-2025	97,320.00	1,62,244.00	0.00	32,84,130.30	39711.00	0.00
16	9300510	22-04-2024	25-04-2024	31-01-2025	63,924.00	1,16,941.00	132.00	20,49,640.94	24784.00	0.00
17	9701301	08-05-2024	10-05-2024	28-02-2025	57,425.00	86,195.00	0.00	20,56,285.70	24895.00	0.00
18	9980075	18-05-2024	18-05-2024	28-02-2025	5,562.00	9,538.00	0.00	4,61,381.23	5582.00	0.00
GRAND TOTAL					22,93,239.00	34,41,219.00	43,699.00	7,13,71,115.67	865235.00	0.00

As per Table-VI, there are 18 Shipping Bills 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.

Export incentives have been disbursed in case of 18 shipping bills of the above-mentioned table. Accordingly, the Drawback is liable to be demanded Back from the Exporter on account of non-receipt of foreign remittance in the Shipping Bills 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 in 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. Total drawback claimed in 18 Shipping Bills mentioned in Table-VI in which FOB not realized despite completion of time period is ₹ 22,93,239.00/-, RoSCTL claimed is ₹ 34,41,219.00/- and RoDTEP claimed is ₹ 43,699.00/- which is liable to be demanded back from the Exporter.

9. Further, an alert to withhold the Export incentives against the Exporter M/s. Megna Enterprises (IEC- JTGPK9348F) was inserted during the investigation.

10. The Exporter vide their letter dated 25.06.2024 requested to Provisional Release of the goods for Back To Town. In this regard, NOC dated 09.07.2024 for Provisional Release of the goods for **Back To Town** was issued to CEAC. 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 **Back To Town** under section 110A of the Customs Act, 1962 on execution of Bond value of Rs. 8093301.23/- and on submission of Bank Guarantee/Cash Security amounting to Rs. 2,00,000/- (**RUD-V**).

11. Verification of Exporter: Further, letters dated 02.07.2024, 28.10.2024, 14.11.2024, 10.12.2024, and 31.12.2024 were forwarded to the jurisdictional SGST Commissionerate, Ward 72, Zone 6, Delhi SGST, to verify the authenticity of Exporter M/s. Megna Enterprises (GSTIN-07JTGPK9348F1Z6). A reply has been received via FILE NO. GSTO/WARD-94/2024-25 (**RUD-VI**) from the concerned authority, which states that a field visit to M/s. Megna Enterprises was conducted. According to the report submitted by GSTO, the firm's address could not be verified, the provided mobile number was unreachable, and it was therefore reported as **non-functioning**. Additionally, the GST portal records indicate that the firm has not availed any Input Tax Credit or IGST refund to date.

Also, status of the GSTIN holder is verified from the GST BO Portal and as per GST BO portal, the registration of the GSTIN holder was suspended w.e.f. 29.11.2024 by the concerned jurisdictional Authority.

SUMMONS & STATEMENT

12. Further, in order to record the statement of Proprietor/Director/Partner of M/s. Megna Enterprises (IEC- JTGPK9348F), under section 108 of Customs Act, 1962 04 Summonses (RUD-VII) have been issued vide DIN 20241078NT00004404B0 dated 28.10.2024 to appear on 21.11.2024, DIN 20241278NT000000B341 dated 23.12.2024 to appear on 06.01.2025, DIN 20250178NT000000FB8E dated 06.01.2025 to appear on 08.01.2025, DIN 20250178NT0000217142 dated 14.01.2025 to appear on 24.01.2025 in the name of M/s. Megna Enterprises (IEC- JTGPK9348F) 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. However, summons returned by India Post with remarks "No such person at the address". Neither the Exporter turn up for the statement nor submitted any written submission despite issuance of summonses.

13. Further, on receipt of Summons CBIC-DIN-20250378NT000000C2ED dated 18.03.2025, Shri. Prabhakar Dhondiba Wayadande, G-card having Kardex No. 1645/2019 of CB firm M/s. Pavithra Impex [CHA License No. AASFP5574G (11/2580)] presented himself for the recording of the Statement under section 108 of the Customs Act, 1962 on 24.03.2025 (**RUD-VIII**) wherein he inter-alia stated that:

On being asked whether the summoned individual was aware of the reason for being called and if they were the authorized person on behalf of CB M/s Pavithra Impex (Lic. No. AASFP5574G [11/2580]), it was stated that the summons dated 18.03.2025 had been received in connection with the export conducted through JNPT by M/s. Megna Enterprises (IEC: JTGPK9348F). It was further stated that the individual was the authorized person, holding a G-Card on behalf of CB M/s Pavithra Impex, and had appeared to provide a statement before Customs.

On being asked about the job profile in CB firm M/s Pavithra Impex and whether authorization had been granted to give a statement on behalf of the CB firm, it was stated that the he was a G-Card Holder in the firm, supervising all export-related work, and was fully authorized to give the statement.

On being asked who handled the documentation work in the CB firm, it was stated that the documentation work was managed personally by the him along with subordinate staff.

On being asked to explain the procedure followed during the filing of a Shipping Bill, it was stated that exporters were guided verbally to provide all necessary documents based on the exporting commodity via email. Additionally, exporters were asked whether they intended to claim export benefits. A checklist was then prepared based on the documents received, which was subsequently sent to the exporter for approval. Upon receiving the approval, the Shipping Bill was filed on behalf of the exporter on ICEGATE.

On being asked how long the individual and CB firm M/s Pavithra Impex had been in the Customs Broker business, it was stated that he had been employed since the firm's inception, and the CB firm had been operating in this business since 2019.

On being asked whether the Shipping Bill Nos. 1620562 and 1624776, both dated 12.06.2024, had been filed on behalf of the exporter M/s. Megna Enterprises (IEC: JTGPK9348F), it was stated that the mentioned Shipping Bills had been filed by subordinates under his supervision.

On being asked how the shipment from M/s. Megna Enterprises had been received, it was stated that the order for the shipment had been received via the official email of M/s. Megna Enterprises. As the exporter was a new client, all documents related to Customs clearance had been thoroughly checked before filing; however, **no documentary proof was available regarding the same.**

On being asked whether he was aware regarding the case booked against M/s. Megna Enterprises for misdeclaration, especially regarding value, it was stated that he was aware of the case, and during a market enquiry, the goods had been found to be overvalued

On being asked how contact was established with M/s. Megna Enterprises, it was stated that orders were generally received through a forwarder friend.

On being asked whether the KYC of M/s. Megna Enterprises had been obtained, **it was stated that the KYC of the customer was verified online each time.** It was further stated that the exporter possessed a valid IEC issued by DGFT, and the KYC documents were verified through the DGFT online portal as per CBLR 2018.

On being asked about the amount the exporter had promised to pay for the clearance of goods, it was stated that Rs. 2500/- was usually charged per export shipment as agency charges.

On being asked whether the address of M/s. Megna Enterprises had been verified, **it was stated that physical verification had not been conducted at the time of KYC.**

On being asked how long export clearance had been handled for M/s. Megna Enterprises, it was stated that a total of 21 Shipping Bills, including the aforementioned two, had been filed for the exporter.

On being asked whether the KYC procedure for First Time Export had been conducted for M/s. Megna Enterprises, it was stated that the KYC procedure had been completed at CEAC.

On being asked whether any documentary evidence of KYC done at the First Time Export conducted for M/s. Megna Enterprises could be provided, **it was stated that no such documentary evidence was readily available.**

On being shown the summons issued under Section 108 of the Customs Act, 1962, to M/s. Megna Enterprises, and being informed that no one from the exporter's side had appeared before the office to date, it was stated that contact with the exporter had not been maintained for a long time, and therefore, he was not aware regarding their absence.

On being informed that, as per the reply from the concerned jurisdictional GST Commissionerate, the principal place of business of M/s. Megna Enterprises was found to be non-functional upon inspection, and being asked for an explanation, it was stated that, there had been no contact with the exporter for a long time, and therefore, no information regarding this matter was available.

On being asked about observations indicating misclassification of goods in terms of Drawback Serial Number, it was stated that goods were classified based on the documents provided by the exporter. Furthermore, the checklist was sent to the exporter for verification, and only after the exporter's confirmation was the Shipping Bill filed.

On being asked whether the exporter's company was still in existence and why they had not responded to summons, it was stated that there had been no recent contact with the exporter. It was further stated that the documents had been filed with classification as per the documents provided by the exporter, without any violation of the existing export policy, and in adherence to the guidance under CBLR 2018.

On being asked whether any suspicion had arisen regarding the exporter being a frontman while someone else was the actual owner, and how such activities were financed, it was stated that no such suspicion had ever existed. It was further stated that as a Customs Broker, verification of the exporter's credentials was always conducted online.

On being asked whether Regulation 10 of the CBLR, 2018, which mandates that the CB advise clients to comply with all relevant acts, rules, and regulations, had been followed in this case, it was stated that document verification had been conducted online based on the exporter's submissions. The exporter had informed that the subject goods covered under Shipping Bills Nos. 1620562 and 1624776, both dated 12.06.2024, had been procured locally and were intended for export. Accordingly, the Shipping Bills had been filed based on the documents provided by the exporter.

On being asked why it should not be considered that the individual was aware of the exporter's misdeclaration regarding a non-existent supply chain, it was stated that the Shipping Bills had been filed based on documents provided by the exporter, including invoices and packing lists. During the examination, the goods had been found as declared in terms of quantity and marked description. He had no idea regarding the supply chain or violations under the GST Act.

On being asked whether the CB firm or the exporter had been penalized by any government agency, it was stated that to the individual's knowledge, neither CB firm M/s. Pavithra Impex (Card No. 1645/2019) nor the exporter had been penalized by any government agency to date.

On being asked whether any additional submission needed to be made in this case, it was stated that M/s. Pavithra Impex was a genuine Customs Broker with a presence across India and always worked diligently on export shipments. It was further stated that full cooperation would be extended to customs authorities in the ongoing investigation.

14. RELEVANT LEGAL PROVISIONS

A. Customs Act, 1962

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

Section 50: Entry of goods for Exportation. (1) The Exporter of any goods shall make entry thereof by presenting [electronically] [on the customs automated system] to the proper officer in the case of goods to be Exported in a vessel or aircraft, a Shipping Bill, and in the case of goods to be Exported by land, a bill of Export [in such form and manner as may be prescribed]:

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

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

(3) The Exporter who presents a Shipping Bill or bill of Export under this section shall ensure the following, namely:

(a) the accuracy and completeness of the information given therein

(b) the authenticity and validity of any document supporting it; and

(c) compliance with the restriction or prohibition, if any, relating to the goods under this Act or under any other law for the time being in force.

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

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

Section 113(ja): any goods entered for Exportation under claim of remission or refund of any duty or tax or levy to make a wrongful claim in contravention of

the Provisions of this Act or any other law for the time being in force;

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

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

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

Section 114AC: Penalty for fraudulent utilisation of input tax credit for claiming refund. Where any person has obtained any invoice by fraud, collusion, wilful misstatement or suppression of facts to utilise input tax credit on the basis of such invoice for discharging any duty or tax on goods that are entered for Exportation under claim of refund of such duty or tax, such person shall be liable for penalty not exceeding five times the refund claimed. For the purposes of this section, the expression "input tax credit" shall have the same meaning as assigned to it in clause (63) of section 2 of the Central Goods and Services Tax Act, 2017 (12 of 2017).

[114AB. Penalty for obtaining instrument by fraud, etc.—Where any person has obtained any instrument by fraud, collusion, wilful misstatement or suppression of facts and such instrument has been 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) wilful mis-statement; or
- (c) Suppression of facts,

for the purposes of this Act or the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992), 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 percent. 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 subsection (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. Megna Enterprises (IEC- JTGPK9348F) having its office at FOURTH FLOOR, G-18/1, SHAHEEN BAGH, NEAR AL-HABIB MASJID, Abul Fazal Enclave Part 2, New Delhi, South East Delhi, Delhi, 110025 had filed Shipping Bill Nos. 1620562 and 1624776 both dated 12.06.2024 through their Customs Broker M/s. Pavithra Impex [CHA License No. AASFP5574G (11/2580)] at JWR CFS. The re-determined FOB value of the said goods covered under the above-mentioned Shipping Bills comes to Rs. 58,38,034.89/- as against the declared FOB value of Rs. 80,93,301.23/-. By inflating the FOB value, the Exporter was attempting to claim Drawback of Rs. 3,15,638.75/- and RoSCTL of Rs. 3,84,431.82/- whereas they were eligible for Drawback of Rs. 1,69,303.01/- and RoSCTL of Rs. 2,77,306.66/ - respectively. (as tabulated in Table-IV above).

15.2 As can be seen from the Table-IV above, based on the DYCC Reports & Market Enquiry conducted on 08.07.2024, it appears that the goods declared by the Exporter in the Shipping Bill Nos. 1620562 and 1624776 both dated 12.06.2024 have been mis-declared in terms of their description, classification and valuation. 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 re-determined with respect to the redetermined FOB as mentioned in the Table-IV above. It is thus cogent and clear that the Exporter M/s. Megna Enterprises (IEC- JTGPK9348F) had (i) misdeclared the impugned goods in terms of Description, classification and valuation (ii) attempted to defraud the Government by claiming undue higher amount of Drawback and 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, misstatement 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. 80,93,301.23/- whereas the re-determined FOB value after conducting the Market Survey was Rs. 58,38,034.89/- 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 claim in the live Shipping Bills as mentioned in Table-I is not demanded since the goods were not exported and cleared provisional Back To Town.

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 redetermined 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. 80,93,301.23/- to Rs. 58,38,034.89/- as per the Market Enquiry and DYCC Reports of the subject goods.

15.11 With respect to the Exporter M/s. Megna Enterprises (IEC: JTGPK9348F), this office sent 04 letters dated 02.07.2024, 28.10.2024, 14.11.2024, 10.12.2024, and 31.12.2024 (**RUD-VI**) were forwarded to the jurisdictional SGST Commissionerate, Ward 72, Zone 6, Delhi SGST, to verify the authenticity of Exporter M/s. Megna Enterprises (GSTIN 07JTGPK9348F1Z6). A reply has been received via FILE NO. GSTO/WARD 94/2024-25 from the concerned authority, which states that a field visit to M/s. Megna Enterprises was conducted. According to the report submitted by GSTI, the firm's address could not be verified, the provided mobile number was unreachable, and it was therefore reported **as non-functioning**. Additionally, the GST portal records indicate that the firm has not availed any Input Tax Credit or IGST refund to date. Also, as per GST BO portal, the registration of the GSTIN holder was suspended w.e.f. 29.11.2024 by the concerned jurisdictional Authority Hence, from the above facts, it appears that the Exporter is **non genuine** and it appears that the Exporter is a fly by night operator/Paper-based firm and was established only to Export inferior goods to claim higher export incentives.

Also, Summonses to the Exporter have been dispatched to Exporter's address mentioned in the IEC by this office. However, the exporter did not turn up for deposing their statement nor provided the details/documents for verification of Supply chain and the summonses sent via speed post returned to this office with the remark that the **"Item returned No such person at the address"**. Hence, from the above facts, it appears that the Exporter is **non existent**.

15.12 It further appears that the Exporter M/s. Megna Enterprises (IEC: JTGPK9348F) have rendered themselves liable to penalty in terms of Section 114(iii) of the Customs Act, 1962 on account of mis-declaration in terms of value and Drawback Sr. No. of the impugned goods. The Exporter has knowingly & intentionally caused to sign & used the documents to provide the undue advantage to the exporter with malafide intent to avail undue/excess export benefits in form of Drawback, Rosctl and other export benefits. Therefore, the Exporter also liable for penalty u/s 114 AA of Customs Act, 1962 for this intentional mis-declaration. Further, the Exporter appears to be non existent and non-genuine. Thus, the ITC claimed appears wrongly claimed and claimed by fraud etc. and, hence the Exporter M/s. Megna Enterprises (IEC: JTGPK9348F) have rendered themselves liable to penalty in terms of Section 114AC of the Customs Act, 1962.

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 these Shipping Bills 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, wilful misstatement or suppression of facts without realizing the BRC for the Past Shipping Bills mentioned in Table-VI. Hence, it appears that the M/s. Megna Enterprises (IEC- JTGPK9348F) 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.

15.15 The Custom Broker M/s. Pavithra Impex [CHA License No. AASFP5574G (11/2580)] failed to ascertain the veracity and genuineness of the Exporter firm M/s. Megna Enterprises (IEC- JTGPK9348F). The regulation 10 (n) of the CBLR, 2018 has mandated that the CB has to verify correctness of Importer Exporter Code (IEC) number, Goods and Services Tax Identification Number (GSTIN), identity of his client and functioning of his client at the declared address by using reliable, independent, authentic documents, data or information. In the instant case, as stated by the CB, they have merely taken copies of the IEC and GST registration from the Exporter and started filing Shipping Bills on their behalf. Though, the CB stated that they conducted online verification of the Exporter, no evidence has been produced in support of their claim. The CB has to verify the antecedents of the Exporter by using reliable, independent, authentic documents, data or information, which the CB has failed to do in this case. It appears that the CB is not disclosing the truth since the Exporter is non-existing and found to be non-genuine as the Summons to the Exporter was returned to this office with remark that No such person found at the address and registration of the Exporter has been suspended w.e.f. 29.11.2024 by the concerned GST Authorities. The CB in their voluntary statement has submitted that KYC was done at the First Time Export conducted for M/s. Megna Enterprises but no documentary evidence was readily available; they also verified the IEC and GST registration of the exporter on online portals of DGFT and GST. In addition, they had not physically verified the address of the Exporter. However, they checked all the related documents before filing of the shipping bills for the exporter. The role of the CB in this fraudulent export of a non-existing and non-genuine firm is not ruled out. Had the CB confirmed the veracity and genuineness of the Exporter through their own independent and reliable sources, he could have easily known that the Exporter and their supply chain is dubious. The CB has thereby violated regulation 10(n) of the CBLR, 2018 and have rendered themselves liable for penalty under section 114(iii) and 114AA of the Customs Act, 1962.

16. Now, **M/s. Megna Enterprises (IEC- JTGPK9348F)** having its registered office at FOURTH FLOOR, G-18/1, SHAHEEN BAGH, NEAR AL-HABIB MASJID, Abul Fazal Enclave Part 2, New Delhi, South East Delhi, Delhi, 110025 are hereby called upon to Show Cause to the Additional/Joint 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. 80,93,301.23/- covered under the Shipping Bill Nos. 1620562 and 1624776 both dated 12.06.2024 should not be rejected and re-determined to Rs. 58,38,034.89/- under Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.
- (ii) The drawback of Rs. 3,15,638.75/- and RoSCTL of Rs. 3,84,431.82/claimed in the Shipping Bill Nos. 1620562 and 1624776 both dated 12.06.2024 should not be rejected since the goods were cleared for Provisional Back To Town.
- (iii) The said impugned Export goods covered under the Shipping Bill Nos. 1620562 and 1624776 both dated 12.06.2024 having total declared FOB value of Rs. 80,93,301.23/- 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. Megna Enterprises (IEC: JTGPK9348F) under Section 114(iii) and 114AA of the Customs Act, 1962 for the above violation.
- (v) Penalty should not be imposed on M/s. Megna Enterprises (IEC: JTGPK9348F) under Section 114AC of the Customs Act, 1962 for the above violation.
- (vi) The goods pertaining to past Shipping Bill Nos. mentioned in Table-VI totally valued at ₹ 7,13,71,115.67/- 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 realizing the Export proceeds i.e on account of non-receipt of foreign remittance of the value of Export.
- (vii) The drawback amount of ₹ 22,93,239.00/- claimed in past Shipping Bills mentioned 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.
- (viii) The RoSCTL amount of ₹ 34,41,219.00/- & RoDTEP of ₹ 43,699.00/ claimed in past Shipping Bills mentioned 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.
- (ix) Penalty should not be imposed on M/s. Megna Enterprises (IEC: JTGPK9348F) 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.
- (x) Penalty should not be imposed on M/s. Megna Enterprises (IEC:

JTGPK9348F) 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.

- (xi) The Bond value of Rs. 80,93,301.23/- should not be enforced and Bank Guarantee of Rs. 2,00,000/- submitted at the time of Provisional Release of the goods for Back To Town, should not be appropriated against Export incentives, applicable interest, redemption fine and penalty etc. arising out of this order.

17. Further, **M/s. Pavithra Impex [CHA License No. AASFP5574G (11/2580)]**, Shop No. 02, Progressive Residency Plot Number: -57, Sector 19/20, CBD Belapur, Navi Mumbai- 400614 are hereby called upon to show cause to the Additional/Joint Commissioner of Customs, CAC, NS-II, JNCH, Nhava Sheva within 30 days of the receipt of this notice as to why Penalty should not be imposed on them under Section 114(iii) and 114AA of the Customs Act, 1962 for violation of regulation 10(n) of CBLR, 2018.

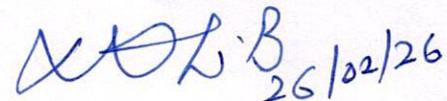
18. The noticees are further informed that they should clearly state in their written reply whether they wish to be heard in person before the case is adjudicated. In case no reply is received within 30 days of the receipt of this SCN and no request is made for the PH or they do not appear before the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

19. 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.

20. 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.

21. 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.

22. 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.



(RAGHU KIRAN B.)

COMMISSIONER OF CUSTOMS (in-situ)
CEAC, NS-II, JNCH, Nhava Sheva

To,

Noticees,

1. M/s. Megna Enterprises (IEC- JTGPK9348F)
Fourth Floor, G-18/1, Shaheen Bagh,

Near Al-Habib Masjid, Abul Fazal Enclave Part 2,
New Delhi, South East Delhi,
Delhi, 1100252.

2. Pavithra Impex [CHA License No. AASFP5574G (11/2580)]
Shop No. 02, Progressive Residency
Plot Number: -57, Sector 19/20,
CBD Belapur Navi Mumbai- 400614.

Copy to:

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

Annexure - A

Sr. No.	List of Relied Upon Documents
RUD-I	Shipping Bill Nos. 1620562 and 1624776 both dated 12.06.2024
RUD-II	Panchanama dated 24.06.2024
RUD-III	Test Reports from DYCC
RUD-IV	Copy of Market Enquiry dated on 08.07.2024
RUD-V	Provisional Release for Back To Town Letter dated 09.07.2024.
RUD-VI	GST verification of the Exporter, M/s. Megna Enterprises (IEC: JTGPK9348F).
RUD-VII	Summonses issued to the exporter.
RUD-VIII	Copy of statement of Shri. Prabhakar Dhondiba Wayadande, G-card having Kardex No. 1645/2019 of CB firm M/s. Pavithra Impex [CHA License No. AASFP5574G (11/2580)] dated 24.03.2025.

2. **Pavithra Impex [CHA License No. AASFP5574G (11/2580)]**
Shop No. 02, Progressive Recidency
Plot Number: -57, Sector 19/20,
Cbd Belapur Navi Mumbai- **400614.**

Copy to:

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

Annexure – I

Sr. No.	List of Relied Upon Documents
RUD-I	Shipping Bill Nos. 1620562 and 1624776 both dated 12.06.2024
RUD-II	Panchanama dated 24.06.2024
RUD-III	Test Reports from DYCC
RUD-IV	Copy of Market Enquiry dated on 08.07.2024
RUD-V	Provisional Release for Back To Town Letter dated 09.07.2024.
RUD-VI	GST verification of the Exporter, M/s. Megna Enterprises (IEC: JTGPK9348F).
RUD-VII	Summonses issued to the exporter.
RUD-VIII	Copy of statement of Shri. Prabhakar Dhondiba Wayadande, G-card having Kardex No. 1645/2019 of CB firm M/s. Pavithra Impex [CHA License No. AASFP5574G (11/2580)] dated 24.03.2025.

PAVITHRA IMPEX

Indian Customs EDI System - Exports (ICES / E)

Shipping Bill For Export

Form : INNSA1
Printed on: 06-12-2024 18:08:23

Job: 3472 Date: 12-06-2024 SB No: 1620562 Date: 12-06-2024

State Of Origin: DELHI

Exporter's Name
EC No : JTGPK9348F(0) Type : MERCHANT PAN : JTGPK9348F
MEGNA ENTERPRISES
FOURTH FLOOR G-18/1 SHAHEEN BAGH
NEAR AL HABIB MASJID ABUL FAZAL
ENCLAVE PART 2 DELHI SOUTH DELHI 110025 DELHI
GST No : GSN - 07JTGPK9348F1Z6

Consignee's Name
S M P WHOLSALE TRADING CO.
HUSSAIN DARWISH BUILDING
NEAR EIMIRATES NBD BUILDING
DUBAI U A E UNITED ARAB EMIRATES

Port of Loading (INNSA1) : Nhava Sheva Sea
Final Destination Country (AE) : UNITED ARAB EMIRATES
Final Destination Port (AEJEA) : JEBEL ALI
Port of Discharge (AEJEA) : JEBEL ALI
Country of Discharge (AE) : UNITED ARAB EMIRATES

No of Packages : 34 CTN
Net Weight : 1428.000 KGS
Gross Weight : 1530.000 KGS
No of Containers :
Nature of Cargo : P

Marks & Nos : AS PER INVOICE," WE INTEND TO CLAIM BENEFIT/REWARD UNDER MEIS/RODTEP/REBATE OF STATE & CENTRAL TAXES & LEVIES SCHEME"

Forex Bank Account :
Authorised Dealer Code : 0220574
I.F.S. Code No :
Drawback Account No :
ST/Excise Regn :

Rotation No :
FOB Value (Rs.) : 4104360.98
RODTEP Amount : 0.00
Drawback Amount : 160070.08
ROSCTL Amount : 194957.15

Invoice Details Serial No : 1
Invoice Value (USD) : 49659.54 (Rs. 4104360.98)
FOB Value (USD) : 49659.54 (Rs. 4104360.98)
Nature of Contract : FOB
Invoice No : ME/020/2024-25 Date : 12-06-2024

Drawback Amount(Rs) : 160070.08
Nature of Payment : DA (180 Days)
Exporter Contract No :
Exchange Rate : USD 1 = Rs 82.65

	Rate	Currency	Amount
Insurance			
Freight			
Discount			
Commission			
Other Deduction			
Packing Charges			

Buyer's Name :
SAME AS CONSIGNEE
Rotation No :
FOB Value (Rs.) : 4104360.98
Gross Weight : 1530.000 KGS
No of Containers :
Nature of Cargo : P

SI.No	RITC Code	Item Description	Quantity	Unit	Rate	Per	Unit	Rotation No	Total Value(FC)	FOB Value(INR)	Reward
									Declared PMV(INR)	Accepted PMV(INR)	
#Pkg	Transit Country	District					HAWB No	IGST Pymt	Tax Value(INR)	Tax Amount(INR)	End Use
1	62044390	LADIES FARASHA MADE OF POLYESTER			7.98	Per 1	NOS		49659.54	4104360.98	YES
	6223	NOS							725.50	4514797.08	
#		DRAWBACK AND ROSCTL SOUTH DELHI							LUT@0.00%	0.00	0.00 GNX100
								Total Tax Amount	0.00	Total FOB	4104360.98
								Total GST Amount	0.00	Total PMV	4514797.08

Inv SIno	Item SIno	Drawback No	Custom Rate	Drawback Rate	Custom Special Rate	Drawback Special Rate	Drawback Quantity	Drawback Amount
1	1	62040103B	3.9	124/PCS			6223 PCS	160070.08

Inv SIno	Item SIno	ROSCTL No	State Levy Duty	State Levy Rate	Central Levy Duty	Central Levy Rate	Drawback Quantity	State Levy Amount	Central Levy Amount	ROSCTL Amount
1	1	62040103B	2.65	54.6/PCS	2.1	43.3/PCS	6223 PCS	108765.57	86191.58	194957.15

Package From	Package To	Type									
232	265	CTN									

Inv SIno	Item SIno	SQC Quantity	RODTEP Claim Rate	RODTEP Amount	GST Amount	CCS Amount	District Name	Trade Type	Info Code
----------	-----------	--------------	-------------------	---------------	------------	------------	---------------	------------	-----------

P 1
Handwritten signature
24/6/24

design by www.onslive.com support@onslive.com

Handwritten signature
24/6/24

Handwritten signature
24-06-2024

PAVITHRA IMPEX

Indian Customs EDI System - Exports (ICES / E)

Shipping Bill For Export

Com : INNSA1

Filed on: 06-12-2024 18:08:23

Job: 3472 Date: 12-06-2024 SB No: 1620562 Date: 12-06-2024

State Of Origin: DELHI

1 6223 RODTEPN
NOS

0083 SOUTH DELHI
07 DELHI

NCPTI

Supporting Document Details

Inv Item	IRN DRN	Doc Type	Place of Issue	Issue Date	Expiry Date	Issuing Party Beneficiary Party
1	2024061200105689	934000		12-06-2024		MEGNA ENTERPRISES
0	2024061200038279	Value declaration (GATT Valuation Declaration)				S M P WHOLESALE TRADING CO.
1	2024061200105690	380000		12-06-2024		MEGNA ENTERPRISES
0	2024061200038279	Commercial invoice				S M P WHOLESALE TRADING CO.
1	2024061200105691	271000		12-06-2024		MEGNA ENTERPRISES
0	2024061200038279	Packing list				S M P WHOLESALE TRADING CO.

Following is the list of document attached

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

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

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

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

Agency	Document Name
-	Invoice
-	Packing List
Vessel Name & Voyes	Rotation No & Date

Foreign Exchange Management Act, 1999, as amended from time to time, including realisation or repatriation of foreign exchange to or from India.

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

Signature of Exporter/CHA with Date

P. 1
[Signature]
24/06/24

[Signature]
24/06

CB
[Signature]
24.06.2024

COMMERCIAL / TAX INVOICE

SUPPLY MEANT FOR EXPORT UNDER LETTER OF UNDERTAKING / BOND WITHOUT PAYMENT OF INTEGRATED TAX [IGST]

Supplier
MEGNA ENTERPRISES
 FOURTH FLOOR G-18/1 SHAHEEN BAGH NEAR
 AL HABIB MASJID ABUL FAZAL ENCLAVE
 PART 2 DELHI SOUTH DELHI DELHI
 110025

Inv No: ME/020/2024-25
 Date: 12.06.2024
 IEC No.: JTGPK9348F
 PAN: JTGPK9348F
 GSTIN: 07JTGPK9348F126

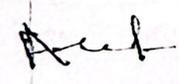
Purchase Order No. :

Other Reference (S) ARN:
 Buyer if other than consignee

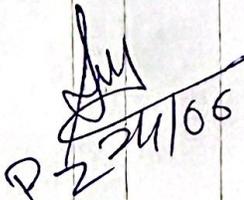
Consignee
S M P WHOLSALE TRADING CO.
 HUSSAIN DARWISH BUILDING
 NEAR EMIKATES NBD BUILDING
 DUBAI U A E
 UNITED ARAB EMIRATES

PORT OF Discharge JEBEL ALI	Final Destination JEBEL ALI	Country Of Origin India	Country of Final Destination U.A.E
Pre-Carriage By Truck	Place of Receipt by pre-carrier NHAVA SHEVA	Terms Of Delivery Of Goods : FOB, BY SEA	
Vessel / Flight No.	PORT OF LOADING NHAVA SHEVA	Terms Of Payment: DA 180 DAYS	

MARKS & C. NOS	ITEMS	HSN CODE	QTY	RATE	FOB USD	FOB INR	UNDER LUT	TOTAL AMOUNT
H.Z 232 TO 265	LADIES FARASHA MADE OF POLYESTER	62044390	6223	7.98	49659.54	4096912.05	0.00	4096912.05
Amount Chargeable In Words (In USD): FORTY NINE THOUSAND SIX HUNDRED FIFTY NINE CENT FIFTY FOUR ONLY.....								
PKGS	34							
NT WT	1428.000							
GR WT	1530.000							

Declaration We intend to claim rewards under Remission of Duties or Taxes on Export Products (RoDTEP) Scheme Declaration We declare that the invoice shoe the actual price of the goods Description and all the particulars are true and corret	FOR:MEGNA ENTERPRISES  AUTHORISED SIGNATOERY
--	---

P 1  24/6/24

P 2  24/6/24

P 3  24-06-2024

Exporter's Name

IEC No : JTGPK9348F(0) Type : MERCHANT PAN : JTGPK9348F
MEGNA ENTERPRISES
FOURTH FLOOR G-18/1 SHAHEEN BAGH
NEARAL HABIB MASJID ABUL FAZAL
ENCLAVE PART 2 DELHI SOUTH DELHI 110025 DELHI
GST No : GSN - 07JTGPK9348F1Z6

Consignee's Name

ASHAB ALMADINA GOODS WHOLESALERS CO
. LLC DUBAI ,
United Arab Emirates
UNITED ARAB EMIRATES

Port of Loading (INNSA1) : Nhava Sheva Sea
Final Desitination Country (AE) : UNITED ARAB EMIRATES
Final Desitination Port (AEJEA) : JEBEL ALI
Port of Discharge (AEJEA) : JEBEL ALI
Country of Discharge (AE) : UNITED ARAB EMIRATES

No of Packages : 36 CTN
Net Weight : 1512.000 KGS
Gross Weight : 1620.000 KGS
No of Containers :
Nature of Cargo : P

Marks & Nos : AS PER INVOICE," WE INTEND TO CLAIM BENEFIT/REWARD UNDER MEIS/RoDTEP/REBATE OF STATE & CENTRAL TAXES & LEVIES SCHEME"

Forex Bank Account :
Authorised Dealer Code : 0220574
I F S. Code No :
Drawback Account No :
ST/Excise Regn :

Rotation No :
FOB Value (Rs.) : 3988940.25
RODTEP Amount : 0.00
Drawback Amount : 155568.67
ROSC TL Amount : 189474.67

Invoice Details Serial No : 1
Invoice Value (USD) : 48263.04 (Rs. 3988940.26)
FOB Value (USD) : 48263.04 (Rs. 3988940.25)
Nature of Contract : FOB
Invoice No : ME/021/2024-25 Date : 12-06-2024

Drawback Amount(Rs) : 155568.67
Nature of Payment : DA (180 Days)
Exporter Contract No :
Exchange Rate : USD 1 = Rs 82.65

	Rate	Currency	Amount
Insurance		RS	
Freight		RS	
Discount			
Commission		RS	
Other Deduction			
Packing Charges			

Buyer's Name
S M P WHOLSALE TRADING CO.
HUSSAIN DARWISH BUILDING
NEAR EIMIRATES NBD BUILDING DUBAI U A E

SI.No	RITC Code	Item Description	Quantity	Unit	Rate	Per	Unit	Total Value(FC)	FOB Value(INR)	Reward
#Pkg	Transit Country	District	HAWB No		IGST Pymt	Tax Value(INR)	Tax Amount(INR)	End Use		
1	62044390	LADIES FARASHA MADE OF POLYESTER	6048	NOS	7.98	Per 1	NOS	48263.04	3988940.25	60
#	SOUTH DELHI		DRAWBACK AND ROSCTL					725.50	4387834.28	YES
Total Tax Amount								0.00	Total FOB	3988940.25
Total GST Amount								0.00	Total PMV	4387834.28

Inv SIno	Item SIno	Drawback No	Custom Rate	Drawback Rate	Custom Special Rate	Drawback Special Rate	Drawback Quantity	Drawback Amount
1	1	62040103B	3.9	124/PCS			6048 PCS	155568.67

Inv SIno	Item SIno	ROSC TL No	State Levy Duty	State Levy Rate	Central Levy Duty	Central Levy Rate	Drawback Quantity	State Levy Amount	Central Levy Amount	ROSC TL Amount
1	1	62040103B	2.65	54.6/PCS	2.1	43.3/PCS	6048 PCS	105706.92	83767.75	189474.67

Package From	Package To	Type									
266	301	CTN									

Inv SIno	Item SIno	SQC Quantity	RODTEP Claim Rate	RODTEP Amount	GST Amount	CCS Amount	District Name	State Name	Trade Type	Info Code
----------	-----------	--------------	-------------------	---------------	------------	------------	---------------	------------	------------	-----------

P.1 *[Signature]*
24/6/24

P.2 *[Signature]*
24/6/24

CB
[Signature]
24/06/2024

PAVITHRA IMPEX

Indian Customs EDI System - Exports (ICES / E)

Shipping Bill For Export

Custom : INNSA1
Printed on: 06-12-2024 19:03:11

Job: 3483 Date: 12-06-2024 SB No: 1624776 Date: 12-06-2024

State Of Origin: DELHI

1	1	6048 NOS	RODEPN	0083 SOUTH DELHI 07 DELHI	NCPTI
---	---	----------	--------	------------------------------	-------

Supporting Document Details

Inv Item	IRN DRN	Doc Type	Place of Issue	Issue Date	Expiry Date	Issuing Party Beneficiary Party
1	2024061200106768	271000		12-06-2024		MEGNA ENTERPRISES
0	2024061200038670	Packing list				ASHAB ALMADINA GOODS WHOLESALERS CO
1	2024061200106767	380000		12-06-2024		MEGNA ENTERPRISES
0	2024061200038670	Commercial invoice				ASHAB ALMADINA GOODS WHOLESALERS CO
1	2024061200106766	934000		12-06-2024		MEGNA ENTERPRISES
0	2024061200038670	Value declaration (GATT Valuation Declaration)				ASHAB ALMADINA GOODS WHOLESALERS CO

Following is the list of document attached

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

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

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

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

Signature of Exporter/CHA with Date

P1 
24/6/24

RL 
24/06

CB

24.06.2024

COMMERCIAL / TAX INVOICE

SUPPLY MEANT FOR EXPORT UNDER LETTER OF UNDERTAKING / BOND WITHOUT PAYMENT OF INTEGRATED TAX (IGST)

MEGNA ENTERPRISES
 FOURTH FLOOR G-18/1 SHAHEEN BAGH NEAR
 AL HABIB MASJID ABUL FAZAL ENCLAVE
 PART 2 DELHI SOUTH DELHI DELHI
 110025

Inv No: ME/021/2024-25
 Date: 12.06.2024
 IEC No: JTGPK9348F
 PAN: JTGPK9348F
 GSTIN: 07JTGPK9348F1Z6

Purchase Order No.:

Other Reference (S) ARN:

Consignee
ASHABH ALMADINA GOODS WHOLESALERS CO. LLC
 P.O. BOX 47225
 DUBAI, UAE
 TEL NO : +971 553380715
 EMAIL ID: artfzc2022@gmail.com

Buyer if other than consignee
S M P WHOLESALE TRADING CO.
 HUSSAIN DARWISH BUILDING
 NEAR EIMIRATES NBD BUILDING
 DUBAI U A E
 UNITED ARAB EMIRATES

Port of Discharge: JEBEL ALI
 Final Destination: JEBEL ALI

Country Of Origin: India
 Country of Final Destination: U.A.E

Pre-Carriage By: Truck
 Place of Receipt by pre-carrier: NHAVA SHEVA

Terms Of Delivery Of Goods: FOB, BY SEA
 Terms Of Payment: DA 180 DAYS

Vessel / Flight No.:

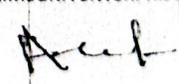
PORT OF LOADING: NHAVA SHEVA

MARKS & C. NOS	ITEMS	HSN CODE	QTY	RATE	FOB USD	FOB INR	UNDER LUT	TOTAL AMOUNT	
H.Z 266 TO 301	LADIES FARASHA MADE OF POLYESTER	62044390	6048	7.98	48263.04	3981700.80	0.00	3981700.80	
Amount Chargeable In Words (In USD): FOURTY EIGHT THOUSAND TWO HUNDRED SIXTY THREE CENT FOUR ONLY...									
PKGS	36								
NT WT	1512.000								
GR WT	1620.000								
						48263.04	3981700.80	0.00	3981700.80

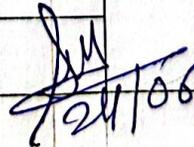
Declaration
 We intend to claim rewards under Remission of Duties or Taxes on Export Products (RoDTEP) Scheme

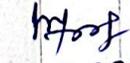
FOR: MEGNA ENTERPRISES

Declaration
 We declare that the invoice show the actual price of the goods Description and all the particulars are true and corret


AUTHORISED SIGNATOERY

P1 
 24/6/24

P2 
 24/6/24

CB

 24.06.2024

**PANCHANAMA dated 24.06.2024 DRAWN AT CFS- JWR Logistics Pvt. Ltd.,
Village- Padeghar, Panvel, Navi Mumbai - 410206**

Pancha No. 1		Pancha No. 2	
Name :	Bhushan Dipak Patil	Name :	Aniket Ramdas Hande
Age :	21	Age :	23
Address :	Block No. 103, Shreeya Wallabh CHS, Shivaji Road, Near V.K. highschool, Opp. Ghodke Hospital, Line Ali, Panvel, Raigarh, Maharashtra- 410206	Address :	Belapur, Ahmadnagar, Maharashtra - 422602
Occupation :	Service	Occupation :	Service
Mobile No. :	8850627904	Mobile No. :	8379848378

We the above mentioned Panchas were called upon by a person who introduced himself as Shri Abhishek Meena, an Intelligence Officer, SIIB(X), JNCH on 24.06.2024 at 18:00 hrs at JWR CFS, 15-23, National Highway 4B, Panvel-JNPT Highway, Village- Padeghar, Ulwe, Panvel, Navi Mumbai, Maharashtra-410206 to witness the examination of goods of exporter M/s. Megna Enterprises (IEC: JTGPK9348F) covered under 02 Shipping Bills No. 1624776 dtd 12.06.2024 and 1620562 dated 12.06.2024 kept inside JWR CFS, for confirmation of declaration in respect of description of goods, quantity and any other declaration thereof.

Here we were introduced to Shri Prabhakar Dhondiba wayadande G-card holder of M/s. Pavithra Impex (CHA License No. AASFP5574G (11/2580)) having Kardex No. 1645/2019. Then the officer explained to us that the exporter M/s. Megna Enterprises (IEC: JTGPK9348F) having address at Fourth Floor G-18/1 Shaheen Bagh Near Al Habib Masjid Abul Fazal Enclave Part 2 Delhi South Delhi 110025 has filed 2 Shipping Bill No. 1624776 dtd 12.06.2024 and 1620562 dated 12.06.2024 through their Customs Broker M/s. Pavithra Impex (CHA License No. AASFP5574G (11/2580)) for export of their consignment.

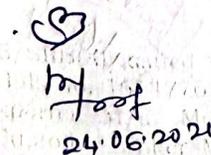
We were shown a copy of Hold letter No. 38/2024-25/SIIB(X) issued vide F.No. CUS/SIIB/ALT/351/2024:SIIB(E) hold of 02 Shipping Bills No. 1624776 dtd 12.06.2024 and 1620562 dated 12.06.2024 filed by exporter M/s. Megna Enterprises (IEC: JTGPK9348F) through their authorized Customs Broker M/s. Pavithra Impex (CHA License No. AASFP5574G (11/2580)) their respective export invoice & packing list.

Further, the above-mentioned officer requested us to bear witness to the examination proceedings of the goods covered under 02 Shipping Bills No. 1624776 dtd 12.06.2024 and 1620562 dated 12.06.2024 to which we both voluntarily agreed.

Thereafter, all of us proceeded to the area/location inside JWR CFS where the goods were found placed inside Shed No. A at location C-05. A total of 70

P. 1 
24/6/24

P. 2 
24/6/24


24.06.2024

cartons (34 cartons for SB 1620562 dtd 12.06.2024 and 36 cartons for SB 1624776 dtd 12.06.2024) 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 officers started examining the goods thoroughly.

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

Sr.No.	S/B No. & Date	Description of Goods	FOB (in Rs.)	Drawback (in Rs.)	RoSCTL (in Rs.)	IGST
1.	1620562 dtd 12.06.2024	RMG	4104360.98	160070.08	194957.15	LUT
2.	1624776 dtd 12.06.2024	RMG	3988940.25	155568.67	189474.67	LUT

During 100% examination, goods covered under Shipping Bill No. 1620562 and 1624776 both dtd 12.06.2024 were found as declared in terms of quantity and declared description as per checklist & shipping bill.

Thereafter, samples of the readymade garments were drawn randomly in duplicate from the S/B No. 1624776 dtd 12.06.2024 and 1620562 dated 12.06.2024 in our presence. Further, the said samples as drawn above were sealed with wax seal and taken over for the purpose of further investigation by the said Customs Officer. We have put our dated signatures as a token of having seen the drawn samples and sealing of the same in the presence of Shri Prabhakar Dhondiba wayadande G-card holder of M/s. Pavithra Impex (CHA License No. AASFP5574G (11/2580)) having Kardex No. 1645/2019.

All the goods pertaining to Shipping Bills No. 1624776 dtd 12.06.2024 and 1620562 dated 12.06.2024 were re-packed in the same packages and kept back inside Shed-A at the same location C-05 inside JWR CFS in our presence and the same were handed over to Manager, JWR CFS for safe custody.

We have put our dated signatures on the Shipping Bills No. 1624776 dtd 12.06.2024 and 1620562 dated 12.06.2024 their respective Export Invoice and Packing List and other relevant documents as a token of having seen the same and being present during the examination.

The Panchanama running into 03 pages ended on the same place and same date i.e. 24.06.24 at 22:30 hrs. The Panchanama was carried out in our presence and in the presence of the authorized Customs Broker representative. The Panchanama was carried out in peaceful and systematic manner and no untoward

P
~~Prabhakar~~
 24/6/24

~~Prabhakar~~
 24/6/24

CB
 24.06.24

event happened during the course of drawing the Panchanama and no damage was done to the subject goods.

Drawn by me, on the 24th day of June 2024.

Abhishek

24/06/2024
I.O./SIIB(X), JNCH
(Abhishek Meena)

by
24.06.2024
condo no. 1645/217
(Representative of CB)

In presence of:

Pancha-I

Pancha-II

(Representative of CB)

Pancha-III

P1 ~~Abhishek~~
24/6/24

P2 ~~Abhishek~~
24/06

CB
by
24.06.2024

भारत सरकार / Government of India
वित्त मंत्रालय / Ministry of Finance
आयुक्त सीमा शुल्क कार्यालय - II, जवाहरलाल नेहरू
Office of Commissioner of Customs NS-II
Jawaharlal Nehru Custom House, Nhava Sheva,
Dist- Raigad, Maharashtra - 400 707



L. No CUS/SIIB/ALT/351/2024-SIIB(E)

02-07-2024

To,

The Chemical Examiner
Grade- I (Incharge)
O/o Joint Director
JNCH Lab

[Handwritten signature]
03-7-24

Sub: Testing of sample pertaining to Shipping Bill No. 1620562 dated 12.06.2024 by M/s. Megna Enterprises (IEC: JTGPK9348F) – reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to SB No. 1620562 dated 12.06.2024 for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	1620562 dated 12.06.2024	Ladies Farasha Made Of Polyester	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,

[Handwritten signature]
KAPIL
APPRAISER
SIIB(X), JNCH

Encl. as above.

Lab No 511 / STIB (x) dt 03/07/2024

SB NO/- 1620562 dt 12/06/2024

Report :-

The sample as received is in the form of dyed, printed and woven readymade garment article with embroidery on front side. It is composed of two ply yarns on both sides. One ply is made of filament yarns of polyester and another ply is made of spun yarns of viscose.

Total weight = 430.0g

ASM of sample = 155.72

% Composition :-

Viscose = 68.94%

Polyester = Balance

Sealed remnant returned.

1
Preeti
23/07/2024

PREETI BATHAM
Chemical Assistant


23/07/2024
डॉ. पूर्णिमा मिश्रा: Purnima Mishra
रसायन परीक्षण अधिकारी, Chemical Examiner Grade-1
जवाहरलाल नेहरू अंतरिक्ष अणु संशोधन संस्थान
Jawaharlal Nehru Space House Laboratory
पुणे, महाराष्ट्र, भारत
Pune, Maharashtra, India

Market Enquiry Report of M/s. Megna Enterprises conducted on 08/07/2024

As approved by the competent authority, the undersigned officer from SIIB(X) along with Shri Prabhakar Wayadande, Authorized representative of Exporter, conducted a market survey of goods covered under Shipping Bills No. 1624776 dtd 12.06.2024 and 1620562 dated 12.06.2024 presented for export by M/s. Megna Enterprises (IEC: JTGPK9348F). 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 08/07/2024 in the wholesale market near Masjid Bunder, Mumbai.

To ascertain the fair market value of the goods, we visited the different Wholesale Shops near Masjid Bunder, Mumbai. The samples were opened in the presence of authorized representative of Exporter Shri Prabhakar Wayadande. Representative samples were shown to the shopkeeper of subject goods and quotation / inquiries were made for wholesale purchase of identical/ similar goods. The shopkeepers 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 officer and Exporter agreed are as follows:

S/B No.	Item Description	Shop 1	Shop 2	Shop 3	Average wholesale price	PMV
		Safinaz Collection 36, Aisha Trade Centre, Shop No 19 Ground Floor, near Minara masjid, Md Ali Road, Mumbai 400003	Bhagwandas Dassomal & Co. Shop No. 27-28, Gr Floor, Mohatta Cloth Mkt., Palton Road, Mumbai	A.K. Enterprises 13/17, Shop No. 3, Noorie House, Chakla Street, Mumbai-400003		
1620562 dated 12.06.2024	ladies farasha made of Polyester	550	490	530	523	725.50
1624776 dated 12.06.2024	ladies farasha made of Polyester	550	490	530	523	725.50

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.

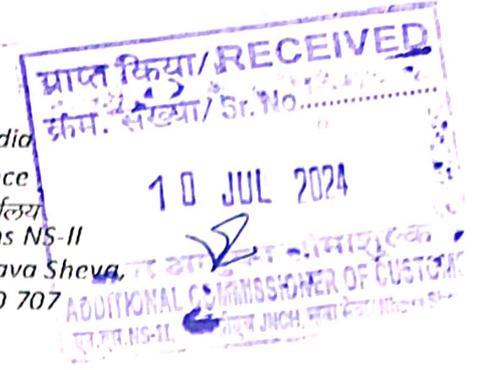
Handwritten signature
08.07.2024

(Shri Prabhakar Wayadande)
Authorized representative of Exporter

Handwritten card no. 114, 17019

Handwritten signature
08/7/24
(Paramveer S. Nain)
IO/SIIB(X)

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/SIB/ALT/351/2024-SIB(E)

Date: .07.2024

To,
The Additional Commissioner of Customs
CEAC, JNCH
Nhava Sheva.

Sir,

Sub: NOC for Provisional release of the goods for BTT covered under Shipping Bills No. 1624776 dtd 12.06.2024 and 1620562 dated 12.06.2024 of exporter M/s. Megna Enterprises (IEC: JTGPK9348F) - reg.

Please refer to the subject mentioned above.

The Exporter M/s. Megna Enterprises (IEC: JTGPK9348F) has filed 02 shipping bills No. 1624776 dtd 12.06.2024 and 1620562 dated 12.06.2024 for export of RMG. Based on the NCTC inputs, the same was hold by this unit vide hold letter dated 17.06.2024.

Red Flags by NCTC are as follows:

1. Newly registered exporter, which is a proprietorship firm.
2. Spurt of exports to risky countries with suspicious local supply chain.
3. Export of sensitive commodities viz. RMGs to high risk consignees and sensitive destination i.e. UAE
4. As SBs have been filed on same day in a spurt manner without any inward supply of goods.
5. Abnormal distance between the port of export and the registered premises. Delhi registered entity exporting goods from Nhava Sheva Port, Mumbai .
6. The supply chain of the exporter is improper and appears to be manipulated and are mere paper-based book transactions as there is no inward supply of any goods to the exporter. The goods appear to be locally procured without payment of proper tax .
7. There is high probability of mis-declaration, misclassification and over-valuation for claiming higher undue export benefits and ITC refunds.
8. Though IGST is claimed under LUT, nil GST returns are filed, export turnover shown is also nil. ITC claimed till March 2024 is of Rs. 9,141/-only against export of Rs.9.07 crores till March 2024.
9. The proprietor appears to be a front man with meager resources.

Thereafter, the subject goods under 02 shipping bills were 100% examined by SIIB(X) under Panchanama dated 24.06.2024 wherein goods found as declared in terms of quantity and marked description. However, For valuation angle Market enquiry of the goods was conducted on 08/07/2024. After market enquiry the goods for which the value declared was on the higher side, FOB value is re-determined as given below:-

S/B No.	Item Description	Declared FOB	Re-determined FOB Value= Declared FOB * (Re-determined PMV/Declared PMV)	Declared DBK	RE-Determined DBK	ROSCTL CLAIMED	RE-DETERMINED ROSCTL (TOTAL)
1620562 dated 12.06.2024	ladies fashion made of Polyester	4104360.98	2960646.33	160070.08	115465.21	194957.15	140630.70
1624776 dated 12.06.2024	ladies fashion made of Polyester	3988940.25	2877388.56	155568.67	112218.15	189474.66	136675.96

In view of the above, the value of the goods has been re-determined and it is observed that the exporter has attempted to claim excess/undue export incentives in the form of Duty Drawback to the tune of Rs. 87,955, RoSCTL to the tune of Rs. 1,07,125 by doing over-valuation of the goods. As further investigation is still pending with regard to DYCC test report, GST verification etc. Meanwhile, the exporter vide letter dated 25/06/2024 (received on 05/07/2024) has requested for provisional release of the goods for BTT purpose.

This office has no objection for provisional release of the goods for BTT covered under shipping bills No. 1624776 dtd 12.06.2024 and 1620562 dated 12.06.2024

This is issued with the approval of the additional Commissioner of Customs, SIIB(X), JNCH.

Yours Faithfully

**RAHUL DHINGRA
DEPUTY COMMISSIONER
SIIB (X), JNCH**

Encl:- Copy of shipping bills & packing list.

Signed by Rahul Dhingra
Date: 09-07-2024 18:43:4

GOVERNMENT OF NCT OF DELHI
DEPARTMENT OF TRADE & TAXES, WARD - 72
VYAPAR BHAWAN, NEW DELHI-110002

F. No. GSTO/W-72/Misc./2021/ 283

Dated: 11/12/2024

To

The Asstt. Commissioner of Customs,
SIIB(X), NS-II,
O/o the Commissioner of Customs, NS-II,
Special Investigation and Intelligence Branch(X),
Jawaharlal Nehru Custom House, Nhava Sheva
Dist. Raigad, Maharashtra - 400707.

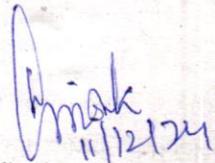
Sub: Verification of genuineness of Exporter M/s MEGNA ENTERPRISES (GSTIN: 07JTGPK9348F1Z6) reg.

Sir,

With reference to your letter dated 28.10.2024 and reminder dated 14.11.2024 on the subject cited above, it is informed that M/s MEGNA ENTERPRISES (GSTIN: 07JTGPK9348F1Z6) is not registered under the jurisdiction of undersigned.

The above said exporter is registered under jurisdiction of Ward-94, Deptt. of Trade & Taxes, GNCT of Delhi. Therefore, the aforesaid letter dated 28.10.2024 was forwarded to GST Officer, Ward-94 on 14.11.2024 for necessary action [copy enclosed]. It is, therefore, requested to take up the matter with GST Officer, Ward-94, Deptt. of Trade & Taxes, GNCT of Delhi.

Encl : As above


(Kinshuk Srivastav)
GSTO, Ward - 72

Copy to:

- The GST Officer, Ward-94, Deptt. of Trade & Taxes, GNCTD, Delhi is requested to send the requisite information to AC, Customs as per letter dated 28.10.2024 forwarded to you on 14.11.2024.

GOVERNMENT OF NCT OF DELHI
OFFICE OF GOODS AND SERVICE TAX OFFICER (WARD-94)
DEPARTMENT OF TRADE & TAXES/STATE GOODS AND SERVICE TAX
9th FLOOR, VYAPAR BHAWAN, I.P. ESTATE, NEW DELHI-110002

F.No/GSTO/WARD-94/2024-25/ 6308

Date: 29/11/2024

To

Asstt. Commissioner of Customs,
Office of the Commissioner and Intelligence Branch (X),
Jawaharlal Nehru Custom House, Nhava Sheva,
Dist. Reigad, Maharashtra-400707.

Sub:- Verification of existence/genuineness of the Supplier i.e. M/s HOME CREATIONS. (GSTIN-07NALPS0436N1ZW).

Sir/Madam,

With reference to your office letter No. SG/INV-192/2023-24/SIIB(X) JNCH dated: 06/11/2024 and received to this office vide diary No. 1457/W-94 dated 11/11/2024, regarding verification of existence/ genuineness of the supplier and genuineness of Input Tax Credit/ IGST refund availed by M/s **HOME CREATIONS. (GSTIN-07NALPS0436N1ZW).**

The field visit of M/s **HOME CREATIONS** has been made and as per report submitted by GSTI the address of the firm was not traceable and mentioned mobile number was not reachable, and reported as non-functioning.

As per the GST portal record the firm is suspended since 15/03/2023 and the firm not availed Input Tax Credit/ IGST refund so far.

This is for your kind information and further necessary action please

Yours faithfully

Anita Kumari
GSTO (Ward-94)



GOVERNMENT OF NCT OF DELHI
OFFICE OF GOODS AND SERVICE TAX OFFICER (WARD-94)
DEPARTMENT OF TRADE & TAXES/STATE GOODS AND SERVICE TAX
9th FLOOR, VYAPAR BHAWAN, I.P. ESTATE, NEW DELHI-110002

F.No/GSTO/WARD-94/2024-25/ **6309**

Date: **29/11/2024**

To

Asstt. Commissioner of Customs,
Office of the Commissioner and Intelligence Branch (X),
Jawaharlal Nehru Custom House, Nhava Sheva,
Dist. Reigad, Maharashtra-400707.

Sub:- Verification of existence/genuineness of the Supplier i.e. M/s MEGNA ENTERPRISES. (GSTIN-07JTGPK9348F1Z6).

Sir/Madam,

With reference to your office letter No. SG/INV-192/2023-24/SIIB(X) JNCH dated: 06/11/2024 and received to this office vide diary No. 1457/W-94 dated 11/11/2024, regarding verification of existence/ genuineness of the supplier and genuineness of Input Tax Credit/ IGST refund availed by M/s **MEGNA ENTERPRISES. (GSTIN-07JTGPK9348F1Z6).**

The field visit of M/s **MEGNA ENTERPRISES** has been made and as per report submitted by GSTI the address of the firm was not traceable and mentioned mobile number was not reachable, and reported as non-functioning.

As per the GST portal record firm not availed Input Tax Credit/ IGST refund so far. The data of GSTR-1 and GSTR-2A during last year is send in excel form through mail from the mail ID- dgst.ward94@gmail.com.

This is for your kind information and further necessary action please

Yours faithfully

Anita Kumari
GSTO (Ward-94)



SUMMONS

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

To, EM097932855IN
26/12/24To, EM097932965IN
26/12/24

Proprietor/Director/Partner of M/s. MEGNA ENTERPRISES (IE Code JTGPK9348F)

FOURTH FLOOR G-18/1 SHAHEEN BAGH NEAR AL HABIB MASJID , ABUL FAZAL ENCLAVE PART 2 , DELHI , SOUTH DELHI , DELHI, 110025

Proprietor / Director / Partner of M/s. Megna Enterprises (IEC: JTGPK9348F) Mr. Mukesh Kumar, S/o. Dheerendra Singh, R/o, Gram Shahvajpur, Post Kurh, Fatehgarh, Shehbazpur, Sambhal, U.P.-202411

WHEREAS, I, **Milan** am making inquiry in connection with Shipping Bills No. 1620562, 1624776 both dated 12.06.2024 filed by M/s MEGNA ENTERPRISES (IEC- JTGPK9348F)

under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

- (a) give evidence and / or
(b) produce documents or things of the following description in your possession or under your control:

1. GSTR 1/2A and GSTR-2B, E-way Bill, Identity Card
2. GST Purchase Tax Invoice, Bank Statement, E way bill and ITR
3. Any other relevant documents related to export done against the IEC JTGPK9348F

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I do hereby summon you to appear before me in person / or by an authorised agent on **2025-01-06 at 11:30:AM** at the office of **C-604, SIIB(X), JNCH**

Inquiry as aforesaid is deemed to be a judicial proceeding within the meaning of section 229 and section 267 of Bharatiya Nyaya Sanhita, 2023 (45 of 2023) and non-compliance of this summon is an offence punishable under section 208 and section 210 of Bharatiya Nyaya Sanhita, 2023 (45 of 2023).

Given under my hand and seal of office to-day the **23** day of **December, 2024** at **JNCH**Name : **Milan**

Signature :

Designation :

Superintendent / Appraiser / Senior Intelligence Officer

o/c

SUMMONS

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

To,

Proprietor/Director/Partner of M/s. MEGNA
ENTERPRISES (IE Code JTGPK9348F)

FOURTH FLOOR G-18/1 SHAHEEN BAGH NEAR AL
HABIB MASJID , ABUL FAZAL ENCLAVE PART 2 ,
DELHI , SOUTH DELHI , DELHI, 110025

WHEREAS, I, Milan am making inquiry in connection with
Shipping Bill Nos. 1620562, 1624776 both dated 12.06.2024 filed by the Exporter M/s. MEGNA ENTERPRISES
(IE Code JTGPK9348F)
under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

(a) give evidence and / or

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

1. GSTR 1/2A and GSTR-2B, E-way Bill, Identity Card
2. GST Purchase Tax Invoice, Bank Statement, E way bill and ITR
3. Any other relevant documents related to export done against the IEC- JTGPK9348F

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I do hereby
summon you to appear before me in person / or by an authorised agent on **2025-01-08** at **11:30:AM** at the
office of **C-604, SIIB(X), JNCH**

Inquiry as aforesaid is deemed to be a judicial proceeding within the meaning of section 229 and section 267 of
Bharatiya Nyaya Sanhita, 2023 (45 of 2023) and non-compliance of this summons is an offence punishable under
section 208 and section 210 of Bharatiya Nyaya Sanhita, 2023 (45 of 2023).

Given under my hand and seal of office to-day the **6** day of **January, 2025** at **JNCH**

Name : Milan

Signature :

Designation :

Superintendent / Appraiser / Senior Intelligence Officer

SUMMONS

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

To,

Proprietor/Director/Partner of M/s. MEGNA
ENTERPRISES (IEC- JTGPK9348F)

FOURTH FLOOR G-18/1 SHAHEEN BAGH
NEAR AL HABIB MASJID , ABUL FAZAL
ENCLAVE PART 2 , DELHI , SOUTH DELHI ,
DELHI, 110025

[EM098819392IN]

WHEREAS, I, **Milan** am making inquiry in connection with
Shipping Bill Nos. 1620562, 1624776 both dated 12.06.2024 filed by the Exporter M/s. MEGNA
ENTERPRISES (IE Code JTGPK9348F)
under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

(a) give evidence and / or
(b) produce documents or things of the following description in your possession or under your
control:

1. GSTR 1/2A and GSTR-2B, E-way Bill, Identity Card
2. GST Purchase Tax Invoice, Bank Statement, E way bill and ITR
3. BRC of Past Export & Any other relevant documents related to export done against the
IEC- JTGPK9348F

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I
do hereby summon you to appear before me in person / or by an authorised agent on
2025-01-24 at 11:30:AM at the office of C-604, SIIB(X), JNCH

Inquiry as aforesaid is deemed to be a judicial proceeding within the meaning of section 229 and
section 267 of Bharatiya Nyaya Sanhita, 2023 (45 of 2023) and non-compliance of this summon is an
offence punishable under section 208 and section 210 of Bharatiya Nyaya Sanhita, 2023 (45 of 2023).

Given under my hand and seal of office to-day the 14 day of January, 2025 at JNCH

Name : **Milan**

Signature :

Designation :

Superintendent / Appraiser / Senior Intelligence Officer

GOVERNMENT OF NCT OF DELHI
OFFICE OF GOODS AND SERVICE TAX OFFICER (WARD-94)
DEPARTMENT OF TRADE & TAXES/STATE GOODS AND SERVICE TAX
9th FLOOR, VYAPAR BHAWAN, I.P. ESTATE, NEW DELHI-110002

F.No/GSTO/WARD-94/2024-25/ 6308

Date: 29/11/2024

To

Asstt. Commissioner of Customs,
Office of the Commissioner and Intelligence Branch (X),
Jawaharlal Nehru Custom House, Nhava Sheva,
Dist. Reigad, Maharashtra-400707.

Sub:- Verification of existence/genuineness of the Supplier i.e. M/s HOME CREATIONS. (GSTIN-07NALPS0436N1ZW).

Sir/Madam,

With reference to your office letter No. SG/INV-192/2023-24/SIIB(X) JNCH dated: 06/11/2024 and received to this office vide diary No. 1457/W-94 dated 11/11/2024, regarding verification of existence/ genuineness of the supplier and genuineness of Input Tax Credit/ IGST refund availed by M/s **HOME CREATIONS. (GSTIN-07NALPS0436N1ZW).**

The field visit of M/s **HOME CREATIONS** has been made and as per report submitted by GSTI the address of the firm was not traceable and mentioned mobile number was not reachable, and reported as non-functioning.

As per the GST portal record the firm is suspended since 15/03/2023 and the firm not availed Input Tax Credit/ IGST refund so far.

This is for your kind information and further necessary action please

Yours faithfully

Anita Kumari
GSTO (Ward-94)



GOVERNMENT OF NCT OF DELHI
OFFICE OF GOODS AND SERVICE TAX OFFICER (WARD-94)
DEPARTMENT OF TRADE & TAXES/STATE GOODS AND SERVICE TAX
9th FLOOR, VYAPAR BHAWAN, I.P. ESTATE, NEW DELHI-110002

F.No/GSTO/WARD-94/2024-25/ **6309**

Date: **29/11/2024**

To

Asstt. Commissioner of Customs,
Office of the Commissioner and Intelligence Branch (X),
Jawaharlal Nehru Custom House, Nhava Sheva,
Dist. Reigad, Maharashtra-400707.

Sub:- Verification of existence/genuineness of the Supplier i.e. M/s MEGNA ENTERPRISES. (GSTIN-07JTGPK9348F1Z6).

Sir/Madam,

With reference to your office letter No. SG/INV-192/2023-24/SIIB(X) JNCH dated: 06/11/2024 and received to this office vide diary No. 1457/W-94 dated 11/11/2024, regarding verification of existence/ genuineness of the supplier and genuineness of Input Tax Credit/ IGST refund availed by M/s **MEGNA ENTERPRISES. (GSTIN-07JTGPK9348F1Z6).**

The field visit of M/s **MEGNA ENTERPRISES** has been made and as per report submitted by GSTI the address of the firm was not traceable and mentioned mobile number was not reachable, and reported as non-functioning.

As per the GST portal record firm not availed Input Tax Credit/ IGST refund so far. The data of GSTR-1 and GSTR-2A during last year is send in excel form through mail from the mail ID- dgst.ward94@gmail.com.

This is for your kind information and further necessary action please

Yours faithfully

Anita Kumari
GSTO (Ward-94)



SUMMONS

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

To,

The Director/Authorized Representative of
CHA M/s. Pavithra Impex (CHA NO. 11/2550)

OFFICE NO. 02, PLOT NO 57, GES
PROGRESSIVE RESIDENCY, PHANASPADA
GAONDEVI MANDIR, SECTOR - 19/20, CBD
BELAPUR, NAVI MUMBAI - 400614

EM963854402IN
(19.03.25)

WHEREAS, I, **Milan** am making inquiry in connection with
Shipping Bill Nos. 1620562, 1624776 both dated 12.06.2024 filed M/s. MEGNA ENTERPRISES (IE
Code JTGPK9348F) & 1377279 dated 03.06.2024 filed by M/s FRISKY FLAVOURS
MANUFACTURING LLP (IE Code AAIFF1737H)
under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

(a) give evidence and / or
(b) produce documents or things of the following description in your possession or under your
control:

1. present yourself for the Statement
2. KYC documents of M/s. MEGNA ENTERPRISES (IE Code JTGPK9348F) & M/s FRISKY
FLAVOURS MANUFACTURING LLP (IE Code AAIFF1737H)
3. Any other relevant document related to ongoing investigations of the above Exporters

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act,
1962, I do hereby summon you to appear before me in person / or by an authorised agent on
2025-03-24 at 11:30:AM at the office of **C-604, SIIB(X), JNCH**

Inquiry as aforesaid is deemed to be a judicial proceeding within the meaning of section 229
and section 267 of Bharatiya Nyaya Sanhita, 2023 (45 of 2023) and non-compliance of this summon
is an offence punishable under section 208 and section 210 of Bharatiya Nyaya Sanhita, 2023 (45 of
2023).

Given under my hand and seal of office to-day the **18** day of **March, 2025** at **C-604, SIIB(X), JNCH**



Name : **Milan**

Signature :

Milan
18/3/2025

Designation :

Superintendent / Appraiser / Senior Intelligence Officer

SUMMONS

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

To,

Proprietor/Director/Partner of M/s. MEGNA
ENTERPRISES (IE Code JTGPK9348F)FOURTH FLOOR G-18/1 SHAHEEN BAGH
NEAR AL HABIB MASJID, ABUL FAZAL
ENCLAVE PART 2, DELHI , SOUTH DELHI ,
DELHI, 110025

EM956229315IN

28/10/24

WHEREAS, I, **Milan** am making inquiry in connection with
Shipping Bill Nos. 1620562, 1624776 both dated 12.06.2024 filed by the Exporter M/s. MEGNA
ENTERPRISES (IE Code JTGPK9348F)

under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

(a) give evidence and / or
(b) produce documents or things of the following description in your possession or under your
control:

1. GSTR 1/2A and GSTR-2B, E-way Bill, Identity Card
2. GST Purchase Tax Invoice, Bank Statement, E way bill and ITR
3. Company address proof and any other relevant documents related to export done against
IEC JTGPK9348F

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I
do hereby summon you to appear before me in person / or by an authorised agent on
2024-11-21 at 11:30:AM at the office of C-604, SIIB(X), JNCH

Inquiry as aforesaid is deemed to be a judicial proceeding within the meaning of section 229 and
section 267 of Bharatiya Nyaya Sanhita, 2023 (45 of 2023) and non-compliance of this summon is an
offence punishable under section 208 and section 210 of Bharatiya Nyaya Sanhita, 2023 (45 of 2023).

Given under my hand and seal of office to-day the 28 day of October, 2024 at JNCH



Seal of Office.

Name : **Milan**

Signature :

Designation :

Superintendent / Appraiser / Senior Intelligence Officer

o/c

SUMMONS

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

To,

Proprietor/Director/Partner of M/s MEGNA ENTERPRISES (IEC- JTGPK9348F)

FOURTH FLOOR G-18/1 SHAHEEN BAGH NEAR AL HABIB MASJID, ABUL FAZAL ENCLAVE PART 2, SOUTH DELHI , DELHI, 110025

EM099254198IN
03/12/24

WHEREAS, I, **Milan** am making inquiry in connection with Shipping Bills No. 1620562, 1624776 both dated 12.06.2024 filed by M/s MEGNA ENTERPRISES (IEC- JTGPK9348F)

under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

- (a) give evidence and / or
(b) produce documents or things of the following description in your possession or under your control:

1. GSTR 1/2A and GSTR-2B, E-way Bill, Identity Card
2. GST Purchase Tax Invoice, Bank Statement, E way bill and ITR
3. Company address proof and any other relevant documents related to export done against IEC JTGPK9348F

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I do hereby summon you to appear before me in person / or by an authorised agent on **2024-12-19 at 11:30:AM** at the office of **C-604, SIIB(X), JNCH**

Inquiry as aforesaid is deemed to be a judicial proceeding within the meaning of section 229 and section 267 of Bharatiya Nyaya Sanhita, 2023 (45 of 2023) and non-compliance of this summons is an offence punishable under section 208 and section 210 of Bharatiya Nyaya Sanhita, 2023 (45 of 2023).

Given under my hand and seal of office to-day the **3** day of **December, 2024** at **JNCH**



Name : **Milan**

Signature :

Designation :

Superintendent / Appraiser / Senior Intelligence Officer

Statement of Shri.Prabhakar Dhondiba Wayadande, G-Card Holder of CB firm M/s.Pavithra Impex (Card No. 1645/2019), recorded under Section 108 of the Custom Act, 1962 in the office of SIIB (X), JNCH, Nhava Sheva situated at C-604, Jawaharlal Nehru Custom House, Nhava Sheva, District - Raigad, Maharashtra-400707 on 24.03.2025.

In compliance to the Summons dated 18.03.2025, issued under seal and signature of Shri. Milan, SIO, SIIB (X), JNCH, having CBIC-DIN-20250378NT000000C2ED. I present myself as to give statement under Section 108 of Customs Act, 1962 as G-Card Holder of M/s Pavithra Impex (Lic No. AASFP5574G [11/2580]), I have been explained the provisions of Section 108 of Customs Act, 1962. I have also been explained that giving false evidence under this enquiry is an offence punishable u/s 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 or any other person in any court of law, or for any adjudication proceedings. Having been understood the provisions of sections 108 of the Customs Act 1962, I am giving my true, correct and voluntary statement which goes below:

I am G-Card holder having Kardex No- 1645/2019 at CB firm M/s. Pavithra Impex (Lic. No. AASFP5574G [11/2580]). I can read, write, and understand Hindi and English. Our CB license No- AASFP5574G [11/2580]. I am requesting officer of SIIB (X) to type my statement on computer as per my say. My mobile No. is 9309777624. For the proof of my identity, I am submitting self-attested copy of my G-card issued by Mumbai Customs and Aadhaar Card.

On being asked about my CHA company's office, I state that the company's office is situated at Office No. 02, Plot No. 57, GES Progressive Residency, Phanaspada Gaondevi Mandir, Sector - 19/20, CBD, Belapur, Navi Mumbai - 400614.

Q. Do you know why you have been summoned? Are you the authorized person on behalf of CB M/s Pavithra Impex (Lic No. AASFP5574G [11/2580])?

Ans. I have come in response to the summons dated 18.03.2025 in relation to the export through JNPT by M/s. Megna Enterprises (IEC: JTGPK9348F). I am the authorized person, holding a G-Card on behalf of CB M/s Pavithra Impex (Lic No. AASFP5574G [11/2580]), to give a statement before Customs.

Q. What is your job profile in CB firm M/s Pavithra Impex (Lic No. AASFP5574G [11/2580])? Have you been authorized to give a statement on behalf of CB?

Ans. I am G-Card Holder in CB firm M/s Pavithra Impex (Lic No. AASFP5574G [11/2580]). I supervise all work pertaining to exports and am fully authorized to give a statement.

Q. Who handles the documentation work in your CB firm?

Ans. I myself with my subordinate staff handle the documentation work in my CB firm.

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

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

Q. For how many years have you and your CB firm M/s Pavithra Impex (Lic No. AASFP5574G [11/2580]) been in the Customs Broker business?

M/s. Megna Enterprises
24.03.2025

Ans. I have been an employee of this CB firm since its inception. My CB firm has been in this business since 2019.

Q. Have you filed the Shipping Bill Nos. 1620562, 1624776 both dated 12.06.2024 on behalf of the exporter M/s. Megna Enterprises (IEC: JTGPK9348F)?

Ans. Yes, my subordinates, under my supervision, filed the mentioned Shipping Bills on behalf of the exporter M/s. Megna Enterprises (IEC: JTGPK9348F).

Q. How did you receive the shipment from M/s. Megna Enterprises (IEC: JTGPK9348F)?

Ans. We received the order for the shipment from the official email of M/s. Megna Enterprises (IEC: JTGPK9348F). As they were our new client, we thoroughly checked all documents before filing, related to Customs clearance. However, no proof available in respect of the same.

Q. Are you aware of the case booked against the exporter M/s. Megna Enterprises (IEC: JTGPK9348F) for the said Shipping Bill No. 1620562, 1624776 both dated 12.06.2024 for misdeclaration, especially regarding value?

Ans. Yes, I am aware of the case booked against the exporter. During the market enquiry, the goods were found overvalued.

Q. How did you come into contact with the exporter M/s. Megna Enterprises (IEC: JTGPK9348F)?

Ans. We generally receive orders through our forwarder friend.

Q. Do you have the KYC of the exporter M/s Megna Enterprises (IEC: JTGPK9348F)?

Ans. Yes, Sir, we verified the KYC of the customer online every time. The exporter has a valid IEC issued by DGFT. We verified the KYC documents from the DGFT online website as per CBLR 2018 and submitting their signed/certified copy.

Q. How much money had the exporter promised to give you for the clearance of goods?

Ans. We usually charge Rs. 2500/- for each export shipment as agency charges.

Q. Have you verified the address of M/s. Megna Enterprises (IEC: JTGPK9348F)?

Ans. No Sir, we have not physically verified the address at the time of KYC.

Q. Since when are you handling the export clearance of M/s. Megna Enterprises (IEC: JTGPK9348F)?

Ans. There were 21 shipping bills including above two shipping bills of the exporter, M/s. Megna Enterprises (IEC: JTGPK9348F) through our CB firm.

Q. As per customs system the first shipping bill of the said exporter was filed by your firm, do you know about KYC procedure for First Time Export? Have you done First time export KYC procedure of M/s. Megna Enterprises (IEC: JTGPK9348F)?

Ans. Yes Sir, procedure of KYC for First Time Exporter has been done at CEAC. We have completed this KYC procedure for M/s. Megna Enterprises (IEC: JTGPK9348F).

Q. You said you have done KYC procedure for First time exporter, can you show me copy or any documentary evidence of First time export KYC done by you on behalf of M/s. Megna Enterprises (IEC: JTGPK9348F)?

Ans. No sir, the documentary evidence is not readily available.

by 7557
24.03.2025

Q. Now, I will show you Summons issued under Section- 108 of Customs Act 1962 to the exporter M/s. Megna Enterprises (IEC: JTGPK9348F), but no one appeared himself before this office till date. Can you explain the reason for it?

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

Q. As per reply from concerned jurisdictional GST Commissionerate the exporter's, M/s. Megna Enterprises (IEC: JTGPK9348F) principal place of business was nonfunctional when they visited his premise, do you know about it or can you explain?

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

Q. As per the investigation, it has been observed that the goods have been misclassified in terms of Drawback Serial No. What do you have to say about this?

Ans. Sir, we classify the goods based on the documents provided by the exporter. Additionally, once the checklist is prepared, it is sent to the exporter for verification. When the exporter verifies it, then we file shipping bill.

Q. The exporter is not responding to summons. Is the exporter's company still in existence? What is your opinion?

Ans. Sir, we are not in contact with the exporter. We filed the documents with the classification as provided by the exporter and without any violation of the existing export policy, adhering to the guidance under CBLR 2018.

Q. In this case, did you not suspect that the proprietor/exporter might be a frontman and someone else was the actual owner? How would they finance such activities?

Ans. Never, Sir. As a Customs Broker, we always verify the exporter's credentials and conduct KYC verification online.

Q. Regulation 10 of the CBLR, 2018 mandates that the CB shall advise his client to comply with the provisions of the Act, other allied Acts and the rules and regulations thereof, and in case of non-compliance, shall bring the matter to the notice of the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be. Have you diligently followed the regulation w.r.t. the shipment under Shipping Bill Nos. 1620562, 1624776 both dated 12.06.2024?

Ans. We had done verification of the documents online provided by the exporter. The exporter informed us that the subject goods covered under Shipping Bills bearing Nos. 1620562, 1624776 both dated 12.06.2024 were procured locally by them and they want to export, thus we filed Shipping bills based on the documents provided by the exporter.

Q. Why should it not be considered that you were aware of the misdeclaration by the exporter regarding the non-existent supply chain?

Ans. We filed the Shipping Bills as per the documents provided by the exporter, along with invoice, and packing list. During the examination, the goods were found as declared in terms of quantity and marked description. We have no idea regarding the supply chain or violations under the GST Act.

Q. Have your CB firm or the exporter been penalized by any government agency?

Ans. To my knowledge, neither our CB firm M/s. Pavithra Impex (Card No. 1645/2019) nor the exporter has been penalized by any government agency as of this date.

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

my
24.03.2025

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

The above statement of mine running into 04 pages has been given as my true, correct and voluntary without any force, threat, inducement or coercion. On my request, I have been understood by the officer before signing the said statement has been typed on the office computer of SIIB (X), JNCH, Nhava Sheva, Dist. Raigad, Maharashtra-400707 as per my say and as per my request. I certify, it has been recorded exactly as stated by me in response to questions raised to me during the proceedings. I therefore affix my dated signature on every page of the statement in token of having been recorded 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 04 pages has been given as my true, correct and voluntary without any force, threat, inducement or coercion. On my request, I have been understood by the officer before signing the said statement has been typed on the office computer of SIIB (X), JNCH, Nhava Sheva, Dist. Raigad, Maharashtra - 400707. as per my say and as per my request. I certify, it has been recorded exactly as stated by me in response to questions raised to me during the proceedings. I therefore affix my dated signature on every page of the statement in token of having been recorded correctly as stated by me. I have nothing more to add. Statement of mine is correctly recorded as per my say.

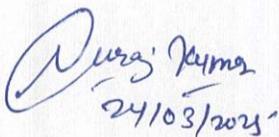
by
24.03.2025

(Shri. Prabhakar Dhondiba Wayadande)

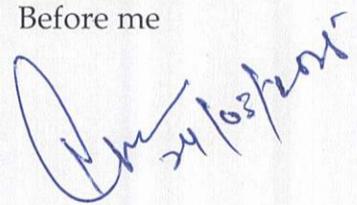
Authorised representative, M/s. Pavithra Impex (Card No. 1645/2019)

Typed by me

Before me


24/03/2025

(Neeraj Kumar Gupta)
IO /SIIB(X)
JNCH, NHAVA SHEVA


24/03/2025

(Milan)
SIO /SIIB(X)
JNCH, NHAVA SHEVA