



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
न्हवा शेवा, तालुका -उरण, जिला -रायगढ़, महाराष्ट्र- 400 707
**NHAVA SHEVA, TALUKA-URAN, DIST- RAIGAD, MAHARASHTRA-
400707**

F. No. CUS/ASS/MISC/586/2024-CEAC

Date of SCN: 25.02.2026

F.No. CUS/SIIB/INT/234/2024-SIIB(E)

Date of Issue: 25.02.2026

SCN NO. 2079/2025-26/ADC/CEAC/NS-II/CAC/JNCH

DIN NO. 20260278NT0000611536

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

M/s. Mundra Fabrics (OPC) Pvt. Ltd. (IEC-AAQCM2192N) having address at 5TH FLOOR, SHOP NO-5012, HI TECH TEXTILE CENTER, ANJANA, ANJANA, Surat, Gujarat, 394210 (hereinafter referred to as the "exporter") had filed 04 Shipping Bills no. 9061231, 9061197, 9061157 and 9061033 all dated 11.04.2024 through their Customs Broker M/s Sai Siddhi Forwarders (License No. 11/1111) for export of "RMGs" under Export Promotion Scheme Code 60 (Drawback & RoSCTL). The details of the same are tabulated as under: -

TABLE-I

Serial No.	S/B No./ Date	Description	Quantity	FOB (INR)	DBK (INR)	RoSCTL (INR)	IGST amount paid in INR
1.	9061231/ 11.04.2024	RITC 62034290 Mens Trouser of Polyester	5664 pcs	42,35,595.84/-	1,24,806.75/-	2,03,362.72/-	2,11,779.79/-
		RITC 62034290 Mens Jeans Blend Containg	480 pcs				
2.	9061197/ 11.04.2024	RITC 62034290 Mens Trouser of Polyester	7488 pcs	51,64,578.48/-	1,49,771.91/-	2,45,316.05/-	2,58,227.42/-
3.	9061157/ 11.04.2024	RITC 62034290 Mens Trouser of Polyester	7680 pcs	52,96972.80/-	1,53,612.21/-	2,51,606.21/-	2,64,848.64/-
4.	9061033/ 11.04.2024	RITC 62034290 Mens Trouser of Polyester	7584 pcs	52,30760.64/-	1,51,692.06/-	2,48,461.13/-	2,61,538.03/-
			Total-	1,99,27,907.76/-	5,79,882.93/-	9,48,746.11/-	9,96,393.88/-

2. Based on specific intelligence regarding export of suspicious consignment of M/s Mundra Fabrics (OPC) Pvt. Ltd. (IEC- AAQCM2192N) covered under 04 Shipping Bills no. 9061231, 9061197, 9061157 and 9061033 all dated 11.04.2024 (hereinafter collectively referred to as "Shipping Bills") (**RUD-I**) filed through Customs Broker M/s Sai Siddhi Forwarders (License No. 11/1111) at JWR CFS. The goods covered in the 04 Shipping Bills no. 9061231, 9061197, 9061157 and 9061033 all dated 11.04.2024 having declared items as "RMGs" were put on hold vide Hold No. 09/2024-25/SIIB(X) vide letter F. No. CUS/SIIB/INT/234-SIIB (E) dated 19.04.2024 for examination of the same as the supply chain of the exporter appeared to be fake/manipulated and the declared value of the goods appeared to be very highly overvalued and mis-declared to avail illegitimate claim of drawback and other export incentives.

3. Consequently, the subject goods pertaining to the 04 Shipping Bills no. 9061231, 9061197, 9061157 and 9061033 all dated 11.04.2024 was then examined 100% under Panchanama dated 22.04.2024 (**RUD-II**) at JWR, CFS in the presence of Shri Kunal Anil Ghag, G Card Holder of M/s SAI SIDDHI FORWARDERS (License No. 11/1111 & Kardex no. G-3008) and authorized representative of the exporter M/s Mundra Fabrics (OPC) Pvt. Ltd. (IEC AAQCM2192N). The quantity and physical description of the goods were found as per declaration in the shipping bill and corresponding packing list.

4. Further, Representative Sealed Samples (RSS) were forwarded to DYCC, JNCH for testing of RSS in order to determine exact characteristics, nature and composition of the subject goods. The details of test report (**RUD-III**) are as under:

TABLE-II

Sr. No.	Shipping bill No. & Date	Description sent to DYCC	Lab number	Test results
1.	9061231 dated 11.04.2024	Mens Jeans Blend Containing	339/SIIB(X) dated 26.04.2024	The sample as received is in the form of Readymade textile article (Jeans), having buttons and Zipper in Front and Pockets on front and back side. It is made of dyed woven fabric composed of spun yarns of cotton on one side and filament yarns of Polyester together with spandex on other side, having following Composition: Total weight of Sample = 578.1 gms weight of woven fabric = 570.2 gms Weight of buttons and Zipper= Balance. % Composition of woven fabric: % Cotton = 63.29 % % Polyester 34.53 %Spandex=Balance GSM (Base fabric) = 424.16
2.	9061197 dated 11.04.2024	Men trouser of Polyester	337/SIIB(X) dated 26.04.2024	The sample as received is in the form of dyed and knitted readymade garment article (trouser) having stitched zipper and plastic button on front side. It is wholly composed of filament yarns of polyester. Total wt of Sample = 320.og Wt. of zipper = 2.29 Wt. of plastic button=0.5g
3.	9061157 dated 11.04.2024	Men trouser of Polyester	338/SIIB(X) dated 26.04.2024	The sample as received is in the form of dyed knitted Readymade garment (Men's Trouser). It consists of dyed knitted base fabric stitched with dyed woven fabric in inner side of front pockets, and fitted with elastic strips at waist and ankle positions, & lace at waist. Total wt of the sample as received - 425.4 gm Wt of base knitted fabric 401.8 gm Wt of dyed woven fabric = 10.5 gm Wt of elastic strips = 9.50 gm Wt of lace balance = balance Base knitted fabric made of filament yarns of polyester together with spandex. Dyed woven fabric composed of filament yarns of polyester. Base fabric Composition: Polyester = 97.98% Spandex = balance

4.	9061033 Dated 11.04.2024	Men trouser of Polyester	340/SIIB(X) Dated 26.04.2024	The sample as received is in the form of readymade garment (full pant) written as Trouser. It is made of yarn dyed woven fabric having two side pockets and one back pocket fitted with two metallic hooks & zip at front side. It is wholly composed of polyester filament yarns. Total weight of sample = 303.0 gms GSM of fabric= 193.9
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4.1 As per the DYCC report, goods were found to be as per declaration in terms of composition and description in the above mentioned Shipping Bill.

5. To ascertain prevailing market value of the goods, the market enquiry of the goods found covered under the subject shipping bill was required to be conducted, therefore this office had requested to the exporter to represent them during the said market enquiry. Hence the market enquiry was conducted on 27.04.2024 (**RUD-IV**) along with Mr. Kunal Anil Ghag, representative of the exporter and Authorized Custom Broker of M/s Sai Siddhi Forwarders. As per the market enquiry the value of the goods has been re-determined and accordingly the export incentives have been re-determined. 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 No. and date	FOB value	Re-determined FOB value	DBK Claimed	Re-determined DBK	RoSCTL claimed	Re-determined RoSCTL (RS)
1.	9061231/ 11.04.2024	42,35,595.84/-	41,51,261/-	1,24,806.75/-	1,22,320.94/-	2,03,362.72/-	1,99,312.70/-
2.	9061197/ 11.04.2024	51,64,578.48/-	50,61,888/-	1,49,771.91/-	1,46,794.75/-	2,45,316.05/-	2,40,439.68/-
3.	9061157/ 11.04.2024	52,96,972.80/-	51,91,680/-	1,53,612.21/-	1,50,558.72/-	2,51,606.21/-	2,46,604.80/-
4.	9061033/ 11.04.2024	52,30,760.64/-	51,26,784/-	1,51,692.06/-	1,48,676.73/-	2,48,461.13/-	2,43,522.24/-
Total		1,99,27,907.76/-	1,95,31,613/-	5,79,882.93/-	5,68,351.14/-	9,48,746.11/-	9,29,879.42/-

It is thus seen that the exporter has attempted to claim undue export incentives which are summarized as under:

FOB Value	Re-determined FOB (in Rs.)	Differential Drawback (in Rs.)	Differential ROSCTL (in Rs.)	Total excess export benefits (in Rs.)
1,99,27,907.76/-	1,95,31,613/-	11,531.79/-	18,866.69/-	30,398.48/-

6. As can be seen from the table above and market enquiry conducted on 27.04.2024, it appears that the goods declared by the exporter in the 04 Shipping Bills no. 9061231, 9061197, 9061157 and 9061033 all dated 11.04.2024 have been mis-declared in terms of their value. The value of the goods have been re-determined based on the market survey report dated 27.04.2024. The export incentive such as drawback & RoSCTL are therefore to be re-determined with respect to the new re-determined FOB of the goods as mentioned in the table above. Hence the declared value i.e. Rs. 1,99,27,907.76/- 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.

7. Re-determination of Valuation

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

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

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

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

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

As per the provisions of Rule 6 *ibid*, the assessable value of the goods is proposed to be re-determined under Rule 6 *ibid*, i.e. as per the residual method. Accordingly, Market survey was conducted by the officers of SIIB (Export) on 27.04.2024. 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 is summarized in the

8. The exporter vide their letter dated nil requested for provisional release of the goods for **back to town**. 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 of FOB value and submission of bank guarantee/Cash security of ₹50,000. **(RUD-V)**.

9. Further, to ascertain the verification of genuineness of supply chain of the exporter M/s. Mundra Fabrics (OPC) Pvt. Ltd. (IEC-AAQCM2192N) (GSTIN: 24 AAQCM2192N1ZW) and its 02 suppliers, namely, M/s Giriraj Fabrics (GSTIN: 27AAWPB6430D1ZS) and M/s Keshvi Fashion (GSTIN: 24AMKPC4303L1ZB) vide letter dated 30.04.2024, 12.11.2024 and 18.12.2024 were issued to Jurisdictional GST Commissionerate to which no reply is received from the GST Authorities till date. However, above GSTIN numbers were verified on GST portal and have been found to be active **(RUD-VI)**.

10. Further, in order to record the statement of M/s. Mundra Fabrics (OPC) Pvt. Ltd. (IEC AAQCM2192N), under section 108 of Customs Act, 1962, 03 Summonses have been issued vide dated 16.05.2024, 29.01.2025 and 05.03.2025 **(RUD-VII)** on their IEC address to appear before the office of SIIB(X), 4th floor, B-403, Jawaharlal Nehru Custom House, Nhava Sheva, Taluka Uran, Dist: Raigad, Maharashtra-400707 to record statement u/s Section 108 of the Customs Act, 1962. However, the exporter has not presented them before this office for deposing statement. The exporter vides email dated 11.03.2025 assured to appear for deposing statement between 20.03.2025 and 30.03.2025. However, the exporter didn't appear before this office till date. It is observed that sufficient opportunity has been given to exporter but they chose not to join investigation proceedings. Considering the scenario, there is no option but to proceed with the investigation proceedings in terms of merit of the case.

11. Further, since it was found that sufficient opportunity has been given to exporter but they chose not to join investigation proceedings in respect of the ongoing investigations, the Customs Broker in the instant case M/s SAI SIDDHI FORWARDERS (License No. 11/1111) was summoned to appear before this office. Accordingly, Statement of Shri Kunal Anil Ghag, G-Card Holder of M/s Sai Siddhi Forwarders (License No. 11/1111) & Kardex no G-3008), was recorded on 24.02.2024 under Section 108 of the Customs Act, 1962 **(RUD-VIII)** wherein he interalia stated that he handles documentation and clearing related formalities in the firm; that the current shipment is their first export consignment with the exporter; that they first came in contact with the exporter through reference of a friend in the month of February 2024, thereafter, the exporter visited their firm and asked about the type of shipments done by them and then they filed their first shipment on behalf of the exporter. He also submitted pictures of the premises of M/s. Mundra Fabrics (OPC) Pvt. Ltd. (IEC-AAQCM2192N) taken at the time of physical verification. On being asked about their role during filing process of a Shipping Bill, he stated that they seek KYC documents from exporter and check all the requisite documents like invoice, packing list and make sure that the checklist is correct; thereafter; draft of the checklist is forwarded electronically to exporter for approval, after getting approval from exporter, they file Shipping

Bill on behalf of exporter. On being asked about their role in overvaluation of the goods covered under the subject shipping bills, he stated that they filed the shipping bills based on the invoices provided by the exporter. On being asked about the compliance as per the regulation 10(n) of the CBLR, 2018, he stated for checking the authenticity of declared address of the client, a staff from their office visited the registered premises and collected the IEC copy, PAN Card, Aadhar Card, GST Registration Copy, bank letter for the verification of bank account, cancelled cheque and authority letter on CB Name and submitted the copies of the same. On being asked about the compliance of regulation 10(d) of CBLR, 2018, he stated that to the best of their knowledge, they have diligently performed their duties as mandated under the aforementioned regulation.

12. Past Exports:

12.1 Further, on perusal of the past export data in respect of the subject exporter in ICES 1.5 system, the following shipping bills have been found wherein foreign remittance has not been received as per FEMA regulation. The details of the shipping bills are as under: -

TABLE-IV

Sr No.	S/B No. and date	Declared FOB (in Rs.)	FOB to be realized (in Rs.)	Drawback (in Rs.)	ROSCTL (in Rs.)	IGST	FOB actual realized (in FC)
1	3374588 dated 22.08.2023	47,83,842.72/-	47,83,875.6/-	1,33,948/-	2,27,233/-	2,38,319.15/-	0
2	3374590 dated 22.08.2023	47,66,383.44/-	47,66,367/-	1,33,459/-	2,26,403/-	2,37,449.4/-	0
3	3789471 dated 08.09.2023	52,11,595.08/-	52,11,562.2/-	1,45,925/-	2,47,551/-	2,60,579.75/-	0
4	3789474 dated 08.09.2023	47,05,275.96/-	47,05,292.4/-	1,31,748/-	2,23,501/-	2,35,263.8/-	0
	Total	1,94,67,097.20/-	1,94,67,097.2/-	5,45,080/-	9,24,688/-	9,71,612/-	0

12.2 In view of the above, no foreign remittance has been received in the above mentioned shipping bills as mandated under FEMA regulations, by the exporter in any of the past shipments. Further, as per Rule 18 (1) of the Customs and Central Excise Duties Drawback Rules, 2017, if an amount of drawback & RoSCTL have been paid to an exporter but the sale proceeds in respect of such export goods has not been realized within the time allowed under the Foreign Exchange (FEMA), 1999, such drawback & RoSCTL amount is recovered. Hence, the export incentives claimed by the exporter in all the Shipping Bills shall be demanded back along with applicable interest in terms of rule 18 of Customs and Central Excise Duties Drawback Rules, 2017 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 and section 28AAA read with section 28AA of the Customs Act, 1962 and thus, the goods exported vide past shipping bill wherein foreign remittance have not been received as detailed at Table-IV having FOB of Rs. 1,94,67,097.20/-, though not available for confiscation, appears liable to be confiscated under Section 113(ia) & 113(ja) of the Customs Act 1962.

13. 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 relatable to such utilization of instrument shall be deemed never to have been exempted or debited and such duty shall be recovered from the person to whom the said instrument was issued:

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

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.

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

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

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

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

- (1) "the value of the export goods shall be based on the transaction value of goods of like kind and quality exported at or about the same time to other buyers in the same destination country of importation or in its absence another destination country of importation adjusted in accordance with the provisions of sub-rule (2).
- (2) In determining the value of export goods under sub-rule (1), the proper officer shall make such adjustments as appear to him reasonable, taking into consideration the relevant factors, including -
 - (i) Difference in the dates of exportation,
 - (ii) Difference in commercial levels and quantity levels,
 - (iii) Difference in composition, quality and design between the goods to be assessed and the goods with which they are being compared,
 - (iv) Difference in domestic freight and insurance charges depending on the place of exportation".

(C) RULE 5. Computed value method. - "If the value cannot be determined under Rule 4, it shall be based on a computed value, which shall include the following: -

- (a) cost of production, manufacture or processing of export goods;

(b) charges, if any, for the design or brand;

(c) an amount towards profit”.

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

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

(F) RULE 8. Rejection of declared value. –

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

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

F. Customs Brokers Licensing Regulations, 2018:

10. Obligations of Customs Broker. - A Customs Broker shall —(n) 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;

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

14.1 M/s. Mundra Fabrics (OPC) Pvt. Ltd. (IEC-AAQCM2192N) having address at 5TH FLOOR, SHOP NO-5012, HI TECH TEXTILE CENTER, ANJANA, ANJANA, Surat, Gujarat, 394210 had filed 04 Shipping Bills no. 9061231, 9061197, 9061157 and 9061033 all dated 11.04.2024 filed by Customs Broker M/s SAI SIDDHI FORWARDERS (License No. 11/1111). The re determined FOB value of the said goods covered under the above mentioned Shipping Bill comes to Rs. 1,95,31,613/- as against the declared FOB value of Rs. 1,99,27,907.76/-. By inflating the FOB value, the exporter was attempting to claim Drawback of Rs. 5,79,882.93/- and RoSCTL of Rs. 9,48,746.11/- whereas they were eligible for Drawback of Rs. 5,68,351.14/- and RoSCTL of Rs. 9,29,879.42/- respectively.

14.2 As can be seen from above, based on the market enquiry conducted on 27.04.2024, it appears that the goods declared by the exporter in the Shipping Bills no. 9061231, 9061197, 9061157 and 9061033 all dated 11.04.2024 have

been mis-declared in terms of their value. During the market enquiry it was found that the value of the goods filed under the said Shipping Bills were inflated and hence needed to be re-determined under Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007. The export incentives such as drawback & RoSCTL are therefore re-determined with respect to the re-determined FOB as mentioned in the table-III above. It can thus be seen that the goods are mis-declared to avail undue export incentive and thereby rendering the goods liable for confiscation under section 113 (i), 113(ia) and 113 (ja) of the Customs Act, 1962.

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

14.4 As the Exporter had not made declaration truthfully in the said Shipping Bill, they have violated the conditions of Section 50(2) of the Customs Act, 1962. Hence, it appears that there was a deliberate mis-declaration, mis-statement and suppression of facts regarding the actual value of the impugned goods, on the part of the Exporter with mala-fide intention to claim undue export benefits not legitimately payable to them. The exporter had declared the FOB value in the shipping bill as Rs. 1,99,27,907.76/- whereas the re-determined FOB value after conducting the Market Survey was Rs. 1,95,31,613/- only and hence higher Drawback & RoSCTL and other export incentives were claimed. Thus, it appeared that the said goods were attempted to be exported in violation of Section 50(2) of the Customs Act, 1962 read with Section 11(1) of Foreign Trade (Development & Regulation) Act 1992 & Rules 11 of Foreign Trade Rules 1993, as exporter had furnished wrong declaration to the Custom Authorities.

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

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

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

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

14.9 The value of the impugned goods is, therefore, proposed to be re-determined under the residual Rule 6 of CVR (Export) Rules, 2007. This rule stipulates that subject to the provisions of Rule 3, where the value of the export goods cannot be determined under the provisions of Rules 4 and 5, the value shall be determined using reasonable means consistent with the principles and general provisions of these rules. Therefore, in order to arrive at the correct value of the impugned goods the same was required to be done on the basis of Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007. Accordingly, the total value of the goods have been re-determined as Rs. 1,95,31,613/- as per the market enquiry conducted of the subject goods.

14.10 It is thus cogent and clear that the exporter M/s. Mundra Fabrics (OPC) Pvt. Ltd. (IEC AAQCM2192N) had mis-declared the impugned goods in terms of their value and attempted to defraud the Government by claiming undue higher amount of Drawback and ROSCTL and thereby acted in a manner which rendered the said goods under Table-I above liable for confiscation in terms of the provisions of Section 113(i), 113(ia) and 113 (ja) of the Customs Act, 1962.

15. Further, data of the past shipping bills of M/s Mundra Fabrics (OPC) Pvt. Ltd. (IEC AAQCM2192N) was retrieved from the ICES 1.5 System wherein 04 shipping bills have been found wherein foreign remittance has not been received as per FEMA regulation. In the event of non -receipt of foreign remittance in the above shipping bills as mentioned Table-IV, the goods covered under the said shipping bills are liable for confiscation and claimed export incentive i.e. Drawback & RoSCTL are liable to be demand back from the exporter in terms of Rule 18 of the Customs and Central Excise Duties Drawback Rules, 2017 in terms of Rule 18 of the Customs and Central Excise Duties Drawback Rules, 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 and section 28AAA read with section 28AA of the Customs Act, 1962.

16. With respect to the Exporter M/s. Mundra Fabrics (OPC) Pvt. Ltd. (IEC-AAQCM2192N) (GSTIN: 24 AAQCM2192N1ZW), this office sent 03 letters dated 30.04.2024, 12.11.2024 and 18.12.2024 for the verification of the genuineness of the Exporter and their 02 suppliers, namely, M/s Giriraj Fabrics (GSTIN: 27AAWPB6430D1ZS) and M/s Keshvi Fashion (GSTIN: 24AMKPC4303L1ZB). However, no reply has been received in this regard. As per the GST portal the GSTIN in respect of the both exporter and supplier are Active. Also, Summonses to the Exporter have been dispatched to Exporter's address mentioned in the IEC as well as the e-mail address provided by the Exporter in their official correspondence with this office. However, the exporter has not presented themselves before this office for deposing statement. The exporter vides email dated 11.03.2025 assured to appear for deposing statement between 20.03.2025 and 30.03.2025. However, the exporter didn't appear before this office in the aforementioned timeframe. It is observed that sufficient opportunity has been given to exporter but they chose not to join investigation proceedings. Considering the scenario, there is no option but to proceed with the investigation proceedings in terms of merit of the case. Also, the Exporter M/s. Mundra Fabrics (OPC) Pvt. Ltd. (IEC-AAQCM2192N) have rendered themselves liable to penalty in terms of Section 114(iii) of the Customs Act, 1962 on account of mis-declaration of value of the impugned goods in case of

impugned Shipping Bills.

16.1 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 is also liable for penalty u/s 114 AA of Customs Act, 1962 for this intentional mis-declaration.

16.2 Further, to ascertain the verification of genuineness of supply chain of the exporter M/s. Mundra Fabrics (OPC) Pvt. Ltd. (IEC-AAQCM2192N) (GSTIN: 24 AAQCM2192N1ZW) and its 02 suppliers, namely, M/s Giriraj Fabrics (GSTIN: 27AAWPB6430D1ZS) and M/s Keshvi Fashion (GSTIN: 24AMKPC4303L1ZB), letters dated 30.04.2024, 12.11.2024 and 18.12.2024 were issued to Jurisdictional GST Commissionerates to which no reply has been received from the GST Authorities till date. From the above facts, it is clear that the Exporter is a fly by night operator and was established only to export inferior goods to claim higher export incentives. Therefore, it appears that the Exporter connived with their supplier to obtain invoice by fraud and collusion to utilize input tax credit on the basis of such invoice for discharging tax on goods which have been entered for exportation under the Shipping Bills filed by them. Therefore, the exporter has rendered themselves liable for penalty under Section 114AC of the Customs Act, 1962.

16.3 As discussed above, it appears that the M/s. Mundra Fabrics (OPC) Pvt. Ltd. (IEC AAQCM2192N) 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 past Shipping Bills filed by the Exporter as mentioned at Table-IV above.

16.4 The Custom Broker M/s SAI SIDDHI FORWARDERS (License No. 11/1111) failed to ascertain the veracity and genuineness of the export firm M/s. Mundra Fabrics (OPC) Pvt. Ltd. (IEC-AAQCM2192N). 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, though the CB stated that, for checking the authenticity of declared address of the client, a staff from their office visited the registered premises and collected the IEC copy, PAN Card, Aadhar Card, GST Registration Copy, bank letter for the verification of bank account and cancelled cheque. Further, this office had issued letters dated 30.04.2024, 12.11.2024 and 18.12.2024 to Jurisdictional GST Commissionerate for verification of genuineness of the exporter M/s. Mundra Fabrics (OPC) Pvt. Ltd. (IEC-AAQCM2192N) (GSTIN: 24 AAQCM2192N1ZW) to which no reply has been received from the GST Authorities till date. Also, 03 Summonses dated 16.05.2024, 29.01.2025 and 05.03.2025 were issued to record the statement of M/s. Mundra Fabrics (OPC) Pvt. Ltd. (IEC-AAQCM2192N), under section 108 of Customs Act, 1962. However, the exporter has not presented themselves before this office for deposing statement. From the facts above, it appears that the the CB is not disclosing the truth and the Exporter is a fly by night operator and was established only to export inferior goods to claim higher export incentives. Though, the CB stated that they conducted verification of address of the Exporter, insufficient 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. The CB in their voluntary statement has submitted that they had verified the address of the Exporter, but had furnished only photographs of the place. No evidence has been put forth by the CB to corroborate their claim of actually verifying the principal place of business of the Exporter. The role of the CB in this fraudulent export of a non-existing 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.

17. Now, M/s Mundra Fabrics (OPC) Pvt. Ltd. (IEC-AAQCM2192N) having address at 5TH FLOOR, SHOP NO-5012, HI TECH TEXTILE CENTER, ANJANA, Surat, Gujarat, 394210, 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 value of impugned goods covered under the shipping bills no. 9061231, 9061197, 9061157 and 9061033 all dated 11.04.2024, i.e., Rs. 1,99,27,907.76/-, should not be rejected under Rule 8 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 and re-determined to Rs. 1,95,31,613/- under Rule 6 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007.
- ii. The goods covered under impugned Shipping Bills No. 9061231, 9061197, 9061157 and 9061033 all dated 11.04.2024 having declared FOB value of Rs. 1,99,27,907.76/-, should not be confiscated under Section 113(i), 113(ia) and 113(ja) of the Customs Act, 1962.
- iii. The drawback amount of Rs. 5,79,882.93/- and RoSCTL of Rs. 9,48,746.11/- claimed in the Shipping Bills mentioned at Table-I above should not be rejected on account of release of goods for back to town.
- iv. Penalty should not be imposed upon the exporting firm M/s. Mundra Fabrics (OPC) Pvt. Ltd. (IEC-AAQCM2192N) under Section 114(iii) and 114AA of the Customs Act 1962, for the above violation.
- v. Penalty should not be imposed upon the exporter M/s. Mundra Fabrics (OPC) Pvt. Ltd. (IEC AAQCM2192N) under Section 114AC of the Customs Act, 1962, for the above violation.
- vi. The past exported goods as mentioned in Table-IV above, valued at Rs. 1,94,67,097.20/- should not be held liable for confiscation under section 113 (ia) and 113 (ja) of the Customs Act, 1962.
- vii. The Drawback amount of Rs. 5,45,080/- and RoSCTL amount of Rs. 9,24,688/- claimed in the shipping bills as mentioned at Table-IV above should not be recovered along with interest on account of the

non-receipt of foreign remittance under Section 75 and 75A of the Customs Act 1962 read with Rule 17 & 18 of the drawback Rules, 2017 read with Section 28AAA, 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 respectively along with applicable interest under Section 28AA of Customs act 1962.

- viii. Penalty should not be imposed upon the exporting firm M/s. Mundra Fabrics (OPC) Pvt. Ltd. (IEC-AAQCM2192N) under Section 114(iii) and 114AA of the Customs Act 1962, for omission on the part of the Exporter which have rendered the goods under the past shipping bills mentioned in Table- IV above, liable for confiscation under the aforesaid provisions of the Customs Act, 1962.
- ix. Penalty should not be imposed upon the exporter M/s. Mundra Fabrics (OPC) Pvt. Ltd. (IEC AAQCM2192N) under Section 114AB of the Customs Act, 1962 on account of non- receipt of foreign remittance in the past shipping bills mentioned in Table- IV above.
- x. Penalty should not be imposed upon the exporter M/s. Mundra Fabrics (OPC) Pvt. Ltd. (IEC AAQCM2192N) under Section 114AC of the Customs Act, 1962 for fraudulent utilization of Input Tax Credit for claiming refund which have rendered the goods liable for confiscation, under the aforesaid provisions of the Customs Act, 1962, for the past shipping bills mentioned in Table- IV above.
- xi. The bond should not be enforced and Cash security in the form of Bank Guarantee of amount ₹50,000/- (Fifty thousand only) submitted at the time of provisional release of the goods for back to town on provisional basis, should not be appropriated against export incentives, applicable interest, redemption fine and penalty etc. arising out of this order.

17.1 Further, **M/s SAI SIDDHI FORWARDERS (License No. 11/1111)**, having address at Shop No. 1, Neelkanth Corner CHS Ltd., Sector 2, Plot no. 2, Sanpada, Navi Mumbai- 400705 are hereby called upon to show cause to the Additional/Joint Commissioner of Customs, CAC, JNCH, Nhava Sheva within 30 days of the receipt of this notice as to why Penalty should not be imposed upon them under Section 114(iii) and 114AA of the Customs Act, 1962 in violation of regulation 10(n) of CBLR, 2018.

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

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 in respect of the impugned goods and/or the persons/company mentioned in the notice, under the provisions of the Customs Act, 1962 and/or any other law for the time being in force.

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 Mundra Fabrics (OPC) Pvt. Ltd. (IEC-AAQCM2192N)
5TH FLOOR, SHOP NO-5012,
HI TECH TEXTILE CENTER, ANJANA,
ANJANA, Surat, Gujarat- 394210
2. M/s SAI SIDDHI FORWARDERS (License No. 11/1111),
Shop No. 1, Neelkanth Corner CHS Ltd.,
Sector 2, Plot no. 2,
Sanpada, Navi Mumbai- 400705

Copy to:

- 1) The DC/AC, CAC/Drawback/DRC Section, JNCH
- 2) The DC/AC, 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	Copy of 04 Shipping Bills no. 9061231, 9061197, 9061157 and 9061033 all dated 11.04.2024
RUD-II	Copy of Panchanama dated 22.04.2024
RUD-III	DYCC Test Reports
RUD-IV	Copy of market enquiry dated on 27.04.2024
RUD-V	Provisional release for back to town
RUD-VI	GST status as per GST portal
RUD-VII	Copy of Summonses issued to the exporter
RUD-VIII	Statement of Customs Broker M/s SAI SIDDHI FORWARDERS (License No. 11/1111)

Details to be entered by examining offers when export goods are brought for examination

Shipping Bill No 9061033 Shipping Bill Date 11-04-2024

- (a) Vessel Name
- (b) Shipping Line
- (c) Rotation No
- (d) Steamer Agent Name
- (i) Marks & Nos.

Rotation Date

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

- (ii). Freight 0
- (iii). Insurance 0
- 4. Total No of Packages 57
- 5. Type of Packages CTN
- 6. No Marks on Packages 9644-9687,7238-7250
- 7. New Weight 3109 KGS
- 8. Gross Weight 3280 KGS

9. Container Details				
Container No	Size	Seal No	Seal Date	Package

10. Sealing Agent Name

11. Whether factory Stuffed NO

(i) If yes. Whether sample Accompanied NO

(ii) Factory Name & Address

11. Details of any other document containing examination details by Central Excise Office				
ARE1 No	ARE1 Date	Commissionerate	Division	Range

I/We Declare that the particulars given herein are true and correct.

Name of the Exporter/CHA : SAI SIDDHI FORWARDERS

ID No. of authorised Signatory of CHA

Date :

Good Arrived, Verified the Number of Packages And Marks And Numbers there on and to be declared.

Signature the Examining officer

P1- *[Signature]*
22/04

P2- *[Signature]*
22/04

SAI SIDDHI FORWARDERS

Indian Customs EDI System - Exports (ICES / E)

Shipping Bill For Export

Job: 69 Date: 11-04-2024 SB No: 9061033 Date: 11-04-2024

Custom : INNSA1
Printed on: 04-11-2024 20:27:16

State Of Origin: GUJARAT

Exporter's Name

IEC No : AAQCM2192N Branch : 0 Type : MERCHANT PAN : AAQCM2192N
MUNDRA FABRICS (OPC) PRIVATE LIMITED
SHOP NO.5012,5TH FLOOR HI TECH
TEXTILE CENTER ANJANA
SURAT 394210 GUJARAT
GST No : GSN - 24AAQCM2192N1ZW

Consignee's Name

ALMARKAZ ALAWAL GENERAL TRADING LLC
Office No. 606-372, Bayan Business
Center, Dubai Investment Park First
. Dubai UAE 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 : 57 CTN
Net Weight : 3109.000 KGS
Gross Weight : 3280.000 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 : 0370314
I.F.S. Code No :
Drawback Account No :
ST/Excise Regn :

Rotation No :
FOB Value (Rs.) : 5230760.64
RODTEP Amount : 0.00
Drawback Amount : 151692.06
ROSCTL Amount : 248461.13

Invoice Details Serial No : 1
Invoice Value (USD) : 63326.40 (Rs. 5230760.64)
FOB Value (USD) : 63326.40 (Rs. 5230760.64)
Nature of Contract : FOB
Invoice No : MO/23-24/007/E Date : 10-04-2024

Drawback Amount(Rs) : 151692.06
Nature of Payment : DA (180 Days)
Exporter Contract No :
Exchange Rate : USD 1 = Rs 82.6

Insurance
Freight
Discount
Commission
Other Deduction
Packing Charges

Buyer's Name
TRIM GENERAL TRADING LLC
OFFICE NO-804,TOWER B CENTURION
STAR BUILDING PORT SAEED DEIRA DUBAI U A E

JWR LOGISTICS PVT. LTD
RECEIVED PKGS. 57 GR.WT. 3280

EXPORT SHED NO. D LOCATION: H-17
S/B NO. 4001003 S/B DATE: 11/4
Declared PMV(INR) Accepted PMV(INR)

Sl.No	RITC Code	Item Description	Rate	Currency	Amount	Buyer's Name
1	62034290	MENS TROUSER OF POLYESTER	8.35	Per 1	PCS	TRIM GENERAL TRADING LLC
	7584	PCS				OFFICE NO-804,TOWER B CENTURION
		DRAWBACK,AND ROSCTL				STAR BUILDING PORT SAEED DEIRA DUBAI U A E
		SURAT				
Total Tax Amount 5230760.64 Total GST Amount 261538.03						JWR EXECUTIVE P@5.00% 5230760.64 261538.03 Total FOB 5230760.64 Total PMV 5753836.70

Inv SIno	Item SIno	Drawback No	Custom Rate	Drawback Rate	Custom Special Rate	Drawback Special Rate	Drawback Quantity	Drawback Amount
1	1	62030303B	2.9	35.5/PCS			7584 PCS	151692.06

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	62030303B	2.65	23.3/PCS	2.1	18.5/PCS	7584 PCS	138615.16	109845.97	248461.13

Package From	Package To	Type									
9644	9687	CTN	7238	7250	CTN						

Inv SIno	Item SIno	SQC Quantity	RODTEP Claim Rate	RODTEP Amount	GST Amount	CCS Amount	District Name	Trade Type	Info Code
1	1	7584 NOS	YES 0		261538.03		0459 SURAT	NCPTI	

Supporting Document Details

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

Pi - *[Signature]*
20/04

Ri - *[Signature]*
22/04

CB *[Signature]*
20/04

JWR Logistics Pvt. Ltd.
Executive Operations

SAI SIDDHI FORWARDERS

Indian Customs EDI System - Exports (ICES / E)
Shipping Bill For Export

Custom : INNSA1

Printed on: 04-11-2024 20:27:16

Job: 69 Date: 11-04-2024 SB No: 9061033 Date: 11-04-2024

State Of Origin: GUJARAT

Inv Item	IRN DRN	Doc Type	Place of Issue	Issue Date	Expiry Date	Issuing Party Beneficiary Party
1	2024041100095821	101000	MUMBAI	11-04-2024		MUNDRA FABRICS (OPC) PRIVATE LIMITED
0	2024041100033264	Registration Document				ALMARKAZ ALAWAL GENERAL TRADING LLC
1	2024041100095822	380000	MUMBAI	11-04-2024		MUNDRA FABRICS (OPC) PRIVATE LIMITED
0	2024041100033264	Commercial invoice				ALMARKAZ ALAWAL GENERAL TRADING LLC
1	2024041100095823	271000	MUMBAI	11-04-2024		MUNDRA FABRICS (OPC) PRIVATE LIMITED
0	2024041100033264	Packing list				ALMARKAZ ALAWAL GENERAL TRADING LLC

Statement Details

Code-Type	Serial Nos Details
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RS001-DEC 1/1,
I/We MUNDRA FABRICS (OPC) PRIVATE LIMITED holder of IEC No. AAQCM2192N, in regard to my/our claim under RosCTL scheme made in this Shipping Bill or Bill of Export, hereby declare that:
1. I/ We undertake to abide by the provisions, including conditions, restrictions, exclusions and time-limits as provided under RosCTL scheme, and relevant notifications, regulations, etc., as amended from time to time.
2. Any claim made in this shipping bill or bill of export is not with respect to any duties or taxes or levies which are exempted or remitted or credited under any other mechanism outside RosCTL.
3. I/We undertake to preserve and make available relevant documents relating to the exported goods for the purposes of audit in the manner and for the time period prescribed in the Customs Audit Regulations, 2018.

Following is the list of document attached

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

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

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

I/We declare that, I have not claimed or 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 - 
22/04

P2 - 
22/04

COMMERCIAL / TAX INVOICE

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

Exporter MUNDRA FABRICS (OPC) PRIVATE LIMITED HOP NO. 5012, 5TH FLOOR HI TECH TEXTILE CENTER ANJANA SURAT-394210	Inv No. MO/23-24/007/8 DATE: 10.04.2024 IEC No. AAQCM2192N PAN: AAQCM2192N GSTIN: 24AAQCM2192N1ZW
Purchase Order No. :	
Other Reference (S) ARN:	

Consignee ALMARKAZ ALAWAL GENERAL TRADING LLC OFFICE NO.606-372, BAYAN BUSINESS CENTER, DUBAI INVESTMENT PARK FIRST, DUBAI - UAE	Buyer if other than consignee 1) TRIM GENREL TRADING LLC OFFICE NO,804 TOWER B CENTURION STAR BUILDING, PORT SAEED DEIRA DUBAI
---	--

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	IGST 5%	TOTAL AMOUNT INR
B.T.M 9644 TO 9687 M.T.A 7238 TO 7250	MENS TROUSER MADE OF POLYESTER 	6234290	7584	8.35	63326.40	5230760.64	261538.03	5492298.67
			7584		63326.40	5230760.64	261538.03	5492298.67

Amount Chargeable In Words (In USD):SIXTY THREE THOUSAND THREE HUNDRED TWENTY SIX CENT FOURTY ONLY...

PKGS	57
NT WT	3109.000
GR WT	3280.000

Declaration We intend to claim rewards under Remission of Duties or Taxes on Export Products (RoDTEP)Scheme <hr/> Declaration We declare that the invoice shoe the actual price of the goods Description and all the particulars are true and corret	FOR MUNDRA FABRICS (OPC) PRIVATE LIMITED DIRECTOR
---	--

P1 - 22/04

P2 - 22/04

DETAILED PACKING LIST
ANNEXURE TOMO/23-24/007/E

C/NOS	ITEMS	QTY	GR WT	NT WT	MARKA
9644	MENS TROUSER MADE OF POLYESTER	144	62.04	59.04	B T M
9645	MENS TROUSER MADE OF POLYESTER	144	62.04	59.04	B T M
9646	MENS TROUSER MADE OF POLYESTER	144	62.04	59.04	B T M
9647	MENS TROUSER MADE OF POLYESTER	144	62.04	59.04	B T M
9648	MENS TROUSER MADE OF POLYESTER	144	62.04	59.04	B T M
9649	MENS TROUSER MADE OF POLYESTER	144	62.04	59.04	B T M
9650	MENS TROUSER MADE OF POLYESTER	144	62.04	59.04	B T M
9651	MENS TROUSER MADE OF POLYESTER	144	62.04	59.04	B T M
9652	MENS TROUSER MADE OF POLYESTER	144	62.04	59.04	B T M
9653	MENS TROUSER MADE OF POLYESTER	144	62.04	59.04	B T M
9654	MENS TROUSER MADE OF POLYESTER	144	62.04	59.04	B T M
9655	MENS TROUSER MADE OF POLYESTER	144	62.04	59.04	B T M
9656	MENS TROUSER MADE OF POLYESTER	144	62.04	59.04	B T M
9657	MENS TROUSER MADE OF POLYESTER	144	62.04	59.04	B T M
9658	MENS TROUSER MADE OF POLYESTER	144	62.04	59.04	B T M
9659	MENS TROUSER MADE OF POLYESTER	144	62.04	59.04	B T M
9660	MENS TROUSER MADE OF POLYESTER	144	62.04	59.04	B T M
9661	MENS TROUSER MADE OF POLYESTER	144	62.04	59.04	B T M
9662	MENS TROUSER MADE OF POLYESTER	144	62.04	59.04	B T M
9663	MENS TROUSER MADE OF POLYESTER	144	62.04	59.04	B T M
9664	MENS TROUSER MADE OF POLYESTER	144	62.04	59.04	B T M
9665	MENS TROUSER MADE OF POLYESTER	144	62.04	59.04	B T M
9666	MENS TROUSER MADE OF POLYESTER	144	62.04	59.04	B T M
9667	MENS TROUSER MADE OF POLYESTER	144	62.04	59.04	B T M
9668	MENS TROUSER MADE OF POLYESTER	144	62.04	59.04	B T M
9669	MENS TROUSER MADE OF POLYESTER	144	62.04	59.04	B T M
9670	MENS TROUSER MADE OF POLYESTER	144	62.04	59.04	B T M
9671	MENS TROUSER MADE OF POLYESTER	144	62.04	59.04	B T M
9672	MENS TROUSER MADE OF POLYESTER	144	62.04	59.04	B T M
9673	MENS TROUSER MADE OF POLYESTER	144	62.04	59.04	B T M
9674	MENS TROUSER MADE OF POLYESTER	144	62.04	59.04	B T M
9675	MENS TROUSER MADE OF POLYESTER	144	62.04	59.04	B T M
9676	MENS TROUSER MADE OF POLYESTER	144	62.04	59.04	B T M
9677	MENS TROUSER MADE OF POLYESTER	144	62.04	59.04	B T M
9678	MENS TROUSER MADE OF POLYESTER	144	62.04	59.04	B T M
9679	MENS TROUSER MADE OF POLYESTER	144	62.04	59.04	B T M
9680	MENS TROUSER MADE OF POLYESTER	144	62.04	59.04	B T M
9681	MENS TROUSER MADE OF POLYESTER	144	62.04	59.04	B T M
9682	MENS TROUSER MADE OF POLYESTER	144	62.04	59.04	B T M
9683	MENS TROUSER MADE OF POLYESTER	144	62.04	59.04	B T M
9684	MENS TROUSER MADE OF POLYESTER	144	62.04	59.04	B T M
9685	MENS TROUSER MADE OF POLYESTER	144	62.04	59.04	B T M
9686	MENS TROUSER MADE OF POLYESTER	144	62.04	59.04	B T M
9687	MENS TROUSER MADE OF POLYESTER	144	62.04	59.04	B T M
7238	MENS TROUSER MADE OF POLYESTER	96	42.36	39.36	M.T.A
7239	MENS TROUSER MADE OF POLYESTER	96	42.36	39.36	M.T.A
7240	MENS TROUSER MADE OF POLYESTER	96	42.36	39.36	M.T.A
7241	MENS TROUSER MADE OF POLYESTER	96	42.36	39.36	M.T.A
7242	MENS TROUSER MADE OF POLYESTER	96	42.36	39.36	M.T.A
7243	MENS TROUSER MADE OF POLYESTER	96	42.36	39.36	M.T.A
7244	MENS TROUSER MADE OF POLYESTER	96	42.36	39.36	M.T.A
7245	MENS TROUSER MADE OF POLYESTER	96	42.36	39.36	M.T.A
7246	MENS TROUSER MADE OF POLYESTER	96	42.36	39.36	M.T.A
7247	MENS TROUSER MADE OF POLYESTER	96	42.36	39.36	M.T.A
7248	MENS TROUSER MADE OF POLYESTER	96	42.36	39.36	M.T.A
7249	MENS TROUSER MADE OF POLYESTER	96	42.36	39.36	M.T.A
7250	MENS TROUSER MADE OF POLYESTER	96	42.36	39.36	M.T.A
		7584	3280	3109	
PKGS	57	FOR ATUNDR FABRICS (OPC) PRIVATE LIMITED <i>[Signature]</i> DIRECTOR			
NT WT	3109				
GR WT	3280				

P-1 *[Signature]*
22/04

P-2 *[Signature]*
22/04

7680

Details to be entered by examining offers when export goods are brought for examination

- Shipping Bill No 9061157
- (a) Vessel Name
- (b) Shipping Line
- (c) Rotation No
- (d) Steamer Agent Name
- 3. (i) Marks & Nos.
- (ii) Freight 0
- (iii) Insurance 0
- 4. Total No of Packages 80
- 5. Type of Packages CTN
- 6. No Marks on Packages 7251-7330
- 7. New Weight 3149 KGS
- 8. Gross Weight 3389 KGS

Shipping Bill Date 11-04-2024

Rotation Date

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

9. Container Details

Container No	Size	Seal No	Seal Date	Package

10. Sealing Agent Name

11. Whether factory Stuffed NO

(i) If yes, Whether sample Accompanied NO

(ii) Factory Name & Address

11. Details of any other document containing examination details by Central Excise Office

ARE1 No	ARE1 Date	Commissionerate	Division	Range

I/We Declare that the particulars given herein are true and correct.

Name of the Exporter/CHA : SAI SIDDHI FORWARDERS

ID No. of authorised Signatory of CHA

Date :

Good Arrived, Verified the Number of Packages And Marks And Numbers there on and to be declared.

Signature the Examining officer

[Signature]
22/04

R- *[Signature]*
22/04

SAI SIDDHI FORWARDERS

Indian Customs EDI System - Exports (ICES / E)
Shipping Bill For Export

11-2024 20:49:15

Job No Date: 11-04-2024 SB No: 9061157 Date: 11-04-2024

AAQCM2192N Branch : 0 Type : MERCHANT
ORA FABRICS (OPC) PRIVATE LIMITED
TOP NO.5012,5TH FLOOR HI TECH
TEXTILE CENTER ANJANA
SURAT 394210 GUJARAT
GST No : GSN - 24AAQCM2192N1ZW

PAN : AAQCM2192N

Consignee's Name : **ALMARSA TRANSPORT LLC**
UAE DUBAI RAS ALKHOUR INDUSTRIAL
AREA 2 ST NO 7 GATE NO 63
UNITED ARAB EMIRATES

State Of Origin: GUJARAT

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 : 80 CTN
Net Weight : 3149.000 KGS
Gross Weight : 3389.000 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 : 0370314
I.F.S. Code No :
Drawback Account No :
ST/Excise Regn :

Rotation No :
FOB Value (Rs.) : 5296972.80
RODTEP Amount : 0.00
Drawback Amount : 153612.21
ROSCTL Amount : 251606.21

Invoice Details Serial No :
Invoice Value (USD) : 64128.00 (Rs. 5296972.80)
FOB Value (USD) : 64128.00 (Rs. 5296972.80)
Nature of Contract : FOB
Invoice No : MO/23-24/008/E Date : 10-04-2024

Drawback Amount(Rs) : 153612.21
Nature of Payment : D (180 Days)
Exporter Contract No :
Exchange Rate : USD 1 = Rs 82.6

Insurance :
Freight :
Discount :
Commission :
Other Deductions :
Packing Charges :

Buyer's Name :
1) TRIM GENREL TRADING LLC
OFFICE NO.804 TOWER B CENTURION
STAR BUILDING, PORT SAIED DEIRA DUBAI ALMARKAZ
ALAWAL GENERAL TRADING

JWR LOGISTICS PVT. LTD

RECEIVED PKGS 80 GRWT 3389

EXPORT SHED NO. 2 LOCATION: HAD
S/B NO. 201157 S/B DATE: 11/5

SL No	HTS Code	Item Description	Unit	Rate	Per	Unit	IGST Pymt	Tax Value(INR)	Tax Amount(INR)	End Use
1	62034290	MENS TROUSER OF POLYESTER	PCS	8.35	Per 1	PCS		64128.00	5296972.80	60
DRAWBACK AND ROSCTL										
#		SURAT								

WAVEYOR SIGN
P@5.00
JWR EXECUTIVE
DEPT. OF CUSTOMS
SURVEYOR
VARAMBI OPERATIONS
JWR Logistics Pvt. Ltd

Total Tax Amount : 5296972.80
Total GST Amount : 264848.64
Total FOB : 5296972.80
Total Tax : 5826670.08

Inv SINO	Item SINO	Drawback No	Custom Rate	Drawback Rate	Custom Special Rate	Drawback Special Rate	Drawback Quantity	Drawback Amount
1	1	62030303B	2.9	35.5/PCS			7680	153612.21

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	62030303B	2.65	23.3/PCS	2.1	18.5/PCS	7680 PCS	140369.78	111236.43	251606.21

Package From	Package To	Type									
7251	7330	CTN									

Inv SINO	Item SINO	SQC Quantity	RODTEP Claim Rate	RODTEP Amount	GST Amount	CCS Amount	District Name	Trade Type	Info Code
1	1	7680 NOS	YES	0	264848.64		0459 SURAT	NCPTI	

Supporting Document Details

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

[Handwritten Signature]
20/04

[Handwritten Signature]
22/04

[Handwritten Signature]
22/04

SAI SIDDHI FORWARDERS

Indian Customs EDI System - Exports (ICES / E)

Shipping Bill For Export

Job: 70 Date: 11-04-2024 SB No: 9061157 Date: 11-04-2024

Printed on: 04-11-2024 20:49:15

Inv Item	IRN DRN	Doc Type	Place of Issue	Issue Date	Expiry Date	Issuing Party Beneficiary Party	State Of Origin: GUJARAT
1	2024041100096473	101000	MUMBAI	11-04-2024		MUNDRA FABRICS (OPC) PRIVATE LIMITED	
0	2024041100033517	Registration Document				ALMARSА TRANSPORT LLC	
1	2024041100096474	380000	MUMBAI	11-04-2024		MUNDRA FABRICS (OPC) PRIVATE LIMITED	
0	2024041100033517	Commercial invoice				ALMARSА TRANSPORT LLC	
1	2024041100096475	271000	MUMBAI	11-04-2024		MUNDRA FABRICS (OPC) PRIVATE LIMITED	
0	2024041100033517	Packing list				ALMARSА TRANSPORT LLC	

Code-Type **Serial Nos Details** **Statement Details**

RS001-DEC 1/1,
 I/We MUNDRA FABRICS (OPC) PRIVATE LIMITED holder of IEC No. AAQCM2192N, in regard to my/our claim under RosCTL scheme made in this Shipping Bill or Bill of Export, hereby declare that:
 1. I/ We undertake to abide by the provisions, including conditions, restrictions, exclusions and time-limits as provided under RosCTL scheme, and relevant notifications, regulations, etc., as amended from time to time.
 2. Any claim made in this shipping bill or bill of export is not with respect to any duties or taxes or levies which are exempted or remitted or credited under any other mechanism outside RosCTL.
 3. I/We undertake to preserve and make available relevant documents relating to the exported goods for the purposes of audit in the manner and for the time period prescribed in the Customs Audit Regulations, 2018.

Following is the list of document attached

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

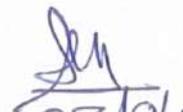
I/We declare that particulars given here true and correct.

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- 
22/04

P2- 
22/04

COMMERCIAL / TAX INVOICE

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

Porter
MUNDRA FABRICS (OPC) PRIVATE LIMITED
 HOP NO. 5012, 5TH FLOOR HI TECH TEXTILE
 CENTER ANJANA SURAT-394210

Inv No. MO/23-24/008/8
 DATE: 10.04.2024
 IEC No. AAQCM2192N
 PAN: AAQCM2192N
 GSTIN: 24AAQCM2192N1ZW

Purchase Order No. :

Other Reference (S) ARN:

Consignee
Almarsa Transport LLC
 UAE Dubai RAS ALKHOUR Industrial
 Area 2 St No 7 Gate No 63
 E-mail : Bekoboss@yahoo.com
 MOB : 00971-581 070 650 / 00971-653 79861

Buyer if other than consignee
1) TRIM GENREL TRADING LLC
 OFFICE NO,804 TOWER B CENTURION
 STAR BUILDING, PORT SAEED DEIRA DUBAI
 ALMARKAZ ALAWAL GENERAL TRADING LLC

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

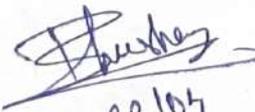
MARKS & C. NOS	ITEMS	HSN CODE	QTY	RATE	FOB USD	FOB INR	IGST 5%	TOTAL AMOUNT INR
M.T.A 7251 TO 7330	MENS TROUSER MADE OF POLYESTER 1	6234290	7680	8.35	64128.00	5296972.80	264848.64	5561821.44
Amount Chargeable In Words (In USD):SIXTY FOUR TOHUSAND ONE HUNDRED TWENTY EIGHT ONLY.....			7680		64128.00	5296972.80	264848.64	5561821.44

PKGS 80
 NT WT 3149.000
 GR WT 3389.000

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

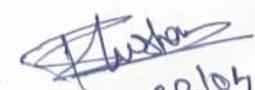
FOR MUNDRA FABRICS (OPC) PRIVATE LIMITED

 DIRECTOR

P1 - 
22/04

P2 - 
22/04

7310	MENS TROUSER MADE OF POLYESTER	96	42.36	39.36	M.T.A
7311	MENS TROUSER MADE OF POLYESTER	96	42.36	39.36	M.T.A
7312	MENS TROUSER MADE OF POLYESTER	96	42.36	39.36	M.T.A
7313	MENS TROUSER MADE OF POLYESTER	96	42.36	39.36	M.T.A
7314	MENS TROUSER MADE OF POLYESTER	96	42.36	39.36	M.T.A
7315	MENS TROUSER MADE OF POLYESTER	96	42.36	39.36	M.T.A
7316	MENS TROUSER MADE OF POLYESTER	96	42.36	39.36	M.T.A
7317	MENS TROUSER MADE OF POLYESTER	96	42.36	39.36	M.T.A
7318	MENS TROUSER MADE OF POLYESTER	96	42.36	39.36	M.T.A
7319	MENS TROUSER MADE OF POLYESTER	96	42.36	39.36	M.T.A
7320	MENS TROUSER MADE OF POLYESTER	96	42.36	39.36	M.T.A
7321	MENS TROUSER MADE OF POLYESTER	96	42.36	39.36	M.T.A
7322	MENS TROUSER MADE OF POLYESTER	96	42.36	39.36	M.T.A
7323	MENS TROUSER MADE OF POLYESTER	96	42.36	39.36	M.T.A
7324	MENS TROUSER MADE OF POLYESTER	96	42.36	39.36	M.T.A
7325	MENS TROUSER MADE OF POLYESTER	96	42.36	39.36	M.T.A
7326	MENS TROUSER MADE OF POLYESTER	96	42.36	39.36	M.T.A
7327	MENS TROUSER MADE OF POLYESTER	96	42.36	39.36	M.T.A
7328	MENS TROUSER MADE OF POLYESTER	96	42.36	39.36	M.T.A
7329	MENS TROUSER MADE OF POLYESTER	96	42.36	39.36	M.T.A
7330	MENS TROUSER MADE OF POLYESTER	96	42.36	39.36	M.T.A
		7680	3389	3149	
PKGS	80				
NT WT	3149				
GR WT	3389				
		LUX MUNDRA FABRICS (OPC) PRIVATE LIMITED			
					
		DIRECTOR			

P₁ - 
22/04

P₂ - 
22/04

Details to be entered by examining offers when export goods are brought for examination

9061231

Shipping Bill Date 11-04-2024

- Shipping Bill No
- (a) Vessel Name
- (b) Shipping Line
- (c) Rotation No
- (d) Steamer Agent Name
- 3. (i) Marks & Nos.
- (ii) Freight
- (iii) Insurance
- 4. Total No of Packages
- 5. Type of Packages
- 6. No Marks on Packages
- 7. New Weight
- 8. Gross Weight

Rotation Date

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

Handwritten signature in red ink

0
 0
 64
 CTN
 7409-7467,3170-3174
 2586 KGS
 2778 KGS

9. Container Details

Container No	Size	Seal No	Seal Date	Package

10. Sealing Agent Name

11. Whether factory Stuffed NO

(i) If yes, Whether sample Accompanied NO

(ii) Factory Name & Address

Handwritten signature in purple ink

Handwritten mark in red ink

11. Details of any other document containing examination details by Central Excise Office

ARE1 No	ARE1 Date	Commissionerate	Division	Range

We Declare that the particulars given herein are true and correct.

Name of the Exporter/CHA

: SAI SIDDHI FORWARDERS

ID No. of authorised Signatory of CHA

Date :

Good Arrived, Verified the Number of Packages And Marks And Numbers there on and to be declared.

Signature the Examining officer

Handwritten signature and date: P1 - [Signature] 22/04

Handwritten signature and date: P2 - [Signature] 22/04

SAI SIDDHI FORWARDERS

Indian Customs EDI System - Exports (ICES / E)
Shipping Bill For Export

11-2024 21:06:03

Job: 72 Date: 11-04-2024 SB No: 9061231 Date: 11-04-2024

Consignee Name : AAQCM2192N Branch : 0 Type : MERCHANT PAN : AAQCM2192N
INDRA FABRICS (OPC) PRIVATE LIMITED
 SHOP NO 5012, 5TH FLOOR HI TECH
 TEXTILE CENTER ANJANA
 SURAT 394210 GUJARAT
 GST No : GSN - 24AAQCM2192N1ZW

Consignee's Name : **AL AREEB CLEARING AND SHIPPING LLC**
 WAREHOUSE NO.73, STREET 26 A,
 RAS AL KHOR 1,
 P O BOX 62987 UNITED ARAB EMIRATES

State Of Origin : GUJARAT

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 : 64 CTN
 Net Weight : 2586.000 KGS
 Gross Weight : 2778.000 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 : 0370314
 I.F.S. Code No :
 Drawback Account No :
 ST/Excise Regn :

Rotation No :
 FOB Value (Rs.) : 4235595.84
 RODTEP Amount : 0.00
 Drawback Amount : 124806.75
 ROSCTL Amount : 203362.72

Invoice Details Serial No : 1
 Invoice Value (USD) : 51278.40 (Rs. 4235595.84)
 FOB Value (USD) : 51278.40 (Rs. 4235595.84)
 Nature of Contract : FOB
 Invoice No : MO/23-24/010/E Date : 10-04-2024

Drawback Amount(Rs) : 124806.75
 Nature of Payment : DA (180 Days)
 Exporter Contract No :
 Exchange Rate : USD 1 = Rs 82.6

Insurance
 Freight
 Discount
 Commission
 Other Deduction
 Packing Charges

Buyer's Name :
1) TRIM GENREL TRADING LLC
 OFFICE NO.804 TOWER B CENTURION
 STAR BUILDING, PORT SAEED DEIRA DUBAI ALMARKAZ
 ALAWAL GENERAL TRADING

JWR LOGISTICS PVT. LTD

RECEIVED PKGS. 64 GR.WT. 2778

EXPORT SHED NO. 0 LOCATION: H-17
 S/B NO. 9061231 DATE: 11/4

Sl.No	RITC Code	Item Description	Quantity	Unit	Rate	Per	Unit	IGST Pymt	Tax Value(INR)	Tax Amount(INR)	End Use
1	62034290	MENS TROUSER OF POLYESTER	5664	PCS	8.35	Per 1	PCS		47294.40	3906517.44	60 YES
#		DRAWBACK AND ROSCTL							758.68	195325.87	
#		SURAT							3906517.44	195325.87	
2	62034290	MENS JEANS BLEND CONTAING	480	PCS	8.3	Per 1	PCS		3987.00	329038.40	100
#		DRAWBACK AND ROSCTL							754.14	81984.84	
#		SURAT							329038.40	81984.84	
								Total Tax Amount	4235595.84	Total FOB	4235595.84
								Total GST Amount	211779.79	Total PMV	459155.42

DEEPA S. SURYAVAD
BIFIN MARINE SERVICES
VIKRAM G. SURYAVAD
 Executive Operations
 JWR Logistics Pvt. 1

Inv SINO	Item SINO	Drawback No	Custom Rate	Drawback Rate	Custom Special Rate	Drawback Special Rate	Drawback Quantity	Drawback Amount
1	1	62030303B	2.9	35.5/PCS			5664 PCS	113289.01
1	2	62030102B	3.5	73.8/PCS			480 PCS	11517.74
								124806.75

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	62030303B	2.65	23.3/PCS	2.1	18.5/PCS	5664 PCS	103522.71	82036.87	185559.58
1	2	62030102B	3.13	64.2/PCS	2.28	46.8/PCS	480 PCS	10300.15	7502.99	17803.14
										203362.72

Package Details

design by www.ons.live - support@ons

P1 - *[Signature]*
22/04

P2 - *[Signature]*
22/04

CB *[Signature]*
22/04/24

COMMERCIAL / TAX INVOICE

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

FOR MUNDRA FABRICS (OPC) PRIVATE LIMITED
 SHOP NO. 5012, 5TH FLOOR HI TECH TEXTILE
 CENTER ANJANA SURAT-394210

Inv No. MO/23-24/010/IEC No. AAQCM2192N
 DATE: 10.04.2024 PAN: AAQCM2192N
 GSTIN: 24AAQCM2192N1ZW

Purchase Order No. :

Other Reference (S) ARN:

Buyer if other than consignee

1) TRIM GENREL TRADING LLC
 OFFICE NO,804 TOWER B CENTURION
 STAR BUILDING, PORT SAEED DEIRA DUBAI
 ALMARKAZ ALAWAL GENERAL TRADING LLC

AL AREEB CLEARING AND SHIPPING LLC
 WAREHOUSE NO.73,STREET 26 A,
 RAS AL KHOR 1,
 P O BOX 62987
 DUBAI U A E

Pre-Carriage By Truck
 Place of Receipt by pre-carrier
 NHAVA SHEVA
 Vessel / Flight No. PORT OF LOADING
 NHAVA SHEVA

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

MARKS & C. NOS.	ITEMS	HSN CODE	QTY	RATE	FOB USD	FOB INR	IGST 5%	TOTAL AMOUNT INR
M.T.A 7331 TO 7408	MENS TROUSER MADE OF POLYESTER	6234290	5664	8.35	47294.40	3906517.44	195325.87	4101843.31
	MENS JEANS MADE OF BLENDE	6234290	480	8.30	3984.00	329078.40	16453.92	345532.32
			6144		51278.40	4235595.84	211779.79	4447375.63

Amount Chargeable In Words (In USD): FIFTY ONE THOUSAND TWO HUNDRED SEVENTY EIGHT CENT FOURTY ONLY..

PKGS 64
 NT WT 2586.000
 GR WT 2778.000

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 MUNDRA FABRICS (OPC) PRIVATE LIMITED


 DIRECTOR

P1 - 
22/04

B - 
22/04

ANNEXURE - C

Details to be entered by examining offers when export goods are brought for examination

1. Shipping Bill No 9061197 Shipping Bill Date 11-04-2024

2. (a) Vessel Name
 (b) Shipping Line
 (c) Rotation No Rotation Date
 (d) Steamer Agent Name

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

(ii) Freight 0
 (iii) Insurance 0

4. Total No of Packages 78

5. Type of Packages CTN

6. No Marks on Packages 7331-7408

7. New Weight 3070 KGS

8. Gross Weight 3304 KGS

9. Container Details				
Container No	Size	Seal No	Seal Date	Package

10. Sealing Agent Name

11. Whether factory Stuffed NO

(i) If yes, Whether sample Accompanied NO

(ii) Factory Name & Address

11. Details of any other document containing examination details by Central Excise Office				
ARE1 No	ARE1 Date	Commissionerate	Division	Range

I/We Declare that the particulars given herein are true and correct.

Name of the Exporter/CHA : SAI SIDDHI FORWARDERS

ID No. of authorised Signatory of CHA

Date :

Good Arrived. Verified the Number of Packages And Marks And Numbers there on and to be declared.

Signature the Examining officer

[Signature]
22/04

[Signature]
22/04

SAI SIDDHI FORWARDERS

Indian Customs EDI System - Exports (ICES / E)
Shipping Bill For Export

NSA1
Date: 04-11-2024 20:57:58

Job: 71 Date: 11-04-2024 SB No: 9061197 Date: 11-04-2024

State Of Origin: GUJARAT

IRN	Doc Type	Place of Issue	Issue Date	Expiry Date	Issuing Party	Beneficiary Party
2024041100096678	101000	MUMBAI	11-04-2024		MUNDRA FABRICS (OPC) PRIVATE LIMITED	MUNDRA FABRICS (OPC) PRIVATE LIMITED
2024041100033593	Registration Document				AIN ALSHAMS READY MADE GARMENTS TRA	AIN ALSHAMS READY MADE GARMENTS TRA
2024041100096679	380000	MUMBAI	11-04-2024		MUNDRA FABRICS (OPC) PRIVATE LIMITED	MUNDRA FABRICS (OPC) PRIVATE LIMITED
2024041100033593	Commercial invoice				AIN ALSHAMS READY MADE GARMENTS TRA	AIN ALSHAMS READY MADE GARMENTS TRA
2024041100096680	271000	MUMBAI	11-04-2024		MUNDRA FABRICS (OPC) PRIVATE LIMITED	MUNDRA FABRICS (OPC) PRIVATE LIMITED
2024041100033593	Packing list				AIN ALSHAMS READY MADE GARMENTS TRA	AIN ALSHAMS READY MADE GARMENTS TRA

Statement Details

Code-Type	Serial Nos Details
RS001-DEC	1/1, I/We MUNDRA FABRICS (OPC) PRIVATE LIMITED holder of IEC No. AAQCM2192N, in regard to my/our claim under RosCTL scheme made in this Shipping Bill or Bill of Export, hereby declare that: 1. I/ We undertake to abide by the provisions, including conditions, restrictions, exclusions and time-limits as provided under RosCTL scheme, and relevant notifications, regulations, etc., as amended from time to time. 2. Any claim made in this shipping bill or bill of export is not with respect to any duties or taxes or levies which are exempted or remitted or credited under any other mechanism outside RosCTL. 3. I/We undertake to preserve and make available relevant documents relating to the exported goods for the purposes of audit in the manner and for the time period prescribed in the Customs Audit Regulations, 2018.

Following is the list of document attached

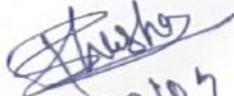
Invoice	Item	Agency	Document Name
-	-	-	Invoice
Factory Stuffing	Sample Accompanied	Vessel Name & Voyes	Packing List
NO	NO		Rotation No & Date

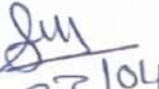
I/We declare that particulars given here true and correct.

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

I/We declare that, I have not claimed or 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 - 
22/04

P2 - 
22/04

COMMERCIAL / TAX INVOICE

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

Exporter MUNDRA FABRICS (OPC) PRIVATE LIMITED HOP NO. 5012, 5TH FLOOR HI TECH TEXTILE CENTER ANJANA SURAT-394210	Inv No. MO/23-24/009/8 DATE: 10.04.2024 IEC No. AAQCM2192N PAN : AAQCM2192N GSTIN: 24AAQCM2192N1ZW
Purchase Order No. :	
Other Reference (S) ARN:	

Consignee AIN ALSHAMS READY MADE GARMENTS TRADING CO LLC P.O BOX :- 7478 DUBAI U.A.E EMAIL:AINALSHAMS2004@GMAIL.COM	Buyer if other than consignee 1) TRIM GENREL TRADING LLC OFFICE NO,804 TOWER B CENTURION STAR BUILDING, PORT SAEED DEIRA DUBAI ALMARKAZ ALAWAL GENERAL TRADING LLC
--	---

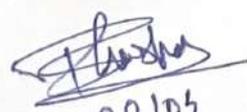
Pre-Carriage By Truck	Place of Receipt by pre-carrier NHAVA SHEVA	Terms Of Delivery Of Goods : FOB, BY SEA
Vessel / Flight No.	PORT OF LOADING NHAVA SHEVA	Terms Of Payment: DA 180 DAYS

MARKS & C. NOS	ITEMS	HSN CODE	QTY	RATE	FOB USD	FOB INR	IGST 5%	TOTAL AMOUNT INR
M.T.A 7331 TO 7408	MENS TROUSER MADE OF POLYESTER 	6234290	7488	8.35	62524.80	5164548.48	258227.42	5422775.90

Amount Chargeable In Words (In USD): SIXTY TWO TOHUSAND FIVE HUNDRED TWENTY FOUR CENT EIGHTY ONLY.....

PKGS	78
NT WT	3070.000
GR WT	3304.000

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 MUNDRA FABRICS (OPC) PRIVATE LIMITED  DIRECTOR
---	---

P1- 
22/04

P2- 
22/04

 सत्यमेव जयते	भारतसरकार/ Government of India वित्तमंत्रालय /Ministry of Finance आयुक्त सीमाशुल्क एन.एस.-II कार्यालय Office of Commissioner of Customs NS-II जवाहरलालनेहरूकस्टमहाउस, न्हावाशेवा, जिल्हा- रायगड, महाराष्ट्र- 400 707 Jawaharlal Nehru Custom House, Nhava Sheva, Dist- Raigad, Maharashtra - 400 707	 देशसंचालक कार्यालय
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F.No.CUS/SIIB/INT/234/2024-SIIB(E)

19-04-2024

HOLD NO: 9/2024-25-SIIB(X)**Subject: Request for taking consignment on hold- reg.**

The consignment pertaining to below mentioned Shipping Bills should be placed on hold immediately until further orders. The details are as under:

1. Name of the Exporter: M/s Mundra Fabrics (OPC) Pvt. Ltd. (IEC:AAQCM2192N)
2. Shipping Bill No.: 9061033, 9061157, 9061197 and 9061231 all dated 11.04.2024.
3. CB- M/s. Sai Siddhi Forwarders.

This issues with the approval of Commissioner of Customs (NS-II), JNCH.

Note: This information is confidential in nature and the details should not be shared or parted with any unauthorized person by any means of communication.

AYUSH GOEL
Dy. Commissioner of Customs
SIIB(X), JNCH, Nhava Sheva

Copy to:

1. The Manager, JWR CFS
2. DC/Export Docks, JWR CFS
3. Exporter: M/s Mundra Fabrics (OPC) Pvt. Ltd. (IEC:AAQCM2192N)
4. CB- M/s. Sai Siddhi Forwarders

P A N C H N A M A

In respect of Shipping Bill No. 9061231 dated 11.04.2024, 9061197 dated 11.04.2024, 9061157 dated 11.04.2024 and 9061033 dated 11.04.2024 of Exporter M/s.Mundra Fabrics (OPC) Pvt. Ltd. (IEC-AAQCM2192N) drawn at JWR CFS, Nhava Sheva, Panvel, Navi Mumbai, 410206 on 22.04.2024.

Pancha No. 1		Pancha No. 2	
Name:	Bhushan Dipak Patil	Name:	Aniket Ramdas Hande
Age:	21	Age:	23
Address:	Block No. 103, ShreeyaWallabh CHS, Shivaji Road, Near V.K. Highschool, Opp. Ghodke Hospital, Line Ali, Panvel, Raigarh, Maharashtra- 410206	Address:	Belapur, Ahmadnagar, Maharashtra- 422602
Type of ID card:	Aadhaar Card	Type of ID card:	Aadhaar Card
Number of ID card:	424166457557	Number of ID card:	584693727536
Mobile No.:	8850627904	Mobile No.:	8379848378
Occupation:	Service	Occupation:	Service

We the above mentioned Panchas were called upon by a person who introduced himself as Shri Arvind Singh, Intelligence Officer, SIIB(X), JNCH on 22.04.2024 at 1900 hrs., at JWR CFS, Nhava Sheva, Panvel, Navi Mumbai, 410206 to witness the examination of goods placed in Export Shed D at Location H-17 area specified by the CFS pertaining to the Exporter M/s. Mundra Fabrics (OPC) Pvt. Ltd. (IEC-AAQCM2192N) covered under Shipping Bill No. 9061231 dated 11.04.2024, 9061197 dated 11.04.2024, 9061157 dated 11.04.2024 and 9061033 dated 11.04.2024, filed through Customs House Agent M/s SAI SIDDHI FORWARDERS for confirmation of declaration in respect of description of goods and quantity.

Here, we were introduced to Shri Kumar Swetank, SIO, SIIB(X), Shri Vel Prashant, SIO, SIIB(X), ShriKunal Garg, IO, SIIB (X), ShriKunal Anil Ghag, G-Card Holder of M/s SAI SIDDHI FORWARDERS (License No. 11/1111 & Kardex no. G-3008) and authorized representative of the exporter. All the officers showed their identity cards to us. Then the officers explained to us that they wanted to examine the goods covered under above mentioned shipping bill for which we readily

P1 *[Signature]*
22/04

Page 1 of 3
P2 *[Signature]*
22/04

[Signature]
22/04/24
CB

agreed. The cargo was going to be exported to UAE by the Exporter M/s. Mundra Fabrics (OPC) Pvt. Ltd. (IEC-AAQCM2192N). Goods were hold by NCTC alert vide Hold No. 26/EXP/2024-25 and SIIB hold letter no. 09/2024-25/SIIB(X) issued vide F. no. CUS/SIIB/INT/234/2024-SIIB(E) JNCH dated 19.04.2024

The exporter M/sMundra Fabrics (OPC) Pvt. Ltd. (IEC-AAQCM2192N)declared to have IEC address: Shop No. 5012, 5th floor Hi tech textile center anjanasurat , Gujrat - 394210. We, the panchas as well as representative of Custom Broker were then shown the aforesated Shipping Bill No. .9061231 dated 11.04.2024, 9061197 dated 11.04.2024, 9061157 dated 11.04.2024 and 9061033 dated 11.04.2024 and respective Export Invoices, packing list of the goods attempted to be exported. The details of the said shipping bill are tabulated as below:

TABLE-I

S/B No./ Date	Invoice No./Date	Description	Quantity	FOB (INR)	DBK (INR)	RoSCTL (INR)
9061231/ 11.04.2024	MO/23- 24/010/E dt. 10.04.2024	RITC 62034290 Mens Trouser of Polyester	5664 pcs	42,35,595.84/-	1,24,806.75/-	2,03,362.72/-
		RITC 62034290 Mens Jeans Blend Containg	480 pcs			
9061197/ 11.04.2024	MO/23- 24/009/E dt. 10.04.2024	RITC 62034290 Mens Trouser of Polyester	7488 pcs	51,64,578.48/-	1,49,771.91/-	2,45,316.05/-
9061157/ 11.04.2024	MO/23- 24/008/E dt. 10.04.2024	RITC 62034290 Mens Trouser of Polyester	7680 pcs	52,96972.80/-	1,53,612.21/-	2,51,606.21/-
9061033/ 11.04.2024	MO/23- 24/007/E dt. 10.04.2024	RITC 62034290 Mens Trouser of Polyester	7584 pcs	52,30760.64/-	1,51,692.06/-	2,48,461.13/-
TOTAL-				1,99,27,907.76/-	5,79,882.93/-	9,48,746.11/-

Once, we were shown the above-mentioned Shipping Bill, we put our dated signature on Shipping Bills, packing list & Export Invoices of the cargoes as a token of having seen the same.

Thereafter, the examination of the goods covered under above mentioned Shipping bills started. Firstly, the goods were already carted at Export Shed D at location H-17 area at the JWR CFS, Nhava Sheva, Panvel, Navi Mumbai, 410206. Then, the officers present asked the authorized CHA to segregate the goods with respect to SB's packing list with the help of labourers sourced by them.

PI *[Signature]*
22/04

Page 2 of 3
P2 *[Signature]*
22/04

[Signature]
22/04/24
CB

CB

Thereafter, all the boxes were opened with help of labourers in the presence of CHA & officers present for examination of goods. The officers then counted the quantity of the goods. The officers observed that quantity of goods was as per declaration in the respective shipping bills. Number of boxes were as declared in shipping bills. There were total 279 boxes.

Thereafter, representative sealed samples were drawn randomly from the consignment in triplicate from the above-mentioned shipping bills, the purpose of which was informed to us that same would be forwarded to DYCC for testing to determine composition as well as for market survey. The same were sealed with customs wax seal. We have put our dated signatures as a token of having witnessed the same. The examined goods were then re-packed in same packing and handed over to the CFS staff for the safe custody.

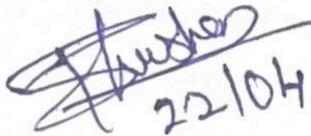
The Panchnama running into three pages ended on the same place and same date i.e. 22.04.2024 at 2200 Hrs. The Panchnama was carried out in our presence and in the presence of the Custom Broker/ authorized representative of the exporter. The panchnama running into 01-03 pages was drawn on the laptop of the Customs Officer as per our say. Panchnama was carried out in a peaceful and systematic manner and no untoward incident had happened during the course of drawing the Panchnama and no damage was done to the subject/concerned goods and no religious sentiments were hurt.

Drawn by me, this 22nd April of 2024.


22-4-24
(Arvind Singh)
I.O./SIIB(X), JNCH

In presence of:

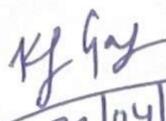

22/04/24
KUNAL GARG
CB/Authorised representative of the Exporter


22/04
Pancha-I
Bhusham


22/04
Pancha-II
Aniket


22/04/2024
(Vel Prashant)
S.I.O./SIIB(X), JNCH


22/04/2024
(Kumar Swetank)
S.I.O./SIIB(X), JNCH


22/04/24
(Kunal Garg)
I.O./SIIB(X), JNCH

Lab No. 338 / STIB (X) dt- 26/04/24

S /B no: 9061157, dt; 11.04.2024

Report:

The sample as received is in the form of dyed knitted Readymade garment (Men's Trouser). It consists of dyed knitted base fabric stitched with dyed woven fabric in inner side of front pockets, and fitted with elastic strips at waist and ankle positions, & lace at waist.

Total wt of the sample as received = 425.4 gm

Wt of base knitted fabric = 401.8 gm

Wt of dyed woven fabric = 10.5 gm

Wt of elastic strips = 9.50 gm

Wt of lace balance = balance

Base knitted fabric made of filament yarns of polyester together with spandex.

Dyed woven fabric composed of filament yarns of polyester.

Base fabric Composition:

Polyester = 97.98%

Spandex = balance

Sealed r/s returned.

K/ur
10/5/24

Dr. K. SAYANNA
Chemical Assistant
J.N.C.H. Laboratory

Sharma
10.05.2024

डॉ. रवि शंकर शर्मा
Dr. Ravi Shanker Sharma
रासायनिक परीक्षक ग्रंथ II
Chemical Examiner Gr II

Lab No. 339 / STIB (X) dt: 26/04/24

S.B no: 9061231 Dt- 11/04/2024.

Report:-

The sample as received is in the form of Ready made textile article (Jeans), having buttons and zipper in front and pockets on front and back side. It is made of dyed woven fabric composed of spun yarns of cotton on one side and filament yarns of Polyester together with spandex on other side, having following

Composition.

Total weight of sample = 578.1 gm
Weight of woven fabric = 570.2 gm
Weight of buttons and zipper = Balance.

% Composition of woven fabric

% Cotton = 63.29

% Polyester = 34.53

% Spandex = Balance.

Gsm (Base fabric) = 424.16

Sealed remnant returned.

Biya
Saha
16/05/24
Chemical Assistant

M. Maity, 16/05/2024

डॉ. मृत्युंजय माइति
Dr. MRITUNJOY MAITY
रसायन परीक्षक ग्रेड-II
CHEMICAL EXAMINER GR-II
J.N.C.H. Laboratory Nhava Sheva

Lab No. 340/SIB CX) dt. 26/04/24

SIBNO. ~~90061~~ 9061033/11-04-2024

Report

The sample as received is in the form of readymade garment (Full pant) written as Trousers. It is made of yarn dyed woven fabric having two side pockets and one back pocket fitted with two metallic hooks & zip at front side. It is wholly composed of polyester filament yarns.

Total wt of sample = 303.0 g

G-S m of fabric (as such) = 193.9

Sealed cement sample returned.

Arun K Srivastav
Arun K Srivastav
Assistant Chemical Examiner
JNCH Laboratory

T. C. Tanwar
6.5.24

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

CEI

No. of sealed envelopes	Description	Date
01		

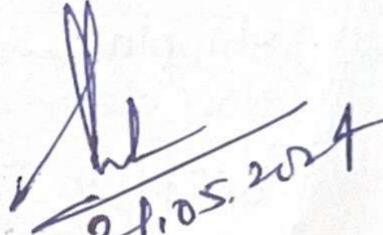
SB NO:- 9061197 SB dt:- 11.04.2024

Report:-

The sample as received is in the form of dyed and knitted readymade garment article (trouser) having stitched zipper and plastic button on front side. It is wholly composed of filament yarns of polyester.

Total wt. of Sample = 320.0g
Wt. of Zipper = 2.2g
Wt. of plastic button = 0.5g
Sealed remnant returned.

1
Preeti
21/05/2024
MS. PREETI BATHAM
Chemical Assistant


21.05.2024
डॉ. पूर्णिमा मिश्रा / Dr. Purnima Mishra
रसायन परीक्षक ग्रेड-१ / Chemical Examiner Grade-1
जवाहरलाल नेहरू सीमाशुल्क नदीन प्रयोगशाला
Jawaharlal Nehru Custom House Laboratory
नवा शेवा / Nhava Sheva

Market Enquiry Report

The undersigned officers from SIIB(X) along with Mr. Kunal Anil Ghag, representative of Exporter, & Authorized Customs Broker (CB) of M/s SAI SIDDHI FORWARDERS conducted market survey of goods covered S/B nos. 9061231, 9061197, 9061157 and 9061033 dated 27.04.2024. by M/s Mundra Fabrics (IEC: AAQCM2192N) on 27.04.2024. Details pertaining to the samples are given below: -

Name of the Exporter	Customs Broker	Shipping bill/dated	Description of Goods
M/s Mundra Fabrics	M/s Sai Siddhi Forwarders	9061231 dated 11.04.2024	RMG
M/s Mundra Fabrics	M/s Sai Siddhi Forwarders	9061197 dated 11.04.2024	RMG
M/s Mundra Fabrics	M/s Sai Siddhi Forwarders	9061157 dated 11.04.2024	RMG
M/s Mundra Fabrics	M/s Sai Siddhi Forwarders	9061033 dated 11.04.2024	RMG

To ascertain the proper value of the said item we have carried sample of the goods with us. We went to the shops of Shariff Devji Market, where such items are sold on a wholesale basis. The goods similar to the samples were found in some shops. In order to get the actual price of such similar garments, we asked for invoices and quotations. Shopkeeper gave the invoices and quotations and also gave visiting cards, they were collected from shops in the presence of exporter's representative & CB. Price per piece of different shops we visited are as follows.

S.No.	description	A C Garments, 44, Sheriff Devji Street, (Chakla) Street, Masjid Blunder, Mumbai-400003	A.K. Enterprises, 13/17, Shop No. 3, Noorie House, Sheriff Devji (Chakla Street), Masjid Blunder, Mumbai-400003	New Lucky Garments 114 Sheriff Devji Street, (Chakla) Street, Masjid Blunder, Mumbai-400003	Average	Value of the goods after adding 30% miscellaneous expenses
1.	RMG Mens Trousers	560	550	450	520	676
2.	RMG Mens Jeans	500	550	500	516.66	671.66

Enquiry of the prices of the similar goods (the shopkeepers informed that same material goods was not readily available) was done at the above mentioned shops. The original visiting cards are attached with this survey report.

Kunal Garg
27/04/24
(Kunal Garg)

I/O SIIB(X)

Deepak
27/04/24
(Deepak)

I/O SIIB(X)

Kunal Anil Ghag
27/04/24
(Kunal Anil Ghag)

C.B Representative

 सत्यमेव जयते	भारतसरकार/ Government of India वित्तमंत्रालय /Ministry of Finance आयुक्त सीमाशुल्क एन.एस.-II कार्यालय Office of Commissioner of Customs NS-II जवाहरलालनेहरुकस्टमहाउस, न्हावाशेवा, जिला- रायगढ़, महाराष्ट्र- 400 707 Jawaharlal Nehru Custom House, Nhava Sheva, Dist- Raigad, Maharashtra – 400 707	
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F. No. CUS/SIIB/INT/234/2024-SIIB(E)

20-05-2024

To,

The Additional Commissioner of Customs,

CEAC, NS-II,

JNCH



Sub: NOC for provisional release of the goods for Back to town under Shipping Bills No. 9061231, 9061197, 9061157 and 9061033 all dated 11.04.2024 filed by exporter M/s Mundra Fabrics Pvt. Ltd. (IEC-AAQCM2192N) -reg.

Please refer to the above-mentioned subject.

2. The exporter **M/s Mundra Fabrics Pvt. Ltd (IEC-AAQCM2192N)** has filed shipping bills no. **9061231, 9061197, 9061157 and 9061033 all dated 11.04.2024** having the following details:

S/B No./ Date	Description	Quantity	Rate /Pcs in USD	FOB (INR)	DBK (INR)	RoSCTL (INR)	IGST amount paid in INR
9061231/ 11.04.2024	RITC 62034290 Mens Trouser of Polyester	5664 pcs	8.35	42,35,595.84/-	1,24,806.75/-	2,03,362.72/-	2,11,779.79/-
	RITC 62034290 Mens Jeans Blend Containg	480 pcs	8.3				
9061197/ 11.04.2024	RITC 62034290 Mens Trouser of Polyester	7488 pcs	8.35	51,64,578.48/-	1,49,771.91/-	2,45,316.05/-	2,58,227.42/-
9061157/ 11.04.2024	RITC 62034290 Mens Trouser of	7680 pcs	8.35	52,96972.80/-	1,53,612.21/-	2,51,606.21/-	2,64,848.64/-

o/c

NHAVA SHEVA

	Polyester						
9061033/ 11.04.2024	RITC 62034290 Mens Trouser of Polyester	7584 pcs	8.35	52,30760.64/-	1,51,692.06/-	2,48,461.13/-	2,61,538.03/-
Total-				1,99,27,907.76/-	5,79,882.93/-	9,48,746.11/-	9,96,393.88/-

3. Red alert raised by NCTC:

- i. The exporter had obtained IEC in January 2023.
- ii. They were dormant from January 2023 to Last week of July 2023.
- iii. The exporter is filing Shipping bills in spurt manner.
- iv. The exporter had filed four live shipping bills at INNSA1, for export RMG viz., MENS TROUSER OF POLYESTER /BLENDED falling under RITC 62034290.
- v. The goods being exported are sensitive in nature and country of destination is a risky country.
- vi. Exporter is exhibiting commodity and CHA hopping.
- vii. The exporter's financial credentials viz., authorized share capital and paid up capital seems to be disproportionate to the very high value of exports made/being made, which raises suspicion about the exporter.
- viii. There e-way bill portal points out that there is no supply chain of the export Goods (HSN 62034290) as such the exports appear to be manipulated.
- ix. There is a possibility that the goods under export are imported or locally procured, which may be of low quality, that may be examined.
- x. Since there is no supply chain of export goods (Live SBs), the admissibility of the claim of export incentives & overvaluation of goods needs to be thoroughly examined.
- xi. In view of these factors, there is high possibility of mis-declaration in terms of quality, quantity of Goods, mis-classification and overvaluation to avail undue export benefits.

4. During the 100% examination of the impugned goods on 22.04.2024 at JWR Logistics Pvt Ltd-CFS, goods were found same as declared in terms of quantity and physical description and samples were drawn during examination

5. Further, four samples of goods from corresponding Shipping bills were forwarded to DYCC, JNCH for detailed analysis of the composition of the goods. The test reports pertaining to three samples have been received by this office, the results of which conform to the exporter's declaration of the subject goods.

6. As per the market enquiry report dated 27.04.2024, the details of re-determined FOB, DBK and RoSCTL are stipulated in table below;

Sr No.	SB No. and date	FOB value	Redetermined FOB value	DBK Claimed	Redetermined DBK	RoSCTL claimed	Redetermined RoSCTL (RS)
1.	9061231, 9061197, 9061157 and 90610336 all dated 11.04.2024	1,99,27,907.76	1,95,31,613/-	5,79,882.93	5,68,351.14/-	9,48,746.11	9,29,879.42/-

7. The verification of the genuineness of the exporter & Suppliers is pending from jurisdictional GST office. Further, investigation is underway.

8. The said exporter vide their letter 15.05.2024 has requested for provisional release of the goods for Back to Town due to cancellation of Consignee's order. This office has no objection to release the said goods provisionally for Back to town.

This issues with the approval of the Additional Commissioner of Customs, SIIB(X), JNCH.

Yours faithfully,

(Rahul Dhingra)

Deputy Commissioner of Customs
SIIB(X), JNCH, Nhava Sheva

Encl- Copy of Shipping Bills, Invoice, Packing List.

Signed by Rahul Dhingra
Date: 20-05-2024 18:35:56



भारतसरकार/ Government of India
वित्तमंत्रालय / Ministry of Finance
आयुक्त सीमाशुल्क एन.एस.-II कार्यालय
Office of Commissioner of Customs NS-II
जवाहरलालनेहरूकस्टमहाउस, न्हावाशेवा,
जिला- रायगढ़, महाराष्ट्र- 400 707
Jawaharlal Nehru Custom House, Nhava Sheva,
Dist- Raigad, Maharashtra - 400 707



F. No. SG/INV-03/2024-25 SIIB(X) JNCH

Date: .04.2024

To
The Deputy Commissioner, SGST
Division-VIII, 5thFloor,
Sales Tax Bhavan, GHATAK-68
Nanpura, Surat-395001

EM 955 378088 IN
30-04-2024

Madam/Sir,

Sub: Verification of genuineness of exporter M/s Mundra Fabrics (having IE Code AAQCM2192N) (GSTIN No. 24AAQCM2192N1ZW)-reg:

This unit is investigating a case against the exporter M/s Mundra Fabrics (GSTIN No. 24AAQCM2192N1ZW) wherein, apparently Govt. revenue implications are there.

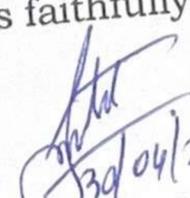
Further, as per the NCTC red flags, supply chain of the exporter M/s Mundra Fabrics (GSTIN No. 24AAQCM2192N1ZW) appears to be dubious. Therefore, you are requested to verify following GST related credentials of M/s Mundra Fabrics (GSTIN No. 24AAQCM2192N1ZW) and take necessary action:

- Verify the genuineness of the exporter M/s Mundra Fabrics (GSTIN No. 24AAQCM2192N1ZW).
- Whether the exporter M/s Mundra Fabrics (GSTIN No. 24AAQCM2192N1ZW) has filed the GST returns regularly or otherwise.
- Verify the genuineness of Input Tax Credit/ IGST Refund availed by M/s Mundra Fabrics (GSTIN No. 24AAQCM2192N1ZW).

The out-come of the verification may please be communicated to this office at the earliest. Also, if any adversity is found, you may initiate appropriate action at your end under the provisions of GST Act.

This issues with the approval of Commissioner of Customs, SIIB(X), NS-II, JNCH, NHAVA SHEVA.

Yours faithfully,


(KUMAR SWETANK)
Supt. of Customs,
SIIB (X), JNCH



सत्यमेव जयते

भारतसरकार/ Government of India
वित्तमंत्रालय /Ministry of Finance
आयुक्त सीमाशुल्क एन.एस.-II कार्यालय
Office of Commissioner of Customs NS-II
जवाहरलालनेहरूकस्टमहाउस, न्हावाशेवा,
जिला- रायगढ़, महाराष्ट्र - 400 707

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



F. No. SG/INV-03/2024-25 SIIB(X) JNCH

Date: .04.2024

To
The Deputy Commissioner, SGST
Division-VIII, Range-17,
Ghatak-68, 5TH Floor,
Sales Tax Bhavan, Nanpura
Surat Gujrat-394210

EM 9553780 065 IN

30-04-2024

Madam/Sir,

Sub: Verification of genuineness of supplier M/s Keshvi Fashion (GSTIN No. 24AMKPC4303L1ZB)-reg:

This unit is investigating a case against the exporter M/s Mundra Fabrics (GSTIN No. 24AMKPC4303L1ZB) wherein, apparently Govt. revenue implications are there.

Further, as per the NCTC red flags, supply chain of the exporter M/s Mundra Fabrics (GSTIN No. 24AAQCM2192N1ZW) appears to be dubious. M/s Keshvi Fashion (GSTIN No. 24AMKPC4303L1ZB) is one of the L1 supplier to the exporter. Therefore, you are requested to verify following GST related credentials of the supplier of exporter i.e. M/s Keshvi Fashion (GSTIN No. 24AMKPC4303L1ZB) and take necessary action:

- Verify the genuineness of the supplier M/s Keshvi Fashion (GSTIN No. 24AMKPC4303L1ZB).
- Whether the supplier M/s Keshvi Fashion (GSTIN No. 24AMKPC4303L1ZB) has filed the GST returns regularly or otherwise.
- Verify the genuineness of Input Tax Credit/ IGST Refund availed by M/s Keshvi Fashion (GSTIN No. 24AMKPC4303L1ZB).

The out-come of the verification may please be communicated to this office at the earliest. Also, if any adversity is found, you may initiate appropriate action at your end under the provisions of GST Act.

This issues with the approval of Commissioner of Customs, SIIB(X), NS-II, JNCH, NHAVA SHEVA.

Yours faithfully,

(Kumar Swetank)

Superintendent. of Customs,
SIIB (X), JNCH



सत्यमेव जयते

भारतसरकार/ Government of India
वित्तमंत्रालय / Ministry of Finance

आयुक्त सीमाशुल्क एन.एस.-II कार्यालय
Office of Commissioner of Customs NS-II

जवाहरलालनेहरूकस्टमहाउस, न्हावाशेवा,
जिला- रायगढ़, महाराष्ट्र- 400 707

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



F. No. SG/INV-03/2024-25 SIIB(X) JNCH

Date: .04.2024

To
The Deputy Commissioner, CGST
Division-IV, 2nd and 3rd floor,
Rabee Plaza, Dhamankar Naka,
Bhiwandi-421302.

EM955378074IN

30-04-2024

Madam/Sir,

Sub: Verification of genuineness of supplier M/s Giriraj Fabrics (GSTIN No. 27AAWPB6430D1ZS)-reg:

This unit is investigating a case against the exporter M/s Mundra Fabrics (GSTIN No. 27AAWPB6430D1ZS) wherein, apparently Govt. revenue implications are there.

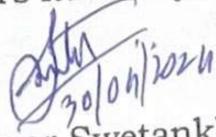
Further, as per the NCTC red flags, supply chain of the exporter M/s Mundra Fabrics (GSTIN No. 24AAQCM2192N1ZW) appears to be dubious. M/s Giriraj Fabrics (GSTIN No. 27AAWPB6430D1ZS) is one of the L1 suppliers to the exporter. Therefore, you are requested to verify following GST related credentials of the supplier of exporter i.e. M/s Giriraj Fabrics (GSTIN No. 27AAWPB6430D1ZS) and take necessary action:

- i. Verify the genuineness of the supplier M/s Giriraj Fabrics (GSTIN No. 27AAWPB6430D1ZS).
- ii. Whether the supplier M/s Giriraj Fabrics (GSTIN No. 27AAWPB6430D1ZS) has filed the GST returns regularly or otherwise.
- iii. Verify the genuineness of Input Tax Credit/ IGST Refund availed by M/s Giriraj Fabrics (GSTIN No. 27AAWPB6430D1ZS).

The out-come of the verification may please be communicated to this office at the earliest. Also, if any adversity is found, you may initiate appropriate action at your end under the provisions of GST Act.

This issues with the approval of Commissioner of Customs, SIIB(X), NS-II, JNCH, NHAVA SHEVA.

Yours faithfully,


(Kumar Swetank)
Supt. of Customs,
SIIB (X), JNCH



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

Jawaharlal Nehru Custom House, Nhava Sheva

Dist - Raigad, Maharashtra - 400 707

Tel No: 27244983; Fax 27241828, 27241825

Email Id - siibx.jnch@gov.in

75
आजही
अनंत महोत्सव

F. No: SG/INV-03/2024-25/SIIB(X)/JNCH
E/o F.No. CUS/SIIB/INT/234/2024-SIIB(E)

Date: 09-11-2024

REMINDER-I

To,

The Dy. Commissioner of SGST,
Division-VIII,
Ghatak-68,
Sales Tax Bhavan, Nanpura,
Surat Gujarat-395001

Em 082330862 IN
12-11-2024

Sir,

Sub- Verification of genuineness of exporter M/s. Mundra Fabrics (GSTIN No -24AAQCM2192N1ZW)- reg.

Reference is invited to this office letter dated 30.04.2024 of even number.

In this regard, it is informed that this office is investigating a case of exporter M/s. Mundra Fabrics (GSTIN No -24AAQCM2192N1ZW) wherein, apparently, government revenue implications are there.

Therefore, it is requested to inform this office about:

- the genuineness of the exporter M/s. Mundra Fabrics (GSTIN No - 24AAQCM2192N1ZW) and also conduct premise verification of the supplier,
- whether they have filed GST returns regularly and properly,
- the genuineness of ITC availed and passed on by them along with any information helpful towards this investigation.

It is therefore, once again requested to conduct the said verification and communicate the outcome to this office at the earliest. Further, if any adversity is found, the same may be communicated to us and action may be taken at your end as per law.

Yours faithfully,

(I. RAMALINGESHWAR RAO)
ASSISTANT COMMISSIONER OF CUSTOMS
SIIB(X), JNCH, NHAVA SHEVA

Encl:a.a.

Copy to: The Dy. Director
National Customs Targeting Centre (NCTC)
13, Sir Vithaldas Thakersey Marg

Em 082330831 IN
12-11-2024



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

Jawaharlal Nehru Custom House, Nhava Sheva

Dist - Raigad, Maharashtra - 400 707

Tel No: 27244983: Fax: 27241828, 27241825

Email Id - siibxjnch@gov.in



F. No: SG/INV-03/2024-25/SIIB(X)/JNCH
E/o F.No. CUS/SIIB/INT/234/2024-SIIB(E)

Date: 09-11-2024

REMINDER-I

To,
The Dy. Commissioner of CGST,
Division-IV, 2ND and 3RD floor,
Rabee Plaza, Dhamankar Naka,
Bhiwandi-421302

Em 082330 880 IN
12-11-2024

Sir,

Sub- Verification of genuineness of supplier M/s. Giriraj Fabrics (GSTIN No - 27AAWPB6430D1ZS) - reg.

Reference is invited to this office letter dated 30.04.2024 of even number (Copy enclosed).

In this regard, it is informed that this office is investigating a case of exporter M/s. Mundra Fabrics (GSTIN No -24AAQCM2192N1ZW) wherein, apparently, government revenue implications are there. Further, M/s. Giriraj Fabrics (GSTIN No - 27AAWPB6430D1ZS), falling under your jurisdiction has supplied the goods to the exporter.

Therefore, it is requested to inform this office about:

- The genuineness of the supplier M/s. Giriraj Fabrics (GSTIN No - 27AAWPB6430D1ZS) and also conduct premise verification of the supplier,
- Whether they have filed GST returns regularly and properly,
- The genuineness of ITC availed and passed on by them along with any information helpful towards this investigation.

It is therefore, once again requested to conduct the said verification and communicate the outcome to this office at the earliest. Further, if any adversity is found, the same may be communicated to us and action may be taken at your end as per law.

Yours faithfully,
Signed by Itha

Ramalingeswara Rao

Date: 09-11-2024 14:45:05

(I. RAMALINGESHWAR RAO)

ASSISTANT COMMISSIONER OF CUSTOMS
SIIB(X), JNCH, NHAVA SHEVA

Encl:a.a.

Copy to: The Dy. Director, NCTC

Em 082330 831 IN
12-11-2024



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

Jawaharlal Nehru Custom House, Nhava Sheva

Dist - Raigad, Maharashtra - 400 707

Tel No: 27244983; Fax 27241828, 27241825

Email Id - siibx.jnch@gov.in



F. No: SG/INV-03/2024-25/SIIB(X)/JNCH
E/o F.No. CUS/SIIB/INT/234/2024-SIIB(E)

Date: 09-11-2024

REMINDER-I

To,

The Dy. Commissioner of CGST,
Division-VIII, Range-17,
Ghatak-68, 5th floor,
Sales Tax Bhavan, Nanpura,
Surat Gujarat-394210

Em 082330859 IN

12-11-2024

Sir,

Sub- Verification of genuineness of M/s. KESHVI FASHION(GSTIN-24AMKPC4303L1ZB) - reg.

Reference is invited to this office letter dated 30.04.2024 of even number (copy enclosed).

In this regard, it is informed that this office is investigating a case of exporter M/s. Mundra Fabrics (GSTIN No -24AAQCM2192N1ZW) wherein, apparently, government revenue implications are there. Further, M/s. KESHVI FASHION (GSTIN-24AMKPC4303L1ZB), falling under your jurisdiction has supplied the goods to the exporter.

Therefore, it is requested to inform this office about:

- the genuineness of the supplier M/s. KESHVI FASHION (GSTIN-24AMKPC4303L1ZB) and also conduct premise verification of the supplier,
- whether they have filed GST returns regularly and properly,
- the genuineness of ITC availed and passed on by them along with any information helpful towards this investigation.

It is therefore, once again requested to conduct the said verification and communicate the outcome to this office at the earliest. Further, if any adversity is found, the same may be communicated to us and action may be taken at your end as per law.

Yours faithfully,

(I. RAMALINGESHWAR RAO)
ASSISTANT COMMISSIONER OF CUSTOMS
SIIB(X), JNCH, NHAVA SHEVA

Encl:a.a.

AD, NCTC

EM 0823308³¹ IN

12-11-2024



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

Jawaharlal Nehru Custom House, Nhava Sheva

Dist - Raigad, Maharashtra - 400 707

Tel No: 27244983: Fax: 27241828, 27241825

Email Id - siibx.jnch@gov.in



F. No: SG/INV-03/2024-25/SIIB(X)/JNCH

Date: 17-12-2024

REMINDER-II

To,
The Jt. Commissioner of SGST,
C-3 Multi Storeyed Bldg,
Nanpura, Surat,
Gujarat-395001

EM0979347231N
18/12/24

Sir/Madam,

Sub- Verification of genuineness of M/s. KESHVI FASHION (GSTIN-24AMKPC4303L1ZB) - reg.

Reference is invited to our letter dated 30.04.2024 and 09.11.2024 of even number (copies enclosed) on the above mentioned subject. It is to inform that this office is investigating a case of exporter M/s. Mundra Fabrics (GSTIN No -24AAQCM2192N1ZW) wherein, apparently, government revenue implications are there. Further, M/s. KESHVI FASHION (GSTIN-24AMKPC4303L1ZB), falling under your jurisdiction has supplied the goods to the exporter.

Therefore, it is once again requested to get the following verified and report at the earliest:

- Whether the supplier M/s. KESHVI FASHION (GSTIN- 24AMKPC4303L1ZB) is existent at the declared premises. Physical verification of the premises may please be done.
 - Verify the genuineness of the supplier M/s. KESHVI FASHION (GSTIN- 24AMKPC4303L1ZB)
 - Whether they have filed GST returns regularly and properly,
 - The genuineness of Input Tax Credit/ IGST Refund availed by them along with any information helpful towards this investigation. Also, verify the genuineness whether the supplier KESHVI FASHION (GSTIN- 24AMKPC4303L1ZB) supplied the goods to the exporter M/s. Mundra Fabrics (GSTIN No - 24AAQCM2192N1ZW) or otherwise.
 - It is also requested to comment on whether the GSTIN(s) is/are genuine business entity(ies) or fraudulent/ bogus/ paper-based firms.
- The outcome of verification may please be communicated to this office at the earliest.

Also, if any adversity is found, you may initiate appropriate action at your end under the provisions of GST act.

This issues with the approval of Commissioner of Customs, NS-II, JNCH.

EM0979350301N
18/12/24



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

Jawaharlal Nehru Custom House, Nhava Sheva

Dist - Raigad, Maharashtra - 400 707

Tel No: 27244983: Fax: 27241828, 27241825

Email Id - siibx.jnch@gov.in



F. No: SG/INV-03/2024-25/SIIB(X)/JNCH

Date: 17-12-2024

REMINDER-II

To,
The Jt. Commissioner of SGST,
C-3 Multi Storeyed Bldg,
Nanpura, Surat,
Gujarat-395001

EM097934493IN
18/12/24

Sir/Madam,

Sub- Verification of genuineness of exporter M/s. Mundra Fabrics (GSTIN No -24AAQCM2192N1ZW)- reg.

Reference is invited to our letter dated 30.04.2024 and 09.11.2024 of even number (copies enclosed) on the above mentioned subject. It is to inform that this office is investigating a case of exporter M/s. Mundra Fabrics (GSTIN No -24AAQCM2192N1ZW) wherein, apparently, government revenue implications are there.

Therefore, it is once again requested to get the following verified and report at the earliest:

- Whether the exporter M/s. Mundra Fabrics (GSTIN No -24AAQCM2192N1ZW) is existent at the declared premises. Physical verification of the premises may please be done.
- Verify the genuineness of the exporter M/s. Mundra Fabrics (GSTIN No -24AAQCM2192N1ZW)
- Whether they have filed GST returns regularly and properly,
- The genuineness of Input Tax Credit/ IGST Refund availed by them along with any information helpful towards this investigation.
- It is also requested to comment on whether the GSTIN(s) is/are genuine business entity (ies) or fraudulent/ bogus/ paper-based firms.

The outcome of verification may please be communicated to this office at the earliest. Also, if any adversity is found, you may initiate appropriate action at your end under the provisions of GST act.

This issues with the approval of Commissioner of Customs, NS-II, JNCH.

Yours faithfully,

Signed by Wagh
Chittaranjan Prakash
Date: 17-12-2024 07:43:44

(Dr. Chittaranjan Wagh)
JOINT COMMISSIONER OF CUSTOMS
SIIB(X), NS-II JNCH

EM097935030IN
18/12/24



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

Jawaharlal Nehru Custom House, Nhava Sheva

Dist - Raigad, Maharashtra - 400 707

Tel No: 27244983; Fax: 27241828, 27241825

Email Id - siibx.jnch@gov.in

F.No. CUS/SIIB/INT/234/2024-SIIB(E)

Date: 17-12-2024



REMINDER-II

To,
The Jt. Commissioner of CGST,
Lotus Info Center, 12th floor,
Station road, Parel (East), Parel,
Mumbai-421302
Sir/Madam,

EM097934604IN
18/12/24

**Sub- Verification of genuineness of supplier M/s. GIRIRAJ FABRICS
(GSTIN No - 27AAWPB6430D1ZS) - reg.**

Reference is invited to our letter dated 30.04.2024 and 09.11.2024 of even number (copies enclosed) on the above mentioned subject. It is to inform that this office is investigating a case of exporter M/s. Mundra Fabrics (GSTIN No - 24AAQCM2192N1ZW) wherein, apparently, government revenue implications are there. Further, M/s. Giriraj Fabrics (GSTIN No - 27AAWPB6430D1ZS), falling under your jurisdiction has supplied the goods to the exporter.

Therefore, it is once again requested to get the following verified and report at the earliest:

- Whether the supplier M/s. Giriraj Fabrics (GSTIN No - 27AAWPB6430D1ZS) is existent at the declared premises. Physical verification of the premises may please be done.
- Verify the genuineness of the supplier M/s. Giriraj Fabrics (GSTIN No - 27AAWPB6430D1ZS).
- Whether they have filed GST returns regularly and properly,
- The genuineness of Input Tax Credit/ IGST Refund availed by them along with any information helpful towards this investigation. Also, verify the genuineness whether the supplier M/s. Giriraj Fabrics (GSTIN No - 27AAWPB6430D1ZS) supplied the goods to the exporter M/s. Mundra Fabrics (GSTIN No - 24AAQCM2192N1ZW) or otherwise.
- It is also requested to comment on whether the GSTIN(s) is/are genuine business entity(ies) or fraudulent/ bogus/ paper-based firms.

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

Also, if any adversity is found, you may initiate appropriate action at your end under the provisions of GST act.

This issues with the approval of Commissioner of Customs, NS-II, JNCH.

EM097935030IN

18/12/24

CBIC-DIN-20240578NT000000A66A

SUMMONS

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

To,

M/s Mundra Fabrics Private Limited
Shop No. 5012, 5th Floor, Hi TechTextile
Center, Anjana, Surat, 394210, Gujarat

EM 955 74 1063 IN
17/5/2024

WHEREAS, I, **Kumar Swetank** am making inquiry in connection with **Investigation of exports made by M/s Mundra Fabrics Private Limited** under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

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

- 1. Present yourself physically for statement**
- 2. documents with respect to goods covered under S/B Nos. 9061231, 9061197, 9061157 and 9061033 all dated 11.04.2024**
- 3. Any other document relevant to this investigation**

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I do hereby summon you to appear before me in person on **2024-05-21 at 12:00:PM** at the office of **B-403, 4th Floor, SIIB(X) Jnch Nhava Sheva**

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

Given under my hand and seal of office to-day the **16** day of **May, 2024** at **JNCH, NHAVA SHEVA**



Seal of Office.

Name : **Kumar Swetank**

Signature :
16/5/2024

Designation :
Superintendent / Appraiser / Senior Intelligence Officer

SUMMONS

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

To,

The Director, M/s Mundra Fabrics

SHOP NO-5012, 5TH FLOOR, HI TECH
TEXTILE CENTER , ANJANA, SURAT ,
SURAT , SURAT , GUJARAT, 394210

EM963123093IN
30/01/25

WHEREAS, I, Shilesh Satbir Yadav am making inquiry in connection with investigation going on w.r.t the SBs No 9061231, 9061197, 9061157 & 9061033 all dated 11.04.2024 filed by the exporter M/s Mundra Fabrics 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. to depose statement verbally and in writing
2. tax invoices, e-way bills pertaining to above mentioned shipping bill, GSTR 2B, Income Tax Returns and any other documents relevant to this investigation
3. details of the past exports along with the BRC copies, if any

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 **2025-02-10** at **11:30:AM** at the office of **B-403, 4th Floor, SIIB(X) JNCH, Nhava Sheva, Taluka- Uran, Dist- Raigad, Maharashtra-400707**

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 **29** day of **January, 2025** at **JNCH, NHAVA SHEVA**

Name : **Shilesh Satbir Yadav**

Signature Shailm

Designation :
Superintendent / Appraiser / Senior Intelligence Officer



Seal of Office.

SUMMONS

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

To,

M/s. Sai Siddhi Forwarders

**Shop No. 1, Neelkanth Corner CHS Ltd,
Sector-2 Plot No. 2, Sanpada Navi
Mumbai- 400705**

WHEREAS, I, **Shilesh Satbir Yadav** am making inquiry in connection with investigation going on in respect of **M/s. Mundra Fabrics** 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. To depose statement orally and in writing**
- 2. KYC Documents**
- 3. any other documents relevant to this investigation**

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I do hereby summon you to appear before me in person / or by an authorised agent on **2025-02-11** at **11:30:AM** at the office of **B-403, 4th Floor, SIIB(X) JNCH, Nhava Sheva**

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 **06** day of **February, 2025** at **JNCH, NHAVA SHEVA**

Name : **Shilesh Satbir Yadav**

Signature



Designation :

Superintendent / Appraiser / Senior Intelligence Officer



SUMMONS

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

To,

The Director/Proprietor, M/s Mundra
Fabrics

EM 963855955114

06/03/25

SHOP NO-5012, 5TH FLOOR, HI TECH
TEXTILE CENTER , ANJANA, SURAT ,
SURAT , SURAT , GUJARAT, 394210

WHEREAS, I, **Shilesh Satbir Yadav** am making inquiry in connection with investigation going on w.r.t. shipping bills no. 9061231, 9061197, 9061157 7 9061033 all dated 11.04.2024 filed by exporter M/s. Mundra Fabrics 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. To depose statement orally and in writing
2. to produce tax invoices, e-way bills, GSTRs bank Statement and any other documents relevant to this investigation
3. Details of past exports done along with the BRCs

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 **2025-03-11** at **11:30:AM** at the office of **B-403, 4th Floor, SIIB(X) JNCH, Nhava Sheva**

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 **05** day of **March, 2025** at **JNCH, NHAVA SHEVA**



Seal of Office.

Name : **Shilesh Satbir Yadav**

Signature:

Designation :
Superintendent / Appraiser / Senior Intelligence Officer

Statement of Shri Kunal Anil Ghag, G-Card Holder of CB M/s Sai Siddhi Forwarders (License No. 11/1111), addressed at Shop No. 1, Neelkanth Corner CHS Ltd., Sector 2, Plot no. 2, Sanpada, Navi Mumbai- 400705 recorded under Section 108 of the Customs Act, 1962 in the office of Special Investigation and Intelligence Branch (Exports) situated at Room No. B403,4th floor, Jawaharlal Nehru Custom House, Nhava Sheva, Taluka - Uran, District - Raigad, Maharashtra - 400 707 on 25.03.2025.
.....

I am present in receipt of Summons CBIC-DIN 20250378NT000000CF20 dated 25.03.2025 issued by Shri Anup Singh Meena, Appraiser of Customs, Special Investigation and Intelligence Branch (Exports) from SIIB (X) office situated at Room No. B 403 , 4th floor, Jawaharlal Nehru Custom House, Nhava Sheva, Taluka -Uran, District - Raigad, Maharashtra - 400707 on 25.03.2025. I have been explained the provisions of section 108 of the Customs Act, 1962; that giving false evidence under the said section of the said act is an offence under Section 208, 210 and 267 of the Bharatiya Nyaya Sanhita of 2023 and is punishable under Section 229 of the Bharatiya Nyaya Sanhita of 2023, that this statement of mine can be used as evidence either against me or any other person in any court of law, anywhere in India. Having been explained the said provisions of the 108 of the Customs Act, 1962 & Sections of the Bharatiya Nyaya Sanhita,2023 to me and understood the same; I am giving my true, correct and voluntary statement as follows:

My name is Kunal Anil Ghag, aged- 32 and DOB- 31.03.1993. I am presently residing at Flat No. 9171, Bldg no. 234, Sandeshchandra C.H.S.L., Kannamwar Nagar, Sambhaji Maidan, Vikhroli East, Mumbai, Tagore Nagar, Mumbai, Maharashtra- 400083 and this is my permanent address. I have the personal Mobile No. -9326888633. Aadhar Card bearing No.-320144834688 and I am submitting the copies of the same as proof of my identity. I have completed my B. Com from Mumbai University. I can read, understand and write in Hindi and English. I am unmarried and I am staying with my parents and 02 brothers at above-mentioned address. On my request, the undersigned SIIB (X) officer is typing my statement in the desktop computer as per my say.

Q.1. Give your introduction.

Ans. My name is Kunal Anil Ghag, G-Card Holder of CB M/s Sai Siddhi Forwarders (License No. 11/1111). I handle documentation and clearing related formalities.

Q.2 Do you know what you have been called for?

Ans. I have received the summon and came to depose the statement and to assist in the ongoing investigation with respect to 04 shipping bills no. 9061231, 9061197, 9061157 and 9061033 all dated 11.04.2024 filed by our firm M/s Sai Siddhi Forwarders (License No. 11/1111) attempted to be exported by M/s. Mundra Fabrics (OPC) Pvt. Ltd. (IEC-AAQCM2192N) .

Q.3. How have you come in contact with the exporter M/s Mundra Fabrics (OPC) Pvt. Ltd. (IEC-AAQCM2192N)?

Ans. I came in contact with the exporter M/s. Mundra Fabrics (OPC) Pvt. Ltd. (IEC-AAQCM2192N) through the reference of a friend in month of February 2024. Thereafter the exporter visited our office in the end of February 2024 where they asked about types of shipment done by our firm. After that we have submitted our quotation on which the exporter had agreed. Thereafter we filed our first shipping bills on behalf of exporter M/s. Mundra Fabrics (OPC) Pvt. Ltd. (IEC-AAQCM2192N).

Q.4. Since when have you started filing Shipping Bills on behalf of M/s Orexy Impex?

Ans. I would like to state that this was our first shipment with the exporter M/s. Mundra Fabrics (OPC) Pvt. Ltd. (IEC-AAQCM2192N).

Q.5. What is your role with respect to filing of Shipping Bill?


25/03/25

My role in filing process of a shipping bill includes conducting the KYC properly, making all the requisite documents like invoice, packing list and making sure that the check list of the shipping bill is correct.

Q.6. Who is responsible for ensuring correctness of all details filed in the Shipping Bill?

Ans. The Exporter provides us the details of shipping bill and invoices. Thereafter, we prepare the draft of checklist and forward it electronically to the exporter for final approval. After getting approval from exporter, we file the shipping bills. We make sure that the details filed in the shipping bill are correct at our end.

Q.7. In the market enquiry conducted by our office, the goods covered under the shipping bill no. 9061231, 9061197, 9061157 and 9061033 all dated 11.04.2024 filed by the exporter M/s. Mundra Fabrics (OPC) Pvt. Ltd. (IEC-AAQCM2192N) were found to be overvalued. The exporter entered incorrect details in the above said shipping bills to claim undue export incentives. What was your role in this?

Ans. I would like to state that we file shipping bills based on the invoices provided by the exporter. In the instant case, we did the same.

Q.8. The regulation 10(n) of the CBLR, 2018 mandates that the Custom Broker should verify the correctness of the Importer Exporter Code (IEC) number, Goods and Services Tax Identification Number (GSTIN), identity of his client and functioning of his client at the declared address by using reliable, independent, authentic documents, data or information. How does your firm ensure compliance?

Ans. For checking the authenticity of declared address of the client, we visited his office addressed at 5TH FLOOR, SHOP NO-5012, HI TECH TEXTILE CENTER, ANJANA, ANJANA, Surat, Surat, Gujarat, 394210 and collected IEC copy, Pan Card, Aadhar Card, GST Registration copy, Bank letter for the verification of bank account, cancelled Check and authority letter on CB Name. I am submitting the copies of the same. Thereafter, we prepared documents accordingly.

Q.9. What is the registered address of your client M/s. Mundra Fabrics (OPC) Pvt. Ltd. (IEC-AAQCM2192N)?

Ans. According to the GST registration certificate, the registered address of our client is 5TH FLOOR, SHOP NO-5012, HI TECH TEXTILE CENTER, ANJANA, ANJANA, Surat, Surat, Gujarat, 394210. The same was verified by us by physically visiting it at the time of KYC verification.

Q.10. What measures do you take to verify that the exporter and their supply chain are genuine?

Ans. We check the KYC details and other documents of the exporter to verify their genuineness. Also, we checked that the exporter was "Active" on GST Portal. Thereafter, we took details of the shipping bill, invoice and packing list from the exporter. We prepared documents based on the documents provided by the exporter.

Q.11. The regulation 10 (d) of the CBLR, 2018 mandates that the Custom Broker has to always advise his client to comply with the provisions of the Act, other allied Acts and the rules and regulations thereof, and in case of non-compliance, shall bring the matter to the notice of the Deputy Commissioner of Customs or Assistant Commissioner of Customs. Have you diligently performed your duties under CBLR, 2018?

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

Q12. Do you have anything more to say regarding this case, apart from your submission above?

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

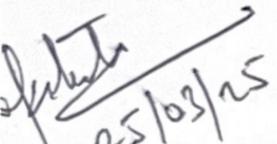
(Signature)
25/03/25

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

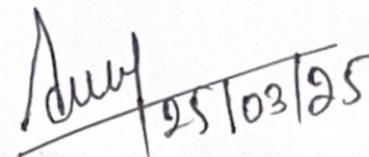

25/03/25

(Kunal Anil Ghag)
G-Card Holder of CB M/s Sai Siddhi Forwarders (License
No. 11/1111), addressed at Shop No. 1, Neelkanth Corner
CHS Ltd., Sector 2, Plot no. 2, Sanpada, Navi Mumbai-
400705

Typed by me


25/03/25
(Lakshita)
IO/SIIB(X)

Recorded before me


25/03/25
(Anup Singh Meena)
SIO /SIIB(X)
JNCH, NHAVA SHEVA