

 सत्यमेव जयते	भारत सरकार/ Government of India वित्तमंत्रालय / Ministry of Finance आयुक्त सीमाशुल्क एन.एस.-II कार्यालय Office of Commissioner of Customs NS-II जवाहरलाल नेहरू कस्टम हाउस, न्हावा शेवा, जिला- रायगढ, महाराष्ट्र - 400 707 Jawaharlal Nehru Custom House, Nhava Sheva, Dist- Raigad, Maharashtra - 400 707.	
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F.No. CUS/ASS/MISC/841/2025-CEAC Date of SCN: 13.02.2026
 F.No. CUS/SIIB/ALT/732/2024-SIIB(E) Date of Issue: 16.02.2026

SCN NO.: 2014/2025-26|ADC|CEAC|NS-II|CAC|JNCH

DIN NO.: 20260278NT000022852D

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

On the basis of an Email alert bearing No. 756/EXP/2023-24 dated 02.01.2024 received from NCTC, 03 Shipping Bill No. 6454593, 6454881 & 6455194 all dated 01.01.2024, regarding export of suspicious consignment of **M/s. Vedika Impex (IEC: FRFPM4676D)** covered under 03 Shipping Bills No. 6454881, 6454593 & 6455194 all dated 01.01.2024 (**RUD-I**) filed through their Customs Broker M/s Jit Shipping Services. (License No AFLPP4301FCH003) at JWR, CFS. The goods covered under 03 Shipping Bill No. 6454881, 6454593 & 6455194 all dated 01.01.2024 were declared as RMG. The goods were put on hold vide Hold No. 238/2023-24/SIIB(X), issued vide F. No. SG/Misc-101/2021-22/SIIB(X), JNCH dated 09.01.2024 for further investigation.

2. M/s. Vedika Impex (IEC: FRFPM4676D) having its office at Ground floor, Shop No. 04, B-1, Gaondevi Construction, Pissvali, Opp Shree APT, Kalyan East, Kalyan Thane, Maharashtra, 421306, filed the following Shipping Bills for Export of following items destined to Consignee, Nigeria through Nhava Sheva Port. The details are as under:

TABLE-I

Sr. No.	SB No/Date	Description	FOB Value	DBK Claimed	RoSCTL	IGST
1.	6454881/01.01.2024	RMG	97,08,529/-	3,49,487/-	5,20,057/-	LUT
2.	6454593/01.01.2024	RMG	96,85,071/-	3,45,208/-	4,76,313/-	LUT
3.	6455194/01.01.2024	RMG	98,86,289/-	2,85,136/-	3,94,215/-	LUT

3. Examination and insertion of Alert:

a. Consequently, the subject goods covered under 03 Shipping Bill No. 6454881, 6454593 & 6455194 all dated 01.01.2024 were examined 100% vide Panchanama dated 11.01.2024 (**RUD-II**) in the presence of two independent Panchas, Representative of Customs Broker and Exporter. **During 100%**

Examination, the subject goods were found to be as per the declaration made in the invoice and packing list in terms of quantity and declared description.

b. Further, a suspension alert was inserted to withhold the Drawback, RoSCTL/RoDTEP & IGST benefits of the exporter M/s. Vedika Impex (IEC: FRFPM4676D) for further investigation vide *Suspension ID-2656028*.

c. Further, letters dated 23.01.2024 was forwarded to DYCC, JNCH along with RSS for testing of RSS in order to determine exact characteristics, nature and composition of the subject goods. The subject goods were found as declared correctly in terms of composition and description in the above-mentioned shipping bills, however items mentioned below in TABLE-II appeared to be mis-classified:

TABLE-II

Item No	Shipping Bill No. & Date	Item Description	Declared RITC	DYCC Test Report
3	6454593 dated 01.01.2024	Cotton Boys Track Pant	62031990	<p>Lab No. 68/SIIB(X) dt. 24.01.2024</p> <p>The sample as received is in the form of dyed knitted readymade textile article (Boys Track Pant), having pockets, elastic, lace and stitched with dyed knitted strips at bottom of legs and waist. Base dyed knitted fabric is wholly composed of cotton yarns and dyed knitted strips are made of cotton yarns and spandex yarns.</p> <p>Total wt of the sample = 190.0 gm Wt. of dyed knitted base fabric=150.0 gm Wt. of stitched dyed knitted strips = 30.0 gm Wt. of the elastic and lace = balance % composition of strips- Cotton= 98.20% Spandex yarns= balance</p>
1	6454881 dated 01.01.2024	Cotton Boys Suit (2 Pcs)	62031990	<p>LAB NO. 71/SIIB(X) Dt. 24.01.2024</p> <p>The sample as received is in the form of a readymade textile article (Boys Suit 2 Pcs)</p> <p>1. The sample is in the form of readymade garment upper part. It is made of dyed, printed knitted fabric having dyed and printed woven fabric in front portion. It is composed of blended spun yarns of Cotton and polyester. Weight of sample = 57.5 gm Wt. of button= Balance Composition of base fabric Cotton= 80.41 % by wt. Polyester= Balance Composition of front portion fabric: Polyester= 67.17% by wt. Cotton = Balance</p> <p>2. The sample is in the form readymade garment (Short/ half pant). It is made of dyed, printed woven fabric composed of blended spun yarns of cotton and polyester. It has elastic strips at waist portion . Wt. of sample= 38.1 gm Wt. of base fabric= 35.3 gm Wt. of elastic strip= Balance Composition of base fabric Polyester= 67.17 % by wt. Cotton= Balance</p>

d. Item No. 3 of Shipping Bill no. 6454593 dated 01.01.2024 which was declared as ‘Cotton Boys Track Pants’ and as per the DYCC test reports it is made of dyed knitted textile, and it has been classified under Chapter 62, Articles of Articles of apparel and clothing accessories, not knitted or crocheted. Additionally, Item No. 1 of Shipping Bill no. 6454881 dated 01.01.2024 which was declared as ‘Cotton Boys Suit (2 Pcs)’ and as per the DYCC test reports the predominant fibre is polyester. In view of the above, the declared CTH in respect of both the items needs to be rejected and the

CTH needs to be re-determined along with the Drawback Serial Number and RoSCTL Serial number and the same is as below:

Table-III

Item No	Item Description	DECLARED						REDETERMINED					
		RITC	Drawback	Rate	RoSCTL	RATE		RITC	Drawback	Rate	RoSCTL	RATE	
						State	Centre					State	Centre
3	Cotton Boys Track Pant	62031990	62030301B	3.3	62030301B	3.6	2.45	61034200	61030301B	3.1	61030301B	3.6	2.45
1	Cotton Boys Suit (2 Pcs)	62031990	62030101B	3.3	62030101B	3.6	2.45	62032990	62030402B	3.4	62030402B	2.5	1.85

4. Provisional Release:

The Exporter vide their letter dated 19.01.2024 requested for Provisional Release of the subject goods for Back to Town. In this regard, NOC dated 06.02.2024 was issued by SIIB(X) for the Provisional Release of the goods for **Back to Town (RUD-III)** cover under 03 Shipping Bills No. 6454881, 6454593 & 6455194 all dated 01.01.2024 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 for 100% value of the goods i.e total Rs 2,92,79,888.00/- and Bank Guarantee/Cash Security for Rs 2,50,000/- (vide DD No 538058 dated 19.02.2024, IdusInd Bank).

5. Market Enquiry:

a. Market inquiry of the subject goods covered under 03 Shipping Bill No. 6454881, 6454593 & 6455194 all dated 01.01.2024 was conducted on 27.01.2024 **(RUD-IV)** in the Wholesale Market, near Masjid Bunder (W), Mumbai on the basis of samples taken during the course of examination under Panchanama on 11.01.2024. The market survey was conducted in the presence of Shri Suresh Patil, authorized representative of Exporter, M/s. Vedika Impex (IEC: FRFPM4676D).

b. To ascertain the fair market value of the goods, they visited the different Wholesale Shop near Masjid Bunder, Mumbai. The samples were opened in the presence of authorized representative of Exporter Shri Suresh Patil. Representative samples were shown to the shopkeeper of subject goods and quotation/inquiries were made for wholesale purchase of identical/similar goods. The shopkeeper stated that identical goods were not available i.e of same brand but offered similar goods on the basis of quality, composition, size and design of the goods. The wholesale rates for the said sample rates for the said samples as quoted verbally by shopkeepers for which both officer and Exporter's authorized representative agreed.

c. The following shops were visited to ascertain wholesale market price of the goods covered under 03 Shipping Bill No. 6454881, 6454593 & 6455194 all dated 01.01.2024.

TABLE-IV

(Wholesale Price in Rs. Per unit)

S/B No.	Items Description	Shop-1	Shop-2	Shop-3	Average Wholesale Price	PMV Declared FOB
	Cotton Boys 255	255	255	253	357	169109
	Track Pant	255	260	258	407	1760162
	Cotton Boys 260	255	260	258	628	137066
	Trousers 20-30	310	275	290	303	1651692
	Trousers 32-40	255	258	258	294	4063656
	Polyester Girls 235	220	235	227	294	4063656
	Suit 20-20 with purse	235	220	235	294	4063656
6454593/01.01.24	Polyester Girls 255	258	260	258	303	1651692
	Suit 20-20	235	235	227	294	4063656
	Polyester Girls 320	300	315	312	705	384573
	Suit 32-24 with purse	320	315	312	705	384573
	Cotton Boys 185	175	170	177	226	2773406.5
	Suit 2 PC 16-18	185	175	180	240	391974.79
	Cotton Boys 180	185	175	180	240	391974.79
	Suit (3 PCS) 16-18	180	175	180	240	391974.79
	Cotton Boys 260	255	260	258	407	399370.54
	Trousers 20-30	310	275	290	628	966328.78
	Trousers 32-40	155	145	150	203	55468.13
	Polyester Embroidery Dupatta	185	180	182	289	123854.17
	Frocks 24-34	185	180	182	289	123854.17
	Polyester Girls 185	200	195	193	258	3261452.09
	16-18	185	195	193	258	3261452.09
	Polyester Girls 210	195	205	203	294	320482.53
	Suit 16-18 with Hijab	330	320	325	628	447184.06
	Polyester Girls 330	325	320	325	628	447184.06
	Suit 22-32 with Purse	330	320	325	628	447184.06
	Polyester Girls 330	325	320	325	628	447184.06
	Suit 34-38 with Hijab	330	330	328	719	391974.79
6455194/01.01.24	Cotton Boys 210	210	215	212	311.88	2592654.46
	Jean Suit (3 pcs) 20-20	310	300	308	646.38	137502.7
	Cotton Boys 310	315	300	308	646.38	137502.7
	Jean 1-1	180	175	177	235.04	200858.64
	Cotton Boys 180	175	175	177	235.04	200858.64
	Suit 2 pcs 20-20	235	235	233	537.89	159902.05
	Cotton Boys 235	235	235	233	537.89	159902.05
	Suit (2pcs) box back	185	175	183	239.56	129366.45
	Cotton Boys 185	190	175	183	239.56	129366.45
	Suit (3pcs) 16-18	235	225	227	537.89	369681.82
	Cotton Boys 235	220	225	227	537.89	369681.82
	Suit (3pcs) 20-30	250	250	252	655.42	264551.55
	Cotton Boys 250	255	250	252	655.42	264551.55
	Suit (3pcs) 32-34	245	230	237	357.09	30515.06
	Cotton Boys 235	245	230	237	357.09	30515.06
	Track Pant	160	155	157	203.4	223747
	Polyester Embroidery Dupatta	450	420	432	628.29	148507.19
	Polyester Embroidery Pieces	185	180	180	248.6	6780.21
	Polyester Girls 185	175	180	180	248.6	6780.21
	Frock 20-30	185	180	180	248.6	6780.21
	Polyester Girls 185	175	175	177	257.6	1373029.92
	Suit 16-18	175	170	177	257.6	1373029.92
	Polyester Girls 175	180	170	175	257.64	5621.41
	Suit 16-20	175	170	175	257.64	5621.41

S/B No. & Date	Description	Declared FOB (in Rs.)	Re-determined FOB (in Rs.)	Declared DBK (in Rs.)	Re-determined DBK	Declared RoSCTL	Re-determined RoSCTL
6454881 01.01.24	Cotton Boys suit 2 PC 16-18	2773406.5	2168194	91522	73719	167791	94316
	Cotton Boys (3pc) 16-18	391974.79	294546	12935	9720	23714	17820
	Cotton Boys Trousers 20-30	399370.54	253640	13179	8370	24162	15345
	Cotton Boys Trousers 32-40	966328.78	446078	31889	14721	58463	26988
	Polyester Embroidery Dupatta	55468.13	40910	1442	1064	2635	1943
	Polyester Girls Frocks 24-34	123854.17	77788	3592	2256	5883	3695
	Polyester Girls Suit 16-18	3261452.09	2447682	127197	95460	154919	116265
	Polyester Girls Suit 16-18 with Hijab	320482.53	221822	12499	8651	15223	10537
	Polyester Girls Suit 22-32 with purse	447184.06	231344	17440	9022	21241	10989
	Polyester Girls Suit 34-38 with Hijab	391974.79	179091	15287	6985	18619	8507
64545194 01.01.24	Cotton Boys Jeans Suit(3pcs) 20-20	2592654.46	1759582	85558	58066	156856	106455
	Cotton Boys Jeans 1-1	137502.7	65591	4538	2165	8319	3968
	Cotton Boys Suit 20-20	200858.64	150974	6628	4982	12152	9134
	Cotton Boys Suit	159902.05	69365	5277	2289	9674	4197

TABLE-V

d. In view of above, the value of the goods has been re-determined and it is observed that the exporter has attempted to claim excess/undue export incentive in the form of **Duty Drawback to the tune of Rs. 2,63,864/- (Rupees Two Lakh Sixty Three Thousand Eight Hundred and Sixty Four only) and RoSCTL to the tune of Rs. 4,29,019/- (Rupees Four Lakh Twenty Nine Thousand Nineteen only)** by doing over-valuation of the goods which has been worked out as follows:

Polyester Girls Suit (2pcs) 20-20	255	258	260	58	302.84	495571.86
Polyester Girls Suit 20-20 with Purse	235	220	225	227	293.8	800496.49
Polyester Girls Suit 22-32 with Purse	320	300	315	312	628.29	143937.74
Polyester Girls Suit 320 with Purse	320	300	315	312	705.14	80770.82
Polyester Girls Tops	165	155	155	158	235.04	88676.95
Polyester Printed Pieces (Each 5 yard)	310	315	325	317	537.89	649877.16

	(2pcs)						
	Cotton Boys Suit(3pcs)16-18	129366.45	99003	4269	3267	7827	5990
	Cotton Boys Suit (3pcs)20-30	369681.82	155784	12200	5141	22366	9425
	Cotton Boys Suit (3pcs) 32-34	264551.55	101582	8730	3352	16005	6146
	Cotton Boys Track Pant	30515.06	20224	1007	667	1846	1224
	Polyester Embroidery Dupatt	223747	172339	5817	4481	10628	8186
	Polyester Embroidery Pieces	148507.19	102032	3564	2449	0	0
	Polyester Girls frock 20-30	6780.21	4909	197	142	322	233
	Polyester Girls Suit 16-18	137329.92	941648	53548	36724	65219	44728
	Polyester Girls Suit 16-20	5621.41	3818	219	149	267	181
	Polyester Girls Suit (2pcs)20-20	495571.86	421650	19327	16444	23540	20028
	Polyester Girls Suit 20-20 with purse	800496.49	617583	31219	24086	38024	29335
	Polyester Girls Suit 22-32 with purse	143937.74	71401	5614	2785	6837	3392
	Polyester Girls Suit 32-34 with purse	80770.82	35700	3150	1392	3837	1696
	Polyester Girls Tops	88676.95	59737	2572	1732	3370	2270
	Polyester Printed Pieces (Each 5 Yard)	649877.16	382596	13248	9182	0	0
	Total:	2,39,64,103.86/-	1,76,08,642/-	8,99,750/-	6,35,886/-	12,94,498/-	8,65,479/-

TABLE-VI

Differential Drawback (in Rs.)	Differential RoDTEP (in Rs.)	Total excess Export benefits (in Rs.)
₹ 2,63,864/-	₹ 4,29,019/-	₹ 6,92,883/-

As can be seen from the table above, based on the market enquiry conducted on 27.01.2024, it appears that the goods declared by the exporter in 03 Shipping Bill No. 6454881, 6454593 & 6455194 all dated 01.01.2024 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 27.01.2024. 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 FOB 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.

6. RE-DETERMINATION OF VALUATION

a. 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.

b. 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.

c. 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.

d. 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 27.01.2024. 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 Market Survey Report dated 27.01.2024.

7. Summons and Statements:

a. In order to record the statement of Exporter M/s. Vedika Impex (IEC: FRFPM4676D), under section 108 of Customs Act, 1962, Summon has been

issued in the name of Exporter M/s. Vedika Impex (IEC: FRFPM4676D) to appear before the office of SIIB(X), 6th floor, C-604, Jawaharlal Nehru Custom House, Nhava Sheva, Taluka-Uran, Dist: Raigad, Maharashtra-400707. On receipt of Summons CBIC- DIN- 20250778NT000000F1C6 dated 16.07.2025, statement of Shri Ajay D. Khidbide (**RUD-V**), Authorized representative of M/s. Vedika Impex (IEC: FRFPM4676D), having AADHAR No.962811038435, residing at Gangewadi, Post-Talashet, Raigarh, Maharashtra, 402112, was recorded on 16.07.2025 wherein he inter-alia stated:

- On being asked about the establishment of the firm and IEC issuance, he replied that the company was established in 2023 and the IEC was obtained on 04.02.2023. A copy of the IEC certificate was submitted.
- On being asked about the nature of the firm, he replied that it is a proprietorship concern engaged in merchant and wholesale trading activities.
- On being asked whether Shipping Bill Nos. 6454881, 6454593, and 6455194 dated 01.01.2024 were filed by him, he replied that they were filed through their authorized Customs Broker, M/s. Jit Shipping Services.
- On being asked whether he agrees with the Panchanama dated 11.01.2024 under which the goods were examined, he replied in the affirmative and acknowledged that he had signed it with the date.
- On being asked about the dormancy of the firm between February 2023 to December 2023 as flagged by NCTC, he replied that since it was their first export venture, it took time to receive export orders.
- On being asked to explain the discrepancy in the use of a residential premises as business address, he replied that the registered address was the same as mentioned in the IEC and GST certificates already submitted.
- On being asked how the order for the relevant shipments was obtained, he replied that they visited the buyer personally, presented product samples, and secured the export order. He also stated that the purchase order would be submitted within two working days.
- On being asked about the lack of a verifiable supply chain, he replied that the goods were procured from the local market.
- On being asked about the high value (₹2.92 crores) declared in the shipping bills despite the absence of a proper supply chain, he replied that the FOB value declared was based on actual market rates and associated expenses.
- On being asked whether GST returns were being filed regularly, he replied in the negative, stating that due to heavy business losses, they were unable to file returns, which led to cancellation of their GSTIN.

b. In order to record the statement of Custom Broker M/s Jit Shipping Services Company, under section 108 of Customs Act, 1962, Summon has been issued in the name of M/s Jit Shipping Services Company to appear before the office of SIIB(X), 6th floor, C-604, Jawaharlal Nehru Custom House, Nhava Sheva, Taluka-Uran, Dist: Raigad, Maharashtra-400707. On receipt of Summons CBIC- DIN- 20250778NT000000EA25 dated 22.07.2025, statement of Shri Sanjay Babaji Sawant (**RUD-VI**), G-Card holder of CB firm M/s Jit Shipping Services Company, having AADHAR No. 6083 7510 4563, residing at Flat no. 504, Shiv Heights Building, Plot no. 181, Near Raghunath Vihar, Sector 13, Kharghar-410210, was recorded on 16.07.2025 wherein he inter-alia stated:

- On being asked about his experience in the Customs Broker business, he replied that he has been employed with M/s Jit Shipping Services Company for the past two years and that the firm has also been operating in this field for the same duration.
- On being asked to explain the procedure followed for filing shipping bills, he replied that the exporter is first advised to submit all necessary documents, including whether they intend to claim export benefits. A checklist is then

prepared and shared with the exporter for verification. Upon their confirmation, the Shipping Bill is filed through ICEGATE.

- On being asked who handled the documentation in the case of M/s Vedika Impex, he replied that he himself, along with his subordinate staff, managed the process and that he personally filed the relevant documents.
- On being asked whether he filed Shipping Bill Nos. 6454881, 6454593, and 6455194 all dated 01.01.2024, he replied that his firm did file these shipping bills on behalf of M/s Vedika Impex.
- On being asked how the exporter contacted him, he replied that the proprietor of M/s Vedika Impex, Mr. Amit Balram Mandal, known to him personally, contacted him over the phone. He further stated that it was agreed the exporter would pay Rs. 2,500 per shipping bill plus expenses, and that the payment was made in cash.
- On being asked whether KYC and related documents were verified, he replied that the exporter submitted PAN card, Aadhar card, and IEC copy, which were verified. He also stated that the IEC and GST registration were verified online and that a physical visit to the premises was conducted, though no documentary or photographic evidence is currently available.
- On being asked about the overvaluation of goods observed during the market survey, he replied that valuation is based solely on exporter-submitted documents such as the invoice and checklist. He maintained that the GATT declaration was found in order during examination and that valuation is the exporter's responsibility.
- On being asked about the misclassification of goods as per DYCC report, he replied that classification was carried out based on the documents submitted by the exporter and that the checklist was verified by the exporter prior to filing the Shipping Bill.
- On being asked whether the KYC procedure for the first-time exporter was followed, he replied that it was duly completed at CEAC as per guidelines. However, on being asked to produce documentary evidence, he replied that all documents were retained by CEAC and only a slip was issued, which is not presently available.
- On being asked whether the exporter received any remittance against past shipping bills, he replied that only the exporter is responsible for receiving foreign remittances and that his role is limited to customs clearance.
- On being asked whether e-way bills or supplier tax invoices were provided, he replied that no such documents were given by the exporter. He further added that the exporter informed him the goods were locally procured, and at the time of filing, only the export invoice and packing list were submitted.
- On being asked whether he complied with Regulation 10 of CBLR, 2018, he replied that all KYC-related documents were verified and a physical visit was conducted. He reiterated that the shipping bills were filed based on the documents provided by the exporter and that all provisions of the Act were duly complied with.

8. GST VERIFICATION:

Letters dated 28.08.2024 and Reminder Letters dated 22.11.2024, 16.12.2024 and 08.01.2025 were sent to concerned GST Commissionerate regarding the verification of genuineness of exporter M/s. Vedika Impex (GSTIN-27FRFPM4676D1ZI). However, no reply has been received in the SIIB(X) till date. The status of GST registration of the exporter was ascertained from the GST Portal, wherein the GSTIN status was showing to be **"Cancelled suo-moto (effective from 17/01/2025)"**. The portal also mentions that the taxpayer had last filed returns in the month of July 2024.

9. Past Exports and Remittances:

a. In order to investigate past consignments, past data was retrieved for the exporter M/s. Vedika Impex (IEC: FRFPM4676D) and the details of past shipments wherein Drawback, RoSCTL and RoDTEP has been claimed is as follows:

TABLE-VII

Sr. No.	SB No.	Expected Realization Date	Invoice No.	DBK	RoSCTL	RoDTEP	FOB to be realized	FOB actually realized
1.	4989694 dt 30.10.2023	31.07.2024	VI/03/2023-24	47,532/-	54,334/-	14,331/-	23,12,784.34/-	0
2.	5722820 dt 01.12.2023	30.09.2024	VI/06/2023-24	9,759/-	13,492/-	1,270/-	3,67,363.35/-	0
3.	5938217 dt 11.12.2023	30.09.2024	VI/07/23-24	1,68,250/-	2,40,958/-	0	50,72,792.43/-	0
4.	5938221 dt 11.12.2023	30.09.2024	VI/08/23-24	1,74,783/-	2,45,447/-	58/-	51,73,074.17/-	0
5.	5956966 dt 11.12.2023	30.09.2024	VI/10/23-24	1,65,870/-	2,40,774/-	29/-	50,71,818.34/-	0
6.	5956979 dt 11.12.2023	30.09.2024	VI/09/23-24	1,81,187/-	2,69,175/-	0	56,66,842.87/-	0
7.	6115090 dt 18.12.2023	30.09.2024	VI/14/23-24	42,132/-	44,997/-	5,583/-	16,95,989.75/-	0
8.	6121458 dt 18.12.2023	30.09.2024	VI/12/23-24	1,97,045/-	2,32,334/-	0	48,91,260.86/-	0
9.	6121704 dt 18.12.2023	30.09.2024	VI/13/23-24	1,99,580/-	2,43,078/-	0	51,17,439.6/-	0
10.	6121916 dt 18.12.2023	30.09.2024	VI/11/23-24	1,98,286/-	2,00,395/-	0	42,18,858.09/-	0
Total:				13,84,424/-	17,84,984/-	21,271/-	3,95,88,223.8/-	0/-

However, as the prescribed timeline for realization of foreign remittance is 09 months as per RBI Master Circular No.14/2014-15 dated 01.07.2014, which states," it has been decided in consultation with the Government of India that the period of realization and repatriation of Export proceeds shall be nine months from the date of Export for all Exporters including Units in SEZs, Status Holder Exporters, EOUs, Units in EHTPs, STPs & BTPs until further notice. As per Table-VII, there are 10 Shipping Bills mentioned in the table above for which FOB has not been realized despite completion of expected realization time period as mandated by RBI.

c. Accordingly, RoDTEP & RoSCTL are liable to be demanded Back from the Exporter on account of non-receipt of foreign remittance in the Shipping Bills mentioned at in Table-VII in terms of Notification No. 76/2021-Cus (N.T) dated 23.09.2021, Notification No. 24/2023-Cus (N.T) dated 01.04.2023 and Notification No. 77/2021-Cus (N.T) dated 24.09.2021, Notification No. 25/2023-Cus (N.T) dated 01.04.2023 respectively, and in terms of Section 28AAA of the Customs Act, 1962 along with applicable interest under section 28AA of the Customs Act, 1962. Total RoDTEP claimed in 10 Shipping Bills mentioned in table above in which FOB not realized despite completion of time period is ₹ 21,271/- . Further, Total RoSCTL claimed in 10 Shipping Bills mentioned in table above in which FOB not realized despite completion of time period is ₹ 17,84,984/-

d. Accordingly, Drawback of total amount ₹ 13,84,424/- is liable to be demanded back from the exporter on account of non-receipt of foreign remittance in the Shipping Bills mentioned Table-VII along with applicable interest under Section 75 and Section 75A(2) of the Customs Act, 1962 read with Rule 18 of the Customs and Central Excise Duties Drawback Rules, 2017.

10. RELEVANT LEGAL PROVISIONS:

A. Customs Act, 1962

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

Section 50: Entry of goods for exportation. -

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

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

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

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

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

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

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

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

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

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

If a person knowingly or intentionally makes, signs or uses, or causes to be made, signed or used, any declaration, statement or document which is false or incorrect

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

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

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

Section 75: Drawback on imported materials used in the manufacture of goods which are exported-

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

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

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

Section 75A(2): Where any drawback has been paid to the claimant erroneously or it becomes otherwise recoverable under this Act or the rules made there under, the claimant shall, within a period of two months from the date of demand, pay in

addition to the said amount of drawback, interest at the rate fixed under section 28AA and the amount of interest shall be calculated for the period beginning from the date of payment of such drawback to the claimant till the date of recovery of such drawback.

28AAA. Recovery of duties in certain cases.—(1) Where an instrument issued to a person has been obtained by him by means of — (a) collusion; or (b) wilful misstatement; or (c) suppression of facts, for the purposes of this Act or the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992), by such person or his agent or employee and such instrument is utilised under the provisions of this Act or the rules made or notifications issued thereunder, by a person other than the person to whom the instrument was issued, the duty relatable to such utilisation of instrument shall be deemed never to have been exempted or debited and such duty shall be recovered from the person to whom the said instrument was issued: Provided that the action relating to recovery of duty under this section against the person to whom the instrument was issued shall be without prejudice to an action against the importer under section 28.

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

B. Customs and Central Excise Duties Drawback Rules, 2017

Rule 17: Repayment of erroneous or excess payment of drawback and interest. - Where an amount of drawback and interest, if any, has been paid erroneously or the amount so paid is in excess of what the claimant is entitled to, the claimant shall, on demand by a proper officer of Customs repay the amount so paid erroneously or in excess, as the case may be, and where the claimant fails to repay the amount it shall be recovered in the manner laid down in sub-section (1) of section 142 of the Customs Act, 1962 (52 of 1962).

Rule 18: Recovery of amount of Drawback where export proceeds not realized. - (1) Where an amount of drawback has been paid to an exporter or a person authorized by him (hereinafter referred to as the claimant) but the sale proceeds in respect of such export goods have not been realized by or on behalf of the exporter in India within the period allowed under the Foreign Exchange Management Act,

1999 (42 of 1999), including any extension of such period, such drawback shall, except under circumstances or conditions specified in sub-rule(5), be recovered.

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

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

D. Foreign Trade (Regulation) Rules, 1993

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

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

Para 3. Cancellation of duty credit.-

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

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

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

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

(1) Where an amount of duty credit has been allowed to an exporter but the sale proceeds in respect of such export goods have not been realized by the exporter in India within the period allowed under the Foreign Exchange Management Act, 1999 (42 of 1999), the exporter shall, himself or on demand by the proper officer, repay the amount of duty credit, along with interest, at the rate as fixed under section 28AA of the said act for the purposes of that section, within fifteen days of expiry of the said period.

11. WHEREAS, FROM THE INVESTIGATION, THE FOLLOWING FACTS EMERGE THAT:

a. M/s. Vedika Impex (IEC: FRFPM4676D) having its registered office address at Ground floor, Shop No. 04, B-1, Gaondevi Construction, Pissvali, Opp Shree APT, Kalyan East, Kalyan Thane, Maharashtra, 421306 had filed 03 Shipping Bills No. 6454881, 6454593 & 6455194 all dated 01.01.2024 through their Customs Broker M/s Jit Shipping Services. (License No AFLPP4301FCH003). By inflating the FOB value, the exporter was attempting to claim excess Drawback and RoSCTL.

b. As can be seen from the Table-IV, based on the market enquiry conducted on 27.01.2024, it appears that the goods declared by the exporter in the Shipping Bills No. 6454881, 6454593 & 6455194 all dated 01.01.2024 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 Bill were inflated and hence needed to be re-determined under Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007. The export incentive such as drawback & RoSCTL are therefore are re-determined with respect to the re-determined FOB as mentioned in the TABLE-V 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.**

c. It appears that there was a deliberate mis-declaration, mis-statement and suppression of facts regarding the actual value of the impugned goods, on the part of the Exporter M/s. Vedika Impex (IEC: FRFPM4676D) with mala-fide intention to claim undue export benefits not legitimately payable to them. The exporter has attempted to claim excess/undue export incentive in the form of Duty

Drawback to the tune of Rs. 2,63,864/- and RoSCTL to the tune of Rs. 4,29,019/- by doing over-valuation of the goods.

- d. Thus, 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.
- e. The description of the goods found were not in consonance with the Exporter's declaration with respect to value, the Exporter did not submit any supplier Tax invoices and E-way bills. Hence, the declared value appeared to be rejected as per Rule 8 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.
- f. 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.
- g. 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.
- h. 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.
- i. 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.

j. In the instant case, an attempt was made to export goods through mis-declaration, specifically with regard to their classification and valuation, which constitutes a violation attracting the provisions for confiscation. Accordingly, confiscation of the goods is proposed under the relevant sections of the Customs Act, 1962. However, since the goods covered under the live Shipping Bills, as detailed in Table-I, were not ultimately exported and were instead cleared for "Back to Town", no demand is being raised at this stage in respect of the Duty Drawback and RoSCTL claims. The export benefits were not disbursed due to the non-completion of export, and the protective measures undertaken ensure recovery in the event of default.

k. With respect to the exporter M/s. Vedika Impex (IEC: FRFPM4676D), the status of GST registration of the exporter was ascertained from the GST Portal, wherein the GSTIN status was showing to be "Cancelled suo-moto (effective from 12.03.2024)". The portal also mentions that the taxpayer had last filed returns in the month of July 2024.

l. On perusal of the ICES 1.5 system, it is seen that the exporter has exported goods vide 10 Shipping Bills prior to the 03 live shipment which is under investigation as tabulated in Table-VII above. The ICES 1.5 system shows that no foreign remittance has not been received as mandated under FEMA regulations within the prescribed 09 months, by the exporter in any of the past 10 shipments. The goods under the said 10 shipments valued at total FOB of ₹3,95,88,224/-, have thus been rendered liable to confiscation under **Section 113 (ia) and 113 (ja) of the Customs Act, 1962.**

m. The export incentive viz. Drawback of Rs. 13,84,424/- claimed by the exporter in past shipments as mentioned in Table-VII is liable to be rejected and demanded back from the exporter in terms of **Rule 18 of the Customs and Central Excise Duties Drawback Rules, 2017 read with Section 75A(2) of the Customs Act, 1962.**

n. The RoDTEP amounting to Rs. 21,271/- and RoSCTL amounting to Rs. 17,84,984/- claimed by the exporter in all the past 10 Shipping Bills mentioned in Table-VII above, shall be demanded back alongwith applicable interest in terms of **Section 28AAA read with section 28AA of the Customs Act, 1962, and CBIC Notification No. 24/2023-CUS (N.T) dated 01.04.2023 and CBIC Notification No. 25/2023-CUS (N.T) dated 23.09.2021.**

o. It further appears that the exporter M/s. Vedika Impex (IEC: FRFPM4676D) have rendered themselves liable to penalty in terms of **Section 114(iii) of the Customs Act, 1962** on account wilful overvaluation of export goods in the Shipping Bills and the non-submission of any genuine procurement documents.

p. Exporter M/s. Vedika Impex (IEC: FRFPM4676D) is liable for penalty under **Section 114AA of Customs Act, 1962** as the exporter's declaration of wrong classification and inflated FOB value in the Shipping Bills, without supporting purchase invoices, e-way bills, or purchase orders, constitutes an intentional false declaration of value in order to claim ineligible export incentives.

q. The exporter has claimed export incentive viz. ROSCTL and RoDTEP past Shipments wherein they have claimed Drawback, RoDTEP and ROSCTL knowing fully well that the remittance in all these shipping Bills will not be received, since they were anyways operating merely to defraud the government by claiming export incentives till the time they were apprehended. As they have attempted to obtain instrument i.e. RoDTEP and ROSCTL by fraud and suppression of facts, hence the exporter M/s. Vedika Impex (IEC: FRFPM4676D) is also liable for penalty under **section 114AB of the Customs Act, 1962**.

12. Now, M/s. Vedika Impex (IEC: FRFPM4676D) having its office at Ground floor, Shop No. 04, B-1, Gaondevi Construction, Pissvali, Opp Shree APT, Kalyan East, Kalyan Thane, Maharashtra, 421306 are hereby called upon to Show Cause to the Additional Commissioner of Customs, CAC, NS-II, JNCH, having office at Jawaharlal Custom House, Nhava Sheva, Tal-Uran, Dist-Raigad, Maharashtra, within 30 days of receipt of this notice as to why:

- i. The export goods covered under the Shipping Bills listed in Table-I, filed by M/s Vedika Impex (IEC: FRFPM4676D), having a declared FOB value of ₹ 2,92,79,889/-, should not be held liable to confiscation under the provisions of Sections 113(i), 113(ia) and 113(ja) read with Section 50 of the Customs Act, 1962, on account of mis-declaration of value and classification, as per the revised details provided in Table-III.
- ii. The declared FOB value of the said export goods should not be rejected under Rule 8 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007, and the value should not be re-determined at ₹ 1,76,08,642/- (as detailed in Table-V) under Rule 6 (Residual Method) of the said Rules.

- iii. The export goods covered under the Shipping Bills mentioned in TABLE-I were not ultimately exported out of India, as the said goods were released under the "Back to Town" procedure in terms of Section 110A of the Customs Act, 1962. Since actual export of goods is a mandatory precondition for admissibility of Duty Drawback under Section 75 of the Customs Act, 1962 read with the Customs and Central Excise Duties Drawback Rules, 2017, and as the subject goods were not exported, the Drawback amounting to ₹ 9,79,831/- claimed by the exporter is not admissible in law. Therefore, the exporter should not be allowed to retain the said benefit and the Duty Drawback claimed should not be rejected on the ground that the goods were not exported but were instead released under the "Back to Town" procedure.
- iv. The export goods covered under the Shipping Bills mentioned in TABLE-I were not exported, as the same were released under the "Back to Town" procedure, and therefore the basic condition of export for grant of RoSCTL benefit has not been satisfied. In terms of Notification No. 77/2021-Cus (N.T.) dated 24.09.2021, as amended, RoSCTL benefit is admissible only in respect of goods actually exported out of India. Since the subject goods were not exported, the RoSCTL amount of ₹ 13,90,585/- claimed by the exporter is not legally admissible. Accordingly, the exporter should not be allowed to retain the said benefit and the RoSCTL claimed should not be rejected on the ground that the goods were not exported but were instead released under the "Back to Town" procedure.
- v. Penalty should not be imposed on the exporter M/s. Vedika Impex (IEC: FRFPM4676D) under Section 114(iii) of the Customs Act, 1962, for wilfully overvaluing export goods in the Shipping Bills and failing to submit genuine procurement documents.
- vi. Penalty should not be imposed on the exporter M/s. Vedika Impex (IEC: FRFPM4676D) under Section 114 AA of Customs Act, 1962, for inflating the FOB value in the Shipping Bills, without supporting purchase invoices, e-way bills, or purchase orders, constituting an intentional false declaration of value.
- vii. Penalty should not be imposed on the exporter M/s. Vedika Impex (IEC: FRFPM4676D) under Section 114AB of the Customs Act, 1962 for fraudulently attempting to obtain export incentives such as Drawback, RoDTEP, and ROSCTL.
- viii. The goods valued at FOB of ₹3,95,88,224/-, pertaining to past exports covered under 10 Shipping Bills as detailed in Table-VII, should not be confiscated under the provisions of Sections 113(ia) and 113(ja) of the Customs Act, 1962, on account of non-receipt of foreign remittance.

- ix. The duty drawback of ₹13,84,424/- claimed against the same 10 previous Shipping Bills as detailed in TABLE-VII should not be recovered under Rule 18 of the Drawback Rules, 2017 and interest as applicable under Section 75A(2) of the Customs Act, 1962, from the date of disbursement until the date of recovery, due to non-receipt of the corresponding foreign remittance.
- x. The exporter has claimed RoDTEP amounting to ₹ 21,271/- against 10 previous Shipping Bills, as detailed in the Table VII, without realization of export proceeds within the prescribed period. As per the provisions of Section 28AAA of the Customs Act, 1962, read with Section 28AA thereof and CBIC Notification No. 24/2023-Cus (N.T.) dated 01.04.2023, where export incentives have been availed but the corresponding export proceeds are not realized within the time allowed under FEMA, such incentive shall be deemed never to have been allowed and is liable to be recovered along with applicable interest. Since the exporter has failed to realize foreign remittance in respect of the said Shipping Bills, the RoDTEP amount of ₹ 21,271/- should not be allowed to be retained by the exporter and should not be suspended and recovered with interest under the aforesaid statutory provisions.
- xi. The exporter has claimed RoSCTL amounting to ₹ 17,84,984/- against the same 10 previous Shipping Bills, as detailed in the Table VII despite non-realization of export proceeds within the stipulated period prescribed under FEMA regulations. In terms of Section 28AAA of the Customs Act, 1962, read with Section 28AA, and CBIC Notification No. 25/2023-Cus (N.T.) dated 01.04.2023, any duty credit or export incentive granted becomes liable to suspension and recovery, along with interest, if the export proceeds are not realized within the prescribed time. As the exporter has failed to fulfill this mandatory condition, the RoSCTL amount of ₹ 17,84,984/- should not be allowed to be retained and should not be suspended and recovered with applicable interest in accordance with the above-mentioned legal provisions.
- xii. Penalty should not be imposed on the exporter M/s. Vedika Impex (IEC: FRFPM4676D) under Section 114(iii) of the Customs Act, 1962, for wilfully overvaluing export goods in the past 10 Shipping Bills and failing to submit genuine procurement documents.
- xiii. Penalty should not be imposed on the exporter M/s. Vedika Impex (IEC: FRFPM4676D) under Section 114 AA of Customs Act, 1962, for inflating the FOB value in the past 10 Shipping Bills, without supporting purchase invoices, e-way bills, or purchase orders, constituting an intentional false declaration of value.

xiv. Penalty should not be imposed on the exporter, M/s. Vedika Impex (IEC: FRFPM4676D), under Section 114AB of the Customs Act, 1962, in respect of the past 10 Shipping Bills detailed in Table-VII, for fraudulently availing/attempting to avail export incentives such as Duty Drawback, RoDTEP and RoSCTL by inflating the FOB value and failing to realize export proceeds within the prescribed period under FEMA, thereby rendering such incentives liable to recovery under Section 28AAA read with Section 28AA of the Customs Act, 1962.

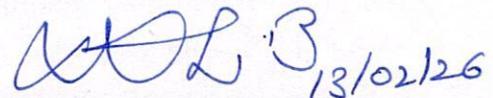
13. The noticee are further informed that they should clearly state in their written reply whether they wish to be heard in person before the case in adjudicated. In case no reply is received within 30 days of the receipt of this SCN and no request is made for the PH or they do not appear before the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

14. 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.

15. 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.

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

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



(BATCHALI RAGHU KIRAN)

COMMISSIONER (IN-SITU) OF CUSTOMS
CEAC, NS-II, JNCH

**To,
Noticee,**

1. M/s. VEDIKA IMPEX (IEC: FRFPM4676D)
Ground floor, Shop No. 04, B-1, Gaondevi Construction,
Pissvali, Opp Shree APT, Kalyan East, Kalyan Thane,
Maharashtra, 421306

Copy to:

1. The Asst. Commissioner of Customs,
SIIB (X), JNCH.
2. Supdt./CHS, JNCH for display on Notice Board.
3. AC/CAC
4. Office Copy.

ANNEXURE - I

Sr. No.	List of Relied Upon Documents
RUD-I	Shipping Bills Nos. 6454881, 6454593 and 6455194 all dated 01.01.2024
RUD-II	Panchanama dated 11.01.2024
RUD-III	NOC for provisional release for BTT dated 06.02.2024
RUD-IV	Market Enquiry dated 27.01.2024
RUD-V	Statement of Shri Ajay Khidbhide, Authorized Representative of M/s. Vedika Impex (IEC FRFPM4676D) dated 16.07.2025
RUD-VI	Statement of Shri Sanjay Babaji Sawant, G-Card holder of CHA firm M/s. Jit Shipping Services Company dated 22.07.2025

JIT Shipping
Shipping Bill Check List

No 800 (795)
No AFLPP4301FCH003
Date 6454881 Dated : 01/01/2024
Printed on 01/01/2024

Date 01/01/2024 Formatted Job: E/S/000800/23-24
Name JIT Shipping
State of Origin MAHARASHTRA
Time 14:51

Exporter Details
FRFPM4676D (FRFPM4676D)
Branch Sl No. 0
VEDIKA IMPEX
SHOP NO4, GROUND FLOOR, GAONDEVI
PISAVALI, KALYAN-EAST, THANE
THANE-421306
MAHARASHTRA

Consignee Details
SOLIDAX GLOBAL VENTURES
NO.5 NGURU ROAD, NOMANSALAND, KANO,
FORM M - MF20220045019
BA NO - BA21420220005320, NIGERIA
EMAIL-samsonmichae510@yahoo.com,
NG(NIGERIA)

GSTN Type GSN - Normal GSTIN
Port of Loading INNSAI (NHAVA SHEVA SEA)
Port of Discharge NGAPP (APAPA)
Port of Destination NGAPP (APAPA)
Gross Weight 5909 (KGS)
Country of Destn. NG (NIGERIA)
Nature of Cargo P
Factory Stuffed N
Rotation Number
Custodian
Forex Bank A/c
FOB Value 9708529.28 (117394.55 USD)

GSTN Id 27FRFPM4676DIZI
Total Packages 146
Loose Packets
Country of Disc. NG (NIGERIA)
Net Weight 5763 (KGS)
Containers
NFEI Category
Sample Accompanied N
Rotation Date
Gateway Port
RBI Waiver No/Da /

Marks & Nos. AS PER INVOICE," WE INTEND TO CLAIM
BENEFIT/REWARD UNDER MEIS/RODTEP/REBATE OF STATE
& CENTRAL TAXES & LEVIES SCHEME" LUT
NO:AD270124000625K DT:01.01.2024

AD Code 6380035

A/c No ()
IFSC CODE:
Warehouse Code: ()

No. of Pkg Against AWB

Invoice Number VI/016/2023-24
Nature of Contract CF
Nature of Payment DA
Period 180
Currency USD Rate 82.7
AEO Code
AEO Country
AEO Role
Terms Place
Invoice Value (F) 118144.550 In (INR) 9770554.285
DBK (INR) 349487.00

Invoice Date 27/12/2023
Buyer Details
MIKE AND MICHAEL BUSINESS ENTERPRIS
NO.1 FESTING BY FRANCE ROAD SABON
GARI KANO EMAIL ID: onysky3@gmail.com
m
FORM NO: MF20230095096
Inv Includes F - Freight

Export Contract Number:	Rate	Currency	Amount
Freight		USD	750.00
Insurance		USD	
Commission		USD	
Discount		USD	
Other Ded.		USD	
Packing Charges		USD	

EXPORT ITEMS

Item NO	RITC	Qty	Units	Rate	Unit	FC	FOB
Description (Line 1)	As per Tariff: Qty		Units	RoDTEP	IGST STATUS	IGST Value	IGST Tax
Description (Line 2)				ACC. STATUS	Cess %	Rs/Unit	Cess Amount
Description (Line 3)							
DBK Sch No	DBK %	V.Cap/Unit	DBK Qty	DBK Amount	HAWB No	Package	End Use
	RoSCTL Rate	V.Cap/Unit	Amount (S)	RoSCTL Rate (C)	V.Cap/Unit	Amount (C)	RoSCTL
					PMV	Reward	Total PMV
Scheme					PTA/FTA Details		
State of Origin	District of Origin						
62031990	13500	PCS	2.5	PER 1 PCS	33750.00	2773406.50	
As per Tariff : 13500 NOS N LUT							
READYMADE GARMENTS COTTON BOYS SUIT (2 P CS) 16-18 GNX100							
62030101B	3.3	90/PCS	13500	91522.41	71.9/PCS	67948.00	167791.00
	3.6	105.7/PCS	99843.00	2.45			3050747.14
Scheme : 60 (DRAWBACK & RoSCTL) Y MAHARASHTRA (27) THANE (497) No PTA/FTA (NCPTI)							
2	62031990	1800	PCS	2.65	PER 1 PCS	4770.00	391974 79
As per Tariff : 1800 NOS N LUT							
READYMADE GARMENTS COTTON BOYS SUIT (3 P CS) 16-18 GNX100							
62030101B	3.3	90/PCS	1800	1293.17	71.9/PCS	9603.00	23714.00
	3.6	105.7/PCS	14111.00	2.45			431172.27
Scheme : 60 (DRAWBACK & RoSCTL) Y MAHARASHTRA (27) THANE (497) No PTA/FTA (NCPTI)							
3	62031990	1080	PCS	4.5	PER 1 PCS	4860.00	399370.54
As per Tariff : 1080 NOS N LUT							
READYMADE GARMENTS COTTON BOYS TROUSER 2 0-30							

Handwritten notes:
2
11/1/24
2

Handwritten notes:
CB
11/1/24

JIT Shipping
Shipping Bill Check List

No	Date	No	Date	Name	State of Origin	Date	Time			
	800(795)		01/01/2024	AFLPP4301FCH003	MAHARASHTRA	01/01/2024	14:51			GNX100
2030301B	3.3	36.1/PCS	1080	13179.23				25.5/PCS	9785.00	24162.00
	3.6	37.4/PCS	14377.00	2.45					Y	439307.59
Scheme : 60 (DRAWBACK & RoSCTL)										
MAHARASHTRA (27) THANE (497)										
4	62031990	1692	PCS	6.95				PER 1 PCS	11759.40	966328.78
	As per Tariff : 1692		NOS	N				LUT		
READYMADE GARMENTS COTTON BOYS TROUSER 3										
2-40										
62030301B	3.3	36.1/PCS	1692	31888.85				25.5/PCS	23675.00	58463.00
	3.6	37.4/PCS	34788.00	2.45					Y	1062961.65
Scheme : 60 (DRAWBACK & RoSCTL)										
MAHARASHTRA (27) THANE (497)										
5	62141090	300	PCS	2.25				PER 1 PCS	675.00	55468.13
	As per Tariff : 300		NOS	N				LUT		
READYMADE GARMENTS POLYESTER EMBROIDERY										
DUPATTA (2.5 YRDS)										
62140103B	2.6	12/PCS	300	1442.17				8.6/PCS	1165.00	2635.00
	2.65	10.8/PCS	1470.00	2.1					Y	61014.94
Scheme : 60 (DRAWBACK & RoSCTL)										
MAHARASHTRA (27) THANE (497)										
6	62044290	471	PCS	3.2				PER 1 PCS	1507.20	123854.17
	As per Tariff : 471		NOS	N				LUT		
READYMADE GARMENTS POLYESTER GIRLS FROCK										
S (1 PCS) 24-34										
62040303B	2.9	40.2/PCS	471	3591.77				18.5/	2601.00	5883.00
	2.65	23.3/PCS	3282.00	2.1					Y	136239.59
Scheme : 60 (DRAWBACK & RoSCTL)										
MAHARASHTRA (27) THANE (497)										
7	62041290	13926	PCS	2.85				PER 1 PCS	39689.10	3261452.09
	As per Tariff : 13926		NOS	N				LUT		
READYMADE GARMENTS POLYESTER GIRLS SUIT										
(2 PCS) 16-18										
62040103B	3.9	124/PCS	13926	127196.63				43.3/	68490.00	154918.00
	2.65	54.6/PCS	86428.00	2.1					Y	3587597.31
Scheme : 60 (DRAWBACK & RoSCTL)										
MAHARASHTRA (27) THANE (497)										
8	62041290	1200	PCS	3.25				PER 1 PCS	3900.00	320482.53
	As per Tariff : 1200		NOS	N				LUT		
READYMADE GARMENTS POLYESTER GIRLS SUIT										
(2 PCS) 16-18 WITH HIJAAB										
62040103B	3.9	124/PCS	1200	12498.82				43.3/	6730.00	15223.00
	2.65	54.6/PCS	8493.00	2.1					Y	352530.78
Scheme : 60 (DRAWBACK & RoSCTL)										
MAHARASHTRA (27) THANE (497)										
9	62041290	564	PCS	3.25				PER 1 PCS	1833.00	150626.79
	As per Tariff : 564		NOS	N				LUT		
READYMADE GARMENTS POLYESTER GIRLS SUIT										
(2 PCS) 16-18 WITH PURSE										
62040103B	3.9	124/PCS	564	5874.44				43.3/	3163.00	7155.00
	2.65	54.6/PCS	3992.00	2.1					Y	165689.46
Scheme : 60 (DRAWBACK & RoSCTL)										
MAHARASHTRA (27) THANE (497)										
10	62041290	783	PCS	6.95				PER 1 PCS	5441.85	447184.06
	As per Tariff : 783		NOS	N				LUT		
READYMADE GARMENTS POLYESTER GIRLS SUIT										
(2 PCS) 22-32 WITH PURSE										
62040103B	3.9	124/PCS	783	17440.18				43.3/	9391.00	21241.00
	2.65	54.6/PCS	11850.00	2.1					Y	491902.46
Scheme : 60 (DRAWBACK & RoSCTL)										
MAHARASHTRA (27) THANE (497)										
11	62041290	600	PCS	7.95				PER 1 PCS	4770.00	391974.79
	As per Tariff : 600		NOS	N				LUT		
READYMADE GARMENTS POLYESTER GIRLS SUIT										
(2 PCS) 34-38 WITH HIJAAB										
62040103B	3.9	124/PCS	600	15287.02				43.3/	8231.00	18618.00
	2.65	54.6/PCS	10387.00	2.1					Y	431172.26
Scheme : 60 (DRAWBACK & RoSCTL)										
MAHARASHTRA (27) THANE (497)										
12	62041290	600	PCS	2.95				PER 1 PCS	1770.00	145449.76
	As per Tariff : 600		NOS	N				LUT		
READYMADE GARMENTS POLYESTER GIRLS SUIT										

JIT Shipping
Shipping Bill Check List

No 800(795)
AFLPP4301FCH003
Date 01/01/2024 Formatted Job: E/S/000800/23-24
Name JIT Shipping
Dated on 6454881 Dated :01/01/2024
State of Origin MAHARASHTRA
Time 14:51
PCS) 16-18

040103B	3.9	124/PCS	600	5672.54			GNX100
	2.65	54.6/PCS	3854.00	2.1	43.3/	3054.00	6908.00
Scheme : 60 (DRAWBACK & RoSCTL)							
MAHARASHTRA (27)		THANE (497)				Y	159994.74
No PTA/FTA (NCPTI)							
3	62041290	514	PCS	3.5	PER 1 PCS	1799.00	147832.84
	As per Tariff : 514		NOS	N			
READYMADE GARMENTS POLYESTER GIRLS SUIT							
(3 PCS) 20-30							
LUT							
62040103B	3.9	124/PCS	514	5765.48			GNX100
	2.65	54.6/PCS	3918.00	2.1	43.3/	3104.00	7022.00
Scheme : 60 (DRAWBACK & RoSCTL)							
MAHARASHTRA (27)		THANE (497)				Y	162616.12
No PTA/FTA (NCPTI)							
14	62041290	432	PCS	3.75	PER 1 PCS	1620.00	133123.51
	As per Tariff : 432		NOS	N			
READYMADE GARMENTS POLYESTER GIRLS SUIT							
(3 PCS) 22-32							
LUT							
62040103B	3.9	124/PCS	432	5191.82			GNX100
	2.65	54.6/PCS	3528.00	2.1	43.3/	2796.00	6324.00
Scheme : 60 (DRAWBACK & RoSCTL)							
MAHARASHTRA (27)		THANE (497)				Y	146435.86
No PTA/FTA (NCPTI)							
Total						118144.550	9708529.28
Total DBK:							349487.00
Total RoSCTL							520057.00

Statement Details

Inv No	Item No	Stmnt Type	Statement Code	Statement Text
1	1	DEC	RS001	
1	2	DEC	RS001	
1	3	DEC	RS001	
1	4	DEC	RS001	
1	5	DEC	RS001	
1	6	DEC	RS001	
1	7	DEC	RS001	
1	8	DEC	RS001	
1	9	DEC	RS001	
1	10	DEC	RS001	
1	11	DEC	RS001	
1	12	DEC	RS001	
1	13	DEC	RS001	
1	14	DEC	RS001	

Supporting Document Details

Inv No - Item No	: 1 - 0	Issuing Party Details :
Document No	: VI/016/2023-24	VEDIKA IMPEX
CHA LICENCE NO	: AFLPP4301FCH003	SHOP NO4, GROUND FLOOR, GAONDEVI
IEC	: FRFPM4676D	CPISAVALI, KALYAN-EAST, THANE
Gate ID	: JITSHIPPING	THANE - 421306
RN No	: 2024010100037871	Beneficiary Details :
Doc type	: 331000 (Commercial invoice which includes	SOLIDAX GLOBAL VENTURES
Place of Issue	: INDIA	NO.5 NGURU ROAD, NOMANSALAND, KANO,
Issued Date	: 27/12/2023	FORM M - MF20220045019, BA NO - BA21420220005320
Issuance Date	:	NIGERIA - NG

Document No - Item No	: 1 - 0	Issuing Party Details :
Document No	: VI/016/2023-24	VEDIKA IMPEX
LICENCE NO	: AFLPP4301FCH003	SHOP NO4, GROUND FLOOR, GAONDEVI
Gate ID	: FRFPM4676D	CPISAVALI, KALYAN-EAST, THANE
No	: JITSHIPPING	THANE - 421306
Type	: 2024010100037872	Beneficiary Details :
Place of Issue	: 934000 (Value declaration (GATT Valuation	SOLIDAX GLOBAL VENTURES
Issued Date	: INDIA	NO.5 NGURU ROAD, NOMANSALAND, KANO,
Issuance Date	: 27/12/2023	FORM M - MF20220045019, BA NO - BA21420220005320
	:	NIGERIA - NG

JIT Shipping
Shipping Bill Check List

800(795)
AFLPP4301FCH003
Date 6454881 Dated :01/01/2024
Date on 01/01/2024

Date 01/01/2024 Formatted Job:E/S/000800/23-24
Name JIT Shipping
State of Origin MAHARASHTRA
Time 14:51

I declare that, I have not claimed or shall not claim credit/ rebate/ refund/ reimbursement of these specific late Levies under any other mechanism and I am eligible for the rate and rebate claimed for. Further, I 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.

Declaration text RoSCTL Scheme (RS001)

I/We VEDIKA IMPEX (name of the exporter), holder of IEC no.FRFPM4676D.,,in regard to my 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.

Name & Signature of the Exporter
VEDIKA IMPEX

SB No. & Date
6454881 dated 01/01/2024

Total FOB: 9708529.28
Drawback: 349487.00
RoDTEP: 0.00
RoSL/RoCTL: 520057.00

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 have declare that the particulars given herein are true and are correct.

Signature of
Exporter/CHA with date

JIT Shipping
Shipping Bill Check List

799(794)
AFLPP4301FCH003
Date 01/01/2024
Printed on 08/01/2024
Porter Details
FRFPM4676D (FRFPM4676D)
Branch Sl No.0
VEDIKA IMPEX
SHOP NO4, GROUND FLOOR, GAONDEVI
CPISAVALI, KALYAN-EAST, THANE
THANE-421306
MAHARASHTRA
Exporter Type : Merchant

Date 01/01/2024 Formatted Job:E/S/000799/23-24
Name JIT Shipping
State of Origin MAHARASHTRA
Time 11:29

Consignee Details
SOLIDAX GLOBAL VENTURES
NO.5 NGURU ROAD, NOMANSALAND, KANO,
FORM M - MF20220045019
BA NO - BA21420220005320, NIGERIA
EMAIL-samsonmichae510@yahoo.com,
NG(NIGERIA)

GSTN Type

Port of Loading
Port of Discharge
Port of Destination

GSN - Normal GSTIN

INNSAI (NHAVA SHEVA SEA)
NGAPP (APAPA)
NGAPP (APAPA)

GSTN Id

27FRFPM4676D1Z1

Gross Weight
Country of Destn.
Nature of Cargo
Factory Stuffed
Rotation Number
Custodian
Forex Bank A/c
FOB Value

4793 (KGS)
NG (NIGERIA)
P
N

Total Packages 107
Loose Packets
Country of Disc. NG (NIGERIA)

Net Weight 4686 (KGS)

Containers
NFEI Category
Sample Accompanied N

Rotation Date
Gateway Port
RBI Waiver No/Da /

Marks & Nos. AS PER INVOICE, " WE INTEND TO CLAIM
BENEFIT/REWARD UNDER MEIS/RODTEP/REBATE OF STATE
& CENTRAL TAXES & LEVIES SCHEME" LUT
NO:AD270124000625K DT:01/01/2024

9685071.43 (117110.90 USD)

AD Code

6380035

A/c No

()

No. of Pkg Against AWB

IFSC CODE:

Warehouse Code: ()

Invoice Number

VI/015/2023-24

Invoice Date

27/12/2023

Nature of Contract

CF

Buyer Details

MIKE AND MICHAEL BUSINESS ENTERPRIS
NO.1 FESTING BY FRANCE ROAD SABON
GARI KANO EMAIL ID: onysky3@gmail.com

Nature of Payment

DA

FORM NO:MF20230095096

Period

180

Inv Includes F - Freight

Currency USD

Rate

82.7

AEO Code

AEO Country

AEO Role

Terms Place

Invoice Value (F) 117860.900

In (INR)

9747096.43

DBK (INR)

345208.00

Export Contract Number:

Rate

Currency

Amount

Freight

USD

750.00

Insurance

USD

Commission

USD

Discount

USD

Other Ded.

USD

Packing Charges

EXPORT ITEMS

Item NO	RITC	Qty	Units	Rate	Unit	FC	FOB
Description (Line 1)	As per Tariff: Qty	DBK Qty	DBK Amount	HAWB No	Package Amount (C)	IGST Value Rs/Unit	IGST Tax Cess Amount
Description (Line 2)		DBK Amount	RoSCTL Rate (C)	V.Cap/Unit	Reward		End Use RoSCTL Total PMV
Description (Line 3)		DBK Amount	RoSCTL Rate (C)	PMV	PTA/FTA Details		
DBK Sch No	DBK %	V.Cap/Unit	DBK Amount (S)	RoSCTL Rate (C)	PTA/FTA Details		
Scheme	RoSCTL Rate	V.Cap/Unit	Amount (S)	RoSCTL Rate (C)	PTA/FTA Details		
State of Origin	District of Origin						
1	62092010	7294	PCS	2.25	PER 1 PCS	16411.50	1348594.40
	As per Tariff : 7294		NOS	N	LUT		
* READYMADE GARMENTS COTTON BORN BABY SUIT (2 PCS)							
620901B	2.5	17.4/PCS	7294	33714.86	/PCS	22117.00	52460.00
	2.25	8.9/PCS	30343.00	1.64		Y	1483453.86
Scheme : 60 (DRAWBACK & RoSCTL) THANE (497)							
MAHARASHTRA (27)							
2	62031990	300	PCS	2.65	PER 1 PCS	795.00	65328.13
	As per Tariff : 300		NOS	N			
READYMADE GARMENTS COTTON BOYS SUIT (3 PCS) 16-18							
62030101B	3.3	300	PCS	2155.83			3953.00
	3.6	2352.00	NOS	2.45	71.9/PCS	1601.00	71860.93
Scheme : 60 (DRAWBACK & RoSCTL) THANE (497)							
MAHARASHTRA (27)							
3	62031990	521	PCS	3.95	PER 1 PCS	2057.95	169109.46
	As per Tariff : 521		NOS	N	LUT		
READYMADE GARMENTS COTTON BOYS TRACK PAN							

P2
LUT
11/1/24

CB

JIT Shipping
Shipping Bill Check List

799 (794)
AFLPP4301FCH003
Date: 01/01/2024 Formatted Job: E/S/000799/23-24
Name: JIT Shipping
State of Origin: MAHARASHTRA
Time: 14:43
Date: 01/01/2024
Dated on: 01/01/2024

2030301B 3.3 36.1/PCS 521 5580.61 GNX100
3.6 37.4/PCS 6088.00 2.45 25.5/PCS 4143.00 10231.00
Scheme : 60 (DRAWBACK & RoSCTL) Y 186020.4
MAHARASHTRA (27) THANE (497) No PTA/FTA (NCPTI)

4 62031990 4760 PCS 4.5 PER 1 PCS 21420.00 1760161.60
As per Tariff : 4760 NOS N LUT
READYMADE GARMENTS COTTON BOYS TROUSER 2
0-30

62030301B 3.3 36.1/PCS 4760 58085.33 GNX100
3.6 37.4/PCS 63366.00 2.45 25.5/PCS 43124.00 106490.00
Scheme : 60 (DRAWBACK & RoSCTL) Y 1936177.74
MAHARASHTRA (27) THANE (497) No PTA/FTA (NCPTI)

5 62031990 240 PCS 6.95 PER 1 PCS 1668.00 137065.81
As per Tariff : 240 NOS N LUT
READYMADE GARMENTS COTTON BOYS TROUSER 3
2-40

62030301B 3.3 36.1/PCS 240 4523.17 GNX100
3.6 37.4/PCS 4934.00 2.45 25.5/PCS 3358.00 8292.00
Scheme : 60 (DRAWBACK & RoSCTL) Y 150772.38
MAHARASHTRA (27) THANE (497) No PTA/FTA (NCPTI)

6 61099090 521 PCS 2.45 PER 1 PCS 1276.45 104890.68
As per Tariff : 521 NOS N LUT
READYMADE GARMENTS COTTON BOYS T-SHIRT

610901B 3.1 12/PCS 521 3251.61 GNX100
2.9 13.8/PCS 3042.00 2 /PCS 2098.00 5140.00
Scheme : 60 (DRAWBACK & RoSCTL) Y 115379.74
MAHARASHTRA (27) THANE (497) No PTA/FTA (NCPTI)

7 62041290 6000 PCS 3.35 PER 1 PCS 20100.00 1651692.25
As per Tariff : 6000 NOS N LUT
READYMADE GARMENTS POLYESTER GIRLS SUIT
(2 PCS) 20-20

62040103B 3.9 124/PCS 6000 64416.00 GNX100
2.65 54.6/PCS 43770.00 2.1 43.3/ 34686.00 78456.00
Scheme : 60 (DRAWBACK & RoSCTL) Y 1816861.5
MAHARASHTRA (27) THANE (497) No PTA/FTA (NCPTI)

8 62041290 15216 PCS 3.25 PER 1 PCS 49452.00 4063655.99
As per Tariff : 15216 NOS N LUT
READYMADE GARMENTS POLYESTER GIRLS SUIT (2 PCS) 20-20 WITH PURSE

62040103B 3.9 124/PCS 15216 158482.58 GNX100
2.65 54.6/PCS 107687.00 2.1 43.3/ 85337.00 193024.00
Scheme : 60 (DRAWBACK & RoSCTL) Y 4470021.5
MAHARASHTRA (27) THANE (497) No PTA/FTA (NCPTI)

9 62041290 600 PCS 7.8 PER 1 PCS 4680.00 384573.12
As per Tariff : 600 NOS N LUT
READYMADE GARMENTS POLYESTER GIRLS SUIT
(2 PCS) 32-34 WITH PURSE

62040103B 3.9 124/PCS 600 14998.35 GNX100
2.65 54.6/PCS 10191.00 2.1 43.3/ 8076.00 18267.00
Scheme : 60 (DRAWBACK & RoSCTL) Y 423030.43
MAHARASHTRA (27) THANE (497) No PTA/FTA (NCPTI)

Total 117860.900 9685071.43
Total DBK: 345208.00
Total RoSCTL 476313.00

P1
Dash
11-1-24

P2

Statement Details			Statement Code	
Inv No	Item No	Stunt Type	Statement Text	
1	1	DEC	RS001	
1	2	DEC	RS001	
1	3	DEC	RS001	
1	4	DEC	RS001	
1	5	DEC	RS002	
1	6	DEC	RS001	
1	7	DEC	RS001	

JIT Shipping
Shipping Bill Check List

No	799(794)	Date	01/01/2024	Formatted Job:	E/S/000799/23-24
Date	AFLPP4301FCH003	Name	JIT Shipping	State of Origin	MAHARASHTRA
Printed on	6454593 Dated : 01/01/2024	Time	14:43		
	8	DEC	R8001		
	9	DEC	R8001		

Supporting Document Details

Inv No - Item No	: 1 - 0	Issuing Party Details :	VEDIKA IMPEX
Document No	: VI/015/2023-24		SHOP NO4, GROUND FLOOR, GAONDEVI
CHA LICENCE NO	: AFLPP4301FCH003		CPISAVALI, KALYAN-EAST, THANE
IEC	: FRFPM4676D		THANE - 421306
Ice Gate ID	: JITSHIPPING	Beneficiary Details :	SOLIDAX GLOBAL VENTURES
IRN No	: 2024010100037197		NO.5 NGURU ROAD, NOMANSALAND, KANO,
Doc type	: 331000 (Commercial invoice which includes		FORM M - MF20220045019, BA NO - BA21420220005320
Place of Issue	: INDIA		NIGERIA - NG
Issued Date	: 27/12/2023		
Expiry Date	:		

Inv No - Item No	: 1 - 0	Issuing Party Details :	VEDIKA IMPEX
Document No	: VI/015/2023-24		SHOP NO4, GROUND FLOOR, GAONDEVI
CHA LICENCE NO	: AFLPP4301FCH003		CPISAVALI, KALYAN-EAST, THANE
IEC	: FRFPM4676D		THANE - 421306
Ice Gate ID	: JITSHIPPING	Beneficiary Details :	SOLIDAX GLOBAL VENTURES
IRN No	: 2024010100037196		NO.5 NGURU ROAD, NOMANSALAND, KANO,
Doc type	: 934000 (Value declaration (GATT Valuation		FORM M - MF20220045019, BA NO - BA21420220005320
Place of Issue	: INDIA		NIGERIA - NG
Issued Date	: 27/12/2023		
Expiry Date	:		

I declare that, I have not claimed or shall not claim credit/ rebate/ refund/ reimbursement of these specific State Levies under any other mechanism and I am eligible for the rate and 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.

Declaration text RoSCTL Scheme (RS001)

I/We VEDIKA IMPEX (name of the exporter), holder of IEC no. FRFPM4676D., in regard to my 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.

Name & Signature of the Exporter
VEDIKA IMPEX

SB No. & Date
6454593 dated 01/01/2024

Total FOB: 9685071.43
Drawback: 345208.00
RoDTEP: 0.00
RoSL/RoCTL: 476313.00

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 have declare that the particulars given herein are true and are correct.

Signature of
Exporter/CHA with date

PL
Doshi
11-1-24

JIT Shipping
Shipping Bill Check List

No 801 (796)
HA AFLPP4301FCH003
SB No & Date 6455194 Dated :01/01/2024
Printed on 08/01/2024

Date 01/01/2024 Formatted Job:E/S/000801/23-24
Name JIT Shipping
State of Origin MAHARASHTRA
Time 11:31

Exporter Details
FRFPM4676D (FRFPM4676D)
Branch Sl No.0
VEDIKA IMPEX
SHOP NO4, GROUND FLOOR, GAONDEVI
CPISAVALI, KALYAN-EAST, THANE
THANE-421306
MAHARASHTRA

Consignee Details
SOLIDAX GLOBAL VENTURES
NO.5 NGURU ROAD, NCMANSALAND, KANO,
FORM M - MF20220045019
BA NO - BA21420220005320, NIGERIA
EMAIL-samsonmichae510@yahoo.com,
NG (NIGERIA)

GSTN Type GSN - Normal GSTIN GSTN Id 27FRFPM4676D1ZI
Port of Loading INNSAI (NHAVA SHEVA SEA) Total Packages 187
Port of Discharge NGAPP (APAPA) Loose Packets
Port of Destination NGAPP (APAPA) Country of Disc. NG (NIGERIA)
Gross Weight 8861 (KGS) Net Weight 8633 (KGS)
Country of Destn. NG (NIGERIA) Containers
Nature of Cargo P NFEI Category
Factory Stuffed N Sample Accompanied
Rotation Number Rotation Date
Custodian Gateway Port
Forex Bank A/c RBI Waiver No/Da /
FOB Value 9886288.80 (119544.00 USD) Marks & Nos. AS PER INVOICE, WE INTEND TO CLAIM
BENEFIT/REWARD UNDER MEIS/RODTEP/REBATE OF STATE
& CENTRAL TAXES & LEVIES SCHEME LUT
NO:AD270124000625K DT:01.01.2024

AD Code 6380035 A/c No ()
IFSC CODE:
Warehouse Code: ()

No. of Pkg Against AWB VI/017/2023-24 Invoice Date 27/12/2023
Invoice Number CF Buyer Details
Nature of Contract DA MIKE AND MICHAEL BUSINESS ENTERPRIS
Nature of Payment 180 NO.1 FESTING BY FRANCE ROAD SABON
Period Rate 82.7 GARI KANO EMAIL ID: onysky3@gmail.com
Currency USD
AEO Code m
AEO Country FORM NO:MF20230095096
AEO Role Inv Includes F - Freight
Terms Place
Invoice Value (FV) 120294.000 In (INR) 9948313.8
DBK (INR) 285136.00

Export Contract Number: Rate Currency Amount
Freight USD 750.00
Insurance USD
Commission USD
Discount USD
Other Ded. USD
Packing Charges

EXPORT ITEMS	RITC	Qty	Units	Rate	Unit	FC	FOB
Item NO	As per Tariff: Qty	Qty	Units	RODTEP ACC. STATUS	IGST STATUS Cess %	IGST Value Rs/Unit	IGST Tax Cess Amount
Description (Line 1)	DBK %	V.Cap/Unit	DBK Qty	DBK Amount	HAWB No	Package Amount (C)	End Use
Description (Line 2)	RoSCTL Rate	V.Cap/Unit	Amount (S)	RoSCTL Rate (C)	PMV	Reward	RoSCTL Total PMV
Description (Line 3)	District of Origin			PTA/FTA Details			
DBK Sch No							
1	62034290	9144	PCS	3.45	PER 1 PCS	31546.80	2592654.46
	As per Tariff: 9144		NOS	N	LUT		
READYMADE GARMENTS COTTON BOYS JEANS SUI T (3 PCS) 20-20 WITH							GNX100
62030301B	3.3	36.1/PCS	9144	85557.60	25.5/PCS	63520.00	156856.00
	3.6	37.4/PCS	93336.00	2.45		Y	2851919.87
Scheme : 60 (DRAWBACK & RoSCTL) MAHARASHTRA (27)		THANE (497)			No PTA/FTA (NCPTI)		
2	63013000	100	PCS	3.25	PER 1 PCS	325.00	26709.93
	As per Tariff: 100		NOS	N	LUT		
BABY BLANKET							GNX100
							29380.91
Scheme : 00 (Free SB Involving Remittance Of Foreign Exchange) MAHARASHTRA (27)							
		THANE (497)					
3	62034290	234	PCS	7.15	PER 1 PCS	1673.10	137502.70
	As per Tariff: 234		NOS	N	LUT		
READYMADE GARMENTS COTTON BOYS JEANS 1-1							GNX100
2	62030301B	36.1/PCS	234	4537.59			
	3.3						

**JIT Shipping
Shipping Bill Check List**

No & Date Entered on	801(796) AFLPP4301FCH003 6455194 Dated :01/01/2024 01/01/2024	Date Name State of Origin Time	01/01/2024 Formatted Job:E/S/000801/23-24 JIT Shipping MAHARASHTRA 15:05					
	3.6	37.4/PCS	4950.00	2.45	25.5/PCS	3369.00	8319.00	
Scheme : 60 (DRAWBACK & RoSCTL)						Y	151252.96	
MAHARASHTRA (27)		THANE (497)			No PTA/FTA (NCPTI)			
4	62052090	210	PCS	2.85	PER 1 PCS	598.50	49187.36	
As per Tariff : 210			NOS	N				
READYMADE GARMENTS COTTON BOYS SHIRT					LUT			GNX100
	620501B	2.4	26.3/PCS	210	1180.50		2976.00	
	3.6	37.4/PCS	1771.00	2.45	25.5/PCS	1205.00	54106.09	
Scheme : 60 (DRAWBACK & RoSCTL)						Y		
MAHARASHTRA (27)		THANE (497)			No PTA/FTA (NCPTI)			
5	62031990	940	PCS	2.6	PER 1 PCS	2444.00	200858.64	
As per Tariff : 940			NOS	N				
READYMADE GARMENTS COTTON BOYS SUIT (2 P CS) 20-20					LUT			GNX100
	62030101B	3.3	90/PCS	940	6628.34		12152.00	
	3.6	105.7/PCS	7231.00	2.45	71.9/PCS	4921.00	220944.5	
Scheme : 60 (DRAWBACK & RoSCTL)						Y		
MAHARASHTRA (27)		THANE (497)			No PTA/FTA (NCPTI)			
6	62031990	327	PCS	5.95	PER 1 PCS	1945.65	159902.05	
As per Tariff : 327			NOS	N				
READYMADE GARMENTS COTTON BOYS SUIT (2 P CS) SMLXL EACH BOX PACK					LUT			GNX100
	62030101B	3.3	90/PCS	327	5276.77		9674.00	
	3.6	105.7/PCS	5756.00	2.45	71.9/PCS	3918.00	175892.26	
Scheme : 60 (DRAWBACK & RoSCTL)						Y		
MAHARASHTRA (27)		THANE (497)			No PTA/FTA (NCPTI)			
7	62031990	594	PCS	2.65	PER 1 PCS	1574.10	129366.45	
As per Tariff : 594			NOS	N				
READYMADE GARMENTS COTTON BOYS SUIT (3 P CS) 16-18					LUT			GNX100
	62030101B	3.3	90/PCS	594	4269.09		7826.00	
	3.6	105.7/PCS	4657.00	2.45	71.9/PCS	3169.00	142303.08	
Scheme : 60 (DRAWBACK & RoSCTL)						Y		
MAHARASHTRA (27)		THANE (497)			No PTA/FTA (NCPTI)			
8	62031990	756	PCS	5.95	PER 1 PCS	4498.20	369681.82	
As per Tariff : 756			NOS	N				
READYMADE GARMENTS COTTON BOYS SUIT (3 P CS) 20-30					LUT			GNX100
	62030101B	3.3	90/PCS	756	12199.50		22366.00	
	3.6	105.7/PCS	13309.00	2.45	71.9/PCS	9057.00	406649.99	
Scheme : 60 (DRAWBACK & RoSCTL)						Y		
MAHARASHTRA (27)		THANE (497)			No PTA/FTA (NCPTI)			
9	62031990	444	PCS	7.25	PER 1 PCS	3219.00	264551.55	
As per Tariff : 444			NOS	N				
READYMADE GARMENTS COTTON BOYS SUIT (3 P CS) 32-34					LUT			GNX100
	62030101B	3.3	90/PCS	444	8730.20		16006.00	
	3.6	105.7/PCS	9524.00	2.45	71.9/PCS	6482.00	291006.7	
Scheme : 60 (DRAWBACK & RoSCTL)						Y		
MAHARASHTRA (27)		THANE (497)			No PTA/FTA (NCPTI)			
10	62031990	94	PCS	3.95	PER 1 PCS	371.30	30515.06	
As per Tariff : 94			NOS	N				
READYMADE GARMENTS COTTON BOYS TRACK PAN T					LUT			GNX100
	62030301B	3.3	36.1/PCS	94	1007.00		1847.00	
	3.6	37.4/PCS	1099.00	2.45	25.5/PCS	748.00	33566.56	
Scheme : 60 (DRAWBACK & RoSCTL)						Y		
MAHARASHTRA (27)		THANE (497)			No PTA/FTA (NCPTI)			
11	61099090	369	PCS	2.45	PER 1 PCS	904.05		
As per Tariff : 369			NOS	N				
READYMADE GARMENTS COTTON BOYS T-SHIRT					LUT			GNX100
	610901B	3.1	12/PCS	369	2303.26		3641.00	
	2.9	13.8/PCS	2155.00	2	/PCS	1486.00	81728.67	
Scheme : 60 (DRAWBACK & RoSCTL)						Y		
MAHARASHTRA (27)		THANE (497)			No PTA/FTA (NCPTI)			
12	62141090	1210	PCS	2.25	PER 1 PCS	2722.50	223747.00	
As per Tariff : 1210			NOS	N				
READYMADE GARMENTS POLYESTER EMBRODIERY DUPATTA (2.5 YRDS)					LUT			GNX100

Signature
CB' 11/1/24

81 (Prest)
2.9/11/24

Free
P2/11/24

JIT Shipping
Shipping Bill Check List

01/000801/23-24

Sl No	Date	Name	State of Origin	Time	Date	Name	State of Origin	Time	Formatted Job
801(796)	01/01/2024	AFLEPP4301FCH003	MAHARASHTRA	15:05	01/01/2024	JIT Shipping	MAHARASHTRA	15:05	E/S/000801/23-24
6455194	01/01/2024								
40103B	2.6	12/PCS	1210	5817.42	2.1	8.6/PCS	4699.00	10628.00	
	2.65	10.8/PCS	5929.00					246121.69	
Scheme : 60 (DRAWBACK & RoSCTL)									
MAHARASHTRA (27) THANE (497)									
13	58109290	260	PCS	6.95	PER 1 PCS	1807.00	148507.19		
As per Tariff : 191									
READYMADE GARMENTS POLYESTER EMBROIDERY									
PIECES (EACH 5 YRDS)									
581003B	2.4	32/KGS	191	3564.17				GNX100	
Scheme : 19 (DRAWBACK)									
MAHARASHTRA (27) THANE (497)									
14	62044290	30	PCS	2.75	PER 1 PCS	82.50	6780.21		
As per Tariff : 30									
READYMADE GARMENTS POLYESTER GIRLS FROCK									
S (1 PCS) 20-30									
62040303B	2.9	40.2/PCS	30	196.63				GNX100	
	2.65	23.3/PCS	180.00	2.1	18.5/	142.00	322.00		
Scheme : 60 (DRAWBACK & RoSCTL)									
MAHARASHTRA (27) THANE (497)									
15	62041290	5862	PCS	2.85	PER 1 PCS	16706.70	1373029.92		
As per Tariff : 5862									
READYMADE GARMENTS POLYESTER GIRLS SUIT									
(2 PCS) 16-18									
62040103B	3.9	124/PCS	5862	53548.17				GNX100	
	2.65	54.6/PCS	36385.00	2.1	43.3/	28834.00	65219.00		
Scheme : 60 (DRAWBACK & RoSCTL)									
MAHARASHTRA (27) THANE (497)									
16	62041290	24	PCS	2.85	PER 1 PCS	68.40	5621.41		
As per Tariff : 24									
READYMADE GARMENTS POLYESTER GIRLS SUIT									
(2 PCS) 16-20									
62040103B	3.9	124/PCS	24	219.24				GNX100	
	2.65	54.6/PCS	149.00	2.1	43.3/	118.00	267.00		
Scheme : 60 (DRAWBACK & RoSCTL)									
MAHARASHTRA (27) THANE (497)									
17	62041290	1800	PCS	3.35	PER 1 PCS	6030.00	495571.86		
As per Tariff : 1800									
READYMADE GARMENTS POLYESTER GIRLS SUIT									
(2 PCS) 20-20									
62040103B	3.9	124/PCS	1800	19327.30				GNX100	
	2.65	54.6/PCS	13133.00	2.1	43.3/	10407.00	23540.00		
Scheme : 60 (DRAWBACK & RoSCTL)									
MAHARASHTRA (27) THANE (497)									
18	62041290	2997	PCS	3.25	PER 1 PCS	9740.25	800496.49		
As per Tariff : 2997									
READYMADE GARMENTS POLYESTER GIRLS SUIT									
(2 PCS) 20-20 WITH PURSE									
62040103B	3.9	124/PCS	2997	31219.36				GNX100	
	2.65	54.6/PCS	21213.00	2.1	43.3/	16810.00	38023.00		
Scheme : 60 (DRAWBACK & RoSCTL)									
MAHARASHTRA (27) THANE (497)									
19	62041290	252	PCS	6.95	PER 1 PCS	1751.40	143937.74		
As per Tariff : 252									
READYMADE GARMENTS POLYESTER GIRLS SUIT									
(2 PCS) 22-32 WITH PURSE									
62040103B	3.9	124/PCS	252	5613.57				GNX100	
	2.65	54.6/PCS	3814.00	2.1	43.3/	3023.00	6837.00		
Scheme : 60 (DRAWBACK & RoSCTL)									
MAHARASHTRA (27) THANE (497)									
20	62041290	126	PCS	7.8	PER 1 PCS	982.80	80770.82		
As per Tariff : 126									
READYMADE GARMENTS POLYESTER GIRLS SUIT									
(2 PCS) 32-34 WITH PURSE									
62040103B	3.9	124/PCS	126	3150.06				GNX100	
	2.65	54.6/PCS	2140.00	2.1	43.3/	1696.00	3836.00		
Scheme : 60 (DRAWBACK & RoSCTL)									
MAHARASHTRA (27) THANE (497)									
62113919	415		PCS	2.6	PER 1 PCS	1079.00	88676.95		
As per Tariff : 415									
READYMADE GARMENTS POLYESTER GIRLS TOPS									
GNX100									

JIT Shipping
Shipping Bill Check List

Item No	Date	Item No	Qty	Unit	Rate	Amount	Scheme	Origin	Destination	Remarks
801(796)	01/01/2024	AFLPP4301FCH003	415	PCS	2571.63	1065126.65	60 (DRAWBACK & RoSCTL)	MAHARASHTRA (27)	THANE (497)	10203B 2.9 26/PCS 2.1 13.1/PCS 1862.00 1.7
22	64039120	3000	PRS	3.95	11850.00	35550.00	19 (DRAWBACK)	MAHARASHTRA (27)	THANE (497)	LADIES CHAPPALS As per Tariff : 3000
640399B	1.5	0	3000	14608.28	43824.84	1071273.51	60 (DRAWBACK)	MAHARASHTRA (27)	THANE (497)	640399B Scheme : 19 (DRAWBACK) MAHARASHTRA (27)
23	62081990	24	PCS	2.8	67.20	1602.72	60 (DRAWBACK & RoSCTL)	MAHARASHTRA (27)	THANE (497)	READYMADE GARMENTS POLYESTER LADIES MAXI 1 PCS STITCHED
62080103B	2.7	29/PCS	24	149.12	3478.88	210.00	60 (DRAWBACK & RoSCTL)	MAHARASHTRA (27)	THANE (497)	62080103B Scheme : 60 (DRAWBACK & RoSCTL) MAHARASHTRA (27)
24	62081990	24	PCS	4	96.00	2304.00	60 (DRAWBACK & RoSCTL)	MAHARASHTRA (27)	THANE (497)	READYMADE GARMENTS POLYESTER LADIES MAXI 2 PCS UNSTITCH (3+2)
62080103B	2.7	29/PCS	24	213.02	5112.48	300.00	60 (DRAWBACK & RoSCTL)	MAHARASHTRA (27)	THANE (497)	62080103B Scheme : 60 (DRAWBACK & RoSCTL) MAHARASHTRA (27)
25	65020090	12377	PCS	0.2	2475.40	203439.23	00 (Free SB Involving Remittance Of Foreign Exchange)	MAHARASHTRA (27)	THANE (497)	MENS NAMMAZ CAP As per Tariff : 584
26	71179090	39138	PCS	0.2	7827.60	643306.52	00 (Free SB Involving Remittance Of Foreign Exchange)	MAHARASHTRA (27)	THANE (497)	NECKLACE SET As per Tariff : 1493
27	58109290	1329	PCS	5.95	7907.55	649877.16	00 (Free SB Involving Remittance Of Foreign Exchange)	MAHARASHTRA (27)	THANE (497)	READYMADE GARMENTS POLYESTER PRINTED PIECES (EACH 5 YRDS) As per Tariff : 414
581003B	2.4	32/KGS	414	13248.00	548486.40	714864.87	19 (DRAWBACK)	MAHARASHTRA (27)	THANE (497)	581003B Scheme : 19 (DRAWBACK) MAHARASHTRA (27)
						Total				120294.000
						Total DBK:				285136.00
						Total RoSCTL:				394215.00

RoDTEP Rate/Amount Details

Inv No	Item No	RITC	FOB Amount	Qty/Unit	RoDTEP Rate	Amount
1	13	58109290	148507.19	191/KGS	1%	1485.07
1	22	64039120	973885.00	3000/PRS	1.3%	12660.51
1	25	65020090	203439.23	584/KGS	1%	2034.39
1	26	71179090	643306.52	1493/KGS	0.5% with Value Cap Rs.2	2986.00
1	27	58109290	649877.16	414/KGS	1%	6498.77
Total						25664.74

InfoType Details for RoDTEP Schemes

Inv No	Item No	Info Type	Info Qtr	Info Code	Info Text	Qty/Unit
1	13	DTY	RDT	RODTEPY	Claimed	191.00000/KGS
1	22	DTY	RDT	RODTEPY	Claimed	3000.00000/PRS
1	25	DTY	RDT	RODTEPY	Claimed	584.00000/KGS
1	26	DTY	RDT	RODTEPY	Claimed	1493.00000/KGS
1	27	DTY	RDT	RODTEPY	Claimed	414.00000/KGS

Statement Details

Inv No	Item No	Stmnt Type	Statement Code	Statement Text
1	1	DEC	RS001	
1	3	DEC	RS001	

11/1/24

JIT Shipping
Shipping Bill Check List

801(796)
AFLPP4301FCH003
6455194 Dated :01/01/2024
01/01/2024

Date 01/01/2024 Formatted Job:E/S/000801/23-24
Name JIT Shipping
State of Origin MAHARASHTRA
Time 15:05

1	4	DEC	RS001
1	5	DEC	RS001
1	6	DEC	RS001
1	7	DEC	RS001
1	8	DEC	RS001
1	9	DEC	RS001
1	10	DEC	RS001
1	11	DEC	RS001
1	12	DEC	RS001
1	13	DEC	RD001
1	14	DEC	RS001
1	15	DEC	RS001
1	16	DEC	RS001
1	17	DEC	RS001
1	18	DEC	RS001
1	19	DEC	RS001
1	20	DEC	RS001
1	21	DEC	RS001
1	22	DEC	RD001
1	23	DEC	RS001
1	24	DEC	RS001
1	25	DEC	RD001
1	26	DEC	RD001
1	27	DEC	RD001

Supporting Document Details

Inv No - Item No : 1 - 0
Document No : VI/017/2023-24
CHA LICENCE NO : AFLPP4301FCH003
IEC : FRFPM4676D
Ice Gate ID : JITSHIPPING
IRN No : 2024010100036341
Doc type : 331000 (Commercial invoice which includes
Place of Issue : INDIA
Issued Date : 27/12/2023
Expiry Date :

Issuing Party Details :

VEDIKA IMPEX
SHOP NO4, GROUND FLOOR, GAONDEVI
CPISAVALI, KALYAN-EAST, THANE
THANE - 421306
Beneficiary Details :
SOLIDAX GLOBAL VENTURES
NO.5 NGURU ROAD, NOMANSALAND, KANO,
FORM M - MF20220045019, BA NO - BA21420220005320
NIGERIA - NG

Inv No - Item No : 1 - 0
Document No : VI/017/2023-24
CHA LICENCE NO : AFLPP4301FCH003
IEC : FRFPM4676D
Ice Gate ID : JITSHIPPING
IRN No : 2024010100036340
Doc type : 934000 (Value declaration (GATT Valuation
Place of Issue : INDIA
Issued Date : 27/12/2023
Expiry Date :

Issuing Party Details :

VEDIKA IMPEX
SHOP NO4, GROUND FLOOR, GAONDEVI
CPISAVALI, KALYAN-EAST, THANE
THANE - 421306
Beneficiary Details :
SOLIDAX GLOBAL VENTURES
NO.5 NGURU ROAD, NOMANSALAND, KANO,
FORM M - MF20220045019, BA NO - BA21420220005320
NIGERIA - NG

I declare that, I have not claimed or shall not claim credit/ rebate/ refund/ reimbursement of these specific State Levies under any other mechanism and I am eligible for the rate and 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.

Declaration text RoSCTL Scheme (RS001)
I/We VEDIKA IMPEX (name of the exporter), holder of IEC no.FRFPM4676D.,,in regard to my 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,

JIT Shipping
Shipping Bill Check List

Date
ed on
801(796)
AFLPP4301FCH003
6455194 Dated :01/01/2024
01/01/2024

Date
Name
State of Origin
Time
01/01/2024 Formatted Job:E/S/000801/23-24
JIT Shipping
MAHARASHTRA
15:05

- 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.

Name & Signature of the Exporter
VEDIKA IMPEX

SB No. & Date
6455194 dated 01/01/2024

Declaration text RoDTEP Scheme (RD001)

I/We, in regard to my/our claim under RoDTEP 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 RoDTEP 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 RoDTEP.
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.

Total FOB: 9886288.80
Drawback: 285136.00
RoDTEP: 25665.00
RoSL/RoCTL: 394215.00

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 have declare that the particulars given herein are true and are correct.

Signature of
Exporter/CHA with date

PANCHANAMA DATED 11.01.2024 DRAWN AT JWR Logistics Pvt. Ltd.
CFS. -reg

Pancha No.1		Pancha No.2	
Name	Nilesh Yashwant Patil	Name	Shri Suresh Dnyanadev Patil
Year of Birth	1994	Year of Birth	1981
Address-	Viralgaon, Post Kadave, Shahuwadi, Kolhapur, Maharashtra-415101	Address-	At- Sector-48, Nerul, Navi Mumbai-Thane, Maharashtra-400615
Type of ID card	Aadhar Card	Type of ID card	Aadhar Card.
Number of ID Card	5669 7176 5824	Number of ID Card	5959 5707 2906
Mobile No.	8291003697	Mobile No.	7045838287
Occupation	Private Job	Occupation	Private Job.

We the above mentioned Panchas were called upon by a person who introduced himself as Shri. Ashok Kumar Nayak, an Intelligence Officer, SIIB(X), JNCH on 11.01.2024 at 1830 hrs at JWR Logistics Pvt. Ltd. CFS, 15-23, National Highway 4B, Panvel-JNPT Highway, Village- Padeghar, Panvel, Maharashtra-410206 to witness the examination of goods under shipping bill No. 6454881, 6454593 & 6455194 all dated 01.01.2024 pertaining to exporter M/s Vedica Impex (IEC: FRFPM4676D). The goods were examined for confirmation of declaration in respect of description of goods, quantity and any other declaration thereof.

Here, we were introduced to Shri. Sanjay Babaji Sawant, G-card holder of M/s. Jit Shipping Services (License No. AFLPP4301FCH003) having Kardex No. 6578/2023, Authorized Representative of exporter and Custom Broker. Then the officer explained to us that the exporter M/s Vedica Impex (IEC: FRFPM4676D) having address at Shop No.4, Ground Floor, Gaondevi CPISavali, Kalyan East, Thane, Maharashtra-421306 had filed Shipping Bill No. 6454881, 6454593 & 6455194 all dated 01.01.2024 through Customs Broker M/s. Jit Shipping Services (License No. AFLPP4301FCH003) for export of their consignment.

We the panchas alongwith Custom Broker representative who represented the exporter and the aforesaid officer visited JWR Logistics Pvt.

P1
Prakash
 11-1-24

P2
Prakash
 11/1/24

CHA
Prakash
 11/1/24

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Ltd. CFS, Shed No. D where the goods were found to be carted at location H-15.

We were shown the Hold letter No. 238/2023-24/SIIB(X), JNCH dtd. 09.01.2024 signed by Assistant Commissioner of Customs, SIIB(X), JNCH regarding hold of 03 Shipping Bill having No. 6454881, 6454593 & 6455194 all dated 01.01.2024 of M/s Vedica Impex (IEC: FRFPM4676D) filed through their authorized Customs Broker M/s. Jit Shipping Services (License No. AFLPP4301FCH003). Further we were shown the above mentioned Shipping Bills and respective Export Invoice, Packing List and check list of the goods attempted to be exported. The details of the said shipping bills were tabulated as below:

Table-I

Sr.No.	SB No./date	Description of goods	FOB Value	Drawback Claimed	ROSCTL	IGST (@5%)
1.	6454881 dtd 01.01.2024	RMG	9708529/-	349487/-	520057/-	LUT
2.	6454593 dtd 01.01.2024	RMG	9685071/-	345208/-	476313/-	LUT
3.	6455194 dtd 01.01.2024	RMG	9886289/-	285136/-	394215/-	LUT

The Customs Officer in presence of us and in presence of representative of Custom Broker took up the Shipping Bill No. 6454881, 6454593 & 6455194 all dated 01.01.2024 and its invoice and packing list and started 100% Examination of the goods.

During 100% examination, the goods were found to be as per the declaration made in the invoice and packing list in terms of quantity and declared description.

Thereafter, representative Customs Samples were randomly drawn from the bags in duplicate for all the declared items. Further, the said samples were sealed with customs wax seal in our presence and in the presence of the representative custom broker and were taken over for the purpose of further investigation by the said custom officer. We have put our dated signature on the sealed samples as a token of having seen the samples in the presence of the authorized custom broker and the said custom officer.

All these packages pertaining to the aforesaid Shipping Bills were re-packed in the same packages and kept at the same place i.e. at location H-15 inside Shed No. D of JWR Logistics Pvt. Ltd. CFS, 15-23, National Highway

[Signature]
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[Signature]
11/1/24
CB

4B, Panvel-JNPT Highway, Village- Padeghar, Panvel, Maharashtra-410206 in presence of us and in presence of the authorized representative of exporter and the same were handed over to Manager, JWR Logistics Pvt. Ltd. CFS for safe custody.

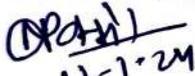
We put our dated signature on Shipping Bill, Export Invoice, Packing List of the goods and other relevant documents as a token of having seen the same and being present during the examination.

The Panchanama running into 03 pages ended on the same place and same date i.e. 11.01.2023 at 2230 Hrs. Panchanama was carried out in our presence and in the presence of the authorized representative of Exporter. Panchanama was carried out in peaceful and systematic manner and no untoward event happened during the course of drawing the Panchanama and no damage was done to the subject/concerned goods.

Drawn by me, on the 11th day of January, 2023.


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


CB/Representative


Pancha-I


Pancha-II



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

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



F. No. SG/MISC-307/2023-24/SIIB(X) JNCH

Date: .02.2024

To,

The Additional Commissioner of Customs

CEAC, JNCH

Nhava Sheva.

Sir,

Sub: NOC for Provisional release of the goods for Back to Town covered under Shipping Bill No. 6454881, 6454593 & 6455194 all dated 01.01.2024 of exporter M/s. Vedica Impex (IEC: FRFPM4676D)- reg.

Please refer to the subject mentioned above.

The Exporter **M/s. Vedica Impex (IEC: FRFPM4676D)** has filed 03 shipping bill No. **6454881, 6454593 & 6455194** all dated **01.01.2024** for export of RMG. Based on the NCTC inputs, the same was hold by this unit vide hold letter dated 09.01.2024.

The Red Flags according to the NCTC alert are as follows:

- The exporter is registered as a proprietorship firm, which has been dormant from the date of IEC registration i.e. February 2023 to December 2023.
- As per rent agreement, the premise is granted for residential purpose only.
- The supply chain of the exporter is dubious in view of the facts discussed above.
- Exporter has filed high value shipping bills of FOB of Rs 2.92 Cr., without proper supply chain.
- The commodity being exported is sensitive and the country of destination is also risky and hence there is a high possibility of mis-declaration in terms of quality, quantity of goods, mis-classification, concealment and overvaluation to avail undue export benefits.
- The proprietor is resident of a chawl and appears to be a front man with meagre financial resources.

Thereafter, the subject goods under 03 shipping bill was 100% examined by SIIB(X) under Panchanama dated 11.01.2024. During examination the goods were found as declared in the shipping bill, invoice and packing list. After market enquiry, FOB value and the benefits are re-determined as given below:-

Sr. No.	S/B No. & Date	Description of Goods	Declared FOB (in Rs.)	Redetermined FOB	Declared Drawback (in Rs.)	Redetermined Drawback	ROSCTL	Re-determined ROSCTL
1.	6454593 dtd 01.01.2024	Cotton Boys Track Pant	169109	119990	5581	3960	10231	7259

		Cotton Boys Trouser 20-30	1760162	1117079	58085	36890	106490	67632
		Cotton Boys Trouser 32-40	137066	63274	4523	2088	8292	3828
		Polyester Girls Suit 20-20	1651692	1405456	64416	54813	78455	66759
		Polyester Girls Suit 20-20 with purse	4063656	3135430	158483	122282	193024	148933
		Polyester Girls Suit 32-24 with Purse	384573	170000	14998	6630	18267	8075
2.	6454881 dtd 01.01.2024	Cotton Boys Suit 2 PC 16-18	2773406.5	2168194	91522	71550	167791	131176
		Cotton Boys Suit (3 PCs) 16-18	391974.79	294546	12935	9720	23714	17820
		Cotton Boys Trouser 20-30	399370.54	253640	13179	8370	24162	15345
		Cotton Boys Trouser 32-40	966328.78	446078	31889	14721	58463	26988
		Polyester Embroidery Dupatta	55468.13	40910	1442	1064	2635	1943
		Polyester Girls Frocks 24-34	123854.17	77788	3592	2256	5883	3695
		Polyester Girls Suit 16-18	3261452.09	2447682	127197	95460	154919	116265
		Polyester Girls Suit 16-18 with Hijab	320482.53	221822	12499	8651	15223	10537
		Polyester Girls Suit 22-32 with purse	447184.06	231344	17440	9022	21241	10989
		Polyester Girls Suit 34-38 with Hijab	391974.79	179091	15287	6985	18619	8507
3.	6455194 dtd 01.01.2024	Cotton Boys Jeans Suit (3 PCs) 20-20	2592654.46	1759582	85558	58066	156856	106455
		Cotton Boys Jeans 1-1	137502.7	65591	4538	2165	8319	3968
		Cotton Boys Suit 2PCs 20-20	200858.64	150974	6628	4982	12152	9134
		Cotton Boys Suit (2PCs) box pack	159902.05	69365	5277	2289	9674	4197
		Cotton Boys Suit (3 PCs) 16-18	129366.45	99003	4269	3267	7827	5990
		Cotton Boys Suit (3PCs) 20-30	369681.82	155784	12200	5141	22366	9425
		Cotton Boys Suit (3PCs) 32-34	264551.55	101582	8730	3352	16005	6146

	Cotton Boys Track Pant	30515.06	20224	1007	667	1846	1224
	Polyester Embroidery Dupatta	223747	172339	5817	4481	10628	8186
	Polyester Embroidery Pieces	148507.19	102032	3564	2449	0	0
	Polyester Girls frock 20-30	6780.21	4909	197	142	322	233
	Polyester Girls Suit 16-18	1373029.92	941648	53548	36724	65219	44728
	Polyester Girls Suit 16-20	5621.41	3818	219	149	267	181
	Polyester Girls suit (2 PCS) 20-20	495571.86	421650	19327	16444	23540	20028
	Polyester Girls Suit 20-20 with Purse	800496.49	617583	31219	24086	38024	29335
	Polyester Girls Suit 22-32 with Purse	143937.74	71401	5614	2785	6837	3392
	Polyester Girls Suit 32-34 with Purse	80770.82	35700	3150	1392	3837	1696
	Polyester Girls Tops	88676.95	59737	2572	1732	3370	2270
	Polyester Printed Pieces (Each 5 Yard)	649877.16	382596	13248	9182	0	0

As further investigation is still pending regarding verification of GST and Test reports from DYCC, Meanwhile, the exporter vide letter dated 19.01.2023 has requested for provisional release of the goods for Back to Town purpose.

This office has no objection for provisional release of the goods for Back to Town covered under shipping bill No 6454881, 6454593 & 6455194 all dated 01.01.2024.

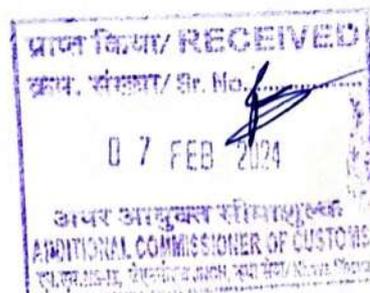
This issues with approval of The Addl. Commissioner of Customs, SIIB(X), JNCH.

Yours Faithfully,

(Handwritten signature)
06/02/2024

(Shaikh Salman)
Dy. Commissioner of Customs
SIIB (X), JNCH

Encl:- Copy of shipping bills & packing list.



Market Enquiry Report of M/s. Vedika Impex (IEC: FRFPM4676D) conducted on 27.01.2024.

As approved by the competent authority, the undersigned officer from SIIB (X) along with Shri Suresh Patil, authorized representative of exporter, conducted a market survey of goods covered under Shipping Bills No. 6454593, 6454881 & 6455194 all dated 01.01.2024 presented for export by M/s. Vedika Impex (IEC: FRFPM4676D). The officer carried representative samples of the goods which were drawn from the aforesaid consignment covered under the said Shipping Bills. Market enquiry was conducted on 27.01.2024 in wholesale market near Masjid Bunder, Mumbai.

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

S/B No.	Item Description	Shop 1	Shop 2	Shop 3	Average wholesale price	PMV	Re-determined FOB Value= Declared FOB * (Re-determined PMV/Declared PMV)
		Sidrah Fashion, Zakaria masjid Street, Muambi-09	Girls Magic, Samuel Cross Street, Masjid (W), Mumbai-09	Fashion Stop, Samuel Street, Masjid Bunder (W), Mumbai-09			
6454593 dtd 01.01.2024	Cotton Boys Track Pant	250	255	255	253	357	169109
	Cotton Boys Trouser 20-30	260	255	260	258	407	1760162
	Cotton Boys Trouser 32-40	310	285	275	290	628	137066
	Polyester Girls Suit 20-20	255	258	260	258	303	1651692
	Polyester Girls Suit 20-20 with purse	235	220	225	227	294	4063656
	Polyester Girls Suit 32-24 with Purse	320	300	315	312	705	384573
6454881 dtd 01.01.2024	Cotton Boys Suit 2 PC 16-18	185	175	170	177	226	2773406.5

	Cotton Boys Suit (3 PCs) 16-18	180	185	175	180	240	391974.79
	Cotton Boys Trouser 20-30	260	255	260	258	407	399370.54
	Cotton Boys Trouser 32-40	310	285	275	290	628	966328.78
	Polyester Embroidery Dupatta	155	145	150	150	203	55468.13
	Polyester Girls Frocks 24-34	185	180	180	182	289	123854.17
	Polyester Girls Suit 16-18	185	200	195	193	258	3261452.09
	Polyester Girls Suit 16-18 with Hijab	210	195	205	203	294	320482.53
	Polyester Girls Suit 22-32 with purse	330	325	320	325	628	447184.06
	Polyester Girls Suit 34-38 with Hijab	330	325	330	328	719	391974.79
6455194 dtd 01.01.2024	Cotton Boys Jeans Suit (3 PCs) 20-20	210	210	215	212	311.88	2592654.46
	Cotton Boys Jeans 1-1	310	315	300	308	646.38	137502.7
	Cotton Boys Suit 2PCs 20-20	180	175	175	177	235.04	200858.64
	Cotton Boys Suit (2PCs) box pack	235	230	235	233	537.89	159902.05
	Cotton Boys Suit (3 PCs) 16-18	185	190	175	183	239.56	129366.45
	Cotton Boys Suit (3PCs) 20-30	235	220	225	227	537.89	369681.82
	Cotton Boys Suit (3PCs) 32-34	250	255	250	252	655.42	264551.55
	Cotton Boys Track Pant	235	245	230	237	357.09	30515.06
	Polyester Embroidery Dupatta	160	155	155	157	203.4	223747
	Polyester Embroidery Pieces	450	425	420	432	628.29	148507.19
	Polyester Girls frock 20-30	185	175	180	180	248.6	6780.21

	Polyester Girls Suit 16- 18	185	175	170	177	257.6	1373029.92
	Polyester Girls Suit 16- 20	175	180	170	175	257.64	5621.41
	Polyester Girls suit (2 PCS) 20-20	255	258	260	258	302.84	495571.86
	Polyester Girls Suit 20- 20 with Purse	235	220	225	227	293.8	800496.49
	Polyester Girls Suit 22- 32 with Purse	320	300	315	312	628.29	143937.74
	Polyester Girls Suit 32- 34 with Purse	320	300	315	312	705.14	80770.82
	Polyester Girls Tops	165	155	155	158	235.04	88676.95
	Polyester Printed Pieces (Each 5 Yard)	310	315	325	317	537.89	649877.16

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

Suresh Patil
23/11/2024

(Suresh Patil)

Authorized representative of exporter

Ashok Kumar Nayak
23/11/24
(Ashok Kumar Nayak)
IO/SIIB(X)

Statement of Shri Ajay D. Khidbide, Authorized representative of M/s. Vedika Impex (IEC: FRFPM4676D) recorded under Section 108 of the Customs Act, 1962 in the office of Special Investigation and Intelligence Branch (Export) situated at 6th floor, Room no. C604, JNCH, Nhava Sheva, Dist.- Raigad-400707 on 16.07.2025.

In pursuance of Summons CBIC-DIN-20250778NT000000F1C6 dated 16.07.2025, issued by Shri Satish Kumar, Superintendent, SIIB(X), I present myself to give statement u/s 108 of the Customs Act, 1962. I have been explained the provisions of Section 108 of Customs Act, 1962. I have been also explained that giving false evidence under this statement is an offence punishable under section 193 of the Indian Penal Code, 1860 corresponding section of Bhartiya Nyaya Sanhita, 2023. I am also informed that this statement of mine can be used as evidence against me in any court of law, or for any adjudication proceedings. Having been understood the provisions of Section 108 of the Customs Act, 1962; I am giving my true, correct and voluntary statement which is as follows.

Name in full:	Shri Ajay D. Khidbide
Date of Birth:	04.05.1994
Father's name:	Shri Dnyandev Khidbide
Present residential address:	Gangewadi, at gangewadi, Post-Talashet, Raigarh, Maharashtra, 402112.
Educational Qualification:	12 th Class
Languages known:	English, Marathi and Hindi
Occupation:	Employee
Aadhar Card ID	962811038435
Mobile no.:	8451087460

I have requested the officer to type my voluntary statement in office computer, having understood the above-mentioned provisions and responsibilities well; I give my true and voluntary statement as follows:

Ques. Please introduce yourself and about your role in the company?

Ans. I am Ajay D. Khidbide, and I am the Employee of the company M/s. Vedika Impex (IEC: FRFPM4676D). I am submitting the authorization letter.

Ques. When was your company established? When did you obtain the Importer Exporter Code (IEC)? Please provide a copy of the IEC certificate.

Ans. My company was established in 2023 and we obtained IEC in 04.02.2023. I am submitting my IEC certificate.

Ajay D. Khidbide

Ques . Confirm whether your firm is proprietorship firm, partnership firm or Private Limited Company?

Ans. It is a Proprietorship Company.

Ques . Are you a manufacturer or wholesale trader?

Ans. We are engaged Merchant and wholesale trading activities.

Ques. Confirm whether the Shipping Bills no. 6454881, 6454593 and 6455194 all dated 01.01.2024 was filed by you.

Ans. Yes, this shipping bill was filed by me through my authorized Customs Broker, M/s. Jit Shipping Services.

Ques. Your goods covered under Shipping Bills no. 6454881, 6454593 and 6455194 all dated 01.01.2024 were examined under Panchanama dated 11.01.2024 in presence of your representative. Do you agree with the examination.

Ans. Yes, I agree with the examination done under Panchanama dated 11.01.2024 and I have put dated signature as acknowledgement of having seen it.

Ques. As per NCTC red flag, the firm has been dormant from February 2023 to December 2023. State the reason for the dormancy.

Ans. Due to first time export, we were new to this export business and it took us time to get orders.

Ques. You have declared your business address as per the rent agreement wherein the premises is granted for residential purposes only. Please comment on this.

Ans. Our registered place of business was mentioned in the IEC certificate and in GST registration certificate, that I have submitted.

Ques. How did you get order for this particular shipment covered under Shipping Bills no. 6454881, 6454593 and 6455194 all dated 01.01.2024?

Ans. We personally visited the buyer at their location and obtained the export order after presenting product samples. I will submit the Purchase order within 02 working days.

Ques. It is seen during investigation that there is non-existent supply chain?

Ans. Our firm M/s. Vedica Impex procured the said goods from local market.

Ques. It is seen during investigation that exporter has filed high value Shipping bills worth ₹2.92 crores with high export incentives, without proper supply chain?

Ans. The declared FOB value of the said consignments is based on the actual market value of the goods and considering all other expenses.

Ques. Has your firm been filing GST returns regularly?

Ans. No, due to heavy loss in business, we were unable to file our GST returns which resulted in cancellation of our GSTIN.

Ques . Anything else, you wish to add further.

Ans. No, I do not have anything else to add.

The above statement of mine running into 03 pages has been given as my true, correct and voluntary without any force, threat, inducement or coercion. On my request, the said statement has been typed on the office computer of SIIB (X), JNCH, Nhava Sheva, Dist. Raigad, Maharashtra-400 707 as per my say and as per my request and I certify, it has been recorded exactly as stated by me in response to questions raised to me during the proceedings. I therefore affix my dated signature on every page of the statement in token of having been recorded correctly as stated by me. I have nothing more to add. Statement of mine is correctly recorded as per my say.

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Shri Ajay D. Khidbide,

Authorized representative of M/s. Vedica Impex (IEC: FRFPM4676D)

Before me:

Suman
16/07/25

(Satish Kumar)
S.I.O/SIIB(X),JNCH

Statement of Shri Sanjay Babaji Sawant, G card holder of CHA firm M/s Jit Shipping Services Company recorded under Section 108 of the Customs Act, 1962 in the office of Special Investigation and Intelligence Branch (Export) situated at 6th floor, Room no. C604, JNCH, Nhava Sheva, Dist.- Raigad- 400707 on 22.07.2025.

In pursuance of Spot Summons CBIC-DIN- 20250778NT000000EA25 dated 22.07.2025, issued by Shri Satish Kumar, Superintendent, SIIB(X), I present myself to give statement u/s 108 of the Customs Act, 1962. I have been explained the provisions of Section 108 of Customs Act, 1962. I have been also explained that giving false evidence under this statement is an offence punishable under section 193 of the Indian Penal Code, 1860/ corresponding section of Bharatiya Nyaya Sanhita, 2023. I am also informed that this statement of mine can be used as evidence against me in any court of law, or for any adjudication proceedings. Having been understood the provisions of Section 108 of the Customs Act, 1962; I am giving my true, correct and voluntary statement which is as follows.

Name in full:	Shri Sanjay Babaji Sawant
Date of Birth:	19.08.1964
Father's name:	Shri Babaji Sawant
Present residential address:	Flat no. 504, Shiv Heights Building, Plot no. 181, Near Raghunath Vihar, Sector 13, Kharghar-410210
Educational Qualification:	11 th pass
Languages known:	Hindi, English and Marathi
Occupation:	Employee
Income Tax PAN:	DGSPS7968L
Mobile no.:	7977609911
Aadhar Number:	6083 7510 4563

Q. Do you know why you have been summoned? Are you the authorized person on behalf of CB M/s Jit Shipping Services Company?

Ans. Yes, I have come in response to the spot summons dated 22.07.2025 in relation to the export through JNPT by M/s. Vedika Impex (IEC-FRFPM4676D). I am aware that a case has been being investigated by Customs against the exporter M/s Vedika Impex (IEC-FRFPM4676D). I am G-Card Holder of CB M/s Jit Shipping Services Company, and fully authorized to record a statement before Customs in this case related to the exporter M/s. Vedika Impex (IEC-FRFPM4676D).

Q. How long have you and your CB firm, M/s Jit Shipping Services Company, been engaged in the Customs Broker business?

Ans. I have been employed with M/s Jit Shipping Services Company for the past two years. The firm has been operating in the Customs Broker business for approximately two years.

Q. Can you explain the procedure followed by your firm for filing a Shipping Bill?

Ans. We first advise our exporters to submit all necessary documents relevant to the exporting commodity by hand from Exporter. We also confirm whether they

Sanjay
22/7/25

intend to claim export benefits. Based on the submitted documents, we prepare a checklist and share it with the exporter for verification and approval. Upon receiving their confirmation, we proceed with filing the Shipping Bill on their behalf through ICEGATE.

Q. Who handled the documentation work in your CB firm in case of the exporter M/s Vedika Impex (IEC-FRFPM4676D)?

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

Q. Have you filed the Shipping Bill Nos. 6454881, 6454593 and 6455194 all dated 01.01.2024 for the exporter M/s Vedika Impex (IEC-FRFPM4676D)?

Ans. Yes, we have filed the above mentioned shipping bills for the exporter M/s Vedika Impex (IEC-FRFPM4676D).

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

Ans. Proprietor of the firm M/s Vedika Impex (IEC-FRFPM4676D), Mr. Amit Balram Mandal is known to me. He contacted for filing of shipping bills over phone.

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

Ans. It was decided that the exporter would pay Rs. 2,500 per shipping bill plus other expenses. The payment was made in cash.

Q. Did your firm verified the KYC and other related documents of shipping bills and goods before filing shipping bills of the exporter M/s Vedika Impex (IEC-FRFPM4676D)?

Ans. The exporter submitted the KYC documents of the firm M/s Vedika Impex (IEC-FRFPM4676D). Documents included Pan card, Aadhar card, IEC copy etc. I am submitting the documents for your reference. We also verified the IEC and GST registration of the exporter on online portals of DGFT and GST.

Q. Have you physically verified the address of M/s Vedika Impex (IEC-FRFPM4676D) or Can you provide verifiable documentation, such as geotagged photographs, or inspection reports, to confirm the address of M/s Vedika Impex (IEC-FRFPM4676D) as part of the verification process?

Ans. Yes, we have verified the address at the time of KYC before filing Shipping Bills but currently I am unable to provide any photographs for the same.

Q. Do you know that as per market survey dated 27.01.2024 conducted, the goods found overvalued. Why did not you inform/suggest exporter to declare fair value?

Ans. Sir, we file documents as given by the exporter, we mainly check export policy, CTH as per given description, GATT declaration which was found correct during examination. As far as the valuation is considered, we file shipping bills on the basis of documents provided by the exporter i.e. checklist and export invoices. Only exporter is responsible for valuation.

Q. As per the DYCC report, it has been observed that the goods were misclassified to avail undue export benefits. Under the provisions of CBLR 2018, it is the responsibility of the Customs Broker to classify goods correctly. What do you have to say about this?

Ans. The classification of goods is done based on the documents provided by the exporter. Additionally, after the preparation of the checklist, it is sent to the exporter for verification. Only after the exporter verifies the checklist do we proceed to file the Shipping Bill.

Q. It appears that the first Shipping Bill for the exporter was filed by your firm. Are you aware of the KYC procedure for first-time exporters? Did you conduct the first-time exporter KYC procedure for M/s. Vedika Impex (IEC-FRFPM4676D)?

Ans. Yes, Sir. The KYC procedure for first-time exporters was duly completed at CEAC. We conducted and finalized the KYC procedure for M/s Vedika Impex (IEC-FRFPM4676D) in accordance with the prescribed guidelines.

Q. You mentioned that you have conducted the KYC procedure for the first-time exporter. Can you provide a copy or any documentary evidence of the first-time export KYC conducted by you on behalf of M/s. Vedika Impex (IEC-FRFPM4676D) to support your claim?

Ans. All documents related to the KYC procedure are retained by CEAC during the process. Only a slip is issued by CEAC as acknowledgment, which is not readily available at the moment.

Q. Has the exporter received any remittance in past shipping bills?

Ans. Only exporter is responsible for receiving any foreign remittance. As a customs broker, our job is limited to customs clearance of the goods.

Q. Whether the exporter M/s. Vedica Impex (IEC-FRFPM4676D) provided you the e-way bills regarding the goods covered under Shipping Bill Nos. 6454881, 6454593 and 6455194 all dated 01.01.2024?

Ans. No, the exporter did not provide us the e-way bills for the said goods. The exporter stated the reason that the goods were purchased locally, therefore they did not have e-way bills for the said consignment.

Q. Whether the exporter M/s. Vedica Impex (IEC-FRFPM4676D) provided you the suppliers tax invoices regarding the goods covered under Shipping Bill Nos. 6454881, 6454593 and 6455194 all dated 01.01.2024?

Ans. No, the exporter did not provide us the suppliers tax invoice. At the time of filing the shipping bill we only need Export invoice and packing list.

Q. Regulation 10 of the CBLR, 2018 mandates that the Customs Broker shall advise his client to comply with the provisions of the Act, other allied Acts, and the rules and regulations thereof. In case of non-compliance, the matter must be brought to the notice of the Deputy Commissioner or Assistant Commissioner of Customs, as the case may be. Have you diligently followed this regulation concerning the shipment under Shipping Bill Nos. 6454881, 6454593 and 6455194 all dated 01.01.2024?

Ans. We have verified all the documents of the exporter provided at the time of KYC. We also visited the premises of the exporter. We have filed the shipping bill on the basis of the documents provided by the exporter. As a customs broker, we have complied with all the provisions of the act.

Signature
22/7/25

Q. Do you have anything else to say?

Ans. No, I have nothing else to say.

The above statement of mine running into 04 pages has been given as my true, correct and voluntary without any force, threat, inducement or coercion. On my request, the said statement has been typed on the office computer of SIIB (X), JNCH, Nhava Sheva, Dist. Raigad, Maharashtra-400 707 as per my say and as per my request and I certify, it has been recorded exactly as stated by me in response to questions raised to me during the proceedings. I therefore affix my dated signature on every page of the statement in token of having been recorded correctly as stated by me. I have nothing more to add. Statement of mine is correctly recorded as per my say.

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Sanjay Babaji Sawant
22/07/25

Shri Sanjay Babaji Sawant

G card holder of CHA firm M/s Jit Shipping Services Company

Before me,

Satish Kumar
22/07/25
(Satish Kumar)

SIO/SIIB(X), JNCH