

 सत्यमेव जयते	भारतसरकार / Government of India वित्तमंत्रालय / Ministry of Finance आयुक्त सीमाशुल्क एन.एस.-II का कार्यालय Office of Commissioner of Customs NS-II Jawaharlal Nehru Custom House, Nhava Sheva, Dist- Raigad, Maharashtra - 400 707	
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F. No.: CUS/SIIB/ALT/736/2024-SIIB(E)

Date- .02.2026

CUS/ASS/MISC/794/2025-CEAC

SCN NO.- 2027/2025-26/AD/C/CEAC/NS-II/CAC/JNCH

DIN-20260278NT00000008599

Show Cause Notice Issued u/s 124 of the Customs Act, 1962.

1. The Exporter **M/s. Art India (IEC-GIWPK8619D)** having address Behind Police Chowki, Transport Nagar, Moradabad, Uttar Pradesh-244001(hereinafter referred to as the 'Exporter') filed Shipping Bills **No.3509613 dated 28.08.2023(RUD-I)** through their Customs Broker M/s. Perfecto Logistics (License No.11/2690) (hereinafter referred to as the 'Customs Broker'), from Nhava Sheva Sea Port. The details of the said Shipping Bill are tabulated as below:

Table- I

S/B No. & Date	Description of Goods	FOB (Rs.)	Drawback (Rs.)	RoSCTL (Rs.)	RODTEP
3509613 dtd. 28.08.2023	RMG and other miscellaneous goods	73,05,749	1,91,497	3,64,639	343

2. On the basis of specific intelligence received, it was suspected that the Exporter **M/s. Art India (IEC-GIWPK8619D)** was attempting to export goods declared as 'Ready Made Garments' (hereinafter called as 'the goods') vide Shipping Bills **No.3509613 dated 28.08.2023(RUD-I)** by way of over-valuation and Mis-declaration/Mis-classification of goods. Hence, goods covered under the Shipping Bill **No.3509613 dated 28.08.2023** was put on hold by SIIB(X), JNCH vide Hold letter No. 159/2022-23/SIIB(X) issued vide F.No. SG/Misc-101/2021-22/SIIB(X) JNCH dated 05.09.2023 and examined 100% under Panchanama on 09.09.2023(**RUD-II**) in the presence of authorized representative of the Customs Broker wherein it was found that in the Shipping Bill, the goods were found as declared in terms of quantity and declared description. Further, Representative Sealed Samples (RSS) of the goods were also drawn in duplicate, in order to ascertain the nature, composition, correct classification and valuation of the goods. Also, an alert was inserted in ICES system suspending IGST and other export incentives of the Exporter.

3. **DYCC Report:**

In order to ascertain the nature, composition and correct classification of the subject goods, the Representative Sealed Samples, drawn during the Panchanama, were sent to the DYCC Lab, JNCH in response of which DYCC lab, JNCH forwarded its reports (**RUD-III**) as below-

Table- II

SB No./ Date	Description of Goods	DYCC Test Report	Date of the report	Inference of the report
3509613 dtd.28.08.23	Girls 2 pc suit of Cotton	Skirt is made of dyed woven fabric and Top is made of Dyed and printed knitted fabric, both are composed of Cotton yarns	13.10.2023	Goods were found mis-declared
	Woven Dupatta of MMF	Composed wholly of spun yarns of Viscose	05.10.2023	Goods were found as per declaration
	Other Made up articles of Cotton	Sample is cut piece of printed woven fabric composed of Cotton	11.10.2023	Goods were found as per declaration in terms of composition however mis-declared in terms of description since it is only cut piece of fabric and not made up as declared
	Ladies Long Dress Kaftan with Dupatta of MMF	Composed of Viscose	16.10.2023	Goods were found as per declaration
	Babies Dress of Cotton	Composed of Cotton	25.09.2023	Goods were found as per declaration
	Ladies Dress of MMF	Composed of Polyester	25.09.2023	Goods were found as per declaration

From the DYCC report, the goods were found mis-declared in terms of Composition. Further, certain items listed under the said Shipping Bill were also mis-declared with respect to their classification. The details of such mis-classification are provided in the table below:

Table-III

Sr. No.	SB No./Date	Description of Items	Declared CTH, Drawback Sr. No & RoSCTL Sr. No	Re-determined CTH Drawback Sr. No. & RoSCTL Sr. No.
1	3509613 dtd.28.08.2023	Girls 2 pc suit of Cotton	CTH-62114291 Drawback-62110501B, 2.3% RoSCTL-62110501B, (State-3.6%, Central-2.45)	CTH-62114299 Drawback-62110601B, 2.1% RoSCTL- 62110601B, (State-2.9% Central-2%)
2		Woven Dupatta of MMF	CTH-62149099 Drawback-62140103B, 2.7% RoSCTL-62140103B (State-2.65%, Central-2.1%)	CTH-62149069 Drawback-62140203B, 3% RoSCTL-62140203B (State-2.1% Central-1.7%)
3		Other Made up articles of Cotton	CTH-63072090 Drawback-63070201B RoSCTL-62140103B (State-5%, Central-3.2%)	CTH-52083290 Drawback-520802B,1.5% RoDTEP-52083290, 4.3% or Cap Rs. Per m ² - 3.4

From the DyCC report, it emerges that the goods declared as **“Other Made up Articles of Cotton”** are not made up and found to be cut piece woven fabric hence should be classified under CTH 52083290 and accordingly RoDTEP rate is 4.3% or Cap Rs. Per m² - 3.4 instead of claimed RoSCTL as the scheme RoSCTL is only eligible for the goods falling under Chapter 61 to 63.

4. Valuation of the goods:

As there were sufficient reasons to doubt the truth or accuracy of the declared value of the subject goods, the same appeared liable to be rejected as per Rule 8 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007. 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 is 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.

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 could not be determined under the Rule 4 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.

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 the 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.

The value of the impugned goods was, therefore, to be re-determined under Rule 6 of CVR (Export) Rules, 2007, using reasonable means consistent with the principles and general provisions of these rules. Accordingly, for the purpose of valuation of the goods, under this rule, Market Enquiry in the matter, in the presence of authorized representative of the Exporter, was conducted on 16.09.2023 in wholesale market near Masjid Bunder, Mumbai (**RUD-IV**) on the basis of the RSS, drawn during the Panchanama, the details of which are as under:

Table- IV

S/B No.	Description of Goods	Declared Price (in Rs.)	Market Enquiry Price (in Rs.)
	Boys 2 PC set of Cotton	620.61	528
	Boys Hoodie of Cotton	571.29	513
	Boys Jacket with Zipper of Cotton	653.49	612
	Girls 2 PC Suit of Cotton	645.27	575
	Girls Frocks of Cotton	612.39	597
	Girls Frocks of MMF	612.39	607
	Ladies Dresses of Cotton	645.27	567
	Ladies Dresses of MMF	645.27	590

3509613 dated 28.08.2023	Ladies Long Dresses Kaftan with Dupatta of MMF	653.49	628
	Ladies Nighty of Cotton	616.5	567
	Ladies Pajama of Cotton	628.83	615
	Ladies Shirts of MMF	653.49	598
	Ladies Suit of MMF	653.49	648
	Ladies Tops of MMF	628.83	551
	Mens Shirts of Cotton	653.49	605
	Mens Track Pant of Cotton	637.05	552
	Mens T-Shirts of Cotton	571.29	517
	Woven Dupatta of MMF	324.69	267

The Market Enquiry revealed that that **the Exporter has inflated FOB value of the goods, in order to draw undue/excess export incentives.**

5. Re-determination of Export incentives: As the goods were mis-classified and Mis-declared in terms of value and FOB, the export incentives have been re-determined as follows:

Table- V

SB No. & date	Description of Goods	Declared FOB	Re-determined FOB	Declared Drawback	Re-determined Drawback	Declared RoS CTL	Re-determined RoSCTL	Re-determined RoDTEP
3509613 dated 28.08.2023	Girls 2 pc suit of Cotton	147122	119181	3384	2503	8901	5840	0
	Woven Dupatta of MMF	1948140	1456360	52600	43691	92536	55342	0
	Boys 2 PC set of Cotton	93091	72000	2513	1944	5632	4356	0
	Boys Hoodie of Cotton	30278	24717	635	519	1337	1211	0

Boys Jacket with Zip per of Cotton	23526	20029	635	541	1423	1212	0
Girls Frocks of Cotton	64913	57529	1428	1266	3927	3481	0
Girls Frocks of MMF	80223	72288	2326	2096	3810	3434	0
Ladies Dresses of Cotton	13551	10824	298	238	820	655	0
Ladies Dresses of MMF	193581	160908	5614	4666	9195	7643	0
Ladies Long Dresses Kaftan with Dupatta of MMF	1976154	1726427	57308	50066	93867	82005	0
Ladies Nighty of Cotton	96174	80411	2308	1930	5522	4865	0
Ladies Pyjama of Cotton	49678	44168	1192	1060	2796	2672	0
Ladies Shirts of MMF	9802	8154	284	236	363	310	0
Ladies Suit of MMF	130698	117818	4444	4006	6208	5596	0
Ladies Tops of MMF	37730	30055	1094	872	1427	1142	0
Mens Shirts of Cotton	364647	306899	8022	6752	22061	18567	0
Mens Track Pant of Cotton	29941	23586	629	495	1811	1427	0
Mens T-Shirts of Cotton	402759	331349	8458	6958	17784	16236	0
Babies Dresses of Cotton	92211	92211	1936	1936	3587	3587	0
Babies Suit of Cotton	116892	116892	2455	2455	4044	4044	0
Boys Pyjama of Cotton	28564	28564	685	686	1728	1728	0
Mens Hoodie of Cotton	4570	4570	96	96	202	202	0
Mens Shorts of Cotton	67951	67951	1223	1223	3329	3330	0
Other Made up Articles of Cotton	1255093	1255093	30870	18826	72324	0	38454
Ladies Leather Bags	28565	28565	1057	1057	0	0	343

Ayurvedic Medicine	4850	4850	0	0	0	0	0
Catalog Book	3485	3485	0	0	0	0	0
Hair Colour	2523	2523	0	0	0	0	0
Hair Cream	1134	1134	0	0	0	0	0
Pain Balm	3461	3461	0	0	0	0	0
Rose Water	1381	1381	0	0	0	0	0
Shampoo	1611	1611	0	0	0	0	0
Shaving Cream	789	789	0	0	0	0	0
Tooth Pest	657	657	0	0	0	0	
	73057 45	6276440	191494	156119	364634	228884	38797

From the above, it is evident that the exporter has attempted to claim undue export incentives—by over-claiming Drawback to the extent of Rs.35,375/- (Rupees Thirty-five thousand three hundred seventy-five only) by way of over-valuation and mis-classification of the subject goods.

Further as mentioned above, from the DyCC report, it emerges that the goods declared as “**Other Made up Articles of Cotton**” are not made ups and found to be cut piece woven fabric hence should be classified under CTH 52083290. Since the exporter claimed RoSCTL on the said goods which are not eligible for RoSCTL. Accordingly, RoDTEP for the said goods is Re-determined to the tune of Rs. 38454/-

Thus, the exporter claimed undue RoSCTL to the extent of Rs.1,35,750/- (Rupees One lakh thirty-five thousand seven hundred fifty only) and by way of over-valuation and mis-classification of the subject goods.

6. Provisional Release:

As requested by the Exporter, a NOC dated 20.09.2023(RUD-V) for provisional release of the subject goods for export purpose, was given by SIIB(X), JNCH to CEAC, JNCH and accordingly, provisional release of the subject goods, after submission of Bond of Rs. 73,05,749/- (Rupees Seventy-Three lakh five thousand seven hundred forty-nine only) and Bank Guarantee of Rs.1,00,000/- (Rupees One Lakh only), by the Exporter.

7. GST Supply chain:

Letters to the concerned jurisdictional GST offices of the Exporter was forwarded, to verify the genuineness of the Exporter. In response of which, reply dtd. 04.02.2025 from GST office of the Exporter (Office of the Assistant Commissioner CGST, Division- Moradabad), was received mentioning that the Exporter is not found existent at the declared premises and does not appear to be genuine, the Exporter has filed all the returns regularly but after August 2024, no GST Return has been filed by the Exporter. As per GST BO Portal/Advait portal, in F.Y 2022-23 there were 03 L-1 Suppliers, all of whom are suspended/cancelled. In F.Y. 2023-24, there are 2 L-1 suppliers which are active as on date 04.02.2025. However, in F.Y. 2023-24, 01

out of 46 L-2 suppliers is found cancelled. Further in reply letter, it is also said that firm M/s. Art India appears to be bogus firm.

8. Summons and Statements:

Neither the exporter nor the Customs Broker, has presented himself in this office till date, despite issuing multiple summons u/s 108 Customs act, 1962 for recording of the statement. Also, no document viz. copies of Tax invoices, E-way Bills, Bank account statement, GSTR etc., has been submitted by the Exporter or the Customs Broker.

9. Past Exports:

The past data of the Shipping Bills, filed by the exporter was retrieved from ICES 1.5 system and it was seen that the exporter has filed 03 (Three) Shipping Bills, in the past, from Nhava Sheva Port (INNSA1), details of which are as follows-

Table- VI

S. N.	SB No./ Date	Desc. of goods	FOB (Rs.)	DBK (Rs.)	RoSCTL (Rs.)	RoDTEP (Rs.)	IGST	BRC Amount
1.	1546367/ 05.06.2023	Multiple items (Chapters- 62,52 & 42)	15,16,515	40,992	49,417	21,382	LUT	Not Realised, as per ICES 1.5 system
2.	1582329/ 07.06.2023		20,50,400	54,092	0	24,605		
3.	1583684/ 07.06.2023		6,62,848	19,064	35,606	0		
Total			42,29,763	1,14,148	85,023	45,987		

As the BRC has not been realized in any of the past shipments even after elapsing the period of 09 (Nine) months, all the export incentives, as mentioned in the 'Table-V' above, appears recoverable.

10. Relevant provisions of law applicable in this case:

10.1 Customs Act, 1962:

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 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 there under, the person, who is liable to pay duty in accordance with the provisions of section 28, shall, in addition to such duty, be liable to pay interest, if any, at the rate fixed under sub-section (2), whether such payment is made voluntarily or after determination of the duty under that section.

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

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

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

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

Section 28AAA: Recovery of duties in certain cases-

(1) Where an instrument issued to a person has been obtained by him by means of—

(a) collusion; or

(b) wilful mis-statement; or

(c) suppression of facts,

for the purposes of this Act or the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992), 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.

Section 75A: Interest on drawback-

(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.

Section 113: Confiscation of goods attempted to be improperly exported, etc.-

(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;

(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.

(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: Penalty for attempt to export goods improperly, etc.-

(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 documents which is false or incorrect in any material particular, in the transaction of any business for the purpose of this Act, shall be liable to a penalty not exceeding five times of the value of goods.

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

Where any person has obtained any instrument by fraud, collusion, wilful misstatement or suppression of facts and such instrument has been 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 114AC: Penalty for fraudulent utilisation of input tax credit for claiming refund-

Where any person has obtained any invoice by fraud, collusion, willful misstatement or suppression of facts to utilise input tax credit on the basis of such invoice for discharging any duty or tax on goods that are entered for exportation under claim of refund of such duty or tax, such person shall be liable for penalty not exceeding five times the refund claimed.

Section 117. Penalties for contravention, etc., not expressly mentioned. -

Any person who contravenes any provision of this Act or abets any such contravention or who fails to comply with any provision of this Act with which it was his duty to comply, where no express penalty is elsewhere provided for such contravention or failure, shall be liable to a penalty not exceeding ¹[four lakh rupees].

10.2 Customs and Central Excise Duties Drawback Rules, 2017:

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

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

10.3 Customs Brokers Licensing Regulations, 2018:

"10. Obligations of Customs Broker- A Customs Broker shall-

(d) advise his client to comply with the provisions of the Act, other allied Acts and the rules and regulations thereof, and in case of non-compliance, shall bring the matter to the notice of the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be;

(e) exercise due diligence to ascertain the correctness of any information which he imparts to a client with reference to any work related to clearance of cargo or baggage;
(m) discharge his duties as a Customs Broker with utmost speed and efficiency and without any delay;

(n) verify correctness of Importer Exporter Code (IEC) number, Goods and Service Tax Identification Number (GSTIN), identity of his client and functioning of his client at the declared address by using reliable, independent, authentic documents, data or information

(q) co-operate with the Customs authorities and shall join investigations promptly in the event of an inquiry against them or their employees.

10.4 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.*

10.5 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.*

10.6 Relevant paras of Notification no. 24/2023-Customs (N.T.) dated 01.04.2023:

4. Recovery of amount of duty credit.-

(1) Where an amount of duty credit has, for any reason, been allowed in excess of what the exporter is entitled to, the exporter shall repay the amount so allowed in excess, himself or on demand by the proper officer, along with interest, at the rate as fixed under section 28AA of the said Act for the purposes of that section, on that portion of duty credit allowed in excess, which has been used or transferred, and where the exporter fails to repay the amount along with interest, as applicable, it shall be recovered in the manner provided in section 142 of the said Act.

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.

(2) In case any extension of the said period for realisation of sale proceeds has been given by the Reserve Bank of India and the exporter produces evidence of such extension to the proper officer, and if the said sale proceeds are not realized in such extended period, the exporter shall repay the said amount of duty credit along with the said interest, within fifteen days of expiry of the said period.

(3) If a part of the sale proceeds has been realized, the amount of duty credit to be recovered shall be the amount equal to that portion of the amount of duty credit allowed which bears the same proportion as the portion of the sale proceeds not realized bears to the total amount of sale proceeds.

(4) Where the exporter fails to repay the duty credit amount within the said period of fifteen days, the said duty credit shall be deemed never to have been allowed and it shall be recovered, along with the said interest, in the manner as provided in section 142 of the said Act.

Relevant paras of Notification no. 25/2023-Customs (N.T.) dated 01.04.2023:

4. Recovery of amount of duty credit-

(1) Where an amount of duty credit has, for any reason, been allowed in excess of what the exporter is entitled to, the exporter shall repay the amount so allowed in excess, himself or on demand by the proper officer, along with interest, at the rate as fixed under section 28AA of the said Act for the purposes of that section, on that portion of duty credit allowed in excess, which has been used or transferred, and where the exporter fails to repay the amount along with interest, as applicable, it shall be recovered in the manner provided in section 142 of the said Act.

5. Recovery of amount of duty credit where export proceeds are not realized-

(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.

(2) In case any extension of the said period for realisation of sale proceeds has been given by the Reserve Bank of India and the exporter produces evidence of such

extension to the proper officer, and if the said sale proceeds are not realised in such extended period, the exporter shall repay the said amount of duty credit along with the said interest, within fifteen days of expiry of the said period.

(3) If a part of the sale proceeds has been realized, the amount of duty credit to be recovered shall be the amount equal to that portion of the amount of duty credit allowed which bears the same proportion as the portion of the sale proceeds not realized bears to the total amount of sale proceeds.

(4) Where the exporter fails to repay the duty credit amount within the said period of fifteen days, the said duty credit shall be deemed never to have been allowed.

10.7 Master Direction - Export of Goods and Services (Updated as on April 29, 2025):

A.2 Realization and repatriation of proceeds of export of goods / software / services

It is obligatory on the part of the exporter to realise and repatriate the full value of goods / software / services to India within a stipulated period from the date of export, as under:

(i) 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 Special Economic Zones (SEZs), Status Holder Exporters, Export Oriented Units (EOUs), Units in Electronic Hardware Technology Parks (EHTPs), Software Technology Parks (STPs) & Bio-Technology Parks (BTPs) until further notice.

11. Findings of the investigation:

11.1 The Exporter M/s. Art India (IEC-GIWPK8619D) having address Behind Police Chowki, Transport Nagar, Moradabad, Uttar Pradesh-244001, filed Shipping Bill No.3509613 dated 28.08.2023, having total declared FOB of Rs.73,05,748/- (Rupees Seventy three lakh five thousand seven hundred forty eight only) through their Customs Broker M/s. Perfecto Logistics (License No.11/2690), for export of goods declared as 'Ready Made Garments & other miscellaneous items', under Chapter 62,61,63,42,30,49,33, claiming Drawback, RoSCTL and RoDTEP under Export Promotion Scheme Code 60, 19 and 00.

11.2 The goods covered under Shipping Bills No.3509613 dated 28.08.2023, were examined under Panchanama dated 09.09.2023 wherein the goods were found as declared in terms of quantity and declared description; however, some goods were mis-classified in terms of classification as 'Girls 2 pc suit of Cotton' should fall under CTH 62114299, not 62114291, 'Woven Dupatta of MMF' should fall under CTH 62149069, not 62149099 and 'Other made-up articles of cotton' should fall under CTH 52083290, not 63072090 as the same is cut piece woven fabric.

Further, in view of the Market Enquiry dtd. 16.09.2023, the goods were found to be over-valued also.

Thus, it appears that the 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 & Rule 11 of Foreign Trade (Regulation) Rules 1993, as Exporter had furnished wrong declaration to the Custom Authorities, in as much, as they did not make a correct declaration of the goods in terms of description, classification and value, in order to avail undue export incentives, in the Shipping

Bills, filed by them to the Customs authorities, thereby, rendering the goods liable for confiscation, under section 113(i), 113(ia) and 113(ja) of the Customs Act, 1962 and by this act and omission, the Exporter has rendered himself liable for penalty under Section 114(iii) and 114AA of the Customs Act, 1962.

11.3 Therefore, on the basis of the Market Enquiry Report dated 16.09.2023, FOB and accordingly, export incentives of the goods, pertaining to Shipping Bills No.3509613 dated 28.08.2023, were re-determined, as mentioned in 'Table-V' above.

11.4 Further, the goods were allowed for provisional release for export purpose, by CEAC, JNCH vide letter dtd. 20.09.2023, after submission of Bond of Rs. 73,05,749/- (Rupees Seventy-Three lakh five thousand seven hundred forty-nine only) and Bank Guarantee of Rs.1,00,000/- (Rupees One Lakh only), by the Exporter.

11.5 Letters to the concerned jurisdictional GST offices of the Exporter was forwarded, to verify the genuineness of the Exporter. In response of which, reply dtd. 04.02.2025 from GST office of the Exporter (Office of the Assistant Commissioner CGST, Division- Moradabad), was received mentioning that the Exporter is not found existent at the declared premises and does not appear to be genuine, the Exporter has filed all the returns regularly but after August 2024, no GST Return has been filed by the Exporter. As per GST BO Portal/Advait portal, in F.Y 2022-23 there were 03 L-1 Suppliers, all of whom are suspended/cancelled. In F.Y. 2023-24, there are 2 L-1 suppliers which are active as on date 04.02.2025. However, in F.Y. 2023-24, 01 out of 46 L-2 suppliers is found cancelled. Further in reply letter, it is also said that firm M/s. Art India appears to be bogus firm.

In view of the GST verification report of exporter, it emerges that the exporter is a bogus entity and merely a paper-based entity. Also, there is no supply chain of the exporter. This act of exporter renders him liable for penalty under Section 114AC of the Customs Act, 1962.

11.6. The exporter failed to appear before despite issuing multiple summons u/s 108 Customs act, 1962 for recording of the statement. Also, no document viz. copies of Tax invoices, E-way Bills, Bank account statement, GSTR etc., has been submitted by the Exporter. Hence as per Section 117 of the Customs Act, 1962, any person who contravenes any provision of this Act or abets any such contravention or who fails to comply with any provision of this Act with which it was his duty to comply, shall be liable to a penalty, hence the deliberate act of exporter renders himself for liable to penalty under Section 117 of the Customs Act, 1962.

11.7 On retrieving data from EDI 1.5 system, it was found out that in the past, the Exporter has exported goods, vide 03 Shipping Bills Nos. 1546367 dated 05.06.2023, 1582329 Dated 07.06.2023 and 1583684 dtd. 07.06.2023 mentioned in 'Table-V' above, having total declared FOB of Rs. **42,29,763/-** (Rupees forty-two Lakh twenty-nine Thousand seven Hundred Sixty-three only). Since the export benefits have been claimed and received on the Shipping Bills, however, the export proceeds were not received against said Shipping Bill, despite getting the period of 09 (Nine) months for receiving BRCs elapsed. Thus, the goods under said shipping bills appear liable for confiscation under Section 113(ia) & 113(ja) of the Customs Act 1962 and the Exporter is liable to penalty under Section 114(iii) & 114AA of the Customs act 1962, though these goods are physically not available for confiscation.

Similarly, proceeds for the live Shipping Bill No. 3509613 dated 28.08.2023 also remain unrealized despite getting the period of 09 (Nine) months for receiving BRCs elapsed. Thereby, by this act and omission, the Exporter has rendered himself liable to penalty under Section 114AB of the Customs act 1962.

11.8 Therefore, export incentives i.e. Drawback of **Rs. 1,14,148/-** (Rupees One Lakh Fourteen Thousand One Hundred forty-eight only), availed by the Exporter, in the past 03 Shipping Bills Nos.1546367 dtd.05.06.2023, 1582329 Dtd. 07.06.2023 and 1583684 dtd.07.06.2023, appears recoverable under Rule 17 & Rule 18 of Customs and Central Excise Duties Drawback Rules, 2017 along with applicable interest under the second proviso of section 75A and section 28AA of the Customs Act, 1962 and RoDTEP of **Rs. 45,987/-** (Rupees forty-five Thousand nine Hundred eighty-seven only) & RoSCTL of **Rs. 85,023/-** (Rupees eighty-five Hundred twenty-three only), as mentioned in 'Table-VI' above, appears recoverable in terms of Notification no-76/2021-Cus (N.T) & Notification no-77/2021-Cus (N.T) both dated 23.09.2021 & 24/2023-cus (N.T.) read with 25/2023-Cus (N.T) both dated 01.04.2023 under section 28AAA of the Customs Act, 1962 along with applicable interest under Section 28AA of Customs act 1962.

11.8 Similarly, since sale proceeds of the subject shipping bill has also not been realized within the stipulated time period, therefore, export incentives of the goods, pertaining to Shipping Bills No.3509613 dated 28.08.2023, i.e. Drawback of **Rs. 1,91,497/-** (Rupees One Lakh Ninety-One Thousand Four hundred ninety-seven only), claimed by the Exporter, appears recoverable under Rule 17 & Rule 18 of Customs and Central Excise Duties Drawback Rules, 2017 along with applicable interest under the second proviso of section 75A and section 28AA of the Customs Act, 1962 and RoSCTL of **Rs. 3,64,639/-** (Rupees Three Lakh Sixty-four Thousand Six Hundred Thirty-Nine only) and RoDTEP of **343/-** (Three hundred forty-three), as mentioned in 'Table-I' above, appears recoverable in terms of Notification no-77/2021-Cus (N.T) and 76/2021-Cus(N.T) both dated 23.09.2021 & 25/2023-Cus (N.T) & 24/2023 -Cus(N.T.) both dated 01.04.2023 read with section 28AAA of custom act,1962 along with applicable interest under Section 28AA of Customs act 1962.

11.9 The Custom Broker involved in the said transaction was M/s. Perfecto Logistics (11/2690) having office at F-120, 1st Floor, Haware Fantasia Business Park, Plot No 47, Sector-30, Vashi, Navi Mumbai - 400703. Despite multiple summons, the customs broker has failed to present himself before the authorities. This shows clear lack of responsibility and unwillingness to fulfill obligations under CBLR 2018. The Custom Broker failed to ascertain the veracity and genuineness of the export firm **M/s. Art India (IEC-GIWPK8619D)**. The regulation 10 (n) of the CBLR, 2018 has mandated that the CB has to verify correctness of Importer Exporter Code (IEC) number, Goods and Services Tax Identification Number (GSTIN), identity of his client and functioning of his client at the declared address by using reliable, independent, authentic documents, data or information. In the instant case, the CB has neither presented any evidence of verifying the genuineness of the exporter nor has presented themselves during the investigation, dishonouring the 03 Summons issued to them. Further, the Custom Broker (11/2690) has also violated Regulation

10(d) (e) and 10(n) of CBLR 2018 in another case file involving another exporter M/s Lucky Enterprises, M/s. Amber Impex, M/s. Oswa Traders, M/s. Honoly Impex, M/s. R N Enterprises, M/s. S B Enterprises, M/s. Vaishnavi Enterprises, M/s Unique Exports (ICE ANUPP2454N) and M/s. Classy Needle. Hence it appears CB M/s Perfecto Logistics (11/2690) is a repeated offender. The CB has thereby violated regulation 10 (d), (e), (n) and 10(q) of the CBLR, 2018 and has rendered themselves liable for penalty under section 114(iii), 114 AA and Section 117 of the Customs Act, 1962.

12. Now, therefore, the Exporter M/s. Art India (IEC-GIWPK8619D) having address Behind Police Chowki, Transport Nagar, Moradabad, Uttar Pradesh-244001, is hereby called upon to show cause in writing to the Addl. Commissioner of Customs, CAC, NS-II, JNCH, Nhava-Sheva, Tal. -Uran, Dist.-Raigad, Maharashtra 400707 (the Adjudicating Authority in this case), within 30 days of the issue of this notice as to why:

- i. The goods under Shipping bill no. 3509613 dtd. 28.08.2023 mentioned in table-I should not be confiscated under Section 113(i), 113(ia) and 113(ja) of the Customs Act, 1962 since the said goods were mis-declared in terms of description, classification and value.
- ii. The declared FOB under Shipping bill no.3509613 dtd. 28.08.2023 mentioned in table-I of Rs. 73,05,748/- should not be rejected and re-determined as Rs.62,76,440/- (under Rule 6 of Customs Valuation (Determination of Value of Export Goods) Rules, 2007 omission on the part of the Exporter which has rendered the export goods liable for confiscation under the aforesaid provisions of the Customs Act, 1962;
- iii. The declared Drawback of Rs. 1,91,494/- should not be rejected and re-determined as Rs.1,56,119/- , the declared RoSCTL of Rs. 3,64,634/- should not be rejected and re-determined as Rs.2,28,884 (and declared RoDTEP of Rs.343 should not be rejected and re-determined as 38,797/- as mentioned in 'Table-V' above omission on the part of the Exporter which has rendered the export goods liable for confiscation under the aforesaid provisions of the Customs Act, 1962;
- iv. Penalty should not be imposed under Section 114(iii) and 114AA of the Customs Act 1962, for omission on the part of the Exporter which has rendered the export goods liable for confiscation under the aforesaid provisions of the Customs Act, 1962, as detailed in (i) above;
- v. Penalty should not be imposed, under Section 114AC of the Customs Act 1962, as exporter has tried to claim undue IGST/ITC refund, by fraudulently obtaining tax invoice(s) in collusion from the supplier liable for confiscation under the aforesaid provisions of the Customs Act, 1962, as detailed in (i) above;
- vi. Penalty should not be imposed under section 117 of the Customs Act, 1962 since the exporter did not appear before Customs despite serving multiple summons thereby failed to comply with the provisions of the act;
- vii. Undue export incentives of the goods, pertaining to Shipping Bills No.3509613 dated 28.08.2023, i.e. Drawback of **Rs. 1,91,497/-**, claimed by the Exporter,

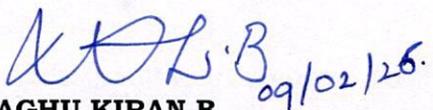
should not be recovered under Rule 17 & Rule 18 of Customs and Central Excise Duties Drawback Rules, 2017 along with applicable interest under the second proviso of section 75A and section 28AA of the Customs Act, 1962 and RoSCTL of **Rs. 3,64,639/-** and RoDTEP of **343/-** (Three hundred forty-three), as mentioned in 'Table-I' above should not be recovered in terms of Notification no 77/2021- Cus (N.T.) and Notification no 76/2021-Cus (N.T.) both dtd 23.09.2021; and 25/2023-Cus (N.T.) and 24/2023(N.T.) both dated 01.04.2023 read with Section 28AAA of Customs Act 1962 along with applicable interest under Section 28AA of Customs Act 1962;

- viii. The goods covered under the past 03 Shipping Bills as mentioned in 'Table-VI' above having total declared FOB of Rs. 42,29,763 should not be confiscated under Section 113(ia) and 113(ja) of the Customs Act, 1962 as no BRC was received against these Shipping Bills even after elapsing the period of 09 (Nine) months;
- ix. Penalty should not be imposed, under Section 114AB of the Customs Act 1962, as no BRC was received against the Shipping Bills Nos. 1546367 dated 05.06.2023, 1582329 & 1583684 both dated 07.06.2023 and against the subject shipping bill 3509613 dated 28.08.2023, even after elapsing the period of 09 (Nine) months which have rendered the export goods liable for confiscation under the aforesaid provisions of the Customs Act, 1962, as detailed in (i) above;
- x. Undue drawback amounting to Rs. 1,14,148 availed by the Exporter, in the aforesaid past 03 shipments claimed (mentioned in Table-VI above), should not be recovered under Rule 17 & Rule 18 of Customs and Central Excise Duties Drawback Rules, 2017 along with applicable interest under the second proviso of section 75A and section 28AA of the Customs Act, 1962 and corresponding undue RoSCTL amounting to Rs. 85,023/- and RoDTEP amounting to 45,987/- as mentioned in 'Table-VI' above, should not be recovered in terms of Notification no-77/2021-Cus (N.T) & Notification no-76/2021-Cus (N.T) both dated 23.09.2021 & 25/2023-Cus (N.T) & 24/2023-Cus (N.T) both dated 01.04.2023 read with Section 28AAA of Customs Act, 1962 along with applicable interest under Section 28AA of Customs act 1962;
- xi. The Bond of Rs. 73,05,749/- (Rupees Seventy-Three lakh five thousand seven hundred forty-nine only) and Bank Guarantee of Rs.1,00,000/- (Rupees One Lakh only) covered under Shipping Bill No. 3509613 dated 28.08.2023 submitted at the time of provisional release of the goods, should not be appropriated towards recoverable dues, applicable fine and penalty.

13. Now, therefore, the CB M/s. Perfecto Logistics (License No.11/2690) having registered address at office No.F-120, 1st Floor, Haware Fantasia Business Park, Plot No.-47, Sector-30A, Vashi-400703, is hereby called upon to show cause in writing to the Addl. Commissioner of Customs, CEAC, NS-II, JNCH, Nhava-Sheva, Tal.-Uran, Dist.-Raigad, Maharashtra 400707 (the Adjudicating Authority in this case), within 30 days of the issue of this notice as to why:

- i. Penalty should not be imposed on them, under Section 114(iii), 114AA & Section 117 of the Customs Act 1962 read with regulation 10 (d), (e), (n) and 10(q) of the CBLR, 2018 for negligence on the part of Custom Broker firm

- which have rendered the subject goods liable for confiscation under Section 113(i), 113(ia) and 113(ja) of the Customs Act, 1962.
- ii. Penalty should not be imposed on them under Section 117 of the Customs Act 1962 as the CB has not appeared to tender oral evidence despite issuance of 04 summons to them.
- 14.** The Noticee/Exporter is further directed to produce all the evidence upon which they intend to rely upon in support of their defense, at the time of showing cause. The Noticee/Exporter is also required to state in their written submission, as to whether they would like to be heard in person by Adjudicating Authority before the case is adjudicated. If no such request is made in their written reply, it will be presumed that they do not wish/ desire to be heard in person and the case shall be adjudicated accordingly based on the evidence available on record, without any further reference to them.
- 15.** If no cause is shown by them against the action proposed to be taken within 30 days of receipt of this notice and/or if they do not appear before the adjudicating authority when the case is posted for hearing, the case will be decided ex-parte on the basis of evidences on record and on the merits of the case without any further reference to them.
- 16.** This show cause cum demand notice is issued without prejudice to any other action that may be taken against the recipients of the notice, or any other person/s concerned with the acts, commission as mentioned in this notice or any other law for the time being in force in India.
- 17.** The Noticees are further informed that they have the option of approaching the Settlement Commission for settlement of above issues by making an application to the settlement commission.
- 18.** The department reserves the right to issue corrigendum, supplement or amendment to this notice on the basis of further evidence found, if any.
- 19.** The documents relied upon for the purpose of this show cause notice, are enlisted at Annexure 'A' enclosed to this notice. Copies of the same are enclosed herewith.


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

To,
M/s. Art India (IEC-GIWPK8619D),
Behind Police Chowki, Transport Nagar,
Moradabad, Uttar Pradesh-244001.

To,

M/s. Perfecto Logistics (License No.11/2690),
office No. F-120, 1st Floor, Haware Fantasia Business Park,
Plot No.-47, Sector-30A, Vashi-400703.

Copy to:

1. DC/AC, SIIB(X), JNCH, Nhava Sheva.
2. DC/CHS, for display on Notice Board.
3. Office copy.
4. Custom Broker section, NCH, ZONE-1
5. AC, CAC/EDI/IRMC, JNCH

ANNEXURE-A

Sr. No.	RUDs
I.	Copy of Shipping Bill No.3509613 dated 28.08.2023
II.	Panchanama dated 09.09.2023
III.	DYCC Test Reports
IV.	Market Enquiry Report dated 16.09.2023
V.	NOC for Provisional Release dated 20.09.2023

14. The Noticee/Exporter is further directed to produce all the evidence upon which they intend to rely upon in support of their defense, at the time of showing cause. The Noticee/Exporter is also required to state in their written submission, as to whether they would like to be heard in person by Adjudicating Authority before the case is adjudicated. If no such request is made in their written reply, it will be presumed that they do not wish/ desire to be heard in person and the case shall be adjudicated accordingly based on the evidence available on record, without any further reference to them.

15. If no cause is shown by them against the action proposed to be taken within 30 days of receipt of this notice and/or if they do not appear before the adjudicating authority when the case is posted for hearing, the case will be decided ex-parte on the basis of evidences on record and on the merits of the case without any further reference to them.

16. This show cause cum demand notice is issued without prejudice to any other action that may be taken against the recipients of the notice, or any other person/s concerned with the acts, commission as mentioned in this notice or any other law for the time being in force in India.

17. The Noticees are further informed that they have the option of approaching the Settlement Commission for settlement of above issues by making an application to the settlement commission.

18. The department reserves the right to issue corrigendum, supplement or amendment to this notice on the basis of further evidence found, if any.

19. The documents relied upon for the purpose of this show cause notice, are enlisted at Annexure 'A' enclosed to this notice. Copies of the same are enclosed herewith.

**Addl. Commissioner of Customs
CEAC, NS-II, JNCH**

To,
M/s. Art India (IEC-GIWPK8619D),
Behind Police Chowki, Transport Nagar,
Moradabad, Uttar Pradesh-244001.

To,
M/s. Perfecto Logistics (License No.11/2690),
office No. F-120, 1st Floor, Haware Fantasia Business Park,
Plot No.-47, Sector-30A, Vashi-400703.

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CHA No: **AAVFP5498ECH002**

PERFECTO LOGISTICS
INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)
 Shipping Bill for Export

Page# **1 to 6**
 Print on 28/08/2023 14:37:36

Job No.: **0000698** Date: **28/08/2023** S/B No.: **3509613** Date: **28/08/2023** Loading Port: **INNSA1** State of Origin: **GUJARAT**

Exporter's Name
 IEC No. (0) **GIWPK8619D** PAN: **GIWPK8619D**
 ART INDIA
 BEHIND POLICE CHOWKI , TRANSPORTNAGAR, MORADABAD ,
 MORADABAD , UTTAR PRADESH 244001
 GSTN Type : **GSN** GSTN No : **09GIWPK8619D2ZI**

Consignee's Name
 KLUCK TO CART GENERAL TRADING LLC
 P.O BOX : 124045
 DUBAI UAE
 UNITED ARAB EMIRATES

Port of Loading (INNSA1) : Nhava Sheva Sea	No of Packages : 115
Country of Final Dest. (AE) : UNITED ARAB EMIRATES	Loose Packets. :
Port of Final Dest. (AEJEA) : JEBEL ALI	Type of Packages : CTN
Port of Discharge (AEJEA) : JEBEL ALI	Net Weight (KGS) : 6673.000
Country of Discharge (AE) : UNITED ARAB EMIRATES	Gross Weight (KGS) : 6903.000
Nature of Cargo : C	No. of Containers : 0
Rotation No : 	
Marks & No(s) : AS PER INVOICE," WE INTEND TO CLAIM BENEFIT/REWARD UNDER MEIS/RoDTEP/REBATE OF STATE & CENTRAL TAXES & LEVIES SCHEME"	

Forex Bank Acc : .	RBI Waiver No :
FOB Value (Rs.) : 7305748.58	RODTEP Amount : 342.77
ST / Excise Regn. : 	Drawback Account No :
Authorised Dealer Code : 6160104	DBK Amount : 191497.35
I.F.S. Code : .	F ROSCTL Amount : 364639.00

Invoice Details Serial No : 1	DBK Value (Rs.) : 191497.35
Invoice Value : 88877.72 (Rs. 7305748.58)	Currency of Invoice : USD
FOB Value : 88877.72 (Rs. 7305748.58)	Invoice Date : 22/08/2023
Invoice No. : AI/2023-24/101	Exchange Rate : USD 1 = Rs. 82.20
Nature of Contract : FOB	Contract Date :
Contract No. : 	
Third Party : 	

Insurance	Rate	Currency	Amount	Buyer's Name and Address
Freight				SAME AS CONSIGNEE
Discount				
Commission				
Other Deduction				Nature of Payment : DP
Packing Charges				Period of Payment : 0

SL No	RITC Code	Item Description	Rate	Per	Units	Total Value(FC)	FOB Value(INR)	Scheme
	Quantity	Units				Declared PMV(INR)	Accepted PMV(INR)	Reward
	Scheme Description	Source State	HAWB	TotalPkg	IGSTPynt	Tax Value	Tax Amount	End Use
	Manufacturer Details	Transit Country						
1	62092090	BABIES DRESSES OF COTTON						60
	284	NOS	3.95	Per 1	NOS	1121.80	92211.96	YES
	Drawback.and ROSCTL					357.16	101433.16	
#					LUT		0.00	GNX100
2	62092090	BABIES SUIT OF COTTON						60
	239	NOS	5.95	Per 1	NOS	1422.05	116892.51	YES
	Drawback.and ROSCTL					538.00	128581.76	
#					LUT		0.00	GNX100
3	62031990	BOYS 2 PCS SET OF COTTON						60
	150	NOS	7.55	Per 1	NOS	1132.50	93091.50	YES
	Drawback.and ROSCTL					682.67	102400.65	
#					LUT		0.00	GNX100
4	61091000	BOYS HOODIE OF COTTON						60
	53	NOS	6.95	Per 1	NOS	368.35	30278.37	YES
	Drawback.and ROSCTL					628.42	33306.21	
#					LUT		0.00	GNX100
5	62033200	BOYS JACKET WITH ZIPPER OF COTTON						60
	36	NOS	7.95	Per 1	NOS	286.20	23525.64	YES
	Drawback.and ROSCTL					718.84	25878.20	
#					LUT		0.00	GNX100
6	62072190	BOYS PYJAMA OF COTTON						60
	50	NOS	6.95	Per 1	NOS	347.50	28564.50	YES

PERFECTO LOGISTICS
INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

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 Print on 28/08/2023 14:37:36

Shipping Bill for Export

Job No.: 0000698 Date: 28/08/2023 S/B No.: 3509613 Date: 28/08/2023

Loading Port: INNSA1 State of Origin: GUJARAT

#	Drawback.and ROSCTL								
						628.42		31420.95	
7				LUT				0.00	GNX100
	62114291	GIRLS 2 PCS SUIT OF COTTON							60
	228	NOS 7.85	Per 1	NOS	1789.80			147121.56	YES
	Drawback.and ROSCTL				709.80			161833.72	
8				LUT				0.00	GNX100
	62044290	GIRLS FROCKS OF COTTON							60
	106	NOS 7.45	Per 1	NOS	789.70			64913.34	YES
	Drawback.and ROSCTL				673.63			71404.67	
9				LUT				0.00	GNX100
	62044390	GIRLS FROCKS OF MMF							60
	131	NOS 7.45	Per 1	NOS	975.95			80223.09	YES
	Drawback.and ROSCTL				673.63			88245.40	
10				LUT				0.00	GNX100
	62044290	LADIES DRESSES OF COTTON							60
	21	NOS 7.85	Per 1	NOS	164.85			13550.67	YES
	Drawback.and ROSCTL				709.80			14905.74	
11				LUT				0.00	GNX100
	62044390	LADIES DRESSES OF MMF							60
	300	NOS 7.85	Per 1	NOS	2355.00			193581.00	YES
	Drawback.and ROSCTL				709.80			212939.10	
12				LUT				0.00	GNX100
	62044390	LADIES LONG DRESSES KAFTAN WITH DUPATTA OF MMF							60
	3024	NOS 7.95	Per 1	NOS	24040.80			1976153.76	YES
	Drawback.and ROSCTL				718.84			2173769.14	
13				LUT				0.00	GNX100
	62089190	LADIES NIGHTY OF COTTON							60
	156	NOS 7.5	Per 1	NOS	1170.00			96174.00	YES
	Drawback.and ROSCTL				678.15			105791.40	
14				LUT				0.00	GNX100
	62082190	LADIES PYJAMA OF COTTON							60
	79	NOS 7.65	Per 1	NOS	604.35			49677.57	YES
	Drawback.and ROSCTL				691.71			54645.33	
15				LUT				0.00	GNX100
	62064000	LADIES SHIRTS OF MMF							60
	15	NOS 7.95	Per 1	NOS	119.25			9802.35	YES
	Drawback.and ROSCTL				718.84			10782.58	
16				LUT				0.00	GNX100
	62114390	LADIES SUIT OF MMF							60
	200	NOS 7.95	Per 1	NOS	1590.00			130698.00	YES
	Drawback.and ROSCTL				718.84			143767.80	
17				LUT				0.00	GNX100
	62114390	LADIES TOPS OF MMF							60
	60	NOS 7.65	Per 1	NOS	459.00			37729.80	YES
	Drawback.and ROSCTL				691.71			41502.78	
18				LUT				0.00	GNX100
	61091000	MENS HOODIE OF COTTON							60
	8	NOS 6.95	Per 1	NOS	55.60			4570.32	YES
	Drawback.and ROSCTL				628.42			5027.35	
19				LUT				0.00	GNX100
	62052090	MENS SHIRTS OF COTTON							60
	558	NOS 7.95	Per 1	NOS	4436.10			364647.42	YES
	Drawback.and ROSCTL				718.84			401112.16	

PERFECTO LOGISTICS
INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

Shipping Bill for Export

Job No.: **0000698** Date: **28/08/2023** S/B No.: **3509613** Date: **28/08/2023**

Loading Port: **INNSA1** State of Origin: **GUJARAT**

#	Item Description	Unit	Rate	Per	Quantity	Value	Value	GNX
20	62034290 MENS SHORTS OF COTTON 167 NOS 4.95 Per 1 Drawback.and ROSCTL	LUT		NOS	826.65	67950.63	60	YES
					447.58	74745.69		
21	62034290 MENS TRACK PANT OF COTTON 47 NOS 7.75 Per 1 Drawback.and ROSCTL	LUT		NOS	364.25	29941.35	60	YES
					700.75	32935.48		
22	61091000 MENS T-SHIRTS OF COTTON 705 NOS 6.95 Per 1 Drawback.and ROSCTL	LUT		NOS	4899.75	402759.45	60	YES
					628.42	443035.40		
23	62149099 WOVEN DUPATTA OF MMF 6000 NOS 3.95 Per 1 Drawback.and ROSCTL	LUT		NOS	23700.00	1948140.00	60	YES
					357.16	2142954.00		
24	63072090 OTHER MADE UP ARTICLES OF COTTON 11310.2 SQM 1.35 Per 1 Drawback.and ROSCTL	LUT		SQM	15268.77	1255092.89	60	YES
					122.07	1380602.18		
25	42022190 LADIES LEATHER BAGS 50 NOS 6.95 Per 1 DRAWBACK (DBK)	LUT		NOS	347.50	28564.50	19	YES
					628.42	31420.95		
26	30049011 AYURVEDIC MEDICINE 590 NOS 0.1 Per 1 FREE S/BILLS INVOLVING REMITTANCE OF FOREIGN EXCHANGE	LUT		NOS	59.00	4849.80	00	NO
					9.04	5334.78		
27	49119990 CATALOG BOOK 424 NOS 0.1 Per 1 FREE S/BILLS INVOLVING REMITTANCE OF FOREIGN EXCHANGE	LUT		NOS	42.40	3485.28	00	NO
					9.04	3833.81		
28	33059090 HAIR COLOUR 307 NOS 0.1 Per 1 FREE S/BILLS INVOLVING REMITTANCE OF FOREIGN EXCHANGE	LUT		NOS	30.70	2523.54	00	NO
					9.04	2775.89		
29	33059090 HAIR CREAM 138 NOS 0.1 Per 1 FREE S/BILLS INVOLVING REMITTANCE OF FOREIGN EXCHANGE	LUT		NOS	13.80	1134.36	00	NO
					9.04	1247.80		
30	30049099 PAIN BALM 421 NOS 0.1 Per 1 FREE S/BILLS INVOLVING REMITTANCE OF FOREIGN EXCHANGE	LUT		NOS	42.10	3460.62	00	NO
					9.04	3806.68		
31	33030020 ROSE WATER 168 NOS 0.1 Per 1 FREE S/BILLS INVOLVING REMITTANCE OF FOREIGN EXCHANGE	LUT		NOS	16.80	1380.96	00	NO
					9.04	1519.06		
32	33051090 SHAMPOO 196 NOS 0.1 Per 1 FREE S/BILLS INVOLVING REMITTANCE OF FOREIGN EXCHANGE	LUT		NOS	19.60	1611.12	00	NO
					9.04	1772.23		
33	33071010 SHAVING CREAM NOS Per 1	LUT		NOS			00	NO

PERFECTO LOGISTICS
INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

Shipping Bill for Export

Job No.: **0000698** Date: **28/08/2023** S/B No.: **3509613** Date: **28/08/2023**

Loading Port: **INNSA1** State of Origin: **GUJARAT**

#	96	NOS	0.1	Per 1	NOS	9.60	789.12	NO
	FREE S/BILLS INVOLVING REMITTANCE OF FOREIGN EXCHANGE					9.04	868.03	
#	34	33061020	TOOTH PEST		LUT		0.00	GNX100
	80	NOS	0.1	Per 1	NOS	8.00	657.60	NO
	FREE S/BILLS INVOLVING REMITTANCE OF FOREIGN EXCHANGE					9.04	723.36	
#					LUT		0.00	GNX100
					Tax Value : 0.00		7305748.58	
					IGST Amt : 0.00		8036323.44	

Drawback Details

INV No	Item No	DBK Sl.No.	Custom Adv.	DBK Adv.	Custom Spec. Rate	DBK Spec. Rate	DBK Quantity	DBK Amount
1	1	620901B	0.00	2.10	0.00	13.00	284.000	1936.45
1	2	620901B	0.00	2.10	0.00	13.00	239.000	2454.74
1	3	62030101B	0.00	2.70	0.00	90.00	150.000	2513.47
1	4	610901B	0.00	2.10	0.00	12.00	53.000	635.85
1	5	62030201B	0.00	2.70	0.00	63.00	36.000	635.19
1	6	62070101B	0.00	2.40	0.00	16.00	50.000	685.55
1	7	62110501B	0.00	2.30	0.00	27.00	228.000	3383.80
1	8	62040301B	0.00	2.20	0.00	31.00	106.000	1428.09
1	9	62040303B	0.00	2.90	0.00	32.00	131.000	2326.47
1	10	62040301B	0.00	2.20	0.00	31.00	21.000	298.11
1	11	62040303B	0.00	2.90	0.00	32.00	300.000	5613.85
1	12	62040303B	0.00	2.90	0.00	32.00	3024.000	57308.46
1	13	62080101B	0.00	2.40	0.00	16.00	156.000	2308.18
1	14	62080101B	0.00	2.40	0.00	16.00	79.000	1192.26
1	15	620603B	0.00	2.90	0.00	25.00	15.000	284.27
1	16	62110503B	0.00	3.40	0.00	97.00	200.000	4443.73
1	17	62110203B	0.00	2.90	0.00	25.00	60.000	1094.16
1	18	610901B	0.00	2.10	0.00	12.00	8.000	95.98
1	19	620501B	0.00	2.20	0.00	26.00	558.000	8022.24
1	20	62030401B	0.00	1.80	0.00	0.00	167.000	1223.11
1	21	62030301B	0.00	2.10	0.00	27.00	47.000	628.77
1	22	610901B	0.00	2.10	0.00	12.00	705.000	8457.95
1	23	62140103B	0.00	2.70	0.00	12.00	6000.000	52599.78
1	24	63070201B	0.00	2.60	0.00	35.00	882.000	30870.00
1	25	42020202B	0.00	3.70	0.00	154.70	50.000	1056.89
Drawback Amount(INR)								191497.35

ROSCTL Details

INV No	Item No	ROSCTL Sl.No.	State Leavy Duty	State Leavy Rate	Central Tax Leavy Duty	Central Tax Leavy Rate	ROSCTL Quantity	State Leavy	Central Leavy	ROSCTL Amount(Rs)
1	1	620901B	2.25	8.90	1.64	0.00	284.000	2074.77	1512.28	3587.05
1	2	620901B	2.25	8.90	1.64	0.00	239.000	2127.10	1917.04	4044.14
1	3	62030101B	3.60	105.70	2.45	71.90	150.000	3351.29	2280.74	5632.03
1	4	610901B	2.90	13.80	2.00	0.00	53.000	731.40	605.57	1336.97
1	5	62030201B	3.60	68.20	2.45	46.40	36.000	846.92	576.38	1423.30
1	6	62070101B	3.60	21.10	2.45	14.30	50.000	1028.32	699.83	1728.15
1	7	62110501B	3.60	56.20	2.45	38.20	228.000	5296.38	3604.48	8900.86
1	8	62040301B	3.60	37.40	2.45	25.50	106.000	2336.88	1590.38	3927.26
1	9	62040303B	2.65	23.30	2.10	18.50	131.000	2125.91	1684.68	3810.59
1	10	62040301B	3.60	37.40	2.45	25.50	21.000	487.82	331.99	819.81
1	11	62040303B	2.65	23.30	2.10	18.50	300.000	5129.90	4065.20	9195.10
1	12	62040303B	2.65	23.30	2.10	18.50	3024.000	52368.07	41499.23	93867.30
1	13	62080101B	3.60	21.10	2.45	14.30	156.000	3291.60	2230.80	5522.40
1	14	62080101B	3.60	21.10	2.45	14.30	79.000	1666.90	1129.70	2796.60
1	15	620603B	2.10	13.10	1.70	0.00	15.000	196.50	166.64	363.14
1	16	62110503B	2.65	37.50	2.10	29.70	200.000	3463.50	2744.66	6208.16
1	17	62110203B	2.10	13.10	1.70	0.00	60.000	786.00	641.41	1427.41
1	18	610901B	2.90	13.80	2.00	0.00	8.000	110.40	91.41	201.81
1	19	620501B	3.60	37.40	2.45	25.50	558.000	13127.31	8933.86	22061.17
1	20	62030401B	2.90	17.70	2.00	0.00	167.000	1970.57	1359.01	3329.58
1	21	62030301B	3.60	37.40	2.45	25.50	47.000	1077.89	733.56	1811.45

PERFECTO LOGISTICS
INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

Shipping Bill for Export

Job No.: **0000698** Date: **28/08/2023** S/B No.: **3509613** Date: **28/08/2023** Loading Port: **INNSA1** State of Origin: **GUJARAT**

INV No	Item No	ROSCTL Sl.No.	State Leavy Duty	State Leavy Rate	Central Tax Leavy Duty	Central Tax Leavy Rate	ROSCTL Quantity	State Leavy	Central Leavy	ROSCTL Amount(Rs)
1	22	610901B	2.90	13.80	2.00	0.00	705.000	9729.00	8055.19	17784.19
1	23	62140103B	2.65	10.80	2.10	8.60	6000.000	51625.71	40910.94	92536.65
1	24	63070201B	5.00	50.00	3.20	32.00	882.000	44100.00	28224.00	72324.00
1	25	42020202B	0.00	0.00	0.00	0.00	50.000	0.00	0.00	0.00
ROSCTL Amount(INR)								209050.14	155588.98	364639.12

Packages Details

Packages From	Packages To	Kind Package
1004	1004	CTN
1014	1016	CTN
201	212	CTN
1	20	CTN
1001	1003	CTN
1005	1013	CTN
1	21	CTN
27	35	CTN
1	24	CTN
1	13	CTN

Single Windows Type of Information

Inv/Item	SQC & Qty	RODTEP	RDT Amount	GST Amount	CCS Amount	District Name	State name	Trade
1/1	284 NOS	NILL		0.00	0.00	459 SURAT	24 GUJARAT	NCPTI
1/2	239 NOS	NILL		0.00	0.00	459 SURAT	24 GUJARAT	NCPTI
1/3	150 NOS	NILL		0.00	0.00	459 SURAT	24 GUJARAT	NCPTI
1/4	53 NOS	NILL		0.00	0.00	459 SURAT	24 GUJARAT	NCPTI
1/5	36 NOS	NILL		0.00	0.00	459 SURAT	24 GUJARAT	NCPTI
1/6	50 NOS	NILL		0.00	0.00	459 SURAT	24 GUJARAT	NCPTI
1/7	228 NOS	NILL		0.00	0.00	459 SURAT	24 GUJARAT	NCPTI
1/8	106 NOS	NILL		0.00	0.00	459 SURAT	24 GUJARAT	NCPTI
1/9	131 NOS	NILL		0.00	0.00	459 SURAT	24 GUJARAT	NCPTI
1/10	21 NOS	NILL		0.00	0.00	459 SURAT	24 GUJARAT	NCPTI
1/11	300 NOS	NILL		0.00	0.00	459 SURAT	24 GUJARAT	NCPTI
1/12	3024 NOS	NILL		0.00	0.00	459 SURAT	24 GUJARAT	NCPTI
1/13	156 NOS	NILL		0.00	0.00	459 SURAT	24 GUJARAT	NCPTI
1/14	79 NOS	NILL		0.00	0.00	459 SURAT	24 GUJARAT	NCPTI
1/15	15 NOS	NILL		0.00	0.00	459 SURAT	24 GUJARAT	NCPTI
1/16	200 NOS	NILL		0.00	0.00	459 SURAT	24 GUJARAT	NCPTI
1/17	60 NOS	NILL		0.00	0.00	459 SURAT	24 GUJARAT	NCPTI
1/18	8 NOS	NILL		0.00	0.00	459 SURAT	24 GUJARAT	NCPTI
1/19	558 NOS	NILL		0.00	0.00	459 SURAT	24 GUJARAT	NCPTI
1/20	167 NOS	NILL		0.00	0.00	459 SURAT	24 GUJARAT	NCPTI
1/21	47 NOS	NILL		0.00	0.00	459 SURAT	24 GUJARAT	NCPTI
1/22	705 NOS	NILL		0.00	0.00	459 SURAT	24 GUJARAT	NCPTI
1/23	6000 NOS	NILL		0.00	0.00	459 SURAT	24 GUJARAT	NCPTI
1/24	882 KGS	NILL		0.00	0.00	459 SURAT	24 GUJARAT	NCPTI
1/25	50 NOS	YES 1.2%	342.77	0.00	0.00	459 SURAT	24 GUJARAT	NCPTI
1/26	50 KGS	RODTEPN		0.00	0.00	459 SURAT	24 GUJARAT	NCPTI
1/27	1025 KGS	RODTEPN		0.00	0.00	459 SURAT	24 GUJARAT	NCPTI
1/28	25 KGS	RODTEPN		0.00	0.00	459 SURAT	24 GUJARAT	NCPTI
1/29	10 KGS	RODTEPN		0.00	0.00	459 SURAT	24 GUJARAT	NCPTI
1/30	25 KGS	RODTEPN		0.00	0.00	459 SURAT	24 GUJARAT	NCPTI
1/31	10 KGS	RODTEPN		0.00	0.00	459 SURAT	24 GUJARAT	NCPTI
1/32	40 KGS	RODTEPN		0.00	0.00	459 SURAT	24 GUJARAT	NCPTI
1/33	9.6 KGS	RODTEPN		0.00	0.00	459 SURAT	24 GUJARAT	NCPTI
1/34	8 KGS	RODTEPN		0.00	0.00	459 SURAT	24 GUJARAT	NCPTI
			342.77	0.00	0.00			

Supporting Documents Details

Inv No	Item No	IRN No	DRN No	Document Type	Description	Place of Issue	Issue Date	Expiry Date
Document Issuer Party Name			Document Issuer Party Address					
Document Beneficiary Name			Document Beneficiary Address					
1	1	2023082800002254	AI/2023-24/101	271000	Packing list	United Arab Emirates	26/08/2023	
CLICK TO CART GENERAL TRADING LLC ART INDIA			P.O BOX : 124045 DUBAI UAE BEHIND POLICE CHOWKI , TRANSPORT NAGAR, MORADABAD , MORADABAD , UTTAR PRADESH					
1	1	2023082800002255	AI/2023-24/101	380000	Commercial Invoice	United Arab Emirates	26/08/2023	
CLICK TO CART GENERAL TRADING LLC ART INDIA			P.O BOX : 124045 DUBAI UAE BEHIND POLICE CHOWKI , TRANSPORT NAGAR, MORADABAD , MORADABAD , UTTAR PRADESH					

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PERFECTO LOGISTICS
INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

Shipping Bill for Export

Job No.: **0000698** Date: **28/08/2023** S/B No.: **3509613** Date: **28/08/2023** Loading Port: **INNSA1** State of Origin: **GUJARAT**

1	1	2023082800002256	A1/2023-24/101	934000 Value declaration (GATT Valuation Declaration)	United Arab Emirates	26/08/2023
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KLICK TO CART GENERAL TRADING LLC
 ART INDIA

P.O BOX : 124045 DUBAI UAE
 BEHIND POLICE CHOWKI , TRANSPORT NAGAR, MORADABAD , MORADABAD , UTTAR PRADESH

Statement Details

Inv/Item Sn	Code	Title
1/25,	DEC-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.

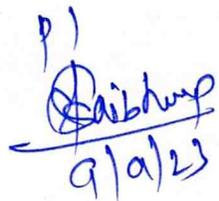
Following is the list of document attached

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

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

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

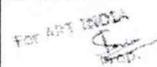
Signature of Exporter/CHA with Date

P1

 9/9/23

P2

 9/9/23


 09/09/23

INVOICE											
ART INDIA						Invoice No: AI/2023-24/101					
						Invoice Date: 22.08.2023					
BEHIND POLICE CHOWKI, TRANSPORT NAGAR, MORADABAD, MORADABAD, UTTAR PRADESH, 244001						Reverse Charge: N/A					
GSTIN: 09GIWPK8619D2ZI State: UTTAR PRADESH						Pre-carriage by: SEA					
Consignee: KLUCK TO CART GENERAL TRADING LLC						Port of Loading.: NHAVA SHEVA					
Buyer (if other than consignee): P.O BOX : 124045 DUBAI UAE						Port of Discharge: JEBEL ALI					
						Vessel Name:					
						Country of Origin of Goods: INDIA					
						Country of Final Destination: U.A.E.					
						Terms of Delivery and Payment: FOB / DP					
Marks & Nos.		No. & Kind of Pkgs.		Description of Good's:							
NT WT/KG 6673.00				BONZE/1004, 1014-1016, HJJ/201-212, R/1-20, RAZ/1001-1003, 1005-1013, RSP/1-21, SKB/27-35, UC/1-24, YTD/1-13							
GR WT/KG 6903.00				115 CARTONS							
Sr.No	Description	HSN CODE	NT.WT.	QUANTITY	PC/SET	RATE	PCS/SET	TAXABLE AMT. INR	GST UNDER LUT	TOTAL FOB US \$	
1	BABIES DRESSES OF COTTON	62092090	-	284	PCS	\$ 3.95	PCS	92211.96	0%	\$ 1,121.80	
2	BABIES SUIT OF COTTON	62092090	-	239	PCS	\$ 5.95	PCS	116892.51	0%	\$ 1,422.05	
3	BOYS 2 PCS SET OF COTTON	62031990	-	150	PCS	\$ 7.55	PCS	93091.50	0%	\$ 1,132.50	
4	BOYS HOODIE OF COTTON	61091000	-	53	PCS	\$ 6.95	PCS	30278.37	0%	\$ 368.35	
5	BOYS JACKET WITH ZIPPER OF COTTON	62033200	-	36	PCS	\$ 7.95	PCS	23525.64	0%	\$ 286.20	
6	BOYS PYJAMA OF COTTON	62072190	-	50	PCS	\$ 6.95	PCS	28564.50	0%	\$ 347.50	
7	GIRLS 2 PCS SUIT OF COTTON	62114290	-	228	PCS	\$ 7.85	PCS	147121.56	0%	\$ 1,789.80	
8	GIRLS FROCKS OF COTTON	62044290	-	106	PCS	\$ 7.45	PCS	64913.34	0%	\$ 789.70	
9	GIRLS FROCKS OF MMF	62044390	-	131	PCS	\$ 7.45	PCS	80223.09	0%	\$ 975.95	
10	LADIES DRESSES OF COTTON	62044290	-	21	PCS	\$ 7.85	PCS	13550.67	0%	\$ 164.85	
11	LADIES DRESSES OF MMF	62044390	-	300	PCS	\$ 7.85	PCS	193581.00	0%	\$ 2,355.00	
12	LADIES LONG DRESSES KAFTAN WITH DUPATTA OF M	62044390	-	3024	PCS	\$ 7.95	PCS	1976153.76	0%	\$ 24,040.80	
13	LADIES NIGHTY OF COTTON	62089190	-	156	PCS	\$ 7.50	PCS	96174.00	0%	\$ 1,170.00	
14	LADIES PYJAMA OF COTTON	62082190	-	79	PCS	\$ 7.65	PCS	49677.57	0%	\$ 604.35	
15	LADIES SHIRTS OF MMF	62064000	-	15	PCS	\$ 7.95	PCS	9802.35	0%	\$ 119.25	
16	LADIES SUIT OF MMF	62114390	-	200	PCS	\$ 7.95	PCS	130698.00	0%	\$ 1,590.00	
17	LADIES TOPS OF MMF	62114390	-	60	PCS	\$ 7.65	PCS	37729.80	0%	\$ 459.00	
18	MENS HOODIE OF COTTON	61091000	-	8	PCS	\$ 6.95	PCS	4570.32	0%	\$ 55.60	
19	MENS SHIRTS OF COTTON	62052090	-	558	PCS	\$ 7.95	PCS	364647.42	0%	\$ 4,436.10	
20	MENS SHORTS OF COTTON	62034290	-	167	PCS	\$ 4.95	PCS	67950.63	0%	\$ 826.65	
21	MENS TRACK PANT OF COTTON	62034290	-	47	PCS	\$ 7.75	PCS	29941.35	0%	\$ 364.25	
22	MENS T-SHIRTS OF COTTON	61091000	-	705	PCS	\$ 6.95	PCS	402759.45	0%	\$ 4,899.75	
23	WOVEN DUPATTA OF MMF	62149099	-	6000	PCS	\$ 3.95	PCS	1948140.00	0%	\$ 23,700.00	
24	OTHER MADE UP ARTICLES OF COTTON	63079020	882.00	11310.20	SQM	\$ 1.35	SQM	1255092.89	0%	\$ 15,268.77	
25	LADIES LEATHER BAGS	42022190	-	50	PCS	\$ 6.95	PCS	28564.50	0%	\$ 347.50	
26	AYURVEDIC MEDICINE	30049011	-	590	NOS	\$ 0.10	NOS	4849.80	0%	\$ 59.00	
27	CATALOG BOOK	49119990	1025.00	424	NOS	\$ 0.10	NOS	3485.28	0%	\$ 42.40	
28	HAIR COLOUR	33059090	-	307	NOS	\$ 0.10	NOS	2523.54	0%	\$ 30.70	
29	HAIR CREAM	33059090	-	138	NOS	\$ 0.10	NOS	1134.36	0%	\$ 13.80	
30	PAIN BALM	30049099	-	421	NOS	\$ 0.10	NOS	3460.62	0%	\$ 42.10	
31	ROSE WATER	33030020	-	168	NOS	\$ 0.10	NOS	1380.96	0%	\$ 16.80	
32	SHAMPOO	33051090	-	196	NOS	\$ 0.10	NOS	1611.12	0%	\$ 19.60	
33	SHAVING CREAM	33071010	-	96	NOS	\$ 0.10	NOS	789.12	0%	\$ 9.60	
34	TOOTH PEST	33061020	-	80	NOS	\$ 0.10	NOS	657.60	0%	\$ 8.00	
									TOTAL FOB US \$	\$ 88,877.72	
									Total FOB U.S. \$	\$ 88,877.72	
(In Words): US \$: EIGHTY EITH THOUSAND EIGHT HUNDRED SEVENTY SEVEN AND CENTS SEVENTY TWO ONLY.											
We declare that this invoice shows actual price of the good's Described and that all particulars are true and correct.									FOR ART INDIA  AUTHORISED SIGNATORY		

P1
Sainup
9/10/23

P2
9/19/23

Ug
09/10/23

DETAILED PACKING LIST

INV NO. : AI/2023-24/101
C'NEE : KCLICK TO CART GENERAL TRADING LLC

MARKS	SR .NO	ITEM	QTY	MTR	SQMTR	NT WT	GR WT
UC	1	CATALOG BOOK	12			52	54
UC	2	CATALOG BOOK	17			48	50
UC	3	CATALOG BOOK	12			52	54
UC	4	CATALOG BOOK	13			36	38
UC	5	CATALOG BOOK	10			34	36
UC	6	CATALOG BOOK	29			52	54
UC	7	CATALOG BOOK	21			51	53
UC	8	CATALOG BOOK	20			52	54
UC	9	CATALOG BOOK	30			53	55
UC	10	CATALOG BOOK	16			56	58
UC	11	CATALOG BOOK	28			53	55
UC	12	CATALOG BOOK	36			54	56
UC	13	CATALOG BOOK	27			56	58
UC	14	CATALOG BOOK	16			39	41
UC	15	CATALOG BOOK	16			56	58
UC	16	CATALOG BOOK	16			35	37
UC	17	CATALOG BOOK	26			38	40
UC	18	CATALOG BOOK	20			27	29
UC	19	CATALOG BOOK	14			37	39
UC	20	CATALOG BOOK	15			46	48
UC	21	CATALOG BOOK	7			23	25
UC	22	CATALOG BOOK	8			26	28
UC	23	CATALOG BOOK	8			26	28
UC	24	CATALOG BOOK	7			23	25
HJJ	201	LADIES DRESSES OF MMF	70			73	75
HJJ		LADIES SHIRTS OF MMF	15				
HJJ		LADIES DRESSES OF COTTON	6				
HJJ		LADIES DRESSES OF MMF	84				
HJJ		GIRLS FROCKS OF MMF	56				
HJJ		BABIES DRESSES OF COTTON	41				
HJJ	202	MENS SHIRTS OF COTTON	66			71	73
HJJ		LADIES DRESSES OF MMF	123				
HJJ		LADIES DRESSES OF COTTON	15				
HJJ		GIRLS FROCKS OF COTTON	46				
HJJ	203	LADIES DRESSES OF MMF	10			72	74
HJJ		LADIES DRESSES OF MMF	13				
HJJ		LADIES PYJAMA OF COTTON	50				
HJJ		GIRLS 2 PCS SUIT OF COTTON	150				
HJJ		GIRLS FROCKS OF MMF	75				
HJJ	204	GIRLS FROCKS OF COTTON	60			68	70
HJJ		LADIES LEATHER BAGS	50				
HJJ	205	LADIES PYJAMA OF COTTON	29			74	76
HJJ		LADIES TOPS OF MMF	60				
HJJ		MENS HOODIE OF COTTON	8				
HJJ		GIRLS 2 PCS SUIT OF COTTON	30				
HJJ		BOYS 2 PCS SET OF COTTON	47				
HJJ		BABIES DRESSES OF COTTON	243				
HJJ	206	MENS SHIRTS OF COTTON	17			68	70
HJJ		MENS T-SHIRTS OF COTTON	223				
HJJ	207	MENS SHIRTS OF COTTON	183			67	69
HJJ	208	MENS T-SHIRTS OF COTTON	106			75	77

P1
@airbus
TAT

P2
#9/9/23

09/09/23

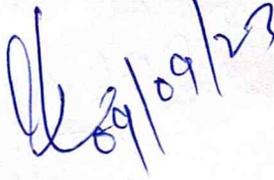
HJJ		MENS T-SHIRTS OF COTTON	126			
HJJ		MENS T-SHIRTS OF COTTON	76			
HJJ	209	MENS SHORTS OF COTTON	94		73	75
HJJ		MENS SHIRTS OF COTTON	28			
HJJ		BOYS 2 PCS SET OF COTTON	72			
HJJ		BOYS PYJAMA OF COTTON	50			
HJJ	210	MENS T-SHIRTS OF COTTON	84		72	74
HJJ		MENS T-SHIRTS OF COTTON	24			
HJJ		BOYS HOODIE OF COTTON	53			
HJJ		BOYS JACKET WITH ZIPPER OF COTTON	36			
HJJ		BOYS 2 PCS SET OF COTTON	31			
HJJ		GIRLS 2 PCS SUIT OF COTTON	48			
HJJ	211	MENS TRACK PANT OF COTTON	47		77	79
HJJ		MENS SHIRTS OF COTTON	99			
HJJ		MENS SHORTS OF COTTON	24			
HJJ		MENS T-SHIRTS OF COTTON	14			
HJJ	212	MENS SHIRTS OF COTTON	165		66	68
HJJ		MENS SHORTS OF COTTON	49			
HJJ		MENS T-SHIRTS OF COTTON	52			
SKB	27	BABIES SUIT OF COTTON	54		63	65
SKB		LADIES NIGHTY OF COTTON	56			
SKB	28	BABIES SUIT OF COTTON	45		68	70
SKB		LADIES NIGHTY OF COTTON	100			
SKB	29	BABIES SUIT OF COTTON	110		67	69
SKB	30	LADIES SUIT OF MMF	136		70	72
SKB	31	LADIES SUIT OF MMF	64		69	71
SKB		BABIES SUIT OF COTTON	30			
SKB	32	AYURVEDIC MEDICINE	144		63	65
SKB		HAIR COLOUR	34			
SKB		HAIR COLOUR	49			
SKB		PAIN BALM	84			
SKB		SHAVING CREAM	96			
SKB		AYURVEDIC MEDICINE	10			
SKB	33	AYURVEDIC MEDICINE	144		67	69
SKB		ROSE WATER	120			
SKB		SHAMPOO	22			
SKB		AYURVEDIC MEDICINE	20			
SKB		HAIR CREAM	36			
SKB		PAIN BALM	5			
SKB		PAIN BALM	300			
SKB		TOOTH PEST	80			
SKB		SHAMPOO	144			
SKB	34	SHAMPOO	30		68	70
SKB		ROSE WATER	48			
SKB		AYURVEDIC MEDICINE	9			
SKB		AYURVEDIC MEDICINE	80			
SKB		PAIN BALM	5			
SKB		HAIR CREAM	30			
SKB		HAIR COLOUR	70			
SKB	35	AYURVEDIC MEDICINE	78		68	70
SKB		AYURVEDIC MEDICINE	25			
SKB		AYURVEDIC MEDICINE	80			
SKB		HAIR CREAM	72			
SKB		PAIN BALM	27			
SKB		HAIR COLOUR	106			
SKB		HAIR COLOUR	48			

P1

 05/08/2025

R2

 19/09/23


 09/09/23

RAZ	1001	LADIES LONG DRESSES KAFTAN WITH DUPATTA OF MMF	91			46	48
RAZ	1002	LADIES LONG DRESSES KAFTAN WITH DUPATTA OF MMF	90			46	48
RAZ	1003	LADIES LONG DRESSES KAFTAN WITH DUPATTA OF MMF	72			46	48
BONZE	1004	LADIES LONG DRESSES KAFTAN WITH DUPATTA OF MMF	120			46	48
RAZ	1005	LADIES LONG DRESSES KAFTAN WITH DUPATTA OF MMF	72			46	48
RAZ	1006	LADIES LONG DRESSES KAFTAN WITH DUPATTA OF MMF	72			46	48
RAZ	1007	LADIES LONG DRESSES KAFTAN WITH DUPATTA OF MMF	72			46	48
RAZ	1008	LADIES LONG DRESSES KAFTAN WITH DUPATTA OF MMF	72			46	48
RAZ	1009	LADIES LONG DRESSES KAFTAN WITH DUPATTA OF MMF	72			46	48
RAZ	1010	LADIES LONG DRESSES KAFTAN WITH DUPATTA OF MMF	72			48	50
RAZ	1011	LADIES LONG DRESSES KAFTAN WITH DUPATTA OF MMF	72			46	48
RAZ	1012	LADIES LONG DRESSES KAFTAN WITH DUPATTA OF MMF	72			46	48
RAZ	1013	LADIES LONG DRESSES KAFTAN WITH DUPATTA OF MMF	71			46	48
BONZE	1014	LADIES LONG DRESSES KAFTAN WITH DUPATTA OF MMF	72			46	48
BONZE	1015	LADIES LONG DRESSES KAFTAN WITH DUPATTA OF MMF	72			46	48
BONZE	1016	LADIES LONG DRESSES KAFTAN WITH DUPATTA OF MMF	72			46	48
RSP	1	LADIES LONG DRESSES KAFTAN WITH DUPATTA OF MMF	84			67	69
RSP	2	LADIES LONG DRESSES KAFTAN WITH DUPATTA OF MMF	84			66	68
RSP	3	LADIES LONG DRESSES KAFTAN WITH DUPATTA OF MMF	84			68	70
RSP	4	LADIES LONG DRESSES KAFTAN WITH DUPATTA OF MMF	84			65	67
RSP	5	LADIES LONG DRESSES KAFTAN WITH DUPATTA OF MMF	84			64	66
RSP	6	LADIES LONG DRESSES KAFTAN WITH DUPATTA OF MMF	84			67	69
RSP	7	LADIES LONG DRESSES KAFTAN WITH DUPATTA OF MMF	84			66	68
RSP	8	LADIES LONG DRESSES KAFTAN WITH DUPATTA OF MMF	84			68	70
RSP	9	LADIES LONG DRESSES KAFTAN WITH DUPATTA OF MMF	84			65	67
RSP	10	LADIES LONG DRESSES KAFTAN WITH DUPATTA OF MMF	84			64	66
RSP	11	LADIES LONG DRESSES KAFTAN WITH DUPATTA OF MMF	84			67	69
RSP	12	LADIES LONG DRESSES KAFTAN WITH DUPATTA OF MMF	84			66	68
RSP	13	LADIES LONG DRESSES KAFTAN WITH DUPATTA OF MMF	84			68	70
RSP	14	LADIES LONG DRESSES KAFTAN WITH DUPATTA OF MMF	84			65	67
RSP	15	LADIES LONG DRESSES KAFTAN WITH DUPATTA OF MMF	84			64	66
RSP	16	LADIES LONG DRESSES KAFTAN WITH DUPATTA OF MMF	84			67	69
RSP	17	LADIES LONG DRESSES KAFTAN WITH DUPATTA OF MMF	84			66	68
RSP	18	LADIES LONG DRESSES KAFTAN WITH DUPATTA OF MMF	84			68	70
RSP	19	LADIES LONG DRESSES KAFTAN WITH DUPATTA OF MMF	92			73	75
RSP	20	LADIES LONG DRESSES KAFTAN WITH DUPATTA OF MMF	92			72	74
RSP	21	LADIES LONG DRESSES KAFTAN WITH DUPATTA OF MMF	92			73	75
YTD	1	OTHER MADE UP ARTICLES OF COTTON	160	585.22	862.14	68	70
YTD	2	OTHER MADE UP ARTICLES OF COTTON	160	585.22	862.14	68	70
YTD	3	OTHER MADE UP ARTICLES OF COTTON	160	585.22	862.14	68	70
YTD	4	OTHER MADE UP ARTICLES OF COTTON	160	585.22	862.14	68	70
YTD	5	OTHER MADE UP ARTICLES OF COTTON	160	585.22	862.14	68	70
YTD	6	OTHER MADE UP ARTICLES OF COTTON	160	585.22	862.14	68	70
YTD	7	OTHER MADE UP ARTICLES OF COTTON	160	585.22	862.14	68	70
YTD	8	OTHER MADE UP ARTICLES OF COTTON	160	585.22	862.14	68	70
YTD	9	OTHER MADE UP ARTICLES OF COTTON	160	585.22	862.14	68	70
YTD	10	OTHER MADE UP ARTICLES OF COTTON	160	585.22	862.14	68	70
YTD	11	OTHER MADE UP ARTICLES OF COTTON	160	585.22	862.14	68	70
YTD	12	OTHER MADE UP ARTICLES OF COTTON	160	585.22	862.14	68	70
YTD	13	OTHER MADE UP ARTICLES OF COTTON	179	654.71	964.52	66	68
R	1	WOVEN DUPATTA OF MMF	300			58	60
R	2	WOVEN DUPATTA OF MMF	300			58	60
R	3	WOVEN DUPATTA OF MMF	300			58	60
R	4	WOVEN DUPATTA OF MMF	300			58	60
R	5	WOVEN DUPATTA OF MMF	300			58	60
R	6	WOVEN DUPATTA OF MMF	300			58	60

P1
Balraj
9/9/23

P2
46
9/9/23

9/9/23

R	7	WOVEN DUPATTA OF MMF	300			58	60
R	8	WOVEN DUPATTA OF MMF	300			58	60
R	9	WOVEN DUPATTA OF MMF	300			58	60
R	10	WOVEN DUPATTA OF MMF	300			58	60
R	11	WOVEN DUPATTA OF MMF	300			58	60
R	12	WOVEN DUPATTA OF MMF	300			58	60
R	13	WOVEN DUPATTA OF MMF	300			58	60
R	14	WOVEN DUPATTA OF MMF	300			58	60
R	15	WOVEN DUPATTA OF MMF	300			58	60
R	16	WOVEN DUPATTA OF MMF	300			58	60
R	17	WOVEN DUPATTA OF MMF	300			58	60
R	18	WOVEN DUPATTA OF MMF	300			58	60
R	19	WOVEN DUPATTA OF MMF	300			58	60
R	20	WOVEN DUPATTA OF MMF	300			58	60
	115		17186	7677.30	11310.20	6673	6903

FOR ART INDIA

For ART INDIA
[Signature]
PROP.

AUTHORISED SIGNATORY

P1
[Signature]
9/9/23P2
[Signature]
9/9/23[Signature]
9/9/23



भारत सरकार



नितेश लहू म्हात्रे
Nitesh Lahu Mhatre
जन्म तिथि / DOB: 18/08/1991
पुरुष / MALE
Mobile No.: 9819380048



3685 3047 1259

मेरा आधार, मेरी पहचान

Handwritten signature and date: 9/9/23



आधार

पहचान प्राधिकरण

Download Date: 20/07/2018

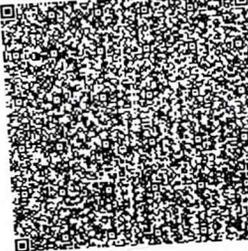
पता:
S/O लहू म्हात्रे, हाउस न-1135, ओवले, गांव, पोस्ट-
परगांव, ओवले, रायगड,
महाराष्ट्र - 410206

Address:

S/O Lahu Mhatre, House No-1135,
Owale, Village, Post-Pargaon, Owle,
Raigarh, Maharashtra - 410206

भारत OF INDIA

QR Code with Photograph



1947
1800 300 1947



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


भारत सरकार
GOVERNMENT OF INDIA

वैभव वसंत पडवळ
Vaibhav Vasant Padwal

जन्म तारीख / DOB: 21/03/1990

पुरुष / MALE

Mobile No.: 9821615993

5558 8703 4986
VID : 9185 0881 9647 4653

माझे आधार, माझी ओळख.

Download Date: 27/06/2020

Issue Date: 08/05/2018

Garbhav P
9/1/23


भारतीय विशिष्ट पहचान प्राधिकरण
UNIQUE IDENTIFICATION AUTHORITY OF INDIA

पत्ता:
वसंत देवराम पडवळ, फ्लॉट नं 502 श्री गणेश सीएचएस,
प्लॉट नं 139 नावडा फेस 2, तळोजा, तळोजे मजकूर,
रायगड,
महाराष्ट्र - 410208

Address:
S/O Vasant Devram Padwal, Flat No 502 Shree
Ganesh Chs, Plot No 139 Nawada Phase 2, Talaja,
Taloje Majkur, Raigarh, Maharashtra - 410208

5558 8703 4986 VID : 9185 0881 9647 4653

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1800 300 1947

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

PANCHANAMA dated 09.09.2023 DRAWN AT CFS- JWR Logistics Pvt. Ltd., Village- Padeghar, Panvel, Navi Mumbai - 410206

Pancha No. 1		Pancha No. 2	
Name :	Vaibhav Vasant Paddwal	Name :	Nitesh Lahu Mhatre
Age :	34	Age :	33
Address :	Flat No. 502, Shree Ganesh CHS, Plot No. 139, Nawada Phase 2, Taloja, Raigarh, Maharashtra-410208	Address :	House No. 1135, Owale, Post- Pargaon, Owle, Raigarh, Maharashtra- 410206
Occupation :	Service	Occupation :	Service
Mobile No. :	8291204777	Mobile No. :	9819380048

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 09.09.2023 at 1000 hrs at JWR CFS, 15-23, National Highway 4B, Panvel-JNPT Highway, Village- Padeghar, Ulwe, Panvel, Navi Mumbai, Maharashtra-400210 to witness the examination of goods of exporter M/s. Art India (IEC:GIWPK8619D) covered under 01 Shipping Bill No. 3509613 dtd 28.08.2023 stuffed inside Container No. SEGU4110854 inside JWR CFS, for confirmation of declaration in respect of description of goods, quantity and any other declaration thereof.

Here we were introduced to Shri Pramod Kumar Jha G-card holder of M/s. Perfecto Logistics (License No.11/2690) having Kardex No. 3870/2022. Then the officer explained to us that the exporter M/s. Art India (IEC:GIWPK8619D) having address at Behind Police Chowki, Transport Nagar, Moradabad, Uttar Pradesh-244001 has filed 01 Shipping Bill No. 3509613 dtd 28.08.2023 through their Customs Broker M/s Perfecto Logistics (CHA License No: 11/2690) for export of their consignment.

We were shown copy of Hold letter No. 159/2022-23/SIIB(X) issued vide F.No. SG/Misc-101/2021-22/SIIB(X) JNCH dated 05.09.2023 signed by Assistant Commissioner of Customs, SIIB(X), JNCH regarding hold of 01 Shipping Bill No. 3509613 dated 28.08.2023 filed by exporter M/s. Art India (IEC: GIWPK8619D) through their authorized Customs Broker M/s Perfecto Logistics (CHA License No: 11/2690), their respective export invoice & packing list.

Further, the above-mentioned officer requested us to bear witness to the examination proceedings of the goods covered under 01 Shipping Bill No. 3509613 dated 28.08.2023 to which we both voluntarily agreed.

P1 *(Signature)*
P2 *(Signature)*
34/09/23
34/09/23

Thereafter, all of us proceeded to the area/location inside JWR CFS where the container No. SEGU4110854 was placed. The container No. SEGU4110854 was found kept inside JWR CFS outside Shed A. The container was sealed with intact seal No. 4155682, which was cut by the seal cutting person in front of us the panchas and the representative custom broker. Further the goods were destuffed from the container and placed inside Shed No. A at location A-18. A total of 115 packages found placed at the said location were opened by the laborers available in the CFS with the help of CHA and CFS staff and further the officer started examining the goods thoroughly.

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

Sr. No.	S/B No. & Date	Description of Goods	FOB (in Rs.)	Drawback (in Rs.)	RoSCTL (in Rs.)	RODTEP
1.	3509613 dated 28.08.2023	RMG	73,05,749/-	1,91,497/-	3,64,639/-	343/-

During 100% examination, goods covered under Shipping Bill No. 3509613 dated 28.08.2023 were found as declared in terms of quantity and declared description.

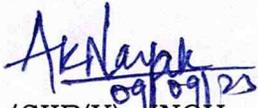
Thereafter, samples of the readymade garments were drawn randomly in duplicate from the Shipping Bill No 3509613 dated 28.08.2023 in our presence. Further, the said samples as drawn above were sealed with wax seal and taken over for the purpose of further investigation by the said Customs Officer. We have put our dated signatures as a token of having seen the drawn samples and sealing of the same in the presence of Shri Pramod Kumar Jha, G-card holder of CB M/s. Perfecto Logistics (CHA License No:11/2690) having ID Kardex No. 3870/2022.

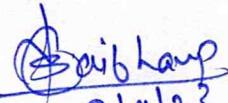
All the goods pertaining to Shipping Bills No. 3509613 dated 28.08.2023 were re-packed in the same packages and kept back inside Shed-A at the same location inside JWR CFS in our presence and the same were handed over to Manager, JWR CFS for safe custody.

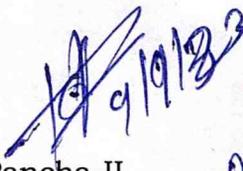
We have put our dated signatures on the Shipping Bills No. 3509613 dated 28.08.2023, Export Invoice and Packing List and other relevant documents as a token of having seen the same and being present during the examination.

The Panchanama running into 03 pages ended on the same place and same date i.e. 09.09.2023 at 1330 hrs. The Panchanama was carried out in our presence and in the presence of the authorized Customs Broker representative. The Panchanama was carried out in peaceful and systematic manner and no untoward event happened during the course of drawing the Panchanama and no damage was done to the subject goods.

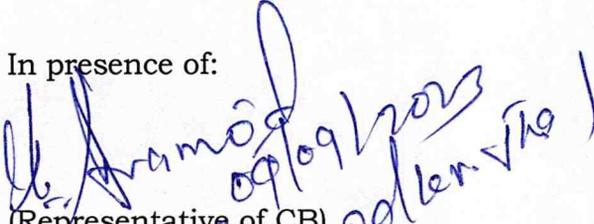
Drawn by me, on the 09th day of September 2023.


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


9/9/23
(Aishwariya V. P. Acharya)
Pancha-I


9/9/23
(Vitesh Mhatre)
Pancha-II

In presence of:


09/09/2023
(Representative of CB)
(Ramakrishna V. K.)



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

F. No.SG/MISC-147/2023-24 SIIB(X) JNCH

Date: .09.2023

To,

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

Sub: Testing of sample pertaining to Shipping Bill No. 3509613 dated 28.08.2023 by M/s. Art India (IE Code: GIWPK8619D) – reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to **3509613 dated 28.08.2023** for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	3509613 dated 28.08.2023	Girls 2 pc suit of Cotton	01

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

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

Thanking you.

Yours sincerely,

(Jay Manoj Shah)

Asstt. Commissioner of Customs
SIIB(X), JNCH

Encl: as above.

Lab No. 778/SIIB (X) dt 14/9/23

S/B No- 3509613/28.08.2023

Report: On opening the sample packet, two readymade textile garments (Skirt and top) has been found.

Skirt- It is made of dyed woven pile fabric having elastic strip at waist, decorative design & plastic buttons at front portion.

The fabric is composed of cotton yarns.

GSM- 166.17

Top- It is made of dyed and printed knitted fabric having elastic strip at cuff & plastic button at back portion.

The fabric is composed of cotton yarns

Sealed remnant returned.

Basant Kumar
A 13/10/23.
BASANT KUMAR
Chemical Assistant

M. Maity 13/10/2023
Dr. MRITUNJOY MAITY
रसायन परीक्षक ग्रेड-II
CHEMICAL EXAMINER GR-II
J.N.C.H. Laboratory Nhava Sheva

	OFFICE OF THE COMMISSIONER OF CUSTOMS (NS-II) SPECIAL INVESTIGATION AND INTELLEGENCE BRANCH (X) Jawaharlal Nehru Custom House, Nhava Sheva, Dist- Raigad, Maharashtra – 400 707. Tel No: 27244989; Fax: 27241828, 27241825.
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F. No.SG/MISC-147/2023-24 SIIB(X) JNCH

Date: .09.2023

To,

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

Sub: Testing of sample pertaining to Shipping Bill No. 3509613 dated 28.08.2023 by M/s. Art India (IE Code: GIWPK8619D) – reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to **3509613 dated 28.08.2023** for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	3509613 dated 28.08.2023	Woven Dupatta of MMF	01

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

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

Thanking you.

Yours sincerely,



(Jay Manoj Shah)

Asstt. Commissioner of Customs
 SIIB(X), JNCH

Encl: as above.

Lab NO 789/SIIB (X) dt 14/9/23

S/B No: 3509613, date: 28.08.2023

Report:

The sample as received in the form of printed woven readymade garment (Dupatta). It is composed wholly of spun yarns of Viscose.

wt of the sample as received = 119.10 gm

GSM = 50.59

Sealed r/s returned.-

Kan
05.10.23
E. SAYANNA
Chemical Assistant

P. Dalal
5/10/23
प्रफुल दाल / Praful Dalal
रसायन परीक्षक ग्रेड-II / Chemical Examiner Gr. II
जवाहरलाल नेहरू सीमाशुल्क भवन प्रयोगशाला
Jawaharlal Nehru Custom House Laboratory
न्हावा शेवा / Nhava Sheva



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

Jawaharlal Nehru Custom House, Nhava Sheva,

Dist- Raigad, Maharashtra – 400 707.

Tel No: 27244989; Fax: 27241828, 27241825.

F. No.SG/MISC-147/2023-24 SIIB(X) JNCH

Date: 09.2023

To,

The Dy. Chief Chemical Examiner

DYCC section, JNCH

Nhava Sheva,

Tal: Uran, Dist: Raigad.

Sub: Testing of sample pertaining to Shipping Bill No. 3509613 dated 28.08.2023 by M/s. Art India (IE Code: GIWPK8619D) – reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to 3509613 dated 28.08.2023 for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	3509613 dated 28.08.2023	Other made up articles of Cotton	01

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

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

Thanking you.

Yours sincerely,

(Jay Manoj Shah)

Asstt. Commissioner of Customs

SIIB(X), JNCH

Encl: as above.

Lab NO 779 /SIIB (X) dt 14/9/23

SIB No. = 3509613
28.08.2023

Report = The sample as received is in the form of cut piece of printed woven fabric. It is composed of spun yarn of cotton.

G.S.M. of fabric (as such) = 101

sealed & returned.

Rdhn
11/10/2023
Dr. Raineesh Kumar Sharma
Chemical Assistant

M. Maity
11/10/2023
डॉ. मृत्युंजय माइती
Dr. MRITUNJOY MAITY
रसायन परीक्षक ग्रेड-II
CHEMICAL EXAMINER GR-II
J.N.C.H. Laboratory Nhava Sheva

E & F



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

F. No.SG/MISC-147/2023-24 SIIB(X) JNCH

Date: .09.2023

To,

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

Sub: Testing of sample pertaining to Shipping Bill No. 3509613 dated 28.08.2023 by M/s. Art India (IE Code: GIWPK8619D) – reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to **3509613 dated 28.08.2023** for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	3509613 dated 28.08.2023	Ladies Long Dress Kaftan With Dupatta of MMF	01

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

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

Thanking you.

Yours sincerely,

(Jay Manoj Shah)

Asstt. Commissioner of Customs
 SIIB(X), JNCH

Encl: as above.

Lab NO 776 / SIIB (X) dt 14/9/23

Report

S/B NO - 3509613

dt - 28-08-2023

The sample as received is in the form of dyed woven readymade garment (Kaftan) having embroidery work on front side, collar and sleeves, stitched with buttons on front side and Dupatta. It is wholly composed of viscose yarn.

Total wt of sample = 663.9g

wt of Kaftan = 497.1g

wt of Dupatta = 166.8g

hsm of Kaftan = 111.25

hsm of Dupatta = 110.63

Sealed R/S returned

Abhayankar
16-10-2023

ABHAYANKAR MAURYA
Chemical Assistant

M. Maity
16.10.2023

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



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

Jawaharlal Nehru Custom House, Nhava Sheva,

Dist- Raigad, Maharashtra – 400 707.

Tel No: 27244989; Fax: 27241828, 27241825.

F. No.SG/MISC-147/2023-24 SIIB(X) JNCH

Date: .09.2023

To,

The Dy. Chief Chemical Examiner

DYCC section, JNCH

Nhava Sheva,

Tal: Uran, Dist: Raigad.

Sub: Testing of sample pertaining to Shipping Bill No. 3509613 dated 28.08.2023 by M/s. Art India (IE Code: GIWPK8619D) – reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to 3509613 dated 28.08.2023 for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	3509613 dated 28.08.2023	Babies Dress of Cotton	01

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

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

Thanking you.

Yours sincerely,

(Jay Manoj Shah)

Asstt. Commissioner of Customs
SIIB(X), JNCH

Encl: as above.

Lab No - 775 / SIIB Q1 dt 14/9/23

Report.

The sample as received is in the form of Readymade garment (Babies Dress). The base printed woven fabric and inner woven fabric are wholly composed of cotton yarns.

Total wt. of the sample = 100.2 gm

As such Gsm of base fabric = 146.6

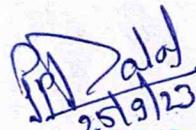
As such Gsm of inner fabric = 73.8

Sealed remnant sample returned.

N.P → S u

25/09/2023

एन. पोन्नसामी / N. PONNUSAMY
सहायक रसायन परीक्षक
Assistant Chemical Examiner


25/9/23
प्रफुल दलाल / Praful Dalal
रसायन परीक्षक ग्रेड-II / Chemical Examiner Gr. II
जवाहरलाल नेहरू सीमा शुल्क भवन प्रयोगशाला
Jawaharlal Nehru Custom House Laboratory
न्हावा शेवा / Nhava Sheva



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

Jawaharlal Nehru Custom House, Nhava Sheva,

Dist- Raigad, Maharashtra – 400 707.

Tel No: 27244989; Fax: 27241828, 27241825.

F. No.SG/MISC-147/2023-24 SIIB(X) JNCH

Date: .09.2023

To,

The Dy. Chief Chemical Examiner

DYCC section, JNCH

Nhava Sheva,

Tal: Uran, Dist: Raigad.

Sub: Testing of sample pertaining to Shipping Bill No. 3509613 dated 28.08.2023 by M/s. Art India (IE Code: GIWPK8619D) – reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to **3509613 dated 28.08.2023** for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	3509613 dated 28.08.2023	Ladies Dress of MMF	01

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

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

Thanking you.

Yours sincerely,

(Jay Manoj Shah)

Asstt. Commissioner of Customs
 SIIB(X), JNCH

Encl: as above.

Lab No 780/SIIB (X) dt 14/9/23

Report.

The sample as received is in the form of Readymade garment (Ladies dress). It is made of dyed woven and printed fabric. It is composed of Filament yarns of polyester.

Total wt. of the sample = 246.7 gms

Gram of the sample = 76.6

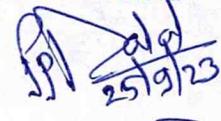
Sealed remnant sample retained.

N.P. → 24

25/09/23

एन. पोन्नूसामी / N. PONNUSAMY
सहायक रसायन परीक्षक
Assistant Chemical Examiner

प्रफुल दलाल / Praful Dalal
रसायन परीक्षक ग्रेड-II / Chemical Examiner Gr. II
जवाहरलाल नेहरू सीमाशुल्क भवन प्रयोगशाला
Jawaharlal Nehru Custom House Laboratory
न्हावा शेवा / Nhava Sheva


25/9/23
CE-II

Market Enquiry Report of M/s Art India (IE Code GIWPK8619D) conducted on 16.09.2023.

As approved by the competent authority, the undersigned officer from SIIB (X) along with Shri Vaibhav Vasant Padwal, authorized representative of exporter, conducted market survey of goods covered under Shipping Bills No. **3509613 dtd 28.08.2023** presented for export by **M/s Art India (IE Code GIWPK8619D)**. 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 16.09.2023 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 sample were opened in presence of authorized representative of exporter Shri Vaibhav Vasant Padwal. 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	<u>Shop 1</u> M/s. A C Garments, 44, Sheriff Devji Street, Masjid Bunder, Mumbai-400003	<u>Shop 2</u> M/s. Silver Corner, Shop No. 1A, 119/121, Sheriff Devji Street, Mumbai-400003	<u>Shop 3</u> M/s Good Luck Garment, Near Janata Market, Gr. Floor 58/60, White House, Sheirff Devji Street, Mumbai-400003	Average wholesale price	Re-determined FOB Value= Declared FOB * (Re-determined PMV/Declared PMV)
3509613 dtd 28.08.2023	Boys 2PC set of Cotton	520	535	530	528/-	72,000/-
	Boys Hoodie of Cotton	500	520	520	513/-	24,717/-
	Boys Jacket with Zipper of Cotton	600	625	610	612/-	20,029/-
	Girls 2PC Suit of Cotton	580	575	570	575/-	1,19,181/-
	Girls Frocks of Cotton	610	580	600	597/-	57,529/-
	Girls Frocks of MMF	600	620	600	607/-	72,288/-
	Ladies Dresses of Cotton	580	565	555	567/-	10,824/-
	Ladies Dresses of MMF	575	555	550	590/-	1,60,908/-
	Ladies Long Dresses Kaftan With Dupatta of MMF	620	635	630	628/-	17,26,427/-

Ladies Nighty of Cotton	562	570	570	567/-	80,411/-
Ladies Pyjama of Cotton	600	620	625	615/-	44,168/-
Ladies Shirts of MMF	585	600	610	598/-	8,154/-
Ladies Suit of MMF	655	650	640	648/-	1,17,818/-
Ladies Tops of MMF	555	548	550	551/-	30,055/-
Mens Shirts of Cotton	600	615	600	605/-	3,06,899/-
Mens Track Pant Cotton	555	550	550	552/-	23,586/-
Mens T-Shirts of Cotton	515	525	510	517/-	3,31,349/-
Woven Dupatta of MMF	275	260	265	267/-	14,56,360/-

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.

Vaibhav
16/9/23

(Vaibhav Vasant Padwal)
Authorized representative of exporter

Ashok
16/09/23
(Ashok Kumar Nayak)
IO/SIIB(X)

 सत्यमेव जयते	OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II SPECIAL INVESTIGATION AND INTELLIGENCE BRANCH (X), Jawaharlal Nehru Custom House, Nhava Sheva, Dist- Raigad, Maharashtra – 400 707. Tel No: 27244983: Fax: 27241828, 27241825. Email Id – siibx.jnch@gov.in	 75 आजादी का अमृत महोत्सव
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F. No. SG/MISC-147/2023-24/SIIB(X) JNCH

Date: .09.2023

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



Sir,

Sub: NOC for Provisional release of the goods for Export covered under Shipping Bills No. 3509613 dated 28.08.2023 of exporter M/s. Art India (IEC: GIWPK8619D)- reg.

Please refer to the subject mentioned above.

The Exporter **M/s. Art India (IEC: GIWPK8619D)** has filed shipping bills No. **3509613 dated 28.08.2023**. As per NCTC alert the consignment was kept on hold vide this office hold letter dated 05.09.2023.

Thereafter, the subject goods under 01 shipping bill were 100% examined by SIIB(X) under Panchanama dated 09.09.2023. Market enquiry of the goods whose value appears to be on the higher side has been conducted and the redetermined FOB and drawback for these goods are as follows:

S/B No.	Item Description	Declared FOB Value	Re-determined FOB Value	Claimed Drawback	Redetermined Drawback
3509613 dtd 28.08.2023	Boys 2PC set of Cotton	93,091/-	72,000/-	2,513	1944
	Boys Hoodie of Cotton	30,278/-	24,717/-	635	519
	Boys Jacket with Zipper of Cotton	23,526/-	20,029/-	635	540
	Girls 2PC Suit of Cotton	1,47,121/-	1,19,181/-	3,384	2741
	Girls Frocks of Cotton	64,913/-	57,529/-	1,428	1266/-
	Girls Frocks of MMF	80,223	72,288/-	2,326	2096/-

Ladies Dresses of Cotton	13,551/-	10,824/-	298	238
Ladies Dresses of MMF	1,93,581/-	1,60,908/-	5,614	4666/-
Ladies Long Dresses Kaftan With Dupatta of MMF	19,76,154/-	17,26,427/-	57,308	50066/-
Ladies Nighty of Cotton	96,174/-	80,411/-	2,308	1930/-
Ladies Pyjama of Cotton	49,678	44,168/-	1,192	1060/-
Ladies Shirts of MMF	9,802/-	8,154/-	284	236
Ladies Suit of MMF	1,30,698/-	1,17,818/-	4,444	4006/-
Ladies Tops of MMF	37,730/-	30,055/-	1,094	871/-
Mens Shirts of Cotton	3,64,647/-	3,06,899/-	8,022	6752/-
Mens Track Pant Cotton	29,941/-	23,586/-	629	495/-
Mens T-Shirts of Cotton	4,02,759/-	3,31,349/-	8,458	6958/-
Woven Dupatta of MMF	19,48,140/-	14,56,360/-	52,600/-	39322/-

The exporter has also claimed ROSCTL benefits under this shipping Bill and this shipping bill is filed under LUT.

As further investigation is still pending, Meanwhile, the exporter vide letter dated 14.09.2023 has requested for provisional release of the goods for Export purpose.

This office has no objection for provisional release of the goods for Export covered under shipping bills No **3509613** dated **28.08.2023**.

This issues with approval of The Commissioner of Customs(In-situ), SIIB(X), JNCH.

Yours Faithfully



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

o/c

Encl:- Copy of shipping bills & packing list.