

 सत्यमेव जयते	भारतसरकार/ Government of India वित्त मंत्रालय / Ministry of Finance आयुक्त सीमा शुल्क एन.एस.-II कार्यालय Office of Commissioner of Customs NS-II जवाहरलाल नेहरू कस्टम हाउस, नवा शेवा, जिला- रायगढ़, महाराष्ट्र - 400 707 Jawaharlal Nehru Custom House, Nhava Sheva, Dist- Raigad, Maharashtra - 400 707.	 अधिभार कर एवं सीमा शुल्क DIRECT TAXES AND CUSTOMS भारत सरकार GOVERNMENT OF INDIA देशसेवाय करसंघ
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F.No. CUS/SIIB/MISC/48/2025-SIIB(E)

Date: 04.03.2025

F.No. :CUS/ASS/MISC/854/2025-CEAC

SCN No.: 2097 /2025-26/ADC/CEAC/NS-II/CAC/JNCH

DIN No.: 20260378NT000000BE84

SHOW CAUSE NOTICE UNDER SECTION 124 OF THE CUSTOMS ACT

**Subject: Investigation into goods covered under Shipping Bill No. 6765615 dated 15.01.2024 attempted to be exported by M/s. Lacreata Multibusiness Private Limited (IEC: AADCL9608F) under LUT.**

On the basis of risk analysis, NCTC vide Email alert bearing No. 796/EXP/2023-24 dated 16.01.2024 identified 01 export consignment of M/s. Lacreata Multibusiness Private Limited (IEC: AADCL9608F) covered under Shipping Bill No. 6765615 dated 15.01.2024 (hereinafter referred to as "Shipping Bill") **(RUD-1)** filed through their Customs Broker M/s Exim Transtrade (India) Pvt. Ltd. (CHA No 11/992) at Punjab Conware CFS. The goods covered under Shipping Bill No. 6765615 dated 15.01.2024 were declared as "Industrial Shoes, Sole PU-Leather & Chef Shoes White EVM Paragon Paralite 1182". The goods were put on hold vide Hold No. 265/2022-23/SIIB(X) dated 02.02.2024 issued vide F. No. SG/MISC-101/2021-22 SIIB(X) JNCH for further investigation.

2. M/s. Lacreata Multibusiness Private Limited (IEC: AADCL9608F), operating as a Merchant Exporter from its office at Branch No. 04, Fairly Place, 2nd Floor, HMP House, Room No. 210, Kolkata, Hooghly, West Bengal - 712232, filed a Shipping Bill for the export of goods to MM Integrated Steel Mills Limited, PO Box No. 3030, Dar Es Salaam, Tanzania, via Nhava Sheva Port. The details are as follows:

**TABLE-I**

SrNo	Shipping Bill No. & date	Item Description	RITC	FOB Value(INR)	DBK(INR)	RODTEP (INR)	IGST(INR)
1	6765615 dated 15.01.2024	Industrial Shoes, Sole PU-Leather	64034000	20,50,106.06/-	1,25,056.47/-	26,651.38/-	LUT
		Chef Shoes, White, EPA Paragon Paralite	64029990	91,428.94/-	1,371.43/-	914.29/-	LUT
		Total Amt		21,41,535	1,26,427.90/-	27,565.67	-

### 3. EXAMINATION AND INSERTION OF ALERT:

Consequently, the subject goods cover under Shipping Bill No. 6765615 dated 15.01.2024 were examined 100% vide Panchanama dated 02.02.2024 (**RUD-II**) in the presence of two independent Panchas, Representative of Customs Broker and Exporter. During the Examination, the subject goods were found as declared in the said Shipping Bill in terms of quantity and description.

Further, a suspension alert was inserted to withhold the Drawback, RoDTEP benefits of the exporter M/s. Lacreata Multibusiness Private Limited (IEC: AADCL9608F) vide *Suspension ID 2656331* for further investigation in terms of valuation and supply chain of the export goods.

### 4. PROVISIONAL RELEASE:

The Exporter vide their letter dated 12.02.2024 requested for Provisional Release of the subject goods for Export purpose. In this regard, NOC dated 14.02.2024 (**RUD-III**) was issued by SIIB(X) for the Provisional Release of the goods cover under Shipping Bill No. 6765615 dated 15.01.2024 for Export purpose. The request of the Exporter was accepted by the Adjudicating Authority as per the Provisions of Board Circular No. 01/2011 dated 04.01.2011 and 30/2013 dated 05.08.2013 vide letter F.No. S/6-Gen-01/Misc-496/2023-24/CEAC dated 29.02.2024 and the goods were released Provisionally for Export purpose under section 110A of the Customs Act, 1962 on execution of Bond equal to 100% value of the goods, vide letter F.No. S/6-Gen-01/Misc-496/2023-24/CEAC dated 29.02.2024.

### 5. VALUATION OF GOODS:

Market enquiry of the subject goods covered under Shipping Bill No. 6765615 dated 15.01.2024 was conducted on 08.02.2024 on the basis of samples taken during the course of examination under Panchanama on 02.02.2024 in the presence of authorized representative of Exporter and CB.

The following shops were visited to ascertain wholesale market price of the goods covered under Shipping Bill No. 6765615 dated 15.01.2024.

**TABLE-II**

(Wholesale Price in Rs. Per unit)

Sr. No.	Shipping Bill & Date	Declared Item Description	R P Safety Products, Turbhe, Navi Mumbai-400705(Shop)	Pawan Enterprises, Turbhe, Navi Mumbai-400707(Shop)	Bright Safety Weld, Turbhe, Navi Mumbai-400707 (Shop)	Average & Wholesale Price (INR)	After adding 30% miscellaneous cost	Declared PMV
1.	6765615 dated 15.01.2024	Industrial Shoes, Sole PU-Leather	440-550	350-500	850	590	767	835.23
		Chef Shoes, White, EPA Paragon Paralite	350	380	340	356.66	463.66	502.86

**TABLE III**

Sl No	Shipping Bill No. & Date	Description of goods	Quantity (PRS)	Declared			Re-determined		
				FOB (INR)	Drawback (INR)	RODTEP (INR)	FOB	Drawback	RODTEP
1	6765615 dated 15.01.2024	Industrial Shoes, Sole PU-Leather	2700	₹ 20,50,106.06	₹ 1,25,056.47	₹ 26,651.38	₹ 18,82,632.74	₹ 1,14,840.59	₹ 24,474.22
2		Chef Shoes, White, EPA Paragon Paralite	200	₹ 91,428.94	₹ 1,371.43	₹ 914.29	₹ 84,301.68	₹ 1,264.52	₹ 843.02
TOTAL			2900	₹ 21,41,535	₹ 1,26,427.9	₹ 27,565.67	₹ 19,66,934.42	₹ 1,16,105.11	₹ 25,317.24

**TABLE IV**

Re-determined FOB (in Rs.)	Differential Drawback (in Rs.)	Differential RoDTEP (in Rs.)	Total excess Export benefits (in Rs.)
₹ 19,66,934.42	₹ 10,322.79	₹ 2,248.43	₹ 12,571.22

As can be seen from the table above, based on the market enquiry conducted on 08.02.2024, it appears that the goods declared by the exporter in the Shipping Bills No. 6765615 dated 15.01.2024 have been mis-declared in terms of their value. The value of the goods have been re-determined based on the market survey report dated 08.02.2024 (**RUD-IV**) from declared FOB value of Rs.21,41,535 to redetermined value of Rs. 19,66,934.42/- . The export incentive such as drawback & RoDTEP are therefore to be re-determined with respect to the new re-determined FOB of the goods as mentioned in the table above. Hence the declared value i.e. Rs. ₹ 21,41,535/- appeared to be liable for rejection in terms of Rule 8 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007 and the value needs to be re-determined as per the provisions of the said Rules. For the purpose of Customs Tariff Act, 1975, valuation of export goods is to be done in terms of Section 14 of the Customs Act, 1962 read with Customs Valuation (Determination of value of Export Goods) Rules, 2007 (CVR). As per the provisions of Act/Rules, transaction value of the goods is to be accepted, subject to Rule 8 of Customs Valuation (Determination of value of Export Goods) Rules, 2007. Prima facie on examination of the subject consignment, the declared value of the goods appeared to be on the higher side; the declared transaction value appeared liable for rejection under Rule 8 of the CVR and the said value is required to be re-determined by sequentially proceeding in terms of Rule 4 to 6 of the Customs Valuation Rules, 2007.

## 6. RE-DETERMINATION OF VALUATION

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

b. As the export goods were not standard goods, the export data in Export Commodity Data Base (ECDB) could not be used for comparing price of the goods of like kind and

quality as required under Rule 4 of CVR, 2007. Further, the subject goods were not identified specifically with any brand, mark, style and other specifications, the goods of like kind and quality exported cannot be identified to compare their transaction value with the declared value of the subject goods. Hence, value of the subject goods cannot be determined under the said Rule 4 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.

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

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

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

As per the provisions of Rule 6 *ibid*, the assessable value of the goods is proposed to be re-determined under Rule 6 *ibid*, i.e. as per the residual method. Accordingly, Market survey was conducted by the officers of SIIB (Export) on 08.02.2024. Value of the goods was taken from 3 different shops/dealers and average of their prices was taken as market value of the same. The details of the determination of the value is summarized in the Market Survey Report dated 08.02.2024.

## **7. SUMMONS & STATEMENT:**

The statement of Mr. Vishal Sahal, Managing Director of M/s. Lacreata Multibusiness Private Limited (IEC: AADCL9608F), was recorded under Section 108 of the Customs Act, 1962, in the Office of SIIB(X), JNCH, Nhava Sheva on 09.02.2024 (RUD-V) and 25.02.2025 (RUD-VI) wherein he *inter-alia* stated that M/s. Lacreata Multibusiness Private Limited (IEC: AADCL9608F) was established in June 2019. The firm is a partnership, consisting of three partners—Mr. Vishal Sahal, his mother, Mrs. Manju Sahal, and his sister, Ms. Jyoti Thakur. The GST registration for the firm was also obtained in 2019. All three partners are actively serving as full-time directors in M/s. Lacreata Multibusiness Private Limited (IEC: AADCL9608F).

- *On being asked about his main foreign buyers, he stated that M/s MMI Steel Mills Ltd. based in Mozambique, with a branch in Tanzania, is his only buyer. He ships goods to both locations. Regarding domestic suppliers, he clarified that they are a trading firm that purchases goods from wherever they find them cheaper. For this particular shipment, they purchased goods only from M/s Jawahar Leather Works, Agra and M/s Paragon Polymer Products Pvt. Ltd., Bangalore, Karnataka.*

- He confirmed that they receive remittance for all exports, generally after receiving 50% advance payment. When questioned about exporting through Nhava Sheva, Mumbai despite being based in Kolkata, he explained that his supplier is in Agra, and Nhava Sheva is closer and offers direct vessels to Tanzania, reducing transit time from 45 days to 15 days.
- Regarding the GST alert about proof of principal place of business not uploaded on the GST portal, he replied that they changed their principal place of business in April 2023 and updated it on the GST portal. He mentioned that his CA uploaded the telephone and internet bills as proof, though he hasn't personally verified it.
- Regarding the firm's dormancy from July 2019 to November 2021 and December 2022 to December 2023, he explained that due to the COVID-19 pandemic, they had no export orders and faced delays in updating KYC, leading to the dormant status. He further stated that their export activity is minimal, with just 2-3 shipping bills per year.
- Regarding the observation about M/s Sunita Industrial Corporation supplying goods under RITC 6402 without proper inward supply, he clarified that this supplier was not involved in this particular consignment. He assured to look into the matter and mentioned that goods were received as per purchase orders.
- On the e-way bill irregularity (vehicle movement from Kolkata to Navi Mumbai), he explained that since his firm is registered in West Bengal but goods were sourced from Agra and shipped directly to Nhava Sheva, the e-way bill system did not allow proper entry. His staff mistakenly generated the e-way bill from Kolkata to Nhava Sheva, leading to dual entries.
- On being asked about the alleged dubious supply chain, he stated that all purchases are supported by GST invoices and payments are made through digital channels, leaving no scope for dubious transactions.
- He stated that, as of 25.02.2025, he has exported around 7-8 shipments.
- He confirmed having received foreign remittance for all shipments and committed to emailing all e-BRC copies by 25.02.2025.
- He affirmed that he received goods from both M/s Jawahar Leather Works Pvt. Ltd. and M/s Paragon Polymer Products Pvt. Ltd., describing them as regular suppliers. He also stated that this can be verified from his GSTR records, which he would email to SIIB(X), JNCH by 25.02.2025.

b. On the receipt of Summons CBIC-DIN-20250778NT000041944B dated 31.07.2025, Shri Jayesh Kuverji Lalka, G card holder of CHA firm M/s. Exim Transtrade (India) Pvt. Ltd. appeared before this office for recording of statement **(RUD-VII)** under Section 108 of the Customs Act, 1962 on 05.08.2025, wherein he inter-alia stated that:

- On being asked about his association with the Customs Broker firm, he stated that he has been employed with M/s. Exim Transtrade (India) Pvt. Ltd. for the past 30 years, while the firm itself has been operating in the Customs Broker business for around 30-32 years.
- On being asked about the procedure followed by his firm, he stated that exporters are first advised to submit all required documents related to the goods for export, along with confirmation regarding their intent to claim export incentives. Based on these documents, a checklist is prepared and shared with the exporter for verification and approval. After receiving confirmation, the Shipping Bill is filed electronically through ICEGATE.
- On being asked who handled the documentation work in the present case, he stated that he himself, along with his subordinate staff, manages such work and that he personally filed the documents for M/s. Lacreata Multibusiness (IEC: AADCL9608F). He further confirmed that Shipping Bill No. 6765615 dated 15.01.2024 was filed by his firm on behalf of the said exporter.
- On being asked how the exporter approached his firm, he stated that Shri Vishal Sahal, Director of M/s. Lacreata Multibusiness, coordinated with them for filing of shipping bills. The contact numbers available in KYC records are 9163268368 and 8420209368.

- On being asked about the payment made to his firm, he stated that the payment was received at the firm's office, but he is not aware of the exact amount.
- On being asked whether his firm verified the KYC and other related documents, he stated that the exporter submitted KYC documents such as PAN card, Aadhaar card, and IEC copy, which are being submitted for reference. He further stated that the IEC and GST registration of the exporter were verified on the DGFT and GST online portals.
- On being asked if the address of the exporter was physically verified, he stated that his firm had visited and verified the premises at the time of KYC, though he is unable to provide photographs or other documentation of the visit.
- On being asked why his firm did not advise the exporter to declare fair value, he stated that his firm files the documents as provided by the exporter and primarily checks the export policy, CTH, and GATT declaration. Since these were found correct at the time of filing, and as valuation is solely the responsibility of the exporter, his firm had no role in fixing the declared value. He further stated that he became aware of the overvaluation only when informed by Customs officers.
- On being asked if he was aware that overvaluation can lead to wrongful export incentives and is an offence under the Customs Act, he stated that he is aware of this fact but denied having any knowledge of overvaluation in the present case. He reiterated that shipping bills are filed strictly on the basis of the exporter's documents.
- On being asked whether his firm complied with Regulation 10 of the CBLR, 2018, he stated that all KYC documents were duly verified and the exporter's premises were visited. The shipping bill was filed based on documents provided by the exporter, and he believes that his firm has complied with all provisions of the Act.

## **8. GST VERIFICATION:**

### **(i) Exporter Verification:**

As per reply received from the concerned GST Commissionerate vide letter F.No. GEXCOM/AE/VRFN/OTH/449/2024-AE dated 30.07.2024, the exporter M/s. Lacreata Multibusiness Private Limited (IEC: AADCL9608F) was found physically present at the registered Principal place of Business; that during the course of visit documents related to export, E-BRC, Bank Statement has been verified and found in order. All suppliers are active.

### **(ii) Supplier Verification:**

- a. As per reply received from the concerned GST Commissionerate vide letter R.C.No. DC/STU/2024-25 dated 22.05.2025, the supplier M/s. Paragoan Polymer Products Private Limited (GSTIN-36AABCP3052F1ZR) was found to be genuine; existing at declared principal place of business; that the supplier has consistently filed all GST returns; that ITC/ IGST refund availed by the supplier were verified and found genuine; that the goods supplied by M/s. Paragoan Polymer Products Private Limited (GSTIN-36AABCP3052F1ZR) to M/s. Lacreata Multibusiness Private Limited (IEC: AADCL9608F) were found to be genuine.
- b. Letter dated 12.02.2024 and Reminder Letters dated 04.12.2024, 31.01.2025 and 26.06.2025 were sent to concerned GST Commissionerate regarding the verification of genuineness of supplier M/s. Jawahar Leather Works Pvt. Ltd. (GSTIN-09AAACJ6059K1Z7). However, no reply has been received in this office till date.

c. NCTC had flagged M/s. Sunita Industrial Corporation as L1 supplier to the exporter, but the subject export goods have not been procured from them by the exporter. However, a letter was issued to GST authorities for verification. As per reply received from the concerned GST Commissionerate vide mail dated 16.12.2024, regarding supplier M/s. Sunita Industrial Corporation, it is mentioned that- *the supplier was physically present at declared PPOB; that though supply invoice , payment proof and party ledger could be furnished by the supplier M/s. Sunita Industrial Corporation , showing the reason that recipient himself lifted the goods from supplier's business place, goods movement documents along with transport document could not be furnished by the supplier.*

### 9. Past Export & Remittance:

As per the data available on the ICES 1.5 system, it has been observed that the exporter, M/s. Lacreata Multibusiness (IEC: AADCL9608F), does not have any record of previous export shipments for which the realization of export proceeds or receipt of foreign remittances remains pending. (Photo attached for reference).

Grand Total 0.00

**Indian Customs EDI System - Exports**  
 JNCU, NIBAVA SHEVA, TALURAN, DISTERAGAD-400707  
 Details of Defaulting IECs (FOB Yet to be Realised)  
 IEC: AADCL9608F Exporter Name: LACREATA MULTIBUSINESS PRIVATE LIMITED  
 Expected Realisation Date Between: 01/01/2020 to 31/07/2023

Amount in Rs.

Serial No.	SI No.	SI Date	LED Date	Exported Realisation Date	Invoice No.	Drawback Amount	FOB to be Realised(In FC)	FOB Actually Realised(In FC)	FOB Currency	Freight Currency	Freight	Insurance	Insurance Currency	Commission	Commission Currency	Discount	Discount Currency	Other Deductions	Other Deduction Currency
This report is limited to Data sent by RBI and integrated to ICES																			
Report Printed by : 10063624 Printed on : 31/07/2025 16:08 Page : 1 Report ID : E_MIS_RBI_1_10063624																			

### 10. RELEVANT LEGAL PROVISIONS:

#### Customs Act, 1962

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

#### Section 50: Entry of goods for Exportation. -

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

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

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

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

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

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

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

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

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

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

**28AAA. Recovery of duties in certain cases.**—(1) Where an instrument issued to a person has been obtained by him by means of — (a) collusion; or (b) wilful 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.

**28AA. Interest on delayed payment of duty**—(1) Notwithstanding anything contained in any judgment, decree, order or direction of any court, Appellate Tribunal or any authority or in any other provision of this Act or the rules made thereunder, the person, who is liable to pay duty in accordance with the provisions of section 28, shall, in addition to such duty, be liable to pay interest, if any, at the rate fixed under subsection (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

**Section 113(ia):** any goods entered for exportation under claim for drawback which do not correspond in any material particular with any information furnished by the exporter or manufacturer under this Act in relation to the fixation of rate of drawback under section 75

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

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

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

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

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

**Section 114AC:** Penalty for fraudulent utilisation of input tax credit for claiming refund. -

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

#### **Customs and Central Excise Duties Drawback Rules, 2017**

**Rule 17:** Repayment of erroneous or excess payment of drawback and interest. -

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

#### **Customs Valuation (Determination of Value of Export Goods) Rules, 2007:**

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

(1) Subject to rule 8, the value of export goods shall be the transaction value.

(2) The transaction value shall be accepted even where the buyer and seller are related, provided that the relationship has not influenced the price.

(3) If the value cannot be determined under the provisions of sub-rule (1) and sub-rule (4), the value shall be determined by proceeding sequentially through rules 4 to 6.

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

(1) "the value of the export goods shall be based on the transaction value of goods of like kind and quality exported at or about the same time to other buyers in the same destination country of importation or in its absence another destination country of importation adjusted in accordance with the provisions of sub-rule (2).

(2) In determining the value of export goods under sub-rule (1), the proper officer shall make such adjustments as appear to him reasonable, taking into consideration the relevant factors, including -

- (i) Difference in the dates of exportation,
- (ii) Difference in commercial levels and quantity levels,

(iii) Difference in composition, quality and design between the goods to be assessed and the goods with which they are being compared,

(iv) Difference in domestic freight and insurance charges depending on the place of exportation”.

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

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

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

(c) an amount towards profit”.

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

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

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

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

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

### **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.

### **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.

**Notification No. 76/2021-Cus (N.T) dated 23.09.2021 and 24/2023-Cus (N.T) dated 01.04.2023:**

**Para 3. Cancellation of duty credit.-**

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

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

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

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

**i.** M/s. Lacreata Multibusiness Private Limited (IEC: AADCL9608F) having its office at Branch No. 04, Fairly Place, 2nd Floor, HMP House, Room No. 210, Kolkata, Hooghly, West Bengal – 712232 filed Shipping Bill No. 6765615 dated 15.01.2024 filed through their Customs Broker M/s Exim Transtrade (India) Pvt. Ltd. (CHA No 11/992) for export of goods declared as “Industrial Shoes, Sole PU-Leather & Chef Shoes White EVM Paragon Paralite 1182” destined to Tanzania with a declared FOB value of Rs. 21,41,535/- .

**ii.** Whereas, the goods covered under Shipping Bill No. 6765615 dated 15.01.2024 were examined 100% vide Panchanama dated 02.02.2024 in the presence of two independent Panchas, Representative of Customs Broker and Exporter. During the Examination, the subject goods were found as declared in the said Shipping Bill in terms of quantity and description.

**iii.** As can be seen from the Table-III, based on the market enquiry conducted on 08.02.2024, it appears that the goods declared by the exporter in the Shipping Bill No. 6765615 dated 15.01.2024 have been mis-declared in terms of their value. During the market enquiry it was found that the value of the goods filed under the said Shipping Bill were inflated and hence needed to be re-determined under Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007, for reasons as

mentioned in Para 6 above. The export incentive such as drawback & RoDTEP are therefore re-determined with respect to the re-determined FOB as mentioned in the Table-III above.

**iv.** As the Exporter M/s. Lacreata Multibusiness Private Limited (IEC: AADCL9608F) had not made declaration truthfully in the said Shipping Bill, hence, it appears that there was a deliberate mis-declaration, mis-statement and suppression of facts regarding the actual value of the impugned goods, on the part of the Exporter with mala-fide intention to claim undue export benefits not legitimately payable to them. The exporter had declared the FOB value in the shipping bill as Rs. 21,41,535/- whereas the re-determined FOB value after conducting the Market Survey was Rs. 19,66,934.42/- only and hence higher Drawback & RoDTEP and other export incentives were claimed. Thus, it appeared that the said goods were attempted to be exported in violation of Section 50(2) of the Customs Act, 1962 read with Section 11(1) of Foreign Trade (Development & Regulation) Act 1992 & Rules 11 of Foreign Trade Rules 1993, as exporter had furnished wrong declaration to the Custom Authorities.

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

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

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

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

**ix.** The value of the impugned goods is, therefore, proposed to be re-determined under the residual Rule 6 of CVR (Export) Rules, 2007. This rule stipulates that subject to the provisions of Rule 3, where the value of the export goods cannot be determined under the provisions of Rules 4 and 5, the value shall be determined using reasonable means consistent with the principles and general provisions of these rules. Therefore, in order to arrive at the correct value of the impugned goods the same was required to be done on the basis of Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007. Accordingly, the total value of the goods have been re-determined as Rs.19,66,934.42/- as per the market enquiry conducted of the subject goods.

**x.** The re-determined FOB value of the said goods covered under the above mentioned Shipping Bill No. 6765615 dated 15.01.2024 comes to Rs. 19,66,934.42/- as against the declared FOB value of Rs. 21,41,535/-. By inflating the FOB value, the exporter was attempting to claim Drawback of Rs. 1,26,427.9/- and RoDTEP of Rs. 27,565.67/- whereas they were eligible for Drawback of Rs. 1,16,105.11/- and RoDTEP of Rs. 25,317.24/- respectively. (as tabulated in Table-III above).

**xi.** It is thus cogent and clear that the exporter M/s. Lacreata Multibusiness Private Limited (IEC: AADCL9608F) had mis-declared the impugned goods in terms of their value and attempted to defraud the Government by claiming undue higher amount of Drawback and RoDTEP and thereby acted in a manner which rendered the said goods under Table-I above liable for confiscation in terms of the provisions of Section 113(ia) and 113 (ja) of the Customs Act, 1962.

**xii.** The Drawback amount of Rs. 1,26,427.9/- claimed by the exporter in the Shipping Bills as mentioned in Table-I is liable to be rejected and demanded back from the exporter in terms of Rule 17 of the Customs and Central Excise Duties Drawback Rules, 2017 read with Section 75A(2) of the Customs Act, 1962.

**xiii.** The RoDTEP amounting to Rs. 27,565.67/- claimed by the exporter in live Shipping Bill mentioned in Table-I above, is liable to be rejected and shall be demanded back along with applicable interest in terms of Section 28AAA read with section 28AA of the Customs Act, 1962, and CBIC Notification No. 76/2021-CUS (N.T) dated 23.09.2021 and CBIC Notification No. 24/2023-CUS (N.T) dated 01.04.2023.

**xiv.** It is observed that the exporter, M/s. Lacreata Multibusiness (IEC: AADCL9608F), during his statement, admitted that the goods in question were procured from Agra and directly transported to Nhava Sheva for export. However, the exporter furnished two separate e-way bills pertaining to consignments from two different suppliers, both bearing the same vehicle registration number and having left from Agra and Kolkata on the same date. (Photos attached)



Private Limited (IEC: AADCL9608F) should not be rejected and re-determined to Rs. 19,66,934.42/- under rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.

- ii. The goods pertaining to Shipping Bill No. 6765615 dated 15.01.2024 of declared FOB value of Rs. 21,41,535/- should not be confiscated under the provisions of Section 113(i), 113(ia), and 113(ja) of the Customs Act, 1962 due to overvaluation and mis-declaration for claiming undue export incentives.
- iii. The Drawback amount of Rs. 1,26,427.9/- claimed by the exporter in the Shipping Bills as mentioned in Table-I should not be rejected and demanded back from the exporter in terms of Rule 17 of the Customs and Central Excise Duties Drawback Rules, 2017 read with Section 75A(2) of the Customs Act, 1962.
- iv. The RoDTEP amounting to Rs. 27,565.67/- claimed by the exporter in live Shipping Bill mentioned in Table-I above, should not be rejected and demanded back along with applicable interest in terms of Section 28AAA read with section 28AA of the Customs Act, 1962, and CBIC Notification No. 76/2021-CUS (N.T) dated 23.09.2021 and CBIC Notification No. 24/2023-CUS (N.T) dated 01.04.2023.
- v. Penalty should not be imposed on the exporter M/s. Lacreata Multibusiness Private Limited (IEC: AADCL9608F) under Section 114(iii) of the Customs Act, 1962, for their act of mis-declaration of the value of the export goods and submission of fabricated e-way bills.
- vi. Penalty should not be imposed on the exporter M/s. Lacreata Multibusiness Private Limited (IEC: AADCL9608F) under Section 114AA of the Customs Act, 1962, for knowingly and intentionally using falsified and fabricated documents with mala fide intent to avail undue export incentives.
- vii. Penalty should not be imposed on the exporter M/s. Lacreata Multibusiness Private Limited (IEC: AADCL9608F) under Section 114AB of the Customs Act, 1962, for attempting to obtain export incentives in the form of Drawback and RoDTEP, fraudulently by means of misrepresentation and suppression of facts.
- viii. Penalty should not be imposed on the exporter M/s. Lacreata Multibusiness Private Limited (IEC: AADCL9608F) under Section 114AC of the Customs Act, 1962, on account of furnishing false and inconsistent documents i.e. two e-way bills from different suppliers showing the same vehicle for different origins on the same date, amounting to mis-declaration and attempt to obtain export benefits by suppression and misstatement of facts.
- ix. The bond submitted at the time of provisional release of the goods for BTT, should not be enforced against redemption fine and penalty etc. arising out of this order.

**13.** The noticees are further informed that they should clearly state in their written reply whether they wish to be heard in person before the case is adjudicated. In case no reply is received within 30 days of the receipt of this SCN and no request is made for the PH or they do not appear before the adjudicating authority on the date

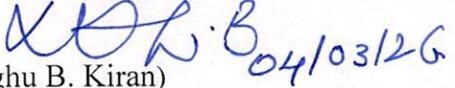
and time fixed, the case will be decided ex-parte on the basis of evidence available on record without any further reference to them.

**14.** This show cause notice is issued only in respect of issues discussed in the show cause notice and the goods mentioned against the Shipping Bill discussed hereinabove.

**15.** The Department reserves its right to add, amend, modify, etc. this notice based on any fresh facts or evidence which may come to the notice of the Department after issue of this notice but prior to adjudication thereof.

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

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

  
(Raghu B. Kiran)  
COMMISSIONER OF CUSTOMS (In-situ)

To,  
Noticees,

**1.** M/s. LACREATA MULTIBUSINESS PRIVATE LIMITED (IEC: AADCL9608F)  
Branch No. 04, Fairly Place, 2nd Floor, HMP House, Room No. 210, Kolkata, Hooghly,  
West Bengal - 712232

**Copy to:**

1. The Asstt. Commissioner of Customs, SIIB (X), JNCH
2. **The Additional Commissioner of Customs, CAC, NS-II JNCH**
3. Supdt/CHS, JNCH for display on Notice Board.
4. DC, IRMC, JNCH.
5. Office Copy

**ANNEXURE - I**

<b>Sr. No.</b>	<b>List of Relied Upon Documents</b>
<b>RUD-I</b>	Shipping Bill No. 6765615 dated 15.01.2024
<b>RUD-II</b>	Panchanama dated 02.02.2024
<b>RUD-III</b>	NOC for provisional release dated 14.02.2024
<b>RUD-IV</b>	Market Enquiry dated 08.02.2024
<b>RUD-V</b>	Statement of Shri Vishal Sahal, Managing Director of M/s. Lacreata Multinusiness Pvt. Ltd. (IEC AADCL9608F) dated 09.02.2024
<b>RUD-VI</b>	Statement of Shri Vishal Sahal, Managing Director of M/s. Lacreata Multinusiness Pvt. Ltd. (IEC AADCL9608F) dated 25.02.2025
<b>RUD-VII</b>	Statement of Shri Jayesh Kuverji Lalka, G-Card Holder of CHA firm M/s. Exim Transtrade (India) Pvt. Ltd. dated 05.08.2025



**INDIAN CUSTOMS EDI SYSTEM**  
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS  
DEPARTMENT OF REVENUE - MINISTRY OF FINANCE  
GOVERNMENT OF INDIA

Port Code	SB No	SB Date
INNSA1	6765615	15-JAN-24
IEC/Br	AADCL9608F	0
GSTIN/TYPE	19AADCL9608F1ZB GSN	
CB CODE	AAACE8663LCH001	
TYPE	INV	ITEM CONT
Nos	1	4 0
PKG	282	G.WT KGS 3506



\* SB22160120242020

JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707

**PART - I - SHIPPING BILL SUMMARY**

A STATUS	1.MODE	2.ASSESS	3.EXMN	4.JOBGING	5.MEIS	6.DBK	7.RODTP	8.LICENCE	9.DFRC	10.RE-EXP	11.LUT
	SEA	Y	Y	N	Y	Y	Y	N	N		Y
B DECLARANT DETAILS	12.PORT OF LOADING	INNSA1 (Jawaharlal Nehru (Nh))				13.COUNTRY OF FINAL DESTINATION		TANZANIA			
	14.STATE OF ORIGIN	West Bengal				15.PORT OF FINAL DESTINATION		TZDAR (Dar Es Salaam)			
C LU SUMMA	16.PORT OF DISCHARGE	TZDAR (Dar Es Salaam)				17.COUNTRY OF DISCHARGE		TANZANIA			
	1.EXPORTER'S NAME & ADDRESS	LACREATA MULTIBUSINESS PRIVATE LIMITED 4Fairly Place, 2nd Floor, Hmp House Kolkata, West Bengal-700001Contact Kolkata				7.CONSIGNEE NAME & ADDRESS		MM Integrated Steel Mills Limited PO Box No 3030 Dar Es Salaam			
E MANIFEST DETAILS	3. AD CODE:	6690006				8. GSTIN / TYPE		19AADCL9608F1ZB GSN			
	4.RBI WAIVER NO.& DT					9.FOREX BANK A/C NO.		82XXXXXXXX290			
G EQUIPMENT DETAILS	5.CB NAME	EXIM TRANSTRAD (INDIA) PVT. TD				10.DBK BANK A/C NO.		82XXXXXXXX290			
	6.AEO					11. IFSC NO.		DBSS0IN0811			
I ANNEX DETAILS	1.FOB VALUE	2.FREIGHT	3.INSURANC	4.DISCOU	5.COM	D. EX. PR.	1.DBK CLAIM	2.IGST AMT	3.CESS AMT		
	2141535	173250	4125	0	0		126428				
J PROCESS DETAILS	6.DEDUCTIONS	7.P/C	8.DUTY		9.CESS	F. INVOICE SUMMARY	4.IGST VALUE	5.RODTEP AMT	6.ROSC TL AMT		
	0	750					27565			0	
H CHALLAN DETAILS	1.MAWB NO.	2.MAWB DT	3.HAWB NO.	4.HAWB DT	N.O.C.	H CHALLAN DETAILS	1.SNO	2.INV NO.	3. INV AMT.	4.CURRENC	
							1	LAC/23-24/985	28108	USD	
I ANNEX DETAILS	4. CIN NO.	5. CIN DT.	6. CIN SITE ID			H CHALLAN DETAILS	1SR.NO	2.CHALLAN NO	3.PAYMT DT	4.AMOUNT	
	24PCEG0116519282600	16-JAN-24	INNSA1								
I ANNEX DETAILS	1.SEAL TYPE	2.NATURE OF CARGO			3.NO. OF PACKETS	4.NO. OF CONTAINERS	5.LOOSE PACKETS				
	WAREHOUSE SEALED	CONTAINERISED			282	0	0				
I ANNEX DETAILS	6.MARKS & NUMBERS	As Per Invoice- I/We undertake to abide by Provisions of FEMA-1999, as amended from time to time, Incl.Realization/repatriation of Foreign Exchange To/From India - ?I/We, in regard to my/our claim under RodTEP scheme made in this Shipping Bill or Bill of Export, hereby declare that :Contd in Product									
I ANNEX DETAILS	1.EVENT	2.DATE	3.TIME	4.LEO NO.		7/62					
	5.Submission	15-JAN-24	16:01	6.LEO Date.		16-JAN-24					
I ANNEX DETAILS	5.Assessment	16-JAN-24	11:27	8.BRC Realisation Date		31-OCT-24					
	7.Examination	16-JAN-24	17:27								
I ANNEX DETAILS	9.LEO	16-JAN-24	20:00								

Signature Not Verified

Digitally signed by DS CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS 05  
Date: 2024.01.16 20:26:49 IST  
Reason: CUSTOMS  
Location: INDIA

Glossary

A: ASSESS - Assessed, EXMN - Examined, MEIS - Merchandise Export Incentive Scheme, DBK - Drawback, ROSL - Rebate of State Levies, DEEC - Duty Exemption Entitlement Certificate, DFRC - Duty Free Replenishment Certificate, LUT - Letter of Under Taking. B: CB - Customs Broker, AD Authorized Dealer, AEO - Authorized Economic Operator, UCR - Unique Customs Reference C: DISCOU - Discount, COM - Commission, P/C Packing Charges, D: EX. PR. - Export Promotions E: MAWB / HAWB - Master / House Airway Bill Number J: BRC - Bank Realisation Certificate

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L-148



**INDIAN CUSTOMS EDI SYSTEM**  
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS  
DEPARTMENT OF REVENUE - MINISTRY OF FINANCE  
GOVERNMENT OF INDIA

JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707

Port Code  
INNSA1  
IEC/Br  
GSTIN/TYPE  
CB CODE  
TYPE  
Nos  
PKG

SB No  
6765615  
AADCL9608F  
19AADCL9608F1ZB GSN  
AAACE8663LCH001  
INVT  
ITEM  
CONT  
1 4 0  
282 G.WT KGS 3506



JNCH, I

**PART - II - INVOICE DETAILS**

A. REF	1.S.No	2.INVOICE No. & Dt.	3.P.O.No. & Dt.	4.LoC No. & Dt	5.Contract No.&Dt	6.AD code	7.INVT		
1	LAC/23-24/985	13/01/2024				6690006	CIF		
B. TRANSACTION PARTIES	1.EXPORTER'S NAME & ADDRESS			2.BUYER'S NAME & ADDRESS					
	LACREATA MULTIBUSINESS PRIVATE LIMITED 4Fairly Place, 2nd Floor, Hmp House Kolkata, West Bengal-700001Contact 700001			MM Integrated Steel Mills Limited PO Box No 3030 Dar Es Salaam					
	3.THIRD PARTY NAME & ADDRESS			4.BUYER AEO STATUS					
C.VAL DTLS	1.INVOICE VALUE	2.FOB VALUE	3.FREIGHT	4.INSURANCE	5.DISCOUNT	6.COMMISON	7.DEDUCT	8.P/C	9.EXCHANGE RATE
	28108 USD	25958 USD	2100 USD	50 USD	0	0	0	750	1 USD INR
D. ITEM DETAILS	1.ItemSNo	2.HS CD	3.DESRIPTION		4.QUANTITY	5.UQC	6.RATE	7.VALUE(F/C)	
	1	64034000	Industrial Shoes - Sole- PU - Leather - Full Grain, Anti Skid, Anti Penetration Steel Toe 200 Joules, Mid Length		2700	PRS	9.7	26190	
	2	64029990	Chef Shoes,White,EVA Paragon Paralite 11 82 Size-(7 - 150pairs,8 - 50pairs)		200	PRS	5.84	1168	
	3	64034000	Supp:Jawahar Leather Works (P) Ltd., GST IN NO-09AAACJ6059K1Z7, TAX INV NO-J/23-2 4/302 Dt.12.01.24		1	NOS	.001	0	
	4	64029990	Supp:Paragon Polymer Products Private Li mited, GSTIN NO-36AABCP3052F1ZR, TAX INV NO-1380115055 Dt.07.12.23		1	NOS	.001	0	

LET EX

**Glossary**

A: Ref - Reference P.O. - Purchase Order, LoC - Letter of Credit, AD - Authorised Dealer C: VAL DTLS - Valuation Details  
FOB - Freight On Board, DEDUCT - Deduction, P/C - Packing Charge D: HS CD - Harmonized System Code, UQC - Unit Quantity Code

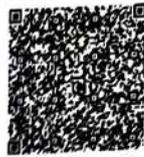
*Jelawati*  
5/18/25  
L-138

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**INDIAN CUSTOMS EDI SYSTEM**  
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS  
DEPARTMENT OF REVENUE - MINISTRY OF FINANCE  
GOVERNMENT OF INDIA

Port Code	SB No	SB Date
INNSA1	6765615	15-JAN-24
IEC/Br	AADCL9608F	0
GSTIN/TYPE	19AADCL9608F1ZB GSN	
CB CODE	AAACE8663LCH001	
TYPE	INV	ITEM CONT
Nos	1	4 0
PKG	282	G.WT KGS 3506



\* SB22160120242020

JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707

**PART - III - ITEM DETAILS**

11VSN	2ITEMSN	3.HS CD	4.DESCRPTION	5.QUANTITY	6UQC	7.RATE	8.VALUE(F/C)	9.FOB (INR)	10.PMV	
1	1	64034000	Industrial Shoes - Sole- PU - Leather - Full Grain, Anti Skid, Anti Penetration Steel Toe 200 Joules, Mid Length	2700	PRS	9.7	26190	2050106.02	835.23	
11.DUTYAMT		12.CESS RT	13.CESAMT	14.DBKCLMD	15.IGSTSTAT	16. IGST VALUE		17. IGST AMOUNT		18SCHCOD
				Y	LUT					19
19. SCHEME DESCRIPTION			20. SQC MSR	21. SQC UQC	22. STATE OF ORIGIN			23. DISTRICT OF ORIGIN		
Drawback			2700	PRS	Uttar Pradesh			AGRA		
24. PT Abroad	25.COMP CESS	26.END USE	27.FTA BENEFIT AVAILED		28. REWARD BENEFIT		29. THIRD PARTY ITEM			
NCPTI	0 INR	GNX200	Y		Yes		N			

11VSN	2ITEMSN	3.HS CD	4.DESCRPTION	5.QUANTITY	6UQC	7.RATE	8.VALUE(F/C)	9.FOB (INR)	10.PMV	
1	2	64029990	Chef Shoes, White, EVA Paragon Paralite 11 82 Size-(7 - 150pairs, 8 - 50pairs)	200	PRS	5.84	1168	91428.98	502.86	
11.DUTYAMT		12.CESS RT	13.CESAMT	14.DBKCLMD	15.IGSTSTAT	16. IGST VALUE		17. IGST AMOUNT		18SCHCOD
				Y	LUT					19
19. SCHEME DESCRIPTION			20. SQC MSR	21. SQC UQC	22. STATE OF ORIGIN			23. DISTRICT OF ORIGIN		
Drawback			200	PRS	Telangana			MEDAK		
24. PT Abroad	25.COMP CESS	26.END USE	27.FTA BENEFIT AVAILED		28. REWARD BENEFIT		29. THIRD PARTY ITEM			
NCPTI	0 INR	GNX200	Y		Yes		N			

11VSN	2ITEMSN	3.HS CD	4.DESCRPTION	5.QUANTITY	6UQC	7.RATE	8.VALUE(F/C)	9.FOB (INR)	10.PMV	
1	3	64034000	Supp:Jawahar Leather Works (P) Ltd., GST IN NO-09AAACJ6059K1Z7, TAX INV NO-J/23-2 4/302 Dt.12.01.24	1	NOS	.001	0	0	.01	
11.DUTYAMT		12.CESS RT	13.CESAMT	14.DBKCLMD	15.IGSTSTAT	16. IGST VALUE		17. IGST AMOUNT		18SCHCOD
				N	NA					00
19. SCHEME DESCRIPTION			20. SQC MSR	21. SQC UQC	22. STATE OF ORIGIN			23. DISTRICT OF ORIGIN		
Free SB Involving Remittance C			1	PRS	Uttar Pradesh			AGRA		
24. PT Abroad	25.COMP CESS	26.END USE	27.FTA BENEFIT AVAILED		28. REWARD BENEFIT		29. THIRD PARTY ITEM			
NCPTI	0 INR	GNX200	Y		No		N			

11VSN	2ITEMSN	3.HS CD	4.DESCRPTION	5.QUANTITY	6UQC	7.RATE	8.VALUE(F/C)	9.FOB (INR)	10.PMV	
1	4	64029990	Supp:Paragon Polymer Products Private Lj mited, GSTIN NO-36AABCP3052F1ZR, TAX INV NO-1380115055 Dt.07.12.23	1	NOS	.001	0	0	.01	
11.DUTYAMT		12.CESS RT	13.CESAMT	14.DBKCLMD	15.IGSTSTAT	16. IGST VALUE		17. IGST AMOUNT		18SCHCOD
				N	NA					00
19. SCHEME DESCRIPTION			20. SQC MSR	21. SQC UQC	22. STATE OF ORIGIN			23. DISTRICT OF ORIGIN		
Free SB Involving Remittance C			1	PRS	Telangana			MEDAK		
24. PT Abroad	25.COMP CESS	26.END USE	27.FTA BENEFIT AVAILED		28. REWARD BENEFIT		29. THIRD PARTY ITEM			
NCPTI	0 INR	GNX200	Y		No		N			

**GLOSSARY**

FOB - Freight On Board, HS CD Harmonized System Code, UQC - Unit Quantity Code, PMV - Present Market Value, CESAM - Cess Amount  
IGSTSTA - IGST Payment Status, VAL - IGST Value, PAID - IGST Amount Paid, SCHCOD - Scheme Code, SQC MSR - Standard Quantity  
Measurement, comp - compensatory, PT Abroad - Preferential treatment Availed Abroad

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*J. K. Sarda*  
3/18/25  
L-198

INVOICE (1/1)



**INDIAN CUSTOMS EDI SYSTEM**  
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS  
DEPARTMENT OF REVENUE - MINISTRY OF FINANCE  
GOVERNMENT OF INDIA

JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707

Port Code	INNSA1	SB No	6765615	SB Date	15-JAN-24
IEC/Br	AADCL9608F				0
GSTIN/TYPE	19AADCL9608F1ZB GSN				
CB CODE	AAACE8663LCH001				
TYPE	INV	ITEM	CONT		
Nos	1	4	0		
PKG	282	G.WT	KGS	3506	



**PART - IV - EXPORT SCHEME DETAILS**

**A. DRAWBACK & ROSL CLAIM**

1.INV SNO	2.ITEM SNO	3.DBK SNO.	4.QTY/WT	5.VALUE	6.RATE	7.DBK AMT	8.STALEV	9.CENLEV	10.ROSL
1	1	640301B	2700	2050106.02	6.1	125056.47	0	0	0
1	2	640299B	200	91428.98	1.5	1371.43	0	0	0

**B. AA / DFIA LICENCE DETAILS**

1.INV SNO	2.ITEM SNO	3.LICENCE NO	4.DESCN OF EXPORT ITEM	5.EXP SNO	6.EXPQTY	7.UQC	8.FOB VALUE
		9.SION	10.DESCN OF IMPORT ITEM	11IMP SNO	12IMPQT	13.UQC	14.INDIG /

**C. JOBBING DETAILS**

1.BE NO	2.BE DATE	3.PORT CODE	4.DESCN OF IMPORTED GOODS	5.QTY IMP	6.QTY USED
---------	-----------	-------------	---------------------------	-----------	------------

**D. SINGLE WINDOW DECLARATION**

1.INVSN	2.ITMSN	3.INFO	4.QUALIFIER	5.INFO CD	6.INFO TEXT	7.INFO MSR	8.UQC
1	1	ORC	STO	09			
1	1	ORC	DOO	118			
1	1	CHR	SQC			2700	PRS
1	1	ORC	EPT	NCPTI			
1	1	DTY	GCESS			0	INR
1	1	DTY	RDT	RODTEPY	Claimed	2700	PRS
1	2	ORC	STO	36			
1	2	ORC	DOO	513			
1	2	CHR	SQC			200	PRS
1	2	ORC	EPT	NCPTI			
1	2	DTY	GCESS			0	INR
1	2	DTY	RDT	RODTEPY	Claimed	200	PRS
1	3	ORC	STO	09			
1	3	ORC	DOO	118			
1	3	CHR	SQC			1	PRS
1	3	ORC	EPT	NCPTI			
1	3	DTY	GCESS			0	INR
1	3	DTY	RDT	RODTEPN	Not Claimed		INR
1	4	ORC	STO	36			
1	4	ORC	DOO	513			
1	4	CHR	SQC			1	PRS
1	4	ORC	EPT	NCPTI			
1	4	DTY	GCESS			0	INR
1	4	DTY	RDT	RODTEPN	Not Claimed		INR

**E. SINGLE WINDOW DECLARATION - CONSTITUENTS**

1.INVSN	2.ITMSN	3.C SNO	4.NAME	5.CODE	6.PERCENTAGE	7.YIELD PCT	8.
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**F. SINGLE WINDOW DECLARATION - CONTROL**

1.INVSN	2.ITMSN	3.CONTROL TYPE	4.LOCATION	5.ST DT	6.END DT	7.RES CD	8.RES TEXT
---------	---------	----------------	------------	---------	----------	----------	------------

**G. SUPPORTING DOCUMENTS**

1.INVSN	2.ITMSN	3 DOCTYPCD	4. ICEGATE ID	5. IRN	6.PARTY CD	7.ISSUE PLA	8.ISS DT	9.EXP DT
0	0	022CO1	ETPLEXIM	2024011500064726		WEST BENGAL	15-JAN-24	
0	0	022CO1	ETPLEXIM	2024011500064729		WEST BENGAL	15-JAN-24	
0	0	022CO1	ETPLEXIM	2024011500064728		WEST BENGAL	15-JAN-24	
0	0	271000	ETPLEXIM	2024011500065198		WEST BENGAL	15-JAN-24	
0	0	022CO1	ETPLEXIM	2024011500064730		WEST BENGAL	15-JAN-24	
1	0	380000	ETPLEXIM	2024011500065197		WEST BENGAL	15-JAN-24	
				2024011500064727		WEST BENGAL	15-JAN-24	

**Glossary**

INVSN - Invoice Serial Number ITMSN - Item Serial Number A: DBK - Drawback, ROSL - Rebate of State Levies, B: DFIA - Duty Free Import Authorization, EXP - Export, IMP - Import, UQC-Unit Quantity Code FOB - Freight On Board D: INFO - Information CD - Code MSR - Measurement E: ING - Ingredient F: RES CD - Result Code, RES TXT - Result Text ST DT -Start Date G: IRN - Image Reference Number CD - Code PLA - Pla

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*Handwritten signature and date:*  
5/16/24  
L/SK

OTHER ADDITIONAL INFORMATION



**INDIAN CUSTOMS EDI SYSTEM**  
 CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS  
 DEPARTMENT OF REVENUE - MINISTRY OF FINANCE  
 GOVERNMENT OF INDIA

Port Code	SB No	SB Date
INNSA1	6765615	15-JAN-24
IEC/Br	AADCL9608F	0
GSTIN/TYPE	19AADCL9608F1ZB GSN	
CB CODE	AAACE8663LCH001	
TYPE	INV	ITEM
Nos	1	4
PKG	282	G.WT KGS
		3506



\* SB22190120242020

JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707

**PART - IV - EXPORT SCHEME DETAILS**

**H. INVOICE DETAILS**

1.SNO	2.INVOICE NO	3.INVOICE AMOUNT	4.CURRENCY
1	LAC/23-24/985	28108	USD

**I. CONTAINER DETAILS**

1.SNO	2.CONTAINER	3.SEAL	4.DATE
-------	-------------	--------	--------

**J. AR4 DETAILS**

1.INVSN	2.ITMSN	3.AR4 NUMBER	4.AR4 DATE	5.COMMISSIONERATE	6.DIVISION	7.RANGE
---------	---------	--------------	------------	-------------------	------------	---------

**K. THIRD PARTY DETAILS**

1.INVSN	2.ITMSN	3.IEC	4. EXPORTER NAME	5. ADDRESS	6.GSTN ID AND TYPE
---------	---------	-------	------------------	------------	--------------------

**L. ITEM MANUFACTURER/PRODUCER/GROWER DETAILS**

1.INVSN	2.ITMSN	3.TYPE	4.MANUFACT CD	5.SOURCE STATE	6.TRANS CY	7.ADDRESS
---------	---------	--------	---------------	----------------	------------	-----------

**M. RODTEP DETAILS**

1.INVSN	2.ITMSN	3. QUANTITY	4. UQC	5. NO. OF UNITS	6. VALUE
1	1	2700	PRS	1	26651
1	2	200	PRS	1	914

**N. REEXPORT DETAILS**

1.INVS	2.ITMSN	3.BE SITE ID	4.BE NUMBER	5.BE DATE	6.BE INV SNO	7.BE ITEM S	8. BE QTY	9. BE UQC
--------	---------	--------------	-------------	-----------	--------------	-------------	-----------	-----------

OTHER ADDITIONAL INFORMATION

LET EXPORT

**Glossary**

INVSN - Invoice Serial Number ITMSN - Item Serial Number A: DBK - Drawback, ROSL - Rebate of State Levies, B: DFIA - Duty Free Import Authorization, EXP - Export, IMP - Import, UQC-Unit Quantity Code FOB - Freight On Board D: INFO - Information CD - Code MSR - Measurement, ING - Ingredient F: RES CD - Result Code, RES TXT - Result Text ST DT -Start Date G: IRN - Image Reference Number CD - Code PLA - Pla

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*J. Gaurav*  
15/1/24



**INDIAN CUSTOMS EDI SYSTEM**  
 CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS  
 DEPARTMENT OF REVENUE - MINISTRY OF FINANCE  
 GOVERNMENT OF INDIA

Port Code	INNSA1	SB No	6765615	SB Date	15-JAN-24
IEC/Br	AADCL9608F				0
GSTIN/TYPE	19AADCL9608F1ZB GSN				
CB CODE	AAACE8663LCH001				
TYPE	INV	ITEM	CONT		
Nos	1	4	0		
PKG	282	G.WT	KGS	3506	

JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707

\* SB22189

**PART - V - DECLARATIONS**

**A. DECLARATION STATEMENT**

LET EXPORT COPY

**B. AUTHORIZED SIGNATORY**

DATE

AUTHORIZED SIGNATORY

CHA NAME :AAACE8663LCH001

PLACE

*Handwritten signature and date: 5/8/25*

Scan QR Code using ICETRAK Mobile App for authentication.  
 Visit ICEGATE portal to verify latest version\*.



**INDIAN CUSTOMS EDI SYSTEM**  
 CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS  
 DEPARTMENT OF REVENUE - MINISTRY OF FINANCE  
 GOVERNMENT OF INDIA

Port Code	SB No	SB Date
INNSA1	6765615	15-JAN-24
IEC/Br	AADCL9608F	
GSTIN/TYPE	19AADCL9608F1ZB GSN	
CB CODE	AAACE8663LCH001	
TYPE	INV	ITEM
Nos	1	4
PKG	282	G W   KGS
		3506



JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707

**Custodian Copy - Customs Gatepass - SB - Allowed for Movement**

A LEO DTLS	1. Order No / date	7/62	16-JAN-24
	2. Name of Officer	MANOJ KUMAR GUPTA	
B SB DTLS	3. Exporter	LACREATA MULTIBUSINESS PRIVATE LIMITED	
	4. CHA	EXIM TRANSTRADE (INDIA) PVT.LTD	
C CARGO DTLS	5. SBNO / SBDT	6765615	15-JAN-24
	6. Port of Load	INNSA1	
	7. BL / MAWB NO		
	8. HBL / HAWB		
	9. BL / MAWB DT		
	10. HBL/HAWB DT		
	11. ROTN NO	1075227	12. ROTN DT
			13-OCT-23
	13. CIN NO	24PCEG0116519282600	14. CIN DT
			16-JAN-24
	15. CIN SITE ID	INNSA1	
	16. Marks & Nos	As Per Invoice- I/We undertake to abide by Provisions of FEMA-1999, as amended from time to time, Incl.Realization/repatriation of Foreign Exchange To/From India - ?I/We, in regard to my/our claim under RoDTEP scheme made in this Shipping Bill or Bill of Export, hereby declare that :Contd in Product	
D EXAM DETAILS	14. Facilitation Category	RED CHANNEL	
	15. Instruction To Gate Officer		
	16. Truck No		
E TRUCK DETAILS	17. Signature of the Officer (Let Export Order)		
	Glossary		
LEO - LET EXPORT ORDER			

Pass Copy - SB - Allowed for Movement

**Signature Not Verified**

Digitally signed by DS CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS 05  
 Date: 2024.01.19 15:56:47 IST  
 Reason: CUSTOMS  
 Location: INDIA

Scan QR Code using ICETRAK Mobile App for authentication.  
 Visit ICEGATE portal to verify latest version.

*Handwritten signature*  
 19/1

**PANCHANAMA dated 02.02.2024 DRAWN AT PUNJAB CONWARE, PLOT NO. 2, SECTOR 2, DRONAGIRI NODE, NHAVA SHEVA, NAVI MUMBAI, MAHARASHTRA -400707**

<b>Pancha No. 1</b>		<b>Pancha No. 2</b>	
<b>Name</b>	: Keshavanand Ishwaridutt Pokhriyal	<b>Name</b>	: Prashant Rohidas Patil
<b>Age</b>	: 55Yrs	<b>Age</b>	: 24 Yrs
<b>Address</b>	: Room No. 43, block no. 2, sadan wadi, lake road, near bhandup police station bhandup west, Mumbai 400078	<b>Address</b>	: Sonar Gali, House NO. 346, At PO Dadar, Pen, Raigarh, Maharashtra - 402107
<b>Occupation</b>	: Pvt. Job	<b>Occupation</b>	: Pvt. Job
<b>Mobile No.</b>	: 9869612100	<b>Mobile No.</b>	: 9527954612
<b>Aadhar No.</b>	: 9193450488741373	<b>Aadhar No.</b>	: 640223090757

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We the above mentioned Panchas on being called upon by a person who introduced herself as Mr. Mantosh Kumar, a Senior Intelligence Officer, SIIB(X), JNCH on 02.02.2024 at 16:00 hrs. at **PUNJAB CONWARE, PLOT NO. 2, SECTOR 2, DRONAGIRI NODE, NHAVA SHEVA, NAVI MUMBAI, MAHARASHTRA -400707**, to witness the examination of goods of exporter M/s LACREATA MULTIBUSINESS PVT LTD. (IE Code: AADCL9608F) covered under Shipping Bill No. 6765615 dated 15.01.2024, for confirmation of declaration in respect of description of goods, quantity and any other declaration thereof.

Here we were introduced to Shri JAYESH K LALKA, Authorized Representative of Exporter, M/s LACREATA MULTIBUSINESS PVT LTD. (IE Code: AADCL9608F) and G-card holder of CB M/s EXIM TRANSTRAD (INDIA) PVT. LTD (CHA License No: 11/992) having Customs Pass No. L-198,. Then the officer explained to us that the exporter M/s LACREATA MULTIBUSINESS PVT LTD. (IE Code: AADCL9608F) having address at Branch No. 04, fairly place, 2<sup>nd</sup> floor, HMP house, room number 210, Kolkata, has filed above stated SB No. 6765615 dated 15.01.2024 through their Customs Broker M/s EXIM TRANSTRAD (INDIA) PVT. LTD (CHA License No: 11/992) for export of their consignment. We were shown the SIIB(X) hold Letter dated 02.02.2024 having Hold No. 266/2022-23/SIIB(X) issued vide F.No. SG/MISC-101/2021-22 SIIB(X) JNCH regarding Putting Hold on Consignment Covered under SB No. 6765615 dated 15.01.2024, we put our dated signature on

P,  
Keshav  
02/02/24

Enb  
SR  
2/2/24

P2 02.02.24  
P2

the same as a token of having seen and understood the same. We the panchas are further told that the consignment covered under the said SB was given Let Export Order on 16.01.2024 and the goods were stuffed in 20 feet container bearing no. TRHU3897299 and sealed with custom bottle seal bearing no. 4326219 and G100802.

Thereafter, all of us proceeded towards the open area/location near shed No. 1, Open Shed at Punjab CFS, where the container bearing no. TRHU3897299 was placed. We the Panchas along with the officers and authorized representative of exporter then verified the seals and found the same to be as declared in Container Load Plan. Thereafter the staff of Punjab CFS broke the seal and open the container. The broken seals are kept by the officers as official record and put in a envelope, and we put our dated signature on the same. Further during the course of examination, all the packages are brought out of the container. The marks and number of all packages are then matched and the packages are then open for examination. It is further seen that the goods are found as declared in the shipping bill in terms of quantity and description. The goods covered under the shipping bill has been thoroughly examined.

We the panchas are then told that samples are required for valuation and further investigation purpose. Hence two random pieces of both the items are withdrawn from random packages and sealed with custom lac seal.

Details of the goods covered under above Shipping Bill No. 6765615 dated 15.01.2024 are tabulated as under:

**Table-1**

Sr. No.	S/B No. & Date	Description of Goods	FOB (in Rs.)	Drawback (in Rs.)	RoDTEP (in Rs.)	IGST (in Rs.)
1.	6765615 dt. 15.01.2024	Industrial Shoes, Sole PU-Leather	2050106.06	110705.73	26651.38	LUT
2.	6765615 dt. 15.01.2024	Chef Shoes White EVA Paragon Paralite 1182	91428.94	1371.43	914.29	LUT

*Fernandes*  
21/2/24

*J. Sharma*  
21/2/24

*P.P. Singh*  
21/2/24

We the panchas put our dated signature on the copy of shipping bill bearing no. 6765615 dt. 15.01.2024, its export invoice, packaging list, and Container Load Plan as a token of having seen and understood the same and being present and witnessed the procedure of examination during the course of examination along with authorized representative of exporter i.e Shri JAYESH K LALKA, G-card holder of CB M/s EXIM TRANSTRADE (INDIA) PVT. LTD (CHA License No: 11/992).

All the goods pertaining to Shipping Bill No. 6765615 dt. 15.01.2024 is re-stuffed in to the same 20 feet container bearing no. TRHU3897299 and re-sealed with seals bearing no. 4364601 and G093250.

The Panchanama running into 03 pages ended on the same place and same date i.e. 02.02.2024 at 19:30 hrs. The Panchanama was carried out in our presence and in the presence of the authorized Customs Broker representative. The Panchanama was carried out in peaceful and systematic manner and no untoward event happened, also no religious sentiments were hurt during the course of drawing the Panchanama and no damage was done to the subject goods.

Drawn by me, on the 02<sup>nd</sup> day of February 2024.

*Manosh*  
 (MANOSH KUMAR)  
 S.I.O./SIIB(X), JNCH

*Keshavanand Ishwaridutt Pokhriyal*  
 Pancha-I -  
 (Keshavanand Ishwaridutt Pokhriyal)

*Prashant Rohidas Patil*  
 Pancha-II -  
 (Prashant Rohidas Patil)

In presence of:

*Jalamba*  
 2/2/24  
 Shri JAYESH K LALKA  
 G-card holder  
 (Employee of CB and Authorized representative of Exporter M/s LACREATA  
 MULTIBUSINESS PVT LTD. (IE Code: AADCL9608F))



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



**F.No. SG/Misc-332/2023-24/SIIB(X)/JNCH**

**Date:14.02.2024**

To

The Addl. Commissioner of Customs,  
 CEAC, JNCH

Respected Sir,

**Sub: NOC for Provisional release of the goods covered under Shipping Bill No. 6765615 both dated 15.01.2024- reg.**

Please refer to abovementioned subject.

The Exporter M/s. LACREATA MULTIBUSINESS PRIVATE LIMITED (IE Code AADCL9608F) filed Shipping Bill no. **6765615 both dated 15.01.2024** through CHA M/s M/s Exim Transtrade (India) Pvt. Ltd. On the basis of NCTC Alert, the consignments covered under the aforesaid shipping bills were put on hold and examined under Panchnama dated 02.02.2024.

Further investigation in the said matter is in progress. Meanwhile, the exporter vide letter dated 12.02.2024 has requested for provisional release of the goods for Export purpose. The said shipping bills are filed under LUT basis. FOB, Drawback and RODTEP details of the said shipping bill is as under:

**Table-1**

Sr. No.	S/B No. & Date	Description of Goods	FOB (in Rs.)	Drawback (in Rs.)	RoDTEP (in Rs.)	IGST (in Rs.)
1.	6765615 dt. 15.01.2024	Industrial Shoes, Sole PU-Leather	2050106.06	110705.7 3	26651.38	LUT
2.	6765615 dt. 15.01.2024	Chef Shoes White EVA Paragon Paralite 1182	91428.94	1371.43	914.29	LUT

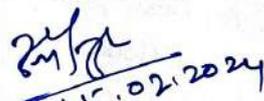
This office has no objection for provisional release of the said consignment covered under Shipping bill no. **6765615 both dated 15.01.2024** with applicable Bond and BG for Export purpose.

Apart from the aforesaid observations NCTC has also raised Six Red Flags for the said Shipping Bill, and the same are as under: -

- 1) The exporter was dormant since IEC registration i.e. 24.07.2019 to November, 2021 and from December, 2022 to December, 2023.
- 2) Exporter registered in West Bengal is exporting the goods from far away port INNSA1 i.e. Nhava Sheva, Maharashtra. As per e-way bill portal, there is no proper vehicle movement (vehicle no. RJ14GL5877) for the outward supply from Kolkata to Navi Mumbai (851376376792 - 12/01/2024).
- 3) Exporter has filed high value shipping bill of the risky commodity, with dubious supply chain.
- 4) The commodity being exported is risky, and country of destination is also risky and
- 5) As the commodity being exported is risky, there is high possibility of mis-declaration in terms of quality, quantity of goods, mis-classification, concealment and overvaluation to avail undue export benefits.
- 6) Proof of present principal place of business is not uploaded / available on GST portal.

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

Yours Faithfully,



(Umesh S Chougule)  
Deputy Commissioner of Customs  
SIIB (X), JNCH

Encl:- Copy of shipping bills, packing list, copy of Panchanama

**MARKET SURVEY FOR SHIPPING BILL NO. 6765615 dated 15.01.2024**

Market survey of the goods covered under Shipping Bill No. 6765615 dated 15.01.2024 is being conducted today i.e 08.02.2024 on the basis of samples taken during the course of examination under Panchanma on 02.02.2024.

The market survey has been conducted in the presence of Shri JAYESH K LALKA, authorized representative of M/s LACREATA MULTIBUSINESS PRIVATE LIMITED (IEC No. AADCL9608F) and G- Card holder of CB EXIM TRANSTRAD (INDIA) PVT. LTD. (CHA License No. 11/992), Shri Abhishek Meena and Ms. Pratibha Gupta IO/SIIB(X).

The following shops were visited today to ascertain wholesale market price of the goods covered under Shipping Bill no. 6765615 dated 15.01.2024:

**Table-I**

<b>Sr. No.</b>	<b>Shop name</b>	<b>Address</b>
1.	R P Safety Products	Shop No. 43, Om Acrade, Plot No. 01, Sector 20, Near Turbhe Railway Station, Turbhe, Navi Mumbai-400705.
2.	Pawan Enterprises	Shop No. 38, Om Acrade, Plot No. 01, Sector 20, Opp Turbhe Railway Station, Near Janta Market, Turbhe, Navi Mumbai-400705.
3.	Bright Safety & Weld	Om Acrade, Shop No. 6 & 36, Plot No. 01, Sector 20, Opp Turbhe Railway Station, Turbhe, Navi Mumbai-400705.

In addition to the above-mentioned shops, some more shops were also visited but they were not inclined to provide wholesale price hence their details were not taken.

The shop owners saw the samples, but stated that these products are not presently available in their shop. These products are specially made on bulk order.

However, approximate wholesale Market price of the goods was stated verbally by the shops listed in the aforesaid Table I. They did not provide any invoice / cash memo for the price of the Shoes, even after several requests for the same. It is further to add that; the wholesale price of the Shoes was given per unit (Rs. /unit). Item wise wholesale price of the Shoes as stated by the shop owners is mentioned in Table-I:

*Jalaram*  
8/2/24

**Table-II**  
**(Wholesale Price in Rs. Per unit)**

Sr. No.	Shipping Bill & Date	Declared Item Description	R P Safety Products	Pawan Enterprises	Bright Safety & Weld
1.	6765615 dated 15.01.2024	Industrial Shoes, Sole PU-Leather	440-550	350-500	850
2.	6765615 dated 15.01.2024	Chef Shoes White EVA Paragon Paralite 1182	350	380	340

In addition to this, all the shop owners also suggested that the price of similar types of goods may vary from place to place and shop to shop. It is further suggested by shop owners that the whole sale price is also sensitive to volume, bargain and season.

प्रतिष्ठा उद्योग

08/02/24

IO/5778(x)

*J. K. Sharma*  
8/2/24

Statement of Shri VISHAL SAHAL, Managing Director of, M/s LACREATA MULTIBUSINESS PVT LTD. (IE Code: AADCL9608F) Branch No. 04, fairly place, 2<sup>nd</sup> floor, HMP house, Room Number 210, Kolkata, West Bengal - 700001 recorded under Section 108 of the Customs Act, 1962 in the office of Special Investigations and Intelligence Branch (Export) situated at 5th floor, J.N.C.H. Nhava Sheva, Distt- Raigad- 400707 on 09/02/2024.

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In pursuance of Summons CBIC DIN-20240278NT00008808B5 dated 09.02.2024, issued by Shri Mantosh Kumar, Superintendent of Customs, SIIB(X), I present myself to give statement under section 108 of Customs Act, 1962. I have been explained the provisions of Section 108 of Customs Act, 1962. I have been also explained that giving false evidence under this statement is an offence punishable under section 193 of the Indian Penal Code, 1860. I am also informed that this statement of mine can be used as evidence against me or any other person in any court of law, or for any adjudication proceedings. Having been understood the provisions of Section 108 of the Customs Act, 1962, I am giving my true, correct and voluntary statement which is as follows.

My name is Shri VISHAL SAHAL, Managing Director of, M/s LACREATA MULTIBUSINESS PVT LTD. (IE Code: AADCL9608F) Branch No. 04, fairly place, 2<sup>nd</sup> floor, HMP house, Room Number 210, Kolkata, West Bengal - 700001. I am resident of 67-Charakdanga Road, Post Uttar Para, District Hoogly, Pin -712258. I am holding my Aadhar card no. 552397354120 and PAN No. BXCTS0017H as proof of my identity and address proof. I have completed my Graduation from Bhawanipur College of Commerce, Kolkata, West Bengal. I can read, write and understand Hindi, English and Bengali. I am submitting my copy of Aadhar card as my Identity and address Proof. I am requesting the officer to type my statement on computer as per my say. My mobile no is 9163268368. My permanent address is same as above.

Q.1. Please provide details about your firm M/s LACREATA MULTIBUSINESS PVT LTD. (IE Code: AADCL9608F).

Ans:- M/s LACREATA MULTIBUSINESS PVT LTD. (IE Code: AADCL9608F) is a trading firm and working as a import and export house. It was established

  
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in June 2019. It is a partnership firm wherein there are three partners namely myself Vishal Sahal, my mother Smt. Manju Sahal, and my sister Ms. Jyoti Thakur. Its GST registration was taken in 2019. We three are also working as full time directors in M/s LACREATA MULTIBUSINESS PVT LTD. (IE Code: AADCL9608F).

Q.2. Please provide details of your association with M/s LACREATA MULTIBUSINESS PVT LTD. (IE Code: AADCL9608F). And also provide details of your role into it.

Ans. I am one of the founding partners of this firm, and also working as Managing Director in M/s LACREATA MULTIBUSINESS PVT LTD. (IE Code: AADCL9608F). I am full time active director of M/s LACREATA MULTIBUSINESS PVT LTD. (IE Code: AADCL9608F), whereas my mother Smt. Manju Sahal, and my sister Ms. Jyoti Thakur are sleeping directors in this firm. I look after all aspects of existence of my firm.

Q.3. Please answer for how long you are into the business of export/ import?

Answer:- I am doing export in the name of my firm M/s LACREATA MULTIBUSINESS PVT LTD. (IE Code: AADCL9608F) since 2019. I have never done any import. In export, we file approximately, three shipping bills every year.

Q.4. Please provide details of your main foreign buyers.

Answer: - I have only one buyer i.e M/s MMI Steel Mills Lda, who is based in Mozambique, however he has a branch in Tanzania also. We ship our goods to both the places.

Q.5. As you are a trading firm please provide details of your main domestic suppliers.

Answer:- As we are a trading firm, we buy goods wherever we find it cheap. Hence, we have a lot of small- small domestic suppliers. However, in this particular shipment I have purchased goods from only two suppliers i.e M/s Jawahar Leather Works, Agra and M/s Paragon Polymer Products private limited, Bangalore, Karnataka.

  
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Q. 6 Are you getting remittance of all your export, if yes then please tell the mode of receipt of remittance.

Answer:- Yes, we are getting remittance for all our exports. We export on only after receiving 50 % advance payment.

Q.6. As per the NCTC alert despite being based in Kolkata, West Bengal, you are exporting your goods from Mumbai i.e Nhava Sheva, Maharashtra. Please explain.

Answer:- As our supplier/manufacturer is based in Agra, Uttar Pradesh, we find Nheva Sheva closer than any other port. Further, from Nheva Sheva, we get direct vessel for Tanzania, which takes around 15 days. However, if we ship from any other port, we will not get any direct vessel and that will take around 45 days to reach its destination.

Q.7. As per NCTC alert your firm is registered as "Service Provider and Others" for Chapters 6210, 7117, 4202 and 8442, however your proof of present principal place of business is not uploaded/available on GST Portal. What do you have to say?

Answer:- In the month of April 2023 we changed our principal place of business, and then I updated the same on the GST Portal also. I don't know why this alert has come, because as per my knowledge, my CA has uploaded telephone and internet bill on GST website as proof of my principal place of business. Although I have not checked it myself.

Q. 8. NCTC alert has also observed that the exporter was dormant since IEC registration i.e 24.07.2019 to November 2021, and from December 2022 to December 2023. What do you have to say?

Answer: - During the time of COVID 19 pandemic, we were not having any export order and due to COVID issues there was also some delay in updating KYC of IEC, hence it might have got Dormant. Otherwise also we don't have much export, we just export two-to-three shipping bill every year.

Q. 9. NCTC in its alert has also observed that your Level 1 supplier, M/s Sunita Industrial Corporation have supplied the goods of HSN 6402 but they don't have inward supply of HSN 6402. What do you have to say?

  
09/02/2024.

Answer: M/s Sunita Industrial Corporation is one of our suppliers, but in this particular consignment there is no supply from M/s Sunita Industrial Corporation. I will look into the matter, and enquire from them. But I would also like to say that, we have received the material as per purchase order on which later shipping bill was filed.

Q. 10 NCTC has also observed that as per e-way bill portal, there is no proper vehicle movement (Vehicle no. RJ14GL5877) FOR OUTWAD SUPPLY FROM Kolkata to Navi Mumbai. Please explain.

Answer:- As our company is registered in WB, however, in this particular shipping bill, our consignment was procured from Agra and directly forwarded to Nhava Sheva for export. However, as we are a WB registered firm, the e-way bill portal was not taking entry from Agra to Nhava Sheva. We have asked our CA regarding the same, but didn't get any proper answer from them about how the entry should be done on the portal. As the destination was Nheva Sheva, our staff inadvertently made the e-way bill from Kolkata to Nheva Sheva, whereas, the goods were on movement from Agra to Nheva, hence there was dual entry into the e-way bill portal.

Q. No.11 NCTC has also suspicion that supply chain of the exporter is dubious. What do you have to say?

Answer: - Sir, all my purchase is on GST invoice, and we make all our payment in digital mode. Hence, I can assure you that none of my supplier is dubious.

The above statement of mine running into 04 (Four) pages are given by me voluntarily without any force, threat, coercion or promise. I have understood the statement and affirm that it has been correctly recorded as per my say and it was typed by the customs officer on my request. No religious sentiment is hurt during the course of this statement.

Mantosh  
09/02/2024  
In my presence

MANTOSH KUMAR  
Supd. of Customs

  
09/02/2024.

# e-Way Bill



e-Way Bill No:	8513 7637 6792
e-Way Bill Date:	12/01/2024 07:53 PM
Generated By:	19AAD CL960 8F1ZB - LACREATA MULTIBUSINESS PRIVATE LIMITED
Valid From:	12/01/2024 07:53 PM [1984Kms]
Valid Until:	22/01/2024

## Part - A

GSTIN of Supplier	19AADCL9608F1ZB,LACREATA MULTIBUSINESS PRIVATE LIMITED
Place of Dispatch	Kolkata,WEST BENGAL-700001
GSTIN of Recipient	27AAB CG281 6N1ZG ,GAD LOGISTICS (I) PVT.LTD.
Place of Delivery	NHAVA SHEVA,NAVI MUMBAI,MAHARASHTRA-400707
Document No.	GST-1
Document Date	12/01/2024
Transaction Type:	Bill To - Ship To
Value of Goods	81760
HSN Code	64029990 -
Reason for Transportation	Outward - Others - CHA GODOWN
Transporter	88AAACB4214A1ZJ & BEST ROADWAYS LIMITED

## Part - B

Mode	Vehicle / Trans Doc No & Dt.	From	Entered Date	Entered By	CEWB No. (If any)	Multi Veh.Info (If any)
Road	RJ14GL5877	Kolkata	12/01/2024 07:53 PM	19AADCL9608F1ZB	-	-



851376376792

# e-Way Bill



E-Way Bill No:	4814 0340 7702
E-Way Bill Date:	12/01/2024 06:54 PM
Generated By:	09AAA CJ605 9K1Z7 - JAWAHAR LEATHER WORKS PRIVATE LIMITED
Valid From:	12/01/2024 06:54 PM [1465Kms]
Valid Until:	20/01/2024

## Part - A

GSTIN of Supplier	09AAACJ6059K1Z7, JAWAHAR LEATHER WORKS PRIVATE LIMITED
Place of Dispatch	Agra, UTTAR PRADESH-282003
GSTIN of Recipient	19AAD CL960 8F1ZB, LACREATA MULTIBUSINESS PRIVATE LIMITED
Place of Delivery	NAVI MUMBAI, MAHARASHTRA-400707
Document No.	J/23-24/302
Document Date	12/01/2024
Transaction Type:	Bill To - Ship To
Value of Goods	1581079.5
HSN Code	64034000 - INDUSTRIAL SAFETY SHOES
Reason for Transportation	Outward - Supply
Transporter	88AAACB4214A1ZJ & BEST ROADWAYS LIMITED

## Part - B

Mode	Vehicle / Trans Doc No & Dt.	From	Entered Date	Entered By	CEWB No. (If any)	Multi Veh. Info (If any)
Road	RJ14GL5877	Agra	12/01/2024 06:54 PM	09AAACJ6059K1Z7	-	-

**Statement of Shri Vishal Sahal, Managing Director of M/s Lacreata Multibusiness Pvt. Ltd. (IEC-AADCL9608F), recorded under Section 108 of the Custom Act, 1962 in the Office of SIIB(X), JNCH, Nhava Sheva, situated at C-604, Special Investigation and Intelligence Branch, Jawaharlal Nehru Custom House, Nhava Sheva, Distt:- Raigad, Maharashtra-400707 on 25.02.2025.**

In receipt of Summons CBIC-DIN-20250278NT0000007629 dated 18.02.2025, I voluntarily present myself today to give statement under Section 108 of Custom Act, 1962. I have been explained the provisions of Section 108 of Customs Act, 1962. I have also been explained that giving false evidence under these enquiries is an offence punishable under Section 193 of the Indian Penal Code, 1860. I am also informed that this statement of mine can be used as evidence against me or any other person in any court of law, or for any adjudication proceedings. Having been understood the provisions of sections 108 of the Customs Act, 1962, I am giving my true, correct and voluntary statement without any pressure or manipulation which goes below:

Name	Vishal Sahal
Date of Birth	09.10.1984
Father's Name	Vijoy Kumar Sahal
Residential Address	67, Charak Danga Road, Uttarpara Kotrung(M), Serampur, West Bengal-712258
Educational Qualifications	B.Com.
Languages known	Hindi, English & Bengali
Occupation	Director of M/s Lacreata Multibusiness Pvt. Ltd. (IEC-AADCL9608F)
Aadhar Card	552397354120
Mobile Number	9163268368

I am requesting officer to type my statement on computer as per my say. I had already appeared on 09.02.2024 for giving my statement and i certify the correctness of my previous statement recorded on 09.02.2024 earlier. I am giving

  
25/02/2025

this statement in continuation of my earlier statement recorded on 09.02.2024 in the office of SIIB(X), JNCH.

Q1: How many Shipments you exported till today i.e. 25.02.2025?

Ans: We had exported around 07-08 shipments till today.

Q2: Did you receive foreign remittance for all your shipments exported till date?

Ans: We had received all the foreign remittance against all our exports till date. I will email all the eBRC copies as proof on or before 27.02.2025.

Q3: Did you receive goods from M/s Jawahar Leather works Pvt. Ltd. (GSTIN-09AAACJ6059K1Z7) & M/s Paragon polymer products pvt. Ltd. (GSTIN-36AABCP3052F1ZR)?

Ans: Yes, i have received goods from both suppliers i.e. M/s M/s Jawahar Leather works Pvt. Ltd. (GSTIN-09AAACJ6059K1Z7) & M/s Paragon polymer products pvt. Ltd. (GSTIN-36AABCP3052F1ZR). They are my regular suppliers. This can be verified from my GSTRs. I will email my GSTR 2A on official email of SIIB(X), JNCH on or before 27.02.2025.

Q4. Do you have anything else to say?

Ans: sir, I am a genuine taxpayer and I have done my export fairly and I have already received the foreign remittance against my exports. I have been suffering the loss as I have not been able to receive the export benefits and IGST paid that will amount to lakhs. The benefits and IGST play huge supporting role for small exporters/entrepreneurs like us.

The above statement running into 03 pages and 04 questions has been given as my true, correct and voluntary statement without any force, inducement or coercion. On my request, the said statement has been typed by undersigned officer of SIIB(X), JNCH on computer available in office situated at C-604, JNCH. I certify that the statement has been recorded exactly as stated by me in response to questions raised. The contents of the above statement were also explained to me in

  
25/02/2025

Hindi and I agree to everything stated above. I therefore affix my signature on every page of the statement as token of having been recorded correctly as stated by me.

The above statement running into 03 pages and 04 questions has been given as my true, correct and voluntary statement without any force, inducement or coercion. On my request the said statement has been typed by independent officer of SIIB(X), JNCH on computer available in office situated at C-604, JNCH. I certify that the statement has been recorded exactly as stated by me in response to question raised. The contents of the above statement were also explained to me in Hindi and I agree to everything stated above. I therefore affix my signature on every page of the statement as token of having been recorded correctly as stated by me.

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25/02/2025  
(Vishal Sahal)

Managing Director of M/s Lacreata Multibusiness Pvt. Ltd. (IEC-AADCL9608F)

Typed by me:

Rajneesh  
25/02/2025  
(Rajneesh Tiwari)

SIO/SIIB(X), JNCH

25/02/2025

**Statement of Shri Jayesh Kuverji Lalka, G card holder of CHA firm M/s. Exim Transtrade (India) Pvt. Ltd. recorded under Section 108 of the Customs Act, 1962 in the office of Special Investigation and Intelligence Branch (Export) situated at 6<sup>th</sup> floor, Room no. C604, JNCH, Nhava Sheva, Dist.- Raigad- 400707 on 05.08.2025.**

In pursuance of Summons CBIC-DIN- 20250778NT000041944B dated 31.07.2025, issued by Shri Satish Kumar, Superintendent, SIIB(X), I present myself to give statement u/s 108 of the Customs Act, 1962. I have been explained the provisions of Section 108 of Customs Act, 1962. I have been also explained that giving false evidence under this statement is an offence punishable under section 193 of the Indian Penal Code, 1860/ corresponding section of Bharatiya Nyaya Sanhita, 2023. I am also informed that this statement of mine can be used as evidence against me in any court of law, or for any adjudication proceedings. Having been understood the provisions of Section 108 of the Customs Act, 1962; I am giving my true, correct and voluntary statement which is as follows.

<b>Name in full:</b>	Shri Jayesh Kuverji Lalka
<b>Date of Birth:</b>	04.08.1971
<b>Father's name:</b>	Shri Kuverji Lalka
<b>Present residential address:</b>	B-102, Sonam House CHS, 1 <sup>st</sup> Floor, Opp. SBI Bank, Dombivli (E)-421201
<b>Educational Qualification:</b>	10th
<b>Languages known:</b>	Gujrati, Hindi, Marathi and English
<b>Occupation:</b>	Service
<b>Income Tax PAN:</b>	ADCPL8675M
<b>Mobile no.:</b>	9833808219
<b>Aadhar Number:</b>	7685 8226 3347

**Q. Do you know why you have been summoned? Are you the authorized person on behalf of CB Exim Transtrade (India) Pvt. Ltd.?**

**Ans.** Yes, I have come in response to the summons dated 31.07.2025 in relation to the export through JNPT by M/s. Lacreata Multibusiness (IEC-AADCL9608F). I am aware that a case has been being investigated by Customs against the exporter M/s. Lacreata Multibusiness (IEC-AADCL9608F). I am G-Card Holder of CB M/s. Exim Transtrade (India) Pvt. Ltd., and fully authorized to record a statement before Customs in this case related.

**Q. How long have you and your CB firm, M/s. Exim Transtrade (India) Pvt. Ltd., been engaged in the Customs Broker business?**

**Ans.** I have been employed with M/s. Exim Transtrade (India) Pvt. Ltd. for the past 30 years. The firm has been operating in the Customs Broker business for last 30-32 years.

*J. K. Lalka*  
5/8/25  
C-158

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

**Ans.** We first advise our exporters to submit all necessary documents relevant to the exporting commodity by hand from Exporter. We also confirm whether they intend to claim export benefits. Based on the submitted documents, we prepare a checklist and share it with the exporter for verification and approval. Upon receiving their confirmation, we proceed with filing the Shipping Bill on their behalf through ICEGATE.

**Q. Who handled the documentation work in your CB firm in case of the exporter M/s. Lacreata Multibusiness (IEC-AADCL9608F)?**

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

**Q. Have you filed the Shipping Bill No. 6765615 dated 15.01.2024 for the exporter M/s. Lacreata Multibusiness (IEC-AADCL9608F)?**

**Ans.** Yes, we have filed the above mentioned shipping bills for the exporter M/s. Lacreata Multibusiness (IEC-AADCL9608F).

**Q. How did the exporter contact you for filing of the shipping bills? Please provide the name and contact details of the person who coordinated with your firm from the exporter's side.**

**Ans.** Shri. Vishal Sahal, Director of firm M/s. Lacreata Multibusiness (IEC-AADCL9608F), contacted us for filing of shipping bills through our CB company. His contact number as mentioned in KYC is 9163268368 and 8420209368.

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

**Ans.** The payment was done in the office of our CB firm. Hence, I am not in the knowledge of the amount paid for the filing of the Shipping Bill.

**Q. Did your firm verified the KYC and other related documents of shipping bills and goods before filing shipping bills of the exporter M/s. Lacreata Multibusiness (IEC-AADCL9608F)?**

**Ans.** The exporter submitted the KYC documents of the firm M/s. Lacreata Multibusiness (IEC-AADCL9608F). Documents included Pan card, Aadhar card, IEC copy etc. I am submitting the documents for your reference. We also verified the IEC and GST registration of the exporter on online portals of DGFT and GST.

**Q. Have you physically verified the address of exporter M/s. Lacreata Multibusiness (IEC-AADCL9608F) or Can you provide verifiable documentation, such as geotagged photographs, or inspection reports, to confirm the address of M/s. Lacreata Multibusiness (IEC-AADCL9608F) as part of the verification process?**

*J. Lawton*  
*5/8/24*  
*LV8*

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

**Q.** Do you know that as per market survey dated 08.02.2024 conducted, the goods found overvalued. Why did you not inform/suggest exporter to declare fair value?

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

**Q.** Are you aware that overvaluation of goods can lead to wrongful export incentives and is an offence under the Customs Act? Do you accept any knowledge of overvaluation in this case?

**Ans.** Yes, we are aware about that that overvaluation of goods can lead to wrongful export incentives and is an offence under the Customs Act. We did not have knowledge of the overvaluation in this case. We came to know about the overvaluation when the customs department told us about it. We file shipping bills on the basis of documents provided by the exporter i.e. checklist and export invoices. Only exporter is responsible for valuation.

**Q.** Regulation 10 of the CBLR, 2018 mandates that the Customs Broker shall advise his client to comply with the provisions of the Act, other allied Acts, and the rules and regulations thereof. In case of non-compliance, the matter must be brought to the notice of the Deputy Commissioner or Assistant Commissioner of Customs, as the case may be. Have you diligently followed this regulation concerning the shipment under Shipping Bill No. 6765615 dated 15.01.2024?

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

**Q.** Do you have anything else to say?

**Ans.** No, I have nothing else to say.

The above statement of mine running into 04 pages has been given as my true, correct and voluntary without any force, threat, inducement or coercion. On my request, the said statement has been typed on the office computer of SIIB (X), JNCH, Nhava Sheva, Dist. Raigad, Maharashtra-400 707 as per my say and as per my request and I certify, it has been recorded exactly as stated by me in response to questions raised to me

*J. J. J.*  
5/6/24  
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during the proceedings. I therefore affix my dated signature on every page of the statement in token of having been recorded correctly as stated by me. I have nothing more to add. Statement of mine is correctly recorded as per my say.

The above Statement of mine running in 04 Pages has been given as true, correct and voluntary without any force, threat, inducement or coercion. On my request, the said statement has been typed on the office computer of SIIB(X), 304, Nava Shiva, Dist. Raigad, Maharashtra - 400 707 as per my say and as per my request and I certify it has been recorded exactly as stated by me in response to questions raised to me during the proceedings. I therefore affix my dated, signature on every Page of the statement in token of having been recorded correctly as stated by me. I have nothing more to add. Statement of mine is correctly recorded as per my say.

Shri Jayesh Kuverji Lalka

*J. Lalka*  
SIIB(X)

G card holder of CHA firm M/s. Exim Transtrade (India) Pvt. Ltd.

2-158

Before me:

*Kumar.*  
05/08/2025

(Satish Kumar)

S.I.O./SIIB(X)