



सीमाशुल्क आयुक्त का कार्यालय, एनएस-II  
OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II  
केंद्रीकृत निर्यात आकलन कक्ष, जवाहरलाल नेहरू सीमाशुल्क भवन  
CENTRALIZED EXPORT ASSESSMENT CELL,  
JAWAHARLAL NEHRU CUSTOM HOUSE,  
न्हावा शेवा, तालुका -उरण, जिला -रायगढ़, महाराष्ट्र- 400 707  
NHAVA SHEVA, TALUKA-URAN, DIST- RAIGAD,  
MAHARASHTRA-400707.

F.No. CUS/ASS/MISC/886/2025-CEAC  
F.No. CUS/SIIB/ALT/32/2025-SIIB(E)

Date: 25.02.2026

SCN NO. 2080/ADC/CEAC/NS-II/CAC/JNCH  
DIN NO. 20260278NT000000D36E

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

On the basis of Specific Intelligence received from NCTC regarding export of goods particularly RMGs destined to risky destinations without any existent supply chain by M/s. Prime Enterprises (IEC- HBOPK9649R) through paper-based firms for availment of export incentives fraudulently through export of inferior goods by way of overvaluation. Hence the case was taken up by this unit for detailed investigation.

2. M/s. Prime Enterprises (IEC- HBOPK9649R) having its registered address at 203, Lancelot CHS LTS, 2<sup>nd</sup> Floor, Pooja Nagar, Opp Premium Tower, Thane - 401107 had filed the Shipping No. 1630167 and 1630336 both dated 09.06.2023 for export of ready-made garments. However, the goods had sailed by the time the alert was received.

3. As no live Shipping Bills were available for examination at the time of initiation, the investigation was limited to past exports. The primary focus of the inquiry was to examine the legitimacy of the firm's procurement claims, particularly the alleged use of fictitious purchase invoices issued by non-existent or paper-based entities and export of inferior quality goods by way of overvaluation. Accordingly, the investigation centered around verifying the actual existence and operational status of the exporter and its supplier firms and assessing whether export incentives were availed fraudulently under the guise of fabricated input documents.

4. The Past exports made by the firm were scrutinized and it was found that the following exports have been made by the exporter.

**TABLE:I**

Sr. No	SB No.	SB Date	LEO Date	Expected Realization Date	Drawback (INR)	RoSCTL (INR)	RoDTEP (INR)	FOB to be Realised( In FC)
1	1181867	22-May-23	22-May-23	29-Feb-24	2,36,415	5,61,660		1,37,410
2	1182144	22-May-23	22-May-23	29-Feb-24	2,20,878	5,86,490		1,22,050
3	1240867	24-May-23	24-May-23	29-Feb-24	2,00,149	2,99,293	66,434	1,08,295
4	1242724	24-May-23	24-May-23	29-Feb-24	2,08,638	4,30,950		1,04,332
5	1242725	24-May-23	24-May-23	29-Feb-24	1,93,008	4,74,834		1,06,050
6	1630072	9-Jun-23	9-Jun-23	31-Mar-24	2,20,477	4,11,094		1,07,172
7	1630153	9-Jun-23	9-Jun-23	31-Mar-24	2,47,381	3,24,154		1,04,411
8	1630167	9-Jun-23	9-Jun-23	31-Mar-24	1,79,068	4,05,857		1,03,799
9	1630171	9-Jun-23	9-Jun-23	31-Mar-24	2,45,070	3,21,126		1,03,436

10	1630336	9-Jun-23	9-Jun-23	31-Mar-24	2,47,381	3,24,154		1,04,411
11	1630341	9-Jun-23	9-Jun-23	31-Mar-24	2,49,193	3,26,528		1,05,176
12	1630343	9-Jun-23	9-Jun-23	31-Mar-24	2,51,215	3,29,178		1,06,029
				TOTAL	26,98,870	47,95,318	66,434	13,12,568

Thus, it is quite evident that the exporter has made the entire shipments a brief period and then no exports have been attempted or made.

**5. SUMMONS & STATEMENT of the exporter:**

During the course of investigation undertaken by this office, multiple summons were issued to the exporter (*RUD-I*). The details of the summons are as under:

Sr.No	Summons Date	Date to appear for statement	DIN No :	Served through: Email/Post
1	07.04.2025	15.04.2025	20250478NT0000015240	Post & Email
2	25.03.2025	01.04.2025	20250478NT00000000BB	Post & Email
3	28.04.2025	01.05.2025	20250478NT00001151F8	Post & Email
4	22.05.2025	30.05.2025	20250278NT0000222F7A	Post & Email

However, the summons sent via speed post were returned to this office with the remarks that the "*Item returned due to Insufficient Address & Addressee left without instruction*". Further, the summons have also been served through e-mail provided by the exporter in their official correspondence with this office. However, the exporter did not turn up for the same.

6. Accordingly, effort was made to verify the address of the exporter as appearing in IEC records and for this purpose letters were sent to the jurisdictional GST authorities. Multiple letters were sent to the jurisdictional GST authorities; however, no reply is received till date.

7. **BRCs :** Since the investigation has been confined to past exports by the exporter, the remittance status of all the past shipping bills was checked. It was found that the no foreign remittance has been received in respect of the past shipping bills.

It is also pertinent to mention here that the prescribed timeline for realization of foreign remittance is 09 months as per RBI Master Circular No.14/2014-15 dated 01.07.2014, which states, it has been decided in consultation with the Government of India that the period of realization and repatriation of Export proceeds shall be nine months from the date of Export for all Exporters including Units in SEZs, Status Holder Exporters, EOUs, Units in EHTPs, STPs & BTPs until further notice.

Accordingly, the Drawback is liable to be demanded Back from the Exporter on account of non-receipt of foreign remittance in the Shipping Bills mentioned in Table-VI under

Section 75 and 75A of the Customs Act 1962 read with Rule 17 & 18 of the drawback Rules, 2017 along with applicable interest.

Accordingly, RoSCTL is liable to be demanded Back from the Exporter on account of non-receipt of foreign remittance in the Shipping Bill mentioned at Sr. No. 1 & 2 in Table-III in terms of Notification 77/2021-Cus (N.T) dated 24.09.2021 & 25/2023-Cus (N.T) dated 01.04.2023 along with applicable interest under section 28AA of the Customs Act, 1962

Accordingly, RoDTEP is liable to be demanded Back from the Exporter on account of non-receipt of foreign remittance in the Shipping Bill mentioned at Sr. No. 1 & 2 in Table-III in terms of Notification 76/2021-Cus (N.T) dated 24.09.2021 & 24/2023-Cus (N.T) dated 01.04.2023 along with applicable interest under section 28AA of the Customs Act, 1962

8. **SUMMONS & STATEMENT of the Customs Brokers** : For further investigation in the case, the Customs Brokers involved in the clearance of the said shipping bills were summoned for the purpose of recording their statement which was M/s. Perfecto Logistics (11/2690) having office at F-120, 1<sup>st</sup> Floor, Haware Fantasia Business Park, Plot No 47, Sector-30, Vashi, Navi Mumbai - 400703. The Customs Broker was issued multiple summons (**RUD-II**), the details of which are as under:

Sr.No	Summons Date	Date to appear for statement	DIN No :	Served through: Email/Post
1	16.06.2025	23.06.2025	20250678NT000000BD9C	Post & Email
2	29.05.2025	09.06.2025	20250578NT00002222F43	Post & Email
3	16.07.2025	24.07.2025	20250578NT0000520095	Post & Email
4	31.07.2025	04.08.2025	20250778NT0000520095	Post & Email

However, the Customs Broker did not appear on any instance nor provided any justification for his absence.

9. Based on the evidence gathered during the investigation, the export transactions carried out in the name of **M/s. Prime Enterprises (IEC- HBOPK9649R)** appear highly doubtful and illegitimate, for reasons elaborated below:

i. **No Realization of Export Proceeds:**

- o As confirmed by ICEGATE regarding BRC (Bank Realization Certificate) status, *no foreign remittances* were received against any of the Shipping Bills mentioned in

Table-I. This is in *direct violation* of RBI's prescribed 9-month realization period (RBI Master Circular No.14/2014-15 dated 01.07.2014).

- Non-realization of proceeds strongly indicates that the exports were either *fictitious*, or the goods were shipped at *inflated values* with the sole purpose of claiming undue export incentives, primarily drawback.
- ii. **Fabricated Supply Chain and Input Documentation:**
  - The exporter failed to present himself or his case failing which it is deemed that the exporter is non-existent and has no evidence to prove the genuineness of his claim.
  - The exporter failed to produce any genuine purchase bills, transportation documents, or supplier confirmations for the inputs used in the exported consignments.
  - The prolonged absence of the exporter despite several summons served both through post and registered email cast further doubt over the genuineness of the transaction.

Thus, in view of the above, it appears that the export transactions carried out under **M/s. Prime Enterprises (IEC- HBOPK9649R)** are fictitious in nature, with fabricated documentation, non-existent input supply chains, and no realization of export proceeds.

Further, with respect to the exporter M/s. Prime Enterprises (GSTIN-27HBOPK9649R1Z6), the status of GST registration of the exporter was ascertained from the GST Portal, wherein the GSTIN status was showing to be "Cancelled suo-moto (effective from 26/12/2022)", while the exports have been done in the month of June, 2023. This establishes the fact that the exporter is a non-genuine firm.

From the facts discussed above, it is certain that the exporter is fly by night operator, who had obtained GST and IEC merely to defraud the exchequer of undue export incentive. This establishes the fact that the exporter is a non-genuine firm.

## 10. RELEVANT LEGAL PROVISIONS

### A. Customs Act, 1962

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

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

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

**Section 114(iii)** - Any person who, in relation to any goods, does or omits to do any act which act or omission would render such goods liable to confiscation under section 113,

or abets the doing or omission of such an act, shall be liable, in the case of any other goods, to a penalty not exceeding the value of the goods as declared by the Exporter or the value as determined under this Act, whichever is the greater;

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

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

**Section 75 (1) of the Customs Act, 1962 -** Provided further that where any drawback is 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 limit allowed under the FEMA, 1999, such drawback shall be deemed to have never been allowed and the Central government may specify procedure for recovery or adjustment of the amount of such drawback.

**Section 75A (2) of Customs Act, 1962 -** Where any drawback has been paid to the claimant erroneously or it becomes otherwise recoverable under this Act or the Rules made there under, the claimant shall, within a period of two months from the date of demand, pay in addition to the said amount of drawback, interest at the rate fixed under section 28AA and the amount of interest shall be calculated for the period beginning from the date of payment of such drawback to the claimant till the date of recovery of such drawback.

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

**B. Customs and Central Excise Duties Drawback Rules, 2017.**

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

Where an amount of drawback and interest, if any, has been paid erroneously or the amount so paid is in excess of what the claimant is entitled to, the claimant shall, on demand by a proper officer of Customs repay the amount so paid erroneously or in

excess, as the case may be, and where the claimant fails to repay the amount it shall be recovered in the manner laid down in sub-section (1) of section 142 of the Customs Act, 1962.

**Rule 18 (1) :** Where an amount of drawback has been paid to an Exporter or a person utilized by him (hereinafter referred to as the claimant) but the sale proceeds in respect of such Export goods have not been utilized by or on behalf of the Exporter in India within the period allowed under the Foreign Exchange Management Act, 1999 (42 of 1999), including any extension of such period, such drawback shall, except under circumstances or conditions specified in sub-Rule (5), be recovered.

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

**4. Recovery of amount of duty credit .-**

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

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

- (1) Where an amount of duty credit has been allowed to an exporter but the sale proceeds in respect of such export goods have not been realized by the exporter in India within the period allowed under the Foreign Exchange Management Act, 1999 (42 of 1999), the exporter shall, himself or on demand by the proper officer, repay the amount of duty credit, along with interest, at the rate as fixed under section 28AA of the said Act for the purposes of that section, within fifteen days of expiry of the said period.
- (2) In case any extension of the said period for realisation of sale proceeds has been given by the Reserve Bank of India and the exporter produces evidence of such extension to the proper officer, and if the said sale proceeds are not realised in such extended period, the exporter shall repay the said amount of duty credit along with the said interest, within fifteen days of expiry of the said period.
- (3) If a part of the sale proceeds has been realized, the amount of duty credit to be recovered shall be the amount equal to that portion of the amount of duty credit allowed which bears the same proportion as the portion of the sale proceeds not realized bears to the total amount of sale proceeds.
- (4) Where the exporter fails to repay the duty credit amount within the said period of fifteen days, the said duty credit shall be deemed never to have been allowed and it shall be recovered, along with the said interest, in the manner as provided in section 142 of the said Act.

**Customs Brokers Licensing Regulations, 2018 :**

**10(d):** Advise his client to comply with the provisions of the Act, other allied Acts and the rules and regulations thereof, and in case of non-compliance, shall bring the matter

to the notice of the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be

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

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

**11.** Whereas, from the investigation, the following facts emerge that:

**11.1** M/s. Prime Enterprises (IEC- HBOPK9649R) having its registered address at 203, Lancelot CHS LTS, 2nd Floor, Pooja Nagar, Opp Premium Tower, Thane - 401107 had filed the Shipping No. 1630167 and 1630336 both dated 09.06.2023 for export of ready-made garments. However, the goods had sailed.

**11.2** As no live Shipping Bills were available for examination at the time the investigation commenced, the inquiry was restricted to past export transactions. The core objective of the investigation was to scrutinize the authenticity of the firm's procurement claims, particularly focusing on the suspected use of fictitious or paper-based supplier invoices and the export of substandard goods that were allegedly overvalued. Accordingly, the investigation aimed to verify the actual existence and business activity of both the exporter and its supplier firms, with a view to determining whether export incentives were fraudulently claimed on the basis of fabricated procurement documents.

**11.3** However, multiple summons issued to the exporter both through email and post. The summons served through post have returned undelivered. The exporter has failed to present himself before the custom authorities and thus failed to provide proof in support of legitimacy of his transaction. Further, the GST verification letters to the jurisdictional authorities have yielded no results further casting doubt on the legitimacy of the transaction and further enforces the fact the supply chain was fabricated and paper based and thus done with a view towards obtaining export incentives fraudulently which has rendered the exporter liable for penalty under Section 114AA of the Customs Act.

**11.4** During scrutiny of past exports of the exporter, it was observed that that no foreign remittance has been received as per FEMA regulations in respect of the Shipping Bills as mentioned in Table-I.

Further, the non-receipt of foreign remittance against the said past Shipping Bills where export benefits are claimed has rendered the goods liable for confiscation under Section 113(ia) & 113(ja) of the Customs Act and has rendered the exporter liable for penalty under Section 114(iii) of the Customs Act.

Total drawback claimed against these Shipping Bills mentioned in the aforesaid table in which FOB not realized despite completion of time period is Rs. 26,98,870/- which is liable to be demanded back from the Exporter.

Accordingly, the Drawback is liable to be demanded Back from the Exporter on account of non-receipt of foreign remittance in the Shipping Bills mentioned in Table-VI under Section 75 and 75A of the Customs Act 1962 read with Rule 17 &18 of the drawback Rules, 2017 along with applicable interest.

Accordingly, RoSCTL is liable to be demanded Back from the Exporter on account of non-receipt of foreign remittance in the Shipping Bill mentioned at Sr. No. 1 & 2 in Table-III

in terms of Notification 77/2021-Cus (N.T) dated 24.09.2021 & 25/2023- Cus (N.T) dated 01.04.2023 along with applicable interest under section 28AA of the Customs Act, 1962

Accordingly, RoDTEP is liable to be demanded Back from the Exporter on account of non-receipt of foreign remittance in the Shipping Bill mentioned at Sr. No. 1 & 2 in Table-III in terms of Notification 76/2021-Cus (N.T) dated 24.09.2021 & 24/2023- Cus (N.T) dated 01.04.2023 along with applicable interest under section 28AA of the Customs Act, 1962

**11.5** The exporter has claimed export incentive viz. ROSCTL and RoDTEP (in 12 past Shipping Bill) wherein they have claimed Drawback, RoDTEP and ROSCTL knowing fully well that the remittance in all these shipping Bills will not be received, since they were anyways operating merely to defraud the government by claiming export incentives till the time they were apprehended. Once, their shipment was brought under investigation, they chose to close their operation and vanish. As they have attempted to obtain instrument i.e. RoDTEP and ROSCTL by fraud and suppression of facts, hence the exporter **M/s. Prime Enterprises (IEC- HBOPK9649R)** is also liable for penalty under section 114AB of the Customs Act, 1962.

**11.6** Further, during the course of investigation, efforts were made to record the statement of the custom broker who arranged the clearance of the said Shipping Bills. The Custom Broker involved in the said transaction was M/s. Perfecto Logistics (11/2690) having office at F-120, 1st Floor, Haware Fantasia Business Park, Plot No 47, Sector-30, Vashi, Navi Mumbai - 400703. Despite multiple summons, the customs broker has failed to present himself before the authorities. This shows clear lack of responsibility and unwillingness to fulfil obligations under CBLR 2018.

The Custom Broker failed to ascertain the veracity and genuineness of the export firm M/s. Prime Enterprises. The regulation 10 (n) of the CBLR, 2018 has mandated that the CB has to verify correctness of Importer Exporter Code (IEC) number, Goods and Services Tax Identification Number (GSTIN), identity of his client and functioning of his client at the declared address by using reliable, independent, authentic documents, data or information. In the instant case, the CB has neither presented any evidence of verifying the genuineness of the exporter nor has presented themselves during the investigation, dishonouring the 03 Summons issued to them.

Further, Shri Pramod Kumar Jha, G-Card Holder of M/s Perfecto Logistics (11/2690) has also violated Regulation 10(d) and 10(n) of CBLR 2018 in another case file involving another exporter M/s Lucky Enterprises, M/s. Amber Impex, M/s. Oswa Traders, M/s. Honoly Impex, M/s. R N Enterprises, M/s. S B Enterprises, M/s. Vaishnavi Enterprises and M/s. Classy Needle . Hence it appears CB M/s Perfecto Logistics (11/2690) is a repeat offender. The CB has thereby violated regulation 10(n) and 10(q) of the CBLR, 2018 and have rendered themselves liable for penalty under section 114(iii) & 114 AA of the Customs Act, 1962.

**12.** Now, **M/s. Prime Enterprises (IEC- HBOPK9649R)** having address 203, Lancelot CHS LTS, 2<sup>nd</sup> Floor, Pooja Nagar, Opp Premium Tower, Thane - 401107 had filed the Shipping No. 1630167 and 1630336 both dated 09.06.2023 are hereby called upon to Show Cause to the Additional Commissioner of Customs, CEAC, NS-II, JNCH, having office at Jawaharlal Custom House, Nhava Sheva, Tal-Uran, Dist-Raigad, Maharashtra, within 30 days of receipt of this notice as to why:

- i. The goods exported through the Shipping Bills as mentioned in Table I, where foreign remittance has not been received, even though not available for confiscation, should not be confiscated under Section 113(ia) & 113(ja) of the Customs Act.
  - ii. M/s. Prime Enterprises (IEC- HBOPK9649R) should not be held liable for penal action under Section 114(iii) & 114AA of the Customs Act, 1962 for the above violation.
  - iii. The drawback amount of Rs. 26,98,870/- claimed in Shipping Bills mentioned in Table-I where export remittance has not been received and where export benefits are claimed should not be recovered on account of non-receipt of remittance in and should not be demanded from the Exporter along with applicable interest under Section 75 and 75A of the Customs Act 1962 read with Rule 17 & 18 of the drawback Rules, 2017.
  - iv. Further, the claimed RoSCTL amount of Rs. 47,95,318/- should not be demanded back from the Exporter on account of non-receipt of foreign remittance in the Shipping Bills mentioned in Table-I in terms of Notification 77/2021-Cus (N.T) dated 24.09.2021 & 25/2023-Cus (N.T) dated 01.04.2023 along with applicable interest under section 28AA of the Customs Act, 1962.
  - v. Further, the claimed RoDTEP amount of Rs. 66,434/- should not be demanded Back from the Exporter on account of non-receipt of foreign remittance in the Shipping Bill mentioned in Table-I in terms of Notification 76/2021-Cus (N.T) dated 24.09.2021 & 24/2023-Cus (N.T) dated 01.04.2023 along with applicable interest under section 28AA of the Customs Act, 1962.
- 13.** Further M/s. Perfecto Logistics (11/2690) having office at F-120, 1<sup>st</sup> Floor, Haware Fantasia Business Park, Plot No 47, Sector-30, Vashi, Navi Mumbai - 400703 is required to show proof as to why penalty under Section 114(iii) of the Customs Act, 1962 for violation of regulation 10(b), 10(d) & 10(n) of CBLR, 2018 should not be imposed on them.
- 14.** 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.
- 15.** In case the notice is eligible to avail the facility of settlement of the case as per the Chapter XIVA of the Customs Act, 1962, and interested in the same, he may apply to the Settlement Commission as per prescribed procedure and also inform the same to the Adjudicating Authority.
- 16.** 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.
- 17.** 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.

18. 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.

19. List of the documents relied upon in this notice (RUDs) are as per Annexure-A.

*M. B. 25/02/26*

(BATCHALI RAGHU KIRAN)  
COMMISSIONER OF CUSTOMS (In-situ)  
CEAC, NS-II, JNCH

To,  
Noticeses,

1. M/s. Prime Enterprises (IEC- HBOPK9649R)  
203, Lancelot CHS LTS, 2<sup>nd</sup> Floor, Pooja Nagar,  
Opp Premium Tower, Thane - 401107

2. M/s. Perfecto Logistics (11/2690)  
F-120, 1<sup>st</sup> Floor, Haware Fantasia Business Park,  
Plot No 47, Sector-30, Vashi, Navi Mumbai - 400703

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

Annexure - I

Sr. No.	List of Relied Upon Documents
RUD-I	Summons issued to the M/s. Prime Enterprises (IEC- HBOPK9649R)
RUD-II	Summons issued to M/s. Perfecto Logistics (11/2690)

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<i>Sr. No.</i>	<i>List of Relied Upon Documents</i>
<i>RUD-I</i>	Summons issued to the M/s. Prime Enterprises (IEC- HBOPK9649R)
<i>RUD-II</i>	Summons issued to M/s. Perfecto Logistics (11/2690)

**SUMMONS**

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

To,

**The Proprietor, M/s Prime Enterprises**

**203, 2nd floor, Lancelot CHS Ltd, P.O-Thane,  
400615**

WHEREAS, I, **Jaganpreet** am making inquiry in connection with **Shipping Bills no. 1630167 and 1630336 both dated 09.06.2023** under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

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

- 1. e-way bills, GSTR2A, ITR of the company Purchase Tax invoice of this consignments, Bank statement PFMS linked account**
- 2. Reasons for not attending last summonses**
- 3. BRC of past consignments and any other relevant documents**

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I do hereby summon you to appear before me  **in person** / or  **by an authorised agent** on **2025-04-28** at **11:30:AM** at the office of **C-604, SIIB(X), JNCH, Nhava Sheva, Distt. Raigad, Maharashtra-400707**

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

Given under my hand and seal of office to-day the **21** day of **April, 2025** at **JNCH**

Name : **Jaganpreet**

Signature :

*Jaganpreet*  
21/04/25

Designation :

**Superintendent / Appraiser / Senior Intelligence Officer**

Seal of Office



**SUMMONS**

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

To,

EM964134565DN**The Proprietor, M/s PRIME ENTERPRISES****office at** 203, 2nd Floor, LANCELOT CHS LTD, P.O. Thane - 400615WHEREAS, I, **Jaganpreet** am making inquiry in connection with **Shipping Bills no. 1630167 and 1630336 both dated 09.06.2023** under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

(a) give evidence and / or

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

1. e-way bills, GSTR2A, ITR of the company Purchase Tax invoice of this consignments, Bank statement PFMS linked account
2. BRC of Shipping Bills no.1630167 and 1630336 both dated 09.06.2023
3. any other relevant documents

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I do hereby summon you to appear before me  **in person** / or  **by an authorised agent** on **2025-04-01** at **11:30:AM** at the office of **C-604, SIIB(X), JNCH, Nhava Sheva, Distt. Raigad, Maharashtra-400707**

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

Given under my hand and seal of office to-day the **25** day of **March, 2025** at **JNCH**Name : **Jaganpreet**

Signature :

Designation :

**Superintendent / Appraiser / Senior Intelligence Officer**

Seal of Office



**SUMMONS**

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

To,

The Proprietor/Partner, M/s. M/s PRIME  
ENTERPRISES

203 LANCELOT CHS LTD, 2nd FLOOR,  
POOJA NAGAR, OPP PREMIUM TOWER , ,  
THANE , THANE , MAHARASHTRA, 401107

EM962747574 IN

WHEREAS, I, **Jaganpreet** am making inquiry in connection with  
**Shipping bill no. 1630167 and 1630336 both dated 09.06.2023** under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

(a) give evidence and / or

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

1. e-way bills, GSTR2A, ITR of the company Purchase Tax invoice of this consignments, e-way bills, GSTR2A, ITR of the company Purchase Tax invoice of this consignments,
2. Bank statement of PFMS linked account
3. BRC of past consignments and any other relevant documents

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I do hereby summon you to appear before me  in person / or  by an authorised agent on **2025-05-30** at **11:00:AM** at the office of **C-604, SIIB(X), JNCH, Nhava Sheva, Distt. Raigad, Maharashtra-400707**

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

Given under my hand and seal of office to-day the **22** day of **May, 2025** at **JNCH**

Name : **Jaganpreet**

Signature : .....

Designation :

**Superintendent / Appraiser / Senior Intelligence Officer**

Seal of Office



**SUMMONS**

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

To,

The Proprietor/Partner M/s.  
Perfecto Logistics (11/2690),

F-120, 1st Floor, Haware Fantasia  
Business Park, Plot no. 47, Sector-  
30A Vashi, Navi Mumbai-400703

WHEREAS, I, **Jaganpreet** am making inquiry in connection with investigation of exporters M/s AMBER IMPEX, M/s. Prime Enterprises & M/s. Elite Exim Trading under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

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

1. Present yourself for statement
2. KYC documents of exporters M/s AMBER IMPEX, M/s. Prime Enterprises & M/s. Elite Exim Trading
3. Reasons for not attending last summons and provide any other relevant documents in connection with above said exporters

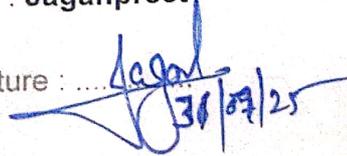
NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I do hereby summon you to appear before me  in person / or  by an authorised agent on **2025-07-04** at **11:30:AM** at the office of **C-604, SIIB(X), JNCH, Nhava Sheva, Distt. Raigad, Maharashtra-400707**

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

Given under my hand and seal of office to-day the **31** day of **July, 2025** at **JNCH**

Name : **Jaganpreet**

Signature : .....



Designation  
Superintendent / Appraiser / Senior Intelligence Officer



## SUMMONS

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

To,

The Proprietor/Partner, (Ramjiti Patel), M/s Perfecto Logistics (1/12690) (M.9082780407)

F-120, 1st Floor, Haware Fantasia Business Park, Plot no. 47, Sector-30A Vashi, Navi Mumbai-400703--  
logisticsperfecto@gmail.com--  
patel.ramjit@gmail.com

WHEREAS, I, Jaganpreet am making inquiry in connection with the investigation of exporters M/s Vaishnavi Enterprise, M/s. Prime Enterprises, M/s. Amber Impex and M/s. Elite Exim Trading under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

(a) give evidence and / or

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

1. Present yourself for statement
2. Reasons for not attending last summons and provide the KYC details of exporters M/s Vaishnavi Enterprise, M/s. Prime Enterprises, M/s. Amber Impex and M/s. Elite Exim Trading
3. any other relevant documents

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I do hereby summon you to appear before me  in person / or  by an authorised agent on **2025-07-24** at **11:30:AM** at the office of **C-604, SIIB(X), JNCH, Nhava Sheva, Distt. Raigad, Maharashtra-400707**

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

Given under my hand and seal of office to-day the 16 day of July, 2025 at  
JNCH

Name Jagampreet

Signature



Designation  
Superintendent / Appraiser / Senior Intelligence Officer

