



सीमाशुल्कआयुक्तकाकार्यालय, एनएस-II
OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II
केंद्रीकृतनिर्यातआकलनकक्ष, जवाहरलालनेहरूसीमाशुल्कभवन
CENTRALIZED EXPORT ASSESSMENT CELL, JAWAHARLAL
NEHRU CUSTOM HOUSE,
न्हावाशेवा, तालुका-उरण, जिला-रायगढ़, महाराष्ट्र- 400 707
NHAVA SHEVA, TALUKA-URAN, DIST- RAIGAD, MAHARASHTRA-
400707

F.No. CUS/ASS/MISC/780/2025-CEAC
F.No.CUS/SIIB/ALT/733/2024-SIIB(E)

Date of SCN: 25.02.2026
Date of issue: 25.02.2026

DIN: 20260278NT0000835378

SCN No.: 2081 / 2025-26 / ADC / CEAC / NS-II / CAC / JNCH

SHOW CAUSE NOTICE UNDER SECTION 124 OF CUSTOMS ACT 1962

Subject: Investigation into suspicious export by M/s. Shiv Ram Enterprises (IEC: AEVFS7950L) to avail illegitimate export incentives fraudulently-reg.

On the basis of risk analysis, NCTC vide mail dated 14.01.2023, identified 05 Shipping Bills No. 6630550 dated 02.01.2023, 6701938 dated 04.01.2023 and 6711125, 6712545 & 6220244 all dated 05.01.2023 filed by M/s. Shiv Ram Enterprises (IEC: AEVFS7950L) declared good as "Readymade Garments (RMGs)" as high-risk export consignments destined to United States. In light of the potential risk indicators, the matter was taken up for a detailed investigation by the Special Intelligence and Investigation Branch (Exports), NS-II, JNCH, to ascertain the veracity of the declarations and to examine the admissibility of the export benefits claimed under Customs and allied laws.

2. Examination and insertion of alert:

a. On scrutiny, it was observed that out of the above-mentioned five Shipping Bills, Shipping Bill No. 6711125 dated 05.01.2023 (RUD-I) was stuffed in Container No. MRKU4621165, and the said container had already sailed. The details of Shipping Bill No. 6711125 dated 05.01.2023 are as follows:

TABLE-I

Sr. No.	Shipping Bill No. and Date	Declared Description of goods	Declared RITC	FOB (INR)	DBK (INR)	RoSCT L (INR)	IGST (INR)
1	6711125 dated 05.01.2023	Readymade Garments 100% Viscose woven Ladies Kaftan (52inch)	62114390	45,45,122.11/-	1,36,353/-	1,72,715/-	2,27,256/-

As the goods were already cleared for export, no RSS was available for further investigation with respect to mis-declaration in terms of description or valuation subjected to S/B no. 6711125 dated 05.01.2023. Rest Shipping Bills identified by NCTC mail dated 14.01.2023 were not registered in any CFS as per ICES.

b. However, as per the data available in the 1.5 ICES system, the goods covered under Shipping Bill No. 6711125 dated 05.01.2023 were examined by the docks officer, and no objections were recorded in the examination report (Picture attached).

PAGE 177		Date
Shipping Bill No.	6711125	05.01.2023
Examination Report		
Whether (E)xamined / (I)nspection Done	Examination	
Is Container/Packages sealed and seal is intact:	Not Applicable	
Marks & Nos Verified	Not Applicable	Item Rate Change
Are the number of packages as per declaration	Not Applicable	
Have the goods been examined by Cex Officer	Not Applicable	DBK Sugg.
Examination report Verified	Not Applicable	
Whether a sealed sample has been received	Not Applicable	Exit
Do you agree with the declared Value	Yes	
Whether Samples are Drawn	No	
Do you agree with DBK Declaration	Yes	
Quota Certificate Verified	Not Applicable	
AR4 Certificate Verified	Not Applicable	
DIEC Annexure Verified	Not Applicable	
DEPB Annexure Verified	Not Applicable	
RBI Waiver Verified	Not Applicable	
Are the Goods as per the Declaration	Yes	Remarks
Whether Cess is Payable on the export Goods	No	
Are the Goods otherwise Permissible for Export	Yes	
Whether Wooden material is used in cargo Packaging	No	
Whether certificate of compliance to ISPM-15 standards is produced	Not Applicable	

c. Further, this office intimated the same to NCTC about the above development. This office received another email on 22.01.2023 from NCTC in the instant matter along with a verification report from CGST Jaipur, in respect of identified risky exporter, M/s. Shiv Ram Enterprises (IEC- AEVFS7950L). Wherein, NCTC asked this office to carry out verification of other related entities involved in past exports of M/s Shiv Ram Enterprises (IEC- AEVFS7950L) and also directed to not allow any export incentive as well as IGST refunds till necessary verification is done.

d. As per verification carried out through the ICES 1.5 system, it is observed that no past exports had been undertaken by the exporter before this live consignment, M/s. Shiv Ram Enterprises (IEC: AEVFS7950L), prior to the impugned Shipping Bill No. 6711125 dated 05.01.2023. It is therefore confirmed that Shipping Bill No. 6711125 dated 05.01.2023 is the first export consignment filed by M/s. Shiv Ram Enterprises. Further, the exporter has exported 11 shipping bills afterward and BRC for all the said shipping bills has been received.

e. Accordingly, in compliance with the directions issued by NCTC, an suspension alert was placed in the system, withholding export benefit and IGST benefits on 28.01.2023 vide suspension id 2652963.

3. GST verification:

a. During the further course of investigation, letter dated 07.08.2023 and Reminder letters dated 22.11.2024 and 16.12.2024 were sent to jurisdictional Jaipur CGST Commissionerate to verify the genuineness of the exporter M/s. Shiv Ram Enterprises (GSTIN: 08AEVFS7950L1ZX). Reply was received from the Jaipur CGST office, referenced under C.No. CGST-16/Misc-PV/Div-A/Tech-II/2024-25/5319 dated 30.12.2024 (RUD-II), wherein it was stated that the exporter M/s. Shiv Ram Enterprises (IEC: AEVFS7950L) appears to be a genuine business entity.

b. In order to verify the genuineness of the exporter's supplier, M/s. Siddharth Exim (GSTIN: 24ACKFS6107N1ZR), letters dated 22.02.2023, 07.08.2023 and Reminder letters dated 22.11.2024, 16.12.2024 & 08.01.2025 were sent to jurisdictional Surat CGST formation. Reply was received from the concerned Surat

CGST Commissionerate vide letter F.No. AE/FUP/30/2025-AE-O/o COMMR-CGST-SURAT dated 15.04.2025 (RUD-III) wherein they informed that M/s. Siddharth Exim (GSTIN: 24ACKFS6107N1ZR) was found non-existent and non-operational at its declared Principal place of business and appeared to be fake. Further, GST registration of M/s. Siddharth Exim (GSTIN: 24ACKFS6107N1ZR) has been cancelled w.e.f 07.10.2024, and the taxpayer had filed returns upto February 2024 only.

4. SUMMONS & STATEMENT:

a. In order to record the statement of M/s. Shiv Ram Enterprises (IEC: AEVFS7950L) under Section 108 of the Customs Act, 1962, a summons was issued vide DIN- 20250278NT000077807D dated 14.02.2025 in the name of M/s. Shiv Ram Enterprises (IEC: AEVFS7950L), directing them to appear before the office of SIIB (X), 6th Floor, C-604, Jawaharlal Nehru Custom House, Nhava Sheva, Taluka-Uran, Dist: Raigad, Maharashtra - 400707. On receipt of the summons (CBIC DIN- 20250278NT000077807D dated 14.02.2025), the statement of Shri Subhash Tiwari (RUD-IV), Partner of the exporter M/s. Shiv Ram Enterprises (IEC: AEVFS7950L), having AADHAR No. 8228 9186 8913 and residing at 199B, Anand Vihar D, Macheda, Harmada, Jaipur, Rajasthan - 302013, was recorded on 20.02.2025, wherein he inter-alia stated:

- That he is partner and authorised signatory of M/s. Shiv Ram Enterprises (AEVFS7950L) and he looks after the sale, purchase and export related work in the firm and
- That he successfully exported goods under 11 S/Bs from Nhava Sheva Port and that all foreign remittance against all except 5000 USD (approx.) out of 20812.80 USD in last shipment were received by them and submitted e-BRC copies generated from DGFT website as proof for the same.
- Further, stated that the exported goods of 11 S/Bs were procured from Delhi and Surat, Gujrat and submitted respective purchase invoices as proof and admitted that one of his supplier, M/s. Siddharth Exim have cancelled / surrendered its GST registration in Oct 2024. However, he procured goods from M/s. Siddharth Exim in Oct 2023.
- On being asked about transportation of goods procured at Surat and Delhi to Nhava Sheva, he stated that he got contacts at Surat and Delhi while working with his relative in textile market domestically, and made payment to his suppliers through proper banking channel after he received the remittance from his foreign buyers and shipment was delivered from his suppliers directly to warehouse of CHA near Nhava Sheva Port as per agreed terms of purchase.
- He submitted the proof of transaction made to his suppliers for purchase. He stated that their suppliers generated E-way Bills for the movement of goods from their place of business in Surat / Delhi till warehouse of CHA near Nhava Sheva Port in Maharashtra and submitted the copies of E-way Bills as proof. On being asked whether he files GSTR, he stated that they are filing GSTR on monthly basis since Nov 2022 and he can mail the GSTR 2A for all the procurements done from their suppliers for export.

- He also stated that ICES system was also analyzed and it was observed that foreign remittance has been received by the Exporter. The Exporter also submitted the purchase tax invoices and proof of payment to its buyers.

b. It is clarified that the 11 Shipping Bills referred to by the exporter in his statement include the subject Shipping Bill No. 6711125 dated 05.01.2023, as well as export consignments filed subsequent to the said Shipping Bill, which was specifically flagged in the risk alert communication received from NCTC vide email dated 14.01.2023. Further, the export-related benefits, including IGST refunds and other export incentives in respect of the subsequent Shipping Bills, were not processed or disbursed owing to the suspension alert inserted against the IEC of the exporter in the system.

5. Relevant Legal Provisions

A. Customs Act, 1962

Section 50: Entry of goods for Exportation.-

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

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

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

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

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

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

Section 114AC: Penalty for fraudulent utilisation of input tax credit for claiming refund. - Where any person has obtained any invoice by fraud, collusion, wilful misstatement or suppression of facts to utilize input tax credit on the basis of such invoice for discharging any duty or tax on goods that are entered for Exportation under claim of refund of such duty or tax, such person shall be liable for penalty not exceeding five times the refund claimed. For the purposes of this section, the expression "input tax credit" shall have the same meaning as assigned to it in clause (63) of section 2 of the Central Goods and Services Tax Act, 2017 (12 of 2017).

[114AB. Penalty for obtaining instrument by fraud, etc.—Where any person has obtained any instrument by fraud, collusion, 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.

Explanation.—For the purposes of this section, the expression "instrument" shall have the same meaning as assigned to it in the Explanation 1 to section 28AAA.]

Section 28AAA. Recovery of duties in certain cases.—(1) Where an instrument issued to a person has been obtained by him by means of-

- (a) collusion; or
- (b) 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), or any other law, or any scheme of the Central Government, for the time being in force, by such person] or his agent or employee and such instrument is utilized under the Provisions of this Act or the Rules or regulations made or notifications issued there under, by a person other than the person to

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

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

Section 28AA of the Customs Act, 1962 Interest on delayed payment of duty-

(1) Notwithstanding anything contained in any judgment, decree, order or direction of any court, Appellate Tribunal or any authority, or in any other provision of this Act or the rules made there under, the person who is liable to pay duty in accordance with the provisions of section 28 shall, in addition to such duty, be liable to pay interest, if any, at the rate fixed under sub-section (2), whether such payment is made voluntarily or after determination of the duty under that section.

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

(3) Notwithstanding anything contained in sub-section (1), no interest shall be payable where - (a) the duty becomes payable consequent to the issue of an order, instruction or direction by the Board under section 151A; and (b) such amount of duty is voluntarily paid in full within forty-five days from the date of issue of such order, instruction or direction, without reserving any right to appeal against the said payment at any subsequent stage of such payment.

Section 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 such 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 the said drawback

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

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

A. Notification No. 77/2021-Cus-(N.T) dated 24.09.2021 and 25/2023-Cus (N.T) dated 01.04.2023:

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 the pendency of the enquiry under sub-para (1).

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

6.1 Whereas, the investigation into the export transactions undertaken by M/s. Shiv Ram Enterprises (IEC: AEVFS7950L) in accordance with the NCTC mail dated 14.01.2023, establishes that the exporter M/s. Shiv Ram Enterprises (IEC: AEVFS7950L) filed Shipping Bill No. 6711125 dated 05.01.2023 for the export of readymade garments, declaring goods of FOB value Rs 45,45,122.11/- and claimed export incentives including Drawback of Rs 1,36,353/-, RoSCTL amounting Rs 1,72,715/-, and IGST refund of Rs 2,27,256/-.

6.2 Whereas, it was observed that goods covered under Shipping Bill No. 6711125 dated 05.01.2023 were stuffed in Container No. MRKU4621165, and the same had already sailed. Further, analysis of the ICES 1.5 system data revealed that Shipping Bill No. 6711125 dated 05.01.2023 was examined by the Docks Officer, and no objections were noted in the examination report. However, the remaining Shipping Bills identified by NCTC mail dated 14.01.2023 were not registered in any CFS as per ICES.

6.3 During the course of further investigation, it was observed, based on the information retrieved from the ICES system and the supporting documents submitted by the exporter, that 100% FOB has been realized, and the Bank Realisation Certificate (BRC) pertaining to the export transaction in question has been duly received by the exporter, M/s. Shiv Ram Enterprises (IEC: AEVFS7950L).

6.4 Further inquiry into the supply chain revealed that the exporter's key supplier, M/s. Siddharth Exim (GSTIN: 24ACKFS6107N1ZR), was found non-existent and non-operational at its declared place of business, as confirmed by the jurisdictional CGST Surat authority. The GST registration of the supplier was cancelled with effect from 07.10.2024, and the entity was deemed fictitious. This directly undermines the legitimacy of the exporter's claimed input tax credit (ITC) and raises serious concerns about the authenticity of the procurement used for exports.

6.5 Accordingly, the other export consignments of M/s. Shiv Ram Enterprises (IEC: AEVFS7950L) were examined for further scrutiny. During this analysis, it was found that under Shipping Bill No. 5855026 dated 07.12.2023, the same supplier, M/s. Siddharth Exim, had supplied a similar category of goods to M/s. Shiv Ram Enterprises (IEC: AEVFS7950L). Details of the same are as follows:

TABLE-II

Sr. No.	Shipping Bill No. and Date	Declared Description of goods	FOB (INR)	DBK (INR)	RoSCTL (INR)	IGST (INR)
1	5855026 dated 07.12.2023	100% Viscose woven Ladies Readymade Garments Long Kaftan (52inch)	13,85,061.12 /-	48,477/-	52,632/-	69,253.06/-

However, upon verification of the export data available in the ICES 1.5 system, it has been observed that the export incentive benefits, including Duty Drawback, RoSCTL, and the IGST refund in respect of the Shipping Bill detailed in TABLE-II, have not been processed or disbursed to the exporter due to the suspension alert inserted in the system by this office. Accordingly, no financial benefit has accrued to the exporter under these schemes for the aforementioned export consignment.

7. Now, M/s. Shiv Ram Enterprises (IEC: AEVFS7950L), having its office at 199 B, Anand Vihar D, Macheda, Harmada, Jaipur – 302013, are hereby called upon to show cause to the Additional Commissioner of Customs, CEAC, NS-II, JNCH, having office at Jawaharlal Nehru Custom House, Nhava Sheva, Taluka-Uran, Dist: Raigad, Maharashtra, within 30 days of receipt of this notice, as to why:

- i. The export goods pertaining to Shipping Bills Nos. 6711125 dated 05.01.2023 and 5855026 dated 07.12.2023 filed by M/s. Shiv Ram Enterprises (IEC: AEVFS7950L), valued at FOB of ₹59,30,183.23/-, should not be confiscated

under the provisions of Section 113(ia) and 113(ja) read with Section 50 of the Customs Act, 1962;

- ii. The Drawback amounting to ₹1,36,353/- and RoSCTL of ₹1,72,715/- as claimed under Shipping Bill No. 6711125 dated 05.01.2023 should not be rejected on the grounds that procurement of goods from a non-genuine source renders the transaction ineligible under the relevant Drawback Rules and RoSCTL guidelines;
- iii. The amount of ₹1,36,353/- wrongfully availed as Drawback under Shipping Bill No. 6711125 dated 05.01.2023 should not be recovered under Rule 17 of the Customs and Central Excise Duties Drawback Rules, 2017, along with interest under Section 75A(2) of the Customs Act, 1962;
- iv. The RoSCTL scrip amounting to ₹1,72,715/- should not be recovered under Section 28AAA of the Customs Act, 1962, and the RoSCTL scrip should not be suspended or cancelled in terms of Notification Nos. 77/2021-Cus (N.T.) dated 24.09.2021 and 25/2023-Cus (N.T.) dated 01.04.2023, along with interest under Section 28AA of the Customs Act, 1962;
- v. Penalty should not be imposed on the exporter M/s. Shiv Ram Enterprises (IEC: AEFVS7950L) under Section 114(iii) and Section 114AA of the Customs Act, 1962;
- vi. Penalty should not be imposed on the exporter M/s. Shiv Ram Enterprises (IEC: AEFVS7950L) under Section 114AB of the Customs Act, 1962 for alleged fraudulent availment of RoSCTL;
- vii. Penalty should not be imposed on the exporter under Section 114AC of the Customs Act, 1962 for alleged fraudulent availment of IGST refunds using ineligible Input Tax Credit (ITC).

8. 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.

9. 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.

10. 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.

11. 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.

12. 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.

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

Batchali Raghu Kiran
25/02/26.

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

To,

1. M/s. Shiv Ram Enterprises(IEC:AEVFS7950L)
199B, Anand Vihar D, Macheda, Harmada, Jaipur-302013

Copy to:

1. The Joint/Additional Commissioner of Customs, CAC, NS-II, JNCH
2. The Asstt./Deputy Commissioner of Customs, SIIB(X), JNCH.
3. The Asstt./Deputy Commissioner of Customs, IRMC, NS-II, JNCH.
4. The Dy./Asstt. Commissioner of Customs, CBS, NCH, Mumbai.
5. Supdt./CHS, JNCH for display on Notice Board.
6. Office Copy.

ANNEXURE-I

Sr. No.	List of Relied Upon Documents
RUD- I	Shipping Bill No. 6711125 dated 05.01.2023
RUD- II	GST Verification of exporter M/s.Shiv Ram Enterprises(IEC: AEVFS7950L)
RUD- III	GST Verification of supplier M/s. Siddharth Exim
RUD- IV	Copy of statement of Shri Shubhash Tiwari, Partner of exporter M/s. Shiv Ram Enterprises (IEC: AEVFS7950L) dated 20.02.2025

INDIAN CUSTOMS EDI SYSTEM											Port Code	SB No	SB Date			
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS DEPARTMENT OF REVENUE - MINISTRY OF FINANCE GOVERNMENT OF INDIA											INNSA1	6711125	05-JAN-23			
											IEC/Br	AEVFS7950L	0			
JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707											GSTIN/TYPE	08AEVFS7950L1ZX GSN				
											CB CODE	ADWPT4152FCH001				
											TYPE	INV	ITEM	CONT		
											Nos	1	1	0		
											PKG	1308	G.WT	KGS	8672.04	*SB22060120232119
PART - I - SHIPPING BILL SUMMARY																
A STATUS	1.MODE	2.ASSESS	3.EXMN	4.JOBGING	5.MEIS	6.DBK	7.RODTP	8.DEEC/DFIA	9.DFRC	10.RE-EXP	11.LUT					
	SEA	Y	Y	N	Y	Y	N	N	N		N					
B DECLARAN DETAILS	12.PORT OF LOADING INNSA1 (Jawahar Lal Nehru (Nh)					13.COUNTRY OF FINAL DESTINATION UNITED STATES										
	14.STATE OF ORIGIN RAJASTHAN					15.PORT OF FINAL DESTINATION USNYC (New York)										
C VALU SUMMA	16.PORT OF DISCHARGE USNYC (New York)					17.COUNTRY OF DISCHARGE UNITED STATES										
	1.EXPORTER'S NAME & ADDRESS SHIV RAM ENTERPRISES 199-B, ANAND VIHAR D MACHEDA HARMAD JAIPUR					7.CONSIGNEE NAME & ADDRESS Shreesons Clothing Inc 1410 Broadway suite no 601 New York, NY 10018 US										
E MANIFEST DETAILS	3. AD CODE: 6390013					8. GSTIN / TYPE 08AEVFS7950L1ZX GSN										
	4.RBI WAIVER NO.& DT					9.FOREX BANK A/C NO. 00XXXXXXXX662										
D EX.PR.	5.CB NAME DILIP KUMAR THAKUR					10.DBK BANK A/C NO. 00XXXXXXXX662										
	6.AEO					11. IFSC NO. ICIC0000012										
F INVOICE SUMMARY	1.FOB VALUE	2.FREIGHT	3.INSURANC	4.DISCOU	5.COM	1.DBK CLAIM		2.IGST AMT		3.CESS AMT						
	4545122.11	0	0	0	0	136354		227256								
G EQUIPMENT DETAILS	6.DEDUCTIONS		7.P/C		8.DUTY		9.CESS		4.IGST VALUE		5.RODTEP AMT		6.ROSC TL AMT			
	0		0						4545122		0		172715			
H CHALLAN DETAILS	1.MAWB NO.		2.MAWB DT		3.HAWB NO.		4.HAWB DT		5.N.O.C.		1.SNO	2.INV NO.		3. INV AMT.	4.CURRENC	
	23PCEG0106484572900		06-JAN-23		INNSA1						1	SREP/2022-23/02		55563.84	USD	
I ANNEX DETAILS	1.CONTAINER		2.SEAL		3.DATE		4.S No		1SR.NO	2.CHALLAN NO		3.PAYMT DT		4.AMOUNT		
J PROCESS DETAILS	1.SEAL TYPE			2.NATURE OF CARGO			3.NO. OF PACKETS		4.NO. OF CONTAINERS		5.LOOSE PACKETS					
	WAREHOUSE SEALED			CONTAINERISED			1308		0		0					
6.MARKS & NUMBERS AS PER INVOICE," WE INTEND TO CLAIM BENEFIT/REWARD UNDER MEIS/RODTEP/REBATE OF STATE CENTRAL TAXES LEVIES SCHEME																
1.EVENT		2.DATE		3.TIME		4.LEO NO.				39/1015						
5.Submission		05-JAN-23		11:22		6.LEO Date.				06-JAN-23						
5.Assessment		05-JAN-23		11:48		8.BRC Realisation Date				31-OCT-23						
7.Examination		06-JAN-23		15:25												
9.LEO		06-JAN-23		21:19												
Validity unknown																
Digitally signed by DS CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS 04 Date: 2023.01.06 21:20:11 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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Page 1 Of 5																



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	6711125	05-JAN-23
IEC/Br	AEVFS7950L	0
GSTIN/TYPE	08AEVFS7950L1ZX GSN	
CB CODE	ADWPT4152FCH001	
TYPE	INV	ITEM
Nos	1	1
PKG	1308	G.WT KGS 8672.04



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

*SB22060120232119

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.INVTERM		
	1	SREP/2022-23/02 04/01/2023				6390013	FOB		
B. TRANSACTION PARTIES	1.EXPORTER'S NAME & ADDRESS			2.BUYER'S NAME & ADDRESS					
	SHIV RAM ENTERPRISES 199-B, ANAND VIHAR D MACHEDA HARMAD 302013			Shreerons Clothing Inc 1410 broadway suite no 601 New york ,NY 10018					
	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
	55563.84 USD	55563.84 USD	0 USD	0 USD	0	0	0		1 USD INR 81.8
D. ITEM DETAILS	1.ItemSNo	2.HS CD	3.DESCRPTION	4.QUANTITY	5.UQC	6.RATE	7.VALUE(F/C)		
	1	62114390	READYMADE GARMENT,100% VISCOSE WOVEN LAD IES KAFTAN (52 INCH)	31392	PCS	1.77	55563.84		

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

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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	6711125	05-JAN-23
IEC/Br	AEVFS7950L	0
GSTIN/TYPE	08AEVFS7950L1ZX GSN	
CB CODE	ADWPT4152FCH001	
TYPE	INV	ITEM
Nos	1	1
PKG	1308	G.WT KGS 8672.04



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

*SB22060120232119

PART - III - ITEM DETAILS

1.INVSN	2.ITEMSN	3.HS CD	4.DESCRPTION	5.QUANTITY	6.UQC	7.RATE	8.VALUE(F/C)	9.FOB (INR)	10.PMV
1	1	62114390	READYMADE GARMENT,100% VISCOSE WOVEN LAD IES KAFTAN (52 INCH)	31392	PCS	1.77	55563.84	4545122.11	159.26
11.DUTYAMT	12.CESS RT	13.CESAMT	14.DBKCLMD	15.IGSTSTAT	16.IGST VALUE	17.IGST AMOUNT	18.SCHCOD		
			Y	P	4545122	227256	60		
19. SCHEME DESCRIPTION	20. SQC MSR	21. SQC UQC	22. STATE OF ORIGIN		23. DISTRICT OF ORIGIN				
Drawback and ROSCTL	31392	NOS	RAJASTHAN		JAIPUR				
24. PT Abroad	25.COMP CESS	26.END USE	27.FTA BENEFIT AVAILED	28. REWARD BENEFIT	29. THIRD PARTY ITEM				
NCPTI	0 INR	GNX100	Y	Yes	N				

INVOICE (1/1)

LET EXPORT CO

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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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	6711125	05-JAN-23
IEC/Br	AEVFS7950L	0
GSTIN/TYPE	08AEVFS7950L1ZX GSN	
CB CODE	ADWPT4152FCH001	
TYPE	INV	ITEM
Nos	1	1
PKG	1308	G.WT
		KGS
		8672.04



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

*SB22060120232119

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.ROSCTL AMT
1	1	62110603B	31392	4545122.11	3	136353.66	95448	77267	172715

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 / IMP

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	CHR	SQC			31392	NOS
1	1	ORC	DOO	102			
1	1	ORC	EPT	NCPTI			
1	1	DTY	GCESS			0	INR
1	1	ORC	STO	08			

E. SINGLE WINDOW DECLARATION - CONSTITUENTS

1.INVSN	2.ITMSN	3.C SNO	4.NAME	5.CODE	6.PERCENTAGE	7.YIELD PCT	8.ING
---------	---------	---------	--------	--------	--------------	-------------	-------

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.DOCYPCD	4.ICEGATE ID	5.IRN	6.PARTY CD	7.ISSUE PLA	8.ISS DT	9.EXP DT
1	0	934000	DKTCHA1496	2023010400097365		INDIA	04-JAN-23	
1	0	331000	DKTCHA1496	2023010400097366		INDIA	04-JAN-23	

H.INVOICE DETAILS

1.SNO	2.INVOICE NO	3.INVOICE AMOUNT	4.CURRENCY
1	SREP/2022-23/02	55563.84	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
---------	---------	-------------	--------	-----------------	----------

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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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	6711125	05-JAN-23
IEC/Br	AEVFS7950L	0
GSTIN/TYPE	08AEVFS7950L1ZX GSN	
CB CODE	ADWPT4152FCH001	
TYPE	INV	ITEM
Nos	1	1
PKG	1308	G.WT KGS
		8672.04



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

*SB22060120232119

PART - V - DECLARATIONS

A. DECLARATION STATEMENT

LET EXPORT COPY

B. AUTHORIZED SIGNATORY

DATE

AUTHORIZED SIGNATORY

CHA NAME :ADWPT4152FCH001

PLACE

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SPEED POST/E-mail

भारत सरकार/ GOVERNMENT OF INDIA
 वित्त मंत्रालय विभाग/ MINISTRY OF FINANCE, DEPTT. OF REVENUE
 कार्यालय सहायक आयुक्त/ OFFICE OF THE ASSISTANT COMMISSIONER,
 केंद्रीय वस्तु एवं सेवाकर,, संभाग- VKIA/C.G.S.T., DIVISION-VKIA,
 Road No. 1D, VKI Area, Jaipur-302013 (Email ID: cgstdiva@gmail.com)

C.No: - CGST-16/Misc-PV/Div-A/Tech-II/2024-25/

Dated: 30.12.2024

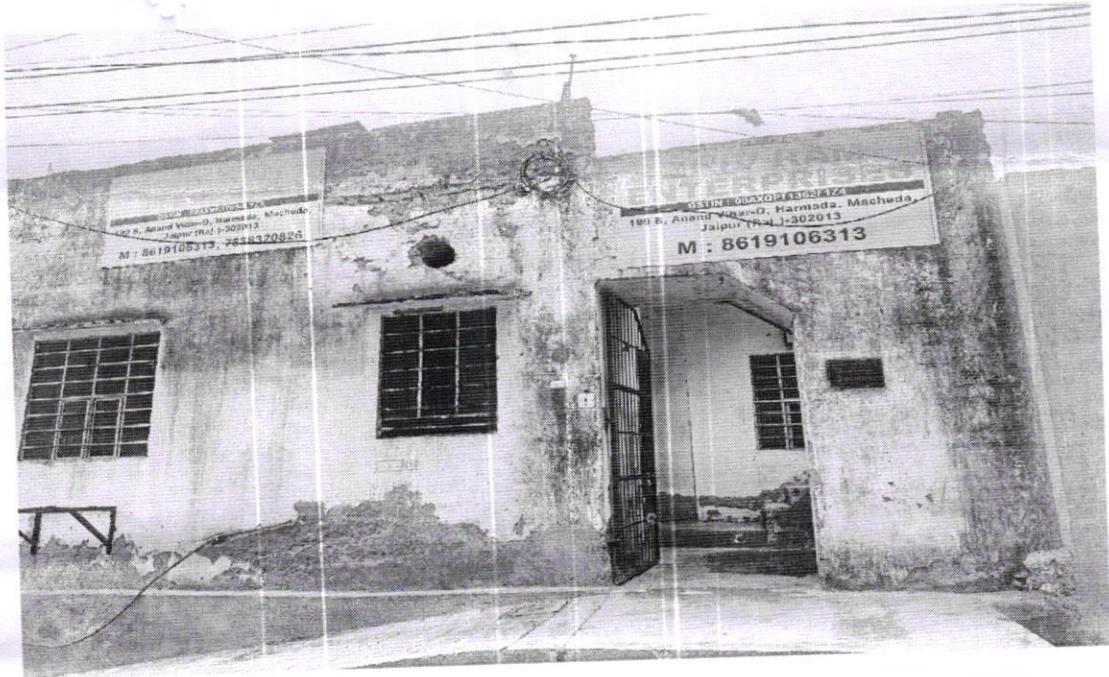
To,
 The Joint Commissioner,
 Office of the Commissioner
 Customs, NS-II, SIIB(X)
 Jawaharlal Nehru Custom House, Nhava Sheva,
 Raigad, Maharashtra (400707)

Sir,

Sub: Verification of the genuineness of Exporter M/s Shiv Ram Enterprises
 (GSTIN-08AEVFS7950L1ZX)-reg.

Please refer to your office Letter-F No. CUS/SIIB/ALT/733/2024-SIIB(E) dated 16.12.2024, on the above subject (copy enclosed). As directed the physical verification of Exporter - M/s Shiv Ram Enterprises (GSTIN-08AEVFS7950L1ZX) has been conducted. The pointwise reply of the queries as under-

1. During the visit of the principal place of business i.e. its registered address 199-B, Anand Vihar-D Macheda, Narmada, Jaipur, Rajasthan, 302013 of the firm M/s Shiv Ram Enterprises, the firm was found in existence.
2. The said firm was found in existence at the time of visit. (Photograph enclosed).



3. The taxpayer has filed his periodical GST returns upto- November-2024 regularly as per GST portal. Screenshot of the return placed as under.

Filing details for GSTR3B

Financial Year	Tax Period	Date of filing	Status
2024-2025	November	17/12/2024	Filed
2024-2025	October	20/11/2024	Filed
2024-2025	September	19/10/2024	Filed
2024-2025	August	20/09/2024	Filed
2024-2025	July	20/08/2024	Filed
2024-2025	June	19/07/2024	Filed
2024-2025	May	20/06/2024	Filed
2024-2025	April	20/05/2024	Filed

Filing details for GSTR-1/IFF

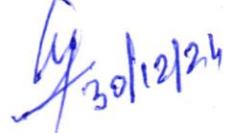
Financial Year	Tax Period	Date of filing	Status
2024-2025	November	17/12/2024	Filed
2024-2025	October	20/11/2024	Filed
2024-2025	September	19/10/2024	Filed
2024-2025	August	20/09/2024	Filed
2024-2025	July	20/08/2024	Filed
2024-2025	June	19/07/2024	Filed
2024-2025	May	07/06/2024	Filed
2024-2025	April	20/05/2024	Filed

- In respect of the said point, The Additional commissioner of GST vide letter C No. IV(6)17/AE/JPR/2023 dt. 23.08.2023 (Copy Enclosed) wherein it has already been reported that the GST returns, e-way bill data and Income tax returns of partners were examined and found in order. The taxpayer has received input from active taxpayer only and no involvement in supply chain of the exporter or possible fake invoicing and undue IGST/ input credit refund. As per GST BO portal the taxpayer has never filed refund claim in this office.
- The business of the above said taxpayer appears to be genuine.

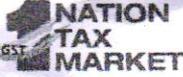
In view of foregoing points, exporter appears to be genuine. This is for your information and necessary action please.

Encl. As above

Yours Faithfully,



(Chhotu Ram Meena)
Assistant Commissioner



कार्यालय प्रधान आयुक्त
OFFICE OF THE PRINCIPAL COMMISSIONER
[केन्द्रीय वस्तु एवं सेवा कर] जयपुर
CENTRAL GOODS AND SERVICE TAX COMMISSIONERATE: JAIPUR
NCR BUILDING, STATUE CIRCLE, C-SCHEME, JAIPUR-302005 (RAJ.)
(ANTI-EVASION BRANCH / कर-अपवचना शाखा)
(Email:antievastion1400@gmail.com)

C.NO. IV(6)17/AE/JPR/2023/

Date: .08.2023

To,

The Additional Director General,
National Customs Targeting Centre
Directorate General of Analytics and Risk Management Mumbai
Central Board of Indirect Tax & Customs
13, Sir Vithal Das Thackersey Marg, Opp. Patkar Hall,
New Marine Lines, Mumbai- 400 020

Sir,

Sub: Live risky consignment from INNSA1 in respect of M/s Shiv Ram Enterprises (GSTIN-08AEVFS7950L1ZX)-reg.

Please refer to your office E-mail dated 16.01.2023 and interim reply dated 19.01.2023 of this office, on the above subject (copy enclosed).

2. Vide above referred email following red flags were marked on export consignments of the firm **M/s Shiv Ram Enterprises** and on the basis of investigation conducted by this office, reply of these red flags is as under-

Red flag-01:-Newly registered exporter, which is a partnership firm and registered recently on as a 'Trader - Wholesaler/Distributor' of RMG's.

Outcome:- During the visit of the principal place of business i.e. its registered address 199-B, Anand Vihar D Macheda Harmada, Jaipur, Rajasthan, 302013 of the firm M/s Shivram Enterprises, the firm was found in existence. Further, it is also noticed that the taxpayer is already engaged in export of ready garments through his proprietorship firm M/s Shiv Ram Enterprises-08AEVFS7950L1ZX, since Nov-2022 and received remittance against export consignment in his bank account.

Red flag-2:-On examination of the E-way bill details, it is observed that the exporter has only one L1 suppliers who is registered

shipping bills due to change in HSN Code and product description with identical goods and amount and for that they have written letter to Deputy/Assistant Commissioner of Nhava Sheva for removal from system.

Red flag-6:-Multiple SBs have been filed on same day in a spurt manner, there is high probability of mis-declaration, mis-classification and over-valuation for claiming higher undue export benefits, as well as undue IGST/ITC refund.

Outcome:- Sh. Deepak Tiwari in his statement dated 17.01.2023 stated that CHA firm mistakenly filed extra 4 shipping bills due to change in HSN Code and product description with identical goods and amount.

3. Further, GST returns, e-way bill data and Income tax returns of partners were examined and found in order. The taxpayer has received input from active taxpayer only and no involvement in supply chain of the exporter for possible fake invoicing and undue IGST/ input credit refund

4. In view of foregoing paras, exporter appears to be genuine. This is for your information and necessary action please.

Encls:- as above

Signed by Yours faithfully,
Sumit Kumar Yadav

Date: 23-08-2023 15:47:17
Additional Commissioner

as Trader-Wholesaler/Distributor' and has 2 inward supply of total Rs.66 Lakhs; however it is exporting goods of Rs. 2.27 Crores.

Outcome:- During the investigation Sh. Deepak in his statement stated that supplier M/s Siddharth Exim Surat has mistakenly shown purchase of Rs. 20,10,000/- in respect of M/s Shiv Ram Enterprises, GSTIN-08AXQPT1362F1Z4 (proprietorship firm) in his another firm M/s Shiv Ram Enterprises (08AEVFS7950L1ZX, partnership firm). However, later the supplier issued credit note CRNTSG/122 dated 10.12.2022 and Sh. Deepak produced copy of the GSTR-2A and invoice for the same. Further, on scrutiny of purchase Invoice No. 2/1582 dated 04.01.2023, it is noticed that taxpayer has purchased goods (long kaftan) of Rs. 43,94,880/- excluding (IGST of Rs. 2,19,744/-) however the supplier has shown mistakenly purchase of Rs. 20,10,000/- in respect of his proprietorship firm which lead to total purchase of Rs.66,24,624/- in M/s Shiv Ram Enterprises (08AEVFS7950L1ZX, partnership firm). On being pointed out, the supplier issued credit note of Rs. 20,10,000/-. The exporter asked to his CHA firm to file one shipping bill of Rs.45,45,122/- but mistakenly they have filed 4 extra shipping bills which lead to export of Rs. 2.27 crores.

Red flag-3:-No actual vehicular movement observed form e-way bills, Hence Inward supply chain appears to be bogus and fictitious.

Outcome:- During the examination it is observed that the taxpayer ordered goods to be exported on "**Bill To Ship To**" basis therefore supplier directly sent goods from Surat to Nhava Sheva Port for export hence no E-way bill generated for inward supply. As the goods were sent directly to port hence movement of vehicle (mentioned in the E-way bill) was examined and it was found that goods were directly delivered to Nhava Sheva from Supplier based on Surat.

Red flag-4:- Export of sensitive commodities viz. Ready made garments which is not corroborated with inward supply.

Outcome:- Goods are delivered on "ship to bill to" basis therefore supplier directly sent goods from Surat to Nhava Sheva Port for export rather than Jaipur hence no inward supply shown to be received at principal place of business situated at Jaipur.

Red flag-5:-The exporter has filed multiple shipping bills with identical goods description and quantity, he might be presenting same goods for all the shipping bills.

Outcome:- Sh. Deepak in his statement dated 16.01.2023 stated that he was not aware of filling 5 shipping bills with identical goods description because he asked his CHA firm to file only one shipping bill and later Sh. Deepak in his statement dated 17.01.2023 stated that CHA firm mistakenly filed extra 4

वस्तु एवं सेवाकर और उत्पाद शुल्क
आयुक्तालय, सूरत
503, पंचम तल, ब्लॉक - ए,
केंद्रीय उत्पाद शुल्क भवन,
चौक बाजार, सूरत-395001



**CGST & Central Excise
Commissionerate, Surat**
503, 5th floor, Block-A,
Central Excise Building,
Chowk Bazar, Surat-395001

Email:cgstsurat-antieva6@gov.in

ई-मेल:cgstsurat-antieva6@gov.in

F.No.: AE/FUP/30/2025-AE-O/o COMMR-CGST-SURAT 15-04-2025

To.

**The Joint Commissioner (Customs),
SIIB(X), NS-II, JNCH,
Jawaharlal Nehru Customs House, Nhava-Sheva
Raigad, Maharashtra-400707**

Sir,

Sub: Inquiry in respect of M/s Siddharth Exim (24ACKFS6107N1ZR) - m/reg.

With reference to the above subject matter, kindly refer to your letter F. No. CUS/SIIB/ALT/733/2024-SIIB(E)-0/o-Commr-Cus-Nhava Sheva-I dated 08.01.2025, regarding verification of existence and genuineness of the supplier **M/s Siddharth Exim (24ACKFS6107N1ZR)**, 814, Raghuvir Textile Mall, Near D R World, Magob, Parvat Patia, Surat, Gujarat, 395010 falling under jurisdiction of CGST & CE, Surat Commissionerate.

In this connection, during the visit, **M/s Siddharth Exim (24ACKFS6107N1ZR)** was found non-existent at its declared Principal place of Business. During the inspection the said shop was found locked. Several notices from ICICI Bank were pasted on the front, along with a maintenance notice indicating an overdue payment. Additionally, no board or banner was affixed to the front of the premises. Copy of visit note enclosed.

Further, Additional Place of Business i.e. Shop No. 811, 8th Floor, Raghuvir Textile Mall, Near D R World, Magob, Parvat Patia, Surat, 395010 was also visited and Panchanama dated 31.01.2025 drawn. Some other firm namely M/s RAWALWASIA YARN DYEING PVT. LTD. (GST No. 24AABCR1217N1ZI) was working at that address.

When asked about M/s. Siddharth Exim (GST No. 24ACKFS6107N1ZR), they informed that they did not know anything about the firm namely M/s. Siddharth Exim (GST No. 24ACKFS6107N1ZR). They further informed that they are the owner of the said shop and produced documents related to ownership and they further informed that the said shop was never rented to M/s. Siddharth Exim by them and the same was closed since March 2024.

In view of the above, M/s Siddharth Exim (24ACKFS6107N1ZR) was found non-existent and non-operational at its registered principal place of business and additional place of business and appeared to be fake. Further it has been noticed that the GST registration of M/s Siddharth Exim (24ACKFS6107N1ZR) is already been cancelled w.e.f 07.10.2024 due to non-filing of returns for last 06 months, the taxpayer had filed returns upto Feb-2024 only.

This is for your kind information and necessary action at your end please.

This is issued with the approval of competent authority.

Encl: Inspection Note & Panchanama both dated 31.01.2025

Digitally signed by
ZACHARIAH THOMAS
Date: 15-04-2025
11:02:19

Yours Sincerely,

(ZACHARIAH THOMAS)
ASSISTANT COMMISSIONER

AE, CGST & CE Surat

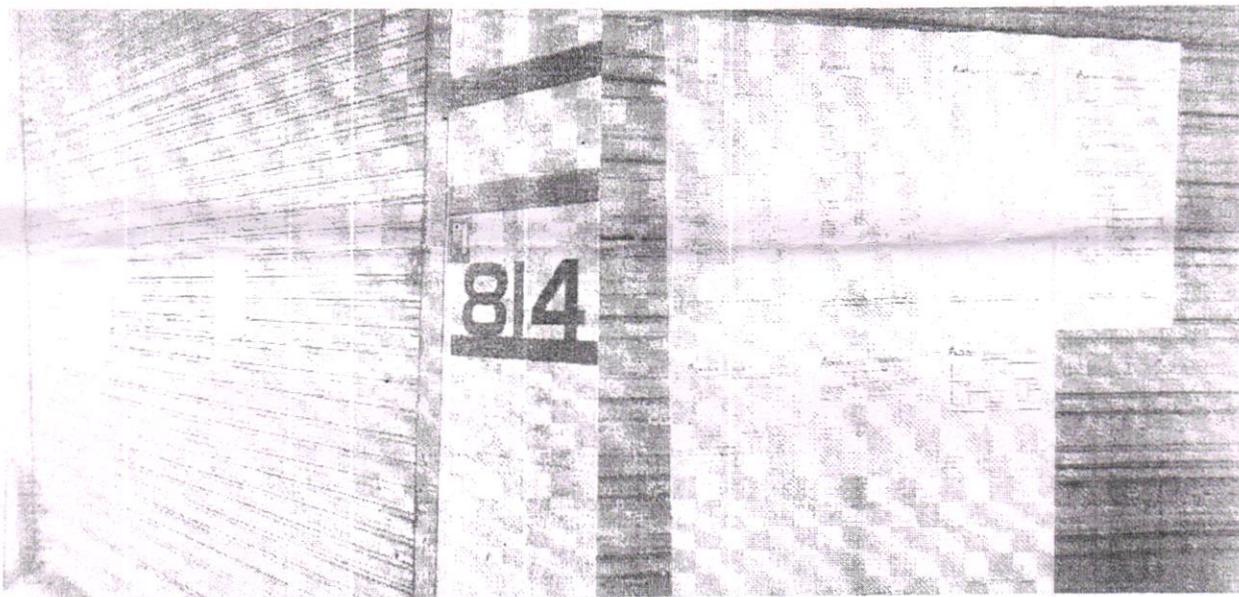
Inspection Note

In pursuance of Authorization for Inspection issued under Section 67(1) of CGST Act, 2017 vide INS-01 dated 30.01.2025, valid for two days, bearing DIN No. 20250165VC0000056504 to inspect the premises of M/s **SIDDHARTH EXIM** (GSTIN- 24ACKFS6107N1ZR), Legal Name: - SIDDHARTH EXIM, located at 814, RAGHUVIR TEXTILE MALL, NEAR D R WORLD, MAGOB, PARVAT PATIA, SURAT, Surat, Gujarat, 395010; I, the undersigned along with Shri Parul Kumar, Inspector (Anti Evasion) visit the address on 31.01.2025.

On reaching the premises, it is noticed that the premises is a commercial premises and have their shutter down and are closed. Several notices from ICICI Bank are pasted on the front, along with a maintenance notice indicating an overdue payment. Additionally, no board or banner is affixed at the front of the premises.

Further, on trying to contact the taxpayer telephonically on mobile number provided in GST registration details, the number **9909775440** found to be out of service. On enquiring with the neighbouring shops, it is learnt that they are not aware of any firm named of M/s Siddharth Exim, and the said shop is closed for last few months and also multiple agencies including bank authorities have earlier enquired about the said premises & firm in connection with fraudulent activities.

The photograph of the premises is attached below:



In view of the above, M/s **SIDDHARTH EXIM** (GSTIN- 24ACKFS6107N1ZR), Legal Name: - **SIDDHARTH EXIM**, located at **814, RAGHUVIR TEXTILE MALL, NEAR D R WORLD, MAGOB, PARVAT PATIA, SURAT, Surat, Gujarat, 395010**, found **non-existent** and appears to be fake. The authorization for inspection dated 31.01.2025 bearing DIN No. 20250165VC0000056504, issued by the Additional Commissioner, CGST & Central Excise, Surat could not be executed.

Date: 31.01.2025

Parul Kumar
31/01/25
(Parul Kumar)
Inspector (Group-6), AE
CGST & Central Excise, Surat

Priyanka
31/01/25
(Priyanka)
Superintendent (Group-6), AE
CGST & Central Excise, Surat

PANCHANAMA DATED 31.01.2025 DRAWN AT THE REGISTERED ADDITIONAL PLACE OF BUSINESS OF M/S. SIDDHARTH EXIM (GSTIN-24ACKFS6107N1ZR) LOCATED AT Shop No. 811, 8th Floor, Raghuvir Textile Mall, Near D R World, Magob, Parvat Patia, Surat, 395010.

S. No.	Name and address	Age	Occupation
1	Shri Pargat Niraj Ziparchand 195, priyanka nagar 1, near aspas temple, Godadra, Surat City, Godadara, Surat, Gujarat, 395010 Aadhar No. – 7380 3754 0880	51	Service
2	Shri Rameshkumar Shukla, Ojha Purwa, Chandapur, Gonda, Uttar Pradesh, 271129, Aadhar No. – 3872 8339 6170	43	Service

On being called upon by a person who introduces herself as Smt. Priyanka, Superintendent (Anti Evasion), Central GST and Central Excise, Surat, we the above-named persons willingly present ourselves near the premises, Shop No. 811, 8th Floor, Raghuvir Textile Mall, Near D R World, Magob, Parvat Patia, Surat, 395010 at 12:15 hours on 31.01.2025. Smt. Priyanka, Superintendent, introduces other officer present with her to us as Shri Parul Kumar, Inspector (Anti evasion), Surat. The CGST & CE officers then show us the authorization for inspection bearing DIN-20250165VC000000B06E, issued under section 67(1) of the CGST Act, 2017 dated 31.01.2025, valid for 02 days, issued by the Additional Commissioner (Anti-Evasion), CGST & CE, Surat for inspection of the premises of M/s SIDDHARTH EXIM (GSTIN-24ACKFS6107N1ZR), Additional place of business:- Shop No. 811, 8th Floor, Raghuvir Textile Mall, Near D R World, Magob, Parvat Patia, Surat, 395010, regarding GST inquiry and we, the above named persons, peruse the same and put our dated signature in token of its perusal and our consent to act as panchas.

Thereafter, we, the panchas, along with the CGST & Central Excise officers, arrive at the registered additional premises of M/s SIDDHARTH EXIM (GSTIN:

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31/01/25

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24ACKFS6107N1ZR), located at Shop No. 811, 8th Floor, Raghuvir Textile Mall, Near D R World, Magob, Parvat Patia, Surat, 395010. It is noticed that it is a commercial shop, and a paper mentioning SIDDHARTH IMPEX (GSTIN: 24AVEPS4991D1ZE) is affixed at the front of the premises and the shop is open. The officers then knock at the door, a person comes out and introduce himself as Shri Sumit Hanuman Agarwal, director of M/s RAWALWASIA YARN DYEING PVT. LTD. (GST No. 24AABCR1217N1ZI). He provides a copy of his identity proof (Aadhar card) bearing Aadhar Number 8757 7538 2550 to confirm his identity.

The officers introduce themselves by showing their identity cards, and we, the panchas, inform Shri Sumit Hanuman Agarwal of the purpose of the visit. The officers show him the authorization for inspection issued under section 67(1) of the CGST Act, 2017, dated 31.01.2025, valid for two days, bearing DIN -20250165VC000000B06E. The authorization is issued by the Additional Commissioner (Anti-Evasion), CGST & CE, Surat, for the inspection of the premises of M/S. SIDDHARTH EXIM (GSTIN: 24ACKFS6107N1ZR) located at Additional place of business: - Shop No. 811, 8th Floor, Raghuvir Textile Mall, Near D R World, Magob, Parvat Patia, Surat, 395010, the officers inform Shri Sumit Hanuman Agarwal that the inspection is in regard to a GST inquiry related to M/s SIDDHARTH EXIM (GSTIN: 24ACKFS6107N1ZR) and request his cooperation. Shri Sumit Hanuman Agarwal reviews the authorization and signs in acknowledgment.

In the presence of the panchas, the officers offer to conduct a personal search of themselves to Shri Sumit Hanuman Agarwal, which he politely declines. On being asked about the firm M/s. Siddharth Exim, GST No. (24ACKFS6107N1ZR), Shri Sumit Hanuman Agarwal informs that he does not know anything regarding the said firm. He further informs that they have purchased the said shop from Shri Janakbhai Pragjibhai Sawalia in the month of March -2024 for which he produces copy of purchase deed. On being asked he informs that they have never given this shop on rent to M/s SIDDHARTH EXIM (GSTIN- 24ACKFS6107N1ZR) and the shop was closed

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since March 2024. He further informs that presently the said shop i.e. shop No. 811, RAGHUVIR TEXTILE MALL, NEAR D R WORLD, MAGOB, PARVAT PATIA, SURAT, Gujarat, 395010 is owned by RAWALWASIA TEXTILE INDUSTRIES PVT LTD and is rented to RAWALWASIA YARN DYEING PVT. LTD. (GST No. 24AABCR1217N1ZI), and being used as a Godown of M/s. RAWALWASIA YARN DYEING PVT. LTD. (GST No. 24AABCR1217N1ZI). He informs that, the principal place of business of M/s. RAWALWASIA YARN DYEING PVT. LTD. (GST No. 24AABCR1217N1ZI) is Shop No. 1ST FLOOR, 105, RAGHUVIR TEXTILE MALL, AAI MATA ROAD, DHUMBHAL, PARVAT PATIA, Surat, Gujarat, 395010. On being asked about GST registration of M/s. RAWALWASIA YARN DYEING PVT. LTD. (GST No. 24AABCR1217N1ZI) on Shop No. 811, RAGHUVIR TEXTILE MALL, NEAR D R WORLD, MAGOB, PARVAT PATIA, SURAT, Gujarat, 395010, Shri Sumit Hanuman Agarwal informs that they have shifted to this premises 2-3 days ago and they are in process of adding this premises as the additional business premises of M/s. RAWALWASIA YARN DYEING PVT. LTD. (GST No. 24AABCR1217N1ZI).

In presence of we the panchas and Shri Sumit Hanuman Agarwal, We inspect the shop, which has office space at the front, while the ground and first floors are used as a godown where Stock of cloth fabric in the form of Rolls are lying in the open hall.

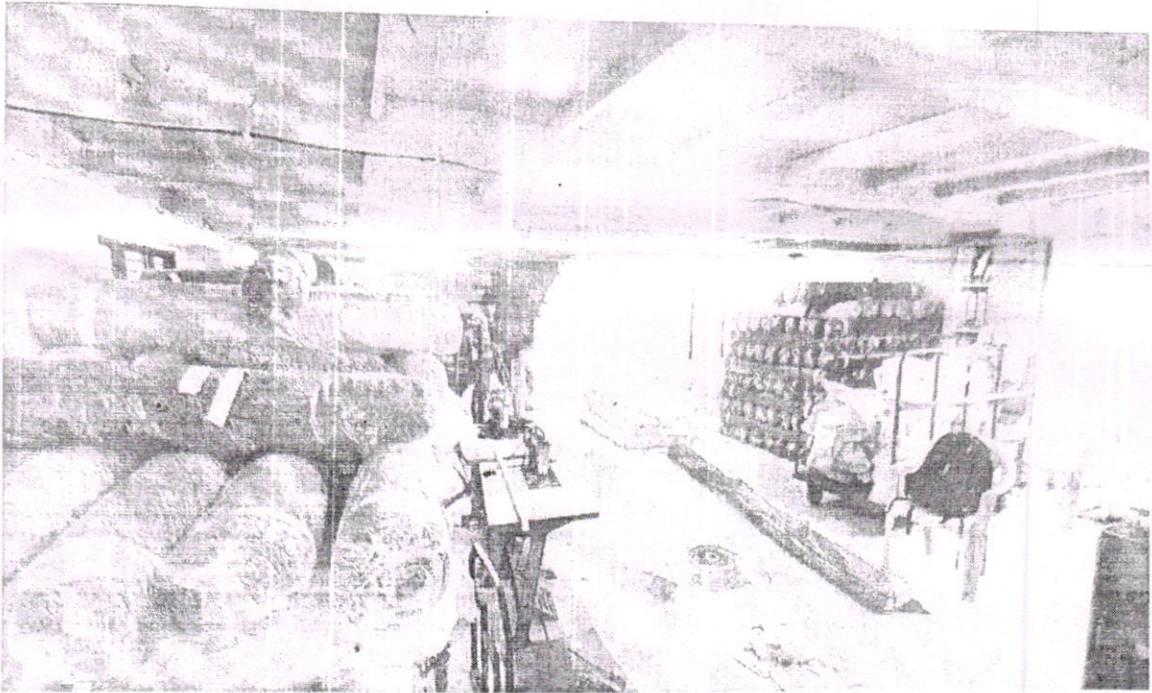
Meanwhile, in presence of we the panchas the officers take photographs of the shop and paste in the panchnama:



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31/11/25



The panchnama proceedings starts at 12:15 hours on 31.01.2025 and concludes at 17:35 hours on the same day. Before leaving the premises, the officers again offer their personal search to Shri Sumit Hanuman Agarwal, which is again politely declined by him. No untoward incident takes place and no religious feelings are hurt during the course of panchnama proceedings and no damage is caused to any of the office fixtures/furniture. After fully satisfying with the content of panchnama, in presence of we the panchas, Shri Sumit Hanuman Agarwal puts his dated signature here in after in token of his agreement with the same.

The above mentioned panchnama is drawn as per our say and version and typed on the laptop and thereafter three copies of the same running from Page No. 1 to 5 are taken in presence of us, the panchas. The content of the panchnama has been explained in vernacular language i.e. in Hindi and after fully satisfying with the same and finding its content factual as per our say and version, we the panchas put our

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dated signature hereinafter in toke of our agreement with the same.

(Before Me)

[Handwritten Signature]
31/01/25

(Priyanka)

Superintendent (Anti Evasion)
Central GST & Excise,
Surat

Panch 1 : *[Handwritten Signature]*
31/1/25
(Shri Pargat Niraj Ziparchand)

Panch 2 : *[Handwritten Signature]*
31/1/25
(Shri Rameshkumar Shukla)

[Handwritten Signature]
For Rawalwasia Yarn Dyeing Pvt. Ltd.

Shri Sumit Hanuman Agarwal

(Director of M/s RAWALWASIA YARN
DYEING PVT. LTD.) (GST No. 24AABCR1217N1ZI)

Received a copy of Panchanama dated 31.01.2025.

[Handwritten Signature]
31/01/25

Shri Sumit Hanuman Agarwal

(Director of M/s RAWALWASIA YARN
DYEING PVT. LTD.) (GST No. 24AABCR1217N1ZI)

Statement of Shri Deepak Tiwari, Partner of M/s Shiv Ram Enterprises (AEVFS7950L), 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 20.02.2025.

In receipt of Summons CBIC-DIN-20250278NT000077807D dated 14.02.2025, 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	Deepak Tiwari
Date of Birth	04.01.1997
Father's Name	Subhash Chand Tiwari
Residential Address	199B, Anand Vihar D, Macheda, Harmada, Jaipur, Rajasthan-302013
Educational Qualifications	B.Com.
Languages known	Hindi, English
Occupation	Partner of M/s Shiv Ram Enterprises (AEVFS7950L)
Family Status	Father, mother and brother
Aadhar Card	822891868913
Mobile Number	8619106313

I am requesting officer to type my statement on computer as per my say.

Q1: Introduce yourself and your role in M/s Shiv Ram Enterprises (AEVFS7950L)?

Ans: I am partner and Authorised signatory of M/s Shiv Ram Enterprises (AEVFS7950L). I look after the sale, purchase and export related work in the firm.

Q2: How many Shipping Bills you have filed for export till date from Nhava Sheva Port?

Ans: I have successfully exported goods under 11 S/Bs from Nhava Sheva Port.

Q3: Did you receive foreign remittance against all the Export shipments?


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Ans: I have received all the foreign remittance against all my except 5000 USD (approx..) out of 20,812.80 USD in my last shipment. I am Submitting the e BRC copies generated from DGFT Website as proof for the same.

Q4. From where did you procured the goods that were exported under said 11 S/Bs from Nhava Sheva Port?

Ans: we procured goods for the abovementioned 11 S/Bs from vendors based in Delhi and Surat, Gujarat. I am Submitting the respective purchase invoices as proof. However, as per best of my knowledge, one of my suppliers, M/s Siddharth Exim have cancelled/surrendered its GST registration in Oct 2024. However, I last procured goods from M/s Siddharth Exim in Oct 2023.

Q5. How did you procure the goods for export from Surat and Delhi and transported them to Nhava Sheva Port?

Ans: I procured the goods from my suppliers in Surat and Delhi on credit basis as I made contacts while working with my relative in textile market domestically. I made payment to my suppliers through proper banking channel after I received the remittance from my foreign buyers and the shipment was to be delivered from my suppliers directly to warehouse of CHA near Nhava Sheva Port, as per our agreed terms of purchase. I am submitting the proof for transactions made to my suppliers for purchase.

Q6. Did you Generated E way bills for the goods movement, to be exported under 11 S/Bs?

Ans: The suppliers generated E way Bills for the movement of goods from their place of business in Surat/Delhi till warehouse of CHA near Nhava Sheva Port in Maharashtra. It was agreed by our supplier that they will supply the goods from their principal place of business in Surat/Delhi till warehouse of CHA (details provided by me) for export. I am submitting the copies of E way Bills as proof.

Q7. Do you file GSTR?

Ans: Yes, we are filing GSTR on monthly basis since Nov 2022. I will email the GSTR 2A for all the procurements done from my suppliers for export.

Q8. Do you have anything else to say?

Ans: sir, I am a genuine tax payer and I have done my export fairly and I have already received more than 95% of the foreign remittance against my exports and the rest will also be credited in my Bank A/c in coming days. 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.

I will help in investigation in every possible way. The above statement running into 03 pages and 08 questions has been given as my true, correct and voluntary statement without any force, inducement or coercion. On my request, the said statement

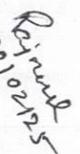

20/12/25.

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 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.

I will help in investigation in every possible way. The above statement running into 03 pages and 08. 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 officers 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 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.


(Deepak Tiwari)

Partner, M/s Shiv Ram Enterprises.

Typed by me: 
(Rajneesh Tiwari)

SIO/SIIB(X), JNCH