

 मत्स्यमेव जयते	<b>सीमाशुल्क आयुक्त (न्हावा शेवा - II) का कार्यालय,</b> <b>OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II,</b> <b>जवाहरलाल नेहरू सीमाशुल्क भवन, न्हावा शेवा,</b> <b>JAWAHAR LAL NEHRU CUSTOM HOUSE, NHAVA -SHEVA,</b> <b>ता. उरण,जिला - रायगड - 400 707, महाराष्ट्र.</b> <b>TAL. URAN DIST- RAIGAD - 400 707, MAHARASHTRA.</b>	
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**F.No.CUS/ASS/MISC/684/2024-CEAC**  
**F.No. CUS/SIIB/ALT/231/2024-SIIB(E)**

Date: 03.03.2026

DIN: 20260378NT0000111621

SCN No.: 3006/2025-26/ADC/CEAC/NS-II/CAL/JNCH

**SHOW CAUSE ISSUED UNDER SECTION 124 OF THE CUSTOMS ACT, 1962**

On the basis of specific intelligence regarding export of suspicious consignment of M/s Yadav Enterprises (IEC- AQJPY8872H) covered under Shipping bill No. 9464076 dated 27.04.2024 (hereinafter referred to as "Shipping Bill") (RUD-I) filed by Customs Broker M/s. Balachandiran Clearing And Shipping Agency (CHA License No. 11/349) at JWR CFS, the goods covered in the shipping bill No. 9464076 dated 27.04.2024 having declared items as "Radymade Garments" were put on hold vide Hold No. 16/2024-25/SIIB(X) vide letter F.No. CUS/SIIB/ALT/231/2024-SIIB(E) dated 02.05.2024 for examination of the same as the supply chain of the exporter appeared to be fake/manipulated and the declared value of the goods appeared to be very highly overvalued and mis-declared to avail illegitimate claim of drawback and other export incentives.

2. M/s Yadav Enterprises (IEC- AQJPY8872H) having its office at Ground Floor, Shop no 12, Ganesh Nagar, Rehmat Masjid Road, Near Rehman Masjid, Kandivali West, Mumbai, Mumbai Suburban, Maharashtra, 400067 had filed 01 Shipping bill for export of following items destined to UAE. The details are as under:

**TABLE-I**

SB No/ Date	Description	Quantity	FOB (INR)	DBK (INR)	RoSCTL (INR)	RoDTEP (INR)	IGST
9464076 dtd 27.04.2024	GIRL'S 2 PCS SUIT OF BLEND	3555	₹ 14,69,993	₹ 49,980	₹ 63,945	₹ 0	73,499.62
	BOY'S 2PCS SUIT OF BLEND	990	₹ 4,09,365	₹ 8,597	₹ 17,807	₹ 0	20,468.25
	BOY'S 3PCS SUIT OF BELND	714	₹ 3,24,763	₹ 9,418	₹ 17,570	₹ 0	16238.14
	GIRL'S 1PCS OF POLYESTER	456	₹ 2,26,267	₹ 6,562	₹ 10,748	₹ 0	11,313.36
<b>TOTAL</b>		<b>5715</b>	<b>₹ 24,30,388</b>	<b>₹ 74,556</b>	<b>₹ 1,10,069</b>	<b>₹ 0</b>	<b>121519.37</b>

3. Consequently, the subject goods pertaining to Shipping Bill No. 9464076 dt. 27/04/2024 were subjected to 100% examination vide Panchanama dated 15.05.2024 (RUD-II) in the presence of two independent Panchas and representatives of Customs broker. During the examination, the quantity and physical description of the goods were found as per declaration in the said Shipping Bill, their corresponding invoices and Packing lists w.r.t. declared quantity and description. Representative Sealed Samples (RSS) of the goods were drawn randomly for the purpose of testing and further investigation.

4. Further, 04 letters dated 28.05.2024 was forwarded to DYCC, JNCH for testing of RSS in order to determine exact characteristics, nature and composition of the subject goods. The details of test report (**RUD-III**) are as under:

Item No	Item Description	RITC	Drawback Sr. No.	ROSCTL Sr. No.	DYCC Test Report
1	GIRL'S 2 PCS SUIT OF BLEND	62042290	62040402B	62040402B	Lab no. 403 dated 28.05.2024, Report: On opening the sample packet, two readymade garments were found: (1) T-shirt and (2) Pant Total wt. of sample= 201.8gm, (1) T-Shirt-It is made of dyed and printed knitted fabric. Base fabric is wholly composed of cotton yarns. Wt. of T shirt= 70.7gm, (2) Pant- It is made of yarn dyed woven fabric with elastic band at the waist part with embroidery, decorative plastic buttons, and decorative plastic and metallic material at front side; Base fabric is composed of cotton yarns on one side; and polyester filament yarns on other side. Embroidery is composed of polyester filament yarns. Wt. of pant= 131.1gm, Wt. of base woven fabric= 119gm, Wt. of elastic band= 5.5gm, Wt. of decorative plastic material= 2.4gm, Wt. of decorative metallic material= 2.2 gm. Wt. of plastic buttons= Balance, GSM of base fabric= 322.31 ; Percentage composition of base fabric- % of cotton yarns= 67.09%, % of polyester yarns= Balance
2	BOY'S 2PCS SUIT OF BLEND	62031990	62030402B	62030402B	Lab No. 402/SIIB(X) dated 28.05.2024 Report: On opening the sample packet, two readymade garments were found: (1) Shirt and (2) Pant Total Wt. of sample= 106.2gm (1) Shirt (Half Sleeve)- It is made of dyed and printed woven fabric having plastic buttons on front side, pasted with decorative plastic material; stitched with red-polyester fabric on front side, on top of pockets and at the end of the sleeves. Base fabric is composed of blended spun yarns of cotton yarns and polyester yarns. Collar is stitched with dyed woven fabric of polyester from outside and paper material stitched inside the collar. Wt. of shirt= 50.2gm, Wt. of dyed and printed base woven fabric= 41.9 gm, Wt. of multi red-green polyester fabric= 3.3 gm, Wt. of dyed woven fabric of polyester= 1.3 gm, Wt. of paper material= 2.1 gm, Wt. of decorative plastic material= 0.9 gm., Wt. of buttons= Balance, GSM of dyed and printed base woven fabric- 131.66, Percentage composition of dyed and printed base woven fabric: % of cotton yarns= 57.8 %, % of polyester yarns= Balance. (2) Pant- It is made of yarn dyed woven fabric with elastic band at the waist part with "Nike" printed at one side. Base fabric is composed of blended spun yarns of cotton and polyester on one side; and polyester filament yarns on other side. Wt. of pant= 56gm, Wt. of base fabric= 53.2 gm, Wt. of elastic band= Balance, GSM of base fabric= 275.45, Percentage composition of base fabric- % of cotton yarns= 58.9%, % of polyester yarns= Balance
3	BOY'S 3PCS SUIT OF BLEND	62031910	62030102B	62030102B	Lab No. 405/SIIB(X) dated 28.05.2024, Report: The sample as received is in the form of readymade textile article (3 pieces) 1. Jacket 2. T shirt 3. Pant. Total weight of the sample= 147.3gm, 1. Jacket: The sample as received is in the form of dyed and printed woven fabric having buttons at front side. It is composed of spun yarns of cotton on one side and polyester filament yarns on other side. Net weight of sample= 61.3 gm, Wt. of Base fabric= 60.01gm, Wt. of buttons= Balance, Avg. GSM= 210.6, %composition: % of cotton= 64, % of polyester= Balance. 2. T shirt: It is made of printed knitted fabric. Net wt. of sample= 42.5gm. It is composed of blended spun yarns of cotton and polyester filament yarns. % Composition: % of Polyester= 53.81, % of cotton= Balance 3. Pant: It is made of dyed and

					printed woven fabric stitched with elastomeric strip at waist. It is composed of spun yarns of cotton on one side and filament yarns of polyester on other side. Net wt. of sample= 43.5gm, Wt. of base fabric= 38.9gm, Wt. of elastic strip= Balance, Avg GSM= 211.1; % composition: % of cotton= 63.2, % of polyester= Balance
4	GIRL'S 1PCS OF POLYESTER	62041919	62040303B	62040303B	Lab no. 404/ SIIB (X) dated 28.05.2024 S/B No: 9464076 Date: 27.04.2024 Report: Sample is in the form of two pieces of readymade textile article (Girls frock and Belt). Total wt of sample =230.7 gm 1. Girls frock: Sample is in the form of readymade textile article (Girls Frock). It is made of dyed woven base fabric having printed frills on middle and lower part of frock and lining fabric fitted with decorative lace and decorative piece on front and zipper on back side. It is wholly made of polyester filament yarns. Total wt of sample = 221.5 gm. Wt of dyed woven base fabric=94.0 gm and GSM = 101.8. Wt of printed woven frills =85.1 gm and GSM =91.8. Wt of knitted dyed lining fabric -30.3 gm. Wt. decorative lace, piece and zipper= Balance. 2. Belt: Sample is in the form of readymade textile article (Belt) made of printed knitted base fabric having foam and non woven fabric on back side fitted with metallic buckle. Base fabric is made of polyester filament yarns. Foam and non woven fabric is made of Polypropylene. Total Wt. of sample = 9.2 gm, Wt. of base fabric= 1.8gm, Wt of foam= 4.4 gm, Wt of metallic part= 2.5 gm, Wt of non woven fabric= Balance.

As per the DYCC report, all goods were found to be as declared in terms of composition, in the above mentioned Shipping Bill only RITC was found mis classified but Incentives Sr. No. was found correct. Details of Redetermined RITC and incentives as per DYCC reports are mentioned in the table below:

**TABLE-II**

Item No	Item Description	DECLARED						REDETERMINED					
		RITC	Drawback	Rate	RoSCTL	RATE		RITC	Drawback	Rate	RoSCTL	RATE	
						State	Centre					State	Centre
1	GIRL'S 2 PCS SUIT OF BLEND	62042290	62040402B	3.4	62040402B	2.5	1.85	62042290	62040402B	3.4	62040402B	2.5	1.85
2	BOY'S 2PCS SUIT OF Blend	62031990	62030402B	2.1	62030402B	2.5	1.85	62034990	62030402B	2.1	62030402B	2.5	1.85
3	BOY'S 3PCS SUIT OF BELND	62031910	62030102B	2.9	62030102B	3.13	2.28	62031990	62030102B	2.9	62030102B	3.13	2.28
4	GIRL'S 1PCS OF POLYESTER	62041919	62040303B	2.9	62040303B	2.65	2.1	62044190	62040303B	2.9	62040303B	2.65	2.1

5. To ascertain prevailing market value of the goods, the market enquiry of the goods found covered under the subject shipping bill was required to be conducted, therefore this office had requested the exporter to represent them during the said market enquiry. Hence, the market enquiry was conducted on 30.05.2024 (**RUD-IV**) along with authorized representative of the exporter. As per the market enquiry the value of the goods has been re-determined and accordingly the export incentives have been re-determined. The re-determined FOB value of the goods and corresponding export incentives under the Shipping Bills as per market enquiry and DYCC reports would be as below:

**Table-III**

No	SB & Date	Description	Avg. Wholesale Price	PM V	Declared FoB (₹)	Re-determined	Drawback Rate	Redetermined	State RoSC TL Rate	Redetermined State	Central RoSC TL	Redetermined Central	Total
						FoB Value (= Declared)		Drawback (₹)		RoSCTL (₹)		RoSCTL (₹)	RoSCTL (₹)
1		GIRL'S 2 PCS SUIT OF BLEND	317.00	454.85	14,69,993	10,24,486	3.4	34,833	2.5	25,612	1.85	18,953	44,565
2	9464076 dtd 27.04.2024	BOY'S 2PCS SUIT OF BLEND	333.00	454.85	4,09,365	2,99,700	2.1	6,294	2.5	7,493	1.85	5,544	13,037
3		BOY'S 3PCS SUIT OF	375.00	500.34	3,24,763	2,43,407	2.9	7,059	3.13	7,619	2.28	5,550	13,168
4		GIRL'S 1PCS OF POLYESTER	383.00	545.82	2,26,267	1,58,771	2.9	4,604	2.65	4,207	2.1	3,334	7,542
<b>TOTAL</b>					<b>24,30,388</b>	<b>17,26,364</b>		<b>52,789</b>		<b>44,931</b>		<b>33,381</b>	<b>78,312</b>

Thus the comparison between declared Fob and incentives vs Redetermined FOB and incentives are mentioned below:

**Table-IV**

Sl No.	Shipping Bill No. & Date	Description of goods	Quantity	Declared (₹)			Re-determined (₹)		
				FOB	Drawback	ROSCTL	FOB	Drawback	ROSCTL
1		GIRL'S 2 PCS SUIT OF BLEND	3555	14,69,993	49,980	63,945	10,24,486	34,833	44,565
2	9464076 dtd 27.04.2024	BOY'S 2PCS SUIT OF BLEND	990	4,09,365	8,597	17,807	2,99,700	6,294	13,037
3		BOY'S 3PCS SUIT OF BELND	714	3,24,763	9,418	17,570	2,43,407	7,059	13,168
4		GIRL'S 1PCS OF POLYESTER	456	2,26,267	6,562	10,748	1,58,771	4,604	7,542
<b>TOTAL</b>			<b>5715</b>	<b>24,30,388</b>	<b>74,556</b>	<b>1,10,069</b>	<b>17,26,364</b>	<b>52,789</b>	<b>78,312</b>

It is thus seen that the exporter has attempted to claim undue export incentives which are summarized as under:

**Table-V**

Re-determined FOB	Differential Drawback	Differential ROSCTL	Total excess Export benefits
17,26,364	21,767	31,757	53,524

6. As can be seen from the table above, based on the market enquiry conducted on 30.05.2024, it appears that the goods declared by the exporter in the Shipping Bill No. 9464076 dated 27.05.2024 have been mis-declared in terms of their value. The value of the goods have been re-determined based on the market survey report dated 30.05.2024. The export incentive such as drawback & RoSCTL are therefore to be re-determined with respect to the new re-determined FOB of the goods as mentioned in the table above. Hence the declared value i.e. Rs. 24,30,387/- appeared to be liable for rejection in terms of Rule 8 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007 and the value needs to be re-determined as per the provisions of the said Rules. For the purpose of Customs Tariff Act, 1975, valuation of export goods is to be done in terms of Section 14 of the Customs Act, 1962 read with Customs Valuation (Determination of value of Export Goods) Rules, 2007 (CVR). As per the provisions of Act/Rules, transaction value of the goods is to be accepted, subject to Rule 8 of Customs Valuation (Determination of value of Export Goods) Rules, 2007. Prima facie on examination of the subject consignment,

the declared value of the goods appeared to be on the higher side; the declared transaction value appeared liable for rejection under Rule 8 of the CVR and the said value is required to be re-determined by sequentially proceeding in terms of Rule 4 to 6 of the Customs Valuation Rules, 2007.

## **7. Re-determination of Valuation**

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

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

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

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

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

As per the provisions of Rule 6 *ibid*, the assessable value of the goods is proposed to be re-determined under Rule 6 *ibid*, i.e. as per the residual method. Accordingly, Market survey was conducted by the officers of SIIB (Export) on 30.05.2024. Value of the goods was taken from 3 different shops/dealers and average of their prices was taken as market value of the same. The details of the determination of the value is summarized in the Market Survey Report dated 30.05.2024.

**8.** Further, an alert to withhold the export incentives against the exporter M/s Yadav Enterprises( IEC-AQJPY8872H) was inserted during the investigation.

**9.** In the meantime, on Exporter's request, the goods were allowed to be released provisionally for Back to Town on execution of bond equivalent to 100% re-determined value of the subject goods and on submission of Bank Guarantee amounting to Rs.80,000/-

**10.** Further, the jurisdictional AC/CGST Commissionerate of the exporter was requested to verify genuineness of the Exporter M/s Yadav Enterprises, to which the

Asstt. Commissioner, Division-II, Commissionerate- Thane, CGST, Mumbai, vide their letter dated 15.01.2025(**RUD-V**) have interalia replied that:

*"i) In this regard, it is to inform that the officer from Division-II, CGST & C. Ex., Thane Commissionerate visited the principal place of business of M/s. Yadav Enterprises bearing GSTIN- 27AQJPY8872H1ZV situated at Ground Floor, Shop no 12, Ganesh Nagar, Rehmat Masjid Road, Near Rehman Masjid, Kandivali West, Mumbai, Mumbai Suburban, Maharashtra, 400067, on 03.07.2024. As per the findings of the visit, the premises was found locked and any documents regarding the premises and taxpayer couldn't be verified, hence, the taxpayer found to be non-existent at the address of PPOB. The findings were conveyed to the Appraiser, SIIB(X), JNCH vide letter dated 02.09.2024 (letter is enclosed for perusal).*

*ii) In the second last para of the letter dated 02.09.2024, it was inadvertently written that M/s. Yadav Enterprises appears to be non-existent and a genuine entity. However, the same may be read as non-existent and non-genuine entity.*

*iii) On verifying from GST BO portal and gst.gov.in, it was found that M/s. Yadav Enterprises obtained the GST registration effective from 01.03.2024, but failed to file GSTR-1 & GSTR-3B of any month since the registration and thus their GST registration was suo moto cancelled effective from 05.11.2024.*

*iv) As viewed from the GST BO Portal and records available with this office it is found that M/s. Yadav Enterprises (GSTIN: 27AQJPY8872H1ZV) has not availed refund for any period.*

*v) Since, premise found locked, no documents verified and not a single return is filed by M/s. Yadav Enterprises since the date of GST Registration, it appears that M/s. Yadav Enterprises is a non-genuine entity or fraudulent/bogus/paper-based firm."*

From the GST report received above, it is clear that the exporter is a fly by night operator, and was established only to export inferior goods to claim higher export incentives.

### **SUMMONS & STATEMENT**

**11.** In order to record the statement of M/s Yadav Enterprises (IEC-AQJPY8872H), under section 108 of Customs Act, 1962 03 Summons have been issued vide DIN-20250178NT000000E934 dated 24.01.2025, DIN-20250378NT000000C3B2 dated 06.03.2024 and DIN- 20250378NT51565B dated 25.03.2025 (**RUD-VI**) in the name of M/s Yadav Enterprises to appear before the office of SIIB(X) under Section 108 of the Customs Act, 1962. Despite 03 summons issued to the exporter, he did not appear before this office to depose his statement.

**12.** Further, 04 Summons have been issued vide CBIC-DIN-20250178NT000000D7F1 dated 25.01.2025, DIN- 20250278NT000000DB49 dated 06.02.2025, DIN- 20250278NT000000CC4E dated 17.02.2024 and DIN-20250278NT000000A615 dated 24.02.2025, in the name of CB M/s. Balachandiran Clearing and Shipping Agency (11/349). However no one from CB has appeared before this office to depose his statement.

### **13. Past Exports:**

In order to investigate past consignments, the data was retrieved from the date of issuance of IEC i.e. 04/03/2024 till 06.04.2025 for Exporter/s Yadav Enterprises (IEC- AQJPY8872H). However, the Exporter had filed 02 Shipping Bills prior to the 01 live shipment which is under investigation. During further investigation, ICES

data was scrutinized, on perusal of the past Export data, no foreign remittance has been received as per FEMA regulations. The details of the Shipping Bill are as under where no BRC/foreign remittance has been realized yet against this IEC. The details of the same are as follow:

**Table-VI**

Serial No.	SB No.	SB Date	Expected Realization Date	FOB to be Realised(In FC)	FOB Actually Realised(In FC)	Drawback Amount	ROSCT L	IGST	
1	8862883	03.04.2024	31.01.2025	26,63,789.63	0	77,250	126530	133189.5	
2	9363530	24.04.2024	31.01.2025	2,97,720	0	0	0	14886	
<b>Total</b>									1,48,075.50

As the prescribed timeline for realization of foreign remittance is 09 months as per RBI Master Circular No.14/2014-15 dated 01.07.2014, which states," it has been decided in consultation with the Government of India that the period of realization and repatriation of Export proceeds shall be nine months from the date of Export for all Exporters including Units in SEZs, Status Holder Exporters, EOUs, Units in EHTPs, STPs & BTPs until further notice. As per Table-VI, there are 02 Shipping Bills mentioned at SR. No. 1 & 2 in the above table for which FOB has not been realized despite completion of expected realization time period as mandated by RBI. Accordingly, the Drawback 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 mentioned in Table-VI under Section 75 and 75A of the Customs Act 1962 read with Rule 17 &18 of the drawback Rules, 2017 and section 28AAA read with along with applicable interest under section 28AA of the Customs Act, 1962. Total drawback claimed in Shipping Bill mentioned at Sr. No. 1 in the above table in which FOB not realized despite completion of time period is Rs. 77,250, RoSCTL claimed is Rs. 126530/- and a copy to GST authority (proper officer) is being addressed for recovery of said IGST amount RS. 1,48,075.50/- at their end.

#### **14. RELEVANT LEGAL PROVISIONS**

##### **A. Customs Act, 1962**

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

##### **Section 50: Entry of goods for exportation. -**

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

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

(2) The Exporter of any goods, while presenting a shipping bill or bill of export, shall

make and subscribe to a declaration as to the truth of its contents. (3) The Exporter who presents a shipping bill or bill of export under this section shall ensure the following, namely:-

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

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

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

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

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

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

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

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

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

**[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 relatable 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 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.

**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 .

### **Foreign Trade (Development and Regulation) Act, 1992**

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

### **Foreign Trade (Regulation) Rules, 1993**

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

### **Customs Valuation (Determination of Value of Export Goods) Rules, 2007 (A)** RULE 3 - Determination of the method of Valuation:

(1) Subject to rule 8, the value of export goods shall be the transaction value. (2) The transaction value shall be accepted even where the buyer and seller are related, provided that the relationship has not influenced the price.

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

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

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

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

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

(iii) Difference in composition, quality and design between the goods to be assessed and the goods with which they are being compared,  
(iv) Difference in domestic freight and insurance charges depending on the place of exportation”.

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

- (a) cost of production, manufacture or processing of export goods;
- (b) charges, if any, for the design or brand;
- (c) an amount towards profit”.

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

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

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

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

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

#### **Customs Brokers Licensing Regulations, 2018:**

10. Obligations of Customs Broker. —A Customs Broker shall —

(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;

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

**15.** M/s Yadav Enterprises (IEC- AQJPY8872H) having its office at Ground Floor, Shop no 12, Ganesh Nagar, Rehmat Masjid Road, Near Rehman Masjid, Kandivali West, Mumbai, Mumbai Suburban, Maharashtra, 400067 had filed 01 Shipping bill No. 9464076 dtd 27.04.2024 filed by Customs Broker M/s. Balachandiran Clearing And Shipping Agency (CHA License No. 11/349). The re-determined FOB value of the said goods covered under the above mentioned Shipping Bill comes to Rs. 17,26,364/- as against the declared FOB value of Rs. 24,30,387.60/-. By inflating the FOB value, the exporter was attempting to claim Drawback of Rs 74,556.28/- and RoSCTL of Rs. 1,10,069.40/- whereas they were eligible for Drawback of Rs. 52,789/-

and RoSCTL of Rs. 78,312/-respectively. Further, M/s Yadav Enterprises (IEC-AQJPY8872H) attempted to claim IGST amount of Rs.1,21,519.37, hence, a copy to GST authority (proper officer) is being addressed for recovery/ investigation of said differential/claimed IGST amount at their end.

**15.2** As can be seen from the Table-II above, based on the market enquiry conducted on 30.05.2024, it appears that the goods declared by the exporter in the Shipping Bills No. 9464076 dtd 27.04.2024 have been mis-declared in terms of their value. During the market enquiry it was found that the value of the goods filed under the said Shipping Bill was inflated and hence needed to be re-determined under Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007. The export incentive such as drawback & RoSCTL are therefore re-determined with respect to the re-determined FOB as mentioned in the table-II above. It can thus be seen that the goods are mis-declared to avail undue export incentive and thereby rendering the goods liable for confiscation under section 113 (i), 113(ia) and 113 (ja) of the Customs Act, 1962.

**15.3** The Exporter has violated the provisions of Rule 11 of the Foreign Trade (Regulations), 1993 in as much, as they did not make a correct declaration of value of goods in the Shipping Bill filed by them to the Customs authorities.

**15.4** As the Exporter had not made declaration truthfully in the said Shipping Bill, they have violated the conditions of Section 50(2) of the Customs Act, 1962. Hence, it appears that there was a deliberate mis-declaration, mis-statement and suppression of facts regarding the actual value of the impugned goods, on the part of the Exporter with mala-fide intention to claim undue export benefits not legitimately payable to them. The exporter had declared the FOB value in the shipping bill as Rs. 24,30,387.60/- whereas the re-determined FOB value after conducting the Market Survey was Rs. 17,26,364/- only and hence higher Drawback & RoSCTL and other export incentives were claimed. Thus, it appeared that the said goods were attempted to be exported in violation of Section 50(2) of the Customs Act, 1962 read with Section 11(1) of Foreign Trade (Development & Regulation) Act 1992 & Rules 11 of Foreign Trade Rules 1993, as exporter had furnished wrong declaration to the Custom Authorities.

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

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

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

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

**15.9** The value of the impugned goods is, therefore, proposed to be re-determined under the residual Rule 6 of CVR (Export) Rules, 2007. This rule stipulates that subject to the provisions of Rule 3, where the value of the export goods cannot be determined under the provisions of Rules 4 and 5, the value shall be determined using reasonable means consistent with the principles and general provisions of these rules. Therefore, in order to arrive at the correct value of the impugned goods the same was required to be done on the basis of Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007. Accordingly, the total value of the goods have been re-determined as 17,26,364/- as per the market enquiry conducted of the subject goods.

**15.10** With respect to the exporter M/s Yadav Enterprises (IEC- AQJPY8872H), jurisdictional the jurisdictional AC/CGST Commissionerate of the exporter was requested to verify genuineness of the Exporter M/s Yadav Enterprises, to which the Asstt. Commissioner, Division-II, Commissionerate- Thane, CGST, Mumbai, vide their letter dated 15.01.2025 (**RUD-V**) have interalia replied that:

*"i) In this regard, it is to inform that the officer from Division-II, CGST & C. Ex., Thane Commissionerate visited the principal place of business of M/s. Yadav Enterprises bearing GSTIN- 27AQJPY8872H1ZV situated at Ground Floor, Shop no 12, Ganesh Nagar, Rehmat Masjid Road, Near Rehman Masjid, Kandivali West, Mumbai, Mumbai Suburban, Maharashtra, 400067, on 03.07.2024. As per the findings of the visit, the premises was found locked and any documents regarding the premises and taxpayer couldn't be verified, hence, the taxpayer found to be non-existent at the address of PPOB. The findings were conveyed to the Appraiser, SIIB(X), JNCH vide letter dated 02.09.2024 (letter is enclosed for perusal).*

*ii) In the second last para of the letter dated 02.09.2024, it was inadvertently written that M/s. Yadav Enterprises appears to be non-existent and a genuine entity. However, the same may be read as non-existent and non-genuine entity.*

*iii) On verifying from GST BO portal and gst.gov.in, it was found that M/s. Yadav Enterprises obtained the GST registration effective from 01.03.2024, but failed to file GSTR-1 & GSTR-3B of any month since the registration and thus their GST registration was suo moto cancelled effective from 05.11.2024.*

*iv) As viewed from the GST BO Portal and records available with this office it is found that M/s. Yadav Enterprises (GSTIN: 27AQJPY8872H1ZV) has not availed refund for any period.*

*v) Since, premise found locked, no documents verified and not a single return is filed by M/s. Yadav Enterprises since the date of GST Registration, it appears that M/s. Yadav Enterprises is a non-genuine entity or fraudulent/bogus/paper-based firm."*

From the GST report received above, it is clear that the exporter is a fly by night operator, and was established only to export inferior goods to claim higher export

incentives. Therefore, it appears that the exporter connived with their supplier to obtain invoice by fraud and collusion to utilize input tax credit on the basis of such invoice for discharging tax on goods which have been entered for exportation under the Shipping Bill filed by them. Hence, M/s Yadav Enterprises (IEC- AQJPY8872H) appears liable for penalty under section 114AC of the Customs Act, 1962.

**16.** It is thus cogent and clear that the exporter M/s. Yadav Enterprises (IEC- AQJPY8872H) had mis-declared the impugned goods in terms of their value and attempted to defraud the Government by claiming undue higher amount of Drawback and RoSCTL and thereby acted in a manner which rendered the said goods under Table-I above liable for confiscation in terms of the provisions of Section 113(i), 113(ia) and 113 (ja) of the Customs Act, 1962.

**17.** It further appears that the exporter M/s Yadav Enterprises (IEC-AQJPY8872H) have rendered themselves liable to penalty in terms of Section 114(iii) of the Customs Act, 1962 on account of mis-declaration of value of the impugned goods and attempting to export improperly as their omission and commission has rendered the goods liable for confiscation u/s 113(i), 113(ia) and 113 (ja) of the Customs Act, 1962.

**18.** M/s Yadav Enterprises (IEC- AQJPY8872H), has knowingly & intentionally caused to sign & used the documents to provide the undue advantage to the exporter with malafide intent to avail undue/excess export benefits in form of Drawback and ROSCTL. Further, as per the GST verification report, exporter was operating as fly by night and is currently not traceable at his principal place of business and is a bogus firm. Therefore, M/s Yadav Enterprises (IEC- AQJPY8872H) is also liable for penalty u/s 114 AA of Customs Act, 1962 for this intentional mis-declaration.

**19.** The Custom Broker M/s. Balachandiran Clearing And Shipping Agency (License No. AADPA5222D) failed to ascertain the veracity and genuineness of the export firm M/s Yadav Enterprises (IEC- AQJPY8872H). 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, as stated by the CB, they have merely taken copies of the IEC and GST registration from the exporter and started filing Shipping Bills on their behalf. The CB has to verify the antecedents of the exporter by using reliable, independent, authentic documents, data or information, which the CB has failed to do in this case. The CB in their voluntary statement has submitted that they had not verified the principal place of business of the exporter. Had the CB confirmed the veracity and genuineness of the exporter through their own independent and reliable sources, he could have easily known that the exporter and their supply chain is dubious. The CB has thereby violated regulation 10(n) of the CBLR, 2018 and have rendered themselves liable for penalty under section 114(iii) and 114AA of the Customs Act, 1962.

**20.** Now, M/s Yadav Enterprises (IEC- AQJPY8872H) having its registered office at Ground Floor, Shop no 12, Ganesh Nagar, Rehmat Masjid Road, Near Rehman Masjid, Kandivali West, Mumbai, Mumbai Suburban, Maharashtra, 400067 through their proprietor BAHADUR GHANSHYAM YADAV, are hereby called upon to Show Cause to the Additional Commissioner of Customs, CAC, NS-II, JNCH, having office at Jawaharlal Custom House, Nhava Sheva, Tal-Uran, Dist-Raigad, Maharashtra, within 30 days of receipt of this notice as to why:

- i. The declared FOB value of Rs. 24,30,387.60/- covered under the Shipping Bill no. 9464076 dated 27.04.2024 should not be rejected and re-determined to Rs. 17,26,364/- under Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007 as detailed above.
- ii. The said impugned export goods covered under the Shipping Bill no. 9464076 dated 27.04.2024 having total declared FOB value of Rs. 24,30,387.60/- appear to be mis-declared in terms of value and classification and are liable for confiscation under the provisions of Section 113(i), 113(ia) and 113 (ja) of the Customs Act, 1962.
- iii. The claimed Drawback of Rs. 74,556.28/- and RoSCTL of Rs. 1,10,069.40/- covered under shipping bill no. 9464076 dated 27.04.2024 should not be rejected on account of release of goods for back to town.
- iv. Penalty should not be imposed on M/s Yadav Enterprises (IEC-AQJPY8872H) under Section 114(iii) and 114AA of the Customs Act, 1962 for above violations.
- v. Penalty should not be imposed on M/s Yadav Enterprises (IEC-AQJPY8872H) under Section 114AC of the Customs Act, 1962 for above violations.
- vi. The goods pertaining to 2 Shipping Bill Nos. mentioned in Table-VI totally valued at Rs. 29,61,510/- should not be held liable for confiscation under the Provisions of Section 113(ia) and 113(ja) of the Customs Act, 1962 since the Export benefits of Drawback and RoSCTL have been availed and taken by the Exporter without realizing the Export proceeds i.e on account of non-receipt of foreign remittance of the value of Export.
- vii. The drawback amount of Rs. 77,250/- claimed in Shipping Bill No. mentioned at Sr. No. 1 in Table-VI above 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.
- viii. The RoSCTL of Rs. 126530/- claimed in Shipping Bill Nos. mentioned at Sr. No. 1, 3 & 4 in Table-IV above should not be recovered on account of non-receipt of remittance in terms of Notification No. 76/2021-Cus (N.T) dated 23.09.2021, 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.
- ix. Penalty should not be imposed on M/s Yadav Enterprises (AQJPY8872H) under Section 114(iii) and 114AA of the Customs Act, 1962 on account of non-receipt of the foreign remittance in Shipping Bill Nos. mentioned in Table-VI filed by the Exporter.
- x. Penalty should not be imposed on M/s Yadav Enterprises (IEC-AQJPY8872H) under Section 114AB of the Customs Act, 1962 on account of claiming export incentives/benefits without receipt of the foreign remittance in Shipping Bill Nos. mentioned in Table-VI filed by the Exporter.
- xi. The Bond should not be enforced and Bank Guarantee of RS. 80,000 at the time of Provisional release of the goods for Export, should not be appropriated against

Export incentives, applicable interest, redemption fine and penalty etc. arising out of this order.

21. M/s. Balachandiran Clearing And Shipping Agency (CHA License No. 11/349) are hereby called upon to Show Cause to the Additional Commissioner of Customs, CAC, NS-II, JNCH, having office at Jawaharlal Custom House, Nhava Sheva, Tal-Uran, Dist-Raigad, Maharashtra, within 30 days of receipt of this notice as to why Penalty should not be imposed on M/s. Balachandiran Clearing And Shipping Agency (CHA License No. 11/349) under Section 114(iii) and 114AA of the Customs Act, 1962 read with regulation 10(n) of the CBLR, 2018.

22. The notices are required to specifically mention in their written reply as to whether they wish to be heard in person before the case is decided. In case the noticees do not submit a written reply within the aforesaid period or if they fail to attend the personal hearing, whenever it is fixed by the adjudicating authority, the case will be decided on the basis of material evidence available on record, ex parte, without any further reference to them.

23. In case the noticees are 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, they may apply to the Settlement Commission as per prescribed procedure and also inform the same to the Adjudicating Authority.

24. This Show Cause Notice is issued without prejudice to department's right to amend, modify, supplement and revise the Show Cause Notice with additional facts in support of allegation contained in the Show Cause Notice. This Notice is issued without prejudice to any other action that may be initiated against the noticees or any other person under the Customs Act, 1962 or any other Act or law for the time being in force in India in relation to the goods covered in this Show Cause Notice also.

25. The list of Relied upon Documents is attached as Annexure-I.

  
04/03/26.

(Raghu Kiran B.)

Commissioner of Customs(In-Situ)  
CEAC,NS-II, JNCH

To,  
Noticees,

1. M/s Yadav Enterprises (IEC- AQJPY8872H)  
Ground Floor, Shop no 12, Ganesh Nagar,  
Rehmat Masjid Road, Near Rehman Masjid, Kandivali West,  
Mumbai, Mumbai Suburban, Maharashtra, 400067
2. M/s. Balachandiran Clearing And Shipping Agency (License No. AADPA5222D),  
Shop No. 1326, Near Building No. 170, Kanamwar Nagar,  
Vikhroli East, Mumbai- 400083

Copy to:

1. The Dy. Commissioner of Customs, CRAC (X), JNCH, Nhava Sheva.
2. The Dy. Commissioner of Customs, SIIB (X), JNCH, Nhava Sheva.
3. The Dy. Commissioner of Customs, CAC, NS-II, JNCH, Nhava Sheva.
4. The Deputy Commissioner, EDI, JNCH, Nhava Sheva
5. The Deputy Commissioner, IRMC, JNCH, Nhava Sheva
6. The Deputy Commissioner of CBS NCH
7. The D.C/A.C Commissioner Division-II, Comm.- Thane CGST Mumbai
8. Supdt./CHS, JNCH for display on Notice Board.

**Annexure - I**  
**List of Relied Upon Documents**

Sr. No.	List of Relied Upon Documents
RUD-I	Copy of Shipping Bill No. 9464076 dated 27.04.2024
RUD-II	Panchanama dated 15.05.2024
RUD-III	DYCC Test Reports
RUD-IV	Copy of market enquiry dated 30.05.2024
RUD-V	Copy of letter dated 15.01.2025 received from Asstt. Commissioner, Division-II, CGST-Raigad
RUD-VI	Copy of Summons issued vide DIN-20250178NT000000E934 dated 24.01.2025, DIN-20250378NT000000C3B2 dated 06.03.2024 and DIN-20250378NT51565B dated 25.03.2025 issued to M/s Yadav Enterprises (IEC-AQJPY8872H)
RUD-VII	Copy of Summons (CBIC-DIN 20250178NT000000D7F1 dated 25.01.2025, DIN 20250278NT000000DB49 dated 06.02.2025, DIN 20250278NT000000CC4E dated 17.02.2024 and DIN 20250278NT000000A615 dated 24.02.2025) issued to Customs Broker



# BALACHANDIRAN CLEARING AND SHIPPING AGENCY

Indian Customs EDI System - Exports ( ICES / E )

Custom : INNSA1

Printed on: 04/27/2024 23:28:29

Job: 31 Date: 27/04/2024 SB No: 9464076 Date: 27/04/2024

State Of Origin: MAHARASHTRA

**Exporter's Name**

IEC No : AQJPY8872H(0) Type : MERCHANT PAN : AQJPY8872H

**YADAV ENTERPRISES**

SHOP NO 12,GR.FLR GANESH NAGAR,  
REHMAT MASJID,RD,NEAR REHMAT  
NEAR REHMAT MASJID,KANDIVALI WEST MAHARASHTRA  
GST No : GSN - 27AQJPY8872H1ZV

**Consignee's Name**

**CRESCENDO GENERAL TRADING LLC**  
M-01 AL RAS 2 - AHMED RABEE MOHAMED  
SHARIF, AL RAS,DUBAI,(U.A.E.)  
UNITED ARAB EMIRATES

Port of Loading (INNSA1) : NHAVA SHEVA SEA  
Final Desitination Country (AE) : UNITED ARAB EMIRATES  
Final Desitination Port (AEJEA) : JEBEL ALI  
Port of Discharge (AEJEA) : JEBEL ALI  
Country of Discharge (AE) : UNITED ARAB EMIRATES

No fo Packages : 30 PKG  
Net Weight : 1290.000 KGS  
Gross Weight : 1350.000 KGS  
No of Containers : 0  
Nature of Cargo : C

Marks & Nos : AS PER INVOICE

Forex Bank Account :  
Authorised Dealer Code : 0200386  
I.F.S. Code No :  
Drawback Account No :  
ST/Excise Regn :

Rotation No :  
FOB Value (Rs.) : 2430387.60  
RODTEP Amount : 0.00  
Drawback Amount : 74556.28  
ROSCTL Amount : 110069.40

Invoice Details Serial No : 1  
Invoice Value (USD) : 29388.00 (Rs. 2430387.60)  
FOB Value (USD) : 29388.00 (Rs. 2430387.60)  
Nature of Contract : FOB  
Invoice No : YE/03/24-25 Date : 27/04/2024

Drawback Amount(Rs) : 74556.28  
Nature of Payment : DP (180 Days)  
Exporter Contract No :  
Exchange Rate : USD 1 = Rs 82.7

	Rate	Currency	Amount	Buyer's Name
Insurance				<b>REVA FASHIONS - FZCO</b>
Freight				IFZA BUSINESS PARK, DDP, PREMISES NUMBER
Discount				27515-001
Commission				DUBAI
Other Deduction				
Packing Charges				

SI.No	RITC Code	Item Description	Rate	Per	Unit	Total Value(FC)	FOB Value(INR)	Reward
		Quantity	Unit			Declared PMV(INR)	Accepted PMV(INR)	
		Scheme Description						
		Manufacturer Details						
#Pkg	Transit Country	Source State	HAWB No	IGST Pymt	Tax Value(INR)	Tax Amount(INR)	End Use	
1	62042290	GIRL'S 2 PCS SUIT OF BLEND						60
	3555	PCS	5	Per 1	PCS	17775.00	1469992.50	YES
		DRAWBACK,AND ROSCTL				454.85	1616991.75	
#		MUMBAI CITY				P@5%	1469992.50	73499.62 GNX100
2	62031990	BOY'S 2PCS SUIT OF BLEND						60
	990	PCS	5	Per 1	PCS	4950.00	409365.00	YES
		DRAWBACK,AND ROSCTL				454.85	450301.50	
#		MUMBAI CITY				P@5%	409365.00	20468.25 GNX100
3	62031910	BOY'S 3PCS SUIT OF BELND						60
	714	PCS	5.5	Per 1	PCS	3927.00	324762.90	YES
		DRAWBACK,AND ROSCTL				500.34	357239.19	
#		MUMBAI CITY				P@5%	324762.90	16238.14 GNX100
4	62041919	GIRL'S 1 PCS OF POLYESTER						60
	456	PCS	6	Per 1	PCS	2736.00	226267.20	YES
		DRAWBACK,AND ROSCTL				545.82	248893.92	
#		MUMBAI CITY				P@5%	226267.20	11313.36 GNX100
					Total Tax Amount	2430387.60	Total FOB	2430387.60
					Total GST Amount	121519.37	Total PMV	2673426.36

Drawback Details								
Inv SIno	Item SIno	Drawback No	Custom Rate	Drawback Rate	Custom Special Rate	Drawback Special Rate	Drawback Quantity	Drawback Amount

design by www.ons.live - support@ons.live

*Handwritten signature and date: 15/05/24*

24

*Handwritten initials: CB, 15/5/24*

*Handwritten initials: P2, 15/05/24*

# BALACHANDIRAN CLEARING AND SHIPPING AGENCY

Indian Customs EDI System - Exports ( ICES / E )

Shipping Bill For Export

Job: 31 Date: 27/04/2024 SB No: 9464076 Date: 27/04/2024

State Of Origin: MAHARASHTRA

Custom : INNSA1

Printed on: 04/27/2024 23:28:29

Item No	Item No	Item No	Item No	Rate	Rate	Rate	Rate	Rate	Rate	Rate
1	1	62040402B	3.4	33.5/PCS						
1	2	62030402B	2.1	21/PCS						
1	3	62030102B	2.9	71/PCS						
1	4	62040303B	2.9	40.2/PCS						
										3555 PCS 49979.74
										990 PCS 8596.67
										714 PCS 9418.12
										456 PCS 6561.75
										74556.28

ROSCTL Details

Inv SIno	Item SIno	ROSCTL No	State Levy Duty	State Levy Rate	Central Levy Duty	Central Levy Rate	Drawback Quantity	State Levy Amount	Central Levy Amount	ROSCTL Amount
1	1	62040402B	2.5	14.5/PCS	1.85		3555 PCS	36749.81	27194.86	63944.67
1	2	62030402B	2.5	14.5/PCS	1.85		990 PCS	10234.12	7573.25	17807.37
1	3	62030102B	3.13	64.2/PCS	2.28	46.8/PCS	714 PCS	10165.08	7404.59	17569.67
1	4	62040303B	2.65	23.3/PCS	2.1	18.5/PCS	456 PCS	5996.08	4751.61	10747.69
										110069.40

Package Details

Package From	Package To	Type									
1	30	PKG									

Info Details

Inv SIno	Item SIno	SQC Quantity	RODTEP Claim Rate	RODTEP Amount	GST Amount	CCS Amount	District Name State Name	Trade Type	Info Code
1	1	3555 NOS	RODTEPN		73499.62		0482 MUMBAI CITY 27 MAHARASHTRA	NCPTI	
1	2	990 NOS	RODTEPN		20468.25		0482 MUMBAI CITY 27 MAHARASHTRA	NCPTI	
1	3	714 NOS	RODTEPN		16238.14		0482 MUMBAI CITY 27 MAHARASHTRA	NCPTI	
1	4	456 NOS	RODTEPN		11313.36		0482 MUMBAI CITY 27 MAHARASHTRA	NCPTI	

121519.37

Supporting Document Details

Inv Item	IRN DRN	Doc Type	Place of Issue	Issue Date	Expiry Date	Issuing Party Beneficiary Party
1	2024042700132913	380000	INDIA	26/04/2024		1
1	2024042700046316	Commercial invoice				1
1	2024042700132914	271000	INDIA	26/04/2024		1
1	2024042700046316	Packing list				1
1	2024042700132915	934000	INDIA	26/04/2024		1
1	2024042700046316	Value declaration (GATT Valuation Declaration)				1

Following is the list of document attached

Invoice	Item	Agency	Document Name
-	-	-	Invoice
-	-	-	Packing List
Factory Stuffing NO	Sample Accompanied NO	Vessel Name & Voyes	Rotation No & Date

I/We declare that particulars given here true and correct.

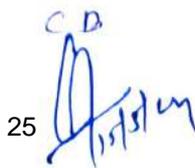
I/We undertake to abide by the provisions of Foreign Exchange Management Act.1999, as amended from time to time, including realisation or repatriation of foreign exchange to or from india.

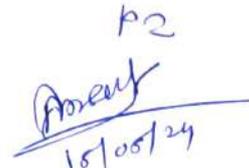
I/We declare that, I have not claimed or shall not claim credit/rebate/refund/reimbursement of these specific State Levies under any other mechanism and I am eligible for the rebate claimed for. Further, declare that an Internal Complaints Committee (ICC), where applicable, in pursuance of the Sexual Harassment of Women at workplace (Prevention, Prohibition and Redressal) Act, 2013 has been constituted.

Signature of Exporter/CHA with Date

design by www.ons.live - support@ons.live

P1  
  
 15/05/24

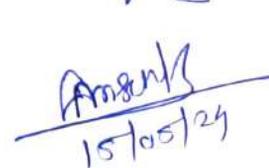
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P2  
  
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EXPORT INVOICE							
<b>EXPORTER</b> <b>YADAV ENTERPRISES</b> SHOP NO. 12,GROUND FLOOR,GANESH NAGAR, RAHMAT MASJID ROAD,NR.RAHMAT MASJID KANDIVALI WEST,MUMBAI SUBURBAN-MAH-400067 GST NO. 27AQJY8872H1ZV			<b>INVOICE NO. &amp; DATE</b> YE/03/24-25		INV. DATE: 27-04-2024		
			<b>BUYER'S ORDER NO &amp; DATE</b>				
			<b>OTHER REFERENCE(S)</b>				
<b>Consignee:</b> <b>CRESCENDO GENERAL TRADING LLC</b> M-01 Al Ras 2 - AHMED RABEE MOHAMED SHARIF, AL RAS DUBAI UNITED ARAB EMIRATES DUBAI-U.A.E.			<b>NOTIFY:</b> <b>REVA FASHIONS - FZCO</b> IFZA BUSINESS PARK, DDP, PREMISES NUMBER 27515-001 DUBAI,UNITED ARAB EMIRATES				
<b>PRE CARRIAGE BY</b> BY SEA		<b>PLACE OF RECEIPT BY PRE CARRIER</b> MUMBAI / INDIA		<b>COUNTRY OF ORDER OF GOODS</b> INDIA		<b>COUNTRY OF FINAL DESTINATION</b> U.A.E.	
<b>VESSEL / VOY. NO.</b>		<b>PORT OF LADING</b> MUMBAI / INDIA		FOB DA 180 DAYS			
<b>PORT OF DISCHARGE</b> JEBEL ALI		<b>FINAL DESTINATION</b> U.A.E					
MARKS & NOS.	NO. & KIND OF PKGS.	DESCRIPTION OF GOODS	HS CODE	QUANTITY / PCS	RATE/ PCS (US\$)	AMOUNT USD	
01 TO 30	62040402B	GIRL'S 2 PCS SUIT OF BLEND	62042290	3555	5.00	17775.00	
30 PKG	62030402B	BOY'S 2 PCS SUIT OF BLEND	62031990	990	5.00	4950.00	
	62030102B	BOY'S 3 PCS SUIT OF BLEND	62031910	714	5.5	3927.00	
	62040303B	GIRL'S 1 PCS OF POLYESTER	62041919	456	6	2736.00	
<b>MARKA</b> <b>TRINITY</b>							
<b>TOTAL</b>				<b>5715.00</b>		<b>29388.00</b>	
					<b>FOB</b>	<b>2430387.60</b>	
<b>TOTAL PKGS:</b>		<b>30 PKG</b>					
<b>TOTAL MTR.:</b>							
<b>TOTAL PCS.:</b>		<b>5715.00</b>	<b>TAXABLE VALUE IN INR</b>		<b>2430387.60</b>		
<b>TOTAL NT.WT.:</b>		<b>1290.000</b>	<b>IGST RATE</b>		<b>5%</b>		
<b>TOTAL G.WT.:</b>		<b>1350.000</b>	<b>IGST AMOUNT</b>		<b>121519.38</b>		
<b>TOTAL</b>							
<b>Amount Chargeable (In Words)</b> <b>(US \$):-</b> US DOLLAR -TWENTY NINE THOUSAND THREE HUNDREDE EIGHTY EIGHT ONLY <b>(FOB RS.)::-</b> TWENTY FOUR LAKH THIRTY THOUSAND THREE HUNDRED EIGTY SEVEN AND SIXTY PAISE ONLY							
				<b>SIGNATURE &amp; DATE</b> <b>FOR YADAV ENTERPRISES</b>			
<b>Declaration :-</b> WE CERTIFY THAT THE ABOVE CONTENTS ARE TRUE AND CORRECT				<b>(MANAGER)</b>			

P1  
  
 15/05/24

CB  
  
 15/05/24

P2  
  
 15/05/24

PACKING LIST

EXPOTER  
YADAV ENTERPRISES  
SHOP NO. 12, GROUND FLOOR, GANESH NAGAR,  
RAHMAT MASJID ROAD, NR. RAHMAT MASJID  
KANDIVALI WEST, MUMBAI SUBURBAN- MAH-400067  
GST NO. 27AQJFY8872H1ZV

INVOICE NO. & DATE  
VE/03/24-25  
INV DATE:  
27-04-2024

Consignee:  
CRESCENDO GENERAL TRADING LLC  
M-01 Al Ras 2 - AHMED RABEE MOHAMED SHARIF,  
AL RAS DUBAI UNITED ARAB EMIRATES  
DUBAI-U.A.E.

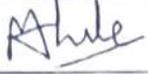
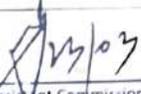
NOTIFY:  
BEVA FASHIONS - FZCO  
JFZA BUSINESS PARK, OOP, PREMISES NUMBER 27515-001  
DUBAI, UNITED ARAB EMIRATES

CTN NO	PARTICULAR	PCS	DIMENSION	SIZE	N.WEIGHT	G.WEIGHT	MARKA
1	GIRL'S 2 PCS SUIT OF BLEND	240	71 x 53 x 51	16 x 18	43	45	TRINTI
2	GIRL'S 2 PCS SUIT OF BLEND	240	71 x 53 x 51	16 x 18	43	45	TRINTI
3	GIRL'S 2 PCS SUIT OF BLEND	240	71 x 53 x 51	16 x 18	43	45	TRINTI
4	GIRL'S 2 PCS SUIT OF BLEND	240	71 x 53 x 51	16 x 18	43	45	TRINTI
5	GIRL'S 2 PCS SUIT OF BLEND	240	71 x 53 x 51	16 x 18	43	45	TRINTI
6	BOY'S 2 PCS SUIT OF BLEND	240	71 x 53 x 51	20 x 30	43	45	TRINTI
7	BOY'S 3 PCS SUIT OF BLEND	234	71 x 53 x 51	16 x 18, 20 x 30	43	45	TRINTI
8	GIRL'S 2 PCS SUIT OF BLEND	180	71 x 53 x 51	22 x 32	43	45	TRINTI
9	GIRL'S 2 PCS SUIT OF BLEND	180	71 x 53 x 51	22 x 32	43	45	TRINTI
10	GIRL'S 2 PCS SUIT OF BLEND	180	71 x 53 x 51	22 x 32	43	45	TRINTI
11	GIRL'S 2 PCS SUIT OF BLEND	180	71 x 53 x 51	22 x 32	43	45	TRINTI
12	GIRL'S 2 PCS SUIT OF BLEND	180	71 x 53 x 51	22 x 32	43	45	TRINTI
13	GIRL'S 2 PCS SUIT OF BLEND	147	71 x 53 x 51	22 x 32	43	45	TRINTI
14	GIRL'S 2 PCS SUIT OF BLEND	240	71 x 53 x 51	22 x 32	43	45	TRINTI
15	GIRL'S 2 PCS SUIT OF BLEND	240	71 x 53 x 51	22 x 32	43	45	TRINTI
16	GIRL'S 2 PCS SUIT OF BLEND	144	71 x 53 x 51	22 x 32	43	45	TRINTI
17	GIRL'S 2 PCS SUIT OF BLEND	240	71 x 53 x 51	18 x 20	43	45	TRINTI
18	GIRL'S 2 PCS SUIT OF BLEND	252	71 x 53 x 51	18 x 20, 22 x 32	43	45	TRINTI
19	GIRL'S 2 PCS SUIT OF BLEND	192	71 x 53 x 51	22 x 32, 34 x 38	43	45	TRINTI
20	BOY'S 2 PCS SUIT OF BLEND	210	71 x 53 x 51	16 x 18	43	45	TRINTI
21	GIRL'S 1 PCS OF POLYESTER	90	71 x 53 x 51	34 x 38	43	45	TRINTI
22	GIRL'S 1 PCS OF POLYESTER	90	71 x 53 x 51	34 x 38	43	45	TRINTI
23	GIRL'S 1 PCS OF POLYESTER	90	71 x 53 x 51	34 x 38	43	45	TRINTI
24	GIRL'S 1 PCS OF POLYESTER	90	71 x 53 x 51	34 x 38	43	45	TRINTI
25	GIRL'S 1 PCS OF POLYESTER	96	71 x 53 x 51	34 x 38	43	45	TRINTI
26	BOY'S 2 PCS SUIT OF BLEND	150	71 x 53 x 51	20 x 30	43	45	TRINTI
27	BOY'S 2 PCS SUIT OF BLEND	150	71 x 53 x 51	20 x 30	43	45	TRINTI
28	BOY'S 3 PCS SUIT OF BLEND	240	71 x 53 x 51	16 x 18	43	45	TRINTI
29	BOY'S 3 PCS SUIT OF BLEND	240	71 x 53 x 51	16 x 18	43	45	TRINTI
30	BOY'S 2 PCS SUIT OF BLEND	240	71 x 53 x 51	16 x 18	43	45	TRINTI
TOTAL		5715.00			1290.000	1350.000	
TOTAL PCS		5715.00	SIGNATURE & DATE FOR YADAV ENTERPRISES  (MANAGER)				
TOTAL PARCEL		30					
TOTAL G.WEIGHT		1350.000					
TOTAL N.WEIGHT		1290.000					

P1  
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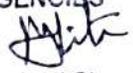
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15/05/24

 <b>कार्यालय परधान आयुक्त, सीमाशुल्क (सामान्य), नवीन सीमाशुल्क भवन, बलार्ड एस्टेट, मुंबई-400001</b> <b>OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS (GENERAL), NEW CUSTOM HOUSE, BALLARD ESTATE, MUMBAI-400001</b> e-mail: cbsec.nch@gov.in <span style="float: right;">Phone no: 022-22757891</span>		
<b>FORM-G(P/A)</b> [see sub-regulation (2) of regulation 13] <b>Identity Card</b>		<b>CARD NO</b> 6249/2023
<b>M/s./Shr./Ms.</b> <b>Designation</b> <b>Permanent Account No. (PAN)</b> <b>Aadhaar Number</b> <b>Issued at</b> <b>Valid up to</b> <b>Name of the Customs Broker</b> <b>Type of Customs Broker</b>	<b>MURLIDHAR SAVKAR THITE</b> <b>EMPLOYEE</b> <b>ACAPT5406B</b> <b>923507017212</b> <b>MUMBAI</b> <b>14 03 2024</b> <b>BALACHANDIRAN CLEARING &amp; SHIPPING AGENCY</b> <b>COMPANY</b>	<b>Customs Broker Licence No.</b> <b>AAAFB05498 (11/349)</b>  
<b>Specimen signature of the Customs Broker</b> 		
<b>MURLIDHAR SAVKAR THITE</b> have passed the examination conducted under regulation 6 of the Customs Brokers Licensing Regulations, 2018.		
<b>Signature of the Deputy/Assistant Commissioner of Customs</b> 		
<p>1 यह कार्ड अंतरणीय नहीं है और इसे मुंबई सीमा शुल्क के किसी भी कर्मचारी द्वारा मांगे जाने पर प्रस्तुत किया जाना चाहिए।</p> <p>2 यह कार्ड सीबीएलआर 2018 के विनियमन 13(2) के तहत सीमाशुल्क ब्रोकर के मालिक/भागीदार/निदेशक/कर्मचारी को जारी किया गया है जिसका नाम कार्ड के मुखपृष्ठ पर उल्लिखित है।</p> <p>3 यह कार्ड मुंबई सीमा शुल्क क्षेत्र में सीमा शुल्क निकासी कार्य करने के लिए मान्य है।</p> <p>4 इस कार्ड का उपयोग किसी अन्य उद्देश्य के लिए नहीं किया जाना चाहिए।</p> <p>5 इस कार्ड को सीमा शुल्क क्षेत्र के अंदर हर समय पहना और प्रदर्शित किया जाना चाहिए।</p> <p>6 जब यह कार्ड किसी भी कारण से अमान्य हो जाता है, तो इसे जारी करने वाले प्राधिकारी को तत्काल वापस किया जाना चाहिए।</p> <p>7 इस कार्ड के खो जाने/भितने की सूचना नियंत्रण कक्ष, नवीन सीमाशुल्क भवन, बलार्ड एस्टेट, मुंबई (फोन 022-22757575 (24 घंटे)) या निकटतम पुलिस स्टेशन में तुरंत दें।</p>		
<p>1 This card is non-transferrable and should be produced on demand by any employee of Mumbai Customs</p> <p>2 This card has been issued under Regulation 13(2) of CBLR 2018 to the Proprietor/Partner/Director/Employee of Custom Broker whose name is mentioned on the face of the card</p> <p>3 This card is only valid for transacting Customs clearance work in Mumbai Customs Zones</p> <p>4 This card should not be used for any other purpose</p> <p>5 This card should be worn and displayed at all times inside Customs Area.</p> <p>6 When the card ceases to be valid for any reason, it should be returned to the issuing authority</p> <p>7 If this card is lost/found by anyone, it should be immediately be informed/returned to the Control room, New Custom House, Ballard Estate, Mumbai. Phone - 022-22757575 (24 hrs) or to the nearest Police Station</p>		



For **BALACHANDIRAN CLEARING & SHIPPING AGENCIES**

  
**Authorised Signatory**

**PANCHANAMA dated 15.05.2024 DRAWN AT CFS- JWR Logistics Pvt. Ltd., Village- Padeghar, Panvel, Navi Mumbai - 410206**

Pancha No. 1		Pancha No. 2	
Name	: Sumit Vijay Kanase	Name	: Anil Madhav Phatangare
Age	: 25	Age	: 26
Address	: Gar mala, Rajuri, Pune, Maharashtra 412411	Address	: Gavthan, Post - Warudi Pathar, Tel- Sangamner, warudi Pathar, Ahmadnagar, Maharashtra 422620
Occupation	: Service	Occupation	: Service
Mobile No.	: 9637669582	Mobile No.	: 9765377707

We the above mentioned Panchas were called upon by a person who introduced himself as Shri Abhishek Meena, an Intelligence Officer, SIIB(X), JNCH on 15.05.2024 at 10:00 hrs at JWR CFS, 15-23, National Highway 4B, Panvel-JNPT Highway, Village-Padeghar, Ulwe, Panvel, Navi Mumbai, Maharashtra-410206 to witness the examination of goods of exporter M/s Yadav Enterprises (IEC: AQJPY8872H) covered under 01 Shipping Bill No. 9464076 dtd 27.04.2024 stuffed inside Container No. MRKU3208007 inside JWR CFS, for confirmation of declaration in respect of description of goods, quantity and any other declaration thereof.

Here we were introduced to Shri Ganesh M. Thite authorized representative of M/s. Balachandiran Clearing And Shipping Agency (CHA License No. 11/349). Then the officer explained to us that the exporter M/s Yadav Enterprises (IEC: AQJPY8872H) having address at Shop No 12, Gr. Flr Ganesh Nagar, Rehmat Masjid, RD, Near Rehmat Masjid, Kandivali West Maharashtra has filed 01 Shipping Bills No. 9464076 dtd 27.04.2024 through their Customs Broker M/s. Balachandiran Clearing And Shipping Agency (CHA License No. 11/349) for export of their consignment.

We were shown a copy of Hold letter No. 16/2024-25/SIIB(X) issued vide F.No. CUS/SIIB/ALT/231/2024-SIIB(E) dated 02.05.2024 regarding hold of 01 Shipping Bill No. 9464076 dtd 27.04.2024 filed by exporter M/s Yadav Enterprises (IEC: AQJPY8872H) through their authorized Customs Broker M/s. Balachandiran Clearing And Shipping Agency (CHA License No. 11/349), their respective export invoice & packing list.

Further, the above-mentioned officer requested us to bear witness to the examination proceedings of the goods covered under 01 Shipping Bill No. 9464076 dtd 27.04.2024 to which we both voluntarily agreed.

Thereafter, all of us proceeded to the area/location inside JWR CFS where the container No. MRKU3208007 was placed. The container No. MRKU3208007 was found kept inside JWR CFS outside Shed C. The container was sealed with intact seal No. 4506007, which was cut by the seal cutting person in front of us the panchas and the representative custom broker. Further the goods were destuffed from the container and placed inside Shed No. C at location G-8, G-9. A total of 30 packages for S/B No. 9464076 dtd 27.04.2024 found placed at the said location. The goods were found to be packed in white polypropylene bags. There after each of these packages were opened by the laborers available in the CFS with the help of CHA and CFS staff and further the officer started examining the goods thoroughly.

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

Sr.No.	S/B No. & Date	Description of Goods	FOB (in Rs.)	Drawback (in Rs.)	RoSCTL (in Rs.)	IGST
1.	9464076 dtd 27.04.2024	RMG	2430387.60	74556.28	110069.40	121519.37

**During 100% examination, goods covered under Shipping Bills No. 9464076 dtd 27.04.2024 were found as declared in terms of quantity and declared description in the said shipping bill.**

Thereafter, samples of the readymade garments were drawn randomly in duplicate from the S/B's No. 9464076 dtd 27.04.2024 in our presence. Further, the said samples as drawn above were sealed with wax seal and taken over for the purpose of further investigation by the said Customs Officer. We have put our dated signatures as a token of having seen the drawn samples and sealing of the same in the presence of authorized representative Shri Ganesh M. Thite of M/s. Balachandiran Clearing And Shipping Agency (CHA License No. 11/349)

All the goods pertaining to Shipping Bills No. 9464076 dtd 27.04.2024 were re-packed in the same packages and kept back inside Shed-C at the same location inside JWR CFS in our presence and the same were handed over to Manager, JWR CFS for safe custody.

We have put our dated signatures on the Shipping Bills No. 9464076 dtd 27.04.2024, their respective Export Invoice and Packing List and other relevant documents as a token of having seen the same and being present during the examination.

The Panchanama running into 02 pages ended on the same place and same date i.e. 15.05.2024 at 14:30 hrs. The Panchanama was carried out in our presence and in the presence of the authorized Customs Broker representative. The Panchanama was carried out in peaceful and systematic manner and no untoward event happened during the course of drawing the Panchanama and no damage was done to the subject goods.

Drawn by me, on the 15<sup>th</sup> day of May 2024.

Abhishek  
15/05/24  
I.O./SIIB(X), JNCH  
(Abhishek Meena)

In presence of:

[Signature]  
(Representative of CB)

Pancha-I

[Signature]  
15/05/24

Pancha-II

[Signature]  
15/05/24

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



F.No. CUS/SIB/ALT/231/2024-SIB(E)

Date: .06.2024

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

Sir,

**Sub: NOC for Provisional release of the goods for BTT covered under Shipping Bill No. 9464076 dtd 27.04.2024 of exporter M/s Yadav Enterprises (IEC: AQJPY8872H) - reg.**

Please refer to the subject mentioned above.

The Exporter M/s Yadav Enterprises (IEC: AQJPY8872H) has filed 01 shipping bill No. 9464076 dtd 27.04.2024 for Export of RMG. Based on the NCTC inputs, the same was hold by this unit vide hold letter dated 02.05.2024.

**Red Flags by NCTC are as follows:**

1. All the exporters are Proprietorship firms.
2. All the exporters have obtained IEC recently in the F. Y. 2023-24.
3. As per e-way bill portal, supply chain of all exporters appears to be dubious/non-existent.
4. All 5 exporters (except New Horizon Enterprises ) had filed nil GST returns, no inward ITC, nil zero rated supply is shown in GSTR3B. (Copies enclosed.). New Horizon Enterprises had filed all NIL returns except in February 2024, where some clearances were shown).
5. The details such as Name of the goods, Country of destination and consignee name are identical in case of most of the exporters.
6. The consigner or buyer either (1) M/s CRESCENDO GENERAL TRADING LLC, U.A.E (2) REVA FASHIONS – FZCO U.A. is also common in all the cases. Despite one consignment being destined for Mauritius and the others being destined for UAE, the buyer/consignee appears to be common .
7. The countries of destination are also sensitive.
8. As the supply chain is non-existent, there is high possibility that the goods are procured improperly without proper tax payment and the intent of the exporter is to avail undue ITC refund benefits.
9. There is a possibility that the goods under export are locally procured, without proper payment of taxes and may be of poor quality.
10. Given the above, there is high possibility of mis-declaration in terms of quality, quantity of goods, mis-classification, concealment and overvaluation to avail undue IGST / ITC refund for exports .
11. Multiple businesses are operating from same premise.
12. Given the above facts, the possibility of a syndicate using the credentials of persons with meager financial resources to create dummy entities in Mumbai with the intent to claim inadmissible export benefits, may be probed.

Thereafter, the subject goods under 01 shipping bill were 100% examined by SIIB(X) under Panchanama dated 15.05.2024 wherein goods found as declared in terms of quantity and marked description. However, For valuation angle Market enquiry of the goods were conducted on 30/05/2024. After market enquiry the goods for which the value declared was on the higher side, FOB value is re-determined as given below:-

S/B No.	Item Description	Declared FOB	Re-determined FOB Value= Declared FOB * (Re-determined PMV/Declared PMV)	Declared DBK	RE-Determined DBK	ROSCTL CLAIMED	RE-DETERMINED ROSCTL (TOTAL)
9464076 dated 27/04/2024	Girl's 2 Pcs Suit of Blend	1469992.50	1023409	49979.7	34796	63944.7	44518
9464076 dated 27/04/2024	Boy's 2 pcs Suit of Blend	409365.00	300000	8597	6300	17807.4	13050
9464076 dated 27/04/2024	Boy's 3 Pcs suit of Blend	324762.9	243406.7	9418.12	7058.8	17569.7	13168.3002
9464076 dated 27/04/2024	Girl's 1 pcs of polyester	226267.2	158909.1	6561.75	4608.4	10747.7	7548.18182

In view of the above, the value of the goods has been re-determined and it is observed that the exporter has attempted to claim excess/undue export

incentives in the form of Duty Drawback to the tune of Rs. 21,793, RoSCTL to the tune of Rs. 31,785 and IGST to the tune of Rs. 35,233 by doing over-valuation of the goods. As further investigation is still pending with regard to DYCC test report, GST verification etc. Meanwhile, the exporter vide letter dated 30/05/2024 has requested for provisional release of the goods for BTT purpose.

This office has no objection for provisional release of the goods for BTT covered under shipping bills No. 9464076 dtd 27.04.2024

This is issued with the approval of the additional Commissioner of Customs, SIIB(X), JNCH.

Yours Faithfully

**RAHUL DHINGRA**  
**DEPUTY COMMISSIONER**  
**SIIB (X), JNCH**

Encl:- Copy of shipping bills & packing list.



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



F. No. CUS/SIIB/ALT/231/2024-SIIB(E)

28-05-2024

To,

The Chemical Examiner  
 Grade- I (Incharge)  
 O/o Joint Director  
 JNCH Lab

*Dr. PM*  
*Asst. Maitrey*  
*CA*  
*28.5.24*

**Sub: Testing of sample pertaining to Shipping Bill No. 9464076 dated 27.04.2024 by M/s Yadav Enterprises (IEC: AQJPY8872H) – reg.**

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to SB No. **9464076 dated 27.04.2024** for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	9464076 dated 27.04.2024	Boys 2 Pcs Suit of Blend	01

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

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

Thanking you.

Yours sincerely,

*Kapil*  
 KAPIL  
 APPRAISER  
 SIIB(X), JNCH

Encl: as above.

Lab No 402 / STIB CX dt 28/05/24

S.B NO 9464076 SB DATE 27/4/2024

**Report:**

On opening the sample packet, two readymade garments were found: (1) Shirt and (2) Pant

Total weight of sample = 106.2 g

(1) **Shirt (Half Sleeve)** - It is made of dyed and printed woven fabric having plastic buttons on front side, pasted with decorative plastic material; stitched with red-green polyester fabric on front side, on top of pockets and at the end of the sleeves. Base fabric is composed of blended spun yarns of cotton yarns and polyester yarns. Collar is stitched with dyed woven fabric of polyester from outside and paper material stitched inside the collar.

Weight of shirt = 50.2 g

Weight of dyed and printed base woven fabric = 41.9 g

Weight of multi red-green polyester fabric = 3.3 g

Weight of dyed woven fabric of polyester = 1.3 g

Weight of paper material = 2.1g

Weight of decorative plastic material = 0.9 g

Weight of buttons = Balance

GSM of dyed and printed base woven fabric = 131.66

Percentage composition of dyed and printed base woven fabric-

% of cotton yarns = 57.8 %

% of polyester yarns = Balance

(2) **Pant** - It is made of yarn dyed woven fabric with elastic band at the waist part with "NIKE" printed at one side. Base fabric is composed of blended spun yarns of cotton and polyester on one side; and polyester filament yarns on other side.

Weight of pant = 56 g

Weight of base fabric = 53.2 g

Weight of elastic band = Balance

GSM of base fabric = 275.45

Percentage composition of base fabric-

% of cotton yarns = 58.9 %

% of polyester yarns = Balance

Sealed remnant returned

Martina Devi  
19/6/24

Dr. MARTINA DEVI  
Chemist Assistant

1  
19.6.24



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



F. No. CUS/SIIB/ALT/231/2024-SIIB(E)

28-05-2024

To,

The Chemical Examiner  
 Grade- I (Incharge)  
 O/o Joint Director  
 JNCH Lab

*[Handwritten Signature]*  
 28.5.24

**Sub: Testing of sample pertaining to Shipping Bill No. 9464076 dated 27.04.2024 by M/s Yadav Enterprises (IEC: AQJPY8872H) – reg.**

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to SB No. **9464076 dated 27.04.2024** for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	<b>9464076 dated 27.04.2024</b>	Boys 3 Pcs Suit of Blend	01

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

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

Thanking you.

Yours sincerely,

*[Handwritten Signature]*  
 KAPIL  
 APPRAISER

SIIB(X), JNCH

Encl: as above.

Lab No 405/SLIB (X) dt 28/05/24

S/B no-9464076 Date/27/04/2024

**Report:** The sample as received is in the form of readymade textile article (3 pieces)

1. Jacket 2. T shirt 3. Pant. Total weight of the sample=147.3gm

**1. Jacket:** The sample as received is in the form of dyed and printed woven fabric having buttons at front side. It is composed of spun yarns of cotton on one side and polyester filament yarns on other side.

Net weight of sample= 61.3gm.

Wt of base fabric=60.01gm,

Wt of buttons=Balance.

Avg GSM=210.6

% composition: % of cotton= 64,

% of polyester=Balance.

**2. T shirt:** It is made of printed knitted fabric.

Net wt of sample=42.5gm

It is composed of blended spun yarns of cotton and polyester filament yarns.

% composition: % of polyester = 53.81,

% of cotton =Balance

**3. Pant:** It is made of dyed and printed woven fabric stitched with elastomeric strip at waist. It is composed of spun yarns of cotton on one side and filament yarns of polyester on other side.

Net weight of sample=43.5gm,

Wt of base fabric=38.9gm.

Wt of elastic strip= Balance

Avg GSM=211.1

% composition: % of cotton= 63.2,

% of polyester=Balance

Sealed remnant returned

R. Uday  
12/06/24

*Pratul Datal*  
12/6/24  
प्रफुल दलाल / Pratul Datal  
रसायन विभाग / Chemical Examiner Gr. II  
जम्मू काश्मीर नैतिक सीमांतक भवन प्रयोगशाला  
Jammu Kashmir Ethical Borderline Laboratory  
Jammu, India



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



F. No. CUS/SIIB/ALT/231/2024-SIIB(E)

28-05-2024

To,

The Chemical Examiner  
 Grade- I (Incharge)  
 O/o Joint Director  
 JNCH Lab

*[Handwritten signature]*  
 28.5.24

**Sub: Testing of sample pertaining to Shipping Bill No. 9464076 dated 27.04.2024 by M/s Yadav Enterprises (IEC: AQJPY8872H) – reg.**

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to SB No. 9464076 dated 27.04.2024 for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	9464076 dated 27.04.2024	Girl's 1 Pcs of Polyester	01

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

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

Thanking you.

Yours sincerely,

*[Handwritten signature]*  
 KAPIL  
 APPRAISER

SIIB(X), JNCH

Encl: as above.

Lab No. 404 / SIB (x) dt 28/05/24

S/B No: 9464076 Date: 27.04.2024

Report: Sample is in the form of two pieces of readymade textile article (Girls frock and Belt).

Total wt of sample = 230.7 gm

**1. Girls frock:** Sample is in the form of readymade textile article (Girls Frock). It is made of dyed woven base fabric having printed frills on middle and lower part of frock and lining fabric fitted with decorative lace and decorative piece on front and zipper on back side. It is wholly made of polyester filament yarns.

Total wt of sample	= 221.5 gm
Wt of dyed woven base fabric	= 94.0 gm and GSM = 101.8
Wt of printed woven frills	= 85.1 gm and GSM = 91.8
Wt of knitted dyed lining fabric	= 30.3 gm
Wt. decorative lace, piece and zipper	= Balance

**2. Belt:** Sample is in the form of readymade textile article (Belt) made of printed knitted base fabric having foam and non woven fabric on back side fitted with metallic buckle. Base fabric is made of polyester filament yarns. Foam and non woven fabric is made of Polypropylene

Total wt of sample	= 9.2 gm
Wt of base fabric	= 1.8 gm
Wt of foam	= 4.4 gm
Wt of metallic part	= 2.5 gm
Wt of non woven fabric	= Balance

Sealed R/S Returned

*Vineet Yadaav*  
28.06.24  
Dr. VINEET YADAV  
Chemical Assistant

*Praful Dalal*  
25/6/24  
Pratul Dalal  
Chemical Examiner Gr. II  
Jawahar Lal Nehru Custom House Laboratory  
Nhava Sheva / Nhava Sheva



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



F. NO. CUS/SIIB/ALT/231/2024-SIIB(E)

28-05-2024

To,

The Chemical Examiner  
 Grade- I (Incharge)  
 O/o Joint Director  
 JNCH Lab

*[Handwritten Signature]*  
 28.5.24

**Sub: Testing of sample pertaining to Shipping Bill No. 9464076 dated 27.04.2024 by M/s Yadav Enterprises (IEC: AQJPY8872H) – reg.**

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to SB No. **9464076 dated 27.04.2024** for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	<b>9464076 dated 27.04.2024</b>	Girl's 2 PCS Suit of Blend	01

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

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

Thanking you.

Yours sincerely,

*[Handwritten Signature]*  
 KAPIL  
 APPRAISER  
 SIIB(X), JNCH

Encl: as above.

Lab No. 1103 /SMB (X) dt. 28/05/24

LAB NO 403 LAB date 28/05/2024

S.B NO 9464076 SB DATE 27/4/2024

**Report:**

On opening the sample packet, two readymade garments were found: (1) T-Shirt and (2) Pant

Total weight of sample = 201.8 g

(1) **T-Shirt** - It is made of dyed and printed knitted fabric. Base fabric is wholly composed of cotton yarns.

Weight of T shirt = 70.7 g

(2) **Pant** - It is made of yarn dyed woven fabric with elastic band at the waist part with embroidery, decorative plastic buttons, and decorative plastic and metallic material at front side; Base fabric is composed of cotton yarns on one side; and polyester filament yarns on other side. Embroidery is composed of polyester filament yarns.

Weight of pant = 131.1g

Weight of base woven fabric = 119 g

Weight of elastic band = 5.5 g

Weight of decorative plastic material = 2.4 g

Weight of decorative metallic material = 2.2 g

Weight of plastic buttons = Balance

GSM of base fabric = 322.31

Percentage composition of base fabric-

% of cotton yarns = 67.09 %

% of polyester yarns = Balance

Sealed remnant returned

Martina Devi  
21/06/24

Dr. MARTINA DEVI  
Chemical Assistant

M. Maity

21.06.2024

डॉ. मृत्युंजय माडति  
Dr. MRITUNJOY MAITY  
रसायन प्रयोग - १-११  
CHEMICAL EXAMINER GR-II  
J.N.C.H. Laboratory Nhava Sheva

**Market Enquiry Report of M/s Yadav Enterprises conducted on 30/05/2024.**

As approved by the competent authority, the undersigned officer from SIIB (X) along with Shri Sumit Kanse, Authorized representative of Exporter, conducted a market survey of goods covered under Shipping Bill No. 9464076 dtd 27.04.2024 presented for export by M/s Yadav Enterprises (IEC: AQJPY8872H). The officer carried representative samples of the goods which were drawn from the aforesaid consignment covered under the said Shipping Bills. Market enquiry was conducted on 30/05/2024 in the wholesale market near Masjid Bunder, Mumbai.

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

S/B No.	Item Description	Shop 1	Shop 2	Shop 3	Average wholesale price	Declared PMV
		Universal Garments 57/61, Sherif Devji Street, Mumbai 400003	A.K. Enterprises 13/17, Shop No. 3, Noorie House, Chakla Street, Mumbai-400003	A C garments 44, Sheriff Devji Street, Masjid Bunder, Mumbai 400003		
9464076 dated 27/04/2024	Girl's 2 Pcs Suit of Blend	310	300	340	317	454.85
9464076 dated 27/04/2024	Boy's 2 pcs Suit of Blend	320	330	350	333	454.85
9464076 dated 27/04/2024	Boy's 3 Pcs suit of Blend	370	365	390	375	500.34
9464076 dated 27/04/2024	Girl's 1 pcs of polyester	400	380	370	383	545.82

*S. Kanse*  
30.5.24

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

*Skanse* 30.5.24

**(Shri Sumit Kanse)**  
**Authorized representative of Exporter**

*Paramveer*  
30/05/24  
**(Paramveer Singh Nain)**  
**IO/SIIB(X)**

 सत्यमेव जयते	OFFICE OF THE ASSISTANT COMMISSIONER OF CGST & C. EX., DIVISION-II, THANE COMMISSIONERATE सहायक आयुक्त, केंद्रीय वस्तु एवं सेवाकर का कार्यालय, मंडल-II, ठाणे आयुक्तालय I	
	1 <sup>ST</sup> FLOOR, GST BHAVAN, WAGLE INDUSTRIAL ESTATE, THANE (WEST)-400604. पहली मंजिल, जीएसटी भवन, वागले इंडस्ट्रियल एस्टेट, ठाणे (पश्चिम)-400604. E-mail: d2r1.thanegst@gov.in	

To  
Joint Commissioner of Customs,  
SIIB(X), NS-II, JNCH,  
Jawaharlal Nehru Custom House, Nhava Sheva,  
Dist.- Raigad, Maharashtra- 400707.

Sir/Madam,

**Subject— Verification of genuineness of M/s. Yadav Enterprises (GSTIN: 27AQJPY8872H1ZV) – reg.**

Please refer to your office letter dated 24.12.2024 regarding the above-mentioned subject.

- 1) In this regard, it is to inform that the officer from Division-II, CGST & C. Ex., Thane Commissionerate visited the principal place of business of M/s. Yadav Enterprises bearing GSTIN- 27AQJPY8872H1ZV situated at Ground Floor, Shop no 12, Ganesh Nagar, Rehmat Masjid Road, Near Rehman Masjid, Kandivali West, Mumbai, Mumbai Suburban, Maharashtra, 400067, on 03.07.2024. As per the findings of the visit, the premises was found locked and any documents regarding the premises and taxpayer couldn't be verified, hence, the taxpayer found to be **non-existent** at the address of PPOB. The findings were conveyed to the Appraiser, SIIB(X), JNCH vide letter dated 02.09.2024 (letter is enclosed for perusal).
- 2) In the second last para of the letter dated 02.09.2024, it was inadvertently written that M/s. Yadav Enterprises appears to be non-existent and a genuine entity. However, the same may be read as non-existent and non-genuine entity.
- 3) On verifying from GST BO portal and gst.gov.in, it was found that M/s. Yadav Enterprises obtained the GST registration effective from 01.03.2024, but failed to file GSTR-1 & GSTR-3B of any month since

the registration and thus their GST registration was suo moto cancelled effective from 05.11.2024.

- 4) As viewed from the GST BO Portal and records available with this office it is found that M/s. Yadav Enterprises (GSTIN: 27AQJPY8872H1ZV) has not availed refund for any period.
- 5) Since, premise found locked, no documents verified and not a single return is filed by M/s. Yadav Enterprises since the date of GST Registration, it appears that M/s. Yadav Enterprises is a non-genuine entity or fraudulent/bogus/paper-based firm.

This issues with the approval of Joint Commissioner, Thane Commissionerate.

Yours faithfully,

**Signed by Jeetesh Mukund  
Naik**

**Date: 15-01-2025 17:41:00**

(Jeetesh M. Naik)  
Assistant Commissioner,  
CGST & C. Ex.,  
Thane Commissionerate.



the registration and thus their GST registration was suo moto cancelled effective from 05.11.2024.

- 4) As viewed from the GST BO Portal and records available with this office it is found that M/s. Yadav Enterprises (GSTIN: 27AQJPY8872H1ZV) has not availed refund for any period.
- 5) Since, premise found locked, no documents verified and not a single return is filed by M/s. Yadav Enterprises since the date of GST Registration, it appears that M/s. Yadav Enterprises is a non-genuine entity or fraudulent/bogus/paper-based firm.

This issues with the approval of Joint Commissioner, Thane Commissionerate.

Yours faithfully,

(Jeetesh M. Naik)  
Assistant Commissioner,  
CGST & C. Ex.,  
Thane Commissionerate.

**SUMMONS**

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

To,

The Proprietor, M/s YADAV ENTERPRISES

Ground Floor, Shop no 12, Ganesh Nagar,  
Rehmat Masjid Road, Near Rehman Masjid,  
Kandivali West, Mumbai, Mumbai Suburban,  
Maharashtra, 400067EM963120931 IN  
(29.01.25)WHEREAS, I, **Jaganpreet** am making inquiry in connection with  
Shipping Bill No. 9464076 dtd 27.04.2024 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, Purchase GST tax invoice & ITR of last two years
  2. PFMS linked bank account statement
  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 **2025-02-06** 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 summons 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 **24** day of **January, 2025** at **JNCH**Name : **Jaganpreet**Signature:  29/01/25

Designation :

**Superintendent / Appraiser / Senior Intelligence Officer**

Seal of Office.



## SUMMONS

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

To,

The Proprietor, M/s Yadav Enterprises

SHOP NO 12, GROUND FLOOR, GANESH  
NAGAR, REHMAT MASJID ROAD, NEAR  
REHMAT MASJID , KANDIVALI WEST ,  
MUMBAI , MUMBAI SUBURBAN ,  
MAHARASHTRA, 40006

*Em 964135115IN*  
*25/03/25*

WHEREAS, I, **Jaganpreet** am making inquiry in connection with  
**Shipping Bill No. 9464076 dtd 27.04.2024** 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 summons
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 **2025-03-28** 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 **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, M/s. YADAV ENTERPRISES  
 SHOP NO 12, GROUND FLOOR, GANESH  
 NAGAR, REHMAT MASJID ROAD, NEAR  
 REHMAT MASJID , KANDIVALI WEST ,  
 MUMBAI , MUMBAI SUBURBAN ,  
 MAHARASHTRA, 400067

EM9627379887N

06/03/25

WHEREAS, I, **Jaganpreet** am making inquiry in connection with  
**Shipping Bill No. 9464076 dtd 27.04.2024** 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:

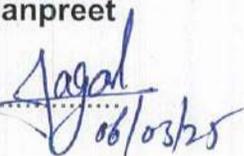
1. e-way bills, GSTR2A, ITR of the company Purchase Tax invoice of this consignments, Bank statement PFMS linked account
2. Reasons for not attending last summonses
3. any other relevant documents

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 **2025-03-13** 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 **06** 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 Director/authorized representative M/s. M/s.  
Balachandiran Clearing And Shipping Agency  
(CHA License No. 11/349)

Shop No. 1326, Near building no 170 Kanamwar  
Nagar, Vikroli (East), Mumbai 400083

EM 9631208917N  
27/01/25

WHEREAS, I, Jaganpreet am making inquiry in connection with  
M/s AS INDIA (EOWPS4589Q)M/s AF TRADE (BWUPA0120N),M/s YADAV ENTERPRISES,M/s. A.S.S  
Trade Incorporation, M/s. New Horizon Enterprises  
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 statements
2. KYC documents of above exporters
3. Any other documents related to the ongoing investigation of the above exporter

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 2025-01-31 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 January, 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 Director/Authorized representative M/s.  
Balachandiran Clearing and shipping Agency  
(11/349)

EM963124425IN

07/02/25

Shop No. 1326, Near building no. 170 Kanamwar  
Nagar, Vikroli (East), Mumbai-400083

WHEREAS, I, **Jaganpreet** am making inquiry in connection with  
M/s. AS India, M/s. AF Trade, M/s. Yadav Enterprises, M/s. A.S.S Trade Incorporation, M/s. New  
Horizons Enterprises  
under the Customs Act, 1962.

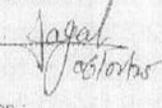
AND WHEREAS, I consider your attendance to

- (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 statements
  2. KYC documents of above exporters
  3. Any other documents related to the ongoing investigations of the the above 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 **2025-02-14** at **03:30:PM** 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 **06** day of **February, 2025** at **JNCH**

Name : **Jaganpreet**Signature: 

Designation :

Superintendent / Appraiser / Senior Intelligence Officer

File No- CUS/SIIB/ALT/230/2024-SIIB(E)-

CBIC-DIN-20250278NT000000A615

**SUMMONS**

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

To,

The Proprietor/Director/Partner of  
M/s. Balachandiran Clearing and  
Shipping Agency (11/349)

Shop No. 1326, Near Building No.  
170, Kanawar Nagar, Vikroli (East),  
Mumbai-400083

EM9638533841N

25/02/25

WHEREAS, I, **Jaganpreet** am making inquiry in connection with  
M/s. AS India, M/s. AF Trade, M/s. Yadav Enterprises, M/s. A.S.S Trade  
Incorporation, M/s. New Horizon Enterprises  
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. Reasons for not attending last summonses
2. Present yourself for statement and provide KYC documents of  
above exporters, as the cases are currently under investigation
3. any other relevant documents of above 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 **2025-02-28 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 **24** day of **February, 2025**  
at **JNCH**

Name: Jaganpreet

https://esanchar.cbic.gov.in/DIN/RECD/GenerateDRN\_Summon?HDdn2Ida1130937

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NAME : Jagdeep

Signature : *Jagdeep*  
24/2/25

Designation :

**Superintendent / Appraiser / Senior Intelligence Officer**

**SUMMONS**

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

To,

Proprietor/Director/Partner of M/s.  
Balachandiran Clearing and Shipping Agency  
(11/349)

Shop No. 1326, Near building No. 170,  
Kanamwar Nagar, Vikroli (East), Mumbai-  
400083

EM963854929 IN  
(17.02.2025)

WHEREAS, I, **Milan** am making inquiry in connection with  
M/s. AS India, M/s. AF Trade, M/s. Yadav Enterprises, M/s. A.S.S. Trade Incorporation, M/s. New  
Horizon Enterprises  
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:

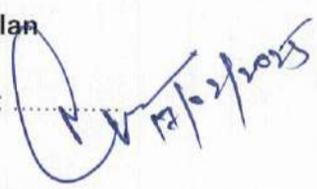
1. Physical Presence For Statement
2. KYC documents of the above Exporters
3. Any other relevant documents related to ongoing investigations of the above Exporters

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  
**2025-02-24 at 11:30:AM** at the office of **C-604, SIIB(X), JNCH**

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 **17** day of **February, 2025** at **JNCH**

Name : **Milan**

Signature : 

Designation :

**Superintendent / Appraiser / Senior Intelligence Officer**

Seal of Office.

