

S/10-1607/2025-26/Adj/ADC/CEAC/NS-II/CAC/JNCH.



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

F. No.: CUS/ASS/PTF/5/2025-CEAC
CUS/SIIB/ALT/822/2024-SIIB(E)-JNCH

Date of SCN: 08.01.2026
Date of issue: 09.01.2026

DIN: 20260178NT000000EA3B

SCN No.: 1792/2025-26/ADC/CEAC/NS-II/CAC/JNCH

SHOW CAUSE NOTICE UNDER SECTION 124 OF CUSTOMS ACT 1962

Subject: Investigation into Overvaluation and misclassification of goods covered under Shipping Bill Nos. 4543716, 4543754 & 4543816 all dtd. 11.10.2023 attempted to be Exported by M/s SB Enterprises (IE Code BRGPB7564Q) to avail illegitimate Export incentives fraudulently.

On the basis of Specific Intelligence, regarding Export of suspicious consignment of M/s SB Enterprises (IE Code BRGPB7564Q) covered under Shipping Bill Nos. 4543716, 4543754 & 4543816 all dtd. 11.10.2023 (hereinafter referred to as "Shipping Bills") (RUD-I) filed through their Customs Broker M/s. Perfecto Logistics (CHA License No: AAVFP5498ECH002) at JWR CFS investigation has been initiated. The goods covered in the Shipping Bill Nos. 4543716, 4543754 & 4543816 all dtd. 11.10.2023 were put on hold vide Hold No. 188/2022-23 SIIB(X) dated 19.10.2023 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 SB Enterprises (IE Code BRGPB7564Q) having its office at Shop no. 2, C/1/2, Ground Floor, Parshuram Wadi, Shivshakti Nagar, Near Pari Plaza, Diva East, Thane, Maharashtra-400612 has filed the following Shipping Bill Nos. 4543716, 4543754 & 4543816 all dtd. 11.10.2023 for Export of following items destined to UAE. The details are as under:

TABLE-I

SBNo./Date	Description	Quantity (pcs)	FOB (INR)	DBK (INR)	RoSCTL (INR)	RoDTEP (INR)	IGST
4543716 dated 11.10.2023	Babies Romper of Cotton	24480	9520957	199940	370366	0	LUT
4543754 dated 11.10.2023	Babies Romper of Cotton	25296	9796635	205729	381089	0	LUT
4543816 dated 11.10.2023	Babies Romper of Cotton	24072	9421781	197857	366507	0	LUT
TOTAL		73848	28739373	603527	1117962	0	LUT

3. Consequently, the subject goods pertaining to Shipping Bill Nos. 4543716, 4543754 & 4543816 all dtd.11.10.2023 were examined 100% vide Panchanama dated 21.10.2023 **(RUD-II)** in the presence of two independent Panchas, Representatives of Customs Brokers and Exporter. During the Examination, the subject goods were found as declared in the said Shipping Bills, their corresponding Invoices and Packing Lists w.r.t. declared quantity and description. However, it appeared that the valuation of the goods covered in above said Shipping Bills is overvalued. Representative Sealed Samples (RSS) of the goods from the Shipping Bill was drawn for the purpose of further investigation.

4. Further, letter dated 06.11.2023 were forwarded to DYCC, JNCH along with RSS for testing in order to determine exact characteristics, nature and composition of the subject goods. DYCC tested the RSS and forwarded the test Reports vide DYCC Reports No. 961/SIIB(X) dated 20.11.2023 **(RUD-III)**. The details of test report are as under:

TABLE-II

Sr. No	Lab Report No.	Item Description	Declared CTH, Drawback Sr. No	DYCC Test Report
1	961/SIIB(X) dated 20.11.2023	Babies Romper of Cotton	CTH - 61112000 Drawback Sr. No. - 611101B	The sample as received is in the form of textile readymade garment (babies romper), stitched with dyed strip at sleeves, neck and lower part, fitted with metallic buttons. It is made of dyed knitted fabric composed wholly of cotton yarns Total wt. of article=53.4gm Dyed knitted fabric = 51.0 gm Metallic button=Balance

As per the DYCC test report, the goods have been found to correspond to the declared CTH, and the Drawback Serial Number declared for the goods appear to be correct.

5. To ascertain prevailing Market Value of the goods, the Market Enquiry of the goods covered under the subject Shipping Bills was required to be conducted, therefore this office had requested to the Exporter to represent them during the said Market Enquiry. The Market Enquiry was conducted on 03.11.2023 **(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. On the basis of Market Enquiry Report dated 03.11.2023, it is observed that the subject goods have been mis-declared in terms of valuation. The re-determined FOB value of the goods and corresponding Export incentives under the Shipping Bill would be as below:

Table-III

Sl N	Shippi ng Bill No. &	Descri ption of	Quant ity ()	Declared(₹)	Re-determined(₹)
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o	Date	goods	Q	FOB	Drawback	ROSCTL	FOB	Drawback	ROSCTL
1	4543716 dated 11.10.2023	Babies Romper of Cotton	24480	9520957	199940	370366	3560734	74775	138513
2	4543754 dated 11.10.2023	Babies Romper of Cotton	25296	9796635	205729	381089	36,79,41	77267	143129
3	4543816 dated 11.10.2023	Babies Romper of Cotton	24072	9421781	197857	366507	3501382	73529	136204
TOTAL			73848	28739373	603527	1117962	10741517	225572	417846

Table-IV

Re-determined FOB	Differential Drawback	Differential ROSCTL	Total excess Export benefits
₹ 1,07,41,517	₹ 3,77,955	₹ 7,00,116	₹ 10,78,071

6. In view of the above, the Report received from the DYCC, JNCH and the Market Enquiry conducted on 03.11.2023, it appears that the goods declared by the Exporter in the Shipping Bill Nos. 4543716, 4543754 & 4543816 all dtd. 11.10.2023 have been mis-declared in terms of value. The value of the goods has been re-determined based on the Market Enquiry Report dated 03.11.2023. 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. 2,87,39,373/- 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. In the instant case, the Exporter is Merchant Exporter and hence, transaction value of the impugned goods under Export could not be determined under Rule 4 & 5 of the Customs Valuation Rules, 2007. Hence the value of all the items could be ascertained from the wholesale Market.

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 03.11.2023. 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 03.11.2023.

8. Past Exports:

In order to investigate past consignments, the data was retrieved from the date of issuance of IEC i.e. 27.07.2023 till 31.01.2025 for Exporter M/s SB Enterprises (IE Code BRGPB7564Q). However, the Exporter had exported goods under a total of 06 Shipping Bills in past. During further investigation, ICES data was scrutinized, on perusal of the past Export data, no foreign remittance has been received for past shipping bills as per FEMA regulations. The details of the Shipping Bills are as under where no BRC/foreign remittance has been realized yet against this IEC.

Table-V

Sr .N o.	SBNo	SBDate	LEO Date	Expected Realization Date	FOB(INR)	Drawback (INR)	RoSCTL (INR)	FOB to be realised (In FC)	FOB actually realised (In FC)
1	3120454	11.08.2023	11.08.2023	31.05.2024	9015142	198333	545416	110075	0
2	3120459	11.08.2023	11.08.2023	31.05.2024	9251588	203535	559721	112962	0
3	3120571	11.08.2023	11.08.2023	31.05.2024	9590981	211002	580254	117602	0
4	3120576	11.08.2023	11.08.2023	31.05.2024	9215077	202732	557512	112516	0
5	3120661	11.08.2023	11.08.2023	31.05.2024	10794002	237468	653037	131795	0
6	3120664	11.08.2023	11.08.2023	31.05.2024	8023088	176508	485396	97962	0
TOTAL					55889878	1229578	3381336	682912	0

There are 06 Shipping Bills in Table-V for which FOB has not been realized despite completion of expected realization time period as mandated by RBI.

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

Accordingly, the Drawback is liable to be demanded Back from the Exporter on account of non-receipt of foreign remittance for the Shipping Bill mentioned in Table-V under Section 75 and 75A of the Customs Act 1962 read with Rule 17 & 18 of the drawback Rules, 2017 along with applicable interest. Also, ROSCTL & RoDTEP are liable to be demanded Back from the Exporter on account of non-receipt of foreign remittance for the Shipping Bills mentioned in Table-V 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. Total drawback claimed in Shipping Bills mentioned in Table-V in which FOB not realized despite completion of time period is Rs. 12,29,578/- and RoSCTL claimed is Rs. 33,81,336/- which is liable to be demanded back from the Exporter.

9. Further, an alert to withhold the Export incentives against the Exporter M/s SB Enterprises (IE Code BRGPB7564Q) was inserted during the investigation.

10. The Exporter vide their letter requested to Provisional Release of the goods for Export. NOC dated 06.11.2023 was issued for provisional release of the goods for export by SIIB(X). The request of the Exporter was accepted by the Adjudicating Authority as per the Provisions of Board Circular No. 01/2011 dated 04.01.2011 and 30/2013 dated 05.08.2013 and the goods were released Provisionally for

Export under section 110A of the Customs Act, 1962 on execution of Bond equivalent to FOB value of the subject goods and on submission of Bank Guarantee amounting to Rs 3,00,000/- vide Challan No HCM 1012 dated 13.11.2023(RUD-V).

11. Further, letters dated 06.11.2023, 02.01.2025 and 31.01.2025 were also sent to jurisdictional CGST authorities i.e. Division-VII, Zone-Mumbai, Navi Mumbai Commissionerate to verify genuineness of the Exporter M/s SB Enterprises (GSTIN- 27BRGPB7564Q1Z4). In reply, GST authorities vide letter F.No.V/CGST-NM/Div- VII/R-V/Misc./1011/2024-25-1656 dated 09.01.2025 **(RUD-VI)** communicated that:

In this connection, it is to inform that the investigation of the said taxpayer had already been conducted by the Anti-Evasion, CGST & CX, Navi Mumbai Commissionerate. It was revealed that the said taxpayer is non-genuine and involved in passing on the fraudulent ITC. Therefore, cancellation of registration (ab-initio) was already done and Input Tax Credit (ITC) of the taxpayer has also been blocked.

SUMMONS & STATEMENT

12. Further, for recording the statement of the exporter M/s SB Enterprises (IE Code: BRGPB7564Q) under Section 108 of the Customs Act, 1962, a total of six summonses **(RUD-VII)** were issued, as detailed: DIN 20240278NW000000F302 dated 21.02.2024 — appearance on 06.03.2024, DIN 20240478NW000041473E dated 17.04.2024 — appearance on 07.05.2024, DIN 20241078NT000000AD6D dated 24.10.2024 — appearance on 07.11.2024, DIN 20250178NT0000944422 dated 29.01.2025 — appearance on 06.02.2025, DIN 20250278NT000000B582 dated 11.02.2025 — appearance on 17.02.2025, DIN 20250378NT000000CA65 dated 07.03.2025 — appearance on 17.03.2025. All summonses were issued in the name of M/s SB Enterprises (IE Code: BRGPB7564Q) requiring appearance before the office of SIIB(X), 6th Floor, C-604, Jawaharlal Nehru Custom House, Nhava Sheva, Taluka-Uran, District Raigad, Maharashtra – 400707, under Section 108 of the Customs Act, 1962. However, the exporter has failed to appear before this office till date. This act on the part of the noticee appears to be non-cooperative with intent to delay the investigation proceedings.

13. Further, for recording the statement of the Customs Broker M/s. Perfecto Logistics (CHA License No. AAVFP5498ECH002) under Section 108 of the Customs Act, 1962, a total of three summonses **(RUD-VIII)** were issued, as detailed: DIN 20240578NW0000777A8E dated 27.05.2024 — appearance on 11.06.2024, DIN 20250278NT00002732A1 dated 20.02.2025 — appearance on 24.02.2025, DIN 20250378NT000000E4C3 dated 25.03.2025 — appearance on 28.03.2025. All the above summonses were issued in the name of M/s. Perfecto Logistics (CHA License No. AAVFP5498ECH002), directing appearance before the office of SIIB(X), 6th Floor, C-604, Jawaharlal Nehru Custom House, Nhava Sheva, Taluka-Uran, District Raigad, Maharashtra – 400707, under Section 108 of the Customs Act,

1962. However, the Customs Broker has failed to appear before this office till date.

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;

114AA. Penalty for use of false and in correct material.-

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

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

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

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

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

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

- (a) collusion; or
- (b) willful mis-statement; or
- (c) Suppression off acts,

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 such interest shall be calculated for the period beginning from the date of payment of such drawback to the claimant till the date of recovery of the said drawback

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

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

Rule 18(1): Where an amount of drawback has been paid to an Exporter or a person utilized by him (hereinafter referred to as the claimant) but the sale proceeds in respect of such Export goods have not been utilized by or on behalf of the Exporter

in India within the period allowed under the Foreign Exchange Management Act, 1999 (42 of 1999), including any extension of such period, such drawback shall, except under circumstances or conditions specified in sub-Rule (5), be recovered.

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 port of any goods, whether liable to duty or not, the owner of such goods shall, in the Bill of Entry, Shipping Bill, or any other document 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. In the case of exportation of goods, the owner shall further certify that the quality and specifications 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, Shipping Bill, or any other relevant document.

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 to wards 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 general provisions of these rules: Provided that the local market price of the export goods shall not be the sole basis for determining the value of such 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 require the exporter of such goods to furnish further information, including documents or other evidence, to substantiate the declared value. If, after receiving such information, the proper officer still has reasonable doubt about the truth or accuracy of the value so declared, the transaction value shall be deemed not to have 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;

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

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

15.1 M/s SB Enterprises (IE Code BRGPB7564Q) having its office at Shop no. 2, C/1/2, Ground Floor, Parshuram Wadi, Shiv shakti Nagar, Near Pari Plaza, Diva East, Thane, Maharashtra-400612 had filed Shipping Bill Nos. 4543716, 4543754 & 4543816 all dtd. 11.10.2023 through their Customs Broker M/s. Perfecto Logistics (CHA License No: AAVFP5498ECH002) at JWR CFS. The re-determined FOB value of the said goods covered under the above-mentioned Shipping Bill comes to Rs. 1,07,41,517/- as against the declared FOB value of Rs.

2,87,39,373/- . By inflating the FOB value, the Exporter was attempting to claim Drawback of Rs. 6,03,527/- and RoSCTL of Rs. 11,17,962/- whereas they were eligible for Drawback of Rs. 2,25,572/- and RoSCTL of Rs. 4,17,846/- respectively. (as tabulated in Table-IV above).

15.2 As evident from Table-III above, the market enquiry conducted on 03.11.2023 revealed that the goods declared by the exporter under Shipping Bill Nos. 4543716, 4543754, and 4543816, all dated 11.10.2023, were mis-declared in respect of their value. The enquiry established that the declared values of the goods under the said shipping bills were inflated, and therefore required re-determination under Rule 6 of the *Customs Valuation (Determination of Value of Export Goods) Rules, 2007*. Consequently, the export incentives, namely Drawback and RoSCTL, have been recomputed on the basis of the revised FOB values as reflected in Table-III above. From the foregoing, it is evident that the exporter, M/s SB Enterprises (IE Code: BRGPB7564Q), had (i) mis-declared the impugned goods in terms of description, classification, and valuation; (ii) attempted to defraud the Government by claiming undue and inflated amounts of Drawback and RoSCTL/RoDTEP benefits; and (iii) thereby rendered the said goods listed in Table-I above liable for confiscation under the provisions of Sections 113(i), 113(ia), and 113(ja) of the *Customs Act, 1962* and has rendered itself liable to penalty under Section 114(iii) 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 and description of the goods in the Shipping Bills filed by them to the Customs authorities.

15.4 As the exporter had not made a truthful declaration in the said shipping bills, they have violated the provisions of Section 50(2) of the *Customs Act, 1962*. Hence, it appears that there was a deliberate mis-declaration, misstatement, 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 bills as Rs. 2,87,39,373/-, whereas the re-determined FOB value, after conducting the market survey, was found to be Rs. 1,07,41,517/- only. Hence, higher amounts of Drawback, RoSCTL, and other export incentives were attempted to be claimed.

Thus, it appears 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 the *Foreign Trade (Development and Regulation) Act, 1992* and Rule 11 of the *Foreign Trade (Regulation) Rules, 1993*, as the exporter had furnished incorrect declarations to the Customs authorities.

15.5 As the goods were attempted to be Exported by mis-declaration for which confiscation is proposed. However, the drawback and RoSCTL claimed in the live Shipping Bill as mentioned in Table-I is not demanded since the goods were

released provisionally for Export.

15.6 The description of the goods was not found 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. Accordingly, as per the Market Enquiry and DYCC Reports of the subject goods, the total value of the goods has been re-determined from Rs. 2,87,39,373/- to Rs. 1,07,41,517/-.

15.7 With respect to the exporter M/s SB Enterprises (IE Code: BRGPB7564Q), this office issued three letters dated 06.11.2023, 02.01.2025, and 31.01.2025 to the jurisdictional CGST authorities, i.e., Division-VII, Zone-Mumbai, Navi Mumbai Commissionerate, seeking verification of the genuineness of the said exporter. In response, the GST authorities, vide letter F. No. V/CGST-NM/Div-VII/R-V/Misc./1011/2024-25-1656 dated 09.01.2025, communicated that an investigation had already been conducted by the Anti-Evasion, CGST & CX, Navi Mumbai Commissionerate, which revealed that the said taxpayer was non-genuine and involved in passing on fraudulent Input Tax Credit (ITC). Consequently, the GST registration of the taxpayer was cancelled ab initio, and the Input Tax Credit (ITC) of the said taxpayer was also blocked.

From the above findings, it appears that the exporter is non-genuine. The information retrieved from the GST BO Portal further indicates that the exporter and its entire supply chain are non-genuine entities. Thus, it is evident that the exporter is a fly-by-night operator or a paper-based firm, seemingly established only for the purpose of exporting inferior goods to illegitimately claim higher export incentives. It also appears that the exporter connived with its supplier to obtain fraudulent invoices through collusion, with the intention of utilizing ineligible Input Tax Credit for discharging tax liability on goods entered for export under the shipping bills filed by them. Furthermore, summonses were dispatched to the exporter at the address mentioned in the IEC by this office. However, the exporter failed to respond to the summonses issued. Hence, it appears that the exporter is non-existent.

In view of the above, the exporter, M/s SB Enterprises (IE Code: BRGPB7564Q), appears to be non-existent and non-genuine and fraudulent obtained invoices through collusion to avail undue/excess Export benefits and has thereby rendered itself liable to penalty under the provisions of Section 114AC of the Customs Act, 1962.

15.8 It further appears that the exporter has knowingly and intentionally signed and used documents with a mala fide intent to obtain undue and excessive export benefits, including Drawback, RoSCTL, and other export incentives, thereby causing undue advantage to itself in violation of the provisions of the Act. Therefore, M/s SB Enterprises (IE Code: BRGPB7564Q) is also liable to penalty under Section 114AA of the *Customs Act, 1962*, for its intentional mis-declaration

and falsification of documents with the intent to avail export benefits not lawfully due.

15.9 For the past Shipping Bills as mentioned in Table-V wherein foreign remittance have been not received by the Exporter as per ICES 1.5 and thereby in a manner which rendered the said goods liable for confiscation in terms of Provisions of Section 113(ia) & 113(ja) of the Customs Act, 1962. The Export incentive claimed by the Exporter in the Shipping Bill mentioned in Table-V are also liable to be demanded from them in terms of Section 75 and 75A of the Customs Act 1962 read with Rule 18 of the drawback Rules, 2017 & Section 28AAA and 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.

15.10 As above discussed, the Exporter has obtained Drawback & RoSCTL/RoDTEP by fraud, collusion, willful misstatement or suppression of facts without realizing the BRC for the Past Shipping Bills mentioned in Table-V. Hence, it appears that the M/s SB Enterprises (IE Code BRGPB7564Q) have rendered themselves liable to penalty in terms of section 114AB of the Customs Act, 1962 on account of non-receipt of the foreign remittance in Shipping Bills filed by the Exporter as mentioned at Table-V above.

15.11 The Customs Broker, M/s Perfecto Logistics (CHA License No. AAVFP5498ECH002), has failed to ascertain the veracity and genuineness of the exporter firm, M/s SB Enterprises (IE Code: BRGPB7564Q). Under Regulation 10(n) of the *Customs Brokers Licensing Regulations (CBLR), 2018*, it is mandatory for the Customs Broker to verify the correctness of the Importer Exporter Code (IEC) number, Goods and Services Tax Identification Number (GSTIN), and the identity and functioning of the client at the declared address, using reliable, independent, and authentic documents, data, or information.

In the present case, as admitted by the Customs Broker, they had merely obtained copies of the IEC and GST registration from the exporter and commenced filing shipping bills on their behalf without conducting any independent verification of the exporter's credentials. The Customs Broker was required to verify the antecedents and authenticity of the exporter through reliable and independent means, which they failed to do in this case. Furthermore, despite the issuance of multiple summonses to record statements, the Customs Broker failed to appear before this office. It therefore appears that the Customs Broker has not disclosed the complete facts, particularly since the exporter has been found to be non-existent and non-genuine, as confirmed from the GST portal. No documentary evidence has been furnished by the Customs Broker to substantiate their claim of having verified the principal place of business of the exporter.

The role of the Customs Broker in facilitating the fraudulent export activities of a non-existing and non-genuine firm cannot be ruled out. Had the Customs Broker conducted due verification of the veracity and genuineness of the

exporter through independent and reliable sources, they could have easily ascertained that the exporter and its supply chain were dubious and fictitious. Accordingly, the Customs Broker has violated Regulation 10(n) of the *CBLR, 2018* and has rendered itself liable to penal action under Sections 114(iii) and 114AA of the *Customs Act, 1962*.

16. Now, M/s SB Enterprises (IE Code BRGPB7564Q) having its registered office at Shop no. 2, C/1/2, Ground Floor, Parshuram Wadi, Shivshakti Nagar, Near Pari Plaza, Diva East, Thane, Maharashtra-400612 are hereby called upon to Show Cause to the Additional Commissioner of Customs, CEAC, NS-II, JNCH, having office at Jawaharlal Custom House, Nhava Sheva, Tal-Uran, Dist-Raigad, Maharashtra, within 30 days of receipt of this notice as to why:

- i. The declared FOB value of Rs. 2,87,39,373/- covered under the Shipping Bill Nos. 4543716, 4543754 & 4543816 all dtd. 11.10.2023 should not be rejected and re-determined to Rs.1,07,41,517/- under Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.
- ii. The drawback of Rs. 6,03,527/- and RoSCTL of Rs. 11,17,962/- claimed in the Shipping Bill Nos. 4543716, 4543754 & 4543816 all dtd. 11.10.2023 should not be rejected and re-determined to drawback of Rs. 2,25,572/- and RoSCTL of Rs. 4,17,846/- since the goods were cleared for Provisional release for Export.
- iii. The said impugned Export goods covered under the Shipping Bill Nos. 4543716, 4543754 & 4543816 all dtd. 11.10.2023 having total declared FOB value of Rs. 2,87,39,373/- which appear to be mis-declared in terms of valuation, should not be confiscated under the Provisions of Section 113(i), 113(ia) and 113(ja) of the Customs Act, 1962.
- iv. Penalty should not be imposed on M/s SB Enterprises (IE Code BRGPB7564Q) under Section 114(iii) of the Customs Act, 1962 for the above violation.
- v. Penalty should not be imposed on M/s SB Enterprises (IE Code BRGPB7564Q) under Section 114AA of the Customs Act, 1962 for the above violation.
- vi. Penalty should not be imposed on M/s SB Enterprises (IE Code BRGPB7564Q) under Section 114AC of the Customs Act, 1962 for the above violation.
- vii. The goods pertaining to past Shipping Bills mentioned in Table-V totally valued at Rs. 5,58,89,878/- 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/RoDTEP have been availed and taken by the Exporter without realising the Export proceeds i.e on account of non-receipt of foreign remittance of the value of Export.
- viii. The drawback amount of Rs 12,29,578/- claimed in Shipping Bill mentioned in Table-V 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.

ix. The RoSCTL amount of Rs. 33,81,336/- claimed in Shipping Bills mentioned in Table-V 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.

x. Penalty should not be imposed on M/s SB Enterprises (IE Code BRGPB7564Q) under Section 114(iii) and 114AA of the Customs Act, 1962 on account of non-receipt of the foreign remittance in Shipping Bills mentioned in Table-V filed by the Exporter.

xi. Penalty should not be imposed on M/s SB Enterprises (IE Code BRGPB7564Q) 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-V filed by the Exporter.

xii. The Bond should not be enforced and Bank Guarantee amounting to Rs 3,00,000/- vide Challan No HCM 1012 dated 13.11.2023 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.

17. M/s. Perfecto Logistics (CHA License No: AAVFP5498ECH002), having registered at office at F-120, 1st floor, Haware Fantasia Business Park, Plotno.47, Sector-30A, Vashi, Navi Mumbai-400703 are hereby called upon to show cause to the Additional/Joint Commissioner of Customs, CEAC, NS-II, JNCH, Nhava Sheva within 30 days of the receipt of this notice as to why Penalty should not be imposed on them under Section 114(iii) and 114AA of the Customs Act, 1962 for violation of regulation 10(n) of CBLR, 2018.

18. The noticees are further informed that they should clearly state in their written reply whether they wish to be heard in person before the case is adjudicated. In case no reply is received within 30 days from the date of receipt of this Show Cause Notice (SCN) and no request is made for a personal hearing (PH), or if they fail to appear before the adjudicating authority on the date and time fixed, the case will be decided ex-parte on the basis of the evidence available on record, without any further reference to them.

19. In case the notice is eligible to avail the facility of settlement of the case as per the Chapter XIVA of the Customs Act, 1962, and interested in the same, he may apply to the Settlement Commission as per prescribed procedure and also inform the same to the Adjudicating Authority

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

21. The Department reserves the right to add to, amend, modify, or otherwise alter this notice based on any fresh facts or evidence that may come to its notice after the issuance of this notice but before its adjudication.

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

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

 .B
08/01/28

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

To,

Noticees,

1. M/s SB Enterprises (IEC Code-BRGPB7564Q)
Shopno.2, C/1/2, GroundFloor,Parshuram Wadi, Shiv shakti Nagar, Near Pari Plaza, Diva East, Thane, Maharastra-400612.
2. M/s. Perfecto Logistics(CHA License No: AAVFP5498ECH002),
F-120 , 1st floor, Haware Fantasia Business Park, Plotno.47, Sector-30A, Vashi,
Navi Mumbai-400703

Copy to:

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

Annexure-A

Sr.No.	List of Relied Upon Documents
RUD-I	Shipping Bill Nos.4543716, 4543754 & 4543816 all dtd.11.10.2023
RUD-II	Panchanama dated21.10.2023
RUD-III	Test Reports from DYCC
RUD-IV	Copy of Market Enquiry dated 03.11.2023
RUD-V	Provisional Release for Export Letter dated 06.11.2023
RUD-VI	GST verification report of the exporter
RUD-VII	Summonses issued to the exporter
RUD-VIII	Summonses issued to CHA

Sr. No.	List of Relied Upon Documents
RUD-I	Shipping Bill Nos. 4543716, 4543754 & 4543816 all dtd. 11.10.2023
RUD-II	Panchanama dated 21.10.2023
RUD-III	Test Reports from DYCC
RUD-IV	Copy of Market Enquiry dated 03.11.2023
RUD-V	Provisional Release for Export Letter dated
RUD-VI	GST verification report of the exporter
RUD-VII	Summonses issued to the exporter
RUD-VIII	Summonses issued to CHA

LEO Date: 17/10/2023
Indian Customs EDI System (ICES)

JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707
Shipping Bill for Export

SB No : 4543754 / 11/10/2023 ORC Realisation Date : 31/07/2024
CHA : AAVFP5498ECH002 PERFECTO LOGISTICS
Print Date : 17/10/2023 14:18
Port of BL : AEJEA
Country of BL : AE
Port Of Ldg-Code : INNSA1 / State of Origin : Maharashtra

EXPORTER DETAILS	CONSIGNEE
BRGPB75640()	BIN No. : BRGPB75640FT001
S B ENTERPRISES	ORBIT TRADING
Branch # 0	GROUND FLOOR, SHOP NO.2, C/1/2,30/4, MASRAF TOWER, P,0, Box No, 53
PARSHURAM WADI, SHIVSHAKTI NAGAR, N	714 ,RAS AL KHAIMAH, UNITED ARAB E
DIVA EAST	MIRATES
400612	UNITED ARAB EMIRATES

Port of Loading : JNCH, NHAVA SHEVA, T Total Pkgs. : 62
Port of Discharge: Jebel Ali Loose pkts : 0
Gross Wt(KGS) : 992.000 Net Wt(KGS) : 930.000
Country of Dest : UNITED ARAB EMIRATES No. of Ctrs. : 0
Rotation No. : 1075227 Rotation Date : 13/10/2023
Nature of Cargo : C
Marks and Nos. : AS PER INVOICE
FOREX BANK ACC: 60454420953

RBI waiver No/Date:
FOB VALUE (INR) : 9796634.88 F DBK+STR(INR): E205729.00 F
Tot DBK(INR) E205729.00 F STR(INR): E0.00 F
RODTEP Value(INR): 0.00 ROSCTL Amt(INR): 381089.00
AD. Code : 0230036 DBK Bank a/c No : 60454420953
I.F.S. Code : MAH0000151 ST / Excise Regn. :
GSTN ID : 27BRGPB75640124 GSTN Type : GSN
IGST Tax Value(INR) : 0.00 IGST Amt Paid(INR) : 0.00

INVOICE DETAILS Invoice 1/1
Inv.val : 9796634.88 INR 118891.20 USD FOB Val : 9796634.88 INR
Inv.no. : SE/010/23-24 Inv Dt : 10/10/2023
Nat of Con : EF0BF Curr(inv): USD Exp Contract :
Exchange rate: 1.00 (USD) = 82.400 (INR)

	Rate	Currency	Amount
Insurance	0.00	USD	0.00
Freight:		USD	0.00
Discount:	0.00		0.00
Commission:	0.00		0.00
Other Deductions:	0.00		0.00
Packing Charges:		USD	0.00
Nature of payment: DA			Period of Payment: 180

Third Par:
TP Add:
Add(Cont):
SD:
Tax Value : 0.00 AEO INR IGST Amt. Paid: 0.00 Rol Term INR
RODTEP Value : 0.00 INR ROSCTL AMT : 381089.00 INR
Buyer Name & Address
< SAME AS CONSIGNEE >

Certified that (62) Packages have
been stuffed in (IX) Containers
No. CAIU-2218586 / 4233223
with Customs Seal No. 058993
Under supervision of
21/10/2023

P.
21/10/23

P2
21/10/23

21/10/2023
अधिकार, सीना शुल्क (नि.)

1563276

LEO Date: 17/10/2023
Indian Customs EDI System (ICES)

JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707
Shipping Bill for Export

SB No : 4543716 / 11/10/2023 BRC Realisation Date : 31/07/2024
CHA : AAVFP5498ECH002 PERFECTO LOGISTICS
Print Date : 17/10/2023 14:18
Port of BL : AEJEA
Country of BL : AE
Port Of Ldg-Code : INNSA1 State of Origin : Maharashtra

EXPORTER DETAILS
BRGPB7564Q() BIN No. : BRGPB7564QFT001
S B ENTERPRISES
Branch # 0 GROUND FLOOR, SHOP NO.2, C/1/2,SHOP NO, 1, AL BUTEEN, MURSHID BAZA
PARSHURAM WADI, SHIVSHAKTI NAGAR, N AR, NEAR GOLD SOUQ, DEIRA, DUBAI, U
DIVA EAST UNITED ARAB EMIRATES E-mail Id www
- 400612 ,AASAJGROUP.COM
UNITED ARAB EMIRATES

Port of Loading : JNCH, NHAVA SHEVA, T Total Pkgs. : 60
Port of Discharge:Jebel Ali Loose pkts : 0
Gross wt(KGS) : 960.000 Net Wt(KGS) : 960.000
Country of Dest : UNITED ARAB EMIRATES No.of Ctrs. : 0
Rotation No. : 1075227 Rotation Date : 13/10/2023
Nature of Cargo : C
Marks and Nos.: AS PER INVOICE
FOREX BANK ACC:60454420953

RBI waiver No/Date:
FOB VALUE (INR) : 9520957.44 F DBK+STR(INR):E199940.00 F
Tot DBK(INR) E199940.00 F STR(INR):E0.00 F
RODTEP Value(INR):0.00 ROSCTL Amt(INR):370366.00
AD. Code :0230036 DBK Bank a/c No :60454420953
I.F.S. Code : MAH0000151 ST / Excise Regn. :
GSTN ID : 27BRGPB7564Q1Z4 GSTN Type : GSN
IGST Tax Value(INR) : 0.00 IGST Amt Paid(INR) : 0.00

INVOICE DETAILS Invoice 1/1
Inv.val :9520957.44 INR 115545.60 USD FOB Val :9520957.44 INR
Inv.no. :SE/009/23-24 Inv Dt :10/10/2023
Nat of Con :EF0BFCurr(inv):USD Exp Contract :
Exchange rate:1.00 (USD) = 82.400 (INR)

	Rate	Currency	Amount
Insurance	0.00	USD	0.00
Freight:		USD	0.00
Discount:	0.00		0.00
Commission:	0.00		0.00
Other Deductions:	0.00		0.00
Packing Charges:		USD	0.00

Nature of payment:DA Period of Payment:180
Third Par:
TP Add:
Add(Cont):

SD:
Tax Value :0.00 AEO RoL Term
INR IGST Amt. Paid:0.00 INR
RODTEP Value :0.00 INR ROSCTL AMT :370366.00 INR

Buyer Name & Address
< SAME AS CONSIGNEE >

Certified that (60) Packages have
been stuffed in (1 X) Container
No CAIU-2218586 & Sealed
with Customs Seal No 4233223
Under general supervision 058993

LEO Date: 17/10/2023
Indian Customs EDI System (ICES)

JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707
Shipping Bill for Export

SB No : 4543816 / 11/10/2023 BRC Realisation Date : 31/07/2024
CHA : AAVPP5498EQ4002 PERFECTO LOGISTICS
Print Date : 17/10/2023 14:17
Port of BL : AEJEA
Country of BL : AE
Port of Ldg-Code : INNSA1 State of Origin : Maharashtra

EXPORTER DETAILS	BIN No.	CONSIGNEE
BRGPB75640()	BRGPB75640FT001	PRIME LOGISTICS
S B ENTERPRISES		EET, DEIRA, DUBAI, UNITED ARAB EMIR
Branch # 0 GROUND FLOOR, SHOP NO.2, C/1/2, ELDB OFFICE NO-45, MAKTOUM STR		ATES
PARSHURAM WADI, SHIVSHAKTI NAGAR, N		UNITED ARAB EMIRATES
DIVA EAST		
- 400612		

Port of Loading : JNCH, NHAVA SHEVA, T Total Pkgs. : 59
Port of Discharge: Jebel Ali Loose pkcts : 0
Gross Wt(KGS) : 944.000 Net Wt(KGS) : 885.000
Country of Dest : UNITED ARAB EMIRATES No.of Ctrs. : 0
Rotation No. : 1075227 Rotation Date : 13/10/2023

Nature of Cargo : C
Marks and Nos.: AS PER INVOICE
FOREX BANK ACC: 60454420953
RBI Waiver No/Date:
FOB VALUE (INR) : 9421780.00 F DBK+STR(INR): E197857.00 F
Tot DBK(INR) E197857.00 F STR(INR): E0.00 F
RODTEP Value(INR): 0.00 ROSCTL Amt(INR): 366507.00
AD. Code : 0230036 DBK Bank a/c No : 60454420953
I.F.S. Code : MAHB0000151 ST / Excise Regn. :
GSTN ID : 27BRGPB75640124 GSTN Type : GSN
IGST Tax Value(INR) : 0.00 IGST Amt Paid(INR) : 0.00

INVOICE DETAILS Invoice 1/1
Inv.val : 9421780.00 INR 114342.00 USD FOB val : 9421780.00 INR
Inv.no. : SE/011/23-24 Inv Dt : 10/10/2023
Nat of Con : EF00FCurr(inv):USD Exp Contract :
Exchange rate: 1.00 (USD) = 82.400 (INR)

	Rate	Currency	Amount
Insurance	0.00	USD	0.00
Freight:		USD	0.00
Discount:	0.00		0.00
Commission:	0.00		0.00
Other Deductions:	0.00		0.00
Packing Charges:		USD	0.00

Nature of payment: DA Period of Payment: 180
Third Par:
TP Add:
Add(Cont):
SD:
Tax Value : 0.00 INR IGST Amt. Paid: 0.00 Ral Term
RODTEP Value : 0.00 INR ROSCTL AMT : 366507.00 INR
Buyer Name & Address
< SAME AS CONSIGNEE >

Certified that (59) Packages have
been stuffed in (1 X) Container
No. CAIU-2218586 & Sealed
With Customs Seal No. 4233223
058993

(Page 1 of 5) Under general supervision

Handwritten signature and date: 21/10/23

Handwritten signature and date: 21/10/23

अरविन्द कुमार
अधिक्षक, सीमा शुल्क (नि.)

Handwritten signature and date: 21/10/23

PANCHANAMA dated 21.10.2023 DRAWN AT CFS- JWR Logistics Pvt. Ltd., Village- Padeghar, Panvel, Navi Mumbai - 410206

Pancha No. 1		Pancha No. 2	
Name :	Ishwar Hiraman Patil	Name :	Dipak Sadashiv Gopale
Age :	43	Age :	29
Address :	Uran, Raigarh, Maharashtra-400702.	Address :	Ahmadnagar, Maharashtra-422602.
Occupation :	Pvt Service	Occupation :	Pvt Service
Mobile No. :	9821076483	Mobile No. :	8291738729

We the above mentioned Panchas were called upon by a person who introduced himself as Shri Ashok Kumar Nayak, an Intelligence Officer, SIIB(X), JNCH on 21.10.2023 at 10:30 hrs at JWR CFS, 15-23, National Highway 4B, Panvel-JNPT Highway, Village- Padeghar, Ulwe, Panvel, Navi Mumbai, Maharashtra-400210 to witness the examination of goods of exporter M/s. S B Enterprises (IEC: BRGPB7564Q) covered under 03 Shipping Bills No. 4543816, 4543754 & 4543716 all dated 11.10.2023 stuffed in Container No. CAIU2218586, for confirmation of declaration in respect of description of goods, quantity and any other declaration thereof.

Here we were introduced to Shri Paramveer Singh Nain, IO/SIIB(X) and Shri Pramod Kumar Jha, G-card holder of CB M/s. Perfecto Logistics (CHA License No: 11/2690) having ID Kardex No. 3870/2022. Then the officer explained to us that the exporter M/s. S B Enterprises (IEC: BRGPB7564Q) having address at Shop No.2, C/1/2, Ground Floor, Parshuram Wadi, Shivshakti Nagar, Near Pari Plaza, Diva East, Thane, Maharashtra-400612 has filed 03 Shipping Bills No. 4543816, 4543754 & 4543716 all dated 11.10.2023 through their Customs Broker M/s. Perfecto Logistics (CHA License No: 11/2690) for export of their consignment.

We were shown the Hold letter No. 188/2022-23/SIIB(X) dtd. 19.10.2023 signed by Assistant Commissioner of Customs, SIIB(X), JNCH regarding hold of 03 Shipping Bills having No. 4543816, 4543754 & 4543716 all dated 11.10.2023 of M/s S B Enterprises (IEC: BRGPB7564Q), filed through their authorized Customs Broker M/s. Perfecto Logistics. Further we were shown the above-mentioned Shipping Bills and respective Export Invoice, Container Load Plan (CLP) copy & Packing List of the goods attempted to be exported.

Further, the above-mentioned officer requested us to bear witness to the seal-cutting and de-stuffing proceedings of Container No. CAIU2218586 in which the goods covered under 03 Shipping Bills all dated 11.10.2023 of M/s S B Enterprises (IEC: BRGPB7564Q), were stuffed. The said container was found placed in open area outside Shed No. E of the above mentioned

P. Jha
21/10/23

P. Jha
21/10/23

P. Jha
21/10/2023

CFS. The Container No. CAIU2218586 was found to be sealed with intact Customs Bottle Seal No.4233223. Thereafter, the Customs Bottle Seal of the said Container was cut in our presence. Further, all the packages pertaining to 03 Shipping Bills all dated 11.10.2023 mentioned above were kept in the said Container were de-stuffed and were carted/placed inside Shed No. E at location A-2 in our presence by the labours available in the CFS. Further, the above-mentioned officer requested us to bear witness to the examination proceedings of the goods covered under 03 Shipping Bills No. 4543816, 4543754 & 4543716 all dated 11.10.2023 to which we both voluntarily agreed.

Thereafter, all of us proceeded to the location A-02 in Shed No. E where the goods covered under the aforementioned Shipping Bills No. 4543816, 4543754 & 4543716 all dated 11.10.2023 were placed. On reaching the specified place, a total of 181 packages (59 packages of S/B No. 4543816 dtd 11.10.2023, 62 packages for S/B No. 4543754 dtd 11.10.2023 & 60 packages of S/B No. 4543716 dated 11.10.2023) 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	Goods Description	FOB (in Rs.)	Drawback (in Rs.)	RoSCTL (in Rs.)	RODT EP
1.	S/B No. 4543816 dtd 11.10.2023	RMG	94,21,780.80/-	1,97,857/-	3,66,507/-	Nil
2.	S/B No. 4543754 dtd 11.10.2023	RMG	97,96,634.88/-	2,05,729/-	3,81,089/-	Nil
3	S/B No. 4543716 dtd 11.10.2023	RMG	95,20,957.44/-	1,99,940/-	3,70,366/-	Nil

During 100% examination, goods covered under Shipping Bills No. 4543816, 4543754 & 4543716 all dated 11.10.2023 were found as declared in terms of quantity and declared description in the said shipping bills.

Thereafter, samples of the readymade garments were drawn randomly in duplicate from the said consignment in our presence. Further, the said

[Handwritten signature]
21/10/23

[Handwritten signature]
21/10/23

[Handwritten signature]
21/10/2023

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 witnessed the samples drawl process and sealing of the same in the presence of Shri Pramod Kumar Jha, G-card holder of CB M/s. Perfecto Logistics (CHA License No: 11/2690) having ID Kardex No. 3870/2022.

All the goods pertaining to M/s. S B Enterprises (IEC: BRGPB7564Q) covered under 03 Shipping Bills No. 4543816, 4543754 & 4543716 all dated 11.10.2023 were re-packed in the same packages and kept back inside Shed-E at location A-2, 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. 4543816, 4543754 & 4543716 all dated 11.10.2023 filed by exporter M/s. S B Enterprises (IEC: BRGPB7564Q), their respective Export Invoice and Packing List, CLP copy and other relevant documents as a token of having seen the same and being present during the examination.

The Panchanama running into 03 pages ended on the same place and same date i.e. 21.10.2023 at 0200 hrs. The Panchanama was carried out in our presence as per our say 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 21st day of October 2023.

Ashok Kumar Nayak
21/10/23
I.O./SIIB(X), JNCH
(Ashok Kumar Nayak)

In presence of:

Pancha-I

Paramod Singh Nain
21/10/23
(Paramod Singh Nain)
I.O./SIIB(X), JNCH

(Representative of CB)

Pancha-II

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

F. No.SG/MISC-199/2023-24 SIIB(X) JNCH

Date: .11.2023

To,

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

Sub: Testing of sample pertaining to Shipping Bill No. 4543816 dated 11.10.2023 by M/s. S B Enterprises (IE Code: BRGPB7564Q) – reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to **4543816 dated 11.10.2023** for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	4543816 dated 11.10.2023	Babies Romper of Cotton	01

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

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

Thanking you.

Yours sincerely,


(Jay Manoj Shah)

Asstt. Commissioner of Customs
SIIB(X), JNCH

Encl: as above.

Lab No - 961 / SIFB (X) Dt 06/11/23

Report: The sample as received is in the form of textile ready made garment (babes romper), stitched with dyed strip at sleeves, neck & lower part, fitted with metallic buttons. It is made of dyed knitted fabric composed wholly of cotton yarns.

Total wt. of article = 53.4 gm
 Dyed knitted fabric = 51.0 gm
 Metallic buttons = balance

S/R/R

WPK
 20.11.23

Sharma
 20/11/2023
 डॉ. रवि शंकर शर्मा
 Dr. Ravi Shankar Sharma
 रासायनिक परीक्षक ग्रेड II
 Chemical Examiner Gr II

Market Enquiry Report of M/s. S B Enterprises (IEC: BRGPB7564Q) conducted on 03.11.2023.

As approved by the competent authority, the undersigned officer from SIIB (X) along with Shri Vaibhav Padwal, authorized representative of exporter, conducted market survey of goods covered under Shipping Bills No. **4543816, 4543754 & 4543716** all dated **11.10.2023** presented for export by M/s. S B Enterprises.

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 03.11.2023 in wholesale market near Masjid Bunder, Mumbai.

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

S/B No.	Item Description	<u>Shop 1</u> M/s. MUMO, Sheriff Devji Street, Mumbai- 400003	<u>Shop 2</u> M/s. Half Ticket, Sheriff Devji Street, Masjid Bunder, Mumbai- 400003	<u>Shop 3</u> M/s. Memu Babies, Shop N. 35, Sheriff Devji Street, Mumbai- 400003	Average wholesale price	Re-determined FOB Value= Declared FOB * (Re-determined PMV/Declared PMV)
4543816 dated 11.10.2023	Babies Romper Of Cotton	150	160	170	160	3505779
4543754 dated 11.10.2023	Babies Romper Of Cotton	150	160	170	160	3679487
4543716 dated 11.10.2023	Babies Romper Of Cotton	150	160	170	160	3567572

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

(Vaibhav Padwal)
21/11/23

(Vaibhav Padwal)

Authorized representative of exporter

(Paramveer Singh Nain)
31/11/23

(Paramveer Singh Nain)

IO/SIIB(X)

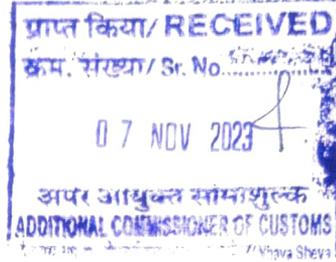
 <p>सत्यमेव जयते</p>	<p align="center">OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II SPECIAL INVESTIGATION AND INTELLIGENCE BRANCH (X), Jawaharlal Nehru Custom House, Nhava Sheva, Dist- Raigad, Maharashtra - 400 707. Tel No: 27244983; Fax: 27241828, 27241825. Email Id - siibx.jnch@gov.in</p>	<p align="center">75 आजादी का अमृत महोत्सव</p>
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F. No. SG/MISC-199/2023-24/SIIB(X) JNCH

Date: 11.2023

To,

The Additional Commissioner of Customs
CEAC, JNCH
Nhava Sheva.



Sir,

Sub: NOC for Provisional release of the goods for Export covered under Shipping Bills No. 4543816, 4543754 & 4543716 all dated 11.10.2023 of exporter M/s. S B Enterprises (IEC: BRGPB7564Q)- reg.

Please refer to the subject mentioned above.

The Exporter M/s. S B Enterprises (IEC: BRGPB7564Q) has filed 03 shipping bills No. 4543816, 4543754 & 4543716 all dated 11.10.2023 for export of RMG. Based on the NCTC inputs, the same was hold by this unit vide hold letter dated 19.10.2023.

Red Flags by NCTC:

1. The exporter is a recently registered exporter, who has shown a sudden spurt, and filed multiple shipping bills on the same day.
2. The supply chain of the exporter is non-existent, as per the e-way bill portal.
3. High value of export benefits have been claimed.
4. The commodity being exported is risky, the consignee is risky and the county of destination is also risky.
5. As the commodity being exported is risky and the supply chain is dubious, there is high possibility of mis-declaration, mis-classification, concealment and overvaluation to avail undue export benefits.
6. The export consignments are destined to different countries whereas the buyer in all bills is common.
7. As per the GST registration documents, the proprietor appears to be only a front man with meagre financial resources.

Thereafter, the subject goods under 03 shipping bills was 100% examined by SIIB(X) under Pachamama dated 21.10.2023. During examination, the goods were found as declared in terms of quantity and description. After market enquiry, FOB value is re-determined as given below:-

Sr. No.	S/B No. & Date	Description of Goods	Declared FOB (in Rs.)	Redetermined FOB	Claimed Drawback (in Rs.)	Redetermined Drawback	Claimed ROSCTL	Redetermined ROSCTL
1.	4543816 dated 11.10.2023	Babies Romper Of Cotton	9421781	3505779	197857	73621	366507	136375
2.	4543754 dated 11.10.2023	Babies Romper Of Cotton	9796635	3679487	205729	77269	381089	143132
3.	4543716 dated 11.10.2023	Babies Romper Of Cotton	9520957	3567572	199940	74919	370365	138779

Exporter filed SBs under LUT. As further investigation is still pending with regard to DYCC test report, GST verification etc. Meanwhile, the exporter vide letter dated Nil has requested for provisional release of the goods for Export purpose.

This office has no objection for provisional release of the goods **Export** covered under 03 shipping bills No 4543816, 4543754 & 4543716 all dated 11.10.2023.

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

Yours Faithfully



(Jay Shah Manoj)

**Asst. Commissioner of Customs
SIIB (X), JNCH**

Encl : Copy of shipping bills & packing list

	<p>भारतसरकार / GOVERNMENT OF INDIA वित्तमंत्रालय - राजस्वविभाग / MINISTRY OF FINANCE - DEPARTMENT OF REVENUE सहायकआयुक्त, मंडल -VI, केंद्रीय वस्तु व सेवाकर एवं उत्पादशुल्क, नवी मुंबई का कार्यालय OFFICE OF THE ASSISTANT COMMISSIONER OF CGST & CX, DIVISION-VI, NAVI MUMBAI ए 3-वींग, 5 वीमंजील, सी . जी .ओ .संकुल, सी.बी.डी .बेलापुर, नवीमुंबई- 400614 A-3 WING, 5TH FLOOR, C.G.O. COMPLEX, C.B.D. BELAPUR, NAVI MUMBAI - 400614 Email Id -div7range5@gmail.com</p>	
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F.NO. V/CGST-NM/Div-VII/R-V/Misc./1011/2024-25 / 1656
Navi Mumbai, the 09th January, 2025

To,

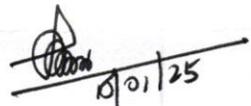
The Assistant Commissioner of Customs
SIIB(X), NS-II, JNCH, Nava Sheva

Sub-Verification of genuineness of Exporter M/s SB Enterprises
(GSTIN-27BRGPB7564Q1Z4)-reg.

Please refer to your letter issued under F.NO CUS/SIIB/ALT/822/2024, SIIB(X)JNCH dated 02.01.2025 on the above mentioned subject.

In this connection, it is to inform that the investigation of the said taxpayer had already been conducted by the Anti-Evasion, CGST & CX, Navi Mumbai Commissionerate. It was revealed that the said taxpayer is non-genuine and involved in passing on the fraudulent ITC.

Therefore, cancellation of registration (ab-initio) was already done and Input Tax Credit (ITC) of the taxpayer has also been blocked.


(S. Abdul Nassar)
Assistant Commissioner
CGST & CX, Division-VII, Navi
Mumbai Commissionerate

CBIC-DIN-20240278NW000000F302

SUMMONS

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

To,

The proprietor M/s SB enterprises**Shop no-2, C/1/2, Ground floor, Parsuram wadi,
Shivshakti Nagar, Diva(East), Thane-400612**

WHEREAS, I, **Kapil** am making inquiry in connection with
export vide **4543816,4543754 & 4543716 dt 11.10.2023** under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

(a) give evidence and / or

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

- 1. BRC of past consignments, PFMS linked drawback Bank account statement etc**
- 2. ITR and GSTR2A or GSTR1 related to this consignment**
- 3. E-way bill & purchase GST tax invoice of the subject consignment**

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 on **2024-03-06** at **03:00:PM** at the office of **C-604, SIIB(X), JNCH**

Inquiry as aforesaid is deemed to be a judicial proceeding within the meaning of section 193 and section 228 of the Indian Penal Code, 1860 (45 of 1860) and non-compliance of this summons is an offence punishable under Section 174 & 175 of the Indian Penal Code, 1860.

Given under my hand and seal of office to-day the **21** day of **February, 2024** at **JNCH**

Seal of Office.

Name : **Kapil**Signature : 

Designation :

Superintendent / Appraiser / Senior Intelligence Officer

o/c

Em-172737637 IN

dt 21.2.24

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- 📄 Generate DIN
- 🚪 Logout

CBIC-DIN-20240478NW000041473E

SUMMONS

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

To

The proprietor M/S S B ENTERPRISES

G FLOOR SHOP NO 2
PARSHURAM WADI
SHIVSHAKTINGAR, N DIVA EAST,
400612

*EMAS 5378525 JW
18/4/24*

WHEREAS, I, **Kapil** am making inquiry in connection with **export vide SB no-4543816 , 4543754 , 4543716, / 11.10.23** 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**
2. **GST Tax invoice, bank statement**
3. **Any other relevant document**

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 on **2024-05-07** at **4:30:PM** at the office of **C-604, SIIB(X), JNCH**

Inquiry as aforesaid is deemed to be a judicial proceeding within the meaning of section 193 and section 228 of the Indian Penal Code, 1860 (45 of 1860) and non-compliance of this summons is an offence punishable under Section 174 & 175 of the Indian Penal Code, 1860.

Given under my hand and seal of office to-day the **17** day of **April, 2024** at **JNCH**

Name : **Kapil**

Signature : *[Handwritten Signature]*
17/4/24

Designation : **Superintendent / Appraiser / Senior Intelligence Officer**

Seal of Office.



User Dashboard

Generate DIN

Logout

CBIC-DIN-20240578NW0000777A8E

SUMMONS

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

To,

The Director/authorised
representative of M/s Perfecto
Logistics

EM954840348IN

27-5-2024

F-120, 1st floor, Haware Fantasia
Business Park, Sector 30A, Vashi-
400703

WHEREAS, I, **Kapil** am making inquiry in connection with export by Exporters M/s Ace Trading, Classy Needle, Vaishnavi Enterprises, Oswa Traders,, SB Enterprises, Royal Traders & others etc 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 etc
2. bank statement, Rent agreement/lease copy etc
3. KYC documents of all 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 on **2024-06-11 at 12:30:PM** at the office of **C-604, SIIB(X), JNCH**

Inquiry as aforesaid is deemed to be a judicial proceeding within the meaning of section 193 and section 228 of the Indian Penal Code, 1860 (45 of 1860) and non-compliance of this summon is an offence punishable under Section 174 & 175 of the Indian Penal Code, 1860.

Given under my hand and seal of office to-day the **27** day of **May, 2024** at **JNCH**

Name : **Kapil**

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 S B Enterprises
 G Floor, Shop No. 2 Parshuram
 Wadi, Shivshaktinagar, N Diva East-
 Thane- Maharashtra-400612

EM 7372 67448 IN
 24/10/2024

WHEREAS, I, **Jaganpreet** am making inquiry in connection with **SB Nos.-4543716, 4543754 & 4543816 all dated 11.10.2023** under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

(a) give evidence and / or

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

1. E-way bills, GSTR2A
2. GST Tax Invoice, Bank 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 **2024-11-07** at **11:30:AM** at the office of **SIIB(X), 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 **24** day of **October, 2024** 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 SB Enterprises (IE Code BRGPB7564Q)

EM963123629IN

03/02/25

GROUND FLOOR, SHOP NO.2, C/1/2, ,
PARSHURAM WADI, SHIVSHAKTI NAGAR,
NEAR PARI PLAZA , DIVA EAST , THANE ,
MAHARASHTRA, 400612

WHEREAS, I, **Jaganpreet** am making inquiry in connection with **Shipping Bills No. 4543816, 4543754 & 4543716** all dtd. **11.10.2023** under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

- (a) give evidence and / or
(b) produce documents or things of the following description in your possession or under your control:
1. e-way bill, GST tax invoice & ITR of last 2 years
 2. Bank statements of PFMS linked bank account G STR-2A/2B
 3. any other relevant details

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 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 **29** day of **January, 2025** at **JNCH**

Name : **Jaganpreet**

Signature :

Jaganpreet
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. SB Enterprises (IEC
BRGPB7564Q)

Ground Floor, Shop No. 2, C/1/2, Parshuram
Wadi, Shivshakti Nagar, Near Pari Plaza, Diva
East, Thane, Maharashtra, 400612

WHEREAS, I, **Jaganpreet** am making inquiry in connection with
Shipping Bills No. 4543816, 4543754 & 4543716 all dated 11.10.2023 under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

- (a) give evidence and / or
(b) produce documents or things of the following description in your possession or under your control:
1. E-way Bill, GST Tax Invoice & ITR of last 2 years
 2. Bank Statement of PFMS Linked Bank Account GSTR-2A/2B
 3. any other relevant details

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 **2025-02-17** at **01:30: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 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 **11** day of **February, 2025** at **C-604, SIIB(X), JNCH, Nhava Sheva, Distt. Raigad, Maharashtra-400707**

Name : **Jaganpreet**

Signature :

Designation :

Superintendent / Appraiser / Senior Intelligence Officer



Seal of Office.

File No- CUS/SIIB/ALT/3/2025-SIIB(E)-

SUMMONS

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

To,

The Director/Authorised representative, M/s.
Perfecto Logistics (11/2690),F-120, 1st Floor, Haware Fantasia Business Park,
Plot no. 47, Sector-30A, Vashi, Navi Mumbai-
400703 email id- logisticsperfecto@gmail.com
M. 9082780407

EM 963853 7551N

WHEREAS, I, Jaganpreet am making inquiry in connection with
1.M/s Honoly Impex (IE Code GOEPS9559J), 2. M/s. Oswa Traders, 3. M/s. Sunshine Enterprises,
4.M/s. Ace Trading 5. M/s. S.B Enterprises 6.
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. KYC Documents of exporters are a matter under investigation .M/s Honoly Impex (IE Code
GOEPS9559J), 2. M/s. Oswa Traders, 3. M/s. Sunshine Enterprises, 4.M/s. Ace Trading 5. M/s.
S.B Enterprises 6.

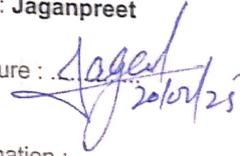
3. any other relevant documents of matters under investigation

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

Name : Jaganpreet

Signature : Designation :
Superintendent / Appraiser / Senior Intelligence Officer

Seal of Office.



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SUMMONS

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

To,

The Director/authorised
representative of M/s Perfecto
Logistics

EM954840348IN

27-5-2024

F-120, 1st floor, Haware Fantasia
Business Park, Sector 30A, Vashi-
400703

WHEREAS, I, **Kapil** am making inquiry in connection with export by Exporters M/s Ace Trading, Classy Needle, Vaishnavi Enterprises, Oswa Traders,, SB Enterprises, Royal Traders & others etc 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 etc
2. bank statement, Rent agreement/lease copy etc
3. KYC documents of all 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 on **2024-06-11 at 12:30:PM** at the office of **C-604, SIIB(X), JNCH**

Inquiry as aforesaid is deemed to be a judicial proceeding within the meaning of section 193 and section 228 of the Indian Penal Code, 1860 (45 of 1860) and non-compliance of this summon is an offence punishable under Section 174 & 175 of the Indian Penal Code, 1860.

Given under my hand and seal of office to-day the **27** day of **May, 2024** at **JNCH**

Name : **Kapil**

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/Authorised representative, M/s.
Perfecto Logistics

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

EM 964134971 IN
25/03/25

WHEREAS, I, **Jaganpreet** am making inquiry in connection with
Shipping Bills No. 4543816, 4543754 & 4543716 all dtd. 11.10.2023 under the Customs Act,
1962.

AND WHEREAS, I consider your attendance to

(a) give evidence and / or

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

1. Present yourself for statement
2. KYC documents of M/s SB Enterprises
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**



Seal of Office.

Name : **Jaganpreet**

Signature : ...

Designation :

Superintendent / Appraiser / Senior Intelligence Officer