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|  सत्यमेव जयते | भारतसरकार/ Government of India विवम ंालय /Ministry of Finance आयुN सीमाशु क एन.एस.-II काकाया लय Office of Commissioner of Customs NS-II जवाहरलालनेहवक5टमहाउस, हावाशेवा, जिला- रायगढ़, महारा# - 400 707 Jawaharlal Nehru Custom House, NhavaSheva, Dist- Raigad, Maharashtra – 400 707 |  |
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F.No. CUS/SIIB/ALT/3/2025-SIIB(E)JNCH

Date:12.02.2026

CUS/ASS/PTF/26/2025 CEAC

DIN No: 20260278NT0000888DC9

SCN No: 2040/2025-26/ADC/CEAC/NS-II/CAC/JNCH

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

On the basis of specific intelligence regarding export of suspicious consignment of M/s Honoly Impex (IEC-GOEPS9559J) covered under 05 Shipping bills No. 3622761, 3622764, 3622765, 3622774 & 3622775 all dtd. 01.09.2023 (hereinafter collectively referred to as "Shipping Bill") **(RUD-I)** filed by Customs Broker M/s. Perfecto Logistics (CHA License No:11/2690) at JWR CFS, the goods covered in the shipping bills No. 3622761, 3622764, 3622765, 3622774 & 3622775 all dtd. 01.09.2023 having declared items as "Ready-made Garments" were put on hold vide Hold No. 164/2022- 23/SIIB(X) issued vide F. No. SG/Misc-101/2021-22/SIIB(X) JNCH dated 08.09.2023 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. Honoly Impex (IEC-GOEPS9559J) having its office at GROUND FLOOR, SHOP NO 12, YAMUNA CHS, PLOT 12, Kamothe Flyover, Sector 17, Kamothe, Navi Mumbai, Raigad, Maharashtra, 410209 had filed 05 Shipping bills for export of following items destined to UAE:

TABLE-I

| SB No./ | Description | Quantity | FOB | DBK | RoSCTL | RoDTEP |
|-----------------------------|-----------------------|-----------|----------------|---------------|---------------|--------|
| Date | | (PCS/NOS) | (INR) | (INR) | (INR) | (INR) |
| 3622774 DATED 01.09.2023 | MENS SHIRTS OF COTTON | 9919 | ₹ 61,15,063.50 | ₹ 1,34,531.40 | ₹ 3,69,961.34 | ₹ 0.00 |
| 3622761 DATED 01.09.2023 | MENS SHIRTS OF COTTON | 9671 | ₹ 59,62,171.50 | ₹ 1,31,167.77 | ₹ 3,60,711.38 | ₹ 0.00 |
| 3622765 DATED 01.09.2023 | MENS SHIRTS OF COTTON | 9400 | ₹ 57,95,100.00 | ₹ 1,27,492.20 | ₹ 3,50,603.55 | ₹ 0.00 |
| 3622764 DATED | | | | ₹ 1,30,204.80 | | |

| | | | | | | |
|-----------------------------|--------------------------------------|--------------|-------------------------|----------------------|-----------------------|----------------|
| 01.09.2023 | MENS SHIRTS OF COTTON | 9600 | ₹ 59,18,400.00 | | ₹ 3,58,063.20 | ₹ 0.00 |
| 3622775 DATED 01.09.2023 | WOOLEN BLANKET | 7 | ₹ 632.94 | ₹ 9.49 | ₹ 33.55 | ₹ 0.00 |
| | CUP SET | 1 | ₹ 94.53 | ₹ 1.42 | ₹ 0.00 | ₹ 0.95 |
| | DINNER SET | 1 | ₹ 152.07 | ₹ 2.43 | ₹ 0.00 | ₹ 0.76 |
| | EMAMA OF COTTON | 200 | ₹ 53,430.00 | ₹ 1,122.03 | ₹ 2,618.07 | ₹ 0.00 |
| | POLYESTER DUPATTA 4 YARD LADIES | 250 | ₹ 84,255.00 | ₹ 2,527.65 | ₹ 3,201.69 | ₹ 0.00 |
| | LADIES GHAGRA MADE OF POLYESTER | 2 | ₹ 706.92 | ₹ 20.50 | ₹ 33.58 | ₹ 0.00 |
| | WEDDING DRESS OF POLYESTER LADIES | 26 | ₹ 11,754.60 | ₹ 340.88 | ₹ 558.34 | ₹ 0.00 |
| | MOSQUITO NET | 240 | ₹ 49,320.00 | ₹ 739.80 | ₹ 3,279.78 | ₹ 0.00 |
| | MENS SHIRTS OF COTTON | 9177 | ₹ 56,57,620.50 | ₹ 1,24,467.65 | ₹ 3,42,286.04 | ₹ 0.00 |
| | SYNTHETIC PURSE | 10 | ₹ 986.40 | ₹ 14.80 | ₹ 0.00 | ₹ 11.84 |
| TOTAL | | 48504 | ₹ 2,96,49,687.96 | ₹ 6,52,642.82 | ₹ 17,91,350.52 | ₹ 13.55 |

3. Consequently, the subject goods pertaining to 05 Shipping Bill No. 3622761, 3622764, 3622765, 3622774 & 3622775 all dtd. 01.09.2023 were subject to 100% examination vide Panchanama dated 14.09.2023 (**RUD-II**) in the presence of two independent Panchas and representatives of Customs broker. 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. Representative Sealed Samples (RSS) of the goods from the 05 shipping bills were drawn for the purpose of testing. Thereafter, an alert to withhold the export incentives of the exporter was inserted in the ICES 1.5 system.

4. Further, a letter dated 27.09.2023 was forwarded to DYCC, JNCH for testing of RSS in order to determine exact characteristics, nature and composition of the subject goods. As per the DYCC reports (**RUD-III**) the subject goods were found as mis-declared in terms of composition in the above-mentioned shipping bills.

TABLE-II

| Item No | Item Description | RITC | Drawback Sr. No. | ROSCTL Sr. No. | RODTEP % | DYCC Test Report |
|---------|-----------------------|----------|------------------|----------------|----------|--|
| 1 | MENS SHIRTS OF COTTON | 62052090 | 620501B | 620501B | 0 | <p>Lab No. 824/SIIB(X) dt 27/9/23</p> <p>Report: Sample as received is in the form of readymade textile article (Shirt) fitted with buttons on front side and white non-woven fabric inside the color and cuffs. Base fabric is composed of yarn dyed printed woven fabric having twisted two ply yarns on both sides. one ply is polyester filament yarns and other is viscose spun yarns. Non-woven fabric is made of polypropylene.</p> <p>Total wt of sample = 229.5 gm</p> <p>Wt of base fabric = 224.7 gm and GSM = 160.39</p> <p>Wt of white non-woven fabric = 2.8 gm</p> <p>Wt of buttons = Balance</p> <p>% composition of base fabric</p> |

| | | | | | | |
|---|-----------------------|----------|-----------|-----------|-----|--|
| | | | | | | Polyester = 68.76% Viscose = Balance |
| 2 | MENS SHIRTS OF COTTON | 62052090 | 620501B | 620501B | 0 | Lab No 825/SIIB(X) Report: Sample as received is in the form of readymade textile article (Shirt) fitted with buttons on front side. Base fabric is composed of yarn dyed printed woven fabric having two ply yarns on both sides, one is polyester filament yarns and other is cotton spun yarns. Total wt of sample = 192.4 gm Wt. of fabric = 190.27 gm Wt of buttons = balance % Composition: % of cotton = 67.90% % of Polyester = Balance GSM = 167.96 |
| 3 | MENS SHIRTS OF COTTON | 62052090 | 620501B | 620501B | 0 | Lab No 825/SIIB(X) Report: Sample as received is in the form of readymade textile article (Shirt) fitted with buttons on front side. Base fabric is composed of yarn dyed printed woven fabric having two ply yarns on both sides, one is polyester filament yarns and other is cotton spun yarns. Total wt of sample = 192.4 gm Wt. of fabric = 190.27 gm Wt of buttons = balance % Composition: % of cotton = 67.90% % of Polyester = Balance GSM = 167.97 |
| 4 | MENS SHIRTS OF COTTON | 62052090 | 620501B | 620501B | 0 | Lab No 825/SIIB(X) Report: Sample as received is in the form of readymade textile article (Shirt) fitted with buttons on front side. Base fabric is composed of yarn dyed printed woven fabric having two ply yarns on both sides, one is polyester filament yarns and other is cotton spun yarns. Total wt of sample = 192.4 gm Wt. of fabric = 190.27 gm Wt of buttons = balance % Composition: % of cotton = 67.90% % of Polyester = Balance GSM = 167.98 |
| 5 | WOOLEN BLANKET | 63012000 | 630199B | 630199B | 0 | 0 |
| 6 | CUP SET | 69120020 | 6912B | 6912B | 1 | 0 |
| 7 | DINNER SET | 73239420 | 732399B | 732399B | 0.5 | 0 |
| 8 | EMAMA OF COTTON | 62142090 | 62140101B | 62140101B | 0 | Lab No 823 / SIIB XI dt 27/9/23 Report = The sample as received is in the form of dyed woven readymade garment/article having embroidery work on it. G.S.M. of Base fabric = 86.4 Base dyed woven fabric is made of blended spun yarn of cotton and filament yarn of polyester. % composition of base fabric - Embroidery design work is made of spun yarn of cotton. Polyester = 78.47% Cotton = Balance |
| | POLYESTER | | | | | |

| | | | | | | |
|----|--|----------|-----------|-----------|-----|---|
| 9 | DUPATTA 4 YARD LADIES | 62143090 | 62140203B | 62140203B | 0 | 0 |
| 10 | LADIES GHAGRA MADE OF POLYESTER | 62044390 | 62040303B | 62040303B | 0 | 0 |
| 11 | WEDDING DRESS OF POLYESTER LADIES | 62044390 | 62040303B | 62040303B | 0 | 0 |
| 12 | MOSQUITO NET | 63049270 | 630499B | 630499B | 0 | 0 |
| 13 | MENS SHIRTS OF COTTON | 62052090 | 620501B | 620501B | 0 | <p>Lab No. 824/SIIB(X) dt 27/9/23</p> <p>Report: Sample as received is in the form of readymade textile article (Shirt) fitted with buttons on front side and white non-woven fabric inside the color and cuffs. Base fabric is composed of yarn dyed printed woven fabric having twisted two ply yarns on both sides. one ply is polyester filament yarns and other is viscose spun yarns. Non-woven fabric is made of polypropylene.</p> <p>Total wt of sample = 229.5 gm</p> <p>Wt of base fabric = 224.7 gm and GSM = 160.39</p> <p>Wt of white non-woven fabric = 2.8 gm</p> <p>Wt of buttons = Balance</p> <p>% composition of base fabric</p> <p>Polyester = 68.76%</p> <p>Viscose = Balance</p> |
| 14 | SYNTHETIC PURSE | 42022290 | 42020299B | 42020299B | 1.2 | 0 |

As per the DYCC report, the goods were found to be mis-declared in terms of composition in the above mentioned Shipping Bills.

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 to the exporter to represent them during the said market enquiry. Hence the market enquiry was conducted on 28.09.2023(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 Panchanama dated 14.09.2023, Market Enquiry report dated 28.09.2023 and dycc reports, it is observed that the subject goods have been mis-declared in terms of composition and valuation. The re-determined FOB value of the goods and corresponding export incentives under the Shipping Bills would be as below:

TABLE-III

| Item No | Item Description | DECLARED | | | | | | REDETERMINED | | | | | | | |
|---------|------------------|----------|----------|------|--------|-------|--------|--------------|------|----------|------|--------|-------|--------|--------|
| | | RITC | Drawback | Rate | RoSCTL | RATE | | RODTEP | RITC | Drawback | Rate | RoSCTL | RATE | | RODTEP |
| | | | | | | State | Centre | | | | | | State | Centre | |
| | MENS SHIRTS | 6205 | 620501 | | 620501 | | | | 6205 | 620503 | | 620503 | | | |

TABLE-V

| Sl No. | Shipping Bill No. & Date | Description of goods | Quantity (PCS/NOS) | Declared | | | | Re-determined | | | | |
|--------------|--------------------------|-----------------------------------|--------------------|-------------------------|----------------------|-----------------------|----------------|-------------------------|----------------------|----------------------|----------------|--|
| | | | | FOB (INR) | Drawback (INR) | ROSC L (INR) | ROD TEP | FOB | Drawback | ROSC TL | ROD TEP | |
| 1 | 3622774 DATED 01.09.2023 | MENS SHIRTS OF COTTON | 9919 | ₹ 61,15,063.50 | ₹ 1,34,531.40 | ₹ 3,69,961.34 | ₹ 0.00 | ₹ 46,79,964.55 | ₹ 1,35,718.97 | ₹ 1,77,838.65 | ₹ 0.00 | |
| 2 | 3622761 DATED 01.09.2023 | MENS SHIRTS OF COTTON | 9671 | ₹ 59,62,171.50 | ₹ 1,31,167.77 | ₹ 3,60,711.38 | ₹ 0.00 | ₹ 45,62,953.64 | ₹ 1,32,325.66 | ₹ 1,73,392.24 | ₹ 0.00 | |
| 3 | 3622765 DATED 01.09.2023 | MENS SHIRTS OF COTTON | 9400 | ₹ 57,95,100.00 | ₹ 1,27,492.20 | ₹ 3,50,603.55 | ₹ 0.00 | ₹ 44,35,090.91 | ₹ 1,28,617.64 | ₹ 1,68,533.45 | ₹ 0.00 | |
| 4 | 3622764 DATED 01.09.2023 | MENS SHIRTS OF COTTON | 9600 | ₹ 59,18,400.00 | ₹ 1,30,204.80 | ₹ 3,58,063.20 | ₹ 0.00 | ₹ 45,29,454.55 | ₹ 1,31,354.18 | ₹ 1,72,119.27 | ₹ 0.00 | |
| 5 | 3622775 DATED 01.09.2023 | WOOLEN BLANKET | 7 | ₹ 632.94 | ₹ 9.49 | ₹ 33.55 | ₹ 0.00 | ₹ 632.94 | ₹ 9.49 | ₹ 33.55 | ₹ 0.00 | |
| 6 | | CUP SET | 1 | ₹ 94.53 | ₹ 1.42 | ₹ 0.00 | ₹ 0.95 | ₹ 94.53 | ₹ 1.42 | ₹ 0.00 | ₹ 0.95 | |
| 7 | | DINNER SET | 1 | ₹ 152.07 | ₹ 2.43 | ₹ 0.00 | ₹ 0.76 | ₹ 152.07 | ₹ 2.43 | ₹ 0.00 | ₹ 0.76 | |
| 8 | | EMAMA OF COTTON | 200 | ₹ 53,430.00 | ₹ 1,122.03 | ₹ 2,618.07 | ₹ 0.00 | ₹ 53,430.00 | ₹ 1,122.03 | ₹ 2,618.07 | ₹ 0.00 | |
| 9 | | POLYESTER DUPATTA 4 YARD LADIES | 250 | ₹ 84,255.00 | ₹ 2,527.65 | ₹ 3,201.69 | ₹ 0.00 | ₹ 49,621.48 | ₹ 1,488.64 | ₹ 1,885.62 | ₹ 0.00 | |
| 10 | | LADIES GHAGRA MADE OF POLYESTER | 2 | ₹ 706.92 | ₹ 20.50 | ₹ 33.58 | ₹ 0.00 | ₹ 706.92 | ₹ 20.50 | ₹ 33.58 | ₹ 0.00 | |
| 11 | | WEDDING DRESS OF POLYESTER LADIES | 26 | ₹ 11,754.60 | ₹ 340.88 | ₹ 558.34 | ₹ 0.00 | ₹ 11,754.60 | ₹ 340.88 | ₹ 558.34 | ₹ 0.00 | |
| 12 | | MOSQUITO NET | 240 | ₹ 49,320.00 | ₹ 739.80 | ₹ 3,279.78 | ₹ 0.00 | ₹ 49,320.00 | ₹ 739.80 | ₹ 3,279.78 | ₹ 0.00 | |
| 13 | | MENS SHIRTS OF COTTON | 9177 | ₹ 56,57,620.50 | ₹ 1,24,467.65 | ₹ 3,42,286.04 | ₹ 0.00 | ₹ 43,29,875.45 | ₹ 1,25,566.39 | ₹ 1,64,535.27 | ₹ 0.00 | |
| 14 | | SYNTHETIC PURSE | 10 | ₹ 986.40 | ₹ 14.80 | ₹ 0.00 | ₹ 11.84 | ₹ 986.40 | ₹ 14.80 | ₹ 0.00 | ₹ 11.84 | |
| TOTAL | | | 48504 | ₹ 2,96,49,687.96 | ₹ 6,52,642.82 | ₹ 17,91,350.52 | ₹ 13.55 | ₹ 2,27,04,038.04 | ₹ 6,57,322.83 | ₹ 8,64,827.82 | ₹ 13.55 | |

6. As can be seen from the tables above, based on the report received by the DYCC, JNCH and market enquiry conducted on 28.09.2023, it appears that the goods declared by the exporter in the Shipping Bill Nos. 3622761, 3622764, 3622765, 3622774 & 3622775 all dtd. 01.09.2023 have been mis-declared in terms of their value and composition. The value of the goods have been re-determined based on the market survey report dated 28.09.2023. 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. 2,96,49,687.96/- 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 28.09.2023. 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 said Market Survey Report.

8. In the meantime, on Exporter's request, the goods were allowed to release provisionally for Back to Town on execution of bond equivalent to FOB value of the subject goods and on submission of Bank Guarantee amounting to Rs. 2,00,000 /-.

9. Further, a letter dated 27.09.2023 was also sent to jurisdictional DC/CGST, Division-VI, Raigad Commissionerate to verify genuineness of the Exporter M/s Honolympex. This office has received a reply letter dated 11.10.2023 from CGST, Division-V, CGST and Central Excise, Raigad Commissionerate. In this regard, the jurisdictional GST has replied as stated below:

(I) Anti Evasion (Hqrs), Raigad has conducted physical verification iro. the exporter M/s. Honoly Impex (Legal Name TABREZ ASIF SHAIKH) (GSTIN 27GOEPS9559J1ZX) and found that the taxpayer is **not genuine** as it is **non-functioning and non-existent** at their registered Principal place of business. As per direction, this office has suspended their GST registration on 10.10.2023 and ab-initio cancellation of registration will be done in due course.

(II) M/s. Honoly Impex (GSTIN-27GOEP59559/12X) has obtained the GST Registration from 22-07-2023. On "GST.GOV.IN" site, it is seen that GSTR-1 and GSTR-3B returns for the month of July 2023 and August 2023 has been filed on 15.09.2023, however, in AID the same are not reflected/appeared for the period from July, 2023 to till date. In this regard, ticket has been raised on GST Portal in AIO

(III) Also, GSTR-2A returns are not reflected/appeared for the period from July, 2023 to till date. In this regard, ticket has been raised on GST Portal in AIO.

10. From the facts discussed above, it is certain that the exporter is fly by night operator, who had obtained GST and IEC merely to defraud the exchequer of undue export incentive. They have obtained invoices by fraud, collusion, willful mis-statement or suppression of facts.

SUMMONS & STATEMENT

11. Further, in order to record the statement of M/s Honoly Impex, under section 108 of Customs Act, 1962, Summons have been issued vide DIN-20230978NW0000777F1D dated 27.09.2023 for which statement of the exporter has been recorded on the same day i.e. 27.09.2023. But for further 06 summons issued vide DIN-20240278NW0000775157 dated 21.02.2024, DIN-20240478NW00003833FD dated 17.04.2024, DIN-20241078NT000000FD20 dated 16.10.2024, DIN-20241178NT000000F67E dated 26.11.2024, DIN-20250178NT0000222FC4 dated 22.01.2025 and DIN-20250378NT000000CC26 dated 06.03.2025 (**RUD-V**) in the name of M/s Honoly Impex, GROUND FLOOR, SHOP NO 12, YAMUNA CHS, PLOT 12, Kamothe Flyover, Sector 17, Kamothe, Navi Mumbai, Raigad, Maharashtra, 410209 to appear before the office of SIIB(X) u/s Section 108 of the Customs Act, 1962. The exporter has not turned up for deposing their statement in respect of these 06 summons. From the registered Post tracking it is seen that the 3 Summons with speed post ticket no. EM955378635IN, EM172737115IN and EM956229765IN have been returned with remark "Insufficient Address" and one summon with ticket no. EM097935349IN with remark "No such person on the address" This corroborates the fact that the exporter is a fly by night operator and has vanished once their shipment has been held up and investigation has been undertaken. The Exporter in his statement dated 27.09.2023 inter alia stated:

On being asked about his role in the company M/s Honoly Impex (IEC-GOEPS9559J) and Who did sent him here to present before Customs he stated that he is the Proprietor of M/s Honoly Impex (IEC-GOEPS9559.J). As his goods are stuck at Customs, he present voluntarily himself before Customs.

On being asked, what does he know about 05 Shipping Bills no-3622761, 3622764, 3622765, 3622774, 3622775 all dated 01.09.23 he stated that they filed these 05 shipping bills through their CHA M/s Perfecto Logistics who later informed him that these all 05 Shipping bills were hold by SIIB(X) and the goods will be examined 100%.

On being asked, whether he know that he has mis-declared the good in terms of valuation, whether he agree with 100% examination done under Panchanama dated 14.09.2023 and whether he was present during examination he stated that the goods were rightly declared in terms of quantity and description and he agree with examination done under Panchanama dated 14.09.2023. He sent his authorized representative CHA Pramod Kumar Jha for examination.

On being asked about his intention behind this mis-declaration of value in said shipping bill he stated that it was unintentional mistake. Now as he have come

to know of this mistake, he decided against going for export and cancelled the shipment.

On being asked whether his company and its supplier file GST return regularly. If yes, he was asked to provide evidences along with e-way bills of the said consignments in reply he stated that they have filed Last GSTR3B filed on 15.09.2023 but after cancellation of this order, he did not brought all documents. He stated that he will submit e-way bill in 03days.

On being asked that It came to notice that he is residing at Chawl and What is your source of income. Also, if his company has same address as of other company named M/s Bivety Impex he stated that the Company is in existence and they buy goods on credit. Also, as it is rental property, M/s Brevity Impex may be earlier tenant but at present, it was in his ownership only. He further stated that he will submit original Rent agreement copy as a proof of it.

On being asked whether any person from CHA M/s Perfecto Logistics known to him he stated that he came to know through his friend about MrPramod Kumar & Rajla Bhai employee of M/s Perfecto Logistics who also visited their premises also for KYC.

On being asked whether he is just afront man having no financial sources of income and whether he file ITR he stated that he don't agree. He will ask his CA regarding ITR returns and submit within 03days.

On being asked, How did you get the finance money of more than one crores to buy goods for export he stated that they are merchant exporter and mostly purchases the goods on credit.

On being asked whether he is actual owner of the goods to be exported vide said 05 shipping bills as financial sources appears meagre to operate business of more than 03 crores he stated that , he is the proprietor of M/s Honoly Impex and owner of these goods. He has VALID IEC issued from DGFT itself and submitted its signed copy.

On being asked, If you are owner of the goods, how did you brought the goods from supplier, give evidence as your supply chain appears non-existent, he stated that they are merchant exporter and mostly purchases the goods on credit from different domestic suppliers in Mumbai & nearby areas. Regarding non-existent of suppliers, he did not have much ideas but he will ask his CA in detail and submit their Tax invoices within 05days.

On being asked, It came to notice that your premises has no business activities

then why it should not be considered that someone else is actual owner of the goods behind you, he stated that he doesn't agree. They just started to export and he is IEC holder given by DGFT and owner of goods. He is the owner of the goods.

On being asked whether he has ever been penalized by Customs, GST or any Govt agency till date, he stated that he has never been penalized by , GST or any Govt agency, however, as per Central Govt initiative, GST verification going on in all Mumbai Commissionerate including his company. He has submitted all deficient documents to GST officials to their satisfaction recently.

12. Further, since the exporter was not cooperating with the ongoing investigations, the Customs Broker in the instant case M/s. Perfecto Logistics was summoned to appear before this office vide Summons CBIC-DIN-20250178NT0000818386 dated 21.01.2025, DIN-20250278NT00002732A1 dated 20.02.2025 and Summons CBIC-DIN- 20250378NT0000777C67 dated 25.03.2025 (**RUD-VI**). However, the CB has not presented themselves for deposing their statement.

13. Past Exports:

On perusal of the ICES 1.5 system, it is seen that the exporter did not filed any shipping bills prior to the 05 live shipments which are under investigation.

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 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, willful misstatement or suppression of facts to utilize input tax credit on the basis of such invoice for discharging any duty or tax on goods that are entered for exportation under claim of refund of such duty or tax, such person shall be liable for penalty not exceeding five times the refund claimed. For the purposes of this section, the expression "input tax credit" shall have the same meaning as

assigned to it in clause (63) of section 2 of the Central Goods and Services Tax Act, 2017 (12 of 2017).

CBIC Notification No. 77/2021-Customs (N.T.) dated 24.09.2021:

5. Recovery of amount of duty credit where export proceeds are not realized.-(1) Where an amount of duty credit has been allowed to an exporter but the sale proceeds in respect of such export goods have not been realized by the exporter in India within the period allowed under the Foreign Exchange Management Act, 1999 (42 of 1999), the exporter shall, himself or on demand by the proper officer, repay the amount of duty credit, along with interest, at the rate as fixed under section 28AA of the said Act for the purposes of that section, within fifteen days of expiry of the said period.

b. 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.

D. 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;

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

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

15. M/s. Honoly Impex (IEC-GOEPS9559)) having its registered office

address at GROUND FLOOR, SHOP NO 12, YAMUNA CHS, PLOT 12, Kamothe Flyover, Sector 17, Kamothe, Navi Mumbai, Raigad, Maharashtra, 410209 had filed 05 Shipping Bills No. 3622761, 3622764, 3622765, 3622774 & 3622775 all dtd. 01.09.2023 filed by Customs Broker M/s. Perfecto Logistics (CHA License No:11/2690). The re-determined FOB value of the said goods covered under the above mentioned Shipping Bill comes to Rs. 2,27,04,038.04/- as against the declared FOB value of Rs. 2,96,49,687.96/-. By inflating the FOB value, the exporter was attempting to claim Drawback of Rs. 6,52,643 /- and RoSCTL of Rs. 17,91,350/- whereas they were eligible for Drawback of Rs. 6,57,322.83/- and RoSCTL of Rs. 8,64,827.82/- respectively. (as tabulated in Table-III above).

15.2 As can be seen from the Table-III, based on the market enquiry conducted on 28.09.2023, it appears that the goods declared by the exporter in the Shipping Bills No. 3622761, 3622764, 3622765, 3622774 & 3622775 all dtd. 01.09.2023 have been mis-declared in terms of their value and composition. During the market enquiry it was found that the value of the goods filed under the said Shipping Bill were inflated and hence needed to be re-determined under Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007. The export incentive such as drawback & RoSCTL are therefore re-determined with respect to the re-determined FOB as mentioned in the table-III 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. 2,96,49,687.96/- whereas the re-determined FOB value after conducting the Market Survey was Rs. 2,27,04,038.04/- 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 were 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 Rs.2,27,04,038.04/-as per the market enquiry conducted of the subject goods.

15.10 With respect to the exporter M/s. Honoly Impex (IEC-GOEPS9559J), the status of GST registration of the exporter was ascertained from the GST Portal, wherein the GSTIN status was showing to be "Cancelled suo-moto (effective

from 22.07.2023)”.

From the facts discussed above, it is certain that the exporter is fly by night operator, who had obtained GST and IEC merely to defraud the exchequer of undue export incentive. This establishes the fact that the exporter is a non- genuine firm and currently not functioning at their place of business.

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 Honoly Impex (IEC-GOEPS9559J) appears liable for penalty under section 114AC of the Customs Act, 1962.

15.11 On perusal of the ICES 1.5 system, it is seen that the exporter did not filed any shipping bill prior to 05 live shipping bills under investigation.

15.12 The Custom Broker M/s. Perfecto Logistics (CHA License No:11/2690) failed to ascertain the veracity and genuineness of the export firm M/s. Honoly Impex (IEC-GOEPS9559J). The regulation 10 (n) of the CBLR, 2018 has mandated that the CB has to verify correctness of Importer Exporter Code (IEC) number, Goods and Services Tax Identification Number (GSTIN), identity of his client and functioning of his client at the declared address by using reliable, independent, authentic documents, data or information. In the instant case, the CB has neither presented any evidence of verifying the genuineness of the exporter nor has presented themselves during the investigation, dishonoring the 03 Summons issued to them. The CB has thereby violated regulation 10(n) and 10(q) of the CBLR, 2018 and have rendered themselves liable for penalty under section 114(iii) and 114AA of the Customs Act, 1962.

15.13 It is thus cogent and clear that the exporter M/s. Honoly Impex (IEC-GOEPS9559J) had mis-declared the impugned goods in terms of their value and composition 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.

16. It further appears that the exporter M/s. Honoly Impex (IEC-GOEPS9559J) have rendered themselves liable to penalty in terms of Section 114(iii) of the Customs Act, 1962 on account of mis-declaration of value and composition 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.

17. Mr. TABREZ ASIF SHAIKH, Proprietor of M/s. Honoly Impex (IEC-GOEPS9559J), 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, RoSCTL and other export benefits. Further, the proprietor has not responded to the summons and all the 04 summons have returned undelivered which further establishes the fact that the exporter was operating as fly by night and is currently not traceable at his residential address. Therefore, M/s. Honoly Impex (IEC- GOEPS9559J) is also liable for penalty u/s 114 AA of Customs Act, 1962 for this intentional mis-declaration.

18. Now, M/s Honoly Impex (IEC-GOEPS9559J) having its registered office at GROUND FLOOR, SHOP NO 12, YAMUNA CHS, PLOT 12, Kamothe Flyover, Sector 17, Kamothe, Navi Mumbai, Raigad, Maharashtra, 410209 through their proprietor Mr. TABREZ ASIF SHAIKH, are hereby called upon to Show Cause to the Additional Commissioner of Customs, CEAC, NS-II, JNCH, having office at Jawaharlal Custom House, NhavaSheva, Tal-Uran, Dist-Raigad, Maharashtra, within 30 days of receipt of this notice as to why:

- i. The declared FOB value of Rs. 2,96,49,687.96/- covered under the Shipping Bill no. 3622761, 3622764, 3622765, 3622774 & 3622775 all dtd. 01.09.2023 should not be rejected and re-determined to Rs. 2,27,04,038.04/-.
- ii. The said impugned export goods covered under the Shipping Bill no. 3622761, 3622764, 3622765, 3622774 & 3622775 all dated 01.09.2023 having total declared FOB value of Rs. 2,96,49,687.96/- appear to be mis-declared in terms of value and composition, 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. 6,52,642.82/- and RoSCTL of Rs. 17,91,350.52/- covered under shipping bill no. 3622761, 3622764, 3622765, 3622774 & 3622775 all dtd. 01.09.2023 should not be rejected on account of release of goods for back to town.
- iv. Penalty should not be imposed on M/s Honoly Impex (IEC-GOEPS9559J) is liable for penalty under Section 114(iii), 114AA, and 114AC of the Customs Act, 1962 in respect of Shipping Bills mentioned at Table-I above.
- v. The bond should not be enforced and Bank Guarantee of Rs. 2,00,000 /- at the time of provisional release of the goods for back to town on provisional basis should not be appropriated against export incentives, applicable interest, redemption fine and penalty etc. arising out of this order.

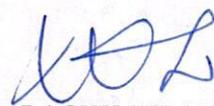
19. The Custom Broker M/s. Perfecto Logistics (CHA License No:11/2690) are hereby called upon to Show Cause to the Additional Commissioner of Customs, CEAC, NS-II, JNCH, having office at Jawaharlal Custom House, Nhava Sheva, Tal-Uran, Dist-Raigad, Maharashtra, within 30 days of receipt of this notice as to why Penalty should not be imposed on them under Section 114(iii) and 114AA of the Customs Act, 1962 and under regulation 10 (d) & 10(q) of CBLR, 2018.

20. 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.

21. 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.

22. 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.

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

 .B
12/02/26.

RAGHU KIRAN B

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

To,
Noticees,

1. M/s. HonolyImpex (IEC-GOEPS9559)
GROUND FLOOR, SHOP NO 12, YAMUNA
CHS, PLOT 12,
Kamothe Flyover, Sector 17,
Kamothe, Navi Mumbai,
Raigad, Maharashtra, 410209

2. M/s. Perfecto Logistics
(CB Code- AAAPB0549BCH001)
F-120, 1st Floor, Haware Fantasia business Park,
Plot No. 47, Sector-30A, Vashi, Navi Mumbai-400703

Copy to:

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

Annexure - I

| Sr. No. | List of Relied Upon Documents |
|---------|--|
| RUD-I | Shipping bills No. 3622761, 3622764, 3622765, 3622774 & 3622775 all dtd. 01.09.2023 |
| RUD-II | Panchanama dated 14.09.2023 |
| RUD-III | Test Reports received from DYCC, JNCH |
| RUD-IV | Copy of market enquiry dated on 28.09.2023 |
| RUD-V | Statement of Proprietor of M/s. HonolyImpex |
| RUD-VI | Copy of Summons vide DIN- 20230978NW0000777F1D dated 27.09.2023, DIN-20240278NW0000775157 dated 21.02.2024, DIN-20240478NW00003833FD dated 17.04.2024, DIN-20241078NT000000FD20 dated 16.10.2024, DIN-20241178NT000000F67E dated 26.11.2024, DIN-20250178NT0000222FC4 dated 22.01.2025 and DIN-20250378NT000000CC26 dated 06.03.2025 issued to the Exporter. |
| RUD-VII | Copy of Summons CBIC-DIN-20250178NT0000818386 dated 21.01.2025, DIN-20250278NT00002732A1 dated 20.02.2025 and Summons CBIC-DIN- 20250378NT0000777C67 dated 25.03.2025 issued to the Customs Broker. |

1. M/s. HonolyImpex (IEC-GOEPS9559J)
GROUND FLOOR, SHOP NO 12,
YAMUNA CHS, PLOT 12,
Kamothe Flyover, Sector 17,
Kamothe, Navi Mumbai,
Raigad, Maharashtra, 410209

2. M/s. Perfecto Logistics
(CB Code- AAAFB0549BCH001)
F-120, 1st Floor, Haware Fantasia business Park,
Plot No. 47, Sector-30A, Vashi, Navi Mumbai-400703

Copy to:

1. The Asstt. Commissioner of Customs,
SIIB (X), JNCH
2. The Dy./Asstt. Commissioner of Customs,
CBS, NCH, Mumbai.
3. Supdt/CHS, JNCH for display on Notice Board.
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PERFECTO LOGISTICS
INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

Shipping Bill for Export

Job No.: **0000713** Date: **01/09/2023** S/B No.: **3622774** Date: **01/09/2023** Loading Port: **INNSA1** State of Origin: **MAHARASHTRA**

Exporter's Name
 IEC No. (0) **GOEPS9559J** PAN: **GOEPS9559J**
 HONOLY IMPEX
 GR FLR,SHOP NO.12,YAMUNA CHS,PLOT NO.12,KAMOTHE
 FLYOVER,SEC.17,KAMOTHE
 ,NAVI MUMBAI, RAIGAD MAHARASHTRA 410209
 GSTN Type: **GSN** GSTN No: **27GOEPS9559J1ZX**

Consignee's Name
 SADIK MUHAMAD ALI
 WAAJAALE MARKET
 SOMALI-LAND
 SOMAALIA

Port of Loading (INNSA1) : **Nhava Sheva Sea**
 Country of Final Dest. (SO) : **SOMAALIA**
 Port of Final Dest. (DJJIB) : **DJIBOUTI**
 Port of Discharge (DJJIB) : **DJIBOUTI**
 Country of Discharge (SO) : **SOMAALIA**
 Nature of Cargo : **P**
 Rotation No :
 Marks & No(s) : **AS PER INVOICE**

No of Packages : **28**
 Loose Packets. :
 Type of Packages : **PKG**
 Net Weight (KGS) : **2111.150**
 Gross Weight (KGS) : **2145.960**
 No. of Containers : **0**

Forex Bank Acc : **38620200000359**
 FOB Value (Rs.) : **6115063.50**
 ST / Excise Regn. :
 Authorised Dealer Code : **0201043**
 I.F.S. Code : **BARBONEWPAN**

RBI Waiver No :
 RODTEP Amount :
 Drawback Account No :
 DBK Amount : **134531.40**
 F ROSCTL Amount : **369961.00**

Invoice Details Serial No : **1**
 Invoice Value : **74567.50 (Rs. 6129448.50)**
 FOB Value : **74392.50 (Rs. 6115063.50)**
 Invoice No. : **HYI-004/23-24**
 Nature of Contract : **C&F**
 Contract No. :
 Third Party :

DBK Value (Rs.) : **134531.40**
 Currency of Invoice : **USD**
 Invoice Date : **29/08/2023**
 Exchange Rate : **USD 1 = Rs. 82.20**
 Contract Date :

| | Rate | Currency | Amount | Buyer's Name and Address |
|-----------------|------|----------|--------|------------------------------------|
| Insurance | | | | |
| Freight | | USD | 175.00 | |
| Discount | | | | |
| Commission | | | | |
| Other Deduction | | | | |
| Packing Charges | | | | |
| | | | | Nature of Payment : DA |
| | | | | Period of Payment : 90 Days |

| SL No | RITC Code | Item Description | Rate | Per | Units | Total Value(FC) | FOB Value(INR) | Scheme |
|-------------|----------------------|-----------------------|------|----------|----------|-------------------|-------------------|---------|
| | Quantity | Units | | | | Declared PMV(INR) | Accepted PMV(INR) | Reward |
| | Scheme Description | Manufacturer Details | | | | | | |
| | Transit Country | Source State | HAWB | TotalPkg | IGSTPynt | Tax Value | Tax Amount | End Use |
| 1 | 62052090 | MENS SHIRTS OF COTTON | | | | | | |
| | 9919 | PCS | 7.5 | Per I | PCS | 74392.50 | 6115063.50 | 60 |
| | Drawback, and ROSCTL | | | | | 678.15 | 6726569.85 | YES |
| # | | | | 0 | LUT | 0 | 0.00 | GNX100 |
| Add Freight | : 175.00 USD | | | | | Tax Value : 0.00 | 6115063.50 | |
| | | | | | | IGST Amt : 0.00 | 6726569.85 | |

Drawback Details

| INV No | Item No | DBK SI.No. | Custom Adv. | DBK Adv. | Custom Spec. Rate | DBK Spec. Rate | DBK Quantity | DBK Amount |
|--------|---------|------------|-------------|----------|-------------------|----------------|--------------|------------|
| 1 | 1 | 620501B | 0.00 | 2.20 | 0.00 | 26.00 | 9919.000 | 134531.40 |

ROSCTL Details

| INV No | Item No | ROSCTL SI.No. | State Leavy Duty | State Leavy Rate | Central Tax Leavy Duty | Central Tax Leavy Rate | ROSCTL Quantity | State Leavy | Central Leavy | ROSCTL Amount(Rs) |
|--------|---------|---------------|------------------|------------------|------------------------|------------------------|-----------------|-------------|---------------|-------------------|
| 1 | 1 | 620501B | 3.60 | 37.40 | 2.45 | 25.50 | 9919.000 | 220142.29 | 149819.06 | 369961.35 |

Packages Details

| Packages From | Packages To | Kind Package |
|---------------|-------------|--------------|
| 96 | 123 | PKG |

PERFECTO LOGISTICS
INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

Shipping Bill for Export

Job No.: **0000713** Date: **01/09/2023** S/B No.: **3622774** Date: **01/09/2023** Loading Port: **INNSA1** State of Origin: **MAHARASHTRA**

Packages From Packages To Kind Package

Single Windows Type of Information

| Inv/Item | SQC & Qty | RODTEP | RDT Amount | GST Amount | CCS Amount | District Name | State name | Trade |
|----------|-----------|--------|------------|------------|------------|------------------------|----------------|-------|
| 1/1 | 9919 NOS | NILL | | 0.00 | 0.00 | 483 MUMBAI SUBURBAN | 27 MAHARASHTRA | NCPTI |
| | | | 0.00 | 0.00 | 0.00 | | | |

Supporting Documents Details

| Inv No | Item No | IRN No | DRN No | Document Type | Description | Place of Issue | Issue Date | Expiry Date |
|-----------------------------------|---------|------------------|--|---------------|---|----------------|------------|-------------|
| Document Issuer Party Name | | | Document Issuer Party Address | | | Place of Issue | | |
| Document Beneficiary Name | | | Document Beneficiary Address | | | Place of Issue | | |
| 1 | 1 | 2023083100020508 | HYI-004/23-24 | 271000 | Packing list | Somaalia | 29/08/2023 | |
| SADIK MUHAMAD ALI HONOLY IMPEX | | | WAAJAALE MARKET SOMALI-LAND GR FLR,SHOP NO.12,YAMUNA CHS,PLOT N O.12,KAMOTHE FLYOVER,SEC.17,KAMOTHE ,NAVI MUMBAI, RAIGAD MAHARASHTRA | | | | | |
| 1 | 1 | 2023083100020509 | HYI-004/23-24 | 380000 | Commercial Invoice | Somaalia | 29/08/2023 | |
| SADIK MUHAMAD ALI HONOLY IMPEX | | | WAAJAALE MARKET SOMALI-LAND GR FLR,SHOP NO.12,YAMUNA CHS,PLOT N O.12,KAMOTHE FLYOVER,SEC.17,KAMOTHE ,NAVI MUMBAI, RAIGAD MAHARASHTRA | | | | | |
| 1 | 1 | 2023083100020510 | HYI-004/23-24 | 934000 | Value declaration (GATT Valuation Declaration) | Somaalia | 29/08/2023 | |
| SADIK MUHAMAD ALI HONOLY IMPEX | | | WAAJAALE MARKET SOMALI-LAND GR FLR,SHOP NO.12,YAMUNA CHS,PLOT N O.12,KAMOTHE FLYOVER,SEC.17,KAMOTHE ,NAVI MUMBAI, RAIGAD MAHARASHTRA | | | | | |

Statement Details

| Inv/Item Sn | Code | Title |
|-------------|-----------|--|
| 1/1, | DEC-RS001 | I/We HONOLY IMPEX holder of IEC No GOEPS9559J, in regard to my/our claim under RosCTL scheme made in this Shipping Bill or Bill of Export, hereby declare that: 1. I/ We undertake to abide by the provisions, including conditions, restrictions, exclusions and time-limits as provided under RosCTL scheme, and relevant notifications, regulations, etc., as amended from time to time. 2. Any claim made in this shipping bill or bill of export is not with respect to any duties or taxes or levies which are exempted or remitted or credited under any other mechanism outside RosCTL. 3. I/We undertake to preserve and make available relevant documents relating to the exported goods for the purposes of audit in the manner and for the time period prescribed in the Customs Audit Regulations, 2018. |

Following is the list of document attached

| Invoice | Item | Agency | Document Name |
|---------|------|--------|----------------|
| - | - | - | Invoice |
| - | - | - | Packaging List |

Factory Stuffing Sample Accompanied Vessel Name & Voys, Rotation No & Date

NO

I/We declare that particulars given here in 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 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

PERFECTO LOGISTICS
INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

Shipping Bill for Export

Job No.: **0000710** Date: **01/09/2023** S/B No.: **3622761** Date: **01/09/2023** Loading Port: **INNSA1** State of Origin: **MAHARASHTRA**

Exporter's Name :
 IEC No. (0) **GOEPS9559J** PAN:GOEPS9559J
 HONOLY IMPEX
 GR FLR,SHOP NO.12,YAMUNA CHS,PLOT NO.12,KAMOTHE
 FLYOVER,SEC.17,KAMOTHE
 ,NAVI MUMBAI, RAIGAD MAHARASHTRA 410209
 GSTN Type : GSN GSTN No : 27GOEPS9559J1ZX

Consignee's Name
 ABDI HASSAN ISMAIL
 WADADA WADNAHA, PO BOX: 5971, HERGIESA
 DJIBOUTI SOMALIA. TEL- +252634585322,
 Email: Kayd2033@gmail.com
 SOMAALIA

Port of Loading (INNSA1) : **Nhava Sheva Sea**
 Country of Final Dest. (SO) : **SOMAALIA**
 Port of Final Dest. (DJJIB) : **DJIBOUTI**
 Port of Discharge (DJJIB) : **DJIBOUTI**
 Country of Discharge (SO) : **SOMAALIA**
 Nature of Cargo : **P**
 Rotation No :
 Marks & No(s) : **AS PER INVOICE**

No of Packages : **32**
 Loose Packets :
 Type of Packages : **PKG**
 Net Weight (KGS) : **2196.000**
 Gross Weight (KGS) : **2236.760**
 No. of Containers : **0**

Forex Bank Acc : **38620200000359**
 FOB Value (Rs.) : **5962171.50**
 ST / Excise Regn. :
 Authorised Dealer Code : **0201043**
 I.F.S. Code : **BARBONEWPAN**

RBI Waiver No :
 RODTEP Amount :
 Drawback Account No :
 DBK Amount : **131167.77**
 F ROSCTL Amount : **360711.00**

Invoice Details Serial No : **1**
 Invoice Value : **72707.50 (Rs. 5976556.50)**
 FOB Value : **72532.50 (Rs. 5962171.50)**
 Invoice No. : **HYI-001/23-24**
 Nature of Contract : **C&F**
 Contract No. :
 Third Party :

DBK Value (Rs.) : **131167.77**
 Currency of Invoice : **USD**
 Invoice Date : **29/08/2023**
 Exchange Rate : **USD 1 = Rs. 82.20**
 Contract Date :

| | Rate | Currency | Amount | Buyer's Name and Address |
|-------------------|------|----------|--------|---|
| Insurance Freight | | USD | 175.00 | MOHAMED ABDI OMER AIR SEA LAND 2 RESIDENCE OUGOUL, DJIBOUTI SOMALIA |
| Discount | | | | |
| Commission | | | | |
| Other Deduction | | | | |
| Packing Charges | | | | |
| | | | | Nature of Payment : DA Period of Payment : 90 Days |

| SL No | RITC Code | Item Description | Quantity | Units | Rate | Per | Units | Total Value(FC) | FOB Value(INR) | Scheme |
|-------------|-----------|------------------------------|--------------|-------|----------|----------|-------------------|------------------|-------------------|---------|
| | | Scheme Description | | | | | Declared PMV(INR) | | Accepted PMV(INR) | Reward |
| | | Manufacturer Details | | | | | Tax Value | | Tax Amount | End Use |
| | | Transit Country | Source State | HAWB | TotalPkg | IGSTPynt | | | | |
| 1 | 62052090 | <u>MENS SHIRTS OF COTTON</u> | 9671 | PCS | 7.5 | Per 1 | PCS | 72532.50 | 5962171.50 | 60 |
| | | Drawback, and ROSCTL | | | | | 678.15 | | 6558388.65 | YES |
| # | | | | | 0 | LUT | | 0 | 0.00 | GNX100 |
| Add Freight | | | | | | | | | | |
| | | | | | | | | Tax Value : 0.00 | 5962171.50 | |
| | | | | | | | | IGST Amt : 0.00 | 6558388.65 | |

| Drawback Details | | | | | | | | | |
|-------------------------|---------|------------|-------------|----------|-------------------|----------------|--------------|------------|--|
| INV No | Item No | DBK Sl.No. | Custom Adv. | DBK Adv. | Custom Spec. Rate | DBK Spec. Rate | DBK Quantity | DBK Amount | |
| 1 | 1 | 620501B | 0.00 | 2.20 | 0.00 | 26.00 | 9671.000 | 131167.77 | |

| ROSCTL Details | | | | | | | | | | |
|-----------------------|---------|---------------|------------------|------------------|------------------------|------------------------|-----------------|-------------|---------------|-------------------|
| INV No | Item No | ROSCTL Sl.No. | State Leavy Duty | State Leavy Rate | Central Tax Leavy Duty | Central Tax Leavy Rate | ROSCTL Quantity | State Leavy | Central Leavy | ROSCTL Amount(Rs) |
| 1 | 1 | 620501B | 3.60 | 37.40 | 2.45 | 25.50 | 9671.000 | 214638.17 | 146073.20 | 360711.37 |

PERFECTO LOGISTICS
INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

Job No.: 0000710 Date: 01/09/2023 S/B No.: 3622761 Date: 01/09/2023

Shipping Bill for Export
 Loading Port: INNSA1 State of Origin: MAHARASHTRA

Packages Details

| Packages From | Packages To | Kind Package |
|---------------|-------------|--------------|
| 01 | 32 | PKG |

Single Windows Type of Information

| Inv/Item | SQC & Qty | RODTEP | RDY Amount | GST Amount | CCS Amount | District Name | State name | Trade |
|----------|-----------|--------|------------|------------|------------|------------------------|----------------|-------|
| 1/1 | 9671 NOS | NILL | | 0.00 | 0.00 | 483 MUMBAI SUBURBAN | 27 MAHARASHTRA | NCPTI |
| | | | 0.00 | 0.00 | 0.00 | | | |

Supporting Documents Details

| Inv No | Item No | IRN No | DRN No | Document Type Description | Place of Issue | Issue Date | Expiry Date |
|----------------------------|---------|------------------|---------------|---|----------------|------------|-------------|
| Document Issuer Party Name | | | | Document Issuer Party Address | Place of Issue | Issue Date | Expiry Date |
| Document Beneficiary Name | | | | Document Beneficiary Address | | | |
| 1 | 1 | 2023083100019742 | HYI-001/23-24 | 271000 Packing list | Somaalia | 29/08/2023 | |
| ABDI HASSAN ISMAIL | | | | WADADA WADNAHA, PO BOX: 5971, HERGIESA DJIBOUTI SOMALIA. TEL- + 252634585322, Email: Kayd2033@gmail.com | | | |
| HONOLY IMPEX | | | | GR FLR.SHOP NO.12,YAMUNA CHS,PLOT N O.12,KAMOTHE FLYOVER,SEC.17,KAMOTHE ,NAVI MUMBAI, RAIGAD MAHARASHTRA | | | |
| 1 | 1 | 2023083100019743 | HYI-001/23-24 | 380000 Commercial Invoice | Somaalia | 29/08/2023 | |
| ABDI HASSAN ISMAIL | | | | WADADA WADNAHA, PO BOX: 5971, HERGIESA DJIBOUTI SOMALIA. TEL- + 252634585322, Email: Kayd2033@gmail.com | | | |
| HONOLY IMPEX | | | | GR FLR.SHOP NO.12,YAMUNA CHS,PLOT N O.12,KAMOTHE FLYOVER,SEC.17,KAMOTHE ,NAVI MUMBAI, RAIGAD MAHARASHTRA | | | |
| 1 | 1 | 2023083100019744 | HYI-001/23-24 | 934000 Value declaration (GATT Valuation Declaration) | Somaalia | 29/08/2023 | |
| ABDI HASSAN ISMAIL | | | | WADADA WADNAHA, PO BOX: 5971, HERGIESA DJIBOUTI SOMALIA. TEL- + 252634585322, Email: Kayd2033@gmail.com | | | |
| HONOLY IMPEX | | | | GR FLR.SHOP NO.12,YAMUNA CHS,PLOT N O.12,KAMOTHE FLYOVER,SEC.17,KAMOTHE ,NAVI MUMBAI, RAIGAD MAHARASHTRA | | | |

Statement Details

| Inv/Item Sn | Code | Title |
|-------------|-----------|--|
| 1/1, | DEC-RS001 | I/We HONOLY IMPEX holder of IEC No GOEPS9559J, in regard to my/our claim under RosCTL scheme made in this Shipping Bill or Bill of Export, hereby declare that: 1. I/ We undertake to abide by the provisions, including conditions, restrictions, exclusions and time-limits as provided under RosCTL scheme, and relevant notifications, regulations, etc., as amended from time to time. 2. Any claim made in this shipping bill or bill of export is not with respect to any duties or taxes or levies which are exempted or remitted or credited under any other mechanism outside RosCTL. 3. I/We undertake to preserve and make available relevant documents relating to the exported goods for the purposes of audit in the manner and for the time period prescribed in the Customs Audit Regulations, 2018. |

Following is the list of document attached

| Invoice | Item | Agency | Document Name |
|---------|------|--------|----------------|
| - | - | - | Invoice |
| - | - | - | Packaging List |

Factory Stuffing Sample Accompanied Vessel Name & Voys, Rotation No & Date
NO

I/We declare that particulars given here in 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 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

PERFECTO LOGISTICS
INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

Shipping Bill for Export

Job No.: 0000714 Date: 01/09/2023 S/B No.: 3622775 Date: 01/09/2023

Loading Port: INNSA1 State of Origin: MAHARASHTRA

Packages Details

| Packages From | Packages To | Kind Package |
|---------------|-------------|--------------|
| 124 | 165 | PKG |

Single Windows Type of Information

| Inv/Item | SQC & Qty | RODTEP | RDT Amount | GST Amount | CCS Amount | District Name | State name | Trade |
|----------|-----------|-------------|------------|------------|------------|---------------------|----------------|-------|
| 1/1 | 7 NOS | NILL | | 0.00 | 0.00 | 483 MUMBAI SUBURBAN | 27 MAHARASHTRA | NCPTI |
| 1/2 | 19.23 KGS | YES 1% | 0.95 | 0.00 | 0.00 | 483 MUMBAI SUBURBAN | 27 MAHARASHTRA | NCPTI |
| 1/3 | 19.23 KGS | YES 0.5% | 0.76 | 0.00 | 0.00 | 483 MUMBAI SUBURBAN | 27 MAHARASHTRA | NCPTI |
| 1/4 | 200 NOS | NILL | | 0.00 | 0.00 | 483 MUMBAI SUBURBAN | 27 MAHARASHTRA | NCPTI |
| 1/5 | 250 NOS | NILL | | 0.00 | 0.00 | 483 MUMBAI SUBURBAN | 27 MAHARASHTRA | NCPTI |
| 1/6 | 2 NOS | NILL | | 0.00 | 0.00 | 483 MUMBAI SUBURBAN | 27 MAHARASHTRA | NCPTI |
| 1/7 | 26 NOS | NILL | | 0.00 | 0.00 | 483 MUMBAI SUBURBAN | 27 MAHARASHTRA | NCPTI |
| 1/8 | 240 NOS | NILL | | 0.00 | 0.00 | 483 MUMBAI SUBURBAN | 27 MAHARASHTRA | NCPTI |
| 1/9 | 9177 NOS | NILL | | 0.00 | 0.00 | 483 MUMBAI SUBURBAN | 27 MAHARASHTRA | NCPTI |
| 1/10 | 10 NOS | YES 1.2% | 11.84 | 0.00 | 0.00 | 483 MUMBAI SUBURBAN | 27 MAHARASHTRA | NCPTI |
| | | | 13.55 | 0.00 | 0.00 | | | |

Supporting Documents Details

| Inv No | Item No | IRN No | DRN No | Document Type | Description | Place of Issue | Issue Date | Expiry Date |
|---|---------|------------------|--|---------------|--|----------------|------------|-------------|
| Document Issuer Party Name | | | Document Issuer Party Address | | Document Beneficiary Address | | | |
| Document Beneficiary Name | | | Document Issuer Party Address | | Document Beneficiary Address | | | |
| 1 | 1 | 2023083100020602 | HYI-005/23-24 | 271000 | Packing list | Somaalia | 29/08/2023 | |
| MOONSTRUCK GLOBAL SERVICES - HONOLY IMPEX | | | PLOT 55, INDUSTRIAL LAYOUT, TRANS AMADI, HARCOURT RIVERS, SOMALIA GR FLR,SHOP NO.12,YAMUNA CHS,PLOT N O.12,KAMOTHE FLYOVER,SEC.17,KAMOTHE ,NAVI MUMBAI, RAIGAD MAHARASHTRA | | | | | |
| 1 | 1 | 2023083100020603 | HYI-005/23-24 | 380000 | Commercial Invoice | Somaalia | 29/08/2023 | |
| MOONSTRUCK GLOBAL SERVICES - HONOLY IMPEX | | | PLOT 55, INDUSTRIAL LAYOUT, TRANS AMADI, HARCOURT RIVERS, SOMALIA GR FLR,SHOP NO.12,YAMUNA CHS,PLOT N O.12,KAMOTHE FLYOVER,SEC.17,KAMOTHE ,NAVI MUMBAI, RAIGAD MAHARASHTRA | | | | | |
| 1 | 1 | 2023083100020604 | HYI-005/23-24 | 934000 | Value declaration (GATT Valuation Declaration) | Somaalia | 29/08/2023 | |
| MOONSTRUCK GLOBAL SERVICES - HONOLY IMPEX | | | PLOT 55, INDUSTRIAL LAYOUT, TRANS AMADI, HARCOURT RIVERS, SOMALIA GR FLR,SHOP NO.12,YAMUNA CHS,PLOT N O.12,KAMOTHE FLYOVER,SEC.17,KAMOTHE ,NAVI MUMBAI, RAIGAD MAHARASHTRA | | | | | |

Statement Details

| Inv/Item Sn | Code | Title |
|-------------------------|-----------|--|
| 1/1, | DEC-RS001 | I/We HONOLY IMPEX holder of IEC No GOEPS9559J, in regard to my/our claim under RosCTL scheme made in this Shipping Bill or Bill of Export, hereby declare that: 1. I/ We undertake to abide by the provisions, including conditions, restrictions, exclusions and time-limits as provided under RosCTL scheme, and relevant notifications, regulations, etc., as amended from time to time. 2. Any claim made in this shipping bill or bill of export is not with respect to any duties or taxes or levies which are exempted or remitted or credited under any other mechanism outside RosCTL. 3. I/We undertake to preserve and make available relevant documents relating to the exported goods for the purposes of audit in the manner and for the time period prescribed in the Customs Audit Regulations, 2018. |
| 1/2,1/3, | DEC-RD001 | I/We, in regard to my/our claim under RoDTEP scheme made in this Shipping Bill or Bill of Export, hereby declare that: 1. I/ We undertake to abide by the provisions, including conditions, restrictions, exclusions and time-limits as provided under RoDTEP scheme, and relevant notifications, regulations, etc., as amended from time to time. 2. Any claim made in this shipping bill or bill of export is not with respect to any duties or taxes or levies which are exempted or remitted or credited under any other mechanism outside RoDTEP. 3. I/We undertake to preserve and make available relevant documents relating to the exported goods for the purposes of audit in the manner and for the time period prescribed in the Customs Audit Regulations, 2018. |
| 1/4,1/5,1/6,1/7,1/8,1/9 | DEC-RS001 | I/We HONOLY IMPEX holder of IEC No GOEPS9559J, in regard to my/our claim under RosCTL scheme made in this Shipping Bill or Bill of Export, hereby declare that: 1. I/ We undertake to abide by the provisions, including conditions, restrictions, exclusions and time-limits as provided under RosCTL scheme, and relevant notifications, regulations, etc., as amended from time to time. 2. Any claim made in this shipping bill or bill of export is not with respect to any duties or taxes or levies which are exempted or remitted or credited under any other mechanism outside RosCTL. 3. I/We undertake to preserve and make available relevant documents relating to the exported goods for the purposes of audit in the manner and for the time period prescribed in the Customs Audit Regulations, 2018. |

PERFECTO LOGISTICS
INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

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Print on 01/09/2023 10:30:58

Shipping Bill for Export

Job No.: **0000714** Date: **01/09/2023** S/B No.: **3622775** Date: **01/09/2023** Loading Port: **INNSA1** State of Origin: **MAHARASHTRA**

1/10, DEC-RD001

I/We, in regard to my/our claim under RoDTEP scheme made in this Shipping Bill or Bill of Export, hereby declare that:
1. I/ We undertake to abide by the provisions, including conditions, restrictions, exclusions and time-limits as provided under RoDTEP scheme, and relevant notifications, regulations, etc., as amended from time to time.
2. Any claim made in this shipping bill or bill of export is not with respect to any duties or taxes or levies which are exempted or remitted or credited under any other mechanism outside RoDTEP.
3. I/We undertake to preserve and make available relevant documents relating to the exported goods for the purposes of audit in the manner and for the time period prescribed in the Customs Audit Regulations, 2018.

Following is the list of document attached

| Invoice | Item | Agency | Document Name |
|---------|------|--------|----------------|
| - | - | - | Invoice |
| - | - | - | Packaging List |

Factory Stuffing

Sample Accompanied

Vessel Name & Voys, Rotation No & Date

NO

I/We declare that particulars given here in 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 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

PERFECTO LOGISTICS
INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)
 Shipping Bill for Export

Job No.: 0000712 Date: 01/09/2023 S/B No.: 3622765 Date: 01/09/2023 Loading Port: INNSA1 State of Origin: MAHARASHTRA

Exporter's Name
 IEC No. (0) GOEPS9559J PAN:GOEPS9559J
 HONOLY IMPEX
 GR-FLR,SHOP NO.12,YAMUNA CHS,PLOT NO.12,KAMOTHE
 FLYOVER,SEC.17,KAMOTHE
 ,NAVI MUMBAI, RAIGAD MAHARASHTRA 410209
 GSTN Type : GSN GSTN No : 27GOEPS9559J1ZXX

Consignee's Name
 MOHAMED YUUSUF DIRIYE
 WAHEEN MARKET, SOMALIA
 SOMAALIA

Port of Loading (INNSA1) : **Nhava Sheva Sea**
 Country of Final Dest. (SO) : **SOMAALIA**
 Port of Final Dest. (DJJIB) : **DJIBOUTI**
 Port of Discharge (DJJIB) : **DJIBOUTI**
 Country of Discharge (SO) : **SOMAALIA**
 Nature of Cargo : **P**
 Rotation No :
 Marks & No(s) : AS PER INVOICE

No of Packages : **31**
 Loose Packets, :
 Type of Packages : **PKG**
 Net Weight (KGS) : **2077.960**
 Gross Weight (KGS) : **2116.720**
 No. of Containers : **0**

Forex Bank Acc : **38620200000359**
 FOB Value (Rs.) : **5795100.00**
 ST / Excise Regn. :
 Authorised Dealer Code : **0201043**
 I.F.S. Code : **BARBONEWPAN**

RBI Waiver No :
 RODTEP Amount :
 Drawback Account No :
 DBK Amount : **127492.20**
 F ROSCTL Amount : **350604.00**

Invoice Details Serial No : **1**
 Invoice Value : **70675.00 (Rs. 5809485.00)**
 FOB Value : **70500.00 (Rs. 5795100.00)**
 Invoice No. : **HYI-003/23-24**
 Nature of Contract : **C&F**
 Contract No. :
 Third Party :

DBK Value (Rs.) : **127492.20**
 Currency of Invoice : **USD**
 Invoice Date : **29/08/2023**
 Exchange Rate : **USD 1 = Rs. 82.20**
 Contract Date :

| | Rate | Currency | Amount | Buyer's Name and Address |
|-----------------|------|----------|--------|------------------------------------|
| Insurance | | | | |
| Freight | | USD | 175.00 | |
| Discount | | | | |
| Commission | | | | |
| Other Deduction | | | | |
| Packing Charges | | | | |
| | | | | Nature of Payment : DA |
| | | | | Period of Payment : 90 Days |

| SL No | RITC Code | Item Description | Rate | Per | Units | Total Value(FC) | FOB Value(INR) | Scheme |
|-------------|---------------------|------------------------------|------|----------|----------|-------------------|-------------------|---------|
| | Quantity | Units | | | | Declared PMV(INR) | Accepted PMV(INR) | Reward |
| | Scheme Description | Manufacturer Details | | | | | | |
| | Transit Country | Source State | HAWB | TotalPkg | IGSTPynt | Tax Value | Tax Amount | End Use |
| 1 | 62052090 | MENS SHIRTS OF COTTON | | | | | | 60 |
| | 9400 | PCS 7.5 | | Per 1 | PCS | 70500.00 | 5795100.00 | YES |
| | Drawback,and ROSCTL | | | | | 678.15 | 6374610.00 | |
| # | | | | 0 | LUT | 0 | 0.00 | GNX100 |
| Add Freight | : 175.00 USD | | | | | Tax Value : 0.00 | 5795100.00 | |
| | | | | | | IGST Amt : 0.00 | 6374610.00 | |

Drawback Details

| INV No | Item No | DBK SI.No. | Custom Adv. | DBK Adv. | Custom Spec. Rate | DBK Spec. Rate | DBK Quantity | DBK Amount |
|--------|---------|------------|-------------|----------|-------------------|----------------|--------------|------------|
| 1 | 1 | 620501B | 0.00 | 2.20 | 0.00 | 26.00 | 9400.000 | 127492.20 |

ROSCTL Details

| INV No | Item No | ROSCTL SI.No. | State Leavy Duty | State Leavy Rate | Central Tax Leavy Duty | Central Tax Leavy Rate | ROSCTL Quantity | State Leavy | Central Leavy | ROSCTL Amount(Rs) |
|--------|---------|---------------|------------------|------------------|------------------------|------------------------|-----------------|-------------|---------------|-------------------|
| 1 | 1 | 620501B | 3.60 | 37.40 | 2.45 | 25.50 | 9400.000 | 208623.60 | 141979.95 | 350603.55 |

Packages Details

| Packages From | Packages To | Kind Package |
|---------------|-------------|--------------|
| 65 | 95 | PKG |

PERFECTO LOGISTICS
INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

Page# 2 to 2
 Print on 01/09/2023 10:29:24

Shipping Bill for Export

Job No.: **0000712** Date: **01/09/2023** S/B No.: **3622765** Date: **01/09/2023** Loading Port: **INNSA1** State of Origin: **MAHARASHTRA**

Packages From Packages To Kind Package

Single Windows Type of Information

| Inv/Item | SQC & Qty | RODTEP | RDT Amount | GST Amount | CCS Amount | District Name | State name | Trade |
|----------|-----------|--------|------------|------------|------------|------------------------|----------------|-------|
| 1/1 | 9400 NOS | NILL | | 0.00 | 0.00 | 483 MUMBAI SUBURBAN | 27 MAHARASHTRA | NCPTI |
| | | | 0.00 | 0.00 | 0.00 | | | |

Supporting Documents Details

| Inv No | Item No | IRN No | DRN No | Document Type | Description | Place of Issue | Issue Date | Expiry Date |
|---------------------------------------|---------|------------------|---|---------------|--|----------------|------------|-------------|
| Document Issuer Party Name | | | Document Issuer Party Address | | Document Beneficiary Name | | | |
| Document Beneficiary Name | | | Document Beneficiary Address | | | | | |
| 1 | 1 | 2023083100020338 | HYI-003/23-24 | 271000 | Packing list | Somaalia | 29/08/2023 | |
| MOHAMED YUUSUF DIRIYE HONOLY IMPEX | | | WAHEEN MARKET, SOMALIA GR FLR.SHOP NO.12,YAMUNA CHS,PLOT N O.12,KAMOTHE FLYOVER,SEC.17,KAMOTHE ,NAVI MUMBAI, RAIGAD MAHARASHTRA | | | | | |
| 1 | 1 | 2023083100020339 | HYI-003/23-24 | 380000 | Commercial Invoice | Somaalia | 29/08/2023 | |
| MOHAMED YUUSUF DIRIYE HONOLY IMPEX | | | WAHEEN MARKET, SOMALIA GR FLR.SHOP NO.12,YAMUNA CHS,PLOT N O.12,KAMOTHE FLYOVER,SEC.17,KAMOTHE ,NAVI MUMBAI, RAIGAD MAHARASHTRA | | | | | |
| 1 | 1 | 2023083100020340 | HYI-003/23-24 | 934000 | Value declaration (GATT Valuation Declaration) | Somaalia | 29/08/2023 | |
| MOHAMED YUUSUF DIRIYE HONOLY IMPEX | | | WAHEEN MARKET, SOMALIA GR FLR.SHOP NO.12,YAMUNA CHS,PLOT N O.12,KAMOTHE FLYOVER,SEC.17,KAMOTHE ,NAVI MUMBAI, RAIGAD MAHARASHTRA | | | | | |

Statement Details

| Inv/Item Sn | Code | Title |
|-------------|-----------|--|
| 1/1, | DEC-RS001 | I/We HONOLY IMPEX holder of IEC No GOEPS9559J, in regard to my/our claim under RosCTL scheme made in this Shipping Bill or Bill of Export, hereby declare that: 1. I/ We undertake to abide by the provisions, including conditions, restrictions, exclusions and time-limits as provided under RosCTL scheme, and relevant notifications, regulations, etc., as amended from time to time. 2. Any claim made in this shipping bill or bill of export is not with respect to any duties or taxes or levies which are exempted or remitted or credited under any other mechanism outside RosCTL. 3. I/We undertake to preserve and make available relevant documents relating to the exported goods for the purposes of audit in the manner and for the time period prescribed in the Customs Audit Regulations, 2018. |

Following is the list of document attached

| Invoice | Item | Agency | Document Name |
|---------|------|--------|----------------|
| - | - | - | Invoice |
| - | - | - | Packaging List |

Factory Stuffing Sample Accompanied Vessel Name & Voys, Rotation No & Date

NO

I/We declare that particulars given here in 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 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

Shipping Bill for Export

Job No.: 0000711 Date: 01/09/2023 S/B No.: 3622764 Date: 01/09/2023 Loading Port: INNSA1 State of Origin: MAHARASHTRA

Exporter's Name
 IEC No. (0) GOEPS9559J PAN:GOEPS9559J
 HONOLY IMPEX
 GR FLR,SHOP NO.12,YAMUNA CHS,PLOT NO.12,KAMOTHE
 FLYOVER,SEC.17,KAMOTHE
 ,NAVI MUMBAI, RAIGAD MAHARASHTRA 410209
 GSTN Type : GSN GSTN No : 27GOEPS9559J1ZX

Consignee's Name
 HUSSEIN AHMED ISSE
 234 GULED HOTEL STREET BADACAS, HARGESA
 SOMALILAND
 SOMAALIA

Port of Loading (INNSA1) : **Nhava Sheva Sea**
 Country of Final Dest. (SO) : **SOMAALIA**
 Port of Final Dest. (DJJIB) : **DJIBOUTI**
 Port of Discharge (DJJIB) : **DJIBOUTI**
 Country of Discharge (SO) : **SOMAALIA**
 Nature of Cargo : **P**
 Rotation No :
 Marks & No(s) : AS PER INVOICE

No of Packages : **32**
 Loose Packets :
 Type of Packages : **PKG**
 Net Weight (KGS) : **2105.500**
 Gross Weight (KGS) : **2144.840**
 No. of Containers : **0**

Forex Bank Acc : **38620200000359**
 FOB Value (Rs.) : **5918400.00**
 ST / Excise Regn. :
 Authorised Dealer Code : **0201043**
 I.F.S. Code : **BARBONEWPAN**

RBI Waiver No :
 RODTEP Amount :
 Drawback Account No :
 DBK Amount : **130204.80**
 F ROSCTL Amount : **358063.00**

Invoice Details Serial No : **1**
 Invoice Value : **72175.00 (Rs. 5932785.00)**
 FOB Value : **72000.00 (Rs. 5918400.00)**
 Invoice No. : **HYI-002/23-24**
 Nature of Contract : **C&F**
 Contract No. :
 Third Party :

DBK Value (Rs.) : **130204.80**
 Currency of Invoice : **USD**
 Invoice Date : **29/08/2023**
 Exchange Rate : **USD 1 = Rs. 82.20**
 Contract Date :

| Insurance | Rate | Currency | Amount | Buyer's Name and Address |
|-----------------|------|----------|--------|--------------------------|
| Freight | | USD | 175.00 | |
| Discount | | | | |
| Commission | | | | |
| Other Deduction | | | | |
| Packing Charges | | | | |

Nature of Payment : **DA**
 Period of Payment : **90 Days**

| SL No | RITC Code | Item Description | Rate | Per | Units | Total Value(FC) | FOB Value(INR) | Scheme |
|-------------|----------------------|-----------------------|------|----------|----------|-------------------|-------------------|---------|
| | Quantity | Units | | | | Declared PMV(INR) | Accepted PMV(INR) | Reward |
| | Scheme Description | Manufacturer Details | | | | | | |
| | Transit Country | Source State | HAWB | TotalPkg | IGSTPynt | Tax Value | Tax Amount | End Use |
| 1 | 62052090 | MENS SHIRTS OF COTTON | | | | | | 60 |
| | 9600 | PCS 7.5 | | Per 1 | PCS | 72000.00 | 5918400.00 | YES |
| | Drawback, and ROSCTL | | | | | 678.15 | 6510240.00 | |
| # | | | | 0 | LUT | 0 | 0.00 | GNX100 |
| Add Freight | : 175.00 USD | | | | | Tax Value : 0.00 | 5918400.00 | |
| | | | | | | IGST Amt : 0.00 | 6510240.00 | |

Drawback Details

| INV No | Item No | DBK Sl.No. | Custom Adv. | DBK Adv. | Custom Spec. Rate | DBK Spec. Rate | DBK Quantity | DBK Amount |
|--------|---------|------------|-------------|----------|-------------------|----------------|--------------|------------|
| 1 | 1 | 620501B | 0.00 | 2.20 | 0.00 | 26.00 | 9600.000 | 130204.80 |

ROSCTL Details

| INV No | Item No | ROSCTL Sl.No. | State Leavy Duty | State Leavy Rate | Central Tax Leavy Duty | Central Tax Leavy Rate | ROSCTL Quantity | State Leavy | Central Leavy | ROSCTL Amount(Rs) |
|--------|---------|---------------|------------------|------------------|------------------------|------------------------|-----------------|-------------|---------------|-------------------|
| 1 | 1 | 620501B | 3.60 | 37.40 | 2.45 | 25.50 | 9600.000 | 213062.40 | 145000.80 | 358063.20 |

Packages Details

| Packages From | Packages To | Kind Package |
|---------------|-------------|--------------|
| 33 | 64 | PKG |

PERFECTO LOGISTICS
INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

Page# 2 to 2
Print on 01/09/2023 10:28:31

Shipping Bill for Export

Job No.: **0000711** Date: **01/09/2023** S/B No.: **3622764** Date: **01/09/2023** Loading Port: **INNSA1** State of Origin: **MAHARASHTRA**

Packages From Packages To Kind Package

Single Windows Type of Information

| Inv/Item | SQC & Qty | RODTEP | RDT Amount | GST Amount | CCS Amount | District Name | State name | Trade |
|----------|-----------|--------|------------|------------|------------|------------------------|----------------|-------|
| 1/1 | 9600 NOS | NILL | | 0.00 | 0.00 | 483 MUMBAI SUBURBAN | 27 MAHARASHTRA | NCPTI |
| | | | 0.00 | 0.00 | 0.00 | | | |

Supporting Documents Details

| Inv No | Item No | IRN No | DRN No | Document Type | Description | Place of Issue | Issue Date | Expiry Date |
|------------------------------------|---------|------------------|---|---------------|---|----------------|------------|-------------|
| Document Issuer Party Name | | | Document Issuer Party Address | | | | | |
| Document Beneficiary Name | | | Document Beneficiary Address | | | | | |
| 1 | 1 | 2023083100020037 | HYI-002/23-24 | 271000 | Packing list | Somaalia | 29/08/2023 | |
| HUSSEIN AHMED ISSE HONOLY IMPEX | | | 234 GULED HOTEL STREET BADACAS, HARGESA SOMALILAND GR FLR,SHOP NO.12,YAMUNA CHS,PLOT N O.12,KAMOTHE FLYOVER,SEC.17,KAMOTHE ,NAVI MUMBAI, RAIGAD MAHARASHTRA | | | | | |
| 1 | 1 | 2023083100020038 | HYI-002/23-24 | 380000 | Commercial Invoice | Somaalia | 29/08/2023 | |
| HUSSEIN AHMED ISSE HONOLY IMPEX | | | 234 GULED HOTEL STREET BADACAS, HARGESA SOMALILAND GR FLR,SHOP NO.12,YAMUNA CHS,PLOT N O.12,KAMOTHE FLYOVER,SEC.17,KAMOTHE ,NAVI MUMBAI, RAIGAD MAHARASHTRA | | | | | |
| 1 | 1 | 2023083100020039 | HYI-002/23-24 | 934000 | Value declaration (GATT Valuation Declaration) | Somaalia | 29/08/2023 | |
| HUSSEIN AHMED ISSE HONOLY IMPEX | | | 234 GULED HOTEL STREET BADACAS, HARGESA SOMALILAND GR FLR,SHOP NO.12,YAMUNA CHS,PLOT N O.12,KAMOTHE FLYOVER,SEC.17,KAMOTHE ,NAVI MUMBAI, RAIGAD MAHARASHTRA | | | | | |

Statement Details

| Inv/Item Sn | Code | Title |
|-------------|-----------|--|
| 1/1, | DEC-RS001 | I/We HONOLY IMPEX holder of IEC No GOEPS9559J, in regard to my/our claim under RosCTL scheme made in this Shipping Bill or Bill of Export, hereby declare that: 1. I/ We undertake to abide by the provisions, including conditions, restrictions, exclusions and time-limits as provided under RosCTL scheme, and relevant notifications, regulations, etc., as amended from time to time. 2. Any claim made in this shipping bill or bill of export is not with respect to any duties or taxes or levies which are exempted or remitted or credited under any other mechanism outside RosCTL. 3. I/We undertake to preserve and make available relevant documents relating to the exported goods for the purposes of audit in the manner and for the time period prescribed in the Customs Audit Regulations, 2018. |

Following is the list of document attached

| Invoice | Item | Agency | Document Name |
|---------|------|--------|----------------|
| - | - | - | Invoice |
| - | - | - | Packaging List |

Factory Stuffing Sample Accompanied Vessel Name & Voys, Rotation No & Date
NO

I/We declare that particulars given here in 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 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

PANCHANAMA dated 14.09.2023 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 14.09.2023 at 1000 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. Honoly Impex (IEC:GOEPS9559J) covered under 05 Shipping Bills No. 3622761, 3622764, 3622765, 3622774 & 3622775 all dated 01.09.2023 stuffed in Container No. TGHU3715617 (20Ft), for confirmation of declaration in respect of description of goods, quantity and any other declaration thereof.

Here we were introduced to 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. Honoly Impex (IEC:GOEPS9559J) having address at Ground Floor, Shop No.12, Yamuna CHS, Plot No.12, Kamothe Flyover, Sector 17, Kamothe, Navi Mumbai, Raigad-410209 has filed 05 Shipping Bills No. 3622761, 3622764, 3622765, 3622774 & 3622775 all dated 01.09.2023 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. 164/2022-23/SIIB(X) dtd. 08.09.2023 signed by Assistant Commissioner of Customs, SIIB(X), JNCH regarding hold of 05 Shipping Bills having No. 3622761, 3622764, 3622765, 3622774 & 3622775 all dated 01.09.2023 of M/s. Honoly Impex (IEC:GOEPS9559J), 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.

P. Jha
14/09/23

P. Jha
14/09

CB
14/09/23

Further, the above-mentioned officer requested us to bear witness to the seal-cutting and de-stuffing proceedings of Container No. TGHU3715617 in which the goods covered under 05 Shipping Bills 3622761, 3622764, 3622765, 3622774 & 3622775 all dated 01.09.2023 of M/s. Honoly Impex (IEC:GOEPS9559J), were stuffed. The said container was found placed in open area outside Shed No. D of the above mentioned CFS. The Container No. TGHU3715617 was found to be sealed with intact Customs Bottle Seal No.4172300. Thereafter, the Customs Bottle Seal of the said Container was cut in our presence. Further, all the packages pertaining to 05 Shipping Bills all dated 01.09.2023 mentioned above which were kept in the said Container were de-stuffed and were carted/placed inside Shed No. D at location F-17 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 05 Shipping Bills No. 3622761, 3622764, 3622765, 3622774 & 3622775 all dated 01.09.2023 to which we both voluntarily agreed.

Thereafter, all of us proceeded to the location F-17 in Shed No. D where the goods covered under the aforementioned Shipping Bills No. 3622761, 3622764, 3622765, 3622774 & 3622775 all dated 01.09.2023 were placed. On reaching the specified place, a total of 165 packages (32 packages of S/B No. 3622761, 32 Packages for S/B No. 3622764, 31 packages for S/B No. 3622765, 28 Packages for S/B No. 3622774 & 42 packages of S/B No. 3622775 all dated 01.09.2023) 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 | Description of Goods | FOB (in Rs.) | Drawback (in Rs.) | RoSCTL (in Rs.) | RODT EP |
|---------|------------------------|----------------------|--------------|-------------------|-----------------|---------|
| 1. | 3622761 dtd 01.09.2023 | RMG | 5962171.5 | 131167.7 | 360711/- | NIL |
| 2. | 3622764 dtd 01.09.2023 | RMG | 5918400/- | 130208.8 | 358063/- | " |
| 3. | 3622765 dtd 01.09.2023 | RMG | 5795100/- | 127492.2 | 350604/- | " |
| 4. | 3622774 dtd 01.09.2023 | RMG | 6115063/- | 134531/- | 369961/- | " |
| 5. | 3622775 dtd 01.09.2023 | RMG & Misc | 5858952.9/- | 129196/- | 352011/- | 1355 |

P. 1
14/09/23

P. 2
14/09

14/09/23

During 100% examination, goods covered under Shipping Bills No. 3622761, 3622764, 3622765, 3622774 & 3622775 all dated 01.09.2023 were found as declared in terms of quantity and declared description in the said shipping bills.

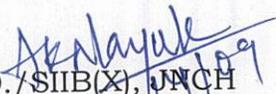
Thereafter, samples of the readymade garments were drawn randomly in duplicate from the said consignment in our presence. Further, the said samples as drawn above were sealed with wax seal and taken over for the purpose of further investigation by the said Customs Officer. We have put our dated signatures 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. Honoly Impex (IEC:GOEPS9559J) covered under 05 Shipping Bills No. 3622761, 3622764, 3622765, 3622774 & 3622775 all dated 01.09.2023 were re-packed in the same packages and kept back inside Shed-D at location F-17, 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. 3622761, 3622764, 3622765, 3622774 & 3622775 all dated 01.09.2023 filed by exporter M/s. Honoly Impex (IEC:GOEPS9559J), 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.

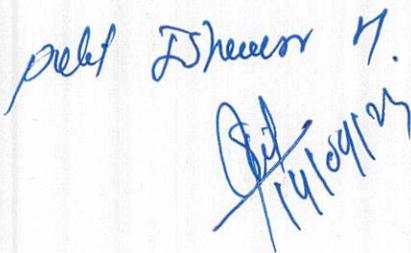
The Panchanama running into 03 pages ended on the same place and same date i.e. 14.09.2023 at 1345 hrs. The Panchanama was carried out in our presence as per our say and in the presence of the authorized Customs Broker representative. The Panchanama was carried out in peaceful and systematic manner and 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 14th day of September 2023.

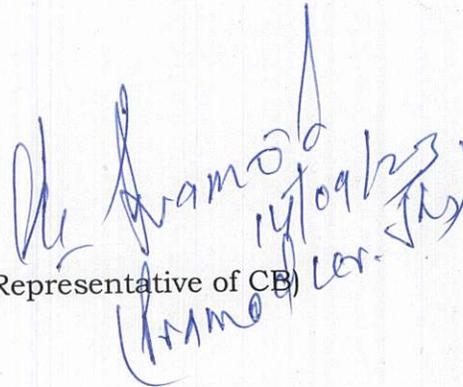

I.O./SIIB(X), JNCH
(Ashok Kumar Nayak)

In presence of:

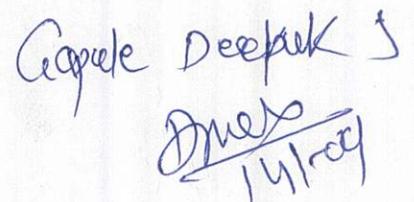
Pancha-I


Pancha-I

(Representative of CB)


Pancha-II

Pancha-II


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-156/2023-24 SIIB(X) JNCH

Date: .09.2023

To,

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

Sub: Testing of sample pertaining to Shipping Bill No. 3622761 dated 01.09.2023 by M/s. Honoly Impex (IE Code: GOEPS9559J) – reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to 3622761 dated 01.09.2023 for testing purpose.

| Sr.No. | S/B No. & Date | Declared Description | No. of RSS |
|--------|-----------------------------|-----------------------|------------|
| 1. | 3622761 dated 01.09.2023 | Men's Shirt 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 825 / SIIB(X) CH 27/9/23

SB No: 3622761/ Dt. 01.09.23

Report: Sample as received is in the form of readymade textile article (Shirt) fitted with buttons on front side. Base fabric is composed of yarn dyed printed woven fabric having two ply yarns on both sides, one is polyester filament yarns and other is cotton spun yarns.

Total wt of sample = 192.4gm

Wt. of fabric=190.27 gm

Wt of buttons = balance

% Composition:

% of cotton = 67.90%

% of Polyester = Balance

GSM =167.96

Sealed remnant returned



02-11-2023

Dr. SANTOSH PASWAN
Chemical Assistant



प्रफुल दलाल / Praful Dalal
रसायन परीक्षक ग्रेड-II / Chemical Examiner Gr. II
जवाहरलाल नेहरू सीमाशुल्क भवन प्रयोगशाला
Jawaharlal Nehru Custom House Laboratory
न्हावा शेवा / Nhava Sheva



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-156/2023-24 SIIB(X) JNCH

Date: .09.2023

To,

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

Sub: Testing of sample pertaining to Shipping Bill No. 3622774 dated 01.09.2023 by M/s. Honoly Impex (IE Code: GOEPS9559J) – reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to 3622774 dated 01.09.2023 for testing purpose.

| Sr.No. | S/B No. & Date | Declared Description | No. of RSS |
|--------|-----------------------------|-----------------------|------------|
| 1. | 3622774 dated 01.09.2023 | Men's Shirt 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

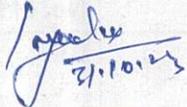
Encl: as above.

Lab No 824 / SIB & dt 27/9/23

S/B No: 3622774 Date: 01.09.2023

Report: Sample as received is in the form of readymade textile article (Shirt) fitted with buttons on front side and white non-woven fabric inside the color and cuffs. Base fabric is composed of yarn dyed printed woven fabric having twisted two ply yarns on both sides, one ply is polyester filament yarns and other is viscose spun yarns. Non-woven fabric is made of polypropylene.

Total wt of sample = 229.5 gm
Wt of base fabric = 224.7 gm and GSM = 160.39
Wt of white non-woven fabric = 2.8 gm
Wt of buttons = Balance
% composition of base fabric
Polyester = 68.76%
Viscose = Balance
SEALED/R/S RETURNED


VINEET YADAV
Chemical Assistant


प्रफुल दलाल / Pratul Dalai
रसायन परीक्षक ग्रेड-II / Chemical Examiner Gr. II
जवाहरलाल नेहरू सीमाशुल्क भवन प्रयोगशाला
Jawaharlal Nehru Custom House Laboratory
न्हावा शेवा / Nhava Sheva



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-156/2023-24 SIIB(X) JNCH

Date: 09.2023

To,

The Dy. Chief Chemical Examiner

DYCC section, JNCH

Nhava Sheva,

Tal: Uran, Dist: Raigad.

Sub: Testing of sample pertaining to Shipping Bill No. 3622775 dated 01.09.2023 by M/s. Honoly Impex (IE Code: GOEPS9559J) – reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to 3622775 dated 01.09.2023 for testing purpose.

| Sr.No. | S/B No. & Date | Declared Description | No. of RSS |
|--------|--------------------------|----------------------|------------|
| 1. | 3622775 dated 01.09.2023 | Emama 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 823 / STTB XI dt 27/9/23

S/B No. = 3622775
01.09.23

Report = The sample as received is in the form of dyed woven readymade garment / Article having embroidery work on it.

G.S.M. of Base fabric = 86.4

Base dyed woven fabric is made of blended spun yarn of cotton and filament yarn of Polyester

∴ Composition of base fabric :-

Polyester = 78.47%

Cotton = Balance

Embroidery design work is made of spun yarn of cotton.

sealed & returned.


16-11-2023
Dr. Raineesh Kumar Sharma
Chemical Assistant


16/11/23
प्रफुल दलाल / Praful Dalal
रसायन परीक्षक ग्रेड-II / Chemical Examiner Gr. II
जवाहरलाल नेहरू सीमाशुल्क भवन प्रयोगशाला
Jawaharlal Nehru Custom House Laboratory
न्हावा शेवा / Nhava Sheva

Market Enquiry Report of M/s. Honoly Impex (IEC: GOEPS9559J) conducted on 28.09.2023.

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. **3622761, 3622764, 3622765, 3622774 & 3622775** all dated **01.09.2023** presented for export by **M/s. Honoly Impex (IEC: GOEPS9559J)**. 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 28.09.2023 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:

| Sr. No. | SB No. | Item | Shop No.1 A K Enterprises, 13/17, Shop No.3, Noori House, Chakla Street, Opp. Woolco Textiles, Mumbai-03 | Shop No.2 K & K Garments, Shop No.2, Jena Bai Building, Dhobi Street, Mumbai-03 | Shop No.3 KMC Trading Co. 5-C, Tawawala Building, Dhobi Street, Mumbai-03 | Re-determined PMV | Re-determined FOB (Declared FOB* Re-determined PMV)/Declared PMV |
|---------|------------------------|---------------------------------|--|---|---|-------------------|--|
| 1 | 3622774 dtd 01.09.2023 | Men's Shirt of Cotton | 520 | 525 | 512 | 519 | 46,79,964/- |
| 2 | 3622761 dtd 01.09.2023 | Men's Shirt of Cotton | 520 | 525 | 512 | 519 | 45,62,954/- |
| 3 | | Polyester Dupatta 4 Yard Ladies | 220 | 225 | 210 | 218 | 49,621/- |
| | 3622775 dtd 01.09.2023 | Men's Shirt of Cotton | 520 | 525 | 512 | 519 | 432,988/- |
| 4 | 3622765 dtd 01.09.2023 | Men's Shirt of Cotton | 520 | 525 | 512 | 519 | 44,35,091/- |
| 5 | 3622764 dtd 01.09.2023 | Men's Shirt of Cotton | 520 | 525 | 512 | 519 | 49,69,101/- |

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
28/9/23

(Vaibhav Padwal)

Authorized representative of exporter

Ashok Kumar Nayak
28/09/2023

(Ashok Kumar Nayak)

IO/SIIB(X)

| Sl. No. | SIIB No. | Particulars | Rate | Quantity | Total |
|---------|----------|--------------------------|------|----------|-------|
| 1 | 282374 | 1. Men's Shirt Cotton | 219 | 212 | 46428 |
| 2 | 282375 | 1. Men's Shirt Cotton | 219 | 212 | 46428 |
| 3 | 282376 | 1. Men's Shirt Cotton | 219 | 212 | 46428 |
| 4 | 282377 | 1. Men's Shirt Cotton | 219 | 212 | 46428 |
| 5 | 282378 | 1. Men's Shirt Cotton | 219 | 212 | 46428 |
| 6 | 282379 | 1. Men's Shirt Cotton | 219 | 212 | 46428 |
| 7 | 282380 | 1. Men's Shirt Cotton | 219 | 212 | 46428 |

EQR

| | | |
|---|--|--|
|  | <p>भारतसरकार GOVERNMENT OF INDIA सहायक आयुक्त का कार्यालय सि.जी.एस.टी एवं केन्द्रीय उत्पाद शुल्क : रायगढ़-५प्रभाग OFFICE OF THE ASSISTANT COMMISSIONER CGST & CENTRAL EXCISE: RAIGAD-V DIVISION केन्द्रीयउत्पादशुल्कभवन, प्लॉटनं. १, सेक्टर 17, खांडेश्वर, नयापनवेल, रायगढ़ 4102016 KENDRIYA UTPAD SHULKA BHAVAN, PLOT NO. 1, SECTOR-17, KHANDESHWAR, NEW PANVEL, RAIGAD – 410 206. ई-मेल/e-mail: gstraigaddiv5rangevi@gmail.com</p> |  आज़ादी का अमृत महोत्सव |
|---|--|--|

F.No. CGST/RGD/Div-V/R-IV/Misc./19/20-21
Navi Mumbai, dt.11.10.2023

To,
Assistant Commissioner of Customs
SIIB(X), JNCH, Nhava Sheva,
Office of the Commissioner of Customs, NS-II,
Special Investigation and Intelligence Branch (X),
Jawaharlal Nehru Customs House, Nhava Sheva,
Dist. – Raigad, Maharashtra – 400 707.



B 664
12/10/2023

SID

Sir,

Sub. : Verification of the genuineness of M/s. Honoly Impex (GSTIN – 27GOEPS9559J1ZX)
and its suppliers – reg.

Please refer to your office letter F. No. SG/Misc-156/2023-24 SIIB(X) JNCH dtd. 27.09.2023
addressed to the Deputy Commissioner of CGST, Division – VI, Raigad Comm'rate on the above
mentioned subject.

In this regard, it is to report that (i) Anti Evasion (Hqrs), Raigad has conducted physical
verification i.r.o. the exporter M/s. Honoly Impex (Legal Name - TABREZ ASIF SHAIKH) (GSTIN -
27GOEPS9559J1ZX) and found that the taxpayer is not genuine as it is non-functioning and non-existent
at their registered Principal place of business. As per direction, this office has suspended their GST
registration on 10.10.2023 and ab-initio cancellation of registration will be done in due course.

(ii) M/s. Honoly Impex (GSTIN - 27GOEPS9559J1ZX) has obtained the GST Registration
from 22-07-2023. On "GST.GOV.IN" site, it is seen that GSTR-1 and GSTR-3B returns for the month of July,
2023 and August, 2023 has been filed on 15.09.2023, however, in AIO the same are not
reflected/appeared for the period from July, 2023 to till date. In this regard, ticket has been raised on
GST Portal in AIO.

(iii) Also, GSTR-2A returns are not reflected/appeared for the period from July, 2023 to till
date. In this regard, ticket has been raised on GST Portal in AIO.

The detailed report will be communicated in due course of time as and when the GSTR-1, GSTR-
3B and GSTR-2A returns are reflected / appearing in AIO and examination there on.

Yours sincerely,

(Praveen Gokhroo)

Assistant Commissioner,
Division – V,

CGST & C.EX. Raigad Commissionerate.

Copy to : Deputy Commissioner (A.E.), CGST & C.Ex. Raigad for information and necessary action please.

Form GSTR-3B

[See rule 61(5)]

| | |
|--------|---------|
| Year | 2023-24 |
| Period | August |

| | |
|---|--------------------|
| 1. GSTIN | 27GOEPS9559J1ZX |
| 2(a). Legal name of the registered person | TABREZ ASIF SHAIKH |
| 2(b). Trade name, if any | HONOLY IMPEX |
| 2(c). ARN | AB2708231643029 |
| 2(d). Date of ARN | 15/09/2023 |

(Amount in ₹ for all tables)

3.1 Details of Outward supplies and inward supplies liable to reverse charge (other than those covered by Table 3.1.1)

| Nature of Supplies | Total taxable value | Integrated tax | Central tax | State/UT tax | Cess |
|--|---------------------|----------------|-------------|--------------|------|
| (a) Outward taxable supplies (other than zero rated, nil rated and exempted) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| (b) Outward taxable supplies (zero rated) | 0.00 | 0.00 | - | - | 0.00 |
| (c) Other outward supplies (nil rated, exempted) | 0.00 | - | - | - | - |
| (d) Inward supplies (liable to reverse charge) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| (e) Non-GST outward supplies | 0.00 | - | - | - | - |

3.1.1 Details of Supplies notified under section 9(5) of the CGST Act, 2017 and corresponding provisions in IGST/UTGST/SGST Acts

| Nature of Supplies | Total taxable value | Integrated tax | Central tax | State/UT tax | Cess |
|---|---------------------|----------------|-------------|--------------|------|
| (i) Taxable supplies on which electronic commerce operator pays tax u/s 9(5) [to be furnished by electronic commerce operator] | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| (ii) Taxable supplies made by registered person through electronic commerce operator, on which electronic commerce operator is required to pay tax u/s 9(5) [to be furnished by registered person making supplies through electronic commerce operator] | 0.00 | - | - | - | - |

3.2 Out of supplies made in 3.1 (a) and 3.1.1 (i), details of inter-state supplies made

| Nature of Supplies | Total taxable value | Integrated tax |
|--|---------------------|----------------|
| Supplies made to Unregistered Persons | 0.00 | 0.00 |
| Supplies made to Composition Taxable Persons | 0.00 | 0.00 |
| Supplies made to UIN holders | 0.00 | 0.00 |

4. Eligible ITC

| Details | Integrated tax | Central tax | State/UT tax | Cess |
|---|----------------|-------------|--------------|------|
| A. ITC Available (whether in full or part) | | | | |
| (1) Import of goods | 0.00 | 0.00 | 0.00 | 0.00 |
| (2) Import of services | 0.00 | 0.00 | 0.00 | 0.00 |
| (3) Inward supplies liable to reverse charge (other than 1 & 2 above) | 0.00 | 0.00 | 0.00 | 0.00 |

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| | | | | |
|--|------|------|------|------|
| (4) Inward supplies from ISD | 0.00 | 0.00 | 0.00 | 0.00 |
| (5) All other ITC | 0.00 | 0.00 | 0.00 | 0.00 |
| B. ITC Reversed | | | | |
| (1) As per rules 38,42 & 43 of CGST Rules and section 17(5) | 0.00 | 0.00 | 0.00 | 0.00 |
| (2) Others | 0.00 | 0.00 | 0.00 | 0.00 |
| C. Net ITC available (A-B) | 0.00 | 0.00 | 0.00 | 0.00 |
| (D) Other Details | 0.00 | 0.00 | 0.00 | 0.00 |
| (1) ITC reclaimed which was reversed under Table 4(B)(2) in earlier tax period | 0.00 | 0.00 | 0.00 | 0.00 |
| (2) Ineligible ITC under section 16(4) & ITC restricted due to PoS rules | 0.00 | 0.00 | 0.00 | 0.00 |

5 Values of exempt, nil-rated and non-GST inward supplies

| Nature of Supplies | Inter- State supplies | Intra- State supplies |
|--|-----------------------|-----------------------|
| From a supplier under composition scheme, Exempt, Nil rated supply | 0.00 | 0.00 |
| Non GST supply | 0.00 | 0.00 |

5.1 Interest and Late fee for previous tax period

| Details | Integrated tax | Central tax | State/UT tax | Cess |
|--------------------------|----------------|-------------|--------------|------|
| System computed Interest | - | - | - | - |
| Interest Paid | 0.00 | 0.00 | 0.00 | 0.00 |
| Late fee | - | 250.00 | 250.00 | - |

6.1 Payment of tax

| Description | Total tax payable | Tax paid through ITC | | | | Tax paid in cash | Interest paid in cash | Late fee paid in cash |
|--------------------------------------|-------------------|----------------------|-------------|--------------|------|------------------|-----------------------|-----------------------|
| | | Integrated tax | Central tax | State/UT tax | Cess | | | |
| (A) Other than reverse charge | | | | | | | | |
| Integrated tax | 0.00 | 0.00 | 0.00 | 0.00 | - | 0.00 | 0.00 | - |
| Central tax | 0.00 | 0.00 | 0.00 | - | - | 0.00 | 0.00 | 250.00 |
| State/UT tax | 0.00 | 0.00 | - | 0.00 | - | 0.00 | 0.00 | 250.00 |
| Cess | 0.00 | - | - | - | 0.00 | 0.00 | 0.00 | - |
| (B) Reverse charge | | | | | | | | |
| Integrated tax | 0.00 | - | - | - | - | 0.00 | - | - |
| Central tax | 0.00 | - | - | - | - | 0.00 | - | - |
| State/UT tax | 0.00 | - | - | - | - | 0.00 | - | - |
| Cess | 0.00 | - | - | - | - | 0.00 | - | - |

Breakup of tax liability declared (for interest computation)

| Period | Integrated tax | Central tax | State/UT tax | Cess |
|-------------|----------------|-------------|--------------|------|
| August 2023 | 0.00 | 0.00 | 0.00 | 0.00 |

Verification:

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed there from.

Tqbrez



**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

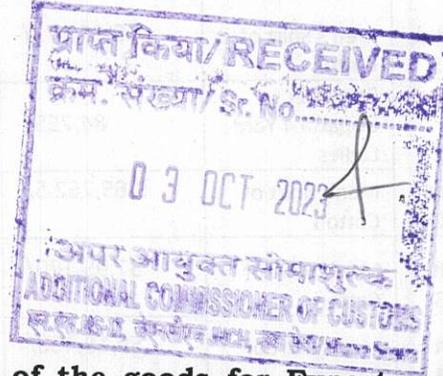


F. No. SG/MISC-156/2023-24/SIIB(X) JNCH

Date: .10.2023

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. 3622761, 3622764, 3622765, 3622774 & 3622775 all dated 01.09.2023 of exporter M/s. Honoly Impex (IEC: GOEPS9559J)- reg.

Please refer to the subject mentioned above.

The Exporter M/s. Honoly Impex (IEC: GOEPS9559J) has filed 05 shipping bills No. 3622761, 3622764, 3622765, 3622774 & 3622775 all dated 01.09.2023 for export of RMG. Based on the NCTC inputs, the same was hold by this unit vide hold letter dated 08.09.2023.

Red Flags by NCTC are as follows:

1. Newly registered exporter, which is a Proprietorship firm.
2. Spurt of exports to risky countries with suspicious local supply chain.
3. Export of sensitive commodities viz. RMGs to high risk consignees and sensitive destination situated in SOMAALIA
4. As multiple SBs have been filed on same day in a spurt manner, there is high probability of mis-declaration, misclassification and over-valuation for higher undue export benefits and ITC refunds.
5. The supply chain of the exporter is non-existent.
6. No inward supply of any goods to the exporter. The goods appear to be locally procured without payment of proper tax.
7. As per the GST registration certificate, the partner appears to be only a front man with meagre financial resources
8. Mr.Babar Navkhand Shankar is licensor of the business premise. He has rented it to the exporter w.e.f. 22.05.2023 as per rent agreement. It is also observed that Mr.Babar Navkhand Shankar has rented same premise to Taufik naeem Bagwan on 13.06.2023 , who is proprietor of Mr.Bivety impex which is also identified as risky exporter vide NCTC Alert No. 417/EXP/2023- 24:Urgent/Confidential: Live risky export consignments at INNSA1-M/s. BIVETY IMPEX (IE Code DOHPB0144C) dtd. 25th August 2023.
9. The genuineness of the rent agreement and the firms need to be verified.

Thereafter, the subject goods under 05 shipping bills was 100% examined by SIIB(X) under Panchanama dated 14.09.2023. After market enquiry, FOB value is re-determined as given below:-

| Sr. No. | SB No. | Item | Declared FOB | Re Determined FOB | Claimed Drawback | Re-determined Drawback |
|---------|---------------------------|---------------------------------------|-----------------|-------------------|------------------|------------------------|
| 1 | 3622774 dtd 01.09.2023 | Men's Shirt of Cotton | 61,15,064/- | 46,79,964/- | 134531.4 | 102959.22 |
| 2 | 3622761 dtd 01.09.2023 | Men's Shirt of Cotton | 59,62,172/- | 45,62,954/- | 131167.77 | 100384.98 |
| 3 | 3622775 dtd 01.09.2023 | Polyester Dupatta 4 Yard Ladies | 84,255/- | 49,621/- | 2527.65 | 1488.64 |
| | | Men's Shirt of Cotton | 5,65,762.5/- | 432,988/- | 124467.65 | 9525.73 |
| 4 | 3622765 dtd 01.09.2023 | Men's Shirt of Cotton | 57,95,100/- | 44,35,091/- | 127492.2 | 97572 |
| 5 | 3622764 dtd 01.09.2023 | Men's Shirt of Cotton | 59,18,400/- | 49,69,101/- | 130204.8 | 109320.21 |
| | | | 2,44,40,752.5/- | 1,91,29,719/- | 6,50,391/- | 4,21,251/- |

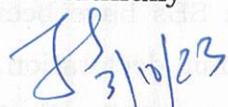
The exporter has claimed RoSCTL benefits in the shipping bills and shipping bills are filed under LUT.

As further investigation is still pending with regard to DYCC test report, GST verification etc. Meanwhile, the exporter vide letter dated 27.09.2023 has requested for provisional release of the goods for Back to Town purpose.

This office has no objection for provisional release of the goods for Back to Town covered under shipping bills No 3622761, 3622764, 3622765, 3622774 & 3622775 all dated 01.09.2023.

This issues with approval of The Commissioner of Customs(In-situ), SIIB(X), JNCH.

Yours Faithfully



(Jay Shah Manoj)
Asst. Commissioner of Customs
SIIB (X), JNCH

Encl:- Copy of shipping bills & packing list.

o/c

Statement of Mr. Tabrez Asif Shaikh, Proprietor of M/s Honoly Impex (IEC-GOEPS9559J) recorded under section 108 of the Custom Act, 1962 in the Office of SIIB(X), JNCH, Nhava Sheva situated at C-604, Special Investigation and Intelligence Branch, Jawaharlal Nehru Custom House, Nhava Sheva, Distt:- Raigad, Maharashtra-40070 on 27.09.2023.

In compliance to the Summons issued under signature of Shri Kapil, Appraiser of Customs, SIIB(X), I present myself on behalf of the Exporter to give statement u/s 108 of Custom Act, 1962. I have been explained the provisions of section 108 of Custom Act, 1962. I have also been explained that giving false evidence under these enquiries is an offence punishable u/s 193 of the Indian Penal Code 1860. I am also informed that this statement of mine can be used as evidence against me or any other person in any court of law, or for any adjudication proceedings. Having been understood the provisions of sections 108 of the Customs Act 1962, I am giving my true, correct and voluntary statement without any pressure or manipulation which goes below:

My full name is Mr. **Tabrez Asif Shaikh**, I stay at Flat no-253, Satchidanand CHS, Tilak Road, Kalyan. I am 28 years old and I can read, write, and understand Hindi and English. I have studied till HSc from Mumbai. I am requesting officer to type my statement on computer as per my say. My mobile No is 8691941470. I am staying at the above mentioned address along with my wife and son. For the proof of my identity, I am submitting self-attested copy of my Aadhar Card No 757357606876.

On being asked regarding my company, I state that this company was established in having IEC-GOEPS9559J. On being asked regarding nature of my work in company, I state that the company is small and new which have started in Trading of Ready made garments in year 2023.

On being asked about my company's office, I state that the Company's office is situated at GROUND FLOOR, SHOP NO 12, YAMUNA CHS, PLOT 12 , Kamothe Flyover, Sector 17, Kamothe, Navi Mumbai Raigad , NAVI MUMBAI , RAIGAD , MAHARASHTRA, 410209. I am submitting the copy of IEC as proof of my Company address. I put my dated signature on the document as a token of submitting the same.

Q.1 What is your role in the company M/s Honoly Impex (IEC-GOEPS9559J)? Who did you sent here to present before Customs?

Ans. I am the Proprietor of M/s Honoly Impex (IEC-GOEPS9559J). As my goods are stuck at Customs, I present voluntarily myself before Customs.

Q.2 What do you know about 05 Shipping Bills no-3622761, 3622764, 3622765, 3622774, 3622775 all dated 01.09.23?

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Ans. Yes, we filed these 05 shipping bills through our CHA M/s Perfecto Logistics who later informed us that these all 05 Shipping bills were hold by SIIB(X) and the goods will be examined 100%.

Q.3 Do you know that your goods you have misdeclared the goods in terms of valuation. Do you agree with 100% examination done under Panchanama dated 14.09.2023? Were you present during examination?

Ans Sir, the goods were rightly declared in terms of quantity and description and I agree with examination done under Panchanama dated 14.09.2023. I sent my authorized representative CHA Pramod Kumar Jha for examination.

Q.4 What was your intention behind this misdeclaration of value in said shipping bill?

Ans Sir, I again state that it was unintentional mistake. Now as we have come to know of this mistake, we decided against going for export and cancelled the shipment.

Q.5 Do your company and its supplier file GST return regularly. If yes, please provide evidences alongwith e-way bills of the said consignments?

Ans. Sir, we have filed Last GSTR3B filed on 15.09.2023 but after cancellation of this order, I havenot brought all documents. I will submit e-way bill in 03days.

Q 6. It came to notice that you are residing at Chawl. What is your source of income? Also, your company has same address as of other company named M/s Bivety Impex?

Ans. Sir, I again state that the Company is in existence and we buy goods on credit. Also, as it is rental property, M/s Brevity Impex may be earlier tenant but at present, it is in my ownership only. I will submit original Rent agreement copy as a proof of it.

Q 7. Do any person from CHA M/s Perfecto Logistics known to you?

Ans. Yes sir, I came to know through my friend about Mr Pramod Kumar & Rajan bhai employee of M/s Perfecto Logistics who also visited our premises also for KYC, you can ask them.

Q 8. You are just frontman having no financial sources of income? Do you file ITR? What's your say?

Ans. I don't agree. I will ask my CA regarding ITR returns and submit within 03days.

Q 9. How did you get the finance money of more than one crores to buy goods for export?

Ans Sir, I again state that we are merchant exporter and mostly purchases the goods on credit.

Q 10. Are you actual owner of the goods to be exported vide said 05 shipping bills as financial sources appears meagre to operate business of more than 03 crores?

Ans. Yes sir, I am the proprietor of M/s Honoly Impex and owner of these goods. I have VALID IEC issued from DGFT itself and submitting its signed copy.

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Q 11. If you are owner of the goods, how did you brought the goods from supplier, give evidence as your supply chain appears non-existent?

Ans Sir, I again state that we are merchant exporter and mostly purchases the goods on credit from different domestic suppliers in Mumbai & nearby areas. Regarding non-existent of suppliers, I don't have much ideas but I will ask my CA in detail and submit their Tax invoices within 05days.

Q.12 It came to notice that your premises has no business activities then why it should not be considered that someone else is actual owner of the goods behind you?

Ans I don't agree. We just started to export and I am IEC holder given by DGFT and owner of goods. I am the owner of the goods.

Q.13 Have you ever been penalized by Customs, GST or any Govt agency till date?

Ans. No Sir, however, as per Central Govt initiative, GST verification going on in all Mumbai Commissionerate including our company. We have submitted all deficient documents to GST officials to their satisfaction recently.

Q.14 What else you want to say?

Ans. Sir, during examination our goods found as declared in terms of quantity, and description, even then due to so much delay in export, this order was cancelled by foreign buyer. Now, I request to release my goods **provisionally back to Town** till pending investigation as we are facing heavy loss and need cash to continue our business at the earliest. Finally, we request you to finalize the case at the earliest and we are ready to cooperate with the investigation. Kindly take lenient view on this.

The above statement of mine running into 03 pages has been given as my true, correct and voluntary without any force, threat, inducement or coercion. On my request, the said statement has been typed on the office computer of SIIB (X), JNCH, Nhava Sheva, Dist. Raigad, Maharashtra-400707 as per my say and as per my request. I certify, it has been recorded exactly as stated by me in response to questions raised to me during the proceedings. I therefore affix my dated signature on every page of the statement in token of having been recorded correctly as stated by me. I have nothing more to add. Statement of mine is correctly recorded as per my say.

Tabrez 27/9/2023

(Mr. Tabrez Asif Shaikh)

Proprietor of M/s Honoly Impex ,

by
Typed, me,

Ashok Nayak
(Ashok Nayak) 27/09

IO, SIIB(X), JNCH

before me

Kapil
27/9/23
(Kapil)

SIO/SIIB(X)

SUMMONS

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

To,

The proprietor M/s Honoly Impex

Ground floor, Shop no-12, Kamothe flyover, Sector-17, kamote, Navi Mumbai-410209

WHEREAS, I, **Kapil** am making inquiry in connection with **export vide 05 SBs all dated 01.09.2023 i.e SB no-3622761,3622764,3622765,3622774 & 3622775** 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 **2024-03-08 at 04:00: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 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 **21** day of **February, 2024** at **JNCH.**



Name : **Kapil**

Signature : *[Handwritten Signature]*

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

Seal of Office.

o/c

Em- 172737115 IN
dt 21.02.24

OK

SUMMONS

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

To,

The Proprietor M/s HONOLY IMPEX

G FLOOR, SHOP NO 12 , KAMOTHE
FLYOVER, SEC 17 , KAMOTHE NAVI MUMBAI
- 410209

EM 955378635 IN

18/4/24

WHEREAS, I, **Kapil** am making inquiry in connection with
export vide SB no-3622761 , 3622764 , 3622765 , 3622774 , 3622775 ALL DATED 01.09.2023
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 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 **2024-05-03** 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 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 :



Designation :

Superintendent / Appraiser / Senior Intelligence Officer

Seal of Office.



SUMMONS

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

To,

EM956229765IN
18/10/2024

The Proprietor M/s HONOLY IMPEX

G FLOOR, SHOP NO 12, KAMOTHE FLYOVER,
SEC 17, KAMOTHE NAVI MUMBAI- 410209

WHEREAS, I, **Jaganpreet** am making inquiry in connection with **Export vide SB no- 3662261, 3622764, 3622765, 3622775 ALL dated 01.09.2023** 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 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 / or by an authorised agent on **2024-10-25** at **02:30: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 229 and section 267 of Bharatiya Nyaya Sanhita, 2023 (45 of 2023) and non-compliance of this summon is an offence punishable under section 208 and section 210 of Bharatiya Nyaya Sanhita, 2023 (45 of 2023).

Given under my hand and seal of office to-day the **16** day of **October, 2024** at **JNCH**

Seal of Office.

Name : **Jaganpreet**Signature : 

Designation :

Superintendent / Appraiser / Senior Intelligence Officer

SUMMONS

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

To,

EM097935349IN02/12/24

THE Proprietor M/s. Honoly Impex

Ground Floor, Shop No.-12, Kamothe Flyover,
Sector-17, Kamothe, Navi Mumbai-
Maharashtra 410209

WHEREAS, I, **Jaganpreet** am making inquiry in connection with Shipping Bills No. 3662261, 3622764, 3622765, 3622775 all dated 09.09.2023 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 & purchase GST tax invoice of the subject consignment
2. ITR and GSTR2A or GSTR1
3. BRC of past consignments, PFMS linked drawback Bank account statement etc

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 **2024-12-10** 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 **26** day of **November, 2024** at **JNCH**

Seal of Office.

Name : **Jaganpreet**

Signature :

Designation :

Superintendent / Appraiser / Senior Intelligence Officer

DIN User Dashboard

Generate DIN

Logout

- **CBIC-DIN-20230978NW0000777F1D**

SUMMONS

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

To,

**The Proprietor, M/s
Honoly Impex**

**Shop no-12, Yamuna
CHS, Secor-17,
kamothe, Navi
Mumbai**

WHEREAS, I, **Kapil** am making inquiry in connection with **SB no-3622761 & others all dated 01.09.23** 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, GSTR etc**
- 2. Rent agreement copy, Address proof etc**
- 3. ITR, authorization letter etc**

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 **2023-09-27** 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 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 **September, 2023** at **JNCH**

Name : **Kapil**

Signature :

Kapil
27/9/23

Designation :

**Superintendent / Appraiser / Senior Intelligence
Officer**

Seal of Office.

Tabrez
27/9/23

OK

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SUMMONS

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

To,

The Director/Authorized representative, M/s.
M/s. Honoly Impex

EM963121469IN

22/01/25

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

WHEREAS, I, **Jaganpreet** am making inquiry in connection with Shipping Bills No. 3622761, 3622764, 3622765, 3622774 & 3622775 all dtd. 01.09.2023 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. *Honoly Impex*
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 **2025-01-31** 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 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 **22** day of **January, 2025** at **JNCH**Name : **Jaganpreet**

Signature

Jaganpreet
22/01/25

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 Honoly Impex
 Ground Floor, Shop No. 12, Yamuna CHS, Plot
 No.-12, near kamothe Flyover, Sector-17,
 Kamothe, Navi Mumbai, Maharashtra-410209

EM9631214419N
 22/01/25

WHEREAS, I, **Jaganpreet** am making inquiry in connection with
 Shipping Bills No. 3622761, 3622764, 3622765, 3622774 & 3622775 all dtd. 01.09.2023 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 consignment & Bank statement of PFMS linked bank account
 2. ITR, GSTR2A or GSTR1 RELATED TO THIS CONSIGNMENT
 3. E-WAY BILL & PURCHASE GST TAX INVOICE OF 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 / or by an authorised agent on 2025-01-30 at 11:30:AM at the office of c-604, siib(x), jnch, NHAVA SHEVA, Dist- Raigad, Maharashtra 400 707.

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

Given under my hand and seal of office to-day the 21 day of 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.
Perfecto Logistics (11/2690),

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

EM963121565IN

22/01/25

WHEREAS, I, **Jaganpreet** am making inquiry in connection with
Shipping Bills No. 3622761, 3622764, 3622765, 3622774 & 3622775 all dtd. 01.09.2023 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. M/s Honoly Impex (IE Code GOEPS9559J)
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 **2025-01-30** at **11:30:AM** at the office of **C-604, SIIB(x), 6th floor, JNCH, Nhava Sheva, Dist- Raigad, Maharashtra 400 707.**

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

Given under my hand and seal of office to-day the **21** day of **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/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 75511

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 : *Jaganpreet*
20/02/25

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.
Perfecto Logistics (11/2690),F-120, 1st floor, Haware Fantasia Business Park,
Sector 30A, Vashi-400703.

EM963121565IN

22/01/25

WHEREAS, I, **Jaganpreet** am making inquiry in connection with Shipping Bills No. 3622761, 3622764, 3622765, 3622774 & 3622775 all dtd. 01.09.2023 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. M/s Honoly Impex (IE Code GOEPS9559J)
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 **2025-01-30** at **11:30:AM** at the office of **C-604, SIIB(x), 6th floor, JNCH, Nhava Sheva, Dist- Raigad, Maharashtra 400 707.**

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

Given under my hand and seal of office to-day the **21** day of **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.
Perfecto Logistics (11/2690)**

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

WHEREAS, I, **Jaganpreet** am making inquiry in connection with **Shipping Bills No. 3622761, 3622764, 3622765, 3622774 & 3622775 all dtd. 01.09.2023** 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. Reason for not attending last summonses

2. Present yourself for statement and KYC documents of M/s. M/s Honoly Impex (IE Code GOEPS9559J)

3. any other relevant documents in respect of S/B No. 3622761, 3622764, 3622765, 3622774 & 3622775 all dtd. 01.09.2023

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

