

F.No. CUS/SIIB/ALT/809/2024-SIIB(X)

Date: ०१ .01.202६

F. No. CUS/ASS/PTF/10/2025-CEAC

SCN No.: 1822 /2025-26/ADC/CEAC/NS-II/CAC/JNCH

DIN No.: 20260178NTD000000A252

SHOW CAUSE NOTICE UNDER SECTION 124

Sub: -Investigation into overvaluation and mis-classification of goods covered under shipping bill no. 7041793 dated 27.01.2024 attempted to be exported by M/s Janta Traders (IEC- ACPPZ6257P)

M/s Janta Traders (IEC- ACPPZ6257P) having its registered office address at 9th floor, Office no. 910, Mastermind-V, Aarey colony road, Royal Palms Mumbai, Maharashtra- 400065 had filed Shipping bill No. 7041793 dated 27.01.2024 through their Customs Broker M/s YSR Logistics (License No. 11/2708) for export of RMG and Miscellaneous items. The details of the same are tabulated as under:-

TABLE-I

Sr. No.	SB No. & Date	Description of Goods	Declared FOB (in Rs.)	Claimed DBK (in Rs.)	RODTEP Claimed (in Rs.)	ROSC TL Claimed (in Rs.)	IGST (in Rs.)
1	7041793 dated 27.01.2024	RMG and Misc items	79,93,120/-	2,14,771/-	10,002/-	3,17,955/-	LUT

2. On the basis of specific intelligence, regarding export of suspicious consignment of M/s Janta Traders (IEC- ACPPZ6257P) covered under Shipping bill No.7041793 dated 27.01.2024 (hereinafter referred to as "Shipping Bill") (RUD-I) filed by Customs Broker M/s YSR Logistics (License No. 11/2708) at JWR CFS. The subject goods were kept on hold vide Hold No. 259/2022-23/SIIB(X) dated 02.02.2024 for examination of the same as the supply chain of the exporter appeared to be fake/manipulated and the declared value of the goods appeared to be very highly overvalued and mis-declared to avail illegitimate claim of drawback and other export incentives. Hence the case was taken up by this unit for detailed investigation.

3. Consequently, the subject goods pertaining to the above Shipping Bill were then examined under Panchanama dated 02.02.2024 (RUD-II) in the presence of two independent Panchas, representatives of Customs broker. During the 100% examination, the goods under above-mentioned shipping bill

were found as declared in terms of quantity and declared description in the said shipping bill. Representative Sealed Samples (RSS) of the readymade garments from the shipping bill were randomly drawn for the purpose of testing and further investigation.

4. The representative sealed samples of the readymade garments pertaining to the shipping bill were forwarded to DYCC, JNCH for testing. The DYCC, JNCH forwarded the test report to SIIB(X), JNCH (**RUD-III**). The details of the DYCC report inter-alia, are given below: -

TABLE-II

Shipping Bill No.	Item Description	Lab No.	Report
7041793 dated 27.01.2024	Ladies Maxi of MMF	159/SIIB (X) dated 15.02.2024	The sample as received is in the form of printed woven readymade garment (Maxi) having embroidery on front side made with metallized polyester yarns and plastic sequences. The base fabric is wholly composed of spun yarns of viscose. Total weight of sample= 332.3g GSM of base fabric = 105.6
	Men's Kurta of Cotton	158/SIIB(X) dated 15.02.2024	The sample as received is in the form of readymade garment (kurta and pant). Total wt. of the sample = 383.4g 1. Kurta: - In the form of yarn dyed woven readymade garment full sleeves with collar having buckram inside. It has embroidery on collar and front side. It has plastic buttons attached on front side with one spun and other filament ply. The other side is made of filament yarns. It is wholly composed of polyester. Total wt. of Kurta = 256.3 g Wt. of buckram = 3.5g Wt. of plastic buttons =1.2g GSM of yarn dyed woven base fabric = 118.05 2. Pant: -In the form of woven readymade garment. It is made of spurn yarns on one side and filament yarns on other side, it is wholly composed of polyester. Total wt. of pant = 127.1g GSM of pant = 91.7
	Girls Frock of MMF	157/SIIB(X) dated 15.02.2024	The sample as received are in the form of a readymade garment (Girls Frock). It has frock, purse & belt. Total wt. of the sample = 301.25 g Wt. of frock = 273.6 Wt. of purse = 10.06g Wt. of belt = 17.05 g Frock: -The sample is in the form of dyed and printed readymade garment. The top of fabric is made of dyed and printed woven fabric of filament yarns and lower is made of dyed knitted fabric of filament yarns. It is wholly composed of polyester. GSM of woven fabric = 105.2 Belt & Purse: - The belt and purse is composed of polymeric materials.

4.1 As per the DYCC test report the item "Mens Kurta of cotton" is found mis-declared in terms of description and classification. The correct classification and corresponding export incentives will be as follows:

Table-III

Shipping bill no & Date	Description of goods	Declared					Re-determined				
		RITC	FOB	Drawback	RoSCTL	Total export incentive	RITC	FOB (as per market report)	Drawback	RoSCTL	Total export incentive
7041793 dated 27.01.2024	Men's Kurta of Cotton	62114999	31705	62110601 B @2.1% 665.80/-	62110601 B @ (13.8/pcs+ 2.00%) 1241.29/-	1907/-	62079990	20999.97/-	62070103 @2.7% 567/-	62070103 @ 3.8% 798/-	1365/-

5. To ascertain prevailing market value of the goods, the market enquiry of the goods 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 08.02.2024 alongwith the authorised representative of the exporter (RUD-IV). On the basis of Market Enquiry report dated 08.02.2024, it is observed that the goods have been mis-declared in terms of valuation. The re-determined FOB value of the goods under the subject shipping bill no. 7041793 dated 27.01.2024 and corresponding export incentives would be as below:

TABLE- IV

Sr. No.	SB & Date	Item Description	Declared (in Rs.)			Re-determined (in Rs.)		
			FOB	DBK	ROSCTL	Re-determined FOB Value as per market enquiry	DBK	ROSCTL
1	7041793 dated 27.01.2024	Boys 2 PC set of MMF	7856.9	369.27	373.17	3363.94	158.11	159.79
2		Boys Kurta of Cotton	177661.89	3730.90	7251.64	91769.60	1927.16	4496.71
3		Boys Pant of Blend Containing cotton and MMF	60230.79	1806.92	3258.48	22303.05	669.09	1206.6
4		Boys Shirt of Blend Containing Cotton & MMF	34908.16	872.70	1717.2	13090.95	327.27	645.38
5		Boys Shorts of Blend Containing Cotton & MMF	56800.91	1931.23	2341.32	26160.74	889.47	1137.99
6		Boys T-Shirt of Blend Containing Cotton & MMF	56096.82	1851.20	1972.85	27008.56	891.28	1026.33
7		Girls Frock of MMF	856242	24831.03	40671.51	422664.96	12257.28	20076.59
8		Girls Leggings of Blend Containing Cotton and MMF	56822	1647.82	2471.74	27321.11	792.31	1188.47
9		Girls Maxi of MMF	2550874	68873.59	93313.65	956266.67	25819.20	36338.13
10		Ladies Gown of MMF	1188558	32091.05	42109.68	663765.79	17921.68	25223.1

11		Ladies Kurti of Cotton	22819.18	730.21	1380.56	13548.44	433.55	819.68
12		Girls Leggings of Blend Containing Cotton and MMF	86525.14	2941.85	4681.01	39497.05	1342.90	2136.79
13		Ladies Maxi of MMF	826522.24	22316.10	29556.68	477160.57	12883.34	18132.1
14		Ladies Pant of Blend Containing cotton and MMF	66246.46	1126.19	3583.93	35931.83	610.84	1943.91
15		Ladies TOP of Blend Containing Cotton & MMF	26187.3	759.43	1128.47	13818.20	400.73	601.09
16		Mens Kurta of Cotton	31704.75	665.80	1241.29	20999.97	441.00	1027.20
17		Mens Pant of Blend Containing Cotton and MMF	16305.3	554.38	649.65	9381.77	318.98	408.11
18		Mens Shirt of Blend Containing Cotton and MMF	4323.38	108.08	190.8	2372.73	59.32	116.98
19		Mens Track Short of MMF	321066.18	12521.58	10975.73	151309.43	5901.07	5749.76
Total			64,47,751/-	1,79,729/-	248869/-	30,17,735/-	84,045/-	1,22,435/-

5.1 Since as per DYCC test report the goods under shipping bill no. 7041793 dated 27.01.2024 declared as "Mens kurta of cotton" was found mis-declared in terms of description and classification. Accordingly, the FOB value will be taken from market survey report which has been re-determined at point no. 16 in table-IV and corresponding export incentives will be taken from Table-III. Hence total FOB value and export incentives of goods for which market enquiry was conducted would be as below: -

Table-V

Declared			Re-determined		
Total FOB value (in Rs.)	Drawback (in Rs.)	RoSCTL (in Rs.)	Total FOB Value (in Rs.)	Drawback (in Rs.)	RoSCTL (in Rs.)
64,47,751.40	1,79,729.33	248869.36	30,17,735.36	84,170.58	1,22,205.51

5.2 As per market survey report & DYCC report tabulated above it has been seen that the total FOB value, Drawback and RoSCTL of the items for which market enquiry were conducted, dropped to 46.80%, 46.83% and 49.10% respectively. Hence the total FOB value, Drawback and RoSCTL for the shipping bill No. 7041793 dated 27.01.2024 redetermined on the same percentage and RoDTEP of the shipping bill is redetermined on the percentage value of 47.97 % (average value of 46.83% (Drawback drop %) and 49.10% (RoSCTL drop %)). The redetermined FOB value and export incentives for the shipping bill No. 7041793 dated 27.01.2024 would be as below: -

Table-VI

Declared value (in Rs)					Redetermined value (in Rs)					Difference of export incentive (in Rs.)
FOB	Drawback	RoSCTL	RoDTEP	Total export incentives	FOB	Drawback	RoSCTL	RoDTEP	Total export incentives	
79,93,120/-	2,14,771/-	3,17,955/-	10,002/-	5,42,728/-	374078/-	100577/-	156116/-	4798/-	261491/-	281237/-

5.3 As can be seen from the table above, based on the market enquiry conducted on 08.02.2024, it appears that some items declared by the exporter in the Shipping Bill No. 7041793 dated 27.01.2024 have been mis-declared in terms of their value. The total value of the goods has been re-determined based on the market survey report dated 08.02.2024 and DYCC report. The export incentive such as Drawback, RoDTEP & 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. 79,93,120/- 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.

6.Re-determination of Valuation

6.1 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.

6.2 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.

6.3 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.

6.4 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 08.02.2024. Value of the goods was taken from 3 different shops/dealers and average of their prices was taken as market value of the same. The details of the determination of the value is summarized in the Market Survey Report dated 08.02.2024.

7. It can thus be seen that the goods are mis-declared in terms of their value, description and classification to avail undue export incentive and thereby the goods covered under shipping bill no. 7041793 dated 27.01.2024 are liable for confiscation under the provisions of Section 113(i), 113(ia), 113(ja) of the Customs Act, 1962.

8. Further, an alert was inserted against the exporter to withhold the export incentives of M/s Janta Traders (IEC- ACPPZ6257P) till further investigation.

9. The exporter vide their letter received dated 06.02.2024 has requested for provisional release of the goods for Export. The request of the exporter was accepted by the adjudicating authority as per the provisions of Board Circular no.01/2011 dated 04.01.2011 and 30/2013 dated 05.08.2013 and NOC dated 09.02.2024 for the provisional release of the goods for export covered under Shipping bill no. 7041793 dated 27.01.2024 was granted on execution of Bond equivalent to FOB value of the subject goods and on submission of Bank Guarantee amounting to Rs. 1,00,000. (RUD-V).

10. Further, to ascertain the verification of genuineness of supply chain of the exporter letters were issued to Mumbai -East Commissionerate, Mumbai, to verify the genuineness of the exporter and to take the necessary action at their end, if any adversity is found. In the response to the letter the CGST authorities, Mumbai-East vide their letter dated 14.01.2025 has forwarded reply to the queries relating to M/s. Janta Traders (GSTIN: 27ACPPZ6257P1Z9) (RUD-VI) is as under: -

On the basis of the outcome of the physical verification and upon interaction with the persons available at that, it prima facie appears that M/s. Janta Traders (Trade Name) purportedly registered in the name of Shawez Md. Zubair Khan (Legal Name) was a fake/bogus entity which was opened for the purpose of fraudulent availment passing on the Input Tax Credit.

11. Further, in order to record the statement of M/s Janta Traders (IEC-ACPPZ6257P, under section 108 of Customs Act, 1962 03 Summons have been issued vide dated 29.01.2025, 11.02.2025 and 18.02.2025 on their IEC address to appear before the office of SIIB(X), 4th floor, B-403, Jawaharlal Nehru Custom House, Nhava Sheva, Taluka-Uran, Dist: Raigad, Maharashtra-400707 to record statement u/s Section 108 of the Customs Act, 1962 (RUD-VII). These letters were found to be served. It is observed that sufficient opportunity has been given to exporter but they chose not to join investigation proceedings. Considering the scenario, there is no option but to proceed with the investigation proceedings in terms of merit of the case.

12. Further, since it was found that sufficient opportunity has been given to exporter but they chose not to join investigation proceedings in respect of the ongoing investigations, the Customs Broker in the instant case M/s. YSR Logistics (License No. 11/2708) was summoned to appear before this office. Accordingly, Statement of Shri Rajan A Sarang, G card holder of M/s. YSR Logistics, was recorded on 24.02.2024 under Section 108 of the Customs Act, 1962(RUD-VIII) wherein he inter alia stated that:-

- On being asked about their work, he stated that he has been associated with M/s YSR Logistics. The firm has been engaged in handling import and export clearance at JNCH, Mumbai Port and ACC since 2023. He has been working as G-Gard holder with the firm since the year 2023.
- On being asked about the procedure followed by their CB during filing a Shipping Bill, he stated that they seek KYC documents from exporter and verify whether their AD Code, IFS Code etc. are registered in EDI Section of particular Customs port. If exporter is first time exporter then they do First Time Export registration formality at CEAC, JNCH. Thereafter, we guide our exporters verbally to send us all necessary documents as per exporting commodity on our e-mail id and also ask whether they want to claim export benefits or not. After that we create checklist based on the documents submitted by the exporter. Thereafter we sent the checklist to exporter for approval, after getting approval from exporter, we file Shipping Bill on behalf of exporter on ICEGATE.
- On being asked about the goods being exported under the said Shipping Bill, he stated that the Shipping Bill No. 7041793 dated 27.01.2024 was filed by us on behalf of exporter M/s Janta Traders (IEC- ACPPZ6257P, and the goods being exported under the said Shipping Bill was 'RMG & other miscellaneous items.
- On being asked about the verification of KYC of the exporter, he stated that they did physically verify address at the time of KYC before filing Shipping Bills. all the KYC details like IEC registration copy, GSTIN registration copy, pan card copy, aadhaar card copy, Bank cheque for account detail and for the address proof we took Electricity bill of the Company M/s Janta Traders (IEC- ACPPZ6257P.
- On being asked about the exporter found to be non-genuine as per GST verification, he stated that they are not aware of this. Before filling the shipping bills on behalf of the said exporter they had conducted the KYC verification and during KYC verification the GSTIN was verified and it was active after that they had not verified GSTIN of the said exporter.

- On being asked about the valuation as per the Market Survey report, he stated they had filed shipping bill on behalf of the said exporter on the basis of tax invoices provided to us by exporter M/s Janta Traders (IEC-ACPPZ6257P and they did not take any measures to verify the value of the goods declared in the invoices.
- On being asked about the exporter has not turn up for depositing statement, he stated they are not aware about the Summons issued to the exporter, they had visited the office of said exporter situated at 9th Floor, Office no 910, Mastermind-V, Aarey Colony Road, Royal Palms, Aarey Colony, Mumbai during the KYC verification. After that they are not in contact with the said exporter. They have diligently performed our duties as mandated under the regulation 10 (d) of the CBLR, 2018.
- On being asked about the compliance as per the regulation 10(n) of the CBLR, 2018, he stated for checking the authenticity of declared address of the client, a staff from their office goes to the registered premises and collects the address proof. For the IEC and GSTIN number verification, the client provides us with GST registration certificate and IEC registration certificate. Thereafter, they prepare documents accordingly.

13. From the above, it appears that, the exporter has illegally claimed Drawback, RoSCTL and RoDTEP by exporting goods at inflated price on the basis of invoices. The re-determined FOB value of the said goods covered under the above-mentioned Shipping Bill comes to Rs. 37,40,780/-as against the declared FOB value of Rs. 79,93,120/- by inflating the FOB value and mis-declaring the goods, the exporter was attempting to claim Drawback of Rs. 2,14,771/-, RoSCTL of Rs. 3,17,955/-& RoDTEP of Rs. 10,002/-whereas they were eligible for Drawback of Rs. 1,00,577/-, RoSCTL of Rs. 1,56,116/-and RoDTEP of Rs. 4,798/--respectively.

14. Further, on perusal of the past export data in respect of the subject exporter in ICES 1.5 system, the following shipping bills have been found wherein foreign remittance has not been received as per FEMA regulation. The details of the shipping bills are as under: -

Table-VII

Sr No.	S/B	Declared FOB (in Rs.)	FOB to be realized (in FC)	Drawback (in Rs.)	RoSCTL (in Rs.)	RoDTEP (in Rs.)	IGST	FOB actual realized (in FC)
1	5313579 dated 11.11.2023	41,95,705/-	50,919/-	77,686/-	76,317/-	41,996/-	LUT	0

14.1 In view of above, no foreign remittance has been received in the above mentioned shipping bills as mandated under FEMA regulations, by the exporter in any of the past shipments. Further, as per Rule 18 (1) of the Customs and Central Excise Duties Drawback Rules, 2017, if an amount of drawback & Rosctl have been paid to an exporter but the sale proceeds in respect of such export goods has not been realized within the time allowed under the Foreign Exchange (FEMA), 1999, such drawback & Rosctl amount is recovered. Hence, the export incentives claimed by the exporter in all the Shipping Bills shall be

demanded back along with applicable interest in terms of rule 18 of Customs and Central Excise Duties Drawback Rules, 2017 in terms of Notification No. 76/2021-Cus(N.T) dated 23.09.2021, 77/2021-Cus (N.T) dated 24.09.2021 & 25/2023-Cus (N.T) dated 01.04.2023 and section 28AAA read with section 28AA of the Customs Act, 1962 and thus, the goods exported vide past shipping bill wherein foreign remittance have not been received as detailed at Table-VII having FOB of Rs. 41,95,705/-, though not available for confiscation, appears liable to be confiscated under Section 113(ia) & 113(ja) of the Customs Act 1962.

15. RELEVANT PROVISIONS OF LAW APPLICABLE IN THIS CASE: -

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

Section 50: Entry of goods for exportation:

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

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

(2) The Exporter of any goods, while presenting a shipping bill or bill of export, shall make and subscribe to a declaration as to the truth of its contents. (3) The Exporter who presents a shipping bill or bill of export under this section shall ensure the following, namely:-
(a) the accuracy and completeness of the information given therein;
(b) the authenticity and validity of any document supporting it; and
(c) compliance with the restriction or prohibition, if any, relating to the goods under this Act or under any other law for the time being in force.

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

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

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

Section 114(iii): Any person who, in relation to any goods, does or omits to do any act which act or omission would render such goods liable to confiscation under section 113, or abets the doing or omission of such an act, shall be liable, in the case of any other goods, to a penalty not exceeding the value of the goods

as declared by the Exporter or the value as determined under this Act, whichever is the greater;

Section 114AA. Penalty for use of false and incorrect material.—If a person knowingly or intentionally makes, signs or uses, or causes to be made, signed or used, any declaration, statement or document which is false or incorrect in any material particular, in the transaction of any business for the purposes of this Act, shall be liable to a penalty not exceeding five times the value of goods

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

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

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

Section 28AAA. Recovery of duties in certain cases.—(1) Where an instrument issued to a person has been obtained by him by means of — (a) collusion; or (b) wilful mis-statement; or (c) suppression of facts, for the purposes of this Act or the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992), by such person or his agent or employee and such instrument is utilised under the provisions of this Act or the rules made or notifications issued thereunder, by a person other than the person to whom the instrument was issued, the duty relatable to such utilisation of instrument shall be deemed never to have been exempted or debited and such duty shall be recovered from the person to whom the said instrument was issued: Provided that the action relating to recovery of duty under this section against the person to whom the instrument was issued shall be without prejudice to an action against the importer under section 28.

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

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

B. Customs and Central Excise Duties Drawback Rules, 2017

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

Rule 18: Recovery of amount of Drawback where export proceeds not realized. -

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

Foreign Trade (Development and Regulation) Act, 1992

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

Foreign Trade (Regulation) Rules, 1993

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

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

(1) Subject to rule 8, the value of export goods shall be the transaction value.

(2) The transaction value shall be accepted even where the buyer and seller are related, provided that the relationship has not influenced the price.

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

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

(1) "the value of the export goods shall be based on the transaction value of

goods of like kind and quality exported at or about the same time to other buyers in the same destination country of importation or in its absence another destination country of importation adjusted in accordance with the provisions of sub-rule (2).

(2) In determining the value of export goods under sub-rule (1), the proper officer shall make such adjustments as appear to him reasonable, taking into consideration the relevant factors, including –
(i) Difference in the dates of exportation,
(ii) Difference in commercial levels and quantity levels,
(iii) Difference in composition, quality and design between the goods to be assessed and the goods with which they are being compared,
(iv) Difference in domestic freight and insurance charges depending on the place of exportation”.

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

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

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

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

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

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

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

Customs Brokers Licensing Regulations, 2018:
10. Obligations of Customs Broker.—A Customs Broker shall —(n) verify correctness of Importer Exporter Code (IEC) number, Goods and Services Tax Identification Number (GSTIN), identity of his client and functioning of his client at the declared address by using reliable, independent, authentic documents, data or information;

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

16.1 M/s Janta Traders (IEC- ACPPZ6257P) having its registered office

address 9th floor, Office no. 910, Mastermind-V, Aarey colony road, Royal Palms Mumbai, Maharashtra- 40006 (hereinafter referred to as the "exporter") had filed shipping bill no. 7041793 dated 27.01.2024 for export of RMG and Misc items under Export Promotion Scheme Code 60 (Drawback & ROSCTL), 19 (Drawback) & 00 (Free Shipping bill involving remittance of foreign exchange). The re-determined FOB value of the said goods covered under the above-mentioned Shipping Bill comes to Rs. 3740780/- as against the declared FOB value of Rs. 79,93,120/- by inflating the FOB value and mis-declaring the goods, the exporter was attempting to claim Drawback of Rs. 2,14,771/- and RoSCTL of Rs. 3,17,955/- whereas they were eligible for Drawback of Rs. 100577/- and RoSCTL of Rs. 156116/- respectively.

16.2 As can be seen from the table IV above, based on the market enquiry conducted on 08.02.2024 and DYCC report, it appears that the goods declared by the exporter in the shipping bill no. 7041793 dated 27.01.2024 have been mis-declared in terms of their value, description and classification. During the market enquiry it was found that the value of some items 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, RoDTEP & RoSCTL are therefore re-determined with respect to the re-determined FOB as mentioned in the table-IV 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.

16.3 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.

16.4 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. 79,93,120/- whereas the re-determined FOB value after conducting the Market Survey was Rs. 37,40,780/- 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. Hence, the goods are liable for confiscation under section 113 of the Customs Act, 1962.

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

16.6 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.

16.7 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.

16.8 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.

16.9 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 has been re-determined as Rs. 37,40,780/- as per the market enquiry conducted of the subject goods.

16.10 It is cogent and clear that the exporter M/s Janta Traders (IEC-ACPPZ6257P) had mis-declared the impugned goods in terms of their value and attempted to defraud the Government by claiming undue higher amount of Drawback, Rosctl and other export benefits and thereby acted in a manner which rendered the said goods under shipping bill no. 7041793 dated 27.01.2024 liable for confiscation in terms of the provisions of Section 113(i), 113(ia) and 113 (ja) of the Customs Act, 1962.

17. Further, for the past shipping bills in respect of M/s Janta Traders (IEC-ACPPZ6257P) was retrieved from the ICES 1.5 System wherein one shipping bill has been found wherein foreign remittance has not been received as per FEMA regulation. In the event of non receipt of foreign remittance in the above shipping bills as mentioned Table-VII, the goods covered under the said shipping bills are liable for confiscation and claimed export incentive i.e. Drawback & Rosctl are liable to be demand back from the exporter in terms of Rule 18 of the Customs and Central Excise Duties Drawback Rules, 2017 in terms of Rule 18 of the Customs and Central Excise Duties Drawback Rules, in terms of Notification No. 76/2021-Cus(N.T) dated 23.09.2021, 77/2021-Cus (N.T) dated 24.09.2021 & 25/2023-Cus (N.T) dated 01.04.2023 and section 28AAA read with section 28AA of the Customs Act, 1962.

18. With respect to the Exporter M/s Janta Traders (IEC- ACPPZ6257P), this office sent 03 letters dated 09.02.2024, 06.12.2024 and 04.01.2025 for the

verification of the genuineness of the Exporter. The concerned CGST authorities vide their letter dated 14.01.2025 informed that during the physical verification, it has been found that *M/s. Janta Traders (Trade Name) purportedly registered in the name of Shawez Md. Zubair Khan (Legal Name) was a fake/bogus entity which was opened for the purpose of fraudulent availment passing on the Input Tax Credit.* Also, 03 Summons have been issued vide dated 29.01.2025, 11.02.2025 and 18.02.2025 to the Exporter have been dispatched to Exporter's address mentioned in the IEC by this office. However, the exporter did not turn up for depositing their statement. It is observed that sufficient opportunity has been given to exporter but they chose not to join investigation proceedings. Considering the scenario, there is no option but to proceed with the investigation proceedings in terms of merit of the case. Hence the exporter M/s Janta Traders (IEC- ACPPZ6257P) have rendered themselves liable to penalty in terms of Section 114AC of the Customs Act, 1962. Also, the Exporter M/s Janta Traders (IEC- ACPPZ6257P) have rendered themselves liable to penalty in terms of Section 114(iii) of the Customs Act, 1962 on account of mis-declaration of value of the impugned goods in case of live Shipping Bill. From the above facts, it is clear that the Exporter is a fly by night operator and was established only to Export inferior goods to claim higher export incentives. Therefore, it appears that the Exporter connived with their supplier to obtain invoice by fraud and collusion to utilize input tax credit on the basis of such invoice for discharging tax on goods which have been entered for exportation under the Shipping Bill filed by them.

18.1 The Exporter has knowingly & intentionally caused to sign & used the documents to provide the undue advantage to the exporter with mala fide intent to avail undue/excess export benefits in form of Drawback, Rosctl and other export benefits. Therefore, the Exporter also liable for penalty u/s 114 AA of Customs Act, 1962 for this intentional mis-declaration.

18.2 As above discussed, the Exporter has claimed Drawback & RoSCTL/RoDTEP by fraud, collusion, wilful misstatement or suppression of facts without realizing the BRC for the past shipping bills and also live Shipping Bill which is cleared for Provisional Export. Hence, it appears that the M/s Janta Traders (IEC- ACPPZ6257P) have rendered themselves liable to penalty in terms of section 114AB of the Customs Act, 1962 on account of non-receipt of the foreign remittance.

18.3 The Custom Broker M/s. YSR Logistics (License No. 11/2708) failed to ascertain the veracity and genuineness of the Exporter firm M/s Janta Traders (IEC- ACPPZ6257P). 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, though the CB stated that, they have taken copies of the IEC and GST registration from the Exporter and started filing Shipping Bills on their behalf. In their statement, they stated that they did physical verification of premises. However, they did not submit any documents proof in this regard. It appears that the CB is not disclosing the truth since the Exporter is non-existing and found to be non-genuine as per the verification of the Jurisdictional GST Authorities. The CB in his statement stated that exporters were verbally guided to submit the necessary documents via email and indicate whether they intended to claim

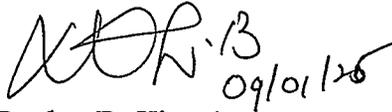
export benefits. Based on the documents, a checklist was created, sent to the exporter for approval, and then the Shipping Bill was filed on ICEGATE after the exporter's confirmation. But no proof in this regard is submitted by the CB. Though, the CB stated that they conducted verification of address of the Exporter, no evidence has been produced in support of their claim. The CB has to verify the antecedents of the Exporter by using reliable, independent, authentic documents, data or information, which the CB has failed to do in this case. The CB in their voluntary statement has submitted that they had verified the address of the Exporter, but had furnished only photographs of the place. No evidence has been put forth by the CB to corroborate their claim of actually verifying the principal place of business of the Exporter. The role of the CB in this fraudulent export of a non-existing and non-genuine firm is not ruled out. Had the CB confirmed the veracity and genuineness of the Exporter through their own independent and reliable sources, he could have easily known that the Exporter and their supply chain is dubious. The CB has thereby violated regulation 10(n) of the CBLR, 2018 and have rendered themselves liable for penalty under section 114(iii) and 114AA of the Customs Act, 1962.

19. Now, therefore M/s Janta Traders (IEC- ACPPZ6257P) having its registered office address at 9th floor, Office no. 910, Mastermind-V, Aarey colony road, Royal Palms Mumbai, Maharashtra- 400065 are hereby called upon to show cause to the Additional/Joint Commissioner of Customs, NS-II, JNCH, Nhava Sheva within 30 days of the receipt of this notice as to why:

- a. The declared value of impugned export goods covered under the shipping bill no. 7041793 dated 27.01.2024 as Rs. 79,93,120/- should not be rejected under Rule 8 and should not be re-determined same as Rs. 37,40,780/-under Rule 6 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007.
- b. The said impugned export goods covered under the shipping bill no. 7041793 dated 27.01.2024 having total declared FOB value of Rs. 79,93,120/- appear to be mis-declared in terms of value should not be confiscated under the provisions of Section 113(i), 113(ia) and 113 (ja) of the Customs Act, 1962.
- c. The claimed Drawback of Rs. 2,14,771/- RoDTEP of Rs. 10,002/-and RoSCTL of Rs. 3,17,955/-covered under Shipping Bill No. 7041793 dated 27.01.2024 should not be rejected on account of mis-declared value and should not be re-determined as Drawback amount of Rs. 1,00,577/, RoDTEP of Rs. 4798/--and RoSCTL amount of Rs. 1,56,116/- respectively.
- d. Penalty should not be imposed upon the exporter M/s Janta Traders (IEC- ACPPZ6257P) under Section 114(iii) of the Customs Act, 1962 for omission on the part of the exporter which have rendered the export goods liable for confiscation under Section 113(i), 113(ia) & 113(ja) of the Customs Act, 1962.

- e. Penalty should not be imposed upon the exporter M/s Janta Traders (IEC-ACPPZ6257P) under Section 114AA of the Customs Act, 1962 for knowingly & intentionally caused to sign & used the documents to provide the undue advantage to the exporter with mala-fide intent to avail undue/excess export benefits in form of Drawback, RoSCTL and other export benefits.
- f. The goods valued at Rs. 41,95,705/- for the past export covered under shipping bill as mentioned in Table-VII on account of non-receipt of foreign remittance should not be confiscated under the provisions of Section 113(ia) & 113(ja) of the Customs Act, 1962.
- g. The Drawback amount of Rs. 77,686/- claimed in the past shipping bills as mentioned at Table-VII above should not be recovered alongwith applicable interest on account of the non-receipt of foreign remittance and should not be demanded from the exporter along with applicable interest under Section 75 and 75A of the Customs Act 1962 read with Rule 17 &18 of the drawback Rules, 2017 read with section 28AA of the Customs Act, 1962.
- h. The amount of Rodtep of Rs. 41,996/- and RoSCTL amount of Rs. 76,317/- claimed in the past shipping bills as mentioned at Table-VII above should not be recovered on account of the non-receipt of foreign remittance and should not be demanded from the exporter along with applicable interest in terms of Notification No. 76/2021-Cus (N.T) dated 23.09.2021, 77/2021-Cus (N.T) dated 24.09.2021 &25/2023-Cus (N.T) dated 01.04.2023 and section 28AAA read with section 28AA of the Customs Act, 1962.
- i. Penalty should not be imposed upon the exporter M/s Janta Traders (IEC-ACPPZ6257P) under Section 114(iii) of the Customs Act, 1962 for omission on the part of the exporter which have rendered the past export goods covered under shipping bill as mentioned in Table-VII liable for confiscation under Section 113(ia) & 113(ja) of the Customs Act, 1962.
- j. Penalty should not be imposed upon the exporter M/s Janta Traders (IEC-ACPPZ6257P) under Section 114AA of the Customs Act, 1962 for knowingly & intentionally caused to sign & used the documents to provide the undue advantage to the exporter with mala-fide intent to avail undue/excess export benefits in form of Drawback, RoSCTL and other export benefits.
- k. Penalty should not be imposed upon the exporter M/s Janta Traders (IEC-ACPPZ6257P) under Section 114AC of the Customs Act, 1962 for fraudulent utilisation of Input Tax Credit for claiming refund which have rendered the goods liable for confiscation in the aforementioned sections of the Customs Act, 1962.

1. Penalty should not be imposed upon the exporter M/s Janta Traders (IEC-ACPPZ6257P) under Section 114AB of the Customs Act, 1962 on account of claiming export incentives /benefits without receipt of the foreign remittance in past Shipping Bills Nos. mentioned in Table-VII filed by the Exporter.
- m. The bond should not be enforced and Bank Guarantee/Cash security of Rs. 1,00,000/- (Rupees One Lakh Only) submitted at the time of provisional release of the goods for export should not be appropriated against export incentives, applicable interest, redemption fine and penalty etc. arising out of this order.
- 19.1** Now, therefore M/s. YSR logistics (License no. 11/2708) are hereby called upon to show cause to the Additional/Joint Commissioner of Customs, NS-II, JNCH, Nhava Sheva within 30 days of the receipt of this notice as to why penalty should not be imposed upon them under Section 114(iii) and 114AA of the Customs Act, 1962 in violation of regulation 10(n) of CBLR, 2018.
- 20.** The aforesaid noticee is to submit their written reply within 30 days before the adjudicating authority. In their reply, they should clearly state whether they wish to be heard in person or not. In case no such request is made or they do not appear before the adjudicating authority on the date and time fixed, without any sufficient cause, the case will be decided ex-parte on the basis of available records without any further reference to them.
- 21.** This show cause notice is issued only in respect of issues discussed in the show cause notice and the goods mentioned against the shipping bill discussed hereinabove.
- 22.** The Department reserves its right to add, amend, modify, etc. this notice based on any fresh facts or evidence which may come to the notice of the Department after issue of this notice but prior to adjudication thereof.
- 23.** This show cause notice is issued without prejudice to any other action that may be taken in respect of the impugned goods and/or the persons/company mentioned in the notice, under the provisions of the Customs Act, 1962 and/or any other law for the time being in force.
- 24.** List of the documents relied upon in this notice (RUDs) are as per Annexure-A attached with this notice. It may be noted that all the relied upon documents and annexure enclosed with this show cause notice are an integral part of this show cause notice.


(Raghu B. Kiran)

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

To,

- i. M/s Janta Traders (IEC- ACPPZ6257P)
9th floor, Office no. 910, Mastermind-V, Aarey colony road,
Royal Palms Mumbai, Maharashtra- 400065
- ii. M/s YSR Logistics
D2/274, Gajmukh CHS ltd, RSC 35, Gorai, Opp Nalanda College,
Borivali West, Mumbai -400091

Copy to:

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

Annexure - A

Sr. No.	List of Relied Upon Documents
RUD-I	Copy Shipping bill No. 7041793 dated 27.01.2024
RUD-II	Copy of Panchanama dated 02.02.2024
RUD-III	Test Reports
RUD-IV	Copy of market enquiry report dated 08.02.2024
RUD-V	Copy of NOC for provisional release for export dated 09.02.2024
RUD-VI	GST report of Exporter
RUD-VII	Copies of Summoned forwarded to exporter M/s. Janta Traders (IEC- ACPPZ6257P)
RUD-VIII	Copy of statement dated 24.02.2025 of Shri Rajan A Sarang, G card holder of M/s YSR Logistics

time fixed, without any sufficient cause, the case will be decided ex-parte on the basis of available records without any further reference to them.

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

22. This show cause notice is issued only in respect of issues discussed in the show cause notice and the goods mentioned against the shipping bill discussed hereinabove.

23. The Department reserves its right to add, amend, modify, etc. this notice based on any fresh facts or evidence which may come to the notice of the Department after issue of this notice but prior to adjudication thereof.

24. This show cause notice is issued without prejudice to any other action that may be taken in respect of the impugned goods and/or the persons/company mentioned in the notice, under the provisions of the Customs Act, 1962 and/or any other law for the time being in force.

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

**ADDL COMMISSIONER OF CUSTOMS
CEAC, NS-II, JNCH**

To,

- i. **M/s Janta Traders (IEC- ACPPZ6257P)**
9th floor, Office no. 910, Mastermind-V, Aarey colony road,
Royal Palms Mumbai, Maharashtra- 400065
- ii. **M/s YSR Logistics**
D2/274, Gajmukh CHS ltd, RSC 35, Gorai, Opp Nalanda College,
Borivali West, Mumbai -400091

Copy to:

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

Annexure – A

Sr. No.	List of Relied Upon Documents
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RUD-VIII	Copy of statement dated 24.02.2025 of Shri Rajan A Sarang, G card holder of M/s YSR Logistics



INDIAN CUSTOMS EDI SYSTEM
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
DEPARTMENT OF REVENUE - MINISTRY OF FINANCE
GOVERNMENT OF INDIA

Port Code
INNSA1
IEC/Br
GSTIN/TYPE
CB CODE
TYPE
Nos
PKG

SB No
7041793
ACPPZ6257P
27ACPPZ6257P1Z9 GSN
AAAFY8719LCH002
SB Date
27-JAN-24
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39
0
137
G.WT KGS 6543



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

*SB22270120241523

PART - I - SHIPPING BILL SUMMARY

A STATUS	1.MODE	2.ASSESS	3.EXMN	4.JOBGING	5.MEIS	6.DBK	7.RODTP	8.LIGENCE	9.DFRC	10.RE-EXP	11.LUT					
	SEA	Y	Y	N	Y	Y	Y	N	N		Y					
B DECLARAN DETAILS	12.PORT OF LOADING INNSA1 (Jawaharlal Nehru (Nh)					13.COUNTRY OF FINAL DESTINATION MAYOTTE										
	14.STATE OF ORIGIN Maharashtra					15.PORT OF FINAL DESTINATION YTLON (Longoni)										
C VALU SUMMA	16.PORT OF DISCHARGE YTLON (Longoni)					17.COUNTRY OF DISCHARGE MAYOTTE										
	1.EXPORTER'S NAME & ADDRESS					7.CONSIGNEE NAME & ADDRESS										
	JANTA TRADERS					TRANSIT MAHORAIS										
	OFFICE NO 910, 9TH FLOOR, MASTERMIN					BP 149,97600 MAMOUZOU										
	GOREGAON EAST					LONGONI, MAYOTTE										
	MUMBAI					YT										
D EX.PR.	3. AD CODE: 0200386					8. GSTIN / TYPE 27ACPPZ6257P1Z9 GSN										
	4.RBI WAIVER NO.& DT					9.FOREX BANK A/C NO. 76XXXXXXXXXX178										
	5.CB NAME YSR LOGISTICS					10.DBK BANK A/C NO. 76XXXXXXXXXX178										
E MANIFEST DETAILS	6.AEO					11. IFSC NO. BARBOVJGOKH										
	1.FOB VALUE		2.FREIGHT		3.INSURANC		4.DISCOU		5.COM		1.DBK CLAIM	2.IGST AMT	3.CESS AMT			
	7993120.76		0		0		0		999140		214770	10002	317954			
	6.DEDUCTIONS		7.P/C		8.DUTY		9.CESS		4.IGST VALUE	5.RODTEP AMT	6.ROSCTL AMT					
0		0														
F INVOICE SUMMARY	1.MAWB NO.		2.MAWB DT		3.HAWB NO.		4.HAWB DT		N.O.C.		1.SNO	2.INV NO.	3. INV AMT.	4.CURRENC		
											1	JT/002/23-24	97062.79	USD		
	4. CIN NO.		5. CIN DT.		6. CIN SITE ID											
24PCEG0127544758100		27-JAN-24		INNSA1												
G. EQUIPMENT DETAILS	1.CONTAINER		2.SEAL		3.DATE		4.S No									
H CHALLAN DETAILS	1SR NO.				2.CHALLAN NO.				3.PAYMT DT				4.AMOUNT			
	Certified that (137) Packages have				been stuffed in (X 20) Container				No. TGHU, 1342324 & sealed				with Customs Bottle Seal No. 4353866			
												Under general supervision on 29/01/24,				
I. ANNEX DETAILS	1.SEAL TYPE		2.NATURE OF CARGO				3.NO. OF PACKETS		4.NO. OF CONTAINERS		5.NO. OF PACKETS					
	WAREHOUSE SEALED		CONTAINERISED				137		0		0					
6.MARKS & NUMBERS		AS PER INVOICE, " WE INTEND TO CLAIM BENEFIT/REWARD UNDER MEIS/RODTEP/REBATE OF STATE & CENTRAL TAXES & LEVIES SCHEME"														
J.PROCESS DETAILS	1.EVENT		2.DATE		3.TIME		4.LEO NO.									
	5.Submission		27-JAN-24		09:51		6.LEO Date.								39/502	
	5.Assessment		27-JAN-24		12:21		8.BRC Realisation Date								27-JAN-24	
	7.Examination		27-JAN-24		15:00										31-OCT-24	
	9.LEO		27-JAN-24		15:23											

LET EXPORT

Supdt. of Customs (Prev)

ANAND KUMAR
सीमाशुल्क अधिकारी (नि.)
SUPERINTENDENT OF CUSTOMS (P)

[Handwritten Signature]

[Handwritten Signature]
02.02.24

[Handwritten Signature]
6/1/24

Signature Not Verified
Digitally signed by DS DIRECTORATE GENERAL OF SYSTEMS AND DATA MANAGEMENT 01
Date: 2024.01.27 15:26:31 IST
Reason: CUSTOMS
Location: INDIA

Glossary

A: ASSESS - Assessed, EXMN - Examined, MEIS - Merchandise Export Incentive Scheme, DBK - Drawback, ROSL - Rebate of State Levies, DEEC - Duty Exemption Entitlement Certificate, DFRC - Duty Free Replenishment Certificate, LUT - Letter of Under Taking. B: CB - Customs Broker AD Authorized Dealer, AEO - Authorized Economic Operator, UCR - Unique Customs Reference C: DISCOU - Discount, COM - Commission, P/C Packing Charges, D: EX. PR.- Export Promotions E: MAWB / HAWB - Master / House Airway Bill Number J: BRC- Bank Realisation Certificate

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INDIAN CUSTOMS EDI SYSTEM
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
DEPARTMENT OF REVENUE - MINISTRY OF FINANCE
GOVERNMENT OF INDIA

Port Code
INNSA1
IEC/Br
GSTIN/TYPE
CB CODE
TYPE
Nos
PKG

SB No
7041793
ACPPZ6257P
27ACPPZ6257P1Z9 GSN
AAAFY8719LCH002
SB Date
27-JAN-24
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INV 1
137
ITEM 39
G.WT KGS
CONT 0
6543

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

PART - II - INVOICE DETAILS

A. REF	1.S.No	2.INVOICE No. & Dt.	3.P.O.No. & Dt.	4.LoC No. & Dt	5.Contract No.&Dt	6.AD code	7.INVTERM
1	JT/002/23-24	26/01/2024				0200386	FOB

B. TRANSACTION PARTIES	1.EXPORTER'S NAME & ADDRESS		2.BUYER'S NAME & ADDRESS	
	JANTA TRADERS OFFICE NO 910, 9TH FLOOR, MASTERMIN GOREGAON EAST 400065		TRANSIT MAHORAI BP 149 97600 MAMOUZOU LONGONI, MAYOTTE	
	3.THIRD PARTY NAME & ADDRESS		4.BUYER AEO STATUS	

C.VAL DTLs	1.INVOICE VALUE	2.FOB VALUE	3.FREIGHT	4.INSURANCE	5.DISCOUNT	6.COMMISON	7.DEDUCT	8.P/C	9.EXCHANGE RATE
	97062.79 USD	97062.79 USD	0 USD	0 USD	0	12132.85 USD	0		1 USD INR 82.35

1.ItemSNo	2.HS CD	3.DESCRPTION	4.QUANTITY	5.UQC	6.RATE	7.VALUE(FIC)
1	76061190	ALUMINIUM MOULD	108	PCS	.75	81
2	76151029	ALUMINIUM POT	12	PCS	.15	1.8
3	67021010	ARTIFICIAL FLOWERS	155	PCS	.1	15.5
4	63041910	BEDSHEET OF COTTON	1200	PCS	8.5	10200
5	62034990	BOYS 2 PCS SET OF MMF	12	PCS	7.95	95.4
6	64029990	BOYS FOOTWEAR	1015	PRS	3	3045
7	62114999	BOYS KURTA OF COTTON	268	PCS	8.05	2157.4
8	62034990	BOYS PANT OF BLEND CONTAINING COTTON & MMF	92	PCS	7.95	731.4
9	62059090	BOYS SHIRT OF BLEND CONTAINING COTTON & MMF	54	PCS	7.85	423.9
10	61034990	BOYS SHORTS OF BLEND CONTAINING COTTON & MMF	89	PCS	7.75	689.75
11	61099090	BOYS T-SHIRT OF BLEND CONTAINING COTTON & MMF	104	PCS	6.55	681.2
12	63039990	DOOR CURTAIN	150	PCS	4	600
13	64029990	GIRLS FOOTWEAR	105	PRS	3.25	341.25
14	62046300	GIRLS FROCK OF MMF	1268	PCS	8.2	10397.6
15	61149090	GIRLS LEGGINGS OF BLEND CONTAINING COTTON & MMF	92	PCS	7.5	690
16	61089210	GIRLS MAXI OF MMF	3872	PCS	8	30976
17	62141090	GIRLS SCARF OF MMF	18	PCS	2.95	53.1
18	96151100	HAIR BRUSH	2740	PCS	.05	137
19	49019900	BOOKS	2	PCS	2.5	5
20	71179090	IMITATION JEWELLERY SET (IRON)	179	PCS	.05	8.95
21	64029190	LADIES FOOTWEAR	503	PRS	2.9	1458.7
22	62089990	LADIES GOWN OF MMF	1698	PCS	8.5	14433
23	62114999	LADIES KURTI OF COTTON	34	PCS	8.15	277.1
24	61046990	LADIES LEGGINGS OF BLEND CONTAINING COTTON & MMF	133	PCS	7.9	1050.7
25	62082200	LADIES MAXI OF MMF	1202	PCS	8.35	10036.7
26	62046190	LADIES PANT OF BLEND CONTAINING COTTON & MMF	93	PCS	8.65	804.45
27	42022910	LADIES PURSE OF PVC	18	PCS	2	36
28	61149090	LADIES TOP OF BLEND CONTAINING COTTON & MMF	40	PCS	7.95	318
29	57050090	MAT (30 MTRS)	5	PCS	.1	.5
30	64029990	MENS FOOTWEAR	546	PRS	.25	136.5
31	62114999	MENS KURTA OF COTTON	44	PCS	8.75	385
32	62034990	MENS PANT OF BLEND CONTAINING COTTON & MMF	24	PCS	8.25	198

Glossary

Ref - Reference P.O. - Purchase Order, LoC - Letter of Credit, AD - Authorised Dealer C: VAL DTLs - Valuation Details
- Freight On Board, DEDUCT - Deduction, P/C - Packing Charge D: HS CD - Harmonized System Code, UQC - Unit Quantity Code

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INDIAN CUSTOMS EDI SYSTEM
 CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
 DEPARTMENT OF REVENUE - MINISTRY OF FINANCE
 GOVERNMENT OF INDIA

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SB No
7041793
ACPPZ6257P
27ACPPZ6257P1Z9 GSN
AAAFY8719LCH002
SB Date
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ITEM
39
G.WT KGS
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6543



*SB22270120241523

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

PART - II - INVOICE DETAILS

A. REF	1.S.No	2.INVOICE No. & Dt.	3.P.O.No. & Dt.	4.LoC No. & Dt	5.Contract No.&Dt	6.AD code	7.INVTERM
1		JT/002/23-24 26/01/2024				0200386	FOB
1.ItemSNo	2.HS CD	3.DESCRPTION		4.QUANTITY	5.UQC	6.RATE	7.VALUE(F/C)
33	62059090	MENS SHIRT OF BLEND CONTAINING COTTON & MMF		6	PCS	8.75	52.5
34	61034300	MENS TRACK SHORT OF MMF		456	PCS	8.55	3898.8
35	83063000	PHOTO FRAME		19	PCS	.15	2.85
36	39269029	PLASTIC BASKET		467	PCS	.25	116.75
37	39261019	PLASTIC BEADS		46	PCS	.1	4.6
38	39011090	PLASTIC DRUM		357	PCS	.65	232.05
39	52083190	WOVEN FABRIC OF COTTON CONTAINING 85% OR MORE BY WEIGHT OF COTTON		1064.81	MTR	2.15	2289.34

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ITEM DETAILS

P1
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02/01/24

P2
02-02-24

AS
02/01/24
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SB No
7041793
ACPPZ6257P
27ACPPZ6257P1Z9 GSN
AAAFY8719LCH002

SB Date
27-JAN-24

INV	ITEM	CONT
1	39	0
137	G.WT KGS	6543



PART - III - ITEM DETAILS

INVOICE (1/1)

1. INVSN	2. ITEMSN	3. HS CD	4. DESCRIPTION	5. QUANTITY	6. UQC	7. RATE	8. VALUE(F/C)	9. FOB (INR)	10. PMV	
1	1	76061190	ALUMINIUM MOULD	108	PCS	.75	81	6670.26	67.94	
11. DUTYAMT		12. CESS RT		13. CESAMT		14. DBKCLMD		15. IGSTSTAT		
				N		LUT				
19. SCHEME DESCRIPTION			20. SQC MSR		21. SQC UQC		22. STATE OF ORIGIN		23. DISTRICT OF ORIGIN	
Free SB Involving Remittance O			19		KGS		Maharashtra		MUMBAI	
24. PT Abroad		25. COMP CESS		26. END USE		27. FTA BENEFIT AVAILED		28. REWARD BENEFIT		29. THIRD PARTY ITEM
NCPTI		0 INR		GNX100		Y		Yes		N

1. INVSN	2. ITEMSN	3. HS CD	4. DESCRIPTION	5. QUANTITY	6. UQC	7. RATE	8. VALUE(F/C)	9. FOB (INR)	10. PMV	
1	2	76151029	ALUMINIUM POT	12	PCS	.15	1.8	147.87	13.59	
11. DUTYAMT		12. CESS RT		13. CESAMT		14. DBKCLMD		15. IGSTSTAT		
				N		LUT				
19. SCHEME DESCRIPTION			20. SQC MSR		21. SQC UQC		22. STATE OF ORIGIN		23. DISTRICT OF ORIGIN	
Free SB Involving Remittance O			83		KGS		Maharashtra		MUMBAI	
24. PT Abroad		25. COMP CESS		26. END USE		27. FTA BENEFIT AVAILED		28. REWARD BENEFIT		29. THIRD PARTY ITEM
NCPTI		0 INR		GNX100		Y		Yes		N

1. INVSN	2. ITEMSN	3. HS CD	4. DESCRIPTION	5. QUANTITY	6. UQC	7. RATE	8. VALUE(F/C)	9. FOB (INR)	10. PMV	
1	3	67021010	ARTIFICIAL FLOWERS	155	PCS	.1	15.5	1276.5	9.06	
11. DUTYAMT		12. CESS RT		13. CESAMT		14. DBKCLMD		15. IGSTSTAT		
				N		LUT				
19. SCHEME DESCRIPTION			20. SQC MSR		21. SQC UQC		22. STATE OF ORIGIN		23. DISTRICT OF ORIGIN	
Free SB Involving Remittance O			10		KGS		Maharashtra		MUMBAI	
24. PT Abroad		25. COMP CESS		26. END USE		27. FTA BENEFIT AVAILED		28. REWARD BENEFIT		29. THIRD PARTY ITEM
NCPTI		0 INR		GNX100		Y		Yes		N

1. INVSN	2. ITEMSN	3. HS CD	4. DESCRIPTION	5. QUANTITY	6. UQC	7. RATE	8. VALUE(F/C)	9. FOB (INR)	10. PMV	
1	4	63041910	BEDSHEET OF COTTON	1200	PCS	8.5	10200	839969.88	769.97	
11. DUTYAMT		12. CESS RT		13. CESAMT		14. DBKCLMD		15. IGSTSTAT		
				Y		LUT				
19. SCHEME DESCRIPTION			20. SQC MSR		21. SQC UQC		22. STATE OF ORIGIN		23. DISTRICT OF ORIGIN	
Drawback, and ROSCTL			1200		NOS		Maharashtra		MUMBAI	
24. PT Abroad		25. COMP CESS		26. END USE		27. FTA BENEFIT AVAILED		28. REWARD BENEFIT		29. THIRD PARTY ITEM
NCPTI		0 INR		GNX100		Y		Yes		N

1. INVSN	2. ITEMSN	3. HS CD	4. DESCRIPTION	5. QUANTITY	6. UQC	7. RATE	8. VALUE(F/C)	9. FOB (INR)	10. PMV	
1	5	62034990	BOYS 2 PCS SET OF MMF	12	PCS	7.95	95.4	7856.44	720.15	
11. DUTYAMT		12. CESS RT		13. CESAMT		14. DBKCLMD		15. IGSTSTAT		
				Y		LUT				
19. SCHEME DESCRIPTION			20. SQC MSR		21. SQC UQC		22. STATE OF ORIGIN		23. DISTRICT OF ORIGIN	
Drawback, and ROSCTL			12		NOS		Maharashtra		MUMBAI	
24. PT Abroad		25. COMP CESS		26. END USE		27. FTA BENEFIT AVAILED		28. REWARD BENEFIT		29. THIRD PARTY ITEM
NCPTI		0 INR		GNX100		Y		Yes		N

GLOSSARY

- Freight On Board, HS CD Harmonized System Code, UQC - Unit Quantity Code, PMV - Present Market Value, CESAM - Cess Amount
STA - IGST Payment Status, VAL - IGST Value, PAID - IGST Amount Paid, SCHCOD - Scheme Code, SQC MSR - Standard Quantity
urement, comp - compensatory, PT Abroad - Preferential treatment Availed Abroad

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ITEM
39
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KGS
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*SB22270120241523

PART - III - ITEM DETAILS

1	INVSN	2	ITEMSN	3	HS CD	4	DESCRIPTION	5	QUANTITY	6	UQC	7	RATE	8	VALUE(F/C)	9	FOB (INR)	10	PMV
1	6	64029990	BOYS FOOTWEAR	1015	PRS	3		3045	250755.39	271.76									
11	DUTYAMT	12	CESS RT	13	CESAMT	14	DBKCLMD	15	IGSTSTAT	16	IGST VALUE	17	IGST AMOUNT	18	SCHCOD				
19		SCHEME DESCRIPTION		20	SQC MSR	21	SQC UQC	22	STATE OF ORIGIN	23	DISTRICT OF ORIGIN								
24		PT Abroad		25	COMP CESS	26	END USE	27	FTA BENEFIT AVAILED	28	REWARD BENEFIT	29	THIRD PARTY ITEM						
NCPTI		0 INR		GNX100		Y		Maharashtra		MUMBAI									
1	7	62114999	BOYS KURTA OF COTTON	268	PCS	8.05		2157.4	177661.5	729.21									
11	DUTYAMT	12	CESS RT	13	CESAMT	14	DBKCLMD	15	IGSTSTAT	16	IGST VALUE	17	IGST AMOUNT	18	SCHCOD				
19		SCHEME DESCRIPTION		20	SQC MSR	21	SQC UQC	22	STATE OF ORIGIN	23	DISTRICT OF ORIGIN								
24		PT Abroad		25	COMP CESS	26	END USE	27	FTA BENEFIT AVAILED	28	REWARD BENEFIT	29	THIRD PARTY ITEM						
NCPTI		0 INR		GNX100		Y		Maharashtra		MUMBAI									
1	8	62034990	BOYS PANT OF BLEND CONTAINING COTTON & M MF	92	PCS	7.95		731.4	60230.56	720.15									
11	DUTYAMT	12	CESS RT	13	CESAMT	14	DBKCLMD	15	IGSTSTAT	16	IGST VALUE	17	IGST AMOUNT	18	SCHCOD				
19		SCHEME DESCRIPTION		20	SQC MSR	21	SQC UQC	22	STATE OF ORIGIN	23	DISTRICT OF ORIGIN								
24		PT Abroad		25	COMP CESS	26	END USE	27	FTA BENEFIT AVAILED	28	REWARD BENEFIT	29	THIRD PARTY ITEM						
NCPTI		0 INR		GNX100		Y		Maharashtra		MUMBAI									
1	9	62059090	BOYS SHIRT OF BLEND CONTAINING COTTON & MMF	54	PCS	7.85		423.9	34908.36	711.09									
11	DUTYAMT	12	CESS RT	13	CESAMT	14	DBKCLMD	15	IGSTSTAT	16	IGST VALUE	17	IGST AMOUNT	18	SCHCOD				
19		SCHEME DESCRIPTION		20	SQC MSR	21	SQC UQC	22	STATE OF ORIGIN	23	DISTRICT OF ORIGIN								
24		PT Abroad		25	COMP CESS	26	END USE	27	FTA BENEFIT AVAILED	28	REWARD BENEFIT	29	THIRD PARTY ITEM						
NCPTI		0 INR		GNX100		Y		Maharashtra		MUMBAI									
1	10	61034990	BOYS SHORTS OF BLEND CONTAINING COTTON & MMF	89	PCS	7.75		689.75	56800.71	702.03									
11	DUTYAMT	12	CESS RT	13	CESAMT	14	DBKCLMD	15	IGSTSTAT	16	IGST VALUE	17	IGST AMOUNT	18	SCHCOD				
19		SCHEME DESCRIPTION		20	SQC MSR	21	SQC UQC	22	STATE OF ORIGIN	23	DISTRICT OF ORIGIN								
24		PT Abroad		25	COMP CESS	26	END USE	27	FTA BENEFIT AVAILED	28	REWARD BENEFIT	29	THIRD PARTY ITEM						
NCPTI		0 INR		GNX100		Y		Maharashtra		MUMBAI									

INVOICE (1/1)

Handwritten signature and date: 02-01-24

Handwritten signature and date: 02-01-24

Handwritten signature and date: 6-9-23

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INDIAN CUSTOMS EDI SYSTEM
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PART - III - ITEM DETAILS

INVOICE (1/1)

11. DUTY AMT	12. CESS RT	13. CESAMT	14. DBKCLMD	15. IGSTSTAT	16. IGST VALUE	17. IGST AMOUNT	18. SCHCOD
1	11	61099090	BOYS T-SHIRT OF BLEND CONTAINING COTTON & MMF	104	PCS	6.55	681.2
				Y	LUT	56096.52	593.33
19. SCHEME DESCRIPTION		20. SQC MSR	21. SQC UQC	22. STATE OF ORIGIN		23. DISTRICT OF ORIGIN	
Drawback, and ROSCTL		104	NOS	Maharashtra		MUMBAI	
24. PT Abroad	25. COMP CESS	26. END USE	27. FTA BENEFIT AVAILED	28. REWARD BENEFIT	29. THIRD PARTY ITEM		
NCPTI	0 INR	GNX100	Y	Yes	N		
1	12	63039990	DOOR CURTAIN	150	PCS	4	600
				Y	LUT	49410.28	362.34
19. SCHEME DESCRIPTION		20. SQC MSR	21. SQC UQC	22. STATE OF ORIGIN		23. DISTRICT OF ORIGIN	
Drawback		181	KGS	Maharashtra		MUMBAI	
24. PT Abroad	25. COMP CESS	26. END USE	27. FTA BENEFIT AVAILED	28. REWARD BENEFIT	29. THIRD PARTY ITEM		
NCPTI	0 INR	GNX100	Y	Yes	N		
1	13	64029990	GIRLS FOOTWEAR	105	PRS	3.25	341.25
				Y	LUT	28102.21	294.4
19. SCHEME DESCRIPTION		20. SQC MSR	21. SQC UQC	22. STATE OF ORIGIN		23. DISTRICT OF ORIGIN	
Drawback		105	PRS	Maharashtra		MUMBAI	
24. PT Abroad	25. COMP CESS	26. END USE	27. FTA BENEFIT AVAILED	28. REWARD BENEFIT	29. THIRD PARTY ITEM		
NCPTI	0 INR	GNX100	Y	Yes	N		
1	14	62046300	GIRLS FROCK OF MMF	1268	PCS	8.2	10397.6
				Y	LUT	856242.28	742.8
19. SCHEME DESCRIPTION		20. SQC MSR	21. SQC UQC	22. STATE OF ORIGIN		23. DISTRICT OF ORIGIN	
Drawback, and ROSCTL		1268	NOS	Maharashtra		MUMBAI	
24. PT Abroad	25. COMP CESS	26. END USE	27. FTA BENEFIT AVAILED	28. REWARD BENEFIT	29. THIRD PARTY ITEM		
NCPTI	0 INR	GNX100	Y	Yes	N		
1	15	61149090	GIRLS LEGGINGS OF BLEND CONTAINING COTTO N & MMF	92	PCS	7.5	690
				Y	LUT	56821.5	679.39
19. SCHEME DESCRIPTION		20. SQC MSR	21. SQC UQC	22. STATE OF ORIGIN		23. DISTRICT OF ORIGIN	
Drawback, and ROSCTL		9	KGS	Maharashtra		MUMBAI	
24. PT Abroad	25. COMP CESS	26. END USE	27. FTA BENEFIT AVAILED	28. REWARD BENEFIT	29. THIRD PARTY ITEM		
NCPTI	0 INR	GNX100	Y	Yes	N		

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PART - III - ITEM DETAILS

1. INVSN	2. ITEMSN	3. HS CD	4. DESCRIPTION	5. QUANTITY	6. UQC	7. RATE	8. VALUE(F/C)	9. FOB (INR)	10. PMV						
1	16	61089210	GIRLS MAXI OF MMF	3872	PCS	8	30976	2550873.4	724.68						
11. DUTYAMT		12. CESS RT		13. CESAMT		14. DBKCLMD		15. IGSTSTAT		16. IGST VALUE		17. IGST AMOUNT		18. SCHCOD	
				Y		LUT								60	

19. SCHEME DESCRIPTION	20. SQC MSR	21. SQC UQC	22. STATE OF ORIGIN	23. DISTRICT OF ORIGIN
Drawback, and ROSCTL	3872	NOS	Maharashtra	MUMBAI
24. PT Abroad	25. COMP CESS	26. END USE	27. FTA BENEFIT AVAILED	28. REWARD BENEFIT
NCPTI	0 INR	GNX100	Y	Yes
				29. THIRD PARTY ITEM
				N

1. INVSN	2. ITEMSN	3. HS CD	4. DESCRIPTION	5. QUANTITY	6. UQC	7. RATE	8. VALUE(F/C)	9. FOB (INR)	10. PMV						
1	17	62141090	GIRLS SCARF OF MMF	18	PCS	2.95	53.1	4373.04	267.23						
11. DUTYAMT		12. CESS RT		13. CESAMT		14. DBKCLMD		15. IGSTSTAT		16. IGST VALUE		17. IGST AMOUNT		18. SCHCOD	
				Y		LUT								60	

19. SCHEME DESCRIPTION	20. SQC MSR	21. SQC UQC	22. STATE OF ORIGIN	23. DISTRICT OF ORIGIN
Drawback, and ROSCTL	18	NOS	Maharashtra	MUMBAI
24. PT Abroad	25. COMP CESS	26. END USE	27. FTA BENEFIT AVAILED	28. REWARD BENEFIT
NCPTI	0 INR	GNX100	Y	Yes
				29. THIRD PARTY ITEM
				N

1. INVSN	2. ITEMSN	3. HS CD	4. DESCRIPTION	5. QUANTITY	6. UQC	7. RATE	8. VALUE(F/C)	9. FOB (INR)	10. PMV						
1	18	96151100	HAIR BRUSH	2740	PCS	.05	137	11282.29	4.53						
11. DUTYAMT		12. CESS RT		13. CESAMT		14. DBKCLMD		15. IGSTSTAT		16. IGST VALUE		17. IGST AMOUNT		18. SCHCOD	
				N		LUT								00	

19. SCHEME DESCRIPTION	20. SQC MSR	21. SQC UQC	22. STATE OF ORIGIN	23. DISTRICT OF ORIGIN
Free SB Involving Remittance O	70	KGS	Maharashtra	MUMBAI
24. PT Abroad	25. COMP CESS	26. END USE	27. FTA BENEFIT AVAILED	28. REWARD BENEFIT
NCPTI	0 INR	GNX100	Y	Yes
				29. THIRD PARTY ITEM
				N

1. INVSN	2. ITEMSN	3. HS CD	4. DESCRIPTION	5. QUANTITY	6. UQC	7. RATE	8. VALUE(F/C)	9. FOB (INR)	10. PMV						
1	19	49019900	BOOKS	2	PCS	2.5	5	411.65	226.46						
11. DUTYAMT		12. CESS RT		13. CESAMT		14. DBKCLMD		15. IGSTSTAT		16. IGST VALUE		17. IGST AMOUNT		18. SCHCOD	
				N		LUT								00	

19. SCHEME DESCRIPTION	20. SQC MSR	21. SQC UQC	22. STATE OF ORIGIN	23. DISTRICT OF ORIGIN
Free SB Involving Remittance O	2	NOS	Maharashtra	MUMBAI
24. PT Abroad	25. COMP CESS	26. END USE	27. FTA BENEFIT AVAILED	28. REWARD BENEFIT
NCPTI	0 INR	GNX100	Y	Yes
				29. THIRD PARTY ITEM
				N

1. INVSN	2. ITEMSN	3. HS CD	4. DESCRIPTION	5. QUANTITY	6. UQC	7. RATE	8. VALUE(F/C)	9. FOB (INR)	10. PMV						
1	20	71179090	IMITATION JEWELLERY SET (IRON)	179	PCS	.05	8.95	736.97	4.53						
11. DUTYAMT		12. CESS RT		13. CESAMT		14. DBKCLMD		15. IGSTSTAT		16. IGST VALUE		17. IGST AMOUNT		18. SCHCOD	
				N		LUT								00	

19. SCHEME DESCRIPTION	20. SQC MSR	21. SQC UQC	22. STATE OF ORIGIN	23. DISTRICT OF ORIGIN
Free SB Involving Remittance O	7	KGS	Maharashtra	MUMBAI
24. PT Abroad	25. COMP CESS	26. END USE	27. FTA BENEFIT AVAILED	28. REWARD BENEFIT
NCPTI	0 INR	GNX100	Y	Yes
				29. THIRD PARTY ITEM
				N

INVOICE (1/1)

P1
P2
02-02-24
C13
02/02/24

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CB CODE
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SB No
7041793
ACPPZ6257P
27ACPPZ6257P1Z9 GSN
AAAFY8719LCH002

SB Date
27-JAN-24
0

INV	ITEM	CONT
1	39	0
137	G.WT KGS	6543



PART - III - ITEM DETAILS

INVOICE (1/1)

11.DUTYAMT	12.CESS RT	13.CESAMT	14.DBKCLMD	15.IGSTSTAT	16.IGST VALUE	17.IGST AMOUNT	18.SCHCOD
			Y	LUT			19
19. SCHEME DESCRIPTION		20. SQC MSR	21. SQC UQC	22. STATE OF ORIGIN		23. DISTRICT OF ORIGIN	
Drawback		503	PRS	Maharashtra		MUMBAI	
24. PT Abroad	25.COMP CESS	26.END USE	27.FTA BENEFIT AVAILED		28. REWARD BENEFIT	29. THIRD PARTY ITEM	
NCPTI	0 INR	GNX100	Y		Yes	N	

11.DUTYAMT	12.CESS RT	13.CESAMT	14.DBKCLMD	15.IGSTSTAT	16.IGST VALUE	17.IGST AMOUNT	18.SCHCOD
			Y	LUT			60
19. SCHEME DESCRIPTION		20. SQC MSR	21. SQC UQC	22. STATE OF ORIGIN		23. DISTRICT OF ORIGIN	
Drawback and ROSCTL		1698	NOS	Maharashtra		MUMBAI	
24. PT Abroad	25.COMP CESS	26.END USE	27.FTA BENEFIT AVAILED		28. REWARD BENEFIT	29. THIRD PARTY ITEM	
NCPTI	0 INR	GNX100	Y		Yes	N	

11.DUTYAMT	12.CESS RT	13.CESAMT	14.DBKCLMD	15.IGSTSTAT	16.IGST VALUE	17.IGST AMOUNT	18.SCHCOD
			Y	LUT			60
19. SCHEME DESCRIPTION		20. SQC MSR	21. SQC UQC	22. STATE OF ORIGIN		23. DISTRICT OF ORIGIN	
Drawback and ROSCTL		34	NOS	Maharashtra		MUMBAI	
24. PT Abroad	25.COMP CESS	26.END USE	27.FTA BENEFIT AVAILED		28. REWARD BENEFIT	29. THIRD PARTY ITEM	
NCPTI	0 INR	GNX100	Y		Yes	N	

11.DUTYAMT	12.CESS RT	13.CESAMT	14.DBKCLMD	15.IGSTSTAT	16.IGST VALUE	17.IGST AMOUNT	18.SCHCOD
			Y	LUT			60
19. SCHEME DESCRIPTION		20. SQC MSR	21. SQC UQC	22. STATE OF ORIGIN		23. DISTRICT OF ORIGIN	
Drawback and ROSCTL		133	NOS	Maharashtra		MUMBAI	
24. PT Abroad	25.COMP CESS	26.END USE	27.FTA BENEFIT AVAILED		28. REWARD BENEFIT	29. THIRD PARTY ITEM	
NCPTI	0 INR	GNX100	Y		Yes	N	

11.DUTYAMT	12.CESS RT	13.CESAMT	14.DBKCLMD	15.IGSTSTAT	16.IGST VALUE	17.IGST AMOUNT	18.SCHCOD
			Y	LUT			60
19. SCHEME DESCRIPTION		20. SQC MSR	21. SQC UQC	22. STATE OF ORIGIN		23. DISTRICT OF ORIGIN	
Drawback and ROSCTL		1202	NOS	Maharashtra		MUMBAI	
24. PT Abroad	25.COMP CESS	26.END USE	27.FTA BENEFIT AVAILED		28. REWARD BENEFIT	29. THIRD PARTY ITEM	
NCPTI	0 INR	GNX100	Y		Yes	N	

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ACPPZ6257P
27ACPPZ6257P1Z9 GSN
AAAFY8719LCH002
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ITEM
39
CONT
0
G.WT KGS
6543



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PART - III - ITEM DETAILS

11.VNSN	2.ITEMSN	3.HS CD	4.DESCRPTION	5.QUANTITY	6.UQC	7.RATE	8.VALUE(F/C)	9.FOB (INR)	10.PMV
1	26	62046190	LADIES PANT OF BLEND CONTAINING COTTON & MMF	93	PCS	8.65	804.45	66246.19	783.56
11.DUTYAMT		12.CESS RT	13.CESAMT	14.DBKCLMD	15.IGSTSTAT	16.IGST VALUE	17.IGST AMOUNT	18.SCHCOD	
				Y	LUT			60	
19. SCHEME DESCRIPTION		20. SQC MSR	21. SQC UQC	22. STATE OF ORIGIN		23. DISTRICT OF ORIGIN			
Drawback, and ROSCTL		93	NOS	Maharashtra		MUMBAI			
24. PT Abroad	25.COMP CESS	26.END USE	27.FTA BENEFIT AVAILED	28. REWARD BENEFIT	29. THIRD PARTY ITEM				
NCPTI	0 INR	GNX100	Y	Yes	N				

11.VNSN	2.ITEMSN	3.HS CD	4.DESCRPTION	5.QUANTITY	6.UQC	7.RATE	8.VALUE(F/C)	9.FOB (INR)	10.PMV
1	27	42022910	LADIES PURSE OF PVC	18	PCS	2	36	2964.65	181.17
11.DUTYAMT		12.CESS RT	13.CESAMT	14.DBKCLMD	15.IGSTSTAT	16.IGST VALUE	17.IGST AMOUNT	18.SCHCOD	
				Y	LUT			19	
19. SCHEME DESCRIPTION		20. SQC MSR	21. SQC UQC	22. STATE OF ORIGIN		23. DISTRICT OF ORIGIN			
Drawback		18	NOS	Maharashtra		MUMBAI			
24. PT Abroad	25.COMP CESS	26.END USE	27.FTA BENEFIT AVAILED	28. REWARD BENEFIT	29. THIRD PARTY ITEM				
NCPTI	0 INR	GNX100	Y	Yes	N				

11.VNSN	2.ITEMSN	3.HS CD	4.DESCRPTION	5.QUANTITY	6.UQC	7.RATE	8.VALUE(F/C)	9.FOB (INR)	10.PMV
1	28	61149090	LADIES TOP OF BLEND CONTAINING COTTON & MMF	40	PCS	7.95	318	26187.06	720.15
11.DUTYAMT		12.CESS RT	13.CESAMT	14.DBKCLMD	15.IGSTSTAT	16.IGST VALUE	17.IGST AMOUNT	18.SCHCOD	
				Y	LUT			60	
19. SCHEME DESCRIPTION		20. SQC MSR	21. SQC UQC	22. STATE OF ORIGIN		23. DISTRICT OF ORIGIN			
Drawback, and ROSCTL		4	KGS	Maharashtra		MUMBAI			
24. PT Abroad	25.COMP CESS	26.END USE	27.FTA BENEFIT AVAILED	28. REWARD BENEFIT	29. THIRD PARTY ITEM				
NCPTI	0 INR	GNX100	Y	Yes	N				

11.VNSN	2.ITEMSN	3.HS CD	4.DESCRPTION	5.QUANTITY	6.UQC	7.RATE	8.VALUE(F/C)	9.FOB (INR)	10.PMV
1	29	57050090	MAT (30 MTRS)	5	PCS	.1	.5	41.56	9.06
11.DUTYAMT		12.CESS RT	13.CESAMT	14.DBKCLMD	15.IGSTSTAT	16.IGST VALUE	17.IGST AMOUNT	18.SCHCOD	
				Y	LUT			19	
19. SCHEME DESCRIPTION		20. SQC MSR	21. SQC UQC	22. STATE OF ORIGIN		23. DISTRICT OF ORIGIN			
Drawback		150	SQM	Maharashtra		MUMBAI			
24. PT Abroad	25.COMP CESS	26.END USE	27.FTA BENEFIT AVAILED	28. REWARD BENEFIT	29. THIRD PARTY ITEM				
NCPTI	0 INR	GNX100	Y	Yes	N				

11.VNSN	2.ITEMSN	3.HS CD	4.DESCRPTION	5.QUANTITY	6.UQC	7.RATE	8.VALUE(F/C)	9.FOB (INR)	10.PMV
1	30	64029990	MENS FOOTWEAR	546	PRS	.25	136.5	11240.73	22.65
11.DUTYAMT		12.CESS RT	13.CESAMT	14.DBKCLMD	15.IGSTSTAT	16.IGST VALUE	17.IGST AMOUNT	18.SCHCOD	
				Y	LUT			19	
19. SCHEME DESCRIPTION		20. SQC MSR	21. SQC UQC	22. STATE OF ORIGIN		23. DISTRICT OF ORIGIN			
Drawback		546	PRS	Maharashtra		MUMBAI			
24. PT Abroad	25.COMP CESS	26.END USE	27.FTA BENEFIT AVAILED	28. REWARD BENEFIT	29. THIRD PARTY ITEM				
NCPTI	0 INR	GNX100	Y	Yes	N				

P1
024-02-24

P2
024-02-24

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27ACPPZ6257P1Z9 GSN
AAAFY8719LCH002
SB Date
27-JAN-24
0
INV ITEM CONT
1 39 0
137 G.WT KGS 6543



PART - III - ITEM DETAILS

INVOICE (1/1)

11.DUTYAMT	12.CESS RT	13.CESAMT	14.DBKCLMD	15.IGSTSTAT	16.IGST VALUE	17.IGST AMOUNT	18SCHCOD		
1	31	62114999	MENS KURTA OF COTTON	44	PCS	8.75	385	31704.71	792.62
								60	
19. SCHEME DESCRIPTION		20. SQC MSR	21. SQC UQC	22. STATE OF ORIGIN		23. DISTRICT OF ORIGIN			
Drawback, and ROSCTL		44	NOS	Maharashtra		MUMBAI			
24. PT Abroad	25.COMP CESS	26.END USE	27.FTA BENEFIT AVAILED	28. REWARD BENEFIT	29. THIRD PARTY ITEM				
NCPTI	0 INR	GNX100	Y	Yes	N				

11.DUTYAMT	12.CESS RT	13.CESAMT	14.DBKCLMD	15.IGSTSTAT	16.IGST VALUE	17.IGST AMOUNT	18SCHCOD		
1	32	62034990	MENS PANT OF BLEND CONTAINING COTTON & M MF	24	PCS	8.25	198	16305.17	747.33
								60	
19. SCHEME DESCRIPTION		20. SQC MSR	21. SQC UQC	22. STATE OF ORIGIN		23. DISTRICT OF ORIGIN			
Drawback, and ROSCTL		24	NOS	Maharashtra		MUMBAI			
24. PT Abroad	25.COMP CESS	26.END USE	27.FTA BENEFIT AVAILED	28. REWARD BENEFIT	29. THIRD PARTY ITEM				
NCPTI	0 INR	GNX100	Y	Yes	N				

11.DUTYAMT	12.CESS RT	13.CESAMT	14.DBKCLMD	15.IGSTSTAT	16.IGST VALUE	17.IGST AMOUNT	18SCHCOD		
1	33	62059090	MENS SHIRT OF BLEND CONTAINING COTTON & MMF	6	PCS	8.75	52.5	4323.48	792.62
								60	
19. SCHEME DESCRIPTION		20. SQC MSR	21. SQC UQC	22. STATE OF ORIGIN		23. DISTRICT OF ORIGIN			
Drawback, and ROSCTL		6	NOS	Maharashtra		MUMBAI			
24. PT Abroad	25.COMP CESS	26.END USE	27.FTA BENEFIT AVAILED	28. REWARD BENEFIT	29. THIRD PARTY ITEM				
NCPTI	0 INR	GNX100	Y	Yes	N				

11.DUTYAMT	12.CESS RT	13.CESAMT	14.DBKCLMD	15.IGSTSTAT	16.IGST VALUE	17.IGST AMOUNT	18SCHCOD		
1	34	61034300	MENS TRACK SHORT OF MMF	456	PCS	8.55	3898.8	321066.08	774.5
								60	
19. SCHEME DESCRIPTION		20. SQC MSR	21. SQC UQC	22. STATE OF ORIGIN		23. DISTRICT OF ORIGIN			
Drawback, and ROSCTL		456	NOS	Maharashtra		MUMBAI			
24. PT Abroad	25.COMP CESS	26.END USE	27.FTA BENEFIT AVAILED	28. REWARD BENEFIT	29. THIRD PARTY ITEM				
NCPTI	0 INR	GNX100	Y	Yes	N				

11.DUTYAMT	12.CESS RT	13.CESAMT	14.DBKCLMD	15.IGSTSTAT	16.IGST VALUE	17.IGST AMOUNT	18SCHCOD		
1	35	83063000	PHOTO FRAME	19	PCS	.15	2.85	235	13.59
								00	
19. SCHEME DESCRIPTION		20. SQC MSR	21. SQC UQC	22. STATE OF ORIGIN		23. DISTRICT OF ORIGIN			
Free SB Involving Remittance O		21	KGS	Maharashtra		MUMBAI			
24. PT Abroad	25.COMP CESS	26.END USE	27.FTA BENEFIT AVAILED	28. REWARD BENEFIT	29. THIRD PARTY ITEM				
NCPTI	0 INR	GNX100	Y	Yes	N				

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27-JAN-24
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PART - III - ITEM DETAILS

1. INVSN	2. ITEMSN	3. HS CD	4. DESCRIPTION	5. QUANTITY	6. UQC	7. RATE	8. VALUE(F/C)	9. FOB (INR)	10. PMV
1	36	39269029	PLASTIC BASKET	467	PCS	.25	116.75	9614.13	22.65
11. DUTY AMT		12. CESS RT	13. CESAMT	14. DBKCLMD	15. IGSTSTAT	16. IGST VALUE		17. IGST AMOUNT	18. SCHCOD
				N	LUT				00
19. SCHEME DESCRIPTION			20. SQC MSR	21. SQC UQC	22. STATE OF ORIGIN			23. DISTRICT OF ORIGIN	
Free SB Involving Remittance O			150	KGS	Maharashtra			MUMBAI	
24. PT Abroad		25. COMP CESS	26. END USE	27. FTA BENEFIT AVAILED		28. REWARD BENEFIT		29. THIRD PARTY ITEM	
NCPTI		0 INR	GNX100	Y		Yes		N	
1	37	39261019	PLASTIC BEADS	46	PCS	.1	4.6	378.87	9.06
11. DUTY AMT		12. CESS RT	13. CESAMT	14. DBKCLMD	15. IGSTSTAT	16. IGST VALUE		17. IGST AMOUNT	18. SCHCOD
				N	LUT				00
19. SCHEME DESCRIPTION			20. SQC MSR	21. SQC UQC	22. STATE OF ORIGIN			23. DISTRICT OF ORIGIN	
Free SB Involving Remittance O			5	KGS	Maharashtra			MUMBAI	
24. PT Abroad		25. COMP CESS	26. END USE	27. FTA BENEFIT AVAILED		28. REWARD BENEFIT		29. THIRD PARTY ITEM	
NCPTI		0 INR	GNX100	Y		Yes		N	
1	38	39011090	PLASTIC DRUM	357	PCS	.65	232.05	19109.15	58.88
11. DUTY AMT		12. CESS RT	13. CESAMT	14. DBKCLMD	15. IGSTSTAT	16. IGST VALUE		17. IGST AMOUNT	18. SCHCOD
				N	LUT				00
19. SCHEME DESCRIPTION			20. SQC MSR	21. SQC UQC	22. STATE OF ORIGIN			23. DISTRICT OF ORIGIN	
Free SB Involving Remittance O			225	KGS	Maharashtra			MUMBAI	
24. PT Abroad		25. COMP CESS	26. END USE	27. FTA BENEFIT AVAILED		28. REWARD BENEFIT		29. THIRD PARTY ITEM	
NCPTI		0 INR	GNX100	Y		Yes		N	
1	39	52083190	WOVEN FABRIC OF COTTON CONTAINING 85% OR MORE BY WEIGHT OF COTTON	1064.81	MTR	2.15	2289.34	188527.34	194.76
11. DUTY AMT		12. CESS RT	13. CESAMT	14. DBKCLMD	15. IGSTSTAT	16. IGST VALUE		17. IGST AMOUNT	18. SCHCOD
				Y	LUT				19
19. SCHEME DESCRIPTION			20. SQC MSR	21. SQC UQC	22. STATE OF ORIGIN			23. DISTRICT OF ORIGIN	
Drawback			1568.67	SQM	Maharashtra			MUMBAI	
24. PT Abroad		25. COMP CESS	26. END USE	27. FTA BENEFIT AVAILED		28. REWARD BENEFIT		29. THIRD PARTY ITEM	
NCPTI		0 INR	GNX100	Y		Yes		N	

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P1
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P2
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INV	ITEM	CONT
1	39	0
137	G.WT KGS	6543



*SB22270120241522

PART - IV - EXPORT SCHEME DETAILS

A. DRAWBACK & ROSL CLAIM

1.INV SNO	2.ITEM SNO	3.DBK SNO.	4.QTY/WT	5.VALUE	6.RATE	7.DBK AMT	8.STALEV	9.CENLEV	10.ROSL AMT
1	4	630401B	1235	839969.88	3	25199.1	41998	26879	68877
1	5	62030103B	12	7856.44	4.7	369.25	208	165	373
1	6	640299B	1015	250755.39	1.5	3761.33	0	0	0
1	7	62110601B	268	177661.5	2.1	3730.89	3698	3553	7251
1	8	62030302B	92	60230.56	3	1806.92	1885	1373	3258
1	9	620502B	54	34908.36	2.5	872.71	994	724	1718
1	10	61030402B	89	56800.71	3.4	1931.22	1291	1051	2342
1	11	610902B	104	56096.52	3.3	1664	1019	954	1973
1	12	630399B	150	49410.28	1.5	741.15	0	0	0
1	13	640299B	105	28102.21	1.5	421.53	0	0	0
1	14	62040303B	1268	856242.28	2.9	24831.03	22690	17981	40671
1	15	61140102B	92	56821.5	2.9	1647.82	1421	1051	2472
1	16	61080103B	3872	2550873.4	2.7	68873.58	49949	43365	93314
1	17	62140103B	18	4373.04	2.6	113.7	116	92	208
1	21	640299B	503	120123.82	1.5	1801.86	0	0	0
1	22	62080103B	1698	1188557.87	2.7	32091.06	21904	20205	42109
1	23	62110501B	34	22819.56	3.2	730.23	822	559	1381
1	24	61040302B	133	86525.53	3.4	2941.87	2708	1973	4681
1	25	62080103B	1202	826522.26	2.7	22316.1	15506	14051	29557
1	26	62040302B	93	66246.19	1.7	1126.19	2074	1510	3584
1	27	42020204B	18	2964.65	6.5	192.7	0	0	0
1	28	61140102B	40	26187.06	2.9	759.42	644	484	1128
1	29	570599B	5	41.56	1.5	0	0	0	0
1	30	640299B	546	11240.73	1.5	168.61	0	0	0
1	31	62110601B	44	31704.71	2.1	665.8	607	634	1241
1	32	62030402B	24	16305.17	3.4	554.38	348	302	650
1	33	620502B	6	4323.48	2.5	108.09	110	80	190
1	34	61030403B	456	321066.08	3.9	12521.58	5518	5458	10976
1	39	520802B	1064.81	188527.34	1.5	2827.91	0	0	0

B. AA / DFIA LICENCE DETAILS

1.INV SNO	2.ITEM SNO	3.LICENCE NO	4.DESCN OF EXPORT ITEM	5.EXP SNO	6.EXPQTY	7.UQC	8.FOB VALUE
		9.SION	10.DESCN OF IMPORT ITEM	11IMP SNO	12IMPQTY	13.UQC	14.INDIG / IMP

C. JOBBING DETAILS

1.BE NO	2.BE DATE	3.PORT CODE	4.DESCN OF IMPORTED GOODS	5.QTY IMP	6.QTY USED
---------	-----------	-------------	---------------------------	-----------	------------

D. SINGLE WINDOW DECLARATION

1.INVSN	2.ITMSN	3.INFO	4.QUALIFIER	5.INFO CD	6.INFO TEXT	7.INFO MSR	8.UQC
1	1	CHR	SQC			19	KGS
1	1	DTY	GCESS			0	INR
1	1	DTY	RDT	RODTEPY	Claimed	19	KGS
1	1	ORC	DOO	482			
1	1	ORC	EPT	NCPTI			
1	1	ORC	STO	27			
1	2	CHR	SQC			83	KGS
1	2	DTY	GCESS			0	INR
1	2	DTY	RDT	RODTEPY	Claimed	83	KGS
1	2	ORC	DOO	482			
1	2	ORC	EPT	NCPTI			
1	2	ORC	STO	27			
1	3	CHR	SQC			10	KGS
1	3	DTY	GCESS			0	INR
1	3	DTY	RDT	RODTEPY	Claimed	10	KGS
1	3	ORC	DOO	482			
1	3	ORC	EPT	NCPTI			

Glossary

I - Invoice Serial Number ITMSN - Item Serial Number A: DBK - Drawback, ROSL - Rebate of State Levies, B: DFIA - Duty Free Import
rization, EXP - Export, IMP - Import, UQC-Unit Quantity Code FOB - Freight On Board D: INFO - Information CD - Code MSR - Measuremen
- Ingredient F; RES CD - Result Code, RES TXT - Result Text ST DT - Start Date G: IRN - Image Reference Number CD - Code PLA - Pla

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INDIAN CUSTOMS EDI SYSTEM
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
DEPARTMENT OF REVENUE - MINISTRY OF FINANCE
GOVERNMENT OF INDIA

Port Code
INNSA1
IEC/Br
GSTIN/TYPE
CB CODE
TYPE
Nos
PKG

SB No
7041793
ACPPZ6257P
27ACPPZ6257P1Z9 GSN
AAAFY8719LCH002

SB Date
27-JAN-24
0



*SB22270120241523

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

INV	ITEM	CONT
1	39	0
137	G.WT KGS	6543

PART - IV - EXPORT SCHEME DETAILS

D. SINGLE WINDOW DECLARATION

1.INVSN	2.ITMSN	3.INFO	4.QUALIFIER	5.INFO CD	6.INFO TEXT	7.INFO MSR	8.UQC
1	3	ORC	STO	27			
1	4	CHR	SQC			1200	NOS
1	4	DTY	GCESS			0	INR
1	4	ORC	DOO	482			
1	4	ORC	EPT	NCPTI			
1	4	ORC	STO	27			
1	5	CHR	SQC			12	NOS
1	5	DTY	GCESS			0	INR
1	5	ORC	DOO	482			
1	5	ORC	EPT	NCPTI			
1	5	ORC	STO	27			
1	6	CHR	SQC			1015	PRS
1	6	DTY	GCESS			0	INR
1	6	DTY	RDT	RODTEPY	Claimed	1015	PRS
1	6	ORC	DOO	482			
1	6	ORC	EPT	NCPTI			
1	6	ORC	STO	27			
1	7	CHR	SQC			268	NOS
1	7	DTY	GCESS			0	INR
1	7	ORC	DOO	482			
1	7	ORC	EPT	NCPTI			
1	7	ORC	STO	27			
1	8	CHR	SQC			92	NOS
1	8	DTY	GCESS			0	INR
1	8	ORC	DOO	482			
1	8	ORC	EPT	NCPTI			
1	8	ORC	STO	27			
1	9	CHR	SQC			54	NOS
1	9	DTY	GCESS			0	INR
1	9	ORC	DOO	482			
1	9	ORC	EPT	NCPTI			
1	9	ORC	STO	27			
1	10	CHR	SQC			89	NOS
1	10	DTY	GCESS			0	INR
1	10	ORC	DOO	482			
1	10	ORC	EPT	NCPTI			
1	10	ORC	STO	27			
1	11	CHR	SQC			104	NOS
1	11	DTY	GCESS			0	INR
1	11	ORC	DOO	482			
1	11	ORC	EPT	NCPTI			
1	11	ORC	STO	27			
1	12	CHR	SQC			181	KGS
1	12	DTY	GCESS			0	INR
1	12	ORC	DOO	482			
1	12	ORC	EPT	NCPTI			
1	12	ORC	STO	27			
1	13	CHR	SQC			105	PRS
1	13	DTY	GCESS			0	INR
1	13	DTY	RDT	RODTEPY	Claimed	105	PRS
1	13	ORC	DOO	482			
1	13	ORC	EPT	NCPTI			
1	13	ORC	STO	27			
1	14	CHR	SQC			1268	NOS
1	14	DTY	GCESS			0	INR
1	14	ORC	DOO	482			
1	14	ORC	EPT	NCPTI			
1	14	ORC	STO	27			
1	15	CHR	SQC			9	KGS
1	15	DTY	GCESS			0	INR

OTHER ADDITIONAL INFORMATION

Glossary

INVSN - Invoice Serial Number ITMSN - Item Serial Number A: DBK - Drawback, ROSL - Rebate of State Levies, B: DFIA - Duty Free Import Authorization, EXP - Export, IMP - Import, UQC - Unit Quantity Code FOB - Freight On Board D: INFO - Information CD - Code MSR - Measurement
E: ING - Ingredient F: RES CD - Result Code, RES TXT - Result Text ST DT - Start Date G: IRN - Image Reference Number CD - Code PLA - Pla

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INDIAN CUSTOMS EDI SYSTEM
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
DEPARTMENT OF REVENUE - MINISTRY OF FINANCE
GOVERNMENT OF INDIA

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

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Nos
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SB No
7041793
ACPPZ6257P
27ACPPZ6257P1Z9 GSN
AAAFY8719LCH002
SB Date
27-JAN-24
0
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INV
1
137
ITEM
39
G.WT KGS
CONT
0
6543



PART - IV - EXPORT SCHEME DETAILS

D. SINGLE WINDOW DECLARATION

1.INVSN	2.ITMSN	3.INFO	4.QUALIFIER	5.INFO CD	6.INFO TEXT	7.INFO MSR	8.UQC
1	15	ORC	DOO	482			
1	15	ORC	EPT	NCPTI			
1	15	ORC	STO	27		3872	NOS
1	16	CHR	SQC			0	INR
1	16	DTY	GCESS				
1	16	ORC	DOO	482			
1	16	ORC	EPT	NCPTI			
1	16	ORC	STO	27		18	NOS
1	17	CHR	SQC			0	INR
1	17	DTY	GCESS				
1	17	ORC	DOO	482			
1	17	ORC	EPT	NCPTI			
1	17	ORC	STO	27		70	KGS
1	18	CHR	SQC			0	INR
1	18	DTY	GCESS			70	KGS
1	18	DTY	RDT	RODTEPY	Claimed		
1	18	ORC	DOO	482			
1	18	ORC	EPT	NCPTI			
1	18	ORC	STO	27		2	NOS
1	19	CHR	SQC			0	INR
1	19	DTY	GCESS			2	NOS
1	19	DTY	RDT	RODTEPN			
1	19	ORC	DOO	482			
1	19	ORC	EPT	NCPTI			
1	19	ORC	STO	27			
1	20	CHR	SQC			7	KGS
1	20	DTY	GCESS			0	INR
1	20	DTY	RDT	RODTEPY	Claimed	7	KGS
1	20	ORC	DOO	482			
1	20	ORC	EPT	NCPTI			
1	20	ORC	STO	27			
1	21	CHR	SQC			503	PRS
1	21	DTY	GCESS			0	INR
1	21	DTY	RDT	RODTEPY	Claimed	503	PRS
1	21	ORC	DOO	482			
1	21	ORC	EPT	NCPTI			
1	21	ORC	STO	27			
1	22	CHR	SQC			1698	NOS
1	22	DTY	GCESS			0	INR
1	22	ORC	DOO	482			
1	22	ORC	EPT	NCPTI			
1	22	ORC	STO	27			
1	23	CHR	SQC			34	NOS
1	23	DTY	GCESS			0	INR
1	23	ORC	DOO	482			
1	23	ORC	EPT	NCPTI			
1	23	ORC	STO	27			
1	24	CHR	SQC			133	NOS
1	24	DTY	GCESS			0	INR
1	24	ORC	DOO	482			
1	24	ORC	EPT	NCPTI			
1	24	ORC	STO	27			
1	25	CHR	SQC			1202	NOS
1	25	DTY	GCESS			0	INR
1	25	ORC	DOO	482			
1	25	ORC	EPT	NCPTI			
1	25	ORC	STO	27			
1	26	CHR	SQC			93	NOS
1	26	DTY	GCESS			0	INR
1	26	ORC	DOO	482			

OTHER ADDITIONAL INFORMATION

Glossary

INVSN - Invoice Serial Number ITMSN - Item Serial Number A: DBK - Drawback, ROSL - Rebate of State Levies, B: DFIA - Duty Free Import Authorization, EXP - Export, IMP - Import, UQC - Unit Quantity Code FOB - Freight On Board D: INFO - Information CD - Code MSR - Measurement E: ING - Ingredient F: RES CD - Result Code, RES TXT - Result Text ST DT - Start Date G: IRN - Image Reference Number CD - Code PLA - Pla

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27ACPPZ6257P1Z9 GSN
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SB Date
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0
INV
1
137
ITEM
39
G.WT KGS
6543
CONT
0
6543



*SB22270120241523

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

PART - IV - EXPORT SCHEME DETAILS

D. SINGLE WINDOW DECLARATION

1.INVSN	2.ITMSN	3.INFO	4.QUALIFIER	5.INFO CD	6.INFO TEXT	7.INFO MSR	8.UQC
1	26	ORC	EPT	NCPTI			
1	26	ORC	STO	27			
1	27	CHR	SQC			18	NOS
1	27	DTY	GCESS			0	INR
1	27	DTY	RDT	RODTEPY	Claimed	18	NOS
1	27	ORC	DOO	482			
1	27	ORC	EPT	NCPTI			
1	27	ORC	STO	27			
1	28	CHR	SQC			4	KGS
1	28	DTY	GCESS			0	INR
1	28	ORC	DOO	482			
1	28	ORC	EPT	NCPTI			
1	28	ORC	STO	27			
1	29	CHR	SQC			150	SQM
1	29	DTY	GCESS			0	INR
1	29	DTY	RDT	RODTEPY	Claimed	150	SQM
1	29	ORC	DOO	482			
1	29	ORC	EPT	NCPTI			
1	29	ORC	STO	27			
1	30	CHR	SQC			546	PRS
1	30	DTY	GCESS			0	INR
1	30	DTY	RDT	RODTEPY	Claimed	546	PRS
1	30	ORC	DOO	482			
1	30	ORC	EPT	NCPTI			
1	30	ORC	STO	27			
1	31	CHR	SQC			44	NOS
1	31	DTY	GCESS			0	INR
1	31	ORC	DOO	482			
1	31	ORC	EPT	NCPTI			
1	31	ORC	STO	27			
1	32	CHR	SQC			24	NOS
1	32	DTY	GCESS			0	INR
1	32	ORC	DOO	482			
1	32	ORC	EPT	NCPTI			
1	32	ORC	STO	27			
1	33	CHR	SQC			6	NOS
1	33	DTY	GCESS			0	INR
1	33	ORC	DOO	482			
1	33	ORC	EPT	NCPTI			
1	33	ORC	STO	27			
1	34	CHR	SQC			456	NOS
1	34	DTY	GCESS			0	INR
1	34	ORC	DOO	482			
1	34	ORC	EPT	NCPTI			
1	34	ORC	STO	27			
1	35	CHR	SQC			21	KGS
1	35	DTY	GCESS			0	INR
1	35	DTY	RDT	RODTEPY	Claimed	21	KGS
1	35	ORC	DOO	482			
1	35	ORC	EPT	NCPTI			
1	35	ORC	STO	27			
1	36	CHR	SQC			150	KGS
1	36	DTY	GCESS			0	INR
1	36	DTY	RDT	RODTEPY	Claimed	150	KGS
1	36	ORC	DOO	482			
1	36	ORC	EPT	NCPTI			
1	36	ORC	STO	27			
1	37	CHR	SQC			5	KGS
1	37	DTY	GCESS			0	INR
1	37	DTY	RDT	RODTEPY	Claimed	5	KGS

Glossary

SN - Invoice Serial Number ITMSN - Item Serial Number A: DBK - Drawback, ROSL - Rebate of State Levies, B: DFIA - Duty Free Import
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ACPPZ6257P
27ACPPZ6257P1Z9 GSN
AAAFY8719LCH002

SB Date
27-JAN-24
0

INV	ITEM	CONT
1	39	0
137	G.WT KGS	6543



PART - IV - EXPORT SCHEME DETAILS

D. SINGLE WINDOW DECLARATION

1.INVSN	2.ITMSN	3.INFO	4.QUALIFIER	5.INFO CD	6.INFO TEXT	7.INFO MSR	8.UQC
1	37	ORC	DOO	482			
1	37	ORC	EPT	NCPTI			
1	37	ORC	STO	27			
1	38	CHR	SQC			225	KGS
1	38	DTY	GCESS			0	INR
1	38	DTY	RDT	RODTEPY	Claimed	225	KGS
1	38	ORC	DOO	482			
1	38	ORC	EPT	NCPTI			
1	38	ORC	STO	27			
1	39	CHR	SQC			1568.67	SQM
1	39	DTY	GCESS			0	INR
1	39	DTY	RDT	RODTEPY	Claimed	1568.67	SQM
1	39	ORC	DOO	482			
1	39	ORC	EPT	NCPTI			
1	39	ORC	STO	27			

E. SINGLE WINDOW DECLARATION - CONSTITUENTS

1.INVSN	2.ITMSNO	3.C SNO	4.NAME	5.CODE	6.PERCENTAGE	7.YIELD PCT	8.ING
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F. SINGLE WINDOW DECLARATION - CONTROL

1.INVSN	2.ITMSNO	3.CONTROL TYPE	4.LOCATION	5.ST DT	6.END DT	7.RES CD	8.RES TEXT
---------	----------	----------------	------------	---------	----------	----------	------------

G.SUPPORTING DOCUMENTS

1.INVSN	2.ITMSNO	3 DOCTYPCD	4. ICEGATE ID	5. IRN	6.PARTY CD	7.ISSUE PLA	8.ISS DT	9.EXP DT
1	1	271000	YSRLOG2023	2024012700002161		MAYOTTE	27-JAN-24	
1	1	934000	YSRLOG2023	2024012700002159		MAYOTTE	27-JAN-24	
1	1	380000	YSRLOG2023	2024012700002160		MAYOTTE	27-JAN-24	

H.INVOICE DETAILS

1.SNO	2.INVOICE NO	3.INVOICE AMOUNT	4.CURRENCY
1	ST/002/23-24	97062.79	USD

I.CONTAINER DETAILS

1.SNO	2.CONTAINER	3.SEAL	4.DATE
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J.AR4 DETAILS

1.INVSN	2.ITMSN	3.AR4 NUMBER	4.AR4 DATE	5.COMMISSIONERATE	6.DIVISION	7.RANGE
---------	---------	--------------	------------	-------------------	------------	---------

K. THIRD PARTY DETAILS

1.INVSN	2.ITMSN	3.IEC	4. EXPORTER NAME	5. ADDRESS	6.GSTN ID AND TYPE
---------	---------	-------	------------------	------------	--------------------

L. ITEM MANUFACTURER/PRODUCER/GROWER DETAILS

1.INVSN	2.ITMSN	3.TYPE	4.MANUFACT CD	5.SOURCE STATE	6.TRANS CY	7.ADDRESS
---------	---------	--------	---------------	----------------	------------	-----------

M. RODTEP DETAILS

1.INVSN	2.ITMSN	3. QUANTITY	4. UQC	5. NO. OF UNITS	6. VALUE
1	1	19	KGS	1	
1	2	83	KGS	1	87
1	3	10	KGS	1	2
1	6	1015	PRS	1	13
1	13	105	PRS	1	2508
1	18	70	KGS	1	281
1	20	7	KGS	1	56
1	21	503	PRS	1	4
					1201

Glossary

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INV
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137
ITEM
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G.WT
KGS
CONT
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6543



*SB22270120241523

PART - IV - EXPORT SCHEME DETAILS

1	27	18	NOS	1	36
1	29	150	SQM	1	0
1	30	546	PRS	1	112
1	35	21	KGS	1	1
1	36	150	KGS	1	96
1	37	5	KGS	1	4
1	38	225	KGS	1	268
1	39	1568.67	SQM	1	5333

N. REEXPORT DETAILS

1. INVS	2. ITMSN	3. BE SITE ID	4. BE NUMBER	5. BE DATE	6. BE INV SNO	7. BE ITEM S	8. BE QTY	9. BE UQC
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OTHER ADDITIONAL INFORMATION

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[Signature]
02/02/24

Glossary

INVSN - Invoice Serial Number ITMSN - Item Serial Number A: DBK - Drawback, ROSL - Rebate of State Levies, B: DFIA - Duty Free Import Authorization, EXP - Export, IMP - Import, UQC-Unit Quantity Code FOB - Freight On Board D: INFO - Information CD - Code MSR - Measurement E: ING - Ingredient F: RES CD - Result Code, RES TXT - Result Text ST DT - Start Date G: IRN - Image Reference Number CD - Code PLA - Pla

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137
ITEM
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G.WT
KGS
6543
CONT
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6543



*SB22270120241523

PART - V - DECLARATIONS

A. DECLARATION STATEMENT

LET EXPORT COPY

SIGNATORY

DATE

AUTHORIZED SIGNATORY

CHA NAME :AAAFY8719LCH002

PLACE

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SHIPPER			
JANTA TRADERS 9TH FLOOR, OFFICE NO 910, MASTERMIND-A, AAREY COLONY ROAD, ROYAL PALMS, AAREY COLONY, MUMBAI, MAHARASHTRA-400065			
INVOICE NO.		DATE	
JT/02/23-24		26.01.2024	
CONSIGNEE			
TRANSIT MAHORAIS BP 149, 97600 MAMOUDZOU LONGONI, MAYOTTE			
COUNTRY OF ORIGIN OF GOODS		COUNTRY OF FINAL DESTINATION	
INDIA		MAYOTTE	
Terms of Delivery and Payment			
160 DAYS			
FOB In USD			
Pre-Carriage by	Place of Receipt by Pre-carrier		
N.A	N.A		
Vessel Flight No	Port of Loading		
BY SEA	NHAVA SHEVA		
Port of Discharge	Final Destination		
LONGONI	LONGONI		

MARKS	NO OF PKGS	SR NO	DISCRPTION	QTY	RATE	AMOUNT
MT BF	137 PKGS	1	ALUMINIUM MOLD	108 Pcs	\$ 0.75	\$ 81.00
		2	ALUMINIUM POT	12 Pcs	\$ 0.15	\$ 1.80
		3	ARTIFICIAL FLOWER	155 Pcs	\$ 0.10	\$ 15.50
		4	BEDSHEET OF COTTON	1200 Pcs	\$ 8.50	\$ 10,200.00
		5	BOYS 2 PCS SFT OF MMF	12 Pcs	\$ 7.95	\$ 95.40
		6	BOYS FOOTWEAR	1015 Pairs	\$ 3.00	\$ 3,045.00
		7	BOYS KURTA OF COTTON	268 Pcs	\$ 8.05	\$ 2,157.40
		8	BOYS PANT OF BLEND CONTAINING COTTON & MMF	92 Pcs	\$ 7.95	\$ 731.40
		9	BOYS SHIRT OF BLEND CONTAINING COTTON & MMF	54 Pcs	\$ 7.85	\$ 423.90
		10	BOYS SHORTS OF BLEND CONTAINING COTTON & MMF	89 Pcs	\$ 7.75	\$ 689.75
		11	BOYS T-SHIRT OF BLEND CONTAINING COTTON & MMF	104 Pcs	\$ 6.55	\$ 681.20
		12	DOOR CURTAIN	150 Pcs	\$ 4.00	\$ 600.00
		13	GIRLS FOOTWEAR	105 Pairs	\$ 3.25	\$ 341.25
		14	GIRLS FROCK OF MMF	1268 Pcs	\$ 8.20	\$ 10,397.60
		15	GIRLS LEGGINGS OF BLEND CONTAINING COTTON & MMF	92 Pcs	\$ 7.50	\$ 690.00
		16	GIRLS MAXI OF MMF	3872 Pcs	\$ 8.00	\$ 30,976.00
		17	GIRLS SCARF OF MMF	18 Pcs	\$ 2.95	\$ 53.10
		18	HAIR BRUSH	2740 Pcs	\$ 0.05	\$ 137.00
		19	BOOKS	2 Pcs	\$ 2.50	\$ 5.00
		20	IMITATION JEWELLERY SET (IRON)	179 Pcs	\$ 0.05	\$ 8.95
		21	LADIES FOOTWEAR	503 Pairs	\$ 2.90	\$ 1,458.70
		22	LADIES GOWN OF MMF	1698 Pcs	\$ 8.50	\$ 14,433.00
		23	LADIES KURTI OF COTTON	34 Pcs	\$ 8.15	\$ 277.10
		24	LADIES LEGGINGS OF BLEND CONTAINING COTTON & MMF	133 Pcs	\$ 7.90	\$ 1,050.70
		25	LADIES MAXI OF MMF	1202 Pcs	\$ 8.35	\$ 10,036.70
		26	LADIES PANT OF BLEND CONTAINING COTTON & MMF	93 Pcs	\$ 8.65	\$ 804.45
		27	LADIES PULOVER OF WVC	18 Pcs	\$ 2.00	\$ 36.00

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28	LADIES TOP OF BLEND CONTAINING COTTON & MMF	Pcs	40	\$	7.95	\$	318.00
29	MAT (30 METERS)	Pcs	5	\$	0.10	\$	0.50
30	MENS FOOTWEAR	Pair	546	\$	0.25	\$	136.50
31	MENS KURTA OF COTTON	Pcs	44	\$	8.75	\$	385.00
32	MENS PANT OF BLEND CONTAINING COTTON & MMF	Pcs	24	\$	8.25	\$	198.00
33	MENS SHIRT OF BLEND CONTAINING COTTON & MMF	Pcs	6	\$	8.75	\$	52.50
34	MENS TRACK SHIRT OF MMF	Pcs	456	\$	8.55	\$	3,898.80
35	PHOTO FRAME	Pcs	19	\$	0.15	\$	2.85
36	PLASTIC BASKET	Pcs	467	\$	0.25	\$	116.75
37	PLASTIC BEED	Pcs	46	\$	0.10	\$	4.60
38	PLASTIC DRUM	Pcs	357	\$	0.65	\$	232.05
39	WOVEN FABRIC OF COTTON CONTAINING 85% OR MORE BY WEIGHT OF COTTON (SQUARE METER: 1568.67)	Mtrs	1064.81	\$	2.15	\$	2,289.34
TOTAL			18290.81	\$		\$	97,062.79
USD NINETY SEVEN THOUSAND SIXTY TWO AND SEVENTY NINE CENTS ONLY.							
NETT WT 6269.00 KGS GROSS WT 6543.00 KGS				12.5% COMMISSION FOR JANTA TRADERS <i>Ghanshyam</i> Proprietor			

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(Signature)
02/02/24

Packing List

PPER
 NTA TRADERS
 H FLOOR, OFFICE NO 910, MASTERMIND-V,
 AAREY COLONY ROAD, ROYAL PALMS,
 AAREY COLONY, MUMBAI.
 MAHARASHTRA-400065.

CONSIGNEE

TRANSIT MAHORAIS
 BP 149, 97600 MAMOUZOU
 LONGONI, MAYOTTE.

INVOICE NO.
 JT/002/23-24

DATE
 10.11.2023

SR NO.	CRT NO.	MARKS	DESCRIPTION	QTY	MU	GROSS WT	NETT WT
1	1	UTI	LADIES FOOTWEAR	190	PAIRS	78.00	76.00
2	2	COLO	LADIES FOOTWEAR	108	PAIRS	56.00	54.00
3	3	COLO	LADIES FOOTWEAR	25	PAIRS	41.00	39.00
			BOYS FOOTWEAR	56	PAIRS		
4	4	COLO	GIRLS FROCK	60	PCS	65.00	63.00
			WOVEN COTTON FABRICS	132.53	MTRS		
5	5	COLO	LADIES MAXI	87	PCS	72.00	70.00
			MENS PANT	24	PCS		
			BOYS PANT	10	PCS		
			BOYS SHORT	44	PCS		
			GIRLS MAXI	120	PCS		
			LADIES GOWN	38	PCS		
6	6	UTI	LADIES GOWN	62	PCS	84.00	82.00
			GIRLS FROCK	84	PCS		
7	7	UTI	LADIES MAXI	115	PCS	69.00	67.00
			GIRLS MAXI	180	PCS		
			GIRLS FROCK	12	PCS		
			LADIES TOP	40	PCS		
			WOVEN COTTON FABRICS	82.26	MTRS		
8	8	UTI	GIRLS FROCK	132	PCS	44.00	42.00
9	9	COLO	GIRLS FROCK	154	PCS	62.00	60.00
10	10	COMBO	BOYS KURTA	119	PCS	66.00	64.00
11	11	COMBO	MENS KURTA	40	PCS	29.00	27.00
12	12	COMBO	WOVEN COTTON FABRICS	310.76	MTRS	78.00	76.00
13	13	COMBO	WOVEN COTTON FABRICS	255.92	MTRS	61.00	59.00
14	14	BINA	WOVEN COTTON FABRICS	283.34	MTRS	65.00	63.00
15	15	BINA	BEDSHEET	36	PCS	46.00	44.00
16	16	BINA	DOOR CURTAIN	75	PCS	92.00	90.00
17	17	BINA	BOYS KURTA	149	PCS	66.00	64.00
18	18	COMBO	BEDSHEET	84	PCS	89.00	87.00
19	19	COMBO	LADIES PANT	43	PCS	78.00	76.00
			GIRLS FROCK	125	PCS		
			LADIES LEGGINGS	24	PCS		
			GIRLS LEGGINGS	62	PCS		
			LADIES KURTI	16	PCS		
20	20	COMBO	BOYS SHIRT	54	PCS	73.00	71.00
			BOYS PANT	40	PCS		
			BOYS SHORT	35	PCS		
			BOYS 2 PCS SET	12	PCS		
			BOYS T-SHIRT	74	PCS		
21	21	COMBO	IMITATION JEWELLERY SET (IRON)	152	PCS	76.00	74.00
			BOOKS	2	PCS		
			ARTIFICIAL FLOWER	144	PCS		
			LADIES PURSE	18	PCS		
			PLASTIC BEED	46	PCS		
			MENS FOOTWEAR	75	PAIRS		
22	22	BINA	LADIES GOWN	72	PCS	83.00	81.00
			LADIES KURTI	18	PCS		
			GIRLS FROCK	49	PCS		
			GIRLS SCARF	18	PCS		
23	23	BINA	BOYS PANT	42	PCS	77.00	75.00
			BOYS SHORT	10	PCS		
			LADIES PANT	50	PCS		
			BOYS T-SHIRT	30	PCS		
			MENS SHIRT	6	PCS		
			MENS KURTA	4	PCS		
			ARTIFICIAL FLOWER	11	DZN		
			LADIES LEGGINGS	24	PCS		
			GIRLS LEGGINGS	30	PCS		
24	24	BINA	LADIES LEGGINGS	85	PCS	79.00	77.00
			IMITATION JEWELLERY SET (IRON)	27	PCS		
			MENS FOOTWEAR	75	PAIRS		
25	25	BINA	BOYS FOOTWEAR	125	PAIRS	48.00	46.00
26	26	BINA	MENS FOOTWEAR	24	PAIRS	26.00	24.00
27	27	BINA	MENS FOOTWEAR	24	PAIRS	26.00	24.00
28	28	COMBO	BOYS FOOTWEAR	156	PAIRS	47.00	45.00
29	29	COMBO	GIRLS FOOTWEAR	105	PAIRS	22.00	20.00
30	30	COMBO	DOOR CURTAIN	75	PCS	93.00	91.00
31	31	DAIBA	LADIES GOWN	215	PCS	58.00	56.00
32	32	DAIBA	LADIES GOWN	196	PCS	53.00	51.00
33	33	BKA	LADIES GOWN	215	PCS	63.00	61.00
34	34	ATM	GIRLS FROCK	204	PCS	73.00	71.00
35	35	JOUNA	LADIES FOOTWEAR	180	PAIRS	45.00	43.00

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36	COMBO	PHOTO FRAME	4	PCS	9.00	7.00	
37	COMBO	PHOTO FRAME	7	PCS	8.00	6.00	
38	BINA	PHOTO FRAME	8	PCS	10.00	8.00	
39	MT	LADIES MAXI	250	PCS	76.00	74.00	
40	MT	LADIES MAXI	250	PCS	76.00	74.00	
41	MT	LADIES MAXI	250	PCS	76.00	74.00	
42	MT	LADIES MAXI	250	PCS	76.00	74.00	
43	WADA	ALUMINIUM MOLD	48	PCS	10.00	8.00	
44	SAFI	ALUMINIUM MOLD	40	PCS	10.00	8.00	
45	MSSI	ALUMINIUM MOLD	20	PCS	5.00	3.00	
46	MT	BEDSHEET	120	PCS	86.00	84.00	
47	MT	BEDSHEET	120	PCS	86.00	84.00	
48	MT	BEDSHEET	120	PCS	86.00	84.00	
49	MT	BEDSHEET	120	PCS	86.00	84.00	
50	MT	BEDSHEET	120	PCS	86.00	84.00	
51	MT	BEDSHEET	40	PCS	88.00	86.00	
52	MT	BEDSHEET	40	PCS	88.00	86.00	
53	MT	BEDSHEET	40	PCS	88.00	86.00	
54	MT	BEDSHEET	40	PCS	88.00	86.00	
55	MT	BEDSHEET	40	PCS	88.00	86.00	
56	MT	BEDSHEET	40	PCS	88.00	86.00	
57	MT	LADIES GOWN	200	PCS	78.00	76.00	
58	MT	LADIES GOWN	200	PCS	78.00	76.00	
59	MT	LADIES GOWN	200	PCS	78.00	76.00	
60	MT	LADIES GOWN	150	PCS	69.00	67.00	
61	MT	LADIES GOWN	150	PCS	69.00	67.00	
62	MT	GIRLS FROCK	224	PCS	70.00	68.00	
63	MT	GIRLS FROCK	224	PCS	72.00	70.00	
64	JOUNA	MENS TRACK SHORT	456	PCS	82.00	80.00	
65	BF	BOYS FOOTWEAR	144	PAIRS	38.00	36.00	
66	BF	BOYS FOOTWEAR	144	PAIRS	38.00	36.00	
67	BF	BOYS FOOTWEAR	120	PAIRS	34.00	32.00	
68	BF	BOYS FOOTWEAR	90	PAIRS	28.00	26.00	
69	BF	BOYS FOOTWEAR	90	PAIRS	28.00	26.00	
70	BF	BOYS FOOTWEAR	90	PAIRS	28.00	26.00	
71	BF	MENS FOOTWEAR	96	PAIRS	34.00	32.00	
72	BF	MENS FOOTWEAR	96	PAIRS	34.00	32.00	
73	BF	MENS FOOTWEAR	72	PAIRS	30.00	28.00	
74	BF	MENS FOOTWEAR	84	PAIRS	32.00	30.00	
75	BKA	HAIR BRUSH	1740	PCS	48.00	46.00	
76	MUM	HAIR BRUSH	1000	PCS	26.00	24.00	
77	BER	PLASTIC BASKET	36	PCS	23.00	21.00	
78	BER	PLASTIC BASKET	6	PCS	4.00	2.00	
79	BER	PLASTIC BASKET	15	PCS	7.00	5.00	
80	BER	PLASTIC DRUM	5	PCS	25.00	23.00	
81	BER	PLASTIC BASKET	5	PCS			
81	146	BER	PLASTIC DRUM	5	PCS	25.00	23.00
82	BER	PLASTIC BASKET	5	PCS			
82	147	BER	PLASTIC DRUM	5	PCS	30.00	28.00
83	BER	PLASTIC BASKET	10	PCS			
83	148	BER	PLASTIC DRUM	5	PCS	27.00	25.00
84	BER	PLASTIC BASKET	7	PCS			
84	149	BER	PLASTIC DRUM	5	PCS	24.00	22.00
85	BER	PLASTIC BASKET	5	PCS			
85	150	BER	PLASTIC DRUM	5	PCS	22.00	20.00
86	BER	PLASTIC BASKET	3	PCS			
86	151	BER	PLASTIC DRUM	5	PCS	22.00	20.00
87	BER	PLASTIC BASKET	3	PCS			
87	152	BER	PLASTIC DRUM	5	PCS	26.00	24.00
88	BER	PLASTIC BASKET	12	PCS			
88	153	BER	PLASTIC DRUM	5	PCS	23.00	21.00
89	BER	PLASTIC BASKET	2	PCS			
89	154	BER	PLASTIC DRUM	36	PCS		
90	BER	PLASTIC BASKET	10	PCS	28.00	26.00	
90	155	BER	PLASTIC DRUM	24	PCS		
91	BER	PLASTIC DRUM	10	PCS	23.00	21.00	
91	156	BER	PLASTIC DRUM	50	PCS		
92	JOUNA	ALUMINIUM POT	10	PCS	20.00	18.00	
93	BEBE	PLASTIC DRUM	12	PCS	85.00	83.00	
94	BEBE	PLASTIC BASKET	5	PCS	22.00	20.00	
94	159	BEBE	PLASTIC DRUM	12	PCS		
95	BEBE	PLASTIC BASKET	5	PCS	22.00	20.00	
95	160	BEBE	PLASTIC DRUM	12	PCS		
96	BEBE	PLASTIC DRUM	10	PCS	20.00	18.00	
96	161	BEBE	PLASTIC DRUM	10	PCS	16.00	14.00
97	NOU	PLASTIC BASKET	12	PCS			
97	162	NOU	PLASTIC BASKET	12	PCS		
98	NOU	PLASTIC BASKET	24	PCS	32.00	30.00	
98	163	NOU	PLASTIC DRUM	6	PCS	23.00	21.00
99	NOU	PLASTIC BASKET	12	PCS			
99	164	NOU	PLASTIC DRUM	6	PCS	18.00	16.00
100	NOU	PLASTIC BASKET	54	PCS			
100	165	NOU	PLASTIC DRUM	6	PCS	21.00	19.00
101	NOU	PLASTIC BASKET	18	PCS			
101	166	NOU	PLASTIC DRUM	6	PCS	21.00	19.00
102	NOU	PLASTIC BASKET	18	PCS			
102	167	NOU	PLASTIC DRUM	56	PCS	19.00	17.00

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	168	NOU	PLASTIC DRUM	6	PCS	22.00	20.00
			PLASTIC BASKET	10	PCS		
104	169	NOU	PLASTIC DRUM	10	PCS	25.00	23.00
			PLASTIC BASKET	50	PCS		
105	170	NOU	PLASTIC DRUM	10	PCS	22.00	20.00
106	171	NOU	PLASTIC DRUM	20	PCS	15.00	13.00
107	172	NOU	PLASTIC BASKET	20	PCS	17.00	15.00
108	173	NOU	PLASTIC BASKET	20	PCS	12.00	10.00
109	174	SAFI	PLASTIC BASKET	16	PCS	38.00	36.00
110	175	SAFI	PLASTIC DRUM	10	PCS	16.00	14.00
111	176	SAFI	PLASTIC DRUM	5	PCS	24.00	22.00
112	177	SAFI	PLASTIC DRUM	5	PCS	24.00	22.00
113	178	WADA	PLASTIC DRUM	7	PCS	45.00	43.00
114	179	WADA	PLASTIC DRUM	8	PCS	48.00	46.00
115	180	WADA	PLASTIC DRUM	10	PCS	16.00	14.00
116	181	WADA	PLASTIC BASKET	10	PCS	17.00	15.00
117	182	MSSI	PLASTIC DRUM	8	PCS	44.00	42.00
118	183	MSSI	PLASTIC DRUM	7	PCS	46.00	44.00
119	184	MSSI	PLASTIC DRUM	6	PCS	42.00	40.00
120	185	MSSI	PLASTIC DRUM	10	PCS	16.00	14.00
121	186	MSSI	PLASTIC BASKET	10	PCS	17.00	15.00
122	187	MSSI	MAT (30 MTRS)	1	PCS	48.00	46.00
123	188	MSSI	MAT (30 MTRS)	1	PCS	48.00	46.00
124	189	MSSI	MAT (30 MTRS)	1	PCS	48.00	46.00
125	190	MSSI	MAT (30 MTRS)	1	PCS	48.00	46.00
126	191	MSSI	MAT (30 MTRS)	1	PCS	48.00	46.00
127	192	MSSI	BEDSHEET	120	PCS	86.00	84.00
128	193	MSSI	BEDSHEET	120	PCS	86.00	84.00
129	118	SLA	GIRLS MAXI	315	PCS	45.00	43.00
130	119	SLA	GIRLS MAXI	315	PCS	45.00	43.00
131	120	SLA	GIRLS MAXI	315	PCS	45.00	43.00
132	121	SLA	GIRLS MAXI	315	PCS	45.00	43.00
133	122	BKA	GIRLS MAXI	500	PCS	71.00	69.00
134	123	BKA	GIRLS MAXI	500	PCS	71.00	69.00
135	124	BKA	GIRLS MAXI	500	PCS	71.00	69.00
136	125	BKA	GIRLS MAXI	500	PCS	71.00	69.00
137	1153	MUM	GIRLS MAXI	312	PCS	42.00	40.00
TOTAL	137			18290.81		6543.00	6269.00

For YANTA TRADERS
Gomez Wyo

Proprietor

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02/02/24

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CMS
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02/02/24

PANCHANAMA dated 02.02.2024 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 Paramveer Singh Nain, an Intelligence Officer, SIIB(X), JNCH on 02.02.2024 at 04:30 hrs at JWR CFS, 15-23, National Highway 4B, Panvel-JNPT Highway, Village- Padeghar, Ulwe, Panvel, Navi Mumbai, Maharashtra-400210 to witness the examination of goods of exporter M/s. Janta Traders (IEC:ACPPZ6257P) covered under 01 Shipping Bill No. 7041793 dated 27.01.2024 carted inside JWR CFS, for confirmation of declaration in respect of description of goods, quantity and any other declaration thereof.

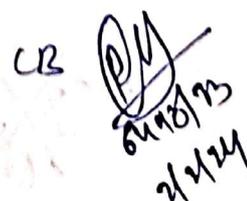
Here we were introduced to Shri Ashok Kumar Nayak, IO/SIIB(X) and Shri Rajan A Sarang, authorized representative CB M/s YSR Logistics (CHA License No: 11/2708) having Kardex No.6493/2023. Then the officer explained to us that the exporter M/s. Janta Traders (IEC: ACPPZ6257P) having address at Office No. 910, 9th Floor, Mastermind-V, Aarey Colony Road, Royal Palms, Aarey Colony, Mumbai, Maharashtra-400065 as filed 01 Shipping Bill No. 7041793 dated 27.01.2024 through their Customs Broker M/s. YSR Logistics (CHA License No: 11/2708) for export of their consignment.

We were shown the Hold letter No. 259/2022-23/SIIB(X) dtd. 02.02.2024 signed by Deputy Commissioner of Customs, SIIB(X), JNCH regarding hold of 01 Shipping Bill having No. 7041793 dated 27.01.2024 stuffed in container no. TGHU1342324 of M/s. Janta Traders (IEC: ACPPZ6257P), filed through their authorized Customs Broker M/s. YSR Logistics (CHA License No: 11/2708). Further we were shown the above-mentioned Shipping Bill, Export Invoice & Packing List of the goods attempted to be exported.

Further, the above-mentioned officer requested us to bear witness to the seal cutting, destuffing and the examination proceedings of the goods covered under 01 Shipping Bill No. 7041793 dated 27.01.2024 to which we both voluntarily agreed.

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P2  02-02-24

CB  02/02/24

Thereafter, all of us proceeded to the location outside Shed-E where the container No. TGHU1342324 found placed. The container was found sealed with intact bottle seal no. 4353866, which was then cut by the seal cutting person available in the CFS. Further, the goods were destuffed into location Leather shed in Shed No. E. Then at the said location, a total of 137 packages were found placed. 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.	7041793 dtd 27.01.2024	RMG and Misc items	7993120.76	214770	317954	10002

During 100% examination, goods covered under Shipping Bill No. 7041793 dtd 27.01.2024 were found as declared in terms of quantity and declared description in the said shipping bill.

Thereafter, samples of the readymade garments were drawn randomly in duplicate from the 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 Rajan A Sarang, authorized representative CB M/s YSR Logistics (CHA License No: 11/2708).

All the goods pertaining to M/s. Janta Traders (IEC:ACPPZ6257P) covered under 01 Shipping Bill No. 7041793 dated 27.01.2024 were re-packed in the same packages and kept back inside Shed-E at location Leather Shed, 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 bill No. 7041793 dated 27.01.2024 filed by exporter M/s. Janta Traders (IEC:ACPPZ6257P), Export Invoice and Packing List and other relevant documents as a token of having seen the same and being present during the examination.

The Panchanama running into 03 pages ended on the same place and same date i.e. 02.02.2024 at 2040 hrs. The Panchanama was carried out in our presence as per our say and in the presence of the authorized Customs

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P 2
Dated
02-02-24

CB
Sd/
02/02/24

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 02nd day of February 2024.

Paramveer
2/2/24
I.O./SIIB(X), JNCH
(Paramveer Singh Nain)

[Signature]
6/2/24
2/2/24
(Representative of CB)

In presence of:

publ I Shevar Nnam

Gupte Deepak S

Pancha-I

Pancha-II

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

[Signature]
2/2/24

Market Enquiry Report of M/s. Janta Traders (IEC: ACPZ6257P) conducted on 08.02.2024.

As approved by the competent authority, the undersigned officer from SIIB (X) along with Shri Vaibhav Padwal, authorized representative of exporter, conducted a market survey of goods covered under Shipping Bills No. 7041793 dtd 27.01.2024 presented for export by M/s. Janta Traders (IEC: ACPZ6257P). 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 08.02.2024 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 samples were opened in the presence of authorized representative of exporter Shri Vaibhav Padwal. Representative samples were shown to the shopkeeper of subject goods and quotation / inquiries were made for wholesale purchase of identical/ similar goods. The shopkeeper refused to have identical goods i.e. of same brand but offered similar goods on the basis of quality, composition, size and design of the goods. The wholesale rates for the said samples as quoted verbally by shopkeepers for which both officers and Exporter's authorized representative agreed are as follows:

S/B No.	Item Description	Shop 1	Shop 2	Shop 3	Average wholesale price	PMV	Re-determined FOB Value= Declared FOB * (Re-determined PMV/Declared PMV)
		Huda Enterprise, Chakla Street, Mumbai-03	U & U Creation, Dhobi Street, Mumbai-03	New Lucky Garments, Masjid Bunder (W), Mumbai-03			
7041793 dtd 27.01.2024	Boys 2 PC set of MMF	310	300	315	308.33	720.15	3363.94
	Boys Kurta of Cotton	375	380	375	376.67	729.21	91769.60
	Boys Pant of Blend Containing cotton and MMF	270	265	265	266.67	720.15	22303.05
	Boys Shirt of Blend Containing Cotton & MMF	275	260	265	266.67	711.09	13090.95
	Boys Shorts of Blend Containing Cotton & MMF	325	320	325	323.33	702.03	26160.74
	Boys T-Shirt of Blend Containing Cotton & MMF	285	290	282	285.67	593.33	27008.56
	Girls Frock of MMF	365	375	360	366.67	743	422664.96

	Girls Leggings of Blend Containing Cotton and MMF	320	335	325	326.67	679	27321.11
	Girls Maxi of MMF	275	270	270	271.67	725	956266.67
	Ladies Gown of MMF	425	440	425	430.00	770	663765.79
	Ladies Kurti of Cotton	445	440	430	438.33	738.27	13548.44
	Girls Leggings of Blend Containing Cotton and MMF	320	335	325	326.67	715.62	39497.05
	Ladies Maxi of MMF	435	435	440	436.67	756.38	477160.57
	Ladies Pant of Blend Containing Cotton and MMF	420	425	430	425.00	783.56	35931.83
	Ladies TOP of Blend Containing Cotton & MMF	380	385	375	380.00	720.15	13818.20
	Mens Kurta of Cotton	520	525	530	525.00	792.62	20999.97
	Mens Pant of Blend Containing Cotton and MMF	435	430	425	430.00	747.33	9381.77
	Mens Shirt of Blend Containing Cotton and MMF	440	435	430	435.00	792.62	2372.73
	Mens Track Short of MMF	370	370	355	365.00	774.5	151309.43

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.

(Handwritten signature)
9/1/24

(Vaibhav Padwal)

Authorized representative of exporter

(Handwritten signature)
38/02/24
(Ashok Kumar Nayak)
IO/SIIB(X)



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



F.No. SG/MISC-335/2023-24/SIIB(X)JNCH

Date: 09.02.2024

To,

The Chemical Examiner Gc.I,
In charge, Custom Laboratory, JNCH
Nhava Sheva,
Tal: Uran, Dist: Raigad.

AK Nayak
09/02/2024
10/SIIB(X)

Sh. Vinod Y
CA
Urgent PD
16/2/24
Reallotted to:-
Sh. Ponnusamy
AER.
10/2/24

Sub: Testing of sample pertaining to Shipping Bill No. 7041793 dtd 27.01.2024
by M/s. Janta Traders (IEC: ACPZ6257?) – reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods
from the consignment pertaining to 7041793 dtd 27.01.2024 for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	7041793 dtd 27.01.2024	Girls Frock of MMF	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,

(Shaikh Salman)

Dy. Commissioner of Customs
SIIB(X), JNCH

Encl: as above.

Report.

The sample as received are in the form of a Ready made garment (Girls Frock). It has 1) frock 2) purse 3) belt.

- Total wt. of the sample = 301.25 gm.
- wt. of frock = 273.6 gm
- wt. of purse = 10.6 gm
- wt. of belt = 17.05 gm

Frock The sample is in the form of dyed and printed Ready made garment. The top of fabric is made of dyed and printed woven fabric of filament yarn and lower is made of dyed knitted fabric of filament yarn. It is wholly composed of polyester.

Belt and purse The belt and purse is composed of polymeric materials.

So all comments returned.

N. P. — 24
08/03/2024

एन. पोन्नसामी / N. PONNUSAMY
सहायक रसायन परीक्षक
Assistant Chemical Examiner


Atul Dalal
रसायन परीक्षक - II / Chemical Examiner Gr. II
जवाहरलाल नेहरू शिपिंग क्लब परिसर
Jawaharlal Nehru Custom House Laboratory
नैनीताल / Nainital
S.E. - II



Ms Preeti
R.S.S. 15.2
R.S.S. 15/02/24
भारत सरकार / Government of India
वित्त मंत्रालय / Ministry of Finance
आयुक्त सीमाशुल्क एन.एस.-II का कार्यालय
Office of Commissioner of Customs NS-II
Jawaharlal Nehru Custom House, Nhava Sheva,
Dist- Raigad, Maharashtra - 400 707



F.No. SG/MISC-335/2023-24/SIIB(X)JNCH

Date: 19.02.2024

To,

The Chemical Examiner, Gr I
Incharge, Custom Laboratory, JNCH
Nhava Sheva,
Tal: Uran, Dist: Raigad.

-Kalyan
07/02/24
10151160

Sub: Testing of sample pertaining to Shipping Bill No. 7041793 dtd 27.01.2024
by M/s. Janta Traders (IEC: ACP26257P) - reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods
from the consignment pertaining to 7041793 dtd 27.01.2024 for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS.
1.	7041793 dtd 27.01.2024	Men's Kurta 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,

(Shaikh Salman)

Dy. Commissioner of Customs
SIIB(X), JNCH

Encl: as above.

Lab No. 158/SITB (X)

Dt. 15.02.24

S/B NO: 7041793 S/B dt: - 27/01/2024

Report: - The sample as received is in the form of readymade garment (Kurta and Pant).

Total wt. of sample = 383.4g

1) Kurta: - In the form of yarn dyed woven readymade garment full sleeves with collar having buckram inside. It has embroidery on collar and front side. It has plastic buttons attached on front side. The base fabric is made of two ply yarns one on one side with one spun and other filament ply. The other side is made of filament yarns. It is wholly composed of polyester.

Total wt. of Kurta = 256.3g

wt. of Buckram = 3.5g

wt. of plastic buttons = 1.2g

GSM of yarn dyed woven base fabric = 118.05

2) Pant: In the form of woven readymade garment. It is made of spun yarns on one side and filament yarns on other side. It is wholly composed of polyester.

Total wt. of pant = 127.1g

GSM of pant = 91.72

Sealed remnant returned.

Preeti

12/03/2024

SIT BATHAM
Technical Assistant

Shuk

13/3/2024

Dr. P. S. S. S. S.
Zonal Director
Chemical Engineering



Ms. Preeti, CA
Slump
15.12.24

Dr. RSS; CS
15.12.24

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



F.No. SG/MISC-335/2023-24/SIIB(X)JNCH

Date: 09.02.2024

To,

The Chemical Examiner Gr. I
Incharge, Custom Laboratory, JNCH
Nhava Sheva,
Tal: Uran, Dist: Raigad.

At Nayak
09/02/24
10/SIIB(X)

Sub: Testing of sample pertaining to Shipping Bill No. 7041793 dtd 27.01.2024
by M/s. Janta Traders (IEC: ACPZ6257P) – reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to 7041793 dtd 27.01.2024 for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	7041793 dtd 27.01.2024	Ladies Maxi Of MMF	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,

(Shaikh Salman)
Dy. Commissioner of Customs
SIIB(X), JNCH

Encl: as above.

SUMMONS

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

To,

The Director/Proprietor, M/s Janta Traders

OFFICE NO 910, 9TH FLOOR,
MASTERMIND V, ROYAL PALMS, AAREY
MILK COLONY , GOREGAON EAST ,
MUMBAI , MUMBAI SUBURBAN ,
MAHARASHTRA, 400065EM963123221IN
30/01/25

WHEREAS, I, Shilesh Satbir Yadav am making inquiry in connection with investigation going on wrt the SB No. 7041793 dated 27.01.2024 filed by the exporter M/s Janta Traders 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. to depose statement verbally and in writing
2. tax invoices, e-way bills pertaining to above mentioned shipping bill, GSTR 2B, Income Tax Returns and any other documents relevant to this investigation
3. details of the past exports along with the BRC copies, if any

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I do hereby summon you to appear before me in person / or by an authorised agent on 2025-02-06 at 11:30:AM at the office of B-403, 4th Floor, SIIB(X) JNCH, Nhava Sheva, Taluka- Uran, Dist- Raigad, Maharashtra-400707

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

Given under my hand and seal of office to-day the 29 day of January, 2025 at JNCH, NHAVA SHEVA



Seal of Office.

Name : Shilesh Satbir Yadav

Signature

Designation :
Superintendent / Appraiser / Senior Intelligence Officer

20/11/24

SUMMONS

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

To.

The Director/Proprietor, M/s Janta Traders

Office No. 910, 9th Floor, Mastermind V,
Royal Palms, Aarey Milk Colony,
Goregaon East, Mumbai, Mumbai
Suburban, Maharashtra, 400065

EM963120945 IN

WHEREAS, I, **ANUP SINGH MEENA** am making inquiry in connection with investigation going wrt the SB No. 7041793 dated 27.01.2024 filed by the exporter M/s Janta Traders

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. to depose statement verbally and in writing
2. tax invoices, e-way bills pertaining to above mentioned shipping bill, GSTR 2B, ITR and any other documents relevant to this investigation
3. details of the past exports along with the BRC copies, if any

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I do hereby summon you to appear before me in person / or by an authorised agent on 2025-02-14 at 11:30:AM at the office of B-403, JNCH, Nhava Sheva, Taluka Uran, District- 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 11 day of February, 2025 at JNCH, Nhava Sheva

Name : ANUP SINGH MEENA

Signature :

Designation :

Superintendent / Appraiser / Senior Intelligence Officer



SUMMONS

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

To,

Director/Proprietor, M/s. Janta Traders

OFFICE NO 910, 9TH FLOOR,
MASTERMIND V, ROYAL PALMS, AAREY
MILK COLONY, GOREGAON EAST,
MUMBAI, MUMBAI SUBURBAN,
MAHARASHTRA, 400065

Em 9638535915M
19/02/2025

WHEREAS, I, ANUP SINGH MEENA am making inquiry in connection with investigation going on in respect of shipping bill 7041793 dated 27.01.2024 under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

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

1. To depose statement orally and in writing
2. to produce tax invoices GSTRs bank Statement and any other documents relevant to this investigation
3. Details of past exports done along with the BRCs

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 B-403, 4th Floor, SIIB(X) JNCH, Nhava Sheva

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 18 day of February, 2025 at JNCH, NHAVA-SHEVA

Name : ANUP SINGH MEENA

Signature :



Designation :

Superintendent / Appraiser / Senior Intelligence Officer



Statement of Shri Rajan A Sarang, G card holder of M/s. YSR Logistics, recorded under Section 108 of the Customs Act, 1962 in the office of Special Investigation and Intelligence Branch (Exports) situated at Room No. B-403, 4th floor, Jawaharlal Nehru Custom House, Nhava Sheva, Taluka - Uran, District - Raigad, Maharashtra - 400 707 on 24.02.2025.

In receipt of spot Summons having DIN- 20250278NT000000D778 dated 24.02.2025 issued by Shri Anup Singh Meena, Appraiser of Customs (P), Special Investigation and Intelligence Branch (Exports) from SIIB (X) office situated at Room No. B 403, 4th floor, Jawaharlal Nehru Custom House, Nhava Sheva, Taluka - Uran, District - Raigad, Maharashtra - 400707, I present myself for giving statement under section 108 of the Customs Act, 1962 on 24.02.2025. I have been explained the provisions of section 108 of the Customs Act, 1962; that giving false evidence under the said section of the said act is an offence under Section 208,210 and 267 of the Bharatiya Nyaya Sanhita of 2023 and is punishable under Section 229 of the Bharatiya Nyaya Sanhita of 2023, that this statement of mine can be used as evidence either against me or any other person in any court of law, anywhere in India. Having been explained the said provisions of the 108 of the Customs Act, 1962 & Sections of the Bharatiya Nyaya Sanhita,2023 to me and understood the same; I am giving my true, correct and voluntary statement as follows:

My name is Rajan A Sarang, 52 years and DOB- 05.07.1972. I am residing at B-106. Parivar CHS, Kanjur Marg (East), Mumbai-400042. I have the personal Mobile No., 9301200200. Aadhaar Card bearing No. 397208391584, PAN Card bearing No. BDTPSO858R and I am submitting the copies of the same as proof of my identity. I have completed my B, Com from Mumbai University. I can read, understand and write in Hindi, Marathi and English. I am married and staying along with my wife and two sons at the address mentioned above. On my request, the undersigned SIIB (X) officer is typing my statement in the desktop computer/Cell-E as per my say.

Q.1. Give your brief introduction. What sort of work do you do in the firm?

Ans. My name is Rajan A. Sarang. I have been associated with M/s YSR Logistics. The firm has been engaged in handling import and export clearance at JNCH, Mumbai Port and ACC since 2023. I have been working as G-Gard holder with the firm since the year 2023.

Q.2. Can you explain what is the procedure followed by your CB during filing a Shipping Bill?

Ans. First, we seek KYC documents from exporter and verify whether their AD Code, IFS Code etc. are registered in EDI Section of particular Customs port. If exporter is first time exporter then we do First Time Export registration formality at CEAC, JNCH. Thereafter, we guide our exporters verbally to send us all necessary documents as per exporting commodity on our e-mail id and also ask whether they want to claim export benefits or not. After that we create checklist based on the documents submitted by the exporter. Thereafter we sent the checklist to exporter for approval, after getting approval from exporter, we file Shipping Bill on behalf of exporter on ICEGATE.

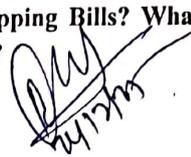
Q. 3. Now I show you Shipping Bill No. 7041793 dated 27.01.2024, was this shipping bill filed by you on behalf of exporter M/s Janta Traders (IEC- ACPPZ6257P), if yes then what are the goods being exported under the said Shipping Bill?

Ans. Yes, the Shipping Bill No. 7041793 dated 27.01.2024 was filed by us on behalf of exporter M/s Janta Traders (IEC- ACPPZ6257P), and the goods being exported under the said Shipping Bill were 'RMG and other misc. items'.

Q.4. Can you tell me since how long is your company working with exporter M/s Janta Traders (IEC- ACPPZ6257P) and how did you come in contact with the Exporter?

Ans. This was the first and only shipment having Shipping bill no. 7041793 dated 27.01.2024 which we had filed on behalf of exporter M/s Janta Traders (IEC- ACPPZ6257P).

Q.5. Have you taken the KYC details of M/s Janta Traders (IEC- ACPPZ6257P), before filing their Shipping Bills? What measures were taken by you for the verification of KYC of the exporter?



Ans. Yes Sir, all the KYC details like IEC registration copy, GSTIN registration copy, pan card copy, aadhar card copy, Bank cheque for account detail and for the address proof we took Electricity bill of the Company M/s Janta Traders (IEC- ACPPZ6257P) and the copies of the same are submitted hereby for your ready reference.

Q.6. Have you physically verified the address of M/s Janta Traders (IEC- ACPPZ6257P)? Please submit the relevant documents.

Ans. Yes sir, we did physically verify address at the time of KYC before filing Shipping Bills. I am submitting the copies of the same for your reference.

Q.7. As per GST verification report of exporter M/s. Jnata Traders (GSTIN: 27ACPPZ6257P1Z9) the exporter was found to be non-genuine. What's your say in this regard?

Ans. We are not aware of this. Before filling the shipping bills on behalf of the said exporter we had conducted the KYC verification and during KYC verification the GSTIN was verified and it was active after that we had not verified GSTIN of the said exporter.

Q.8. Now I show you the Market Survey report dated 08.02.2024. Can you explain the reason for such variation in values as declared in Shipping Bill from found in Market Survey?

Ans. Sir, we had filed shipping bill on behalf of the said exporter on the basis of tax invoices provided to us by exporter M/s Janta Traders (IEC- ACPPZ6257P) and we did not take any measures to verify the value of the goods declared in the invoices.

Q.9. Now I show you Summons dated 30.01.2025, 11.02.2025 & 18.02.2025 issued to exporter M/s Janta Traders (IEC- ACPPZ6257P) on their registered address but no has turn up for deposing the statement?

Ans. Sir, we had conducted KYC verification of said exporter before filling shipping bill. During KYC verification I had visited to the office of said exporter situated at 9th Floor, Office no 910, Mastermind-V, Aarey Colony Road, Royal Palms, Aarey Colony, Mumbai, Mumbai Suburban, Maharashtra, 400065. After that we are not in contact with the said exporter.

Q.10. The regulation 10 (d) of the CBLR, 2018 mandates that the Custom Broker has to always advise his client to comply with the provisions of the Act, other allied Acts and the rules and regulations thereof, and in case of non-compliance, shall bring the matter to the notice of the Deputy Commissioner of Customs or Assistant Commissioner of Customs. Have you diligently performed your duties under CBLR, 2018?

Ans. To the best of our knowledge, we have diligently performed our duties as mandated under the regulation 10 (d) of the CBLR, 2018.

Q. 11. The regulation 10(n) of the CBLR, 2018 mandates that the Custom Broker should verify the correctness of the 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. How does your firm ensure compliance?

Ans. For checking the authenticity of declared address of the client, a staff from our office goes to the registered premises and collects the address proof. For the IEC and GSTIN number verification, the client provides us with GST registration certificate and IEC registration certificate. Thereafter, we prepare documents accordingly.

Q.12. Do you have anything more to say/add in this case, apart from your submission above?

Ans. We would like to say that we are a genuine Custom Broker. We have been filing shipment for our clients regularly. We would like to assert that in future, I would co-operate with the customs authorities in the ongoing investigation.

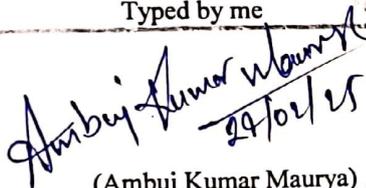


The above statement of mine running into 03 pages (serially mentioned 1 to 3) and it has been recorded correctly as per my true, correct and voluntary say and recorded as per my say without any force, threat, inducement or coercion. On my request, the said statement has been typed on the office computer of SIIB(X), JNCH, Nhava Sheva, District - Raigad, Maharashtra - 400707 as per my say. I certify it has been recorded exactly as stated by me in response to questions raised to me during the proceedings. I have nothing more to add. Statement of mine is correctly recorded as per my say; I, therefore affix my dated signature on each page of the statement in token of having been recorded correctly as stated by me.



(Rajan A Sarang)
G-Card holder in CB M/s. YSR Logistics

Typed by me



(Ambuj Kumar Maurya)
IO /SIIB(X)
JNCH, NHAVA SHEVA

Recorded by me



(Anup Singh Meena)
SIO /SIIB(X)
JNCH, NHAVA SHEVA



OFFICE OF THE ASSISTANT COMMISSIONER OF CENTRAL GOODS AND SERVICE
TAX & C.EX., DIVISION –VI, MUMBAI-EAST COMMISSIONERATE
10th Floor, Lotus Info Centre, Parel (East), Mumbai- 400 012.

Email: range5div6me@gmail.com

Through Speed Post/ Mail

F.No. CGST/ME/DIV-VI/R-V/Verification/CHOPDA/255/2024-25/106
Mumbai, the 14 January, 2025

To,

The Assistant Commissioner of Customs,
Office of the Commissioner of Customs, NS-II,
Special Investigation and Intelligence Branch (X),
Jawaharlal Nehru Custom House, Nhava Sheva,
District Raigad, Maharashtra – 400 707

**Subject: Verification of Genuineness of M/s Janata Traders
(GSTIN 27ACPPZ6257P1Z9) -reg.**

Ref : (1) Reminder I Letter bearing No. File No SG/MISC-335/2023-24 SIIB(E)
dated 04.12.2024 addressed to Deputy Commissioner of CGST & CX,
Mumbai East received from Assistant Commissioner of Customs, Special
Investigation and Intelligence Branch (X)

Sir,

Kindly refer to the above subject matter.

2. With reference to the above cited subject and above cited letter reference, this is to inform that as desired, the details of the taxpayer, M/s Janata Traders (Trade Name) having GSTIN 27ACPPZ6257P1Z9 was verified from the GST portal/ BO portal/ AIO system of the taxpayer and the details available in the portal are discussed as under –
as under –

- (i) GSTIN/UIN : 27ACPPZ6257P1Z9
(ii) Legal Name : Shawez Md Zubair Khan
(M) : [8689953507/ 9819298662]
Mail id : jantatraders40@gmail.com
(iii) Trade Name : M/s Janata Traders
(iv) Principal Place of Business : 9th Floor, Office no 910, Mastermind-V,
Aarey Colony Road, Royal Palms,
Aarey Colony, Mumbai Suburban,
Mumbai – 400065 (Maharashtra State).
(v) Effective Date of registration : 12/10/2023
(vi) GSTIN / UIN Status : Active
(vii) Nature of the Business Activities : 1. Export; 2. Import; 3. Wholesale
Business; 4. Retail Business.
(viii) Types of Goods dealt in

Sr. No.	HSN Code	Description of Goods
01	6109	T-SHIRTS, SINGLETs AND OTHER VESTS, KNITTED OR CROCHETED

02	6203	MEN'S OR BOYS' SUITS, ENSEMBLES, JACKETS, BLAZERS, TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS (OTHER THAN SWIMWEAR)
03	6204	WOMEN'S OR GIRLS' SUITS, ENSEMBLES, JACKETS, BLAZERS, DRESSES, SKIRTS, DIVIDED SKIRTS, TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS (OTHER THAN SWIMWEAR)
04	6205	MEN'S OR BOYS' SHIRTS
05	6206	WOMEN'S OR GIRLS' BLOUSES, SHIRTS AND SHIRT BLOUSES

3. As per the report generated from the GST portal/ BO portal/ AIO system pertaining to the said unit, the taxpayer appears to have filed GST returns during FY 2023-24 and FY 2024-25.

(a) For the FY 2023-24, as per the GST portal/ BO portal/ AIO system and the data available in the system, the taxpayer appears to have filed regular monthly/ quarterly GST returns as detailed under –

Search Result based on GSTIN/UIN : 27ACPPZ6257P1Z9

Filing details for GSTR3B

Financial Year	Tax Period	Date of filing	Status
2023-2024	March	22/04/2024	Filed
2023-2024	December	20/01/2024	Filed
2023-2024	November	20/12/2023	Filed
2023-2024	October	20/11/2023	Filed

Filing details for GSTR-1/IFF

Financial Year	Tax Period	Date of filing	Status
2023-2024	March	22/04/2024	Filed
2023-2024	December	20/01/2024	Filed
2023-2024	November	20/12/2023	Filed
2023-2024	October	20/11/2023	Filed

(b) For the FY 2024-25, as per the GST portal/ BO portal/ AIO system and the data available in the system, the taxpayer appears to have filed regular quarterly GST returns as detailed

under –

Search Result based on GSTIN/UIN : 27ACPPZ6257P1Z9

Filing details for GSTR3B

Financial Year	Tax Period	Date of filing	Status
2024-2025	September	19/10/2024	Filed
2024-2025	June	20/07/2024	Filed

Filing details for GSTR-1/IFF

Financial Year	Tax Period	Date of filing	Status
2024-2025	September	19/10/2024	Filed
2024-2025	June	20/07/2024	Filed

Soft copy of the GST returns for FY 2023-24 and FY 2024-25 are sent through mail on the available mail id of the Custom, Nhava Sheva.

(c) Further, the GST liability declared in GSTR-1 and GST liability discharged in GSTR-3B has been scrutinized and as per the data available in GST portal/ BO portal/ AIO system , there appears to NO Variations as NIL returns has been filed during FY 2023-24 and FY 2024-25 as detailed below –

Financial Year	Tax Liability declared as per GSTR-1	Tax Liability as per GSTR-3B	GST Liability (Short Paid/ Excess Paid), (Amount in Rs.)
2023-24	NIL	NIL	NIL
2024-25	NIL	NIL	NIL

(d) Further, from the system, it is observed that the taxpayer is filing GSTR-2B. The status of the ITC availed in GSTR-3B and the ITC available in GSTR-2B has been scrutinized and as per the data available in GST portal/ BO portal/ AIO system there appears to be **NO variations/ difference of ITC** availed as detailed below -

Financial Year	ITC available as per GSTR-2B	ITC availed as per GSTR-BB	Difference (Short ITC Claimed Excess ITC claimed) (Amount in Rs.)
2023-24	29,947	29,947	NIL
2024-25	10,810	10,810	NIL

(e) Further, there was **Rs. 40,758/- [Rs. 20,379/- (CGST) + Rs. 20,379/- (SGST)]** in the (A) **Electronic Credit Ledger account** and **Rs. NIL Balance** in the (B) **Electronic Cash Ledger account** of the taxpayer as on 07.01.2025. The screen shot of the same is as under –



On enquiry regarding the existence of M/s. Janta Traders, the security person, who did not wish to be named, available at the time of visit could not provide any details of any business by the name of M/s. Janta Traders which claimed to be conducting business from the above address.

When enquired upon, as per the observation made by individuals working in nearby offices, it was observed by them that the premises was opened on very rare instances but could not provide any further information regarding any business activities being conducted from the address.

Thereafter, the undersigned tried to contact **Shri Shawez Md. Zubair Khan** (Legal Name), proprietor of **M/s Janta Traders** (Trade Name) over the mobile number – 8689953507 (authorized signatory) even though the said number (as per True Caller App) appears to be in the name of **Shri Sunil Chorege**, yet upon being called no-one was responding on this number despite making various attempts at different point of time between 08.01.2025 to 13.01.2025. Thereafter, the undersigned also tried to contact **Shri Shawez Md. Zubair Khan** (Legal Name), proprietor of **M/s Janta Traders** (Trade Name) over the mobile number – 9819298662 (registered number) available in the BO / GST/ AIO portal, even though the said number (as per True Caller App) appears to be in the name of **Shawez Khan**, yet upon being called no-one was responding on this number or found to be not reachable or was found in switch off mode despite making various attempts, at different point of time between 08.01.2025 to 13.01.2025. In absence of any available source to contact the said taxpayer, it appears to be not possible to contact or trace the said taxpayer in order to verify the genuineness of the said taxpayer.

On the basis of the outcome of the physical verification and upon interaction with the persons available at that time, it prima facie appears that **M/s. Janta Traders** (Trade Name) purportedly registered in the name of **Shawez Md. Zubair Khan** (Legal Name) was a fake/bogus entity which was opened for the purpose of fraudulent availment/ passing on of Input Tax Credit.

In the absence of any concerned person available related to the above business entity, NO further details in addition to the above could be collected from the available sources'.

Copy of the said Field Visit Report filed by the officer concerned is enclosed for ready reference and records.

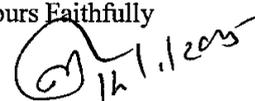
5. Based on the outcome of the Physical Verification and the scrutiny of the data downloaded from the system, the following action has been initiated by this office –

- (1) Blocked the ITC balance to the tune of Rs. **40,758/-** [Rs. **20,379/-** (CGST) + Rs. **20,379/-** (SGST)] standing in the **Electronic Credit Ledger account**. The ITC has been blocked on **14.01.2025**.
- (2) GST registration of the taxpayer has been initially suspended wef **13.01.2025**. The taxpayer is required to revert back on this issue within seven (07) days. In case the taxpayer fails to comply, the registration shall be cancelled 'ab-initio' wef **12/10/2023**.

Submitted for favour of kind perusal and further necessary action in this matter at your end as deemed fit.

Encl: as above.

Yours Faithfully


(**वाजा गिरीश कुमार**),
सहायक आयुक्त, मंडल-VI
सीजीएसटी, सेंट्रल एक्साइज
मुंबई पूर्व

Copy to :

- (1) The Deputy Commissioner (Anti Evasion), CGST & C. Excise, Mumbai East, Parel, Mumbai for information and records.
- (2) The Supdt. (Tech), Div-VI, CGST & C. Excise, Mumbai East for information and records.