



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



F.No. CUS/ASS/MISC/579/2025-CEAC
 F.No. CUS/SIIB/ALT/1/2025-SIIB(E)-JNCH
 DIN: 20260178NT0000610557
 SCN No.: 1824 /2025-26/ADC/CEAC/NS-II/CAC/JNCH

Date: 07.01.2025

SHOW CAUSE NOTICE UNDER SECTION 124 OF CUSTOMS ACT, 1962

M/s Liberty Fashion (IEC-CUOPA8256Q) having its office at Ground floor, Blk-A, Kaushik Enclave City, Near MCD office, House no. Pvt no-1-C, KH no. 47/9, 12, North Delhi-110084 has filed the following Shipping Bill No. 4522076 dtd. 10.10.2023 for Export of following items destined to Tanzania. The details are as under:

TABLE-I

SB No./ Date	Description	Quantity (PCS)	FOB (INR)	DBK (INR)	RoSCTL (INR)	RoDTEP (INR)	IGST
4522076 dtd. 10.10.2023	Ladies Churidar Made off Blend containing Cotton/Poly	28	₹ 18,159	₹ 472	₹ 877	₹ 0	LUT
	Ladies Dress made of polyester	1116	₹ 7,30,182	₹ 17,524	₹ 35,779	₹ 0	LUT
	Ladies Dupatta made of Polyester	310	₹ 82,917	₹ 2,239	₹ 3,939	₹ 0	LUT
	Ladies footwear made of synthetics	1060	₹ 3,44,590	₹ 5,169	₹ 0	₹ 3,446	LUT
	Ladies Handbag	9569	₹ 59,06,465	₹ 88,597	₹ 0	₹ 70,878	LUT
	Ladies Kurti made of Polyester	1038	₹ 6,73,168	₹ 19,522	₹ 25,042	₹ 0	LUT
	Ladies Kurti Plazo made of Polyester	105	₹ 68,181	₹ 1,977	₹ 2,535	₹ 0	LUT
	Ladies Leggings made of Blend containing cotton/Poly	720	₹ 4,61,012	₹ 7,920	₹ 20,592	₹ 0	LUT
	Ladies nighty made of cotton	1154	₹ 7,50,296	₹ 18,007	₹ 40,852	₹ 0	LUT
	Ladies Plazo made of polyester	1198	₹ 7,86,791	₹ 22,817	₹ 28,830	₹ 0	LUT
	Ladies Top Made of polyester	337	₹ 2,20,771	₹ 6,402	₹ 8,168	₹ 0	LUT
	Pillow	4	₹ 181	₹ 5	₹ 15	₹ 0	LUT
	Purse	270	₹ 34,443	₹ 517	₹ 0	₹ 413	LUT
Trolley Bag	6	₹ 617	₹ 9	₹ 0	₹ 7	LUT	
Household Items	3	₹ 25	₹ 0	₹ 0	₹ 0	LUT	
TOTAL		16918	₹ 1,00,77,799	₹ 1,91,177	₹ 1,66,627	₹ 74,744	LUT

2. On the basis of Specific Intelligence, regarding Export of suspicious consignment of M/s Liberty Fashion (IEC-CUOPA8256Q) covered under Shipping Bill No. 4522076 dtd. 10.10.2023 (hereinafter referred to as "Shipping Bills") (RUD-I) filed through their Customs Broker M/s. Service Bureau Logistics LLP (CHA License No: ACMFS4298LCH001)

at JWR CFS investigation has been initiated. The goods covered in the Shipping Bill No. 4522076 dtd. 10.10.2023 were put on hold vide Hold No. 139/2022- 23 SIIB(X) 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.

3. Consequently, the subject goods pertaining to Shipping Bill No. 4522076 dtd. 10.10.2023 were examined 100% vide Panchanama dated 21.10.2023 (RUD-II) in the presence of two independent Panchas, Representatives of Customs Brokers and Exporter. During the Examination, the subject goods were found as declared in the said Shipping Bills, their corresponding Invoices and Packing Lists w.r.t. declared quantity and description except for the item no. 14 of the checklist where instead of 6 trolley bags, there were 3 trolley bags and 3 duffel bags found. However, it appeared that the valuation of the goods covered in above said Shipping Bills is overvalued. Representative Sealed Samples (RSS) of the goods from the Shipping Bill was drawn for the purpose of further investigation.

4. Further, letters dated 07.11.2023 were forwarded to DYCC, JNCH along with RSS for testing in order to determine exact characteristics, nature and composition of the subject goods. DYCC tested the RSS and forwarded the test Reports vide DYCC Reports No. 986/SIIB(X) dated 28.11.2023, 987/SIIB(X) dated 29.11.2023, 988/SIIB(X) dated 29.11.2023 and 989/SIIB(X) dated 29.11.2023 (RUD-III). The details of test report are as under:

Sr. No	Lab Report No.	Item Description	Declared CTH, Drawback Sr. No	DYCC Test Report
1.	986/SIIB(X) dated 28.11.2023	Ladies Leggings made of Blend	CTH - 61152990 Drawback Sr. No. - 61150102B	The sample as received is in the form of readymade article (Ladies Leggings). It is made of dyed (pink) knitted fabric having elastic on waist portion. It is wholly composed of spun yarns of viscose with elastomeric yarns. Total wt. of sample = 201.1 gm Wt. of fabric = 193.0 gm Elastic material = Balance % of fabric - 97.03% Spandex yarns = Balance
2.	987/SIIB(X) dated 29.11.2023	Ladies Kurta made of Polyester	CTH - 62111200 Drawback Sr. No. - 62110103B	The sample as received is in the form of readymade garment i.e. dress with belt. Total wt. of sample (2 pieces) = 369.5 gm Dress: It consists of two parts (upper and lower) stitched together. Upper part is made of dyed woven fabric with dyed and printed woven fabric at the end of the sleeves and it is stitched with white knitted lining. The front side is decorated with polyester filament yarns, glass beads and decorative fabric at the end of the sleeves. The lower part is made of dyed woven fabric with dyed and printed woven fabric stitched alternately with decorative fabric stitched at the end of the front side. Dyed woven fabric and dyed and printed woven fabric is

				<p>composed of spun yarns of viscose on both side with having metalized polyester yarns on one side. Knitted lining is wholly composed of filament yarns of polyester. Decorative fabric is composed of spun yarns of cotton yarns and polyester yarns.</p> <p>Wt. of sample = 346.8 gm</p> <p>Wt. of dyed woven base fabric = 261.2 gm</p> <p>Wt. of dyed and printed fabric = 36.2 gm</p> <p>Wt. of white lining fabric = 20.9 gm</p> <p>Wt. of decorative fabric = 26.4 gm</p> <p>Wt. of decorative beads = Balance</p> <p>Belt: It is made od dyed woven fabric with decorative beads and polyester filament yarns. Dyed woven fabric is composed of spun yarns of viscose.</p> <p>Wt. of sample = 22.7 gm</p>
3.	988/SIIB(X) dated 29.11.2023	Ladies nighty made of cotton	CTH - 62082190 Drawback Sr. No. - 62080101B	<p>The sample as received is in the form of readymade garment is nighty. It is made of dyed and printed woven base fabric stitched with dyed and embroidered fabric on front side and decorated with plastic material. Gyed and printed woven base fabric is wholly composed of cotton yarns. Dyed and embroidered fabric is composed of polyester filament yarns and polyester filament yarns have been used for embroidery work.</p> <p>Wt. of sample = 276.9 gm Wt. of base fabric = 256.9 gm</p> <p>Wt. of dyed and embroidered fabric = 19.8 gm</p> <p>Wt. of plastic = Balance</p>
4.	989/SIIB(X) dated 29.11.2023	Ladies Dress made of polyester	CTH - 62044290 Drawback Sr. No. - 62040101B	<p>The sample as received is in the form of readymade textile garment with buttons. Base fabric is wholly composed of spun yarns of viscose.</p> <p>Wt. of sample = 167.8 gm Wt. of base fabric = 167.4 gm</p> <p>Wt. of buttons = Balance</p>

As it is clear from DYCC reports, the exporter has mis-declared the goods into wrong CTH to avail undue export benefits. Hence, CTH and drawback sr. No. of the goods has been redetermined based on DYCC reports which is as follows:

TABLE-II

Item No	Item Description	DECLARED							REDETERMINED						
		RIT C	Drawback	Rate	RoSC TL	RATE		RODT EP	RIT C	Drawback	Rate	RoSC TL	RATE		RODT EP
						State	Centre	RATE					State	Centre	RATE
1	Ladies Churidar Made off Blend containing Cotton/Poly	62044390	62040102B	2.6	62040102B	2.78	2.05	0	62044390	62040102B	2.6	62040102B	2.78	2.05	0
2	Ladies Dress made of polyester	62044290	62040101B	2.4	62040101B	2.9	2	0	62044390	62040303B	2.9	62040303B	2.65	2.1	0
3	Ladies Dupatta made of Polyester	62141090	62140103B	2.7	62140103B	2.65	2.1	0	62143090	62140103B	2.7	62140103B	2.65	2.1	0
4	Ladies footwear made of synthetics	64029990	640299B	1.5	640299B	0	0	1	64029990	640299B	1.5	640299B	0	0	1
5	Ladies Handbag	42022290	42020299B	1.5	42020299B	0	0	1.2	42022290	42020299B	1.5	42020299B	0	0	1.2
6	Ladies Kurti made of Polyester	62111200	62110103B	2.9	62110103B	2.1	1.7	0	62114390	62110203B	2.9	62110203B	2.1	1.7	0
7	Ladies Kurti Plazo made of Polyester	62111200	62110103B	2.9	62110103B	2.1	1.7	0	62114390	62110503B	3.4	62110503B	2.65	2.1	0
8	Ladies Leggings made of Blend containing cotton/Poly	61152990	61150102B	2.5	61150102B	2.85	2.08	0	61152990	61150103B	2.9	61150103B	2.1	1.7	0
9	Ladies nighty made of cotton	62082190	62080101B	2.4	62080101B	3.6	2.45	0	62082190	62080101B	2.4	62080101B	3.6	2.45	0
10	Ladies Plazo made of polyester	62081990	62080103B	2.9	62080103B	2.1	1.7	0	62081990	62080103B	2.9	62080103B	2.1	1.7	0
11	Ladies Top Made of polyester	62111200	62110203B	2.9	62110203B	2.1	1.7	0	62114390	62110203B	2.9	62110203B	2.1	1.7	0
12	Pillow	63049239	630401B	2.6	630401B	5	3.2	0	63049239	630401B	2.6	630401B	5	3.2	0
13	Purse	42023190	42020199B	1.5	42020199B	0	0	1.2	42023190	42020199B	1.5	42020199B	0	0	1.2
14	Trolley Bag	42022290	42020199B	1.5	42020199B	0	0	1.2	42022290	42020199B	1.5	42020199B	0	0	1.2
15	Household Items	39241090	0	0	0	0	0	1	39241090	0	0	0	0	0	1

5. To ascertain prevailing Market Value of the goods, the Market Enquiry of the goods covered under the subject Shipping Bills was required to be conducted, therefore this office had requested to the Exporter to represent them during the said Market Enquiry. The Market Enquiry was conducted on 04.11.2023 (RUD-IV) along with Authorized Representative of the Exporter. As per the Market Enquiry, the value of the goods has been re-determined and accordingly the Export incentives have been re-determined. On the basis of Panchanama dated 21.10.2023, DYCC reports and Market Enquiry Report dated 04.11.2023, it is observed that the subject goods have been mis-declared in terms of Description, classification and valuation. The re-determined FOB value of the goods and corresponding Export incentives under the Shipping Bill would be as below:

Table-III

Sl No.	Shipping Bill No. & Date	Description of goods	Quantity (PCS)	Declared				Re-determined			
				FOB (INR)	Drawback (INR)	ROSCTL (INR)	RODTEP	FOB	Drawback	ROSCTL	RODTEP
1	4522076 dtl. 10.10.2023	Ladies Churidar Made off Blend containing Cotton/Poly	28	18,159	472	877	0	10,394	270	502	0
2		Ladies Dress made of polyester	1116	7,30,182	17,524	35,779	0	4,29,490	12,455	20,401	0
3		Ladies Dupatta made of Polyester	310	82,917	2,239	3,939	0	43,682	1,179	2,075	0
4		Ladies footwear made of synthetics	1060	3,44,590	5,169	0	3,446	3,44,590	5,169	0	3,446
5		Ladies Handbag	9569	59,06,465	88,597	0	70,878	31,17,122	46,757	0	37,405
6		Ladies Kurti made of Polyester	1038	6,73,168	19,522	25,042	0	3,34,989	9,715	12,730	0
7		Ladies Kurti Plazo made of Polyester	105	68,181	1,977	2,535	0	37,705	1,282	1,791	0
8		Ladies Leggings made of Blend containing cotton/Poly	720	4,61,012	7,920	20,592	0	2,19,274	6,359	8,332	0
9		Ladies nighty made of cotton	1154	7,50,296	18,007	40,852	0	3,93,407	9,442	23,801	0
10		Ladies Plazo made of polyester	1198	7,86,791	22,817	28,830	0	4,04,782	11,739	15,382	0
11		Ladies Top Made of polyester	337	2,20,771	6,402	8,168	0	1,07,739	3,124	4,094	0
12		Pillow	4	181	5	15	0	181	0	15	0
13		Purse	270	34,443	517	0	413	34,443	517	0	413
14		Trolley Bag	6	617	9	0	7	617	0	0	7
15		Household Items	3	25	0	0	0	25	0	0	0
TOTAL			16918	1,00,77,799	1,91,177	1,66,627	74,744	54,78,439	1,08,008	89,122	41,272

Table-IV

Re-determined FOB	Differential Drawback	Differential ROSCTL	Differential RODTEP	Total excess Export benefits
₹ 54,78,439	₹ 83,169	₹ 77,505	₹ 33,472	₹ 1,94,146

6. As can be seen from the Table above, based on the Report received by the DYCC,

JNCH and Market Enquiry conducted on 04.11.2023, it appears that the goods declared by the Exporter in the Shipping Bill No. 4522076 dtd. 10.10.2023 have been mis-declared in terms of Drawback Serial Number and their value and classification. The value of the goods has been re-determined based on the Market Enquiry Report dated 04.11.2023. The Export incentive such as drawback & RoSCTL are therefore to be re-determined with respect to the new re-determined FOB of the goods as mentioned in the Table above. Hence, the declared value i.e. Rs. 1,00,77,799/- appeared to be liable for rejection in terms of Rule 8 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007 and the value needs to be re-determined as per the Provisions of the said Rules. For the purpose of Customs Tariff Act, 1975, valuation of Export goods is to be done in terms of Section 14 of the Customs Act, 1962 read with Customs Valuation (Determination of value of Export Goods) Rules, 2007 (CVR). As per the Provisions of Act/Rules, transaction value of the goods is to be accepted, subject to Rule 8 of Customs Valuation (Determination of value of Export Goods) Rules, 2007. Prima facie on Examination of the subject consignment, the declared value of the goods appeared to be on the higher side; the declared transaction value appeared liable for rejection under Rule 8 of the CVR and the said value is required to be re-determined by sequentially proceeding in terms of Rule 4 to 6 of the Customs Valuation Rules, 2007. In the instant case, the Exporter is Merchant Exporter and hence, transaction value of the impugned goods under Export could not be determined under Rule 4 & 5 of the Customs Valuation Rules, 2007. Hence the value of all the items could be ascertained from the wholesale Market.

7. Re-determination of Valuation

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

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

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

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

RULE 6. Residual Method. –“Subject to the Provisions of Rule 3, where the value of the Export goods cannot be determined under the Provisions of Rules 4 and 5, the value shall be determined using reasonable means consistent with the principles and the general Provisions of these Rules provided that local Market Price of the Export goods may not be the only basis for determining the value of Export goods”.

As per the Provisions of Rule 6 *ibid*, the assessable value of the goods is proposed to be re-determined under Rule 6 *ibid*, i.e. as per the Residual Method. Accordingly, Market Survey

was conducted by the officers of SIIB (Export) on 04.11.2023. Value of the goods was taken from 3 different shops/dealers and average of their prices was taken as Market value of the same. The details of the determination of the value is summarized in the Market Survey Report dated 04.11.2023.

8. Past Exports:

In order to investigate past consignments, the data was retrieved from the date of issuance of IEC i.e. 11.08.2023 till 31.01.2025 for Exporter M/s Liberty Fashion (IEC-CUOPA8256Q). However, the Exporter had exported goods under a total of 04 Shipping Bills in past. During further investigation, ICES data was scrutinized, on perusal of the past Export data, no foreign remittance has been received for past shipping bills as per FEMA regulations. The details of the Shipping Bills are as under where no BRC/foreign remittance has been realized yet against this IEC.

Table-V

Sr. No.	SB No.	SB Date	LEO Date	Expected Realization Date	FOB (INR)	Drawback (INR)	RoSCTL (INR)	RoDTEP (INR)	FOB to be realised (In FC)	FOB actually realised (In FC)
1.	3712662	05.09.2023	08.09.2023	30.06.2024	28,06,312.93	61,169	89,974	10,226	34,140	0
2.	4008426	18.09.2023	22.09.2023	30.06.2024	28,71,843.59	71,985	1,28,722	1,830	34,937	0
3.	4189240	26.09.2023	28.09.2023	30.06.2024	71,60,100	2,07,643	3,40,104	0	87,000	0
4.	4338998	02.10.2023	05.10.2023	31.07.2024	4,52,229.45	12,458	17,886	0	5,495	0
TOTAL					1,32,90,486	3,53,255	5,76,686	12,056	1,61,572	0

As per Table-V, there are 04 Shipping Bills in Table-V for which FOB has not been realized despite completion of expected realization time period as mandated by RBI.

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

Accordingly, the Drawback is liable to be demanded Back from the Exporter on account of non-receipt of foreign remittance for the Shipping Bill mentioned in Table-V under Section 75 and 75A of the Customs Act 1962 read with Rule 17 & 18 of the drawback Rules, 2017 along with applicable interest. Also, ROSCTL & RoDTEP are liable to be demanded Back from the Exporter on account of non-receipt of foreign remittance for the Shipping Bills mentioned in Table-V in terms of Notification No. 76/2021-Cus (N.T) dated 23.09.2021, 77/2021-Cus (N.T) dated 24.09.2021 & 25/2023-Cus (N.T) dated 01.04.2023 along with applicable interest under section 28AA of the Customs Act, 1962. Total drawback claimed in Shipping Bills mentioned in Table-V in which FOB not realized despite completion of time period is Rs. 3,53,255/-, RoSCTL claimed is Rs. 5,76,686/- and RoDTEP claimed is Rs. 12,056/- which is liable to be demanded back from the Exporter.

9. Further, an alert to withhold the Export incentives against the Exporter M/s Liberty

Fashion (IEC-CUOPA8256Q) was inserted during the investigation.

10. The Exporter vide their letter requested to Provisional Release of the goods for Back To Town. Hence, NOC for provisional release of the goods for Back To Town was issued by SIIB(X) on 24.11.2023. The request of the Exporter was accepted by the Adjudicating Authority as per the Provisions of Board Circular No. 01/2011 dated 04.01.2011 and 30/2013 dated 05.08.2013 and the goods were released Provisionally for Back To Town under section 110A of the Customs Act, 1962 on execution of Bond equivalent to 100% value of the goods and on submission of Bank Guarantee amounting to Rs. 1,00,000/- (Rupees One Lakh only) (RUD-V).

11. Further, letters dated 07.11.2023, 02.01.2025, 29.01.2025 and 20.02.2025 (RUD-VI) were also sent to jurisdictional CGST authorities i.e. Division-Model Town, Zone- Delhi, North Delhi Commissionerate to verify genuineness of the Exporter M/s Liberty Fashion (GSTIN- 07CUOPA8256Q1ZT). However, in this regard, no reply has been received in this office till date from the concerned jurisdictional Authority.

As per GST portal, GSTIN status of the exporter is suspended with effective from 07.03.2025.

SUMMONS & STATEMENT

12. Further, in order to record the statement of exporter M/s Liberty Fashion (IEC-CUOPA8256Q), under section 108 of Customs Act, 1962 04 Summonses have been issued vide DIN- 20240278NW000000E854 dated 21.02.2024 to appear on 06.03.2024, DIN- 20240478NW0000616516 dated 17.04.2024 to appear on 03.05.2024, DIN- 20250278NT000000A70E dated 03.02.2025 to appear on 11.02.2025, DIN- 20250378NT0000666BBF dated 06.03.2025 to appear on 13.03.2025 in the name of M/s Liberty Fashion (IEC-CUOPA8256Q) to appear before the office of SIIB(X), 6th floor, C- 604, Jawaharlal Nehru Custom House, Nhava Sheva, Taluka-Uran, Dist: Raigad, Maharashtra-400707 u/s Section 108 of the Customs Act, 1962. However, the exporter has not appeared in this office till date.

13. Further, on receipt of Summons CBIC-DIN-20240578NW0000111FD0 dated 03.05.2024, Shri Machindra Khandu Ithape, G-card of CB firm M/s. Service Bureau Logistics LLP presented himself for the recording of the Statement under section 108 of the Customs Act, 1962 on 14.05.2024 (RUD-VIII) wherein he inter-alia stated that:

- On being asked the purpose of summons and whether he is authorized to record statement, he stated that he has come in response to summons dated 03.05.2024 and he is fully authorized to record statement.
- On being asked for how long he and CB is in business, he stated that he is an employee of this CB firm from last 06 months and the CB firm is in business for around last 15 years.
- On being asked have they filed the shipping bill no. 4522076 dt. 10.10.2023 on behalf of the exporter M/s Liberty Fashion, he stated that his subordinates under his supervision have filed the above mentioned shipping bill.
- On being asked whether he is aware about the case booked against the exporter M/s Liberty Fashion for said shipping bill for mis-declaration in terms of value and description, he stated that he is aware about the case booked, the goods found overvalued and only one item no. 14 was found Duffel bags instead of Trolley bags.
- On being asked how did they contacted the exporter, he stated that they get orders through friend of their boss Mr. Rahul.

- On being asked if he has the KYC of the exporter, he stated that they verified the KYC of customer everytime and exporter has valid IEC issued by DGFT; that they verified KYC documents from PNB bank authorization, aadhar card and DGFT online website as per CBLR 2018.
- On being asked about the payment for clearance of the goods, he stated that they usually charge Rs. 1000-1500 for each shipment as agency charges.
- On being asked that the exporter is not responding to the summons, he stated that they have filed documents with correct classification and without any violation of existing export policy and followed guidance given at CBLR 2018.
- On being asked whether they doubted that the exporter may be a frontman and someone else may be the actual owner, he stated that they did not doubt because as a customs broker, they always verify exporter's credentials and did KYC as per CBLR 2018.
- On being asked about the supply chain of the exporter, he stated that they filed shipping bills on documents as provided by the exporter with KYC documents, invoice and packing list as; that during the examination, the goods found as declared in terms of quantity and marked description also; that they don't have any idea regarding supply chain or GST act violation.
- On being asked whether CB has been penalized by any Govt. agency, he replied that as per his knowledge, neither CB nor the exporter has been penalized by any Govt. agency.
- He further added that he would be cooperating with the department in the instant matter and provide all the related documents as and when required.

14. RELEVANT LEGAL PROVISIONS

A. Customs Act, 1962

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

Section 50: Entry of goods for Exportation. –

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

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

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

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

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

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

Section 113(ia): Any goods entered for Exportation under claim for drawback which do not

correspond in any material particular with any information furnished by the Exporter or manufacturer under this Act in relation to the fixation of the rate of drawback under Section 75, shall be liable to confiscation;

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

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

114AA. Penalty for use of false and incorrect material. -

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

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

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

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

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

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

(a) collusion; or

(b) willful mis-statement; or

(c) Suppression of facts,

for the purposes of this Act or the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992), or any other law, or any scheme of the Central Government, for the time being in force, by such person] or his agent or employee and such instrument is utilized under the Provisions of this Act or the Rules or regulations made or notifications issued there under, by a person other than the person to whom the instrument was issued, the duty relatable

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

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

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

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

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

(3) Notwithstanding anything contained in sub-section (1), no interest shall be payable where,

(a) the duty becomes payable consequent to the issue of an order, instruction or direction by the Board under section 151A; and

(b) such amount of duty is voluntarily paid in full, within forty-five days from the date of issue of such order, instruction or direction, without reserving any right to appeal against the said payment at any subsequent stage of such payment.

Section 75A(2) of Customs Act, 1962: Where any drawback has been paid to the claimant erroneously or it becomes otherwise recoverable under this Act or the Rules made there under, the claimant shall, within a period of two months from the date of demand, pay in addition to the said amount of drawback, interest at the rate fixed under section 28AA and the amount of interest shall be calculated for the period beginning from the date of payment of such drawback to the claimant till the date of recovery of such drawback.

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

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

Rule 18 (1): Where an amount of drawback has been paid to an Exporter or a person utilized by him (hereinafter referred to as the claimant) but the sale proceeds in respect of such

Export goods have not been utilized by or on behalf of the Exporter in India within the period allowed under the Foreign Exchange Management Act, 1999 (42 of 1999), including any extension of such period, such drawback shall, except under circumstances or conditions specified in sub-Rule (5), be recovered.

Foreign Trade (Development and Regulation) Act, 1992.

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

Foreign Trade (Regulation) Rules, 1993

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

Customs Valuation (Determination of Value of Export Goods) Rules, 2007

(A) RULE 3 - Determination of the method of Valuation

- (1) Subject to rule 8, the value of export goods shall be the transaction value.
- (2) The transaction value shall be accepted even where the buyer and seller are related, provided that the relationship has not influenced the price.
- (3) If the value cannot be determined under the provisions of sub-rule (1) and sub-rule (4), the value shall be determined by proceeding sequentially through rules 4 to 6.

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

- (1) "the value of the export goods shall be based on the transaction value of goods of like kind and quality exported at or about the same time to other buyers in the same destination country of importation or in its absence another destination country of importation adjusted in accordance with the provisions of sub-rule (2).
- (2) In determining the value of export goods under sub-rule (1), the proper officer shall make such adjustments as appear to him reasonable, taking into consideration the relevant factors, including –
 - (i) Difference in the dates of exportation,
 - (ii) Difference in commercial levels and quantity levels,
 - (iii) Difference in composition, quality and design between the goods to be assessed and the goods with which they are being compared,
 - (iv) Difference in domestic freight and insurance charges depending on the place of exportation".

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

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

(D) RULE 6. Residual Method. –"Subject to the provisions of rule 3, where the value of the

export goods cannot be determined under the provisions of rules 4 and 5, the value shall be determined using reasonable means consistent with the principles and the general provisions of these rules provided that local market price of the export goods may not be the only basis for determining the value of export goods”.

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

(F) *RULE 8. Rejection of declared value.* —

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

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

Customs Brokers Licensing Regulations, 2018:

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

(n) verify correctness of Importer Exporter Code (IEC) number, Goods and Services Tax Identification Number (GSTIN), identity of his client and functioning of his client at the declared address by using reliable, independent, authentic documents, data or information;

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

15.1. M/s Liberty Fashion (IEC-CUOPA8256Q) having its office at Ground floor, Blk-A, Kaushik Enclave City, Near MCD office, House no. Pvt no-1-C, KH no. 47/9, 12, North Delhi-110084 had filed Shipping Bill No. 4522076 dtd. 10.10.2023 through their Customs Broker M/s. Service Bureau Logistics LLP (CHA License No: ACMFS4298LCH001) at JWR CFS. The re-determined FOB value of the said goods covered under the above- mentioned Shipping Bill comes to Rs. 54,78,439/- as against the declared FOB value of Rs. 1,00,77,799/-. By inflating the FOB value, the Exporter was attempting to claim Drawback of Rs. 1,91,177/-, RoSCTL of Rs. 1,66,627/- and RoDTEP of Rs. 74,744/- whereas they were eligible for Drawback of Rs. 1,08,008/-, RoSCTL of Rs. 89,122/- and RoDTEP of Rs. 41,272/- respectively. (as tabulated in Table-III above).

15.2 As can be seen from the Table-II and Table-III above, based on the Market Enquiry conducted on 04.11.2023 and DYCC reports, it appears that the goods declared by the Exporter in the Shipping Bill No. 4522076 dtd. 10.10.2023 have been mis-declared in terms of their value and declared description. During the Market Enquiry it was found that the value of the goods filed under the said Shipping Bills were inflated and hence needed to be re-determined under Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007. The Export incentive such as drawback & RoSCTL are therefore are re-determined with respect to the re-determined FOB as mentioned in the Table-IV above. It is thus cogent and clear that the Exporter M/s Liberty Fashion (IEC-CUOPA8256Q) had (i) mis-declared the impugned goods in terms of Description, classification and valuation (ii) attempted to defraud the Government by claiming undue higher amount of Drawback and RoSCTL/ RoDTEP and thereby acted in a manner which rendered the said goods under Table-I above liable for confiscation in terms of the Provisions of Section 113(i), 113(ia) and 113 (ja) of the Customs Act, 1962 respectively.

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

15.4 As the Exporter had not made 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. 1,00,77,799/- whereas the re-determined FOB value after conducting the Market Survey was Rs. 54,78,439/- only and hence higher Drawback & RoSCTL and other Export incentives were attempted to be claimed. Thus, it appeared that the said goods were attempted to be Exported in violation of Section 50(2) of the Customs Act, 1962 read with Section 11(1) of Foreign Trade (Development & Regulation) Act 1992 & Rules 11 of Foreign Trade Rules 1993, as Exporter had furnished wrong declaration to the Custom Authorities.

15.5 As the goods were attempted to be Exported by mis-declaration for which confiscation is proposed. However, the drawback, RoSCTL and RoDTEP claimed in the live Shipping Bill as mentioned in Table-I is demanded since the goods were released provisionally for Back To Town.

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

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

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

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

15.10 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 from Rs. 1,00,77,799/- to Rs. 54,78,439/- as per the Market Enquiry and DYCC Reports of the subject goods.

15.11 With respect to the Exporter M/s Liberty Fashion (IEC-CUOPA8256Q), this office sent 04 letters dated 07.11.2023, 02.01.2025, 29.01.2025 and 20.02.2025 for the verification of the genuineness of the Exporter to jurisdictional CGST authorities i.e. Division-Model Town, Zone-Delhi, North Delhi Commissionerate. However, no reply in this regard is received in this office till date. As per GST portal, GSTIN status of the exporter is suspended with effective from 07.03.2025.

Hence, from the above facts, it appears that the Exporter is non-genuine. Hence, from the above facts retrieved from the GST BO Portal, it appears that the Exporter and its supply chain are non-genuine firms. Thus, it appears that the Exporter is a fly by night operator/Paper-based firm 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.

Also, Summons to the Exporter have been dispatched to Exporter's address mentioned in the IEC. However, the exporter has not responded to the summonses issued to him. Hence, from the above facts, it appears that the Exporter is **non-existent**.

Further, the Exporter appears to be non-existent and non-genuine. Thus, the Exporter M/s Liberty Fashion (IEC-CUOPA8256Q) have rendered themselves liable to penalty in terms of Section 114AC of the Customs Act, 1962.

15.12 It further appears that the Exporter M/s Liberty Fashion (IEC-CUOPA8256Q) have rendered themselves liable to penalty in terms of section 114(iii) of the Customs Act, 1962 on account of mis-declaration in Description, classification and valuation of the impugned goods. 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, M/s Liberty Fashion (IEC-CUOPA8256Q) also liable for penalty in terms of Section 114 AA of Customs Act, 1962 for this intentional mis-declaration.

15.13 For the past Shipping Bills as mentioned in Table-V wherein foreign remittance have been not received by the Exporter as per ICES 1.5 and thereby in a manner which rendered the said goods liable for confiscation in terms of Provisions of Section 113(ia) & 113(ja) of the Customs Act, 1962. The Export incentive claimed by the Exporter in the Shipping Bill mentioned in Table-V are also liable to be demanded from them in terms of Section 75 and 75A of the Customs Act 1962 read with Rule 18 of the drawback Rules, 2017 & Section 28AAA and Notification No. 76/2021-Cus (N.T) dated 23.09.2021, 77/2021-Cus (N.T) dated 24.09.2021 & 25/2023-Cus (N.T) dated 01.04.2023 along with applicable interest under section 28AA of the Customs Act, 1962.

15.14 As above discussed, the Exporter has obtained Drawback & RoSCTL/RoDTEP by fraud, collusion, willful misstatement or suppression of facts without realizing the BRC for the Past Shipping Bills mentioned in Table-V. Hence, it appears that the M/s Liberty Fashion (IEC-CUOPA8256Q) have rendered themselves liable to penalty in terms of section 114AB of the Customs Act, 1962 on account of non-receipt of the foreign remittance in Shipping Bills filed by the Exporter as mentioned at Table-V above.

15.15 The Custom Broker M/s. Service Bureau Logistics LLP (CHA License No: ACMFS4298LCH001) failed to ascertain the veracity and genuineness of the Exporter firm M/s Liberty Fashion (IEC-CUOPA8256Q). The regulation 10 (n) of the CBLR, 2018 has mandated that the CB has to verify correctness of Importer Exporter Code (IEC) number, Goods and Services Tax Identification Number (GSTIN), identity of his client and

functioning of his client at the declared address by using reliable, independent, authentic documents, data or information. In the instant case, as stated by the CB, they have merely taken copies of the IEC and GST registration from the Exporter and started filing Shipping Bills on their behalf. The CB has to verify the antecedents of the Exporter by using reliable, independent, authentic documents, data or information, which the CB has failed to do in this case. It appears that the CB is not disclosing the truth since the Exporter is non-existing and found to be non-genuine as from GST portal. 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.

16. Now, M/s Liberty Fashion (IEC-CUOPA8256Q) having its registered office at at Ground floor, Blk-A, Kaushik Enclave City, Near MCD office, House no. Pvt no-1-C, KH no. 47/9, 12, North Delhi-110084 are hereby called upon to Show Cause to the Additional Commissioner of Customs, CEAC, NS-II, JNCH, having office at Jawaharlal Custom House, Nhava Sheva, Tal-Uran, Dist-Raigad, Maharashtra, within 30 days of receipt of this notice as to why:

- i. The declared FOB value of Rs. 1,00,77,799/- covered under the Shipping Bill No. 4522076 dtd. 10.10.2023 should not be rejected and re-determined to Rs. 54,78,439/- under Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.
- ii. The drawback of Rs. 1,91,177/-, RoSCTL of Rs. 1,66,627/- and RoDTEP of Rs. 74,744/- claimed in the Shipping Bill No. 4522076 dtd. 10.10.2023 should not be rejected since the goods were cleared for Provisional Back To Town.
- iii. The said impugned Export goods covered under the Shipping Bill No. 4522076 dtd. 10.10.2023 having total declared FOB value of Rs. 1,00,77,799/- which appear to be mis-declared in terms of Description, classification and valuation, should not be confiscated under the Provisions of Section 113(i), 113(ia) and 113(ja) of the Customs Act, 1962.
- iv. Penalty should not be imposed on M/s Liberty Fashion (IEC-CUOPA8256Q) 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.
- v. Penalty should not be imposed on M/s Liberty Fashion (IEC-CUOPA8256Q) 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, RODTEP and other export benefits.
- vi. Penalty should not be imposed on M/s Liberty Fashion (IEC-CUOPA8256Q) 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.
- vii. The goods pertaining to Shipping Bills mentioned in Table-V totally valued at Rs. 1,32,90,486/- should not be held liable for confiscation under the Provisions of Section 113(ia) and 113(ja) of the Customs Act, 1962 since the Export benefits of Drawback and Rosctl/RoDTEP have been availed and taken by the Exporter without

realising the Export proceeds i.e on account of non-receipt of foreign remittance of the value of Export.

- viii. The drawback amount of Rs 3,53,255/- claimed in Shipping Bill mentioned in Table-V above should not be recovered on account of non-receipt of remittance in and should not be demanded from the Exporter along with applicable interest under Section 75 and 75A of the Customs Act 1962 read with Rule 17 &18 of the drawback Rules, 2017.
- ix. The RoSCTL amount of Rs. 5,76,686/- claimed in Shipping Bills mentioned in Table-V above should not be recovered on account of non-receipt of remittance in terms of Notification No. 76/2021-Cus (N.T) dated 23.09.2021, 77/2021-Cus (N.T) dated 24.09.2021 & 25/2023-Cus (N.T) dated 01.04.2023 along with applicable interest under section 28AA of the Customs Act, 1962.
- x. The RoDTEP amount of Rs. 12,056/- claimed in Shipping Bills mentioned in Table-V above should not be recovered on account of non-receipt of remittance in terms of Notification No. 76/2021-Cus (N.T) dated 23.09.2021, 77/2021-Cus (N.T) dated 24.09.2021 & 25/2023-Cus (N.T) dated 01.04.2023 along with applicable interest under section 28AA of the Customs Act, 1962.
- xi. Penalty should not be imposed on M/s Liberty Fashion (IEC-CUOPA8256Q) under Section 114(iii) and 114AA of the Customs Act, 1962 on account of non-receipt of the foreign remittance in Shipping Bills mentioned in Table-V filed by the Exporter.
- xii. Penalty should not be imposed on M/s Liberty Fashion (IEC-CUOPA8256Q) under Section 114AB of the Customs Act, 1962 on account of claiming export incentives/benefits without receipt of the foreign remittance in Shipping Bill Nos. mentioned in Table-V filed by the Exporter.
- xiii. The Bond equivalent to 100% value of the goods should not be enforced and Bank Guarantee of Rs. 1,00,000/- at the time of Provisional Release of the goods for Back To Town, should not be appropriated against Export incentives, applicable interest, redemption fine and penalty etc. arising out of this order.

17. M/s. Service Bureau Logistics LLP (CHA License No: ACMFS4298LCH001) , Flat no. 309, F-3, WP-45/47, Mint Chambers, GPO, Mint Road, Fort, Mumbai-400001 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 on them under Section 114(iii) and 114AA of the Customs Act, 1962 for violation of regulation 10(n) of CBLR, 2018.

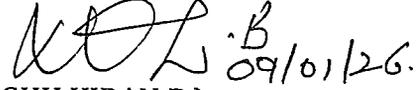
18. The noticees are further informed that they should clearly state in their written reply whether they wish to be heard in person before the case is adjudicated. In case no reply is received within 30 days of the receipt of this SCN and no request is made for the PH or they do not appear before the adjudicating authority on the date and time fixed, the case will be decided ex-parte on the basis of evidence available on record without any further reference to them.

19. 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.

20. 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.

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

22. 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 KIRAN B.)
COMMISSIONER OF CUSTOMS(In-Situ)
CEAC/NS-II, JNCH

To,

Notices,

1. M/s Liberty Fashion (IEC-CUOPA8256Q)

Ground floor, Blk-A, Kaushik Enclave City, Near

MCD office, House no. Pvt no-1-C, KH no. 47/9, 12,

North Delhi-110084

2. M/s. Service Bureau Logistics LLP (CHA License No:
ACMFS4298LCH001) Flat no. 309, F-3, WP-45/47, Mint
Chambers, GPO, Mint Road, Fort, Mumbai-400001

Copy to:

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

Annexure - A

Sr. No.	List of Relied Upon Documents
RUD-I	Shipping Bill No. 4522076 dtd. 10.10.2023
RUD-II	Panchanama dated 21.10.2023
RUD-III	Test Reports from DYCC
RUD-IV	Copy of Market Enquiry dated 04.11.2023

RUD-V	Provisional Release for Back To Town Letter dated 24.11.2023.
RUD-VI	Letters sent to concerned GST authorities for verification of Exporter
RUD-VII	Summonses issued to the exporter
RUD-VIII	Copy of statement of Shri Machindra Khandu Ithape, G-card of CB firm M/s. Service Bureau Logistics LLP dated 14.05.2024

To,

Notices,

1. M/s Liberty Fashion (IEC-CUOPA8256Q)

Ground floor, Blk-A, Kaushik Enclave City,

Near MCD office, House no. Pvt no-1-C,

KH no. 47/9, 12, North Delhi-110084

2. M/s. Service Bureau Logistics LLP (CHA License No:
ACMFS4298LCH001)

Flat no. 309, F-3, WP-45/47, Mint Chambers,

GPO, Mint Road, Fort, Mumbai-400001

Copy to:

1. The Asstt. Commissioner of Customs,

SIIB (X) & IRMC, JNCH.

2. Supdt./CHS, JNCH for display on Notice Board.

3. Office Copy.

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RUD-VI	Letters sent to concerned GST authorities for verification of Exporter
RUD-VII	Summonses issued to the exporter
RUD-VIII	Copy of statement of Shri Machindra Khandu Ithape, G-card of CB firm M/s. Service Bureau Logistics LLP dated 14.05.2024

SERVICE BUREAU LOGISTICS LLP
INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

Shipping Bill for Export

Job No. : **0000378** Date: **09/10/2023** S/B No. : **4522076** Date: **10/10/2023**

Loading Port: **INNSA1** State of Origin: **DELHI**

Exporter's Name
 IEC No. (0) **CUOPA8256Q** PAN: **CUOPA8256Q**
 LIBERTY FASHION
 GROUND FLOOR,BLK-A1,KAUSHIK ENCLAVECITY,LANDMARK NEAR MCD
 OFF.HOUSE NO
 PVT NO.01-C,KH NO 47/9,12,NEW DELHI DELHI 110084
 GSTN Type : **GSN** GSTN No : **07CUOPA8256Q1ZT**

Consignee's Name
 M/S.T.R.G(MITUS)LTD
 1ST FLR ABA BAHEMIA BULDING
 12 LEIVELLE L'HOMME STREET
 PORT LOUIS
 MAURITIUS

Port of Loading (INNSA1)	: Nhava Sheva Sea	No of Packages	: 115
Country of Final Dest. (MU)	: MAURITIUS	Loose Packets.	:
Port of Final Dest. (MUPLU)	: PORT LOUIS	Type of Packages	: CTN
Port of Discharge (MUPLU)	: PORT LOUIS	Net Weight (KGS)	: 4600.000
Country of Discharge (MU)	: MAURITIUS	Gross Weight (KGS)	: 4715.000
Nature of Cargo	: P	No. of Containers	: 0
Rotation No	:		
Marks & No(s).	: AS PER INVOICE," WE INTEND TO CLAIM BENEFIT/REWARD UNDER MEIS/RODTEP/REBATE OF STATE & CENTRAL TAXES & LEVIES SCHEME"		

Forex Bank Acc :
 FOB Value (**Rs.**) : **10077798.78**
 ST / Excise Regn. :
 Authorised Dealer Code : **03000IR**
 I.F.S. Code : **PUNB0151400**

RBI Waiver No :
 RODTEP Amount : **74744.20**
 Drawback Account No :
 DBK Amount : **191177.27**
 F ROSCTL Amount : **166612.00**

Invoice Details Serial No : **1**
 Invoice Value : **122451.99 (Rs. 10077798.78)**
 FOB Value : **122451.99 (Rs. 10077798.78)**
 Invoice No. : **LF/106/23-24**
 Nature of Contract : **FOB**
 Contract No. :
 Third Party :

DBK Value (**Rs.**) : **191177.27**
 Currency of Invoice : **USD**
 Invoice Date : **01/10/2023**
 Exchange Rate : **USD 1 = Rs. 82.30**
 Contract Date :

Insurance	Rate	Currency	Amount	Buyer's Name and Address
Freight				BLUE UNICORN TRADING FZCO
Discount				308 0161 308 0161,OFFICE BUILDING
Commission				DUBAI INVESTMENT PARK
Other Deduction				PO BOX NO.55000,DUBAI
Packing Charges				Nature of Payment : DA
				Period of Payment : 180 Days

SL No	RITC Code	Quantity	Item Description	Rate	Per	Units	Total Value(FC)	FOB Value(INR)	Scheme
	Scheme Description		Units				Declared PMV(INR)	Accepted PMV(INR)	Reward
	Manufacturer Details		Source State	HAWB	TotalPkg	IGSTPynt	Tax Value	Tax Amount	End Use
1	62044390	28	LADIES CHURIDAR MADE OFF BLEND CONTATING COTTON/POLY	7.88	Per 1	PCS	220.64	18158.67	60
	Drawback,and ROSCTL		PCS				713.38	19974.54	YES
#						LUT		0.00	GNX100
2	62044290	1116	LADIES DRESS MADE OFF POLYESTER	7.95	Per 1	PCS	8872.20	730182.06	60
	Drawback,and ROSCTL		PCS				719.71	803200.27	YES
#						LUT		0.00	GNX100
3	62141090	310	LADIES DUPATTA MADE OFF POLYESTER	3.25	Per 1	PCS	1007.50	82917.25	60
	Drawback,and ROSCTL		PCS				294.22	91208.98	YES
#						LUT		0.00	GNX100
4	64029990	1060	LADIES FOOTWEAR (SANDAL) MADE OFF SYNETHETICS	3.95	Per 1	PRS	4187.00	344590.10	19
	DRAWBACK (DBK)		PRS				357.59	379049.11	YES
#						LUT		0.00	GNX100
5	42022290		LADIES HAND BAG						19

P1 - [Signature] 21/10/23

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[Signature] 21/10/23

SERVICE BUREAU LOGISTICS LLP
INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

Job No.: **0000378** Date: **09/10/2023** S/B No.: **4522076** Date: **10/10/2023**

Loading Port: **INNSA1** State of Origin: **DELHI**

	9569 DRAWBACK (DBK)	PCS	7.5	Per 1	PCS	71767.50 678.98	5906465.25 6497111.78	YES
#								
6	62111200 1038 Drawback,and ROSCTL	LADIES KURTI MADE OFF POLYESTER PCS	7.88	Per 1	LUT PCS	8179.44 713.38	0.00 673167.91 740484.70	GNX100 60 YES
#								
7	62111200 105 Drawback,and ROSCTL	LADIES KURTI PLAZO MADE OFF POLYESTER PCS	7.89	Per 1	LUT PCS	828.45 714.28	0.00 68181.44 74999.58	GNX100 60 YES
#								
8	61152990 720 Drawback,and ROSCTL	LADIES LEGGINGS MADE OFF BLEND CONTATING COTTON/POLY PCS	7.78	Per 1	LUT PCS	5601.60 704.32	0.00 461011.68 507112.85	GNX100 60 YES
#								
9	62082190 1154 Drawback,and ROSCTL	LADIES NIGHTY MADE OFF COTTON PCS	7.9	Per 1	LUT PCS	9116.60 715.19	0.00 750296.18 825325.80	GNX100 60 YES
#								
10	62081990 1198 Drawback,and ROSCTL	LADIES PLAZO MADE OFF POLYESTER PCS	7.98	Per 1	LUT PCS	9560.04 722.43	0.00 786791.29 865470.42	GNX100 60 YES
#								
11	62111200 337 Drawback,and ROSCTL	LADIES TOP MADE OFF POLYESTER PCS	7.96	Per 1	LUT PCS	2682.52 720.62	0.00 220771.40 242848.54	GNX100 60 YES
#								
12	63049239 4 DRAWBACK (DBK)	PILLOW PCS	0.55	Per 1	LUT PCS	2.20 49.79	0.00 181.06 199.17	GNX100 19 YES
#								
13	42023190 270 DRAWBACK (DBK)	PURSE PCS	1.55	Per 1	LUT PCS	418.50 140.32	0.00 34442.55 37886.80	GNX100 19 YES
#								
14	42022290 6 DRAWBACK (DBK)	TROLLY BAG PCS	1.25	Per 1	LUT PCS	7.50 113.16	0.00 617.25 678.98	GNX100 19 YES
#								
15	39241090 3 FREE S/BILLS INVOLVING REMITTANCE OF FOREIGN EXCHANGE	HOUSEHOLD ITEMS PCS	0.1	Per 1	LUT PCS	0.30 9.05	0.00 24.69 27.16	GNX100 00 NO
#								
						0	0.00	GNX100
						Tax Value : 0.00	10077798.78	
						IGST Amt : 0.00	11085578.68	

Drawback Details

INV No	Item No	DBK Sl.No.	Custom Adv.	DBK Adv.	Custom Spec. Rate	DBK Spec. Rate	DBK Quantity	DBK Amount
1	1	62040102B	0.00	2.60	0.00	60.00	28.000	472.13

P2 *Sumit*
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SERVICE BUREAU LOGISTICS LLP
INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

Job No.: 0000378 Date: 09/10/2023 S/B No.: 4522076 Date: 10/10/2023
 Shipping Bill for Export

Loading Port: INNSA1 State of Origin: DELHI

INV No	Item No	DBK SI.No.	Custom Adv.	DBK Adv.	Custom Spec. Rate	DBK Spec. Rate	DBK Quantity	DBK Amount
1	2	62040101B	0.00	2.40	0.00	90.00	1116.000	17524.37
1	3	62140103B	0.00	2.70	0.00	12.00	310.000	2238.77
1	4	640299B	0.00	1.50	0.00	0.00	1060.000	5168.85
1	5	42020299B	0.00	1.50	0.00	0.00	9569.000	88596.98
1	6	62110103B	0.00	2.90	0.00	25.00	1038.000	19521.87
1	7	62110103B	0.00	2.90	0.00	25.00	105.000	1977.26
1	8	61150102B	0.00	2.50	0.00	11.00	720.000	7920.00
1	9	62080101B	0.00	2.40	0.00	16.00	1154.000	18007.11
1	10	62080103B	0.00	2.90	0.00	29.00	1198.000	22816.95
1	11	62110203B	0.00	2.90	0.00	25.00	337.000	6402.37
1	12	630401B	0.00	2.60	0.00	35.00	1.000	4.71
1	13	42020199B	0.00	1.50	0.00	0.00	270.000	516.64
1	14	42020199B	0.00	1.50	0.00	0.00	6.000	9.26
Drawback Amount(INR)								191177.27

ROSC TL Details

INV No	Item No	ROSC TL SI.No.	State Leavy Duty	State Leavy Rate	Central Tax Leavy Duty	Central Tax Leavy Rate	ROSC TL Quantity	State Leavy	Central Leavy	ROSC TL Amount(Rs)
1	1	62040102B	2.78	57.00	2.05	42.10	28.000	504.81	372.25	877.06
1	2	62040101B	2.90	85.10	2.00	0.00	1116.000	21175.28	14603.64	35778.92
1	3	62140103B	2.65	10.80	2.10	8.60	310.000	2197.31	1741.26	3938.57
1	4	640299B	0.00	0.00	0.00	0.00	1060.000	0.00	0.00	0.00
1	5	42020299B	0.00	0.00	0.00	0.00	9569.000	0.00	0.00	0.00
1	6	62110103B	2.10	13.10	1.70	0.00	1038.000	13597.80	11443.85	25041.65
1	7	62110103B	2.10	13.10	1.70	0.00	105.000	1375.50	1159.08	2534.58
1	8	61150102B	2.85	16.50	2.08	12.10	720.000	11880.00	8712.00	20592.00
1	9	62080101B	3.60	21.10	2.45	14.30	1154.000	24349.40	16502.20	40851.60
1	10	62080103B	2.10	12.90	1.70	0.00	1198.000	15454.20	13375.45	28829.65
1	11	62110203B	2.10	13.10	1.70	0.00	337.000	4414.70	3753.11	8167.81
1	12	630401B	5.00	50.00	3.20	32.00	1.000	9.05	5.79	14.84
1	13	42020199B	0.00	0.00	0.00	0.00	270.000	0.00	0.00	0.00
1	14	42020199B	0.00	0.00	0.00	0.00	6.000	0.00	0.00	0.00
ROSC TL Amount(INR)								94958.05	71668.63	166626.68

Packages Details

Packages From	Packages To	Kind Package
14	106	CTN
01	22	CTN

Single Windows Type of Information

Inv/Item	SQC & Qty	RODTEP	RDT Amount	GST Amount	CCS Amount	District Name	State name	Trade	SMC
1/1	28 NOS	NILL		0.00	0.00	80 NORTH DELHI	07 DELHI	NCPTI	
1/2	1116 NOS	NILL		0.00	0.00	80 NORTH DELHI	07 DELHI	NCPTI	
1/3	310 NOS	NILL		0.00	0.00	80 NORTH DELHI	07 DELHI	NCPTI	
1/4	1060 PRS	YES 1%	3445.90	0.00	0.00	80 NORTH DELHI	07 DELHI	NCPTI	
1/5	9569 NOS	YES 1.2%	70877.58	0.00	0.00	80 NORTH DELHI	07 DELHI	NCPTI	
1/6	1038 NOS	NILL		0.00	0.00	80 NORTH DELHI	07 DELHI	NCPTI	
1/7	105 NOS	NILL		0.00	0.00	80 NORTH DELHI	07 DELHI	NCPTI	
1/8	720 NOS	NILL		0.00	0.00	80 NORTH DELHI	07 DELHI	NCPTI	
1/9	1154 NOS	NILL		0.00	0.00	80 NORTH DELHI	07 DELHI	NCPTI	
1/10	1198 NOS	NILL		0.00	0.00	80 NORTH DELHI	07 DELHI	NCPTI	
1/11	337 NOS	NILL		0.00	0.00	80 NORTH DELHI	07 DELHI	NCPTI	
1/12	4 NOS	NILL		0.00	0.00	80 NORTH DELHI	07 DELHI	NCPTI	
1/13	270 NOS	YES 1.2%	413.31	0.00	0.00	80 NORTH DELHI	07 DELHI	NCPTI	
1/14	6 NOS	YES 1.2%	7.41	0.00	0.00	80 NORTH DELHI	07 DELHI	NCPTI	
1/15	0.55 KGS	RODTEPN		0.00	0.00	80 NORTH DELHI	07 DELHI	NCPTI	
			74744.20	0.00	0.00				

Handwritten notes:
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 CB 21/10/23

SERVICE BUREAU LOGISTICS LLP
INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)
 Shipping Bill for Export

Job No.: 0000378 Date: 09/10/2023 S/B No.: 4522076 Date: 10/10/2023 Loading Port: INNSA1 State of Origin: DELHI

Supporting Documents Details

Inv No	Item No	IRN No	DRN No	Document Type Description	Place of Issue	Issue Date	Expiry Date
Document Issuer Party Name							
Document Issuer Party Address							
Document Beneficiary Name							
Document Beneficiary Address							
1	1	2023101000033054	LF/106/23-24	934000 Value declaration (GATT Valuation Declaration)	Mauritius	09/10/2023	
M/S.T.R.G(MITUS)LTD LIBERTY FASHION							
1ST FLR ABA BAHEMIA BULDING 12 LEIVELLE L'HOMME STREET PORT LOUIS GROUND FLOOR,BLK-A1,KAUSHIK ENCLAVE CITY,LANDMARK NEAR MCD OFF.HOUSE NO PVT NO.01-C.KH NO 479,12,NEW DELHI DELHI							
1	1	2023101000033055	LF/106/23-24	271000 Packing list	Mauritius	09/10/2023	
M/S.T.R.G(MITUS)LTD LIBERTY FASHION							
1ST FLR ABA BAHEMIA BULDING 12 LEIVELLE L'HOMME STREET PORT LOUIS GROUND FLOOR,BLK-A1,KAUSHIK ENCLAVE CITY,LANDMARK NEAR MCD OFF.HOUSE NO PVT NO.01-C.KH NO 479,12,NEW DELHI DELHI							
1	1	2023101000033056	LF/106/23-24	380000 Commercial Invoice	Mauritius	09/10/2023	
M/S.T.R.G(MITUS)LTD LIBERTY FASHION							
1ST FLR ABA BAHEMIA BULDING 12 LEIVELLE L'HOMME STREET PORT LOUIS GROUND FLOOR,BLK-A1,KAUSHIK ENCLAVE CITY,LANDMARK NEAR MCD OFF.HOUSE NO PVT NO.01-C.KH NO 479,12,NEW DELHI DELHI							

Statement Details

Inv/Item Sn	Code	Title
1/1,1/2,1/3,	DEC-RS001	I/We LIBERTY FASHION holder of IEC No CUOPA 8256Q, in regard to my/our claim under RosCTL scheme made in this Shipping Bill or Bill of Export, hereby declare that: 1. I/ We undertake to abide by the provisions, including conditions, restrictions, exclusions and time-limits as provided under RosCTL scheme, and relevant notifications, regulations, etc., as amended from time to time. 2. Any claim made in this shipping bill or bill of export is not with respect to any duties or taxes or levies which are exempted or remitted or credited under any other mechanism outside RosCTL. 3. I/We undertake to preserve and make available relevant documents relating to the exported goods for the purposes of audit in the manner and for the time period prescribed in the Customs Audit Regulations, 2018.
1/4,1/5,	DEC-RD001	I/We, in regard to my/our claim under RoDTEP scheme made in this Shipping Bill or Bill of Export, hereby declare that: 1. I/ We undertake to abide by the provisions, including conditions, restrictions, exclusions and time-limits as provided under RoDTEP scheme, and relevant notifications, regulations, etc., as amended from time to time. 2. Any claim made in this shipping bill or bill of export is not with respect to any duties or taxes or levies which are exempted or remitted or credited under any other mechanism outside RoDTEP. 3. I/We undertake to preserve and make available relevant documents relating to the exported goods for the purposes of audit in the manner and for the time period prescribed in the Customs Audit Regulations, 2018.
1/6,1/7,1/8,1/9,1/10,1/11,	DEC-RS001	I/We LIBERTY FASHION holder of IEC No CUOPA 8256Q, in regard to my/our claim under RosCTL scheme made in this Shipping Bill or Bill of Export, hereby declare that: 1. I/ We undertake to abide by the provisions, including conditions, restrictions, exclusions and time-limits as provided under RosCTL scheme, and relevant notifications, regulations, etc., as amended from time to time. 2. Any claim made in this shipping bill or bill of export is not with respect to any duties or taxes or levies which are exempted or remitted or credited under any other mechanism outside RosCTL. 3. I/We undertake to preserve and make available relevant documents relating to the exported goods for the purposes of audit in the manner and for the time period prescribed in the Customs Audit Regulations, 2018.
1/13,1/14,	DEC-RD001	I/We, in regard to my/our claim under RoDTEP scheme made in this Shipping Bill or Bill of Export, hereby declare that: 1. I/ We undertake to abide by the provisions, including conditions, restrictions, exclusions and time-limits as provided under RoDTEP scheme, and relevant notifications, regulations, etc., as amended from time to time. 2. Any claim made in this shipping bill or bill of export is not with respect to any duties or taxes or levies which are exempted or remitted or credited under any other mechanism outside RoDTEP. 3. I/We undertake to preserve and make available relevant documents relating to the exported goods for the purposes of audit in the manner and for the time period prescribed in the Customs Audit Regulations, 2018.

Following is the list of document attached

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

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

NO

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

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

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

Signature of Exporter/CHA with Date

P2 *[Signature]*
21/10/23

[Signature]
21/10/23

[Handwritten]
21/10/23

COMMERCIAL / TAX INVOICE

SUPPLY MEANT FOR EXPORT UNDER LETTER OF UNDERTAKING / BOND WITHOUT PAYMENT OF INTEGRATED TAX (IGST)

Exporter LIBERTY FASHION GROUND FLOOR, BLK-A1, KAUSHIK ENCLAVE CITY, LANDMARK NEAR MCD OFFICE, HOUSE NO-PVT NO-01-C, KH NO 47/9, 12, NEW DELHI NORTH DELHI, DELHI, 110084		Inv No. LF/106/23-24 DATE: 07.10.2023	IEC No. CUOPA8256Q PAN : CUOPA8256Q GSTIN: 07CUOPA8256Q1ZT
Consignee M/s. T.R.G (MTIUS) LTD 1ST FLR ABA BAHEMIA BUILDING, 12 LEVELLE L'HOMME STREET PORT LOUIS, MAURITIUS		Buyer If other than consignee BLUE UNICORN TRADING FZCO 308 0161 308 0161, OFFICE BUILDING DUBAI INVESTMENT PARK, PO Box 55000 2.M/s. LOVELY FASHION LTD	
Port of Discharge PORT LOUIS	Final Destination PORT LOUIS	Country Of Origin India	Country of Final Destination MAURITIUS
Pre-Carriage By Truck	Place of Receipt by pre-carrier NHAVA SHEVA	Terms Of Delivery Of Goods : FOB, BY SEA	
Vessel / Flight No.	PORT OF LOADING NHAVA SHEVA	Terms Of Payment : DA 180 DAYS	

MARKS & C. NOS	ITEMS	HSN CODE	QTY	RATE	FOB USD	FOB INR	UNDER LUT	TOTAL AMOUNT INR
AAMRU 14 TO 106	LADIES CHURIDAR MADE OFF BLEND CONTATING COTTON/POLY	62044390	28	7.88	220.64	18158.67	0.00	18158.67
	LADIES DRESS MADE OFF POLYESTER	62044290	1116	7.95	8872.20	730182.06	0.00	730182.06
SSMRU 01 TO 22	LADIES DUPATTA MADE OFF POLYESTER	62141090	310	3.25	1007.50	82917.25	0.00	82917.25
	LADIES FOOTWERA (SANDALS) MADE OFF SYNETHETICS	64029990	1060	3.95	4187.00	344590.10	0.00	344590.10
	LADIES HAND BAG	42022290	9569	7.50	71767.50	5906465.25	0.00	5906465.25
	LADIES KURTI MADE OFF POLYESTER	62111200	1038	7.88	8179.44	673167.91	0.00	673167.91
	LADIES KURTI PLAZO MADE OFF POLYESTER	62111200	105	7.89	828.45	68181.44	0.00	68181.44
	LADIES LEGGINGS MADE OFF BLEND CONTATING COTTON/POLY	62045290	720	7.78	5601.60	461011.68	0.00	461011.68
	LADIES NIGHTY MADE OFF COTTON	62082190	1154	7.90	9116.60	750296.18	0.00	750296.18
	LADIES PLAZO MADE OFF POLYESTER	62045290	1198	7.98	9560.04	786791.29	0.00	786791.29
	LADIES TOP MADE OFF POLYESTER	62111200	337	7.96	2682.52	220771.40	0.00	220771.40
	PILLOW	63049239	4	0.55	2.20	181.06	0.00	181.06
	PURSE	42023190	270	1.55	418.50	34442.55	0.00	34442.55
	TROLLY BAG	42022290	6	1.25	7.50	617.25	0.00	617.25
	HOUSEHOLD ITEMS	71179090	3	0.10	0.30	24.69	0.00	24.69
Amount Chargeable in Words (in USD): ONE LAKH TWENTY TWO THOUSAND FOUR HUNDRED FIFTY ONE CENT NINTY NINE ONLY..					122451.99	10077798.78	0.00	10077798.78

PKGS 115 NT WT 4600.000 GR WT 4715.000	For Liberty Fashions <i>Ranjeet</i> 1 Proprietor
Declaration We intend to claim rewards under Remission of Duties or Taxes on Export Products (RoDTEP) Scheme Declaration We declare that the invoice shoe the actual price of the goods Description and all the particulars are true and corret	

P2. Ranjeet 21/10/23
 P2. Ranjeet 21/10/23
 Ranjeet 21/10/23

DETAILED PACKING LIST			
ANNEXURE TO LF/106/2023-24			
C/NOS	ITEMS	QTY	MARKA
14	PURSE	90	AAMRU
15	PURSE	90	AAMRU
16	PURSE	90	AAMRU
17	LADIES HAND BAG	139	AAMRU
18	LADIES HAND BAG	164	AAMRU
19	LADIES HAND BAG	152	AAMRU
20	LADIES HAND BAG	215	AAMRU
21	LADIES HAND BAG	187	AAMRU
22	LADIES HAND BAG	130	AAMRU
23	LADIES HAND BAG	106	AAMRU
24	LADIES HAND BAG	107	AAMRU
25	LADIES HAND BAG	123	AAMRU
26	LADIES HAND BAG	128	AAMRU
27	LADIES HAND BAG	125	AAMRU
28	LADIES HAND BAG	119	AAMRU
29	LADIES HAND BAG	134	AAMRU
30	LADIES HAND BAG	109	AAMRU
31	LADIES HAND BAG	193	AAMRU
32	LADIES HAND BAG	188	AAMRU
33	LADIES HAND BAG	150	AAMRU
34	LADIES HAND BAG	184	AAMRU
35	LADIES HAND BAG	186	AAMRU
36	LADIES HAND BAG	123	AAMRU
37	LADIES HAND BAG	104	AAMRU
38	LADIES HAND BAG	102	AAMRU
39	LADIES HAND BAG	88	AAMRU
40	LADIES HAND BAG	128	AAMRU
41	LADIES HAND BAG	179	AAMRU
42	LADIES HAND BAG	150	AAMRU
43	LADIES HAND BAG	150	AAMRU
44	LADIES HAND BAG	150	AAMRU
45	LADIES HAND BAG	150	AAMRU
46	LADIES HAND BAG	150	AAMRU
47	LADIES HAND BAG	150	AAMRU
48	LADIES HAND BAG	150	AAMRU
49	LADIES HAND BAG	150	AAMRU
50	LADIES HAND BAG	150	AAMRU
51	LADIES HAND BAG	84	AAMRU
52	LADIES HAND BAG	90	AAMRU
53	LADIES HAND BAG	113	AAMRU
54	LADIES HAND BAG	150	AAMRU
55	LADIES HAND BAG	134	AAMRU
56	LADIES HAND BAG	112	AAMRU
57	LADIES HAND BAG	106	AAMRU
58	LADIES HAND BAG	183	AAMRU
59	LADIES HAND BAG	142	AAMRU
60	LADIES HAND BAG	126	AAMRU
61	LADIES HAND BAG	192	AAMRU
62	LADIES HAND BAG	114	AAMRU
63	LADIES HAND BAG	181	AAMRU
64	LADIES HAND BAG	129	AAMRU
65	LADIES HAND BAG	135	AAMRU

P1 *Benny*
21/10/23

P2 *Sintu*
21/10/23

[Signature]
21/10/23

66	LADIES HAND BAG	122	AAMRU
67	LADIES HAND BAG	157	AAMRU
68	LADIES HAND BAG	178	AAMRU
69	LADIES HAND BAG	146	AAMRU
70	LADIES FOOTWERA (SANDALS) MADE OFF SYENTHETICS	100	AAMRU
71	LADIES FOOTWERA (SANDALS) MADE OFF SYENTHETICS	95	AAMRU
72	LADIES FOOTWERA (SANDALS) MADE OFF SYENTHETICS	95	AAMRU
73	LADIES FOOTWERA (SANDALS) MADE OFF SYENTHETICS	95	AAMRU
74	LADIES FOOTWERA (SANDALS) MADE OFF SYENTHETICS	95	AAMRU
75	LADIES FOOTWERA (SANDALS) MADE OFF SYENTHETICS	95	AAMRU
76	LADIES FOOTWERA (SANDALS) MADE OFF SYENTHETICS	105	AAMRU
77	LADIES FOOTWERA (SANDALS) MADE OFF SYENTHETICS	95	AAMRU
78	LADIES FOOTWERA (SANDALS) MADE OFF SYENTHETICS	95	AAMRU
79	LADIES FOOTWERA (SANDALS) MADE OFF SYENTHETICS	95	AAMRU
80	LADIES FOOTWERA (SANDALS) MADE OFF SYENTHETICS	95	AAMRU
81	LADIES DRESS MADE OFF POLYESTER	180	AAMRU
82	LADIES DRESS MADE OFF POLYESTER	180	AAMRU
83	LADIES DRESS MADE OFF POLYESTER	204	AAMRU
84	LADIES TOP MADE OFF POLYESTER	337	AAMRU
85	LADIES DRESS MADE OFF POLYESTER	255	AAMRU
86	LADIES DRESS MADE OFF POLYESTER	297	AAMRU
87	LADIES HAND BAG	139	AAMRU
88	LADIES HAND BAG	136	AAMRU
89	LADIES HAND BAG	123	AAMRU
90	LADIES HAND BAG	126	AAMRU
91	LADIES HAND BAG	136	AAMRU
92	LADIES HAND BAG	130	AAMRU
93	LADIES HAND BAG	153	AAMRU
94	LADIES HAND BAG	152	AAMRU
95	LADIES HAND BAG	146	AAMRU
96	LADIES HAND BAG	152	AAMRU
97	LADIES HAND BAG	141	AAMRU
98	LADIES HAND BAG	132	AAMRU
99	LADIES HAND BAG	132	AAMRU
100	LADIES HAND BAG	132	AAMRU
101	LADIES HAND BAG	132	AAMRU
102	HOUSEHOLD ITEMS	1	AAMRU
103	HOUSEHOLD ITEMS	1	AAMRU
104	HOUSEHOLD ITEMS	1	AAMRU
105	PILLOW	4	AAMRU
106	TROLLY BAG	6	AAMRU
1	LADIES KURTI MADE OFF POLYESTER	159	SSMRU
2	LADIES KURTI MADE OFF POLYESTER	166	SSMRU
3	LADIES KURTI MADE OFF POLYESTER	173	SSMRU
	LADIES CHURIDAR MADE OFF BLEND CONTATING COTTON/POLY	16	SSMRU
4	LADIES KURTI MADE OFF POLYESTER	133	SSMRU
5	LADIES KURTI PLAZO MADE OFF POLYESTER	105	SSMRU
	LADIES CHURIDAR MADE OFF BLEND CONTATING COTTON/POLY	12	SSMRU
6	LADIES KURTI MADE OFF POLYESTER	144	SSMRU
7	LADIES KURTI MADE OFF POLYESTER	144	SSMRU
8	LADIES NIGHTY MADE OFF COTTON	174	SSMRU
9	LADIES NIGHTY MADE OFF COTTON	180	SSMRU
10	LADIES LEGGINGS MADE OFF BLEND CONTATING COTTON/POLY	300	SSMRU
11	LADIES LEGGINGS MADE OFF BLEND CONTATING COTTON/POLY	350	SSMRU
12	LADIES NIGHTY MADE OFF COTTON	200	SSMRU

P1 Benny
21/10/23

P2 Shivaji
21/10/23

Shivaji
21/10/23

13	LADIES NIGHTY MADE OFF COTTON	200	SSMRU
14	LADIES NIGHTY MADE OFF COTTON	200	SSMRU
15	LADIES NIGHTY MADE OFF COTTON	200	SSMRU
16	LADIES DUPATTA MADE OFF POLYESTER	200	SSMRU
17	LADIES LEGGINGS MADE OFF BLEND CONTATING COTTON/POLY	70	SSMRU
	LADIES DUPATTA MADE OFF POLYESTER	110	SSMRU
18	LADIES KURTI MADE OFF POLYESTER	119	SSMRU
19	LADIES PLAZO MADE OFF POLYESTER	300	SSMRU
20	LADIES PLAZO MADE OFF POLYESTER	300	SSMRU
21	LADIES PLAZO MADE OFF POLYESTER	300	SSMRU
22	LADIES PLAZO MADE OFF POLYESTER	298	SSMRU
115		16918	
PKGS 115 NT WT 4600 GR WT 4715		For Liberty Fashions KANJEE 1 Proprietor	

8) Remy
21/10/23

P2 Binitia
21/10/23

Pooja
21/10/23

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

Pancha No.1		Pancha No.2	
Name	Shivprasad Balasaheb Mahale	Name	Nilesh Baburao Phapale
Age	23 Years	Age	27 Years
Address-	Maruti Mandir, Belapur, Bota, Ahmadnagar, Maharashtra-422602.	Address-	Gavthan, Belapur, Ahmadnagar, Maharashtra-422602.
Type of ID card	Aadhar Card	Type of ID card	Aadhar Card
Number of ID Card	948405287310	Number of ID Card	476355514348
Occupation	Private Job	Occupation	Private Job

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 21.10.2023 at 1545 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. Liberty Fashion (IEC:CUOPA8256Q) covered under 01 Shipping Bill No. 4522076 dated 10.10.2023, 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 Machindra Khandu Ithape, G-card holder of CB M/s. Service Bureau Logistics LLP (CHA License No: 11/2045) having Customs Pass No.G/Mumb1/20235798. Then the officer explained to us that the exporter M/s. Liberty Fashion (IEC: CUOPA8256Q) having address at Ground Floor, BLK-A1, Kaushik Enclave City, Landmark Near MCD Office, House No. Pvt No. 01-C, KH No. 47/9, 12, New Delhi, North Delhi, Delhi-110084 has filed 01 Shipping Bill No. 4522076 dated 10.10.2023 through their Customs Broker M/s. Service Bureau Logistics LLP (CHA License No: 11/2045) for export of their consignment.

We were shown the Hold letter No. 186/2022-23/SIIB(X) signed by Assistant Commissioner of Customs, SIIB(X), JNCH regarding hold of 01 Shipping Bill having No. 4522076 dtd 10.10.2023 filed by M/s. Liberty Fashion (IEC: CUOPA8256Q), through their authorized Customs Broker CB M/s. Service Bureau Logistics LLP (CHA License No: 11/2045). Further we were shown the above-mentioned Shipping Bills, respective Export Invoice & Packing List of the goods attempted to be exported.

P1 Shivprasad Mahale
21/10/23

P2 Nilesh Baburao Phapale
21/10/23

Ashok Kumar Nayak
21/10

Further, the above-mentioned officer requested us to bear witness to the examination proceedings of the goods covered under 01 Shipping Bill No. 4522076 dated 10.10.2023 to which we both voluntarily agreed.

Thereafter, all of us proceeded to the location H-7/8 in Shed No. C where the goods covered under the aforementioned Shipping Bills No. 4522076 dated 10.10.2023 were placed. On reaching the specified place, a total of 115 packages were found placed at the said location. The goods were found to be packed in white polypropylene bags. There after each of these packages were opened by the laborers available in the CFS with the help of CHA and CFS staff and further the officer started examining the goods thoroughly.

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

Sr. No.	S/B No. & Date	Description of Goods	FOB (in Rs.)	Drawback (in Rs.)	RoSCTL (in Rs.)	RODTEP
1.	S/B No. 4522076 Dtd 10.10.2023	RMG	1,00,77,799/-	1,91,177/-	1,66,612/-	74,744/-

During 100% examination, goods covered under Shipping Bills No. 4522076 dated 10.10.2023 were found as declared in terms of quantity and declared description as per checklist, invoice and packing list except for item No. 14 of the check list where instead of 6 Trolley bag there were 3 Trolley Bags and 3 Duffel Bags were found.

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 in our presence 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 Machindra Khandu Ithape, G-card holder of M/s. Service Bureau Logistics LLP (CHA License No: 11/2045) having Customs Pass No.G/Mumb1/20235798.

All the goods pertaining to M/s. Liberty Fashion (IEC: CUOPA8256Q) covered under 01 Shipping Bill No. 4522076 dated 10.10.2023 were re-packed in the same packages and kept back inside Shed-C at location H-07/08, 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. 4522076 dated 10.10.2023 filed by exporter M/s. Liberty Fashion (IEC: CUOPA8256Q), their respective Export Invoice and Packing List, and other relevant

P. D. D. 21/10/23

Signature
P. 21/10/23

Signature
CB 21/10

documents as a token of having seen the same and being present during the examination.

The Panchanama running into 03 pages ended on the same place and same date i.e. 21.10.2023 at 1925 hrs. The Panchanama was carried out in our presence as per our say and in the presence of the authorized Customs Broker representative. The Panchanama was carried out in peaceful and systematic manner and no untoward event happened during the course of drawing the Panchanama and no damage was done to the subject goods.

Drawn by me, on the 21st day of October 2023.

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

In presence of:

Shirwasad
21/10/23
Pancha-I

Shirwasad B. Mahale

Prayag
21/10
(Representative of CB)

Prayag
21/10/23

Millesh, B. Phalpe,
Pancha-II

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

FORM - G

Authority Card



Customs Pass No. G/MUMB1/20235798

Shri/Ms. MACHINDRA KHANDU ITHAPE having been registered in the books of this office as Employee of Shri/Sarvashri/Ms./M/s SERVICE BUREAU LOGISTICS LLP having been authorized by him/them to transact business at the Mumbai Customs (General) Custom House on his/their behalf is hereby permitted to do so till 2025-05-06 or until the cancellation of the license issued to his principal, whichever is earlier.



He has passed the examination conducted under sub-regulation (5) of regulation 13 of the Customs Brokers Licensing Regulations 2018.

Holder
Signature

Issuing Authority
Signature

Issuing Authority: Dy./Asst. Commissioner of Customs

Handwritten signature and date: 21/10

भारत सरकार
Government of India

शिवप्रसाद बाळासाहेब महाले
Shivprasad Balasaheb Mahale
जन्म तारीख / DOB : 04/03/2000
पुरुष / Male

9484 0528 7310

आधार - सामान्य माणसाचा अधिकार

भारतीय प्रविष्टि आढळ घाधिकरण
Unique Identification Authority of India

पत्ता मारुती मंदिर, बेलापुर, बोटा, अहमदनगर, महाराष्ट्र, 422602
Address: maruti mandir, Belapur, Bota, Ahmadnagar, Maharashtra, 422602

9484 0528 7310

1947
1800 300 1947

help@uidai.gov.in

www.uidai.gov.in

Sunny
21/10/13

 भारत सरकार
GOVERNMENT OF INDIA


निलेश बाबुराव फापळे
Nilesh Baburao Phapale
जन्म तिथि / DOB: 25/11/1996
पुरुष / MALE
Mobile No.: 8380998665

4763 5551 4348

मेरा आधार, मेरी पहचान

निषेधित
21/10/23

 भारतीय विशिष्ट पहचान प्राधिकरण
UNIQUE IDENTIFICATION AUTHORITY OF INDIA

पता:
गावठाण, बेलापूर, अहमदनगर,
महाराष्ट्र - 422602

Address:
C/O., Gavthan, Belapur, Ahmadnagar,
Maharashtra - 422602 te: 06



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1800 300 1947

 help@uidai.gov.in

 www.uidai.gov.in

 P.O. Box No. 1947,
Bengaluru-560 001



OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II
SPECIAL INVESTIGATION AND INTELLIGENCE BRANCH (X),
Jawaharlal Nehru Custom House, Nhava Sheva,
Dist- Raigad, Maharashtra – 400 707.
Tel No: 27244983: Fax: 27241828, 27241825.
Email Id – siibx.jnch@gov.in



F. No. SG/Misc-202/2023-24 SIIB(X) JNCH

Date: .11.2023

To

The Dy. / Asstt. Commissioner of CGST,
Anti Evasion Wing, Delhi North Commissionerate,
C. R. BUILDING, I. P. ESTATE, NEW DELHI-110109

Sir/Madam,

Sub: Verification of the genuineness of M/s. Liberty Fashion (GSTN –07CUOPA8256Q1ZT) and its Suppliers- reg.

This unit is investigating a case against the exporter M/s. Liberty Fashion (GSTN – 07CUOPA8256Q1ZT), wherein apparently Govt. revenue implications are there. The goods appeared to be overvalued to avail undue export incentives.

2. In this regard, it is requested to verify the following queries:-
- Verify the genuineness of the exporter of M/s. Liberty Fashion (GSTN – 07CUOPA8256Q1ZT) and its Suppliers.
 - Whether the exporter M/s. Liberty Fashion (GSTN –07CUOPA8256Q1ZT) has filed the GST returns regularly or otherwise.
 - Verify the genuineness of Input Tax Credit (ITC) availed by M/s. Liberty Fashion (GSTN – 07CUOPA8256Q1ZT).

The outcome of the verification may please be communicated to this office at the earliest.

Yours faithfully,

(Jay Manoj Shah)

Asstt. Commissioner of Customs
SIIB(X), JNCH, Nhava Sheva

o/c
Em-2348424198N
dt 08/11/23

Market Enquiry Report of M/s. Liberty Fashion (IEC: CUOPA8256Q) conducted on 04.11.2023.

As approved by the competent authority, the undersigned officer from SIIB (X) along with Shri Machindra Khandu Ithape, authorized representative of exporter, conducted market survey of goods covered under Shipping Bill No. **4522076 dtd 10.10.2023** presented for export by **M/s. Liberty Fashion (IEC: CUOPA8256Q)**. The officer carried representative samples of the goods which were drawn from the aforesaid consignment covered under the said Shipping Bill. Market enquiry was conducted on 04.11.2023 in wholesale market near Masjid Bunder, Mumbai.

To ascertain the fair market value of the goods, we visited the different Wholesale Shops near Masjid Bunder, Mumbai. The sample were opened in presence of authorized representative of exporter Shri Machindra Khandu Ithape. 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 M/s. Favourite Collection, Mohammed Ali Road, Opp Noor Hospital, Mumbai-03	Shop 2 M/s. Umm-E-Salim Shop No.9, Below Nakhuda Masjid, Nakhuda Mohalla, Mumbai-03	Shop 3 M/s. Shah Shujaat, 16, Narayan Dhuru Street, Nakhuda Mohalla, Mumbai-03	Average wholesale price	Re-determined FOB Value= Declared FOB * (Re-determined PMV/Declared PMV)
4522076 dtd 10.10.2023	Ladies Chudidar Made of Blend	410	400	415	408.33	10393.89
	Ladies Dress made of Polyester	420	430	420	423.33	429493.00
	Ladies Dupatta made of Polyester	150	155	160	155.00	43682.19
	Ladies Hand Bag	350	365	360	358.33	3117151.29
	Ladies Kurti Made of Polyester	350	360	355	355.00	334707.71
	Ladies Kurti Plazo made of Polyester	400	405	380	395.00	37704.64
	Ladies Leggings made of Blend	350	325	330	335.00	219273.79
	Ladies Nighty made of Cotton	370	375	380	375.00	393407.44
	Ladies Plazo made of Polyester	370	375	370	371.67	445256.30
	Ladies Top made of Polyester	350	355	350	351.67	118501.71

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.

M.K. Ithape
4/11/23

(Machindra Khandu Ithape)
Authorized representative of exporter

Ashok Kumar Nayak
(Ashok Kumar Nayak)
IO/SIIB(X)

Sl. No.	Description	Quantity	Rate	Total	Remarks
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**OFFICE OF THE COMMISSIONER OF CUSTOMS,
NS-II
SPECIAL INVESTIGATION AND INTELLIGENCE
BRANCH (X),
Jawaharlal Nehru Custom House, Nhava Sheva,
Dist- Raigad, Maharashtra - 400 707.
Tel No: 27244983: Fax: 27241828, 27241825.
Email Id - siibx.jnch@gov.in**

75
आजादी का
अमृत महोत्सव

F. No. SG/MISC-202/2023-24/SIIB(X) JNCH

Date: .11.2023

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

Sir,



Sub: NOC for Provisional release of the goods for Back to Town covered under Shipping Bills No. 4522076 dtd 10.10.2023 of exporter M/s. Liberty Fashion (IEC: CUOPA8256Q)- reg.

Please refer to the subject mentioned above.

The Exporter M/s. Liberty Fashion (IEC: CUOPA8256Q) has filed 01 shipping bill No. 4522076 dtd 10.10.2023 for export of RMG. Based on the NCTC inputs, the same was hold by this unit vide hold letter dated 17.10.2023.

Red Flags Raised by NCTC are as follows:-

1. The exporter is a Proprietorship firm, which has obtained IEC registration recently in August, 2023.
2. The exporter registered in Delhi (registered as TRADER) is exporting the goods from far away port INNSA1 i.e. Nhava Sehva, without any actual inward supply and no evidence for physical movement of goods on e-Way Bill portal.
3. Newly registered exporter (registered in GST as TRADER) has filed high value shipping bill.
4. The commodity being exported is risky and the country of destination is also risky.
5. As the commodity being exported is risky, there is high possibility of mis-declaration in terms of quality, quantity of goods, mis-classification, concealment and overvaluation to avail undue export benefits.

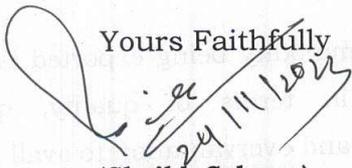
Thereafter, the subject goods under 01 shipping bills was 100% examined by SIIB(X) under Panchanama dated 21.10.2023. After market enquiry, FOB value is re-determined as given below:-

Sr. No.	S/B No. & Date	Description of Goods	Declared FOB (in Rs.)	Redetermined FOB	Declared Drawback (in Rs.)	Redetermined Drawback	ROSCTL	Re-determined ROSCTL
1.	4522076 dtd 10.10.23	Ladies Chudidar Made of Blend	18158.67	10393.89	472.12	270.24	877.06	502.02
		Ladies Dress made of Polyester	730182.06	429493.00	17524.37	10307.83	35778.92	21045.16
		Ladies Dupatta made of Polyester	82917.25	43682.19	2238.766	1179.42	3938.57	2074.90
		Ladies Hand Bag	5906465.3	3117151.29	88596.98	46757.27	0.00	0.00
		Ladies Kurti Made of Polyester	673167.91	334707.71	19521.87	9706.52	25041.65	12718.89
		Ladies Kurti Plazo made of Polyester	68181.44	37704.64	1977.262	1093.43	2534.58	1432.78
		Ladies Leggings made of Blend	461011.68	219273.79	7920	5481.84	20592.00	10810.20
		Ladies Nighty made of Cotton	750296.18	393407.44	18007.11	9441.78	40851.60	23801.15
		Ladies Plazo made of Polyester	865470.42	445256.30	22816.95	12912.43	28829.65	16919.74
		Ladies Top made of Polyester	242828.54	118501.71	6402.37	3436.55	8167.81	4503.07

The above shipping bill is filed under LUT. As further investigation is still pending regarding GST verification and DYCC Test reports, Meanwhile, the exporter vide letter dated Nil has requested for provisional release of the goods for Back to Town purpose.

This office has no objection for provisional release of the goods for Back to Town covered under shipping bill No 4522076 dtd 10.10.2023.

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

Yours Faithfully

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

Encl:- Copy of shipping bills & packing list.

 सत्यमेव जयते	OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II SPECIAL INVESTIGATION AND INTELLIGENCE BRANCH (X), Jawaharlal Nehru Custom House, Nhava Sheva, Dist- Raigad, Maharashtra - 400 707. Tel No: 27244983; Fax: 27241828, 27241825. Email Id - siibx.jnch@gov.in	
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F.No. CUS/SIIB/ALT/1/2025- SIIB(E)

29-01-2025

Reminder-II

To,

The Assistant/ Deputy Commissioner of CGST,
Div.-Model Town,
4/10 Asaf Ali Marg,
OPG House, New Delhi- 110006
Email: commr-cexdel1@nic.in, tanvisoni.71@gov.in

EM9631234871N
04/02/25

Sir/ Madam,

Sub:- Verification of genuineness of Exporter M/s. Liberty Fashion (GSTIN-07CUOPA8256Q1ZT) - reg.

Please refer to this office letter dated 07.11.2023 and 02.01.2025 of even No. (copy enclosed) on the above-mentioned subject to AC/DC of Anti Evasion Wing and Division- Model Town, Commissionerate- Delhi North, Zone- Delhi of CGST. It is to inform that this office is investigating a case against the Exporter M/s. Liberty Fashion (GSTIN- 07CUOPA8256Q1ZT). In this regard, it was requested to get the following verified and report at the earliest: -

1. Whether the GSTIN holder is existent at the declared premises. Physical verification of the premises may please be got done.
2. Verify the genuineness of the Exporter M/s. Liberty Fashion (GSTIN-07CUOPA8256Q1ZT).
3. Whether the Exporter M/s. Liberty Fashion (GSTIN-07CUOPA8256Q1ZT) has filed the GST returns regularly or otherwise.
4. Verify the genuineness of Input Tax Credit/IGST Refund availed by exporter M/s. Liberty Fashion (GSTIN-07CUOPA8256Q1ZT). The copies of GSTR-1 and GSTR-2A for the period from 01.07.2023 to 31.01.2024 may please be provided for further necessary action at this end.
5. It is also requested to comment on whether the said GSTIN(s) holder is/are genuine business entity(ies) or fraudulent/bogus/paper-based firm(s).

Since the GST verification could not be completed, this is to inform that the verification of GST aspect, if any found, may be investigated at your end by initiating appropriate action at your end under the provisions of GST Act. This is to inform that this office would examine the Customs violations pertaining to the above export only.

This issues with the approval of Competent Authority.

Yours faithfully,

Signed by Wagh

Chittaranjan Prakash (Dr. Chittranjan Wagh)

Date: 29-01-2025 11:58:59 Commissioner of Customs,
SIIB(X), NS-II, JNCH

Copy to:
The Additional Director,
National Customs Targeting Centre, 13,
Sir Vithal Das Thakerey Marg, Opp. Patkar Hall,
New Marine Lines, Mumbai-400020.
w.r.t. NCTC Alert No.-554/EXP/2023-24.



F.No. CUS/SIIB/ALT/1/2025- SIIB(E), JNCH 20-02-2025

Reminder-III

To,

The Commissioner of CGST,
Commissionerate- Delhi North,
Zone- Delhi, C.R. Building,
I.P. Estate, New Delhi-110109
Email: : commr-cexdel1@nic.in

Sir/ Madam,

Sub:- Verification of genuineness of Exporter M/s. Liberty Fashion (GSTIN- 07CUOPA8256Q1ZT) - reg.

Please refer to this office letter dated 07.11.2023, 02.01.2025 and 29.01.2025 of even No. (copy enclosed) on the above-mentioned subject to AC/DC of Division-Model Town, Commissionerate-Delhi North, Zone- Delhi of CGST. It is to inform that this office is investigating a case against the Exporter M/s. Liberty Fashion (GSTIN- 07CUOPA8256Q1ZT). In this regard, it is requested to get the following verified and report at the earliest: -

1. Whether the GSTIN holder is existent at the declared premises. Physical verification of the premises may please be got done.
2. Verify the genuineness of the Exporter M/s. Liberty Fashion (GSTIN- 07CUOPA8256Q1ZT).
3. Whether the Exporter M/s. Liberty Fashion (GSTIN- 07CUOPA8256Q1ZT) has filed the GST returns regularly or otherwise.
4. Verify the genuineness of Input Tax Credit/IGST Refund availed by exporter M/s. Liberty Fashion (GSTIN- 07CUOPA8256Q1ZT). The copies of GSTR-1 and GSTR-2A for the period from 01.07.2023 to 31.01.2024 may please be provided for further necessary action at this end.
5. It is also requested to comment on whether the said GSTIN(s) holder is/are genuine business entity(ies) or fraudulent/bogus/paper-based firm(s).

Since the GST verification could not be completed, this is to inform that the verification of GST aspect, if any found, may be investigated at your end by initiating appropriate action at your end under the provisions of GST Act. This is to inform that this office would examine the Customs violations pertaining to the above export only.

This issues with the approval of Competent Authority.

Yours faithfully,

Signed by Wagh

Chittaranjan Prakash

Date: 20-02-2025 11:05:00

(Dr. Chittranjan Wagh)

Additional Commissioner of Customs,
SIIB(X), NS-II, JNCH

Copy to:
The Additional Director,
National Customs Targeting Centre, 13,
Sir Vithal Das Thakerey Marg, Opp. Patkar Hall,

New Marine Lines, Mumbai- 400020.
w.r.t. NCTC Alert No.-551/EXP/2023-24.



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

B. Manoj, CS1

09/11/23

CS

Arunabh, AE
mm 09.11.23

F. No.SG/MISC-202/2023-24 SIIB(X) JNCH

Date: .11.2023

To,

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

Sub: Testing of sample pertaining to Shipping Bill No. 4522076 DTD 10.10.2023 by M/s. Liberty Fashion (IE Code: CUOPA8256Q) – reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to **4522076 DTD 10.10.2023** for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	4522076 DTD 10.10.2023	Ladies Leggings Made of Blend	01

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

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

Thanking you.

Yours sincerely,

(Jay Manoj Shah)

Asstt. Commissioner of Customs
SIIB(X), JNCH

Encl: as above.

Lab No. 986/SIB (K)

Dt. 08/11/23

S/B No.: 4522076 Dated 10.10.2023

Report: The sample as received is in the form of readymade article (Ladies Leggings). It is made of dyed (pink) knitted fabric having elastic on waist portion. It is wholly composed of spun yarns of viscose with elastomeric yarns.

Total wt of sample = 201.1 gm

Wt of fabric = 193.0 gm

Elastic material = balance

% of fabric = 97.03 %

Spandex yarns = balance

Sealed remnant returned.

28/11/2023

Arunabh Srivastav
Assistant Chemical Examiner
JNCH Laboratory

M. Maity
28/11/2023

डॉ. मृदुञ्जय माइति
Dr. MRITUNJOY MAITY
रसायन परीक्षक ग्रेड-II
CHEMICAL EXAMINER GR-II
J.N.C.H. Laboratory Nhava Sheva

Yes



OFFICE OF THE COMMISSIONER OF CUSTOMS (NS-II)
SPECIAL INVESTIGATION AND INTELLIGENCE BRANCH (X)

Jawaharlal Nehru Custom House, Nhava Sheva,

Dist- Raigad, Maharashtra – 400 707.

Tel No: 27244989; Fax: 27241828, 27241825.

F. No.SG/MISC-202/2023-24 SIIB(X) JNCH

Date: .11.2023

To,

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

Sub: Testing of sample pertaining to Shipping Bill No. 4522076 DTD
10.10.2023 by M/s. Liberty Fashion (IE Code: CUOPA8256Q) – reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods
from the consignment pertaining to 4522076 DTD 10.10.2023 for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	4522076 DTD 10.10.2023	Ladies Dress Made of Polyester	01

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

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

Thanking you.

Yours sincerely,

(Jay Manoj Shah)

Asstt. Commissioner of Customs
SIIB(X), JNCH

Encl: as above.

SB NO 4522076 SB dt 10/10/23

Lab No. 989/SIIB(X) Dt. 08/11/23

Report:

The sample as received is in the form of readymade textile garment with buttons. Base fabric is wholly composed of spun yarns of viscose.

Weight of sample = 167.8g

Weight of base fabric = 167.4g

Weight of buttons = Balance

Sealed remnant returned.

Martina Devi

29/11/23

MARTINA DEVI
Chemical Assistant

M. Maity

29.11.2023

DR. MRITUNJOY MAITY
CHEMICAL EXAMINER GR-II
J.N.C.H. Laboratory, Nava Sheva



OFFICE OF THE COMMISSIONER OF CUSTOMS (NS-II)
SPECIAL INVESTIGATION AND INTELLEGENCE BRANCH (X)

Jawaharlal Nehru Custom House, Nhava Sheva,

Dist- Raigad, Maharashtra – 400 707.

Tel No: 27244989; Fax: 27241828, 27241825.

F. No.SG/MISC-202/2023-24 SIIB(X) JNCH

Date: .11.2023

To,

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

Sub: Testing of sample pertaining to Shipping Bill No. 4522076 DTD
10.10.2023 by M/s. Liberty Fashion (IE Code: CUOPA8256Q) – reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods
from the consignment pertaining to 4522076 DTD 10.10.2023 for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	4522076 DTD 10.10.2023	Ladies Nighty made of Cotton	01

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

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

Thanking you.

Yours sincerely,

(Jay Manoj Shah)

Asstt. Commissioner of Customs
SIIB(X), JNCH

Encl: as above.

SB No. 45 22076 SB date 10/10/23

Lab No. 988/SDBB (*) Dt. 08/11/23

Report

The sample as received is in the form of readymade garment is nighty. It is made of dyed and printed woven base fabric, stitched with dyed and embroidered fabric on front side and decorated with plastic material. Dyed and printed woven base fabric is wholly composed of cotton yarns. Dyed and embroidered fabric is composed of polyester filament yarns and polyester filament yarns have been used for embroidery work.

Weight of Sample = 276.9g

Weight of base fabric = 256.9g

Weight of dyed and embroidered fabric = 19.8g

Weight of plastic = balance

Sealed remnant returned.

Martina Devi
29/11/23

MARTINA DEVI
Chemical Assistant

M. Maity

29.11.2023

Dr. MRITUNJOY MAITY
रसायन प्रयोगशाळा
CHEMICAL EXAMINER GR-II
J.N.C.H. Laboratory Nhava Sheva



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

F. No.SG/MISC-202/2023-24 SIIB(X) JNCH

Date: .11.2023

To,

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

Sub: Testing of sample pertaining to Shipping Bill No. 4522076 DTD
10.10.2023 by M/s. Liberty Fashion (IE Code: CUOPA8256Q) – reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods
from the consignment pertaining to 4522076 DTD 10.10.2023 for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	4522076 DTD 10.10.2023	Ladies Kurti Made of Polyester	01

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

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

Thanking you.

Yours sincerely,

(Jay Manoj Shah)

Asstt. Commissioner of Customs
SIIB(X), JNCH

Encl: as above.

Lab No. 987/SIB(x)

DT. 08/11/23

S/B NO. 4522076; S/B DATE 10/10/2023

REPORT:

The sample as received is in the form of readymade garment i.e. dress with belt

Total weight of sample (2 pieces) = 369.5 g

- (1) **Dress**- It consists of two parts (upper and lower) stitched together. Upper part is made of dyed woven fabric with dyed and printed woven fabric at the end of the sleeves and it is stitched with white knitted lining. The front side is decorated with polyester filament yarns, glass beads and decorative fabric at the end of the sleeves. The lower part is made of dyed woven fabric with dyed and printed woven fabric stitched alternately; with decorative fabric stitched at the end of the front side. Dyed woven fabric and dyed and printed woven fabric is composed of spun yarns of viscose on both side with having metalized polyester yarns on one side. Knitted lining is wholly composed of filament yarns of polyester. Decorative fabric is composed of spun yarns of cotton yarns and polyester yarns.

Weight of sample = 346.8 g

Weight of dyed woven base fabric = 261.2 g

Weight dyed and printed fabric = 36.2 g

Weight of white lining fabric = 20.9 g

Weight decorative fabric = 26.4 g

Weight of decorative beads = Balance

- (2) **Belt**- It is made of dyed woven fabric with decorative beads and polyester filament yarns. Dyed woven fabric is composed of spun yarns of viscose. Weight of sample = 22.7 g

Scaled remnant returned.

Martina Devi
29/11/23

MARTINA DEVI
Chemical Assistant

m. Maity 29.11.2023

डॉ. मृत्युंजय माइति
Dr. MRITUNJOY MAITY
रसायन परीक्षक ग्रेड-II
CHEMICAL EXAMINER GR-II
J.N.C.H. Laboratory Mhava Sheva

Statement of Shri Machindra Khandu Ithape, G-Card holder, ID pass no. G/Mumbai/20235798 of CB M/s Service Bureau Logistics LLP (CHA Lic no-11/2045), recorded under section 108 of the Custom Act, 1962 in the office of Special Investigations and Intelligence Branch (Export) situated at 6th floor, J.N.C.H. Nhava Sheva, Dist Raigad-400707 on 14.05.2024.

In pursuance of Summons dated 03.05.2024 issued under seal and signature of Shri Kapil, Appraiser of Customs, SIIB(X), JNCH. I, Machindra Khandu Ithape, present myself for recording my statement under section 108 of the Customs Act, 1962. 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 punishable under section 193 of the Indian Penal Code, 1860, 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. I am giving my true and voluntary statement as follows.

My name is Machindra Khandu Ithape. My ID pass no-G/Mumbai/20235798. My residential address is Near Mahakali mandir, Mahakali Mandir, Bhatwadi, Ghatkopar, Mumbai-400084. I am having personal Mobile No. 9152070323. I am holding my Aadhar Card No. 638715429590 and submitting the copy of the same with my signature as proof of my identity. I am a H.Sc from Pune. I can read, understand and write in Marathi, English and Hindi but as my handwriting is not so good, I am requesting the officer to type my statement on computer as per my say. I am married and I am staying at above mentioned address with my family.

Q1. Do you know why you have been summoned? Are you authorised person on behalf of CB M/s Service Bureau Logistics LLP?

Ans. I have come in response to summons dated 03.05.2024 in relation to export through JNPT and I am authorized person, G-card on behalf of CB M/s Service Bureau Logistics LLP to give statement before Customs.

Q2. For how many years you and your CB firm M/s. Service Bureau Logistics LLP. in CHA Business?

Ans. I am an employee of this CHA firm from last 06months. My CB firm is in this business for around last 15 years.

Q3. Have you filed the 01 Shipping Bills No. 4522076 dated 10.10.2023 on behalf of Exporter M/s Liberty Fashion?

CB
15/5/23

Ans. Yes, my subordinates under my supervision have filed above mentioned Shipping Bills on the behalf of CB M/s Service Bureau Logistics LLP for the export consignment of exporter M/s Liberty Fashion.

Q 4. Are you aware about the case booked against exporter M/s Liberty Fashion for said shipping bills for mis-declaration especially description & value?

Ans. Yes, I am aware about the case booked against the Exporter as during examination, the goods found overvalued and only one item no-14 was found Duffel bags instead of declared Trolley bag as I was present during examination.

Q5. How did you came in contact of the exporter M/s Liberty Fashion?

Ans. We generally get orders through our boss' friend someone Mr Rahul. However, we always verify exporter's credentials before filing the shipping bills.

Q6. Do you have the KYC of the exporter M/s Liberty Fashion?

Ans. Yes Sir, we verified KYC of the Customer everytime and Exporter has valid IEC issued by DGFT. We verified KYC documents from PNB bank authorization, Aadhar card & DGFT online website as per CBLR 2018 & submitting their signed copy.

Q7. How much money exporter had promised to give you for clearance of the goods?

Ans. We usually charges Rs 1000-1500/- for each export shipments as agency charges.

Q.8 The Exporter is not responding to Summons, Is exporter's company still in existent? What is your say?

Ans. Sir, we filed documents with correct Classification & without any violation of existing export policy and followed guidance given at CBLR 2018 only.

Q.9 In this case, did not you doubt that proprietor/Exporter may be frontman and someone other was actual owner & from where they will finance?

Ans. Never Sir, because as a Customs Broker, we always verify exporter's credentials and did KYC verification as per CBLR2018.

Q.10 Why it should not be considered that you were aware of the mis-declaration by the exporter regarding dubious supply chain of Exporter?

Ans. We filed shipping bills as provided by exporter with KYC documents, invoice & packing list as provided by the Exporter. Also, during examination, the goods found as declared in terms of quantity & marked description also. We don't have any idea regarding supply chain or GST act violation angle.

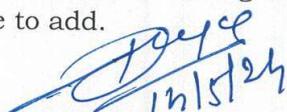
Q.11 Have your CB firm or the exporter been penalized by any Govt agency?

Ans As per my knowledge, neither our CB firm M/s Service Bureau Logistics LLP nor the Exporter have been penalized by any Govt agency as on date.

Q 12. Do you have anything more to say?

Ans. I have nothing more to add. However, I would be cooperating with the Department in the instant matter and provide all the related documents as and when required.

The above statement of mine running into 03 pages has been recorded as my true, correct and voluntary statement without any force, threat, inducement or coercion. On my request, the said statement has been typed on the office computer of SIIB (X), JNCH, Nhava Sheva, Dist. Raigad, Maharashtra-400 707 as per my say and request and I certify that it has been recorded exactly as stated by me in response to questions raised to me during the proceedings. I, therefore, affix my dated signature on every page of the statement in token of having been recorded correctly as stated by me. I have nothing more to add.


(Machindra Khandu Ithape)

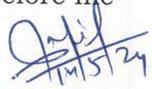
G-card of CB M/s Service Bureau
Logistics LLP

Typed by me

IO/SIIB(X)

Abhishek
14/05/24

Before me


SIO/SIIB(X)

(KAPIL)

SUMMONS

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

To,

The proprietor M/s Liberty fashion**Ground floor, Block A1, Kaushik Enclave City,
Near MCD office, KH no-47/9, Delhi-110084**

WHEREAS, I, **Kapil** am making inquiry in connection with **export vide SB no-4522076/10.10.2023** under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

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

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

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I do hereby summon you to appear before me in person on **2024-03-06** at **04:00:PM** at the office of **C-604, SIIB(X), JNCH**

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

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



Seal of Office

Name : **Kapil**

Signature :

Designation :

Superintendent / Appraiser / Senior Intelligence Officer

OK

EM-172737654 IN

dt 21-02-24

SUMMONS

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

To,

The Proprietor, M/s Liberty Fashion

GROUND FLOOR,BLK-A1,KAUSHIK ENCLAVE
CITY , LANDMARRK NEAR MCD OFFICE,
HOUSE NO-PVT NO-01-C,KH NO 47/9, 12 , NEW
DELHI , NORTH DELHI , DELHI, 110084

EM9831234561H
04/02/25

WHEREAS, I, **Jaganpreet** am making inquiry in connection with
Shipping Bills No. 4522076 dated 10.10.2023 under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

- (a) give evidence and / or
(b) produce documents or things of the following description in your possession or under your control:
1. e-way bills, GSTR2A, ITR of last 2 year
 2. Purchase Tax invoice of this consignments, Bank statement PFMS
 3. any other relevant documents

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I do hereby summon you to appear before me in person / or by an authorised agent on **2025-02-11** at **11:30:AM** at the office of **C-604, SIIB(X), JNCH, Nhava Sheva, Distt. Raigad, Maharashtra-400707**

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

Given under my hand and seal of office to-day the **03** day of **February, 2025** at **JNCH**



Name : **Jaganpreet**

Signature : *Jaganpreet*

Designation :

Superintendent / Appraiser / Senior Intelligence Officer

o/c

SUMMONS

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

To,

The Proprietor M/s LIBERTY FASHION
 G FLOOR, BLOCK A1, KAUSHIK ENCLAVE
 CITY, NEAR MCD OFFICE, KH NO-47/9, DELHI
 - 110084

EM955378560 IN
 18/4/24

WHEREAS, I, Kapil am making inquiry in connection with
 export vide SB no- 4522076, DATED 10.10.2023 under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

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

1. e-way bills, GSTR2A
2. GST Tax invoice, bank statement
3. Any other relevant document

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act,
 1962, I do hereby summon you to appear before me in person on **2024-05-03 at 4:30:PM** at the office
 of **C-604, SIIB(X), JNCH**

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

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

Name : Kapil

Signature :

Kapil
 17/4/24

Designation :

Superintendent / Appraiser / Senior Intelligence Officer ✓



Seal of Office.

SUMMONS

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

To,

The Proprietor, M/s Liberty Fashion

GROUND FLOOR, BLK-A1, KAUSHIK ENCLAVE
CITY, LANDMARRK NEAR MCD OFFICE,
HOUSE NO-PVT NO-01-C, KH NO 47/9, 12, NEW
DELHI, NORTH DELHI, DELHI, 110084EM9631234561H
04/02/25

WHEREAS, I, **Jaganpreet** am making inquiry in connection with
Shipping Bills No. 4522076 dated 10.10.2023 under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

- (a) give evidence and / or
(b) produce documents or things of the following description in your possession or under your control:
1. e-way bills, GSTR2A, ITR of last 2 year
 2. Purchase Tax invoice of this consignments, Bank statement PFMS
 3. any other relevant documents

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I do hereby summon you to appear before me in person / or by an authorised agent on **2025-02-11** at **11:30:AM** at the office of **C-604, SIIB(X), JNCH, Nhava Sheva, Distt. Raigad, Maharashtra-400707**

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

Given under my hand and seal of office to-day the **03** day of **February, 2025** at **JNCH**Name : **Jaganpreet**

Signature :

Designation :

Superintendent / Appraiser / Senior Intelligence Officer

o/c

SUMMONS

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

To,

The Proprietor, M/s. LIBERTY
FASHION

GROUND FLOOR, BLK-A1, KAUSHIK
ENCLAVE CITY, LANDMARRK NEAR
MCD OFFICE, HOUSE NO-PVT NO-01-
C, KH NO 47/9, 12, NEW DELHI,
NORTH DELHI, DELHI, 110084

EM9638558198N

06/03/25

WHEREAS, I, Jaganpreet am making inquiry in connection with
Shipping Bills No. 4522076 dated 10.10.2023 under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

(a) give evidence and / or

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

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

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the
Customs Act, 1962, I do hereby summon you to appear before me in person / or
 by an authorised agent on 2025-03-13 at 11:30:AM at the office of
C-604, SIIB(X), JNCH, Nhava Sheva, Distt. Raigad, Maharashtra-400707

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

Given under my hand and seal of office to-day the 06 day of March, 2025 at JNCH

Name : Jaganpreet

Signature :

Jaganpreet
06/03/25

Designation :

Superintendent / Appraiser / Senior Intelligence Officer



Seal of Office.

SUMMONS

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

To,

The proprietor M/s Liberty fashion

Ground floor, Block A1, Kaushik Enclave City,
Near MCD office, KH no-47/9, Delhi-110084

WHEREAS, I, Kapil am making inquiry in connection with export vide SB no-4522076/10.10.2023 under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

- (a) give evidence and / or
 (b) produce documents or things of the following description in your possession or under your control:
1. E-way bill & purchase GST tax invoice of the subject consignment
 2. ITR and GSTR2A or GSTR1 related to this consignment
 3. BRC of past consignments, PFMS linked drawback Bank account statement etc

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I do hereby summon you to appear before me in person on **2024-03-06** at **04:00:PM** at the office of **C-604, SIIB(X), JNCH**

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

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



Name : Kapil

Signature :

Designation :

Superintendent / Appraiser / Senior Intelligence Officer

o/c

Em- 172737654 IN

dt 21-02-24