

	<p>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 707 400- NHAVA SHEVA, TALUKA-URAN, DIST- RAIGAD, MAHARASHTRA- 400707</p>
---	--

F. No. CUS/ASS/MISC/409/2025-CEAC Date of SCN: 23.02.2026

F.No. SG/INV-59/2021-22/SIIB(X) JNCH Date of Issue: 24.02.2026

SCN NO. 2055/2025-26/Commr of customs/CEAC/NS-II/CA/JNCH

DIN NO. 20260278NT000000FC6A

Show Cause Notice Issued under section 124 of the Customs Act, 1962.

M/s Narayan Creation (IEC- IEWPS2249K) having its office at 1st Floor, Shop No. 116, PAVILION PLAZA, B/H MARK POINT, DINDOLI, SURAT, Gujarat-394210 had filed 03 Shipping bills for export of following items destined to UAE. The details are as under:

TABLE-I

Sr. No.	Shipping Bill No. & Date	Item description	Declared FOB Value (in Rs)	Claimed RoSCTL (in Rs)	claimed RoDTEP (in Rs)
1.	9225501 dated 26.03.2022	1. Boys 2pcs Shirts Full Pant of Blend Cotton & MMF 2. Boys 2pcs Shirts Half Pant of Blend Cotton & MMF 3. Boys Jeans Pant of Blend Cotton & MMF 4. Boys Pant of Blend Cotton & MMF 5. Scarf of Blend Cotton & MMF	55,67,262.80/-	2,48,149/-	NIL
2.	9234123 dated 26.03.2022	Mens Shirt of Cotton	54,56,361.60/-	3,30,110/-	NIL
3.	9225544 dated 26.03.2022	1. Girls 2pcs legging top of blend cotton & MMF 2. Fabrics	48,53,317.76/-	2,53,766/-	NIL
		Total:	1,58,76,942.2/-	8,32,025/-	0

under:

Item Sr. No.	Shipping bill No. & Date	Description	Test results
		1. Boys 2pcs Shirts Full Pant of Blend Cotton & MMF	<p>The sample as received is in the form of ready made garments.</p> <p>Total wt of the sample: 85.4gm</p> <p>Shirt: - The base woven fabric of shirt is dyed and is composed of spun yarn of cotton, collar and cuff lining is made of dyed woven fabric, wholly of polyester filament yarn.</p> <p>Wt of shirt: 47.4gm GSM of base woven fabric (as such): 91.36 % of cotton by wt: 91.05% % of polyester by wt: 6.07% Button = balance</p> <p>Full pant: It is fitted with elastic at waist portion. The base woven fabric is dyed and printed and is wholly composed of spun yarn of cotton.</p> <p>Wt of pant: 38gm GSM of base fabric (as such): 147.04 % of cotton by wt: 92.27%</p> <p>Sealed remnant sample returned.</p>
		2. Boys 2pcs Shirts Half Pant of Blend Cotton & MMF	<p>The sample as received is in the form of readymade garment.</p> <p>Wt of sample: 90.8gm</p> <p>Shirt: The base woven fabric of shirt is dyed and is composed of spun yarns of cotton. Collar is made of dyed woven fabric wholly composed of polyester filament yarn</p> <p>Wt of shirt: 55gm % of cotton by wt: 87.53gm % of polyester by wt: 7.85gm Plastic buttons: balance GSM of base woven fabric (as such):97.91</p> <p>Half pant: It is fitted with elastic at waist portion. The base fabric is dyed and printed and is wholly composed of spun yarn of cotton.</p> <p>Wt of pant: 35.8gm % of cotton by wt: 90.94% Elastic= balance GSM of base fabric: 150.9</p>

1.	9225501 dated 26.03.2022		Sealed remnant returned.
		3. Boys Jeans Pant of Blend Cotton & MMF	<p>The sample as received is in the form of your dyed woven readymade garment (Boys jeans pant) with belt. It consists of base woven fabric, zipner, buttons and elastomeric strip material.</p> <ul style="list-style-type: none"> • Total wt. of the sample: 456gm • Wt of sample without belt: 410.3gm • Wt of base woven fabric: 405.1gm • Wt of elastomeric strip material:2.2g • Wt of zipner and metallic buttons: balance <p>Base woven fabric is composed of polyester filament yarns on one side and cotton yarns on other side.</p> <p>% composition of base woven fabric:</p> <ul style="list-style-type: none"> • Cotton: 55% • Polyester: balance • GSM of base fabric: 405.26 <p>Belt: - Total wt of belt with buckle:45.7gm Wt of belt: 39gm Wt of metallic buckle: balance</p> <p>Belt consist of two layers one layer composed of PVC and other layer composed of polyester posted together metallic buckle has magnetic property.</p> <p>Sealed remnant returned</p>
		4. Boys Pant of Blend Cotton & MMF	<p>The sample as received is in the form of dyed & printed woven readymade garment (baby boys pant). Dyed & printed base woven fabric is wholly composed of cotton yarns, yarn dyed knitted fabric made of polyester filament yarn are stitched at waist and bottom of the legs, thin elastic strip is stitched at the bottom side of legs, plastic button, zip fastener and lace also fitted.</p> <ul style="list-style-type: none"> • Total wt of sample: 152.6gm • Cotton woven base fabric: 55% • Polyester knitted fabric: 38.14% • Zip fastener: 1.18% • Lace, button & thin elastic strip: balance • GSM of base woven fabric: 180.56 <p>Sealed remnant returned.</p>
5. Scarf of	The sample as received in the form of dyed and printed		

		Blend Cotton & MMF	<p>woven crushed textile article (scarf), stitched on two sides. It is wholly composed of polyester filament yarn.</p> <ul style="list-style-type: none"> GSM of fabric as such: 56.27 <p>Sealed remnant sample returned.</p>
2	9234123 dated 26.03.2022	Mens Shirt of Cotton	<p>The sample as received is in the form of woven textile readymade garment.</p> <p>It is made of woven base fabric, non-woven fabric in collar and sleeves cuff, plastic buttons and decorative item on pocket.'</p> <p>The woven base fabric is made of two spun yarn on one side and single spun yarns on both side. It is wholly composed of cotton.</p> <p>Total wt of sample: 207.8gm Woven base fabric: 97.04% Non-woven fabric: 1.80% Plastic button & decorative item=balance GSM of base fabric: 126.30</p> <p>Sealed sample returned.</p>
3	9225544 dated 26.03.2022	1. Girls 2pcs legging top of blend cotton & MMF	<p>The sample as received is in the form of printed & dyed knitted readymade garment.</p> <p>Total wt of sample: 141.7gm</p> <p>Top: -It consists of knitted base fabric, lining decorative items and zipper. Base fabric and lining composed of knitted filament yarns of polyester.</p> <ul style="list-style-type: none"> Wt of top: 105.5gm Wt of base fabric: 81.3gm Wt of lining: 17.9gm Wt of decorative items:3.5gm Wt of zipper= balance <p>Legging: - It consists of knitted base fabric and elastic strip. Base fabric composed of knitted filament yarns of polyester.</p> <ul style="list-style-type: none"> Wt of legging: 28.1gm Wt of base fabric: 26.6gm Wt of elastic strip: balance <p>Sealed remnant returned.</p>

	2. Fabrics	The sample as received is in the form of cut piece of dyed and printed woven fabric having decorative plastic beads in regular format. It is wholly composed of spun yarn of cotton. GSM of base fabric (as such): 84.7 Sealed remnant returned.
--	------------	--

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

Further, based on the test report received from the DYCC, JNCH, it is seen that the exporter has attempted to claim higher incentives in the following Shipping Bills by mis-classifying the goods:

Table-II

Sr. No.	Shipping Bill No./ date	Item description	Declared RITC	Re-classified RITC	FOB (as per market enquiry)	Claimed Drawback	Re-determined Drawback	Claimed ROSCTL	Re-determined ROSCTL
1	9225501 dated 26.03.2022	Scarf of Blend Cotton & MMF	62141090	62143090	1,67,670	169200.25 @ 2.4% 4060.81	1,67,670 @ 2.1% 3521.07	169200.2 @ 4.83 8173	1,67,670 @ 4.75 7964
2	9225544 dated 26.03.2022	Fabrics	54071029	54078119	1,35,336	1,62,635 @ 2.1 3415.34	1,35,336 @ 1.5 2030.04	0	0

6. To ascertain prevailing market value of the goods, the market enquiry of the goods found covered under the subject shipping bill was required to be conducted, therefore this office had requested the exporter to represent themselves during the said market enquiry. Hence the market enquiry was conducted on 04.06.2022 (**RUD-IV**) along with authorised representative of the exporter. As per the market enquiry the value of the goods was re-determined and accordingly the export incentives were re-determined. The re-determined FOB value of the goods and corresponding export incentives under the Shipping Bills would be as below:

Table-III

Sl No.	Shipping Bill No. & Date	Description of goods	Declared				Re-determined			
			FOB (INR)	Drawback (INR)	RoSCTL (INR)	RoD TEP (INR)	FOB	Drawback	ROSCTL	RoD TEP
1.	9225501	Boys 2pcs Shirts Full Pant of Blend Cotton & MMF	309072.16	6490.52	13445	0	12,63,600	26,535	54,968	0

dated 26.03.2022	Boys 2pcs Shirts Half Pant of Blend Cotton & MMF	460224 0.15	96647 .04	00197	0	10,24,8 00	21,52 0	44,578 .70	0
	Boys Jeans Pant of Blend Cotton & MMF	345675. 80	8296. 22	18701	0	2,11,00 7.85	5064. 18	11,415 .19	0
	Boys Pant of Blend Cotton & MMF	141075	3385. 80	7633	0	98,280	2358. 72	5317.5 3	0
	Scarf of Blend Cotton & MMF	169200. 25	4060. 81	8173	0	1,67,67 0	4024	8099	0
2. 9234123 dated 26.03.2022	Mens Shirt of Cotton	54,56,3 61.60	12003 9.96	330110	0	41,84,8 74	92,06 7.22	2,53,1 84.87	0
3. 9225544 dated 26.03.2022	Girls 2pcs legging top of blend cotton & MMF	46,90,6 82.60	11726 7	2,53,76 6	0	23,47,8 91.04	58,69 7.27	1,27,0 20.95	0
	Fabrics	1,62,63 5	3415. 34	0	1138	1,35,33 6	2842	0	1138
Total		158769 42.56	35960 2.69	832025	1138	94,33,4 58.85	2,13, 109	5,04,5 84	1138

In light of the DYCC reports and the Market enquiry report dated 04.06.2022 the declared FOB as well as the claimed export incentives are to be re-determined as under:

Table-IV

Sl No.	Shipping Bill No. & Date	Description of goods	Declared				Re-determined			
			FOB (INR)	Drawback (INR)	ROSC TL (INR)	RoD TEP (INR)	FOB	Drawback	ROSC TL	RoD TEP
1.	9225501 dated 26.03.2022	Boys 2pcs Shirts Full Pant of Blend Cotton & MMF	309072. 16	6490.52	13445	0	12,63,6 00	26,53 5	54,968	0
		Boys 2pcs Shirts Half Pant of Blend Cotton & MMF	460224 0.15	96647.04	200197	0	10,24,8 00	21,52 0	44,578 .70	0
		Boys Jeans Pant of Blend Cotton & MMF	345675. 80	8296.22	18701	0	2,11,00 7.85	5064. 18	11,415 .19	0
		Boys Pant of Blend Cotton & MMF	141075	3385.80	7633	0	98,280	2358. 72	5317.5 3	0
		Scarf of Blend Cotton & MMF	169200. 25	4060.81	8173	0	1,67,67 0	3521. 07	7964	0
2.	9234123 dated 26.03.2022	Mens Shirt of Cotton	54,56,3 61.60	120039. 96	330110	0	41,84,8 74	92,06 7.22	2,53,1 84.87	0

2										
3.	9225544 dated 26.03.2022	Girls 2pcs legging top of blend cotton & MMF	46,90,682.60	117267	2,53,766	0	23,47,891.04	58,697.27	1,27,020.95	0
		Fabrics	1,62,635	3415.34	0	1138	1,35,336	2030.04	0	1138
Total			15876942.56	359602.69	832025	1138	94,33,458.85	2,11,794	5,04,449	1138

Table-V

Re-determined FOB (in Rs.)	Differential Drawback (in Rs.)	Differential RoSCTL (in Rs.)	Total excess export benefits (in Rs.)
94,33,458.85/-	1,47,808.69/-	3,27,576/-	4,75,384.69/-

7. As it can be seen from the table above, based on the report received by the DYCC, JNCH and market enquiry conducted on 04.06.2022, it appears that the goods declared by the exporter in the Shipping Bill Nos. 9225501, 9234123 and 9225544 dated 26.03.2022 have been mis-declared in terms of Drawback Serial Number, classification and their value. The value of the goods have been re-determined based on the market survey report dated 04.06.2022. 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. 15876942.56/- 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.

8. Re-determination of Valuation

8.1 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.

8.2 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.

8.3 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.

8.4 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 04.06.2022. 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 04.06.2022.

9. In the meantime, on Exporter's request vide letter dated 04.04.2022, the goods were allowed to release provisionally for **Back to Town** on execution of bond equivalent to FOB value of the subject goods and on submission of Bank Guarantee/Cash security amounting to Rs. 1,50,000/- (Rupees One Lakhs fifty thousand Only) (**RUD-V**). The exporter had furnished cash deposit vide Challan No. HCM-1124 dated 18.04.2022.

10. Further, the jurisdictional DC/CGST Commissionerate, Division-7, Range-16, Unit- Ghatak 62 (Surat), 6th Floor, Sales Tax Bhawan, Nanpura, Surat, Gujarat- 395008 was requested to verify genuineness of the Exporter, M/s Narayan Creation, vide letter dated 04.07.2024, 14.11.2024 and 16.12.2024. No reply has been received by this office. However, the GST status of the exporter was ascertained from the GST Portal and it was seen that the effective date of GST registration of the exporter is 20.09.2021 and shown as Cancelled suo-moto Effective from 31.08.2022.

11. Further, the jurisdictional DC/CGST Commissionerate was requested to verify genuineness of the suppliers mentioned in table below:

Table-VI

Sr. No.	Name of Exporter/ Supplier	Current Status of Reply	Remark
1.	M/s. Star Enterprises (GSTIN-27BZHPP8160K1ZR)	No Reply received	Letter dated 04.07.2024, Reminder-I dated 14.11.2024, Reminder-II dated 16.12.2024 and Reminder-III dated 15.01.2025 were sent
2.	M/s. Tirupati Balaji Enterprises (GSTIN-27ECIPA5727C1ZV)	Letter dated 06.01.2025 received from Asstt. Commissioner Division IV, CGST Mumbai Central	Supplier found non-existent and fake entity.
3.	M/s. Honest Traders (GSTIN-27BJJPY1928E1ZV)	Letter dated 18.12.2024 received from Deputy Commissioner, CGST	Supplier found fake entity.
4.	M/s. World Enterprises (GSTIN-27AWJPV6256C1Z6)	Letter dated 27.12.2024 received from Asstt. Commissioner CGST	Supplier found nonexistent and fake entity.

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

11. Further, 03 summons dated 10.05.2023, 05.07.2024 and 17.01.2025 issued to the exporter from time to time during the course of investigation but No Authorised Person from Exporter side appear before this office.

12. Further, 03 summons dated 17.01.2025, 28.02.2025 and 16.04.2025 issued to the CB from time to time during the course of investigation but No Authorised Person from CB side appear before this office.

13. Past Exports:

On perusal of the ICES 1.5 system, it is seen that the exporter has exported goods vide 21 Shipping Bills prior to the 03 live shipments which are under investigation. The details of such Shipping Bills is as under:

Table-VII

Sr. No.	Shipping Bill No. & Date	Item description	Declared FOB Value (in Rs)	Drawback Claimed (in Rs)	RoSCTL claimed (in Rs)	IGST

1.	8043991 dated 07.02.2022	RMG	3383788.8	98130	160730	LUT
2.	8044708 dated 07.02.2022	RMG	3701019	107330	175798	LUT
3.	8126817 dated 10.02.2022	RMG	4441222.8	128795	210958	LUT
4.	8126825 dated 10.02.2025	RMG	4229736	122662	200912	LUT
5.	8248975 dated 15.02.2022	RMG	2451847.34	66165	88954	LUT
6.	8249176 dated 15.02.2022	RMG	2712784.73	74831	129380	LUT
7.	8251068 dated 15.02.2022	RMG	4334679.66	113301	211724	LUT
8.	8640977 dated 02032022	Bag Pack Set	5659910.85	149474	244794	LUT
9.	8677453 dated 04.03.2022	RMG	5864537.7	146613	317271	LUT
10.	8677486 dated 04.03.2022	RMG	5430127.5	135753	293770	LUT
11.	8735879 dated 07.03.2022	RMG	2850123.65	89557	118514	LUT
12.	8735922 dated 07.03.2022	RMG	5943980.95	192777	250271	LUT
13.	8736485 dated 07.03.2022	RMG	3225619.4	64519	145520	LUT
14.	8828024 dated 10.03.2022	RMG	4513728.84	83596	194757	LUT
15.	8828036 dated 10.03.2022	RMG	3808779.12	90761	198080	LUT
16.	9087076 dated 21.03.2022	RMG	6271680	131705	379436	LUT
17.	9150815 dated	RMG	6736807.79	159843	338622	LUT

18.	92033022 dated 24.03.2022	RMG	3898894.4	85776	235883	LUT
19.	9225501 dated 26.03.2022	RMG	5567262.8	118880	248149	LUT
20.	9225544 dated 26.03.2022	RMG	4853317.76	120682	253766	LUT
21.	9234123 dated 26.03.2022	RMG	5456361.6	120040	330110	LUT
TOTAL			9,53,36,210.69	24,01,190	47,27,399	

The 1.5 system shows that no foreign remittance has been received as mandated under FEMA regulations, by the exporter in any of the past 21 shipments (Table-VII). Hence, the export incentives claimed by the exporter in all the 21 Shipping Bills shall be demanded back alongwith applicable interest in terms of rule 18 of Customs and Central Excise Duties Drawback Rules, 2017 and section 28AAA read with section 28AA of the Customs Act, 1962.

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:-

- the accuracy and completeness of the information given therein;
- the authenticity and validity of any document supporting it; and
- 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(ja): Any goods entered for exportation under claim for drawback which do not correspond in any material particular with any information furnished by the Exporter or manufacturer under this Act in relation to the fixation of the rate of drawback under Section 75, shall be liable to confiscation;

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

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

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

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

Section 114AB. Penalty for obtaining instrument by fraud, etc.-

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

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

Section 75A(2): Where any drawback has been paid to the claimant erroneously or it becomes otherwise recoverable under this Act or the rules made there under, the claimant shall, within a period of two months from the date of demand, pay in addition to the said amount of drawback,

interest at the rate fixed under section 28AA and the amount of interest shall be calculated for the period beginning from the date of payment of such drawback to the claimant till the date of recovery of such drawback.

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

28AA. Interest on delayed payment of duty-(1) Notwithstanding anything contained in any judgment, decree, order or direction of any court, Appellate Tribunal or any authority or in any other provision of this Act or the rules made thereunder, the person, who is liable to pay duty in accordance with the provisions of section 28, shall, in addition to such duty, be liable to pay interest, if any, at the rate fixed under sub-section (2), whether such payment is made voluntarily or after determination of the duty under that section. (2) Interest at such rate not below ten per cent. and not exceeding thirty-six per cent. per annum, as the Central Government may, by notification in the Official Gazette, fix, shall be paid by the person liable to pay duty in terms of section 28 and such interest shall be calculated from the first day of the month succeeding the month in which the duty ought to have been paid or from the date of such erroneous refund, as the case may be, up to the date of payment of such duty

B. Customs and Central Excise Duties Drawback Rules, 2017

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

Rule 18: Recovery of amount of Drawback where export proceeds not realized. -(1) Where an amount of drawback has been paid to an exporter or a person authorized by him (hereinafter referred to as the claimant) but the sale proceeds in respect of such export goods have not been realized by or on behalf of the exporter in India within the period allowed under the Foreign Exchange Management Act, 1999 (42 of 1999), including any extension of such period, such drawback shall, except under circumstances or conditions specified in sub-rule(5), be recovered.

C. Foreign Trade (Development and Regulation) Act, 1992

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

D. Foreign Trade (Regulation) Rules, 1993

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

E. 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)”.

F. 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;

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

3. Cancellation of duty credit. - (1) Where a person contravenes any of the provisions of the said Act or any other law for the time being in force or the rules or regulations made thereunder in relation to exports to which the duty credit relates, or in relation to the e-scrip, the Principal Commissioner of Customs or Commissioner of Customs having jurisdiction over the customs station of registration of the e-scrip may, after enquiry, pass an order to cancel the said duty credit or e-scrip.

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

said period.

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

15. M/s Narayan Creation (IEC- IEWPS2249K) having its registered office at 1st Floor, Shop No. 116, PAVILION PLAZA, B/H MARK POINT, DINDOLI, SURAT, Gujarat-394210 had filed 03 Shipping Bills No. 9225501, 9234123 and 9225544 dated 26.03.2022 filed by Customs Broker M/s. Allwin Shipping Services having ID Kardex No. J-797. The re-determined FOB value of the said goods covered under the above mentioned Shipping Bill comes to Rs. 94,33,458.85/- as against the declared FOB value of Rs. 15876942.56/-. By inflating the FOB value, the exporter was attempting to claim Drawback of Rs. 359602.69/- and RoSCTL of Rs. 832025/- and RoDTEP of Rs. 1138/- whereas they were eligible for Drawback of Rs. 2,11,794/- and RoSCTL of Rs. 5,04,449/- and RoDTEP of Rs. 1138/- respectively. (as tabulated in Table-IV above).

15.2 As can be seen from the Table-IV above, based on the market enquiry conducted on 04.06.2022 and the DYCC reports received, it appears that the goods declared by the exporter in the Shipping Bills No. 9225501, 9234123 and 9225544 dated 26.03.2022 have been mis-declared in terms of their value and mis-classified in terms of their composition. During the market enquiry it was found that the value of the goods filed under the said Shipping Bill were inflated and hence needed to be re-determined under Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007. The export incentive such as drawback & RoSCTL are therefore re-determined with respect to the re-determined FOB as mentioned in the table-IV above. It can thus be seen that the goods are mis-declared to avail undue export incentive and thereby rendering the goods liable for confiscation under section 113 (i), 113(ia) and 113 (ja) of the Customs Act, 1962.

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

15.4 As the Exporter had not made declaration truthfully in the said Shipping Bill, they have violated the conditions of Section 50(2) of the Customs Act, 1962. Hence, it appears that there was a deliberate mis-declaration, mis-statement and suppression of facts regarding the actual value of the impugned goods, on the part of the Exporter with mala-fide intention to claim undue export benefits not legitimately payable to them. The exporter had declared the FOB value in the shipping bill as Rs. 15876942.56/- whereas the re-determined FOB value after conducting the Market Survey was Rs. 94,33,458.85/- only and hence higher Drawback & RoSCTL and other export incentives were claimed. Thus, it appeared that the said goods were attempted to be exported in violation of Section 50(2) of the Customs Act, 1962 read with Section 11(1) of Foreign Trade (Development & Regulation) Act 1992 & Rules 11 of Foreign Trade Rules 1993, as exporter had furnished wrong declaration to the Custom Authorities.

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

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

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

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

15.9 The value of the impugned goods is, therefore, proposed to be re-determined under the residual Rule 6 of CVR (Export) Rules, 2007. This rule stipulates that subject to the provisions of Rule 3, where the value of the export goods cannot be determined under the provisions of Rules 4 and 5, the value shall be determined using reasonable means consistent with the principles and general provisions of these rules. Therefore, in order to arrive at the correct value of the impugned goods the same was required to be done on the basis of Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007. Accordingly, the total value of the goods have been re-determined as Rs. 94,33,458/- as per the market enquiry conducted of the subject goods.

15.10 With respect to the exporter M/s Narayan Creation (IEC-IEWPS2249K), jurisdictional DC/CGST Commissionerate, Division-7, Range-16, Unit- Ghatak 62 (Surat), 6th Floor, Sales Tax Bhawan, Nanpura, Surat, Gujarat- 395008 was requested to verify genuineness of the Exporter, M/s Narayan Creation, vide letter dated 04.07.2024, 14.11.2024 and 16.12.2024. No reply has been received by this office. However, the GST status of the exporter was ascertained from the GST Portal and it was seen that the Effective date of GST registration of the exporter is 20.09.2021 and shown as Cancelled suo-moto Effective from 31.08.2022 also the jurisdictional DC/CGST Commissionerate was requested to verify

genuineness of the suppliers mentioned in table below:

Sr. No.	Name of Exporter/Supplier	Current Status of Reply	Remark
1.	M/s. Star Enterprises (GSTIN:27BZHPP8160K1ZR)	No Reply received	Letter dated 04.07.2024, Reminder-I dated 14.11.2024, Reminder-II dated 16.12.2024 and Reminder-III dated 15.01.2025 were sent
2.	M/s. Tirupati Balaji Enterprises (GSTIN:27ECIPA5727C1ZV)	Letter dated 06.01.2025 received from Asstt. Commissioner Division IV, CGST Mumbai Central	Supplier found non-existent and fake entity.
3.	M/s. Honest Traders (GSTIN:27BJJPY1928E1ZV)	Letter dated 18.12.2024 received from Deputy Commissioner, CGST	Supplier found fake entity.
4.	M/s. World Enterprises (GSTIN:27AWJPV6256C1Z6)	Letter dated 27.12.2024 received from Asstt. Commissioner CGST	Supplier found non-existent and fake entity.

From the GST report received above, it is clear that the exporter is a fly by night operator, and was established only to export inferior goods to claim higher export incentives. Therefore, it appears that the exporter connived with their supplier to obtain invoice by fraud and collusion to utilize input tax credit on the basis of such invoice for discharging tax on goods which have been entered for exportation under the Shipping Bill filed by them. Hence, M/s Narayan Creation (IEC- IEWPS2249K) appears liable for penalty under section 114AC of the Customs Act, 1962.

16. It is thus cogent and clear that the exporter M/s Narayan Creation (IEC-IEWPS2249K) had mis-declared the impugned goods in terms of their value and attempted to defraud the Government by claiming undue higher amount of Drawback and ROSCTL and thereby acted in a manner which rendered the said goods under Table-I above liable for confiscation in terms of the provisions of Section 113(i), 113(ia) and 113 (ja) of the Customs Act, 1962.

17. It further appears that the exporter M/s Narayan Creation (IEC-IEWPS2249K) have rendered themselves liable to penalty in terms of

Section 114(iii) of the Customs Act, 1962 on account of mis-declaration of value of the impugned goods and attempting to export improperly as their omission and commission has rendered the goods liable for confiscation u/s 113(i), 113(ia) and 113 (ja) of the Customs Act, 1962.

18. The exporter M/s Narayan Creation (IEC- IEWPS2249K), has knowingly & intentionally caused to sign & used the documents to provide the undue advantage to the exporter with malafide intent to avail undue/excess export benefits in form of Drawback and ROSCTL. Further, as per the GST verification report, exporter was operating as fly by night and is currently not traceable at his principal place of business. Therefore, M/s Narayan Creation (IEC-IEWPS2249K) is also liable for penalty u/s 114 AA of Customs Act, 1962 for this intentional mis-declaration.

19. The exporter M/s Narayan Creation (IEC- IEWPS2249K) has exported 21 Shipments in the past wherein they have claimed Drawback and ROSCTL knowing fully well that the remittance in all these shipping Bills will not be received, since they were anyways operating merely to defraud the government by claiming export incentives till the time they were apprehended. Once, their shipment was brought under investigation, they chose to close their operation and vanish. As they have attempted to obtain instrument i.e. ROSCTL by fraud and suppression of facts, hence the exporter M/s Narayan Creation (IEC-IEWPS2249K) is also liable for penalty under section 114AB of the Customs Act, 1962. In view of the non-receipt of foreign remittance in respect of past shipping bills as detailed in Table-VII, the RoSCTL scrips/credits obtained or claimed by M/s Narayan Creation are liable to be cancelled, recovered, and rendered void, along with applicable interest, under the provisions of Customs Notification no-77/2021-Cus(N.T) dated 24.09.2021 & 25/2023-Cus(N.T) dated 01.04.2023 governing RoSCTL schemes and Section 28AAA read with Section 28AA of the Customs Act, 1962.

20. The Custom Broker M/s. Allwin Shipping Services having ID Kardex No. J-797 failed to ascertain the veracity and genuineness of the export firm M/s Narayan Creation (IEC- IEWPS2249K). The regulation 10 (n) of the CBLR, 2018 has mandated that the CB has to verify correctness of Importer Exporter Code (IEC) number, Goods and Services Tax Identification Number (GSTIN), identity of his client and functioning of his client at the declared address by using reliable, independent, authentic documents, data or information. In the instant case, as stated by the CB, they have merely taken copies of the IEC and GST registration from the exporter and started filing Shipping Bills on their behalf. The CB has to verify the antecedents of the exporter by using reliable, independent, authentic documents, data or information, which the CB has failed to do in this case. The CB in their voluntary statement has submitted that they had not verified the principal place of business of the exporter. Had the CB confirmed the veracity and genuineness of the exporter through their own independent and reliable sources, he could have easily known that the exporter and their supply chain is dubious. The CB has thereby violated regulation 10(n) of the CBLR, 2018 and have rendered themselves liable for penalty under section 114(iii) and 114AA of the Customs Act, 1962.

21. Now, **M/s Narayan Creation (IEC- IEWPS2249K)** having its registered office at 1st Floor, Shop No. 116, PAVILION PLAZA, B/H MARK POINT, DINDOLI, SURAT, Gujarat-394210 are hereby called upon to Show Cause to the Commissioner of Customs, CAC, NS-II, JNCH, having office at Jawaharlal Custom House, Nhava Sheva, Tal-Uran, Dist-Raigad, Maharashtra, within 30 days of receipt of this notice **as to why:**

i. The declared FOB value of Rs. 1,58,76,942.56/- covered under the Shipping Bill no. 9225501, 9234123 and 9225544 dated 26.03.2022 should not be rejected and re-determined to Rs. 94,33,458.85/- under rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007;

ii. The said impugned export goods covered under the shipping bills no. 9225501, 9234123 and 9225544 dated 26.03.2022 having total declared FOB value of Rs. 1,58,76,942.56/- which appear to be mis-declared in terms of value, quantity and classification, should not be confiscated under the provisions of Section 113(i), 113(ia) and 113(ja) of the Customs Act, 1962;

iii. The claimed Drawback of Rs. 3,59,602.69/-, RoSCTL of Rs. 8,32,025/- and RoDTEP of Rs. 1,138/- covered under shipping bill no. 9225501, 9234123 and 9225544 dated 26.03.2022 which appear liable to be redetermined to Drawback of Rs. 2,11,794/- and RoSCTL of Rs. 5,04,449/- and RoDTEP of Rs. 1138/-, should not be rejected on account of release of goods for back to town;

iv. Penalty should not be imposed on M/s Narayan Creation (IEC-IEWPS2249K) under Section 114(iii), 114AA, and 114AC of the Customs Act, 1962;

v. The goods pertaining to past 21 Shipping Bills mentioned in Table-VII totally valued at Rs. 9,53,36,210.69/- should not be held liable to confiscation under the proviso 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;

vi. The claimed export incentive viz. Drawback of Rs. 24,01,190/- claimed in Shipping Bill mentioned in Table-VII above should not be recovered on account of non-receipt of remittance and should not be demanded from the Exporter along with applicable interest

under Section 75 and 75A of the Customs Act 1962 read with Rule 17 & 18 of the drawback Rules, 2017;

vii. The export incentive viz. RoSCTL of Rs. 47,27,399/- claimed in Shipping Bills mentioned in Table-VII above should not be recovered on account of non-receipt of remittance in terms of Notification no. 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;

viii. The RoSCTL scrips availed or claimed by the exporter, M/s Narayan Creation (IEC- IEWPS2249K) in respect of the past Shipping Bills listed in Table-VII, where foreign remittance has not been realised, should not be cancelled in terms of Notification No. 77/2021-Cus (N.T) dated 24.09.2021 and 25/2023-Customs (N.T.) dated 01.04.2023 and section 28AAA read with section 28AA of the Customs Act, 1962.

ix. Penalty should not be imposed on M/s Narayan Creation (IEC- IEWPS2249K) under Section 114(iii), 114AA of the Customs Act, 1962 for omission on the part of the Exporter which have rendered the export goods liable for confiscation under the aforesaid provisions, as detailed in (v) above;

x. Penalty should not be imposed on M/s Narayan Creation (IEC- IEWPS2249K) under Section and 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-VII filed by the Exporter.

xi. The bond should not be enforced and cash security in form of Bank Guarantee of Rs. 1,50,000/- (Rs. One Lakh fifty thousand Only) furnished by the exporter, M/s Narayan Creation (IEC- IEWPS2249K) against provisional release of goods for Back to Town under Shipping Bill no. 9225501, 9234123 and 9225544 dated 26.03.2022, should not be appropriated towards recoverable dues, applicable fine and penalty.

22. Now, therefore, the **Customs Broker, M/s. Allwin Shipping Services having ID Kardex No. J-797**, are hereby called upon to show cause to the Commissioner of Customs, CAC, 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 the violation discussed at point 20 above.

23. The aforesaid noticee is to submit their written reply within 30 days before the adjudicating authority. In their reply, they should clearly state whether they wish to be heard in person or not. In case no such request is made or they do not appear before the adjudicating authority on the date and time fixed, the case will be decided *ex-parte* on the basis of available records without any further reference to them.

24. 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.

25. 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.

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

27. 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.

Digitally signed by
GIRIDHAR GOPALKRISHNA PAI
Date: 23-02-2026 11:43:42

(GIRIDHAR G. PAI)
COMMISSIONER OF CUSTOMS
NS-II, JNCH, Nhava Sheva

To,

- 1. M/s Narayan Creation (IEC- IEWPS2249K)**
1st Floor, Shop No. 116, PAVILION PLAZA,
B/H MARK POINT, DINDOLI, SURAT, Gujarat-394210
- 2. M/s. Allwin Shipping Services (Kardex No. J-797)**

Copy to:

1. The DC/AC, CAC/Drawback/DRC Section, JNCH
2. The DC/AC, SIIB (X) & IRMC JNCH.
3. The DC/AC/License, JNCH
4. The DC/AC, CBS, NCH, Mumbai.
5. Supdt. /CHS, JNCH for display on Notice Board.
6. Supdt. /EDI, JNCH for uploading on JNCH website.
7. Office Copy.

Annexure - A

Sr. No.	List of Relied Upon Documents
RUD-I	Shipping bills No. 9225501, 9234123 and 9225544 dated 26.03.2022
RUD-II	Panchanama dated 30.03.2022
RUD-III	DYCC Test Reports
RUD-IV	Copy of market enquiry dated on 04.06.2022
RUD-V	Provisional release letter dated 08.04.2022
RUD-VI	Copy of letter received from Concerned CGST Commissionerates of various Suppliers.

PANCHNAMA dated 30.03.2022

Pancha No. 1

Name : Shivprasad Balasaheb
Mahale
Age : 22
Address : Maruti Mandir Belapur
Bota Ahmadnagar
Maharashtra-422602.
Occupation : Service
Mobile No. : 9082483986

Pancha No. 2

Name : Rajesh Vethekar
Age : 40
Address : Plot B-2 Unit No. 1
Pulrani Society Sector
6 New Panvel Navi
Mumbai,
Maharashtra-410206.
Occupation : Service
Mobile No. : 9168445856

We the above mentioned Panchas were called upon by a person who introduced himself as Shri Om Prakash Meena, an Intelligence Officer, SIIB(X), JNCH on 30.03.2022 at 11:30 hrs at JWR CFS, 15-23, National Highway 4B, Panvel-JNPT Highway, Village- Padeghar, Ulwe, Panvel, Navi Mumbai, Maharashtra-400210, to witness the examination of goods carted inside Shed No C, covered under Shipping Bill Nos. 9225501, 9234123, 9225544, 9226207 and 9234300 all dated 26.03.2022 for confirmation of declaration in respect of description of goods, quantity and any other declaration thereof.

Here we were introduced to Shri Himanshu Chouhan, Intelligence officer, SIIB(X), JNCH and Shri Nitesh Lahu Mhatre, Authorized Representative of exporter of M/s Narayan Creation (IEC: IEWPS2249K) and Shri Gangadhar K. Jadhav, G-card holder of CB M/s. Allwin Shipping Services having ID Kardex No. J-737. Then the officer explained to us that the exporter M/s Narayan Creation having address at Shop 116, 1st floor, Pavilion Plaza, B/H. Mark point, Surat-394210 has filed 05 Shipping Bills No. 9225501, 9234123, 9225544, 9226207, 9234300 all dated 26.03.2022 through Customs Broker M/s. Allwin Shipping Services for export of their consignment. Further Shri Gangadhar K. Jadhav informed the officer that the shipping bill having no. 9226207 dated 26.03.2022 filed by CB firm on behalf of the said exporter, but due to technical error shipping bill no. not generated in the system. Further they file new shipping bill no. 9234300

P,
30/3/22

P 2
30/3/22

dated 26.03.2022 but after checking they found that the shipping bill no. generated for both the shipping bills, so they canceled both the shipping bill and again filed new fresh shipping bill having no. 9234123 dated 26.03.2022. Further he informed that the goods of these two shipping bills were not carted at the CFS and the same was also confirmed by the Manager of JWR CFS.

We the panchas alongwith Customs Broker representative and authorized representative of exporter and the aforesaid officers visited yard of JWR CFS at location D-19 of Shed C where goods were stuffed in 40 feet Container no. CMAU7101189 having customs seal no. 3359912.

Thereafter, the Custom Bottle Seals of the said containers were cut, opened and all the 108 packages (Jumbo Bags) stuffed in the above mentioned containers were de-stuffed in our presence and in the presence of representatives of Customs Broker and Exporter.

We, the panchas as well as representatives of Customs Broker and Exporter were shown the above mentioned Shipping Bills no. 9225501, 9234123, 9225544 all dated 26.03.2022 and respective Export Invoice, Packing List and Check List of the goods attempted to be exported. The details of the said shipping bills are tabulated as below:

Table-I

Sr. No.	Shipping Bill no./date	Description of the goods	No. of Package	Declared Quantity	Declared FOB	Claimed ROSCTL	RoDTEP
1	9225501	Boys 2Pcs Shirts Full PANT of Blend Cotton & MMF	1	600	55,67,262.80/-	2,48,149/-	NIL
		Boys 2Pcs Shirts Half Pant of Blend Cotton & MMF	15	9000			
		Boys Jeans Pants of Blend Cotton & mmf	3	681			

P
[Signature]
 30/03/22

P
[Signature]
 30/3/22

		Boys Pant of Blend Cotton & MMF	1	280			
		Scarf of Blend Cotton & MMF	2	9000			
2	9234123	Mens Shirt of Cotton	58	10,440	54,56,361.60/-	3,30,110	NIL
3	9225544	Girls 2pcs leggings top of blend cotton & MMF	16	9106	48,53,317.76	2,53,766	1138
		Fabrics	13	2403 Sq. mtr			

The Customs Officer in presence of us and in presence of representatives of Customs Broker and Exporter took up shipping bill no. 9234123 dated 26.03.2022 and its related documents. This shipping bill was found to be containing 58 packages packed in white colored plastic jumbo bags with marking as MD 1-18 and AL 75-114. Thereafter, the Customs Officer in presence of us and in presence of representatives of Customs Broker and Exporter opened all the jumbo bags and counted the number of pieces in each jumbo bags and found the quantity of the goods i.e. 'Mens shirts' as declared in the shipping bill no. 9234123 dated 26.03.2022.

Further the officer in presence of us and in presence of representative of the CB and exporter took up shipping bill no. 9225501 dated 30.03.2022 and its related documents. This shipping bill was found to be containing 21 packages of 05 different items mentioned at Table-I, packed in white colored plastic jumbo bags with marking as VI 512 TO 530 & VI 7-8. Thereafter, the Customs Officer in presence of us and in presence of representatives of Customs Broker and Exporter opened all the jumbo bags and counted the number of pieces in each jumbo bags and found the quantity of the goods as per declared in shipping bill in respect of item no. 3,4 & 5 i.e. 'Boys Jeans Pants of Blend Cotton & MMF', 'Boys Pant of Blend Cotton & MMF', and 'Scarf of Blend Cotton & MMF'. However in respect of Item no. 1 and 2 i.e. 'Boys 2Pcs Shirts Full PANT of Blend Cotton & MMF' and 'Boys 2Pcs Shirts Half Pant of Blend Cotton & MMF' the quantity of the goods found as per below table no. II

P. *[Signature]*
30/3/22

P. *[Signature]*
30/3/22

Table-II

Sr. NO.	Shipping bill no.	Item Description	Declared Quantity	Found Quantity
1	9225501	Boys 2Pcs Shirts Full PANT of Blend Cotton & MMF	600	5400
		Boys 2Pcs Shirts Half Pant of Blend Cotton & MMF	9000	4200

Thereafter the Customs Officer in presence of us and in presence of representatives of Customs Broker and Exporter took up shipping bill no. 9225544 dated 26.03.2022 and its related documents. This shipping bill was found to be containing 29 packages of two different items mentioned at Table-I, packed in white colored plastic jumbo bags with marking as VI 483 to 511. Thereafter, the Customs Officer in presence of us and in presence of representatives of Customs Broker and Exporter opened all the jumbo bags and counted the number of pieces in each jumbo bags and found the quantity of both the items i.e 'Girls 2pcs leggings top of blend cotton & MMF' and 'Fabrics' found as declared in the shipping bill no. 9225544 dated 26.03.2022.

Further the officer informed us that the value of goods declared by the exporter was not in conformity with the quality of the goods and the examination ended on the same day i.e. 30.03.2022 at 17:30 Hrs. Representative Samples of different items from each shipping bill were drawn in triplicate randomly and packed in separate envelope and sealed with customs wax seal. The details of the same are tabulated below:

Table-III

S/B No. all Dated 26.03.2022	Item Description	Declared Packages No.	RSS Drawn from Package No.
9225501	Boys 2Pcs Shirts Full PANT of Blend Cotton & MMF	530	530
	Boys 2Pcs Shirts Half Pant of Blend Cotton & MMF	515-529	517
	Boys Jeans Pants of Blend Cotton & mmf	512-514	512
	Boys Pant of Blend Cotton & MMF	514	514
	Scraf of Blend Cotton & MMF	7-8	7

9234123	Mens Shirt of Cotton	1-18 and 75-114	07
9225544	Girls 2pcs leggings top of blend cotton & MMF	483-498	489
	Fabrics	499-511	507

All the packages pertaining to the aforesaid Shipping Bills were re-packed in the same cartons and kept back inside Shed-C, JWR, CFS in presence of us and in presence of the authorized representative of exporter and CB and the same were handed over to Manager, JWR for safe custody.

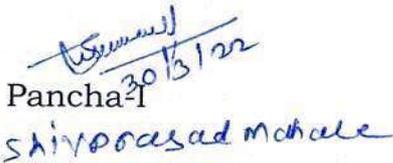
We put our dated signature on all Shipping Bills, Export Invoices, Packing Lists of the goods and other relevant documents as a token of having seen the same and being present during the examination.

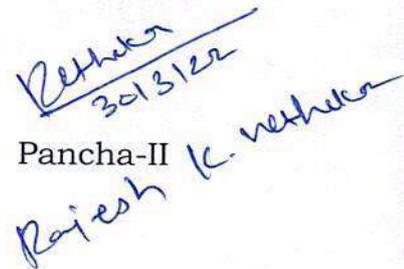
The Panchanama running into 05 pages ended on the same place and same date i.e. 30.03.2022 at 17.30 Hrs. Panchnama was carried out in our presence and in the presence of the authorized representative of exporter and Customs Broker representative. Panchanama was carried out in peaceful and systematic manner and no untoward happened during Panchanama and no damage was done to the export goods.

Drawn by me, on the 30th day of March, 2022.

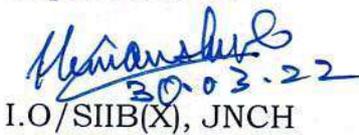

30/03/2022

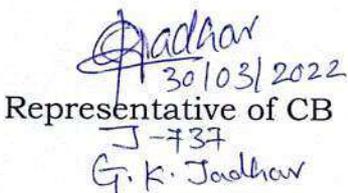
I.O./SIIB(X), JNCH

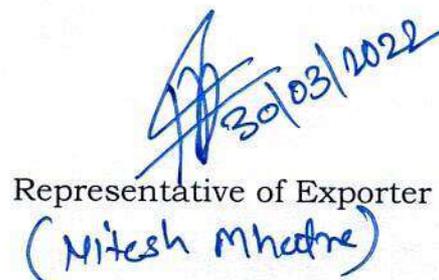

30/3/22
Pancha-I
Shivadas Mahale


30/3/22
Pancha-II
Rajesh K. Vethala

In presence of:


30.03.22
I.O./SIIB(X), JNCH


30/03/2022
Representative of CB
J-737
G.K. Jadhav


30/03/2022
Representative of Exporter
(Nitesh Mhadre)



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

7
भारतीय
कस्टमर सिस्टम

F.No. SG/Misc-101/2021-22/SIIB (X)/JNCH

Date: 29.03.2022

HOLD NO. 03/2021-22 SIIB(X)

Subject: Request for taking consignment/Shipping Bill Nos. 9225501, 9225544, 9226207, 9234123 and 9234300 all dated 26.03.2022 of M/s. Narayan Creation (IEC-IEWPS2249K) on hold -reg.

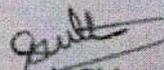
The consignment pertaining to below mentioned Shipping Bills should be placed on hold immediately until further orders. The details are as under:

1. Name of the Exporter: M/s. Narayan Creation (IEC-IEWPS2249K)
2. Shipping Bill: 9225501, 9225544, 9226207, 9234123 and 9234300 all dated 26.03.2022
3. CB M/s. Allwin Shipping Services

Note: This information is confidential in nature and the details should not be shared or parted with any unauthorized person by any means of communication.

This issues with the approval of Commissioner of Customs, SIIB(X), NS-II.

Yours faithfully,


(Yogesh Chitte)

Deputy Commissioner of Custom
SIIB(X), JNCH.

To,
DC, JWR CFS

Copy to:

1. M/s. Narayan Creation (IEC-IEWPS2249K)
2. CB M/s. Allwin Shipping Services
3. Manager, JWR CFS

 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 विशिष्ट ओळख प्राधिकरण
Unique Identification Authority of India

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

9484 0528 7310

1947
1800 300 1947

 help@uidai.gov.in

 www.uidai.gov.in

Handwritten signature
30/3/22

CB - MUMBAI

G

LICENSE NO.: 11/2080



परिचय पत्रक क्र.:

KARDEX No.: J-737

तक वैध :

Valid Upto : 10-04-2024

नाम :

Name : GANGADHAR K. JADHAV

पदनाम :

Designation : EMPLOYEE

कम्पनी :

Company : ALL-WIN SHIPPING S

धारक के हस्ताक्षर :

Signature of Holder :

Jadhav

मुंबई सीमाशुल्क

1. इस कार्ड अन्तर्गामीय नहीं है और मागे जाने पर
पेश किया जाना चाहिए।

2. यह कार्ड भारत सरकार की सम्पत्ति है और जब
सकी आवश्यकता न रहे तब या सेवा समाप्त हो
जाने पर इसे निर्गम अधिकारी को नौटा दिया जाए।

3. इस कार्ड के खो जाने या मिजने की सूचना
समाहती मुंबई सीमाशुल्क बँलाई पीअर,
मुंबई - 400 001, टु. 2262 0846 या निरुदम
पुलिस थानेमें तुरन्त दी जानी चाहिए।

प्रधिकारी

Authority [Dy. Commissioner (CHA)]

Jadhav

Jadhav
J-737

Narayan Creation

Shop no: 116, 1st floor, pavilion plaza, B/h. Mark point, Dindoli,
Surat-394210. Email: narayancreation2021@gmail.com
Tel.no+91 9173126662

DATE: - 30/03/2022

TO,
THE DEPUTY COMMISSIONER OF CUSTOM
SIIB(X), NHAVA SHEVA ,MUMBAI

SUB:- AUTHORITY LETTER

Respected Sir,

With reference to the captioned subject we hereby Authorized our representative Mr. **NiteshMhatre** for Examination and other process towards our hold cargo Vide Shipping Bill no:9225501, 9225544, 9234123 Dated: 26/03/2022

Thanking you in anticipation

YOURS FAITHFULLY

For NARAYAN CREATION
FOR NARAYAN CREATION


Authorised Signatory



BIPIN MARINE SERVICES

Marine Surveyors, Loss Assessors & Cargo Superintendents

STUFFING TALLY SHEET

18

40

40

VESSEL NAME: _____ VOYAGE _____ DATE / SHIFT _____

CONTAINER NO. _____ SIZE 20' X 40' TYPE FCL/LCL TARE WT. _____

GROSS WT. _____ CUSTOM SEAL NO. _____ AGENT SEAL NO. _____

S/BILL NO. & DATE	S/B QTY.	MARKS & NOS.	TALLY	QTY.	REMARKS
SB -	923	4123			
AL -	1	✓	84 ✓	111	✓
	2	✓	85 ✓	112	✓
	3	✓	86 ✓	113	✓
	4	✓	87 ✓	114	✓
	5	✓	88 ✓		
	6	✓	89 ✓		
	7	✓	90 ✓		
	8	✓	91 ✓		
	9	✓	92 ✓		
	10	✓	93 ✓		
	11	✓	94 ✓		
	12	✓	95 ✓		
	13	✓	96 ✓		
	14	✓	97 ✓		
	15	✓	98 ✓		
	16	✓	99 ✓		
	17	✓	100 ✓		
	18	✓	101 ✓		
	75	✓	102 ✓		
	76	✓	103 ✓		
	77	✓	104 ✓		
	78	✓	105 ✓		
	79	✓	106 ✓		
	80	✓	107 ✓		
	81	✓	108 ✓		
	82	✓	109 ✓		
	83	✓	110 ✓		
			Total		

Bruny Bag No. 7.
3 white
shirts

SORTER NAME

For BIPIN MARINE SERVICES

TALLY CLERK NAME

AS SURVEYOR



BIPIN MARINE SERVICES

Marine Surveyors, Loss Assessors & Cargo Superintendents

STUFFING TALLY SHEET

26.02.22

VESSEL NAME: SB-9225544 VOYAGE _____ DATE / SHIFT _____

CONTAINER NO. _____ SIZE 20' X 40' TYPE FCL/LCL TARE WT. _____

GROSS WT. _____ CUSTOM SEAL NO. _____ AGENT SEAL NO. _____

S/BILL NO. & DATE	S/B QTY.	MARKS & NOS.	TALLY	QTY.	REMARKS
483	✓				
484	✓				
485	✓				
486	✓				
487	✓				
488	✓				
489	✓	390 - 402	2 bundles extra		
490	✓				
491	✓				
492	✓				
493	✓				
494	✓				
495	✓				
496	✓				
497	✓				
498	✓				
499	✓				
500	✓				
501	✓				
502	✓				
503	✓				
504	✓				
505	✓				
506	✓				
507	✓				
508	✓				
509	✓				
510	✓				
				Total	

Q.B. No.
 489 → 3 leggings
 1 489 → 3
 507 → 1 Fabric

SORTER NAME 511 ✓

For BIPIN MARINE SERVICES

TALLY CLERK NAME

AS SURVEYOR

P1
Bussal
30/3/22

Per
Kereta
25/2/22

JWR Logistics Pvt.Ltd.

Regd Office Shop No. S-11, Vaidhyan Apartment, Sahar Pipe Line Road, Andheri (E), Mumbai - 99
Works Office:13-45 NH 45, Panel-JPT Rd., Village Padegher, Tal:Parvel, Dist:Rajgad

Container Load Plan (CLP)

Shuff ID : S1067369	Container No : OMAU7101189	Vessel : SIMA SAMBA	Line Name : OMA CGM AGENCIES (I) PVT LTD - CCA
CLP Date : 28-Mar-2022	Size : 40	Via No : M2142	POD : JEBEL ALI
Agent Name : Total Transport Systems Limited	Type : HC	Voyage : E119	PPD : JEBEL ALI
Agent Seal : 3359912	Custom Seal : 3359912	Reception No : 243220/17-03-2022	POL : POL : BMCT

#	SB No.	SB Date	Exporter Name	Com. gusee Name	CHA	Description	POID	TMAL City	Shuff City	Unit	Net Wt	Gross Wt	QTY	Remarks
1	9225501	26-03-2022	NARAYAN CRE	PANAFRIONOR	ALL WIN SHIPP	READYMADE	JEBEL ALI	29	39	PKG	1745.000	1775.000	0.00	
2	9225501	26-03-2022	NARAYAN CRE	DARWISH BERAH	ALL WIN SHIPP	READYMADE	JEBEL ALI	21	31	PKG	1801.000	1822.000	0.00	
3	9234113	26-03-2022	NARAYAN CRE	MAXX INTERMATE	SUNNYA YSLIOG	READYMADE	JEBEL ALI	202	202	PKG	4910.090	5340.090	0.00	
4	9234113	26-03-2022	NARAYAN CRE	FATIH ALSARREJAL	WIN SHIPP	READYMADE	JEBEL ALI	58	58	PKG	1791.000	1849.000	0.00	
							Total Pkg	310	310		10248.09	10766.09	0.00	
											1800.00	3700.00		
												14486.09		

1) All entries including those of incoming and process stage have been verified and confirmed.
2) All the necessary records have been completed and verified with date and seal.
3) Cargo / Container delivered in good condition.
4) Outer per under coverage 2) Inside under coverage 3) Right side 4) Left side 5) Front wall 6) Ceiling roof 7) Floor

The Container is allowed to be sent J.N.P.

Signature of Shipping Agent / Shipper

gls

Signature of Shipper

Robit

Signature of Customer/Transporter's Officer

gls

SANJAY JADHAV
OPS. EXECUTIVE
TOTAL TRANSPORTS SYS. LTD.

MUKUND PATIL
JWR Logistics Pvt.Ltd
Executive Operation

Signature of Customer/Transporter's Officer
gls

4010491

BU
A18

9.886

JWR LOGISTICS PVT. LTD
E. D. I. Service Centre

CUSTOMS COPY
LEO No : 39/438

LEO Date: 26/03/2022
Indian Customs EDI System (ICES)

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

SB No : 9234123 / 26/03/2022 BRC Realisation Date : 31/12/2022
CHA : AAGFA6004NCH002 ALLWIN SHIPPING SERVICES
Print Date : 26/03/2022 15:00
Port of BL : AEJEA -
Country of BL : AE -
Port Of Ldg-Code : INNSA1 State of Origin : GUJARAT

EXPORTER DETAILS	CONSIGNEE
IEWPS2249K()	BIN No. : IEWPS2249KFT001
NARAYAN CREATION	FATEH ALSAIF READYMADE GARMENTS LLC
Branch # 0 SHOP NO : 116, 1ST FLOOR,	OFFICE 20-14, OFFICECOM BUSINESS C
PAVILION PLAZA, B/H.MARK POINT	ENTER SPECTRUM BUILDING, QUD METHA,
SURAT	DUBAI ,UAE
- 394210	UNITED ARAB EMIRATES

Port of Loading : JNCH, NHAVA SHEVA, T Total Pkgs. : 58
Port of Discharge: Jebel Ali Loose pkcts : 0
Gross wt(KGS) : 1849.000 Net wt(KGS) : 1791.000
Country of Best : UNITED ARAB EMIRATES No.of Ctrs. : 0
Rotation No. : 2003 Rotation Date : 26/02/2001
Nature of Cargo : C

Marks and Nos.: AS PER INVOICE, WE INTEND TO CLAIM BENEFIT/REWARD UNDER "REMISSION OF DUTIES AND AXES ON EXPORTED PRODUCTS(RODTEP) SCHEM" I/WE UNDERTAKE TO ABIDE BY FOREIGN EXCHANGE MANAGEMENT ACT, 1999 AS AMENDED FROM TIME TO TIME INCLUDING REALIZATION/REPAFOREX BANK ACC:49100200000472

RBI Waiver No/Date: /
FOB VALUE (INR) : E5456361.60 F DBK+STR(INR):E120040.00 F
Tot DBK(INR) E120040.00 F STR(INR):E0.00 F
RODTEP Value(INR):0.00 ROSCTL Amt(INR):330110.00
AD. Code : 0202595 DBK Bank a/c No : 49100200000472
I.F.S. Code : BARBOLIMSUR ST / Excise Regn. :
GSTN ID : 24IEWPS2249K1ZL GSTN Type : GSN
IGST Tax Value(INR) : 0.00 IGST Amt Paid(INR) : 0.00

INVOICE DETAILS Invoice 1/1	Rate	Currency	Amount
Inv.val	:5456361.60	INR	72558.00
Inv.no.	:NC/21/2021-22	Inv Dt	:22/03/2022
Nat of Con	:EFOBFCurr(inv):USD	Exp Contract	: USD
Exchange rate	:1.00 (USD) = 75.200 (INR)		
Insurance	:0.00	USD	0.00
Freight		USD	0.00
Discount	:0.00		0.00
Commission	:0.00		0.00
Other Deductions	:0.00		0.00
Packing Charges		USD	0.00
Nature of payment	:DA	Period of Payment	:180

Third Par:
TP Add:
Add(Cont):
SD:
Tax Value :0.00 AEO INR IGST Amt. Paid:0.00 Rol INR
RODTEP Value :0.00 INR ROSCTL AMT :330110.00 INR
Buyer Name & Address
< SAME AS CONSIGNEE >

Certified that (58) Packages have
been stuffed in (1 X 40) Container
No. CMAU-7101189 & Sealed
with Customs Seal No. 3359912
Under general provision
CFS/JWR (JNCH)

Supdt. of Customs (Prevl)

Akhilesh Kumar
सीमाशुल्क अधिकांक (नि.)
SUPDT. OF CUSTOMS (P.)
INDIAN CUSTOMS

P1: Sunil
30/3/22

P2: Ravika
20/3/22

4010492

Indian Customs EDI System (ICES)

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

SB No : 9234123 / 26/03/2022 BRC Realisation Date : 31/12/2022
CHA : AAGFA6004NCH002 ALLWIN SHIPPING SERVICES
Print Date : 26/03/2022 15:00
Port of BL : AEJEA -
Country of BL : AE -
Port Of Ldg-Code : INNSA1 State of Origin : GUJARAT

Exporter IEWFS2249K() Consignee
NARAYAN CREATION FATEH ALSAIF READYMADE GARMENTS LLC

Invoice No & Date NC/21/2021-22 22/03/2022 Exch. Rate 1.00 USD = 75.200 INR

ITEM DETAILS

No.	RITC CD	Description	Quantity	Units	Item Rate	per	Units	Total Val(FC)	FOB(INR)	Scheme
		Scheme Description			Decl.	PMV(INR)	Accept.	PMV(INR)	Reward	
Mnfr Address										
Mnfr Address-Cont'd										
Mnfr City										
Mnfr State										
Source State										
Transit Country										
End User										
#	HAWB No	Total Pckgs	IGST	Paymnt	Stat	Tax Value	IGST	AMT	paid	
1	62052090	MENS SHIRT OF COTTON	10440.000	NOS	6.95000	per1	NOS 72558.00000	5456361.60	60	
		Drawback, and ROSCTL					574.90	574.90	Yes	
							GNX100			
#		0		LUT			0.00	0.00		
									Add Freight (USD) :	0.00
									Add Insurance (USD) :	0.00

4010493

Indian Customs EDI System (ICES)

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

SB No : 9234123 / 26/03/2022 BRC Realisation Date : 31/12/2022
CHA : AAGFA6004NCH002 ALLWIN SHIPPING SERVICES
Print Date : 26/03/2022 15:00
Port of BL : AEJEA -
Country of BL : AE -
Port Of Ldg-Code : INNSA1 State of Origin : GUJARAT

E DRAWBACK DETAILS F

+Inv Item	Main DBK Sr No	Total DBK Amt. for Item (INR)	DBK Qty
#	DBK Sr No	Custom Rate Adv. DBK Adv.	
* Customs Rate Spec.	DBK Rate Spec.	State Levy	
@ Cen Levy Adv Rate	Cen Levy Sp No	Cen Levy Amt	ROSCTL Val
+ 1	1	0	120039.96
#	620501B	2.20	2.20
* 26.00	26.00	ROSLS is claimed	10440.000
@ 2.45	25.50	133681.00	330110.00

TOTAL DRAWBACK (INR) : 120040.00

E SINGLE WINDOW INFO TYPE DETAILS F

Inv Item Srno Info Type
Information Qualifier
Information Code
Information Taxable
Information Manufacturer
Information UQC

1 1 2 CHR
SQC

10440.000000

NOS

1 1 4 DTY
GCESS

0.000000

INR

1 1 3 ORC
STO
24

0.000000

1 1 5 ORC
EPT
NCPTI

0.000000

1 1 1 ORC
DOO
459

0.000000

P1: [Signature]
30/3/22

P2: [Signature]
30/3/22

4010494

JWR LOGISTICS PVT. LTD
E. D. I. Service Centre

Indian Customs EDI System (ICES)

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

SB No : 9234123 / 26/03/2022 BRC Realisation Date : 31/12/2022
CHA : AAGFA6004NCH002 ALLWIN SHIPPING SERVICES
Print Date : 26/03/2022 15:00
Port of BL : AEJEA -
Country of BL : AE -
Port Of Ldg-Code : INNSA1 State of Origin : GUJARAT

E SINGLE WINDOW SUPPORTING DOCS DETAILS F

* Inv Item Srno	IRN no.	Doc. Type Code	Doc Issue Part Code	Doc Issue Part Name	Doc Issue Part Add1	Doc Issue Part Add2	Doc Issue City	Pin Code	Doc Issue Date	Doc Expiry Date
* 1	0 1	2022032600008923	331000	# FATEH ALSAIF READYMADE GARMENTS LLC	OFFICE 20-14, OFFICECOM BUSINESS CENTER	SPECTRUM BUILDING, OUD METHA, DUBAI, UAE			26/03/2022	26/03/2023
^ 2022032600003894 INDIA File Type pdf Doc Ben Part Code @ NARAYAN CREATION SHOP NO.116, 1ST FLOOR, SURAT \$ PAVILION PLAZA, B/H. MARK POINT 394210 ALLWINSHIP2080										
* 1	0 3	2022032600008924	934000	# FATEH ALSAIF READYMADE GARMENTS LLC	OFFICE 20-14, OFFICECOM BUSINESS CENTER	SPECTRUM BUILDING, OUD METHA, DUBAI, UAE			26/03/2022	26/03/2023
^ 2022032600003894 INDIA File Type pdf Doc Ben Part Code @ NARAYAN CREATION SHOP NO.116, 1ST FLOOR, SURAT \$ PAVILION PLAZA, B/H. MARK POINT 394210 ALLWINSHIP2080										
* 1	0 2	2022032600008925	101002	# FATEH ALSAIF READYMADE GARMENTS LLC	OFFICE 20-14, OFFICECOM BUSINESS CENTER	SPECTRUM BUILDING, OUD METHA, DUBAI, UAE			26/03/2022	26/03/2023
^ 2022032600003894 INDIA File Type pdf Doc Ben Part Code @ NARAYAN CREATION SHOP NO.116, 1ST FLOOR, SURAT \$ PAVILION PLAZA, B/H. MARK POINT 394210 ALLWINSHIP2080										

Vessel Name M.T. JAG PREETI Voyage No. %10-s
Warehouse Sealing

Total FOB Value declared by Exporter for DEPB ITEMS : 0.0000 USD
Total FOB Value declared by Exporter for NON-DEPB ITEMS : 72557.9987 USD
Customs accepted Total FOB value for DEPB ITEMS : 0.0000 USD

I/We declare that the particulars given herein are true and correct

Following is the list of documents attached :

4010495

Invoices
Packing List
SDF Declaration
Appendix III with 4A declaration

I declare that, I have not claimed or shall not claim credit/rebate/refund/reimbursement of these spe: f.
State Levies under any other mechanism
Further, declare that an Internal Complaints Committee (ICC)
where applitable, 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

Let Export : Vivek Kumar Dated : 26/03/2022 Allowed for Shipment

Signature of Officer of Customs

Signature of Officer of Customs

Contents Received on Board

Date of Shipment

P1: Bunil
30/3/22

P2: Rutika
30/3/22

4010496

JWR LOGISTICS PVT. LTD
E. D. I. Service Centre

Date

Signature of Master of Vessel

Signature of Officer of Customs

(Page 4 of 4)

0/55 25 07

INVOICE/PACKINGLIST

Exporter NARAYAN CREATION SHOP NO.116, 1ST FLOOR. PAVILION PLAZA, B/H, MARK POINT SURAT GUJARAT-394210, INDIA		Invoice No. NC/21/2021-22 Date: 22.03.2022 I.E.C. Code No.: IEWPS2249K AD CODE: 0202595 LUT/BOND.: GSTIN: 24IEWPS2249K1ZL	
Consignee FATEH ALSAIF READYMADE GARMENTS LLC OFFICE 20-14, OFFICECOM BUSINESS CENTER, SPECTRUM BUILDING, OUD METHA DUBAI UAE EMAIL: FATEHALSAIF@GMAIL.COM MOB. 0559945966		Notify : SAME AS CONSIGNEE	
Pre-Carriage by VESSEL		Place of Receipt by Pre-carrier MUMBAI	
Vessel Flight No. First available		Port of Loading NHAVA SHEVA	
Port of Discharge JEBEL ALI		Final Destination JEBEL ALI(U.A.E)	
Marks & Nos Containing		No. of Pkgs St. No.	
1 TO 181 75 TO 114 MARKA M.D AL		(58 PKGS)	
PACKINGLIST			
PKGS NO		DISCRPTION	
1 TO 181		MENS SHIRT	
75 TO 114		MENS SHIRT	
GRS WT: 1849.00 KGS		NET WT: 1791.00 KGS	
Amount Chargeable (In words):		TOTAL 72558.00	
Declaration WE INTEND TO CLAIM BENEFIT/REWARD UNDER "REMISSION OF DUTIES AND TAXES ON EXPORTED PRODUCTS (RODTEP) SCHEME"/WE UNDERTAKE TO ABIDE BY FOREIGN EXCHANGE MANAGEMENT ACT,1999 AS AMENDED FROM TIME TO TIME INCLUDING REALIZATION/REPATRIATION OF FOREIGN EXCHANGE TO FROM INDIA		G.TOTAL 72558.00	
Declaration : We declare that this invoice shows the actual price of the goods described and that all particulars are true and correct.		FOR NARAYAN CREATION	
		AUTHORISED SIGNATORY	

P1: *Ganesh*
30/3/22

P2: *Retteta*
30/3/22

4010522

MIX 21+29 6.251

JWR LOGISTICS PVT. LTD
E. D. I. Service Centre

CUSTOMS COPY

LEO Date: 26/03/2022

LEO No : 39/315

Indian Customs EDI System (ICES)

A-18
5

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

SB No : 9225501 / 26/03/2022 BRC Realisation Date : 31/12/2022
CHA : AAGFA6004NCHOD2 ALLWIN SHIPPING SERVICES
Print Date : 26/03/2022 13:55
Port of BL : AEJEA -
Country of BL : AE -
Port Of Ldg-Code : INNSA1 State of Origin : GUJARAT

EXPORTER DETAILS	CONSIGNEE
IEWPS2249K() BIN No. : IEWPS2249KFT001	
NARAYAN CREATION	DARWISH IBRAHIM TRADING
Branch # 0 SHOP NO : 116, 1ST FLOOR,	SHOP NO.1 AL ARRAF HOTEL BUILDING A
PAVILION PLAZA, B/H.MARK POINT	L DAGAYA STREET P.O.BOX, NO.92852 D
SURAT	EIRA, DUBAI TEL 0712251571
- 394210	UNITED ARAB EMIRATES

Port of Loading : JNCH, NHAVA SHEVA, T Total Pkgs. : 21
Port of Discharge: Jebel Ali Loose pkts : 0
Gross Wt(KGS) : 1822.000 Net Wt(KGS) : 1801.000
Country of best : UNITED ARAB EMIRATES No.of Ctrs. : 0
Rotation No. : 40580 Rotation Date : 03/01/2013
Nature of Cargo : C

Marks and Nos.: AS PER INVOICE, WE INTEND TO CLAIM BENEFIT/REWARD UNDER "REMISSION OF DUTIES AND AXES ON EXPORTED PRODUCTS(RODTEP) SCHEM" I/WE UNDERTAKE TO ABIDE BY FORIEGN EXCH NGE MANAGEMENT ACT, 1999 AS AMENDED FROM TIME TO TOME INCLUDING REALIZATION/REPA FOREX BANK ACC:49100200000472

RBI Waiver No/Date: /

FOB VALUE (INR) : 5567262.80 F DBK+STR(INR):E118880.00 F
Tot DBK(INR) E118880.00 F STR(INR):E0.00 F
RODTEP Value(INR):0.00 RODCTL Amt(INR):248149.00
AD. Code : 0202595 DBK Bank a/c No : 49100200000472
I.F.S. Code : BARBOLIMSUR ST / Excise Regn. :
GSTN ID : 24IEWPS2249K1ZL GSTN Type : GSN
IGST Tax Value(INR) : 0.00 IGST Amt Paid(INR) : 0.00

INVOICE DETAILS Invoice 1/1

Inv.val : 5567262.80 INR 74032.75 USD FOB Val : 5567262.80 (INR 21) Packages have
Inv.no. : NC/20/2021-22 Inv Dt : 22/03/2022 been stuffed in (IX 40) Container
Nat of Con : EFOBFCurr(inv):USD Exp Contract : No (KIAU-7101189) & Sealed
Exchange rate: 1.00 (USD) = 75.200 (INR) with Customs 3359912

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

Nature of payment: DA Period of Payment: 180

Third Par:

TP Add:

Add(Cont):

SD:

Tax Value : 0.00

AEO INR IGST Amt. Paid: 0.00

RoI

Term

RODTEP Value : 0.00

INR RODCTL AMT : 248149.00

INR

Buyer Name & Address

Pan African General Trading LLC
Suit no, 105, Ayesha Abdulla Buldg,
Meena Bazar ,Bur Dubai (UAE)

Supdt. of Customs (Prev)

अखिलेश कुमार

Akhilesh Kumar
सीमाशुल्क अधिक्षक (नि.)
SUPDT.OF CUSTOMS (P.)
INDIAN CUSTOMS

P1: Swamy
30/3/22

P2: Roheta
20/3/22

Indian Customs EDI System (ICES)

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

SB No : 9225501 / 26/03/2022 BRC Realisation Date : 31/12/2022
CHA : AAGFA6004NCH002 ALLWIN SHIPPING SERVICES
Print Date : 26/03/2022 13:55
Port of BL : AEJEA -
Country of BL : AE -
Port Of Ldg-Code : INNSA1 State of Origin : GUJARAT

Exporter IEWFS2249K() Consignee
NARAYAN CREATION DARWISH IBRAHIM TRADING

Invoice No & Date NC/20/2021-22 22/03/2022 Exch. Rate 1.00 USD = 75.200 INR

ITEM DETAILS

No.	RITC CD	Description	Quantity	Units	Item Rate	per	Units Total	Val(FC)	FOB(INR)	Scheme	
		Scheme Description			Decl. PMV(INR)	Accept. PMV(INR)	Reward				
		Mnfr Address									
		Mnfr Address-Cont'd									
		Mnfr City			Mnfr State						
		Source State			Transit Country			End User			
#	HAWB No	Total Pckgs	IGST Paymnt	Stat	Tax Value	IGST AMT	paid				
1	62032990	BOYS 2PCS SHIRT FULL PANTOF BLEND COTT ON AND MMF	600.000	NOS	6.85000	per1	NOS 4110.00000	309072.16	60		
		Drawback, and ROSCTL					566.63	566.63	Yes		
							GNX100				
#		0	LUT		0.00			0.00			
2	62032990	BOYS 2PCS SHIRT HALF PANT OF BLEND COT TON AND MMF	9000.000	NOS	6.80000	per1	NOS 61200.00000	4602240.15	60		
		Drawback, and ROSCTL					562.50	562.50	Yes		
							GNX100				
#		0	LUT		0.00			0.00			
3	62033919	BOYS JEANS PANTS OF BLEND COTTON AND MMF	681.000	NOS	6.75000	per1	NOS 4596.75000	345675.80	60		
		Drawback, and ROSCTL					558.36	558.36	Yes		
							GNX100				
#		0	LUT		0.00			0.00			
4	62034990	BOYS PANT OF BLEND COTTON AND MMF	280.000	NOS	6.70000	per1	NOS 1876.00000	141075.00	60		
		Drawback, and ROSCTL					554.22	554.22	Yes		
							GNX100				
#		0	LUT		0.00			0.00			
5	62141090	SCARF OF BLEND COTTON AND MMF	9000.000	NOS	0.25000	per1	NOS 2250.00000	169200.25	60		
		Drawback, and ROSCTL					20.68	20.68	Yes		
							GNX100				
#		0	LUT		0.00			0.00			
								Add Freight (USD) :		0.00	
								Add Insurance (USD) :		0.00	

4010524

JWR LOGISTICS PVT. LTD
E. D. I. Service Centre

Indian Customs EDI System (ICES)

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

SB No : 9225501 / 26/03/2022 BRC Realisation Date : 31/12/2022
CHA : AAGFA6004NCH002 ALLWIN SHIPPING SERVICES
Print Date : 26/03/2022 13:55
Port of BL : AEJEA -
Country of BL : AE -
Port Of Ldg-Code : INNSA1 State of Origin : GUJARAT

E DRAWBACK DETAILS F

+Inv Item	Main DBK Sr No	Total DBK Amt. for Item (INR)	DBK Qty
#	DBK Sr No	Custom Rate Adv. DBK Adv.	
* Customs Rate Spec.	DBK Rate Spec.	State Levy	
@ Cen Levy Adv Rate	Cen Levy Sp No	Cen Levy Amt	ROSCTL Val
+ 1 1	0	6490.52	
#	62030402B	2.10	600.000
* 21.00	21.00	ROSL is claimed	
@ 1.85	0.00	5718.00	13445.00
+ 1 2	0	96647.04	
#	62030402B	2.10	9000.000
* 21.00	21.00	ROSL is claimed	
@ 1.85	0.00	85141.00	200197.00
+ 1 3	0	8296.22	
#	62030302B	2.40	681.000
* 31.00	31.00	ROSL is claimed	
@ 2.28	20.40	7881.00	18701.00
+ 1 4	0	3385.80	
#	62030302B	2.40	280.000
* 31.00	31.00	ROSL is claimed	
@ 2.28	20.40	3217.00	7633.00
+ 1 5	0	4060.81	
#	62140102B	2.40	9000.000
* 10.00	10.00	ROSL is claimed	
@ 2.05	7.80	3469.00	8173.00
TOTAL DRAWBACK (INR) :			118880.00

E SINGLE WINDOW INFO TYPE DETAILS F

Inv Item Srno Info Type
Information Qualifier
Information Code
Information Taxable
Information Manufacturer
Information UQC

1 1 4 DTY
GCESS

0.000000

INR

1 1 1 CHR
SQC

600.000000

NDS

P1: Bunil
30/5/22

P2: Rishetor
30/3/22

Indian Customs EDI System (ICES)

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

SB No : 9225501 / 26/03/2022 BRC Realisation Date : 31/12/2022
 CHA : AAGFA6004NCH002 ALLWIN SHIPPING SERVICES
 Print Date : 26/03/2022 13:55
 Port of BL : AEJEA -
 Country of BL : AE -
 Port Of Ldg-Code : INNSA1 State of Origin : GUJARAT

Inv Item Info Type
 Information Qualifier
 Information Code
 Information Taxable
 Information Manufacturer
 Information UQC

1 1 2 ORC
 D00
 459

0.000000

1 1 3 ORC
 EPT
 NCPTI

0.000000

1 1 5 ORC
 ST0
 24

0.000000

1 2 2 CHR
 SQC

9000.000000

NDS

1 2 4 DTY
 GCESS

0.000000

INR

1 2 1 ORC
 D00
 459

0.000000

4010526

JWR LOGISTICS PVT. LTD
E. D. I. Service Centre

Indian Customs EDI System (ICES)

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

SB No : 9225501 / 26/03/2022 BRC Realisation Date : 31/12/2022
CHA : AAGFA6004NCH002 ALLWIN SHIPPING SERVICES
Print Date : 26/03/2022 13:55
Port of BL : AEJEA -
Country of BL : AE -
Port Of Ldg-Code : INNSA1 State of Origin :GUJARAT

Inv Item Info Type
Information Qualifier
Information Code
Information Taxable
Information Manufacturer
Information UQC

1 2 3 ORC
EPT
NCPTI

0.000000

1 2 5 ORC
STO
24

0.000000

1 3 5 DTY
GCESS

0.000000

INR
1 3 1 CHR
SQC

681.000000

NQS
1 3 2 ORC
DOO
459

0.000000

1 3 4 ORC
STO
24

0.000000

(Page 5 of 8)

P1: Bhushan
30/3/22

P2: Varshita
30/3/22

4010527

JWR LOGISTICS PVT. LTD
E. D. I. Service Centre

Indian Customs EDI System (ICES)

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

SB No : 9225501 / 26/03/2022 BRC Realisation Date : 31/12/2022
CHA : AAGFA6004NCH002 ALLWIN SHIPPING SERVICES

Print Date : 26/03/2022 13:55

Port of BL : AEJEA -

Country of BL : AE -

Port Of Ldg-Code : INNSA1

State of Origin : GUJARAT

Inv Item	Info Type	Info Type	Info Type
Information Qualifier			
Information Code			
Information Taxable			
Information Manufacturer			
Information UQC			

1	3	3	ORC
EPT			
NCPTI			

0.000000

1	4	2	CHR
SQC			

280.000000

NOS

1	4	4	DTY
GCESS			

0.000000

INR

1	4	1	ORC
DOO			
459			

DOO

459

0.000000

1	4	3	ORC
EPT			
NCPTI			

EPT

NCPTI

0.000000

1	4	5	ORC
STO			
24			

STO

24

0.000000

4010528

JWR LOGISTICS PVT. LTD
E. D. I. Service Centre

Indian Customs EDI System (ICES)

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

Shipping Bill for Export

SB No : 9225501 / 26/03/2022 BRC Realisation Date : 31/12/2022
CHA : AAGFA6004NCH00Z ALLWIN SHIPPING SERVICES
Print Date : 26/03/2022 13:55
Port of BL : AEJEA -
Country of BL : AE -
Port Of Ldg-Code : INNSA1 State of Origin : GUJARAT

Inv Item Info Type
Information Qualifier
Information Code
Information Taxable
Information Manufacturer
Information UQC

1 5 2 CHR
SQC

9000.000000
NOS

1 5 3 DTY
GCESS

0.000000
INR

1 5 4 ORC
EPT
NCPTI

0.000000

1 5 1 ORC
DOO
459

0.000000

1 5 5 ORC
STO
24

0.000000

E SINGLE WINDOW SUPPORTING DOCS DETAILS F

* Inv Item Srno IRN no. Doc. Type Code Doc Issue Part Code
Doc Issue Part Name
Doc Issue Part Add1
Doc Issue Part Add2
Doc Issue City Pin Code Doc Issue Date Doc Expiry Date
^ Doc Ref. No. Place of Issue
@ Doc Ben Part Name
Doc Ben Part Name Add1
Doc Ben Part Name Add2
\$ Doc Ben Part Name City Pin Code ICEGATE ID
* 1 0 1 202203260001833 380000
DARWISH IBRAHIM TRADING
SHOP NO.1 AL ARRAF HOTEL BUILDING AL DAGAYA STREET
P.O.BOX. NO.92852 DEIRA, DUBAI TEL 0712251571
26/03/2022 26/03/2023

^ 2022032600005853 INDIA
File Type pdf Doc Ben Part Code

@ NARAYAN CREATION
SHOP NO.116, 1ST FLOOR,
SURAT

RAVILION PLAZA, B/H. MARINT

394210

ALLWINSHIP2080

4010529

(Page 7 of 8)

JWR LOGISTICS PVT. LTD
E. D. I. Service Centre

4010530

JWR LOGISTICS PVT. LTD
E. D. I. Service Centre

Indian Customs EDI System (ICES)

JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707
Shipping Bill for ExportSB NO : 922501 / 26/03/2022 BRC Realisation Date : 31/12/2022
CHA : AAGFA6004NCH002 ALLWIN SHIPPING SERVICES
Print Date : 26/03/2022 13:55
Port of BL : AEJEA -
Country of BL : AE -
Port Of Ldg-Code : INNSA1 State of Origin : GUJARAT

* Inv Item	Srno	IRN no.	Doc. Type Code	Doc Issue Part Code
# Doc Issue Part Name				
Doc Issue Part Add1				
Doc Issue Part Add2				
Doc Issue Part City			Pin Code	
Doc Ref. NO.	Place of Issue		Doc Issue Date	Doc Expiry Date
@ Doc Ben Part Name				
Doc Ben Part Name Add1				
Doc Ben Part Name Add2				
\$ Doc Ben Part Name City		Pin Code	ICEGATE ID	
* 1	0	4	2022032600013834	271000
# DARWISH IBRAHIM TRADING				
SHOP NO.1 AL ARRAF HOTEL BUILDING AL DAGAYA STREET				
P.O.BOX. NO.92852 DEIRA, DUBAI TEL 0712251571				
^ 2022032600005853		INDIA		
File Type pdf		Doc Ben Part Code		26/03/2022 26/03/2023
@ NARAYAN CREATION				
SHOP NO.116, 1ST FLOOR,				
SURAT				
\$ PAVILION PLAZA, B/H. MARK POINT		394210		ALLWINSHIP2080
* 1	0	3	2022032600013835	934000
# DARWISH IBRAHIM TRADING				
SHOP NO.1 AL ARRAF HOTEL BUILDING AL DAGAYA STREET				
P.O.BOX. NO.92852 DEIRA, DUBAI TEL 0712251571				
^ 2022032600005853		INDIA		
File Type pdf		Doc Ben Part Code		26/03/2022 26/03/2023
@ NARAYAN CREATION				
SHOP NO.116, 1ST FLOOR,				
SURAT				
\$ PAVILION PLAZA, B/H. MARK POINT		394210		ALLWINSHIP2080
* 1	0	2	2022032600013836	101002
# DARWISH IBRAHIM TRADING				
SHOP NO.1 AL ARRAF HOTEL BUILDING AL DAGAYA STREET				
P.O.BOX. NO.92852 DEIRA, DUBAI TEL 0712251571				
^ 2022032600005853		INDIA		
File Type pdf		Doc Ben Part Code		26/03/2022 26/03/2023
@ NARAYAN CREATION				
SHOP NO.116, 1ST FLOOR,				
SURAT				
\$ PAVILION PLAZA, B/H. MARK POINT		394210		ALLWINSHIP2080

Vessel Name
EMERALD
Warehouse SealingVoyage No.
%10-s

Total FOB value declared by exporter for DEPB ITEMS	:	0.0000	USD
Total FOB Value declared by exporter for NON-DEPB ITEMS	:	74032.7593	USD
Customs accepted Total FOB value for DEPB ITEMS	:	0.0000	USD

I/We declare that the particulars given herein are true and correct

Following is the list of Documents attached :

Document Name
Invoices

4010531

I declare that, I have not claimed or shall not claim credit/rebate/refund/reimbursement of these spe: 7
State Levies under any other mechanism
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

Let Export : Vivek Kumar Dated : 26/03/2022 Allowed for Shipment

Signature of Officer of Customs

Signature of Officer of Customs

Contents Received on Board

Date of Shipment

4010532

JWR LOGISTICS PVT. LTD
E. D. I. Service Centre

Date.

Signature of Master of Vessel

Signature of Officer of Customs

(Page 8 of 8)

INVOICE					
Exporter: NARAYAN CREATION SHOP NO.116, 1ST FLOOR, PAVILION PLAZA, B/H. MARK POINT SURAT GUJARAT-394210, INDIA		Invoice No.: NC/20/2021-22 Date: 22.03.2022 I.E.C. Code: IEWPS2249K AD CODE: 0202595 U.T. Bond: GSTIN: 24IEWPS2249K1ZL			
Consignee: DARWISH IBRAHIM TRADING SHOP NO 1 AL ARRAF HOTEL BUILDING AL DAGAYA STREET P.O BOX. NO.92852 DEIRA, DUBAI TEL:0712251571		Notify: Pan African General Trading LLC Suit no.105, Ayesha Abdulla Building, Meena Bazar, Bur Dubai United Arab Emirates +971 56 901 9263			
Country of Origin of Goods: INDIA		Country of Final Destination: JEBEL ALI (UAE)			
Pre-Carriage by: VESSEL	Place of Receipt by Pre-carrier: MUMBAI	Terms of Delivery and Payment: 180 DAYS DA			
Vessel/Flight No.: First available	Port of Loading: NHAVA SHEVA				
Port of Discharge: JEBEL ALI	Final Destination: JEBEL ALI (UAE)				
Marks & Nos./ Container No. PKGS NO. 512 TO 530 7 TO 8 MARKA VI	No. of Pkgs Sr. No. 21 PKGS	Description of Goods READYMADE GARMENTS BOYS 2 PCS SHIRT & FULL PANT OF BLEND COTTON AND MMF BOYS 2 PCS SHIRT & HALF PANT OF BLEND COTTON AND MMF BOYS JEANS PANTS OF BLEND COTTON AND MMF BOYS PANT OF BLEND COTTON AND MMF SCARF OF BLEND COTTON AND MMF	Quantity IN PCS 600 9000 681 280 9000	Rate USD 6.85 6.80 6.75 6.70 0.25	Amount USD 4110.00 61200.00 4596.75 1876.00 2250.00
GRS WT: 1822.00 KGS NET WT: 1801.00 KGS					
Amount Chargeable (In words) Declaration WE INTEND TO CLAIM BENEFIT/REWARD UNDER "REMISSION OF DUTIES AND TAXES ON EXPORTED PRODUCTS (RODTEP) SCHEM" WE UNDERTAKE TO ABIDE BY FOREIGN EXCHANGE MANAGEMENT ACT, 1999 AS AMENDED FROM TIME TO TIME INCLUDING REALIZATION/REPATRIATION OF FOREIGN EXCHANGE TO FROM INDIA		TOTAL 74032.75 G.TOTAL 74032.75			
Declaration: We declare that this invoice shows the actual price of the goods described and that all particulars are true and correct.		FOR NARAYAN CREATION AUTHORISED SIGNATORY			

P1:
 B. S. S.
 30/3/22

P2:
 R. S. S.
 30/3/22

4010541

MIX 21+29 7.094

JWR LOGISTICS PVT. LTD
E. D. I. Service Centre

CUSTOMS COPY
LEO No : 39/318

LEO Date: 26/03/2022
Indian Customs EDI System (ICES)

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

SB No : 9225544 / 26/03/2022 BRC Realisation Date : 31/12/2022
CHA : AAGFA6004NCH002 ALLWIN SHIPPING SERVICES
Print Date : 26/03/2022 13:56
Port of BL : AEJEA -
Country of BL : AE -
Port Of Ldg-Code : INNSA1 State of Origin : GUJARAT

EXPORTER DETAILS
IEWFS2249K() BIN No. : IEWFS2249KFT001
NARAYAN CREATION Fan African General Trading LLC
Branch # 0 SHOP NO : 116, 1ST FLOOR, Suit no, 105, Ayesha Abdulla Buldg,
PAVILION PLAZA, B/H.MARK POINT Meena Bazar ,Bur Dubai (UAE)
SURAT UNITED ARAB EMIRATES
- 394210

Port of Loading : JNCH, NHAVA SHEVA, T Total Pkgs. : 29
Port of Discharge:Jebel Ali Loose pkts : 0
Gross Wt(KGS) : 1775.000 Net Wt(KGS) : 1746.000
Country of Dest : UNITED ARAB EMIRATES No.of Ctrs. : 0
Rotation No. : 40580 Rotation Date : 03/01/2013
Nature of Cargo : C

Marks and Nos.: AS PER INVOICE, WE INTEND TO CLAIM BENEFIT/REWARD UNDER "REMISSION OF DUTIES AND
AXES ON EXPORTED PRODUCTS(RODTEP) SCHEM" I/WE UNDERTAKE TO ABIDE BY FOREIGN EXCH
NGE MANAGEMENT ACT, 1999 AS AMENDED FROM TIME TO TIME INCLUDING REALIZATION/REPA
FOREX BANK ACC:49100200000472

RBI Waiver No/Date: /
FOB VALUE (INR) : E4853317.76 F DBK+STR(INR):E120682.00 F
Tot DBK(INR) E120682.00 F STR(INR):E0.00 F
RODTEP Value(INR):1138.00 ROSCTL Amt(INR):253766.00
AD. Code : 0202595 DBK Bank a/c No : 49100200000472
I.F.S. Code : BARBOLIMSUR ST / Excise Regn. :
GSTN ID : 24IEWFS2249K1ZL GSTN Type : GSN
IGST Tax Value(INR) : 0.00 IGST Amt Paid(INR) : 0.00

INVOICE DETAILS Invoice 1/1
Inv.val : 4853317.76 INR 64538.80 USD FOB Val : 4853317.76 INR
Inv.no. : NC/19/2021-22 Inv Dt : 22/03/2022
Nat of Con : EFOBFCurr(inv):USD Exp Contract :
Exchange rate: 1.00 (USD) = 75.200 (INR)

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

TF Add:
Add(Cont):
SD:
Tax Value : 0.00 AEO
RODTEP Value : 1138.00 INR IGST Amt. Paid:0.00
Buyer Name & Address INR ROSCTL AMT : 253766.00
< SAME AS CONSIGNEE >

Certified that (29) Packages have
been stuffed in (40) Container
No. CMANU-7101189 & Sealed
with Customs Seal No. 3359912
Under general provision:
CFS/JWR (JNCH)

RoL Term
INR
INR

Suptd. of Customs (Prev)

अखिलेश कुमार
Akhillesh K
सामाजिक अ
SUPDT. OF CU
INDIAN CU

P1: [Signature]
30/3/22

P2: [Signature]
20/3/22

4010542

JWR LOGISTICS PVT. LTD
E. D. I. Service Centre

Indian Customs EDI System (ICES)

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

SB No : 9225544 / 26/03/2022 BRC Realisation Date : 31/12/2022
 CHA : AAGFA6004NCH002 ALLWIN SHIPPING SERVICES
 Print Date : 26/03/2022 13:56
 Port of BL : AEJEA -
 Country of BL : AE -
 Port Of Ldg-Code : INNSA1 State of Origin :GUJARAT

Exporter IEWPS2249K() Consignee
 NARAYAN CREATION Pan African General Trading LLC

Invoice No & Date NC/19/2021-22 22/03/2022 Exch. Rate 1.00 USD = 75.200 INR

ITEM DETAILS

No.	RITC CD	Description	Quantity	Units	Item Rate	per	Units Total	Val(FC)	FOB(INR)	Scheme
		Scheme Description	Decl. PMV(INR)		Accept. PMV(INR)		Reward			
Mnfr Address										
Mnfr Address-Cont'd										
Mnfr City										
Mnfr State										
Source State										
Transit Country										
End User										
#	HAWB NO	Total Pckgs	IGST Paymnt	Stat	Tax Value	IGST AMT	paid			
1	62Q4429D	GIRLS 2PCS LEGGINS TOP OF BLEND COTTON A								
ND MMF										
	9106.000NOS		6.85000per1		NOS 62376.10000		4690682.60			60
Drawback, and ROSCTL										
					566.63		566.63			Yes
					GNX100					
#	0		LUT		0.00		0.00			
2	54071029	FABRICS								
	2403.000MTR		0.90000per1		MTR 2162.70000		162635.16			19
Drawback										
					74.45		74.45			Yes
					GNX100					
#	0		LUT		0.00		0.00			
								Add Freight (USD) :	0.00	
								Add Insurance (USD) :	0.00	

4010543

Indian Customs EDI System (ICES)

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

SB No : 9225544 / 26/03/2022 BRC Realisation Date : 31/12/2022
CHA : AAGFA6004NCH002 ALLWIN SHIPPING SERVICES
Print Date : 26/03/2022 13:56
Port of BL : AEJEA -
Country of BL : AE -
Port Of Ldg-Code : INNSA1 State of Origin : GUJARAT

E DRAWBACK DETAILS F

+Inv Item	Main DBK Sr No	Total DBK Amt. for Item (INR)	DBK Qty
#	DBK Sr No	Custom Rate Adv. DBK Adv.	
* Customs Rate Spec.	DBK Rate Spec.	State Levy	
@ Cen Levy Adv Rate	Cen Levy Sp No	Cen Levy Amt	ROSCTL Val
+ 1 1	0	117267.07	
#	62040302B	2.50 2.50	9106.000
* 28.00	28.00	ROSL is claimed	
@ 2.28	20.40	106948.00	253766.00
+ 1 2	0	3415.34	
#	540702B	2.10 2.10	561.000
* 16.70	16.70	ROSL is claimed	
@ 0.00	0.00	0.00	0.00

TOTAL DRAWBACK (INR) : 120682.00

E RODTEP DETAILS F

Inv Item	RITC	ADV_RT	SP_RT	QTY	QTY_UNIT	Amount
1 2	54071029	0.70	0.00	561.00	SQM	1138.00

E SINGLE WINDOW INFO TYPE DETAILS F

Inv Item Srno Info Type
Information Qualifier
Information Code
Information Taxable
Information Manufacturer
Information UQC

1 1 1 ORC
STO
24

0.000000

1 1 3 ORC
EPT
NCPTI

0.000000

1 1 5 ORC
DOO
459

0.000000

1 1 2 DTY
GCESS

0.000000
INR

P1: *[Signature]*
30/3/22

P2: *[Signature]*
30/3/22

4010544

Indian Customs EDI System (ICES)

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

SB No : 9225544 / 26/03/2022 BRC Realisation Date : 31/12/2022
CHA : AAGFA6004NCH002 ALLWIN SHIPPING SERVICES
Print Date : 26/03/2022 13:56
Port of BL : AEJEA -
Country of BL : AE -
Port Of Ldg-Code : INNSA1 State of Origin : GUJARAT

Inv Item Info Type
Information Qualifier
Information Code
Information Taxable
Information Manufacturer
Information UQC

1 1 4 CHR
SQC

9106.000000

NDS
1 2 3 ORC
EPT
NCPTI

0.000000

1 2 6 ORC
D00
459

0.000000

1 2 5 DTY
RDT
RODTEPY
Claimed
561.000000

SQM
1 2 2 DTY
GCESS

0.000000

INR
1 2 1 ORC
ST0
24

0.000000

4010545

JWR LOGISTICS PVT. LTD
E. D. I. Service Centre

Indian Customs EDI System (ICES)

JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707
Shipping Bill for ExportSB No : 9225544 / 26/03/2022 BRC Realisation Date : 31/12/2022
CHA : AAGFA6004NCH002 ALLWIN SHIPPING SERVICES
Print Date : 26/03/2022 13:56
Port of BL : AEJEA -
Country of BL : AE -
Port Of Ldg-Code : INNSA1 State of Origin : GUJARATInv Item Info Type
Information Qualifier
Information Code
Information Taxable
Information Manufacturer
Information UQC1 2 4 CHR
SQC561.000000
SQM

E SINGLE WINDOW SUPPORTING DOCS DETAILS F

* Inv Item Srno IRN no. Doc. Type Code Doc Issue Part Code

Doc Issue Part Name

Doc Issue Part Add1

Doc Issue Part Add2

Doc Issue City

Pin Code

^ Doc Ref. No. Place of Issue

Doc Issue Date Doc Expiry Date

@ Doc Ben Part Name

Doc Ben Part Name Add1

Doc Ben Part Name Add2

\$ Doc Ben Part Name City Pin Code ICEGATE ID

* 1 0 2 2022032600012338 101002

Pan African General Trading LLC
Suit no. 105, Ayesha Abdulla Buldg,
Meena Bazar ,Bur Dubai (UAE)

^ 2022032600005245 INDIA

26/03/2022 26/03/2023

File Type pdf Doc Ben Part Code

@ NARAYAN CREATION

SHOP NO.116, 1ST FLOOR,

SURAT

\$ PAVILION PLAZA, B/H. MARK POINT 394210

ALLWINSHIP2080

* 1 0 4 2022032600012336 271000

Pan African General Trading LLC
Suit no. 105, Ayesha Abdulla Buldg,
Meena Bazar ,Bur Dubai (UAE)

^ 2022032600005245 INDIA

26/03/2022 26/03/2023

File Type pdf Doc Ben Part Code

@ NARAYAN CREATION

SHOP NO.116, 1ST FLOOR,

SURAT

\$ PAVILION PLAZA, B/H. MARK POINT 394210

ALLWINSHIP2080

* 1 0 3 2022032600012337 934000

Pan African General Trading LLC
Suit no. 105, Ayesha Abdulla Buldg,
Meena Bazar ,Bur Dubai (UAE)

^ 2022032600005245 INDIA

26/03/2022 26/03/2023

File Type pdf Doc Ben Part Code

@ NARAYAN CREATION

SHOP NO.116, 1ST FLOOR,

SURAT

\$ PAVILION PLAZA, B/H. MARK POINT 394210

ALLWINSHIP2080

4010546

JWR LOGISTICS PVT. LTD
E. D. I. Service Centre

Indian Customs EDI System (ICES)

JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707
Shipping Bill for ExportSB No : 9225544 / 26/03/2022 BRC Realisation Date : 31/12/2022
CHA : AAGFA6004NCH002 ALLWIN SHIPPING SERVICES
Print Date : 26/03/2022 13:56
Port of BL : AEJEA -
Country of BL : AE -
Port Of Ldg-Code : INNSA1 State of Origin : GUJARAT

* Inv Item	Srno	IRN no.	Doc. Type Code	Doc Issue Part Code
# Doc Issue Part Name				
Doc Issue Part Add1				
Doc Issue Part Add2				
Doc Issue Part City			Pin Code	
Doc Ref. No.	Place of Issue		Doc Issue Date	Doc Expiry Date
@ Doc Ben Part Name				
Doc Ben Part Name Add1				
Doc Ben Part Name Add2				
\$ Doc Ben Part Name City			Pin Code	ICEGATE ID

* 1	0	1	2022032600012335	380000
# Pan African General Trading LLC				
Suit no. 105, Ayesha Abdulla Buldg.				
Meena Bazar ,Bur Dubai (UAE)				
^ 2022032600005245	INDIA			26/03/2022 26/03/2023
File Type pdf	Doc Ben Part Code			
@ NARAYAN CREATION				
SHOP NO.116, 1ST FLOOR,				
SURAT				
\$ PAVILION PLAZA, B/H. MARK POINT			394210	ALLWINSHIP2080

Vessel Name	Voyage No.
EMERALD	, %10-s
Warehouse Sealing	

Total FOB Value declared by Exporter for DEPB ITEMS	:	0.0000	USD
Total FOB Value declared by Exporter for NON-DEPB ITEMS	:	64538.8032	USD
Customs accepted Total FOB value for DEPB ITEMS	:	0.0000	USD

I/We declare that the particulars given herein are true and correct

Following is the list of Documents attached :

Inv Item Agency Name	Document Name
-	Invoices
-	Packing List
-	SDF Declaration
-	Appendix III with 4A declaration

I declare that, I have not claimed or shall not claim credit/rebate/refund/reimbursement of these specific State Levies under any other mechanism
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

Let Export : Vivek Kumar Dated : 26/03/2022 Allowed for Shipment

Signature of Officer of Customs Signature of Officer of Customs

Contents, Received on Board Date of Shipment

Date Signature of Master of Vessel Signature of Officer of Customs

4010547

(Page 6 of 6)

JWR LOGISTICS PVT. LTD
E. D. I. Service Centre

INVOICE					
Exporter NARAYAN CREATION SHOP NO.116, 1ST FLOOR, PAVILION PLAZA, B/H. MARK POINT SURAT, GUJARAT-394210, INDIA			Invoice No. NC/19/2021-22 Date: 22.03.2022 I.E.C. Code IEWPS2249K AD.CODE: 0202595 LUT/BOND: GSTIN: 24IEWPS2249K1ZL		
Consignee Pan African General Trading LLC Suit no.105, Ayesha Abdulla Building, Meena Bazar, Bur Dubai United Arab Emirates +971 56 901 9263			Notify: SAME AS CONSIGNEE		
Pre-Carriage by VESSEL		Place of Receipt by Pre-carrier MUMBAI	Country of Origin of Goods INDIA	Country of Final Destination JEBEL ALI (UAE)	
Vessel/Flight No. First available		Port of Loading NHAVA SHEVA	Terms of Delivery and Payment: 180 DA		
Port of Discharge JEBEL ALI		Final Destination JEBEL ALI (UAE)			
Marks & Nos / Containers	No. of Pkgs Sr. No.	Description of Goods	Quantity IN PCS/MTR	Rate USD	Amount USD
PKGS NO. 483 TO 511 MARKA VI	(29 PKGS)	READYMADE GARMENTS GIRLS 2 PCS LEGGINS TOP OF BLEND COTTON AND MMF FABRICS (NT.WT:561.00) MTR	9106	6.85	62376.10
			2403	0.90	2162.70
GRS WT: 1775.00 KGS NET WT: 1746.00 KGS					
Amount Chargeable (In words)			TOTAL		64538.80
Declaration WE INTEND TO CLAIM BENEFIT/REWARD UNDER "REMISSION OF DUTIES AND TAXES ON EXPORTED PRODUCTS (RODTEP) SCHEM". WE UNDERTAKE TO ABIDE BY FOREIGN EXCHANGE MANAGEMENT ACT, 1999 AS AMENDED, FROM TIME TO TIME INCLUDING REALIZATION/REPATRIATION OF FOREIGN EXCHANGE TO FROM INDIA			G.TOTAL		64538.80
Declaration: We declare that this Invoice shows the actual price of the goods described and that all particulars are true and correct.			FOR NARAYAN CREATION AUTHORISED SIGNATORY		

P1: Sunny
30/3/22

P2: Rudra
30/3/22

PACKINGLIST

Exporter

NARAYAN CREATION
SHOP NO.116, 1ST FLOOR,
PAVILION PLAZA, B/H. MARK POINT
SURAT
GUJARAT-394210, INDIA

Consignee

Pan African General Trading LLC
Suit no.105, Ayesha Abdulla Building , Meena Bazar,
Bur Dubai United Arab Emirates
+971 56 901 9263

INV NO: NC/19/2021-22 DATE: 22.03.2022

SR NO	CTN	DISCRIPTION OF GOODS	PCS
1	483	GIRLS 2 PCS LEGGINS TOP	520
2	484	GIRLS 2 PCS LEGGINS TOP	600
3	485	GIRLS 2 PCS LEGGINS TOP	600
4	486	GIRLS 2 PCS LEGGINS TOP	600
5	487	GIRLS 2 PCS LEGGINS TOP	600
6	488	GIRLS 2 PCS LEGGINS TOP	600
7	489	GIRLS 2 PCS LEGGINS TOP	390
8	490	GIRLS 2 PCS LEGGINS TOP	600
9	491	GIRLS 2 PCS LEGGINS TOP	600
10	492	GIRLS 2 PCS LEGGINS TOP	600
11	493	GIRLS 2 PCS LEGGINS TOP	600
12	494	GIRLS 2 PCS LEGGINS TOP	600
13	495	GIRLS 2 PCS LEGGINS TOP	600
14	496	GIRLS 2 PCS LEGGINS TOP	600
15	497	GIRLS 2 PCS LEGGINS TOP	480
16	498	GIRLS 2 PCS LEGGINS TOP	516
17	499	FABRICS	6
18	500	FABRICS	4
19	501	FABRICS	7
20	502	FABRICS	18
21	503	FABRICS	16
22	504	FABRICS	100
23	505	FABRICS	100
24	506	FABRICS	100
25	507	FABRICS	109
26	508	FABRICS	4
27	509	FABRICS	4
28	510	FABRICS	3
29	511	FABRICS	4

GRS WT: 1775.00 KGS
NET WT: 1746.00 KGS

FOR NARAYAN CREATION

AUTHORISED SIGNATORY

PI: *[Signature]*
30/3/22

102: *[Signature]*
30/3/22



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

7
आजादी का
अमृत महोत्सव

F.No. SG/INV-59/2021-22/SIIB(X) JNCH

Date: 04.04.2022

To
The Dy. Chief Chemical Examiner,
DYCC section, JNCH,
Nhava Sheva, Raigad.

Dr. [Signature]
06/4/22

Dr. Sayanna
07-4-22

Sub: Testing of samples pertaining to S/Bills No. 9225501, 9234123, 9225544 all dated 26.03.2022 filed by M/s. Narayan Creation (IEC: IEWPS2249K)-reg.

Please find enclosed herewith sealed envelopes of 08 samples of below mentioned goods from the consignments pertaining to S/Bills No. 9225501, 9234123, 9225544 all dated 26.03.2022 for testing purpose.

S/B No. all Dated 26.03.2022	Sr. No.	Item Description	No. of Sealed Envelope
9225501	1	Boys 2Pcs Shirts Full PANT of Blend Cotton & MMF	01
	2	Boys 2Pcs Shirts Half Pant of Blend Cotton & MMF	01
	3	Boys Jeans Pants of Blend Cotton & mmf	01
	4	Boys Pant of Blend Cotton & MMF	01
	5	Scraf of Blend Cotton & MMF	01
9234123	6	Mens Shirt of Cotton	01
9225544	7	Girls 2pcs leggings top of blend cotton & MMF	01
	8	Fabrics	01

The above mentioned Eight (08) 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.
- Whether the RSS are as per declared description.
- GSM & Nature of the sample.

Thanking you.

(Yogesh Chitte)

Dy. Commissioner of Customs
SIIB(X), JNCH

Encl: 08 sealed sample.

280/SIB(x)
5/4/22

SIB No. 9225544, dt: 26.03.22, Sr. No. 7

Report:-

The sample as received is in the form of printed & dyed knitted readymade garment (girls top & legging).
Total wt. of sample = 141.7g.

Top:-

It consist of knitted base fabric, lining, decorative items and zipper. Base fabric and lining composed of knitted filament yarns of polyester.

wt. of Top = 105.5g

wt. of base fabric = 81.3g

wt. of lining = 17.9g

wt. of decorative items = 3.5g

wt. of zipper = Balance.

Legging:-

It consist of knitted base fabric and elastic strip. Base fabric composed of knitted filament yarns of polyester.

wt. of legging = 28.1g

wt. of base fabric = 26.6g

wt. of elastic strip = Balance.

Sealed remnant returned.

K. Sanyal
29/4/22
Dr. Z. SAYANNA
Chemical Assistant

M. Maity 29.07.2022

Dr. MRITUNJOY MAITY
डा. मृत्युञ्जय माइती
CHEMICAL EXAMINER GR II
रसायन परीक्षक वर्ग II
Jawaharlal Nehru Custom House Laboratory
जवाहरलाल नेहरू सीमाशुल्क भवन प्रयोगशाला
Nhava Sheva न्हावा शेवा



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/INV-59/2021-22/SIIB(X) JNCH

Date: 04.04.2022

To
The Dy. Chief Chemical Examiner,
DYCC section, JNCH,
Nhava Sheva, Raigad.

Sub: Testing of samples pertaining to S/Bills No. 9225501, 9234123, 9225544
all dated 26.03.2022 filed by M/s. Narayan Creation (IEC: IEWPS2249K)-
reg.

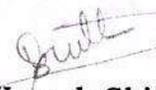
Please find enclosed herewith sealed envelopes of 08 samples of below
mentioned goods from the consignments pertaining to S/Bills No. 9225501,
9234123, 9225544 all dated 26.03.2022 for testing purpose.

S/B No. all Dated 26.03.2022	Sr. No.	Item Description	No. of Sealed Envelope
9225501	1	Boys 2Pcs Shirts Full PANT of Blend Cotton & MMF	01
	2	Boys 2Pcs Shirts Half Pant of Blend Cotton & MMF	01
	3	Boys Jeans Pants of Blend Cotton & mmf	01
	4	Boys Pant of Blend Cotton & MMF	01
	5	Scraf of Blend Cotton & MMF	01
9234123	6	Mens Shirt of Cotton	01
9225544	7	Girls 2pcs leggings top of blend cotton & MMF	01
	8	Fabrics	01

The above mentioned Eight (08) 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.
- Whether the RSS are as per declared description.
- GSM & Nature of the sample.

Thanking you.


(Yogesh Chitte)

Dy. Commissioner of Customs
SIIB(X), JNCH

Encl: 08 sealed sample.

281 / 511B(x)
5/4/22

S/B. NO: 922 5544, 26/03/22, SR. NO: 8

Report:- The sample as received is in the form of cut piece of dyed and printed woven fabric having decorative plastic beads in regular format. It is wholly composed of spun yarn of cotton.

GSM of base fabric (as such) = 84.7

Sealed remnant sample returned.

Rambabu
26/04/2022
RAMBABU KANAKAPUDI
Chemical Assistant

M. Maity 26.04.2022
Dr. MRITUNJOY MAITY
डा. मृत्युञ्जय माहित
CHEMICAL EXAMINER GR II
रसायन परीक्षक वर्ग II
Jawaharlal Nehru Custom House Laboratory
जवाहरलाल नेहरू सीमाशुल्क भवन प्रयोगशाला
Nhava Sheva न्हावा शेवा



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/INV-59/2021-22/SIIB(X) JNCH

Date: 04.04.2022

To
The Dy. Chief Chemical Examiner,
DYCC section, JNCH,
Nhava Sheva, Raigad.

Dr. pm
Basant
06/4/22 mm 7-4

Sub: Testing of samples pertaining to S/Bills No. 9225501, 9234123, 9225544 all dated 26.03.2022 filed by M/s. Narayan Creation (IEC: IEWPS2249K)-reg.

Please find enclosed herewith sealed envelopes of 08 samples of below mentioned goods from the consignments pertaining to S/Bills No. 9225501, 9234123, 9225544 all dated 26.03.2022 for testing purpose.

S/B No. all Dated 26.03.2022	Sr. No.	Item Description	No. of Sealed Envelope
9225501	1	Boys 2Pcs Shirts Full PANT of Blend Cotton & MMF	01
	2	Boys 2Pcs Shirts Half Pant of Blend Cotton & MMF	01
	3	Boys Jeans Pants of Blend Cotton & mmf	01
	4	Boys Pant of Blend Cotton & MMF	01
	5	Scraf of Blend Cotton & MMF	01
9234123	6	Mens Shirt of Cotton	01
9225544	7	Girls 2pcs leggings top of blend cotton & MMF	01
	8	Fabrics	01

The above mentioned Eight (08) 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.
- Whether the RSS are as per declared description.
- GSM & Nature of the sample.

Thanking you.

Yogesh Chitte

(Yogesh Chitte)

Dy. Commissioner of Customs
SIIB(X), JNCH

Encl: 08 sealed sample.

2705 / S11B(X)
S/H/22

S/R no - 9234123 / 26.3.22, Sr. no - 6

The sample as received is in the form of woven textile ready-made garment (men's shirt full sleeves).

It is made of woven base fabric, non-woven fabric in collar and sleeves cuff, plastic buttons and decorative item on pocket.

The woven base fabric is made of two ply spun yarns on one side and single ply spun yarns on both side. It is wholly composed of cotton.

Total wt. of sample = 207.8 g

woven base fabric = 97.04 %

non-woven fabric = 1.80 %

Plastic button & decorative item = balance.

GSM of base fabric = 126.30

Label present returned.

Desandhan

26/04/22

BASANT KUMAR
Chemical Assistant

M. Maity

26.04.2022

Dr. MRITUNJOY MAITY
डॉ. मृत्युञ्जय माहति
CHEMICAL EXAMINER GR II
रसायन परीक्षक वर्ग II
Jawaharlal Nehru Custom House Laboratory
जवाहरलाल नेहरू सीमाशुल्क भवन प्रयोगशाला
Nhava Sheva न्हावा शेवा



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/INV-59/2021-22/SIIB(X) JNCH

Date: 04.04.2022

To
The Dy. Chief Chemical Examiner,
DYCC section, JNCH,
Nhava Sheva, Raigad.

SKG
06/04/2022
06/4/22

Sub: Testing of samples pertaining to S/Bills No. 9225501, 9234123, 9225544 all dated 26.03.2022 filed by M/s. Narayan Creation (IEC: IEWPS2249K)-reg.

Please find enclosed herewith sealed envelopes of 08 samples of below mentioned goods from the consignments pertaining to S/Bills No. 9225501, 9234123, 9225544 all dated 26.03.2022 for testing purpose.

S/B No. all Dated 26.03.2022	Sr. No.	Item Description	No. of Sealed Envelope
9225501	1	Boys 2Pcs Shirts Full PANT of Blend Cotton & MMF	01
	2	Boys 2Pcs Shirts Half Pant of Blend Cotton & MMF	01
	3	Boys Jeans Pants of Blend Cotton & mmf	01
	4	Boys Pant of Blend Cotton & MMF	01
	5	Scraf of Blend Cotton & MMF	01
9234123	6	Mens Shirt of Cotton	01
9225544	7	Girls 2pcs leggings top of blend cotton & MMF	01
	8	Fabrics	01

The above mentioned Eight (08) 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.
- Whether the RSS are as per declared description.
- GSM & Nature of the sample.

Thanking you.

(Yogesh Chitte)

Dy. Commissioner of Customs
SIIB(X), JNCH

Encl: 08 sealed sample.

275 / 511B (x)
5/4/22

S/B no - 9225501/26.3.2022, Sr. no. 2

The sample as received is in the form of ready made garment (Boys 2/3 shirt half pant).

wt. of the sample = 90.8 g

Shirt: The base woven fabric of shirt is dyed and is composed of spun yarns of cotton. Collar is made of dyed woven fabric wholly composed of polyester filament yarn.

wt. of shirt = 55 g

% of cotton by wt. = 87.53 %

% of polyester by wt. = 7.85 %

Plastic buttons = balance

1 cm of base woven fabric (as such) = 97.91

Half pant: It is fitted with elastic at waist position. The base fabric is dyed and printed and is wholly composed of spun yarns of cotton.

wt. of pant = 35.8 g

% of cotton by wt. = 90.34 %

Elastic = balance

1 cm of base fabric = 150.9

Label mark not returned.

Jaspreet
26/04/22

BASANT KUMAR
Chemical Assistant

Satya Kumar Gupta
26-04-2022
Chemical Examiner GR II



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

Jawaharlal Nehru Custom House, Nhava Sheva,
Dist- Raigad, Maharashtra - 400 707.
Tel No: 27244983; Fax: 27241828, 27241825.
Email Id - siibx.jnch@gov.in



F.No. SG/INV-59/2021-22/SIIB(X) JNCH

Date: 04.04.2022

To
The Dy. Chief Chemical Examiner,
DYCC section, JNCH,
Nhava Sheva, Raigad.

SKG
26/04/2022
Rambhadr
06/4/22

Sub: Testing of samples pertaining to S/Bills No. 9225501, 9234123, 9225544
all dated 26.03.2022 filed by M/s. Narayan Creation (IEC: IEWPS2249K)-
reg.

Please find enclosed herewith sealed envelopes of 08 samples of below
mentioned goods from the consignments pertaining to S/Bills No. 9225501,
9234123, 9225544 all dated 26.03.2022 for testing purpose.

S/B No. all Dated 26.03.2022	Sr. No.	Item Description	No. of Sealed Envelope
9225501	1	Boys 2Pcs Shirts Full PANT of Blend Cotton & MMF	01
	2	Boys 2Pcs Shirts Half Pant of Blend Cotton & MMF	01
	3	Boys Jeans Pants of Blend Cotton & mmf	01
	4	Boys Pant of Blend Cotton & MMF	01
	5	Scraf of Blend Cotton & MMF	01
9234123	6	Mens Shirt of Cotton	01
9225544	7	Girls 2pcs leggings top of blend cotton & MMF	01
	8	Fabrics	01

The above mentioned Eight (08) 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.
- Whether the RSS are as per declared description.
- GSM & Nature of the sample.

Thanking you.

(Yogesh Chitte)

Dy. Commissioner of Customs
SIIB(X), JNCH

Encl: 08 sealed sample.

Chemical Examiner GR

274 / (sub(2))
5/4/22

S/B. NO: 9225501, 26/03/22. SR. NO: ①

Report:- The sample as received is in the form of ready made garment - Boys 2 pcs shirts full pant.

total wt of the sample = 85.4 gm.

Shirt:- The base woven fabric of shirt is dyed and is composed of spun yarn of cotton, collar and cuff lining is made of dyed woven fabric, wholly composed of polyester filament yarn.

wt of shirt = 47.4 gm

Gsm of base woven fabric (as such) = 91.36

% of cotton by wt = 91.05%

% of polyester by wt = 6.07%

Balance = Balance

Full pant:- It is fitted with elastic at waist portion. The base ^{woven} fabric is dyed and pointed and is wholly composed of spun yarn of cotton.

wt of pant = 38 gm

Gsm of base fabric (as such) = 147.04

% of cotton by wt = 92.27%

Elastic = Balance

Sealed remnant sample returned.


26/04/2022
RAMBABU KANAKAPUDI
Chemical Assistant


26.04.2022
Satya Kumar Gupta
Chemical Examiner GR II



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

**Jawaharlal Nehru Custom House, Nhava Sheva,
Dist- Raigad, Maharashtra - 400 707.
Tel No: 27244983: Fax: 27241828, 27241825.
Email Id - siibx.jnch@gov.in**



F.No. SG/INV-59/2021-22/SIIB(X) JNCH

Date: 04.04.2022

To
The Dy. Chief Chemical Examiner,
DYCC section, JNCH,
Nhava Sheva, Raigad.

P/K/A
06/4/22
Shri Abhijankar CA
07/04/2022

Sub: Testing of samples pertaining to S/Bills No. 9225501, 9234123, 9225544 all dated 26.03.2022 filed by M/s. Narayan Creation (IEC: IEWPS2249K)-reg.

Please find enclosed herewith sealed envelopes of 08 samples of below mentioned goods from the consignments pertaining to S/Bills No. 9225501, 9234123, 9225544 all dated 26.03.2022 for testing purpose.

S/B No. all Dated 26.03.2022	Sr. No.	Item Description	No. of Sealed Envelope
9225501	1	Boys 2Pcs Shirts Full PANT of Blend Cotton & MMF	01
	2	Boys 2Pcs Shirts Half Pant of Blend Cotton & MMF	01
	3	Boys Jeans Pants of Blend Cotton & mmf	01
	4	Boys Pant of Blend Cotton & MMF	01
	5	Scraf of Blend Cotton & MMF	01
9234123	6	Mens Shirt of Cotton	01
9225544	7	Girls 2pcs leggings top of blend cotton & MMF	01
	8	Fabrics	01

The above mentioned Eight (08) 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.
- Whether the RSS are as per declared description.
- GSM & Nature of the sample.

Thanking you.

Yogesh Chitte
(Yogesh Chitte)

Dy. Commissioner of Customs
SIIB(X), JNCH

Encl: 08 sealed sample.

277/ST18 (X)
5/4/22

Report

B/E No - 9225501

dt - 26-03-2022

Sr. No - 4

The sample as received is in the form of dyed & printed woven ready-made garment (Baby boys Pant). Dyed & printed base woven fabric is wholly composed of cotton yarns, Yarn dyed knitted fabric made of polyester filament yarn are stitched at waist and bottom of the legs, thin elastic strip is stitched at the bottom side of legs, plastic button, zip fastener and lace also fitted.

Total weight of sample = 152.6g

Cotton woven base fabric = 55%

Polyester knitted fabric = 38.14%

Zip fastener = 1.18%

Lace, button & thin elastic strip = balance.

GSM of base woven fabric = 180.56

Sealed R/S returned.

Abhayankar
22-04-2022

ABHAYANKAR MAURYA
Chemical Assistant

Pragati
22/04/2022

प्रमोद कुमार अग्रवाल
PRAMOD KUMAR AGARWAL
रासायन परीक्षक वर्ग II
CHEMICAL EXAMINER GR II

जवाहरलाल नेहरू सीमाशुल्क भवन प्रयोगशाला
Jawaharlal Nehru Customs House Laboratory
Nehru Shiksha Bhavan, New Delhi



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/INV-59/2021-22/SIIB(X) JNCH

Date: 04.04.2022

To
The Dy. Chief Chemical Examiner,
DYCC section, JNCH,
Nhava Sheva, Raigad.

Sub: Testing of samples pertaining to S/Bills No. 9225501, 9234123, 9225544
all dated 26.03.2022 filed by M/s. Narayan Creation (IEC: IEWPS2249K)-
reg.

Please find enclosed herewith sealed envelopes of 08 samples of below
mentioned goods from the consignments pertaining to S/Bills No. 9225501,
9234123, 9225544 all dated 26.03.2022 for testing purpose.

S/B No. all Dated 26.03.2022	Sr. No.	Item Description	No. of Sealed Envelope
9225501	1	Boys 2Pcs Shirts Full PANT of Blend Cotton & MMF	01
	2	Boys 2Pcs Shirts Half Pant of Blend Cotton & MMF	01
	3	Boys Jeans Pants of Blend Cotton & mmf	01
	4	Boys Pant of Blend Cotton & MMF	01
	5	Scraf of Blend Cotton & MMF	01
9234123	6	Mens Shirt of Cotton	01
9225544	7	Girls 2pcs leggings top of blend cotton & MMF	01
	8	Fabrics	01

The above mentioned Eight (08) 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.
- Whether the RSS are as per declared description.
- GSM & Nature of the sample.

Thanking you.

(Yogesh Chitte)

Dy. Commissioner of Customs
SIIB(X), JNCH

Encl: 08 sealed sample.

276 / SIB(x)
5/4/22

S/B No. 9225501, dt. - 26.03.2022

Sr. No. 3.

Report:-

The sample as received is in the form of yarn dyed woven readymade garment (Boys jeans pant) with belt. It consists of Base woven fabric, Zipper, Buttons, and elastomeric strip material.

Total wt. of the sample = 456g.

Wt. of sample without belt = 410.3g

Wt. of Base woven fabric = 405.1g.

Wt. of elastomeric strip material = 2.2g.

Wt. of Zipper and metallic buttons = Balance.

Base woven fabric is composed of polyester filament yarns on one side and cotton yarns on other side.

% composition of base woven fabric:-

Cotton = 55%

Polyester = Balance.

Gsm of Base fabric = 405.26

Belt:- Total wt. of Belt with Buckle = 45.7g

Wt. of Belt = 39g

Wt. of metallic buckle = Balance

Belt consists of two layers. one layer composed of PVC and other layer composed of polyester pasted together.

Metallic buckle has magnetic property.

Sealed remnant returned.

K. Sayanna
22.04.22

Dr. K. SAYANNA
Chemical Assistant

Pramod Kumar Agarwal
22/04/2022

प्रमोद कुमार अग्रवाल
PRAMOD KUMAR AGARWAL
रासायन परीक्षक वर्ग II
CHEMICAL EXAMINER GR II

जवाहरलाल नेहरू सीमाशुल्क भवन प्रयोगशाला
Jawaharlal Nehru Customs House Laboratory
Nisarga Shikha काल रोड



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/INV-59/2021-22/SIIB(X) JNCH

Date: 04.04.2022

To
The Dy. Chief Chemical Examiner,
DYCC section, JNCH,
Nhava Sheva, Raigad.

SKG
26.04.2022
Sh. Sanjay SH
CA
04/4/22

Sub: Testing of samples pertaining to S/Bills No. 9225501, 9234123, 9225544 all dated 26.03.2022 filed by M/s. Narayan Creation (IEC: IEWPS2249K)-reg.

Please find enclosed herewith sealed envelopes of 08 samples of below mentioned goods from the consignments pertaining to S/Bills No. 9225501, 9234123, 9225544 all dated 26.03.2022 for testing purpose.

S/B No. all Dated 26.03.2022	Sr. No.	Item Description	No. of Sealed Envelope
9225501	1	Boys 2Pcs Shirts Full PANI of Blend Cotton & MMF	01
	2	Boys 2Pcs Shirts Half Pant of Blend Cotton & MMF	01
	3	Boys Jeans Pants of Blend Cotton & mmf	01
	4	Boys Pant of Blend Cotton & MMF	01
	5	Scraf of Blend Cotton & MMF	01
9234123	6	Mens Shirt of Cotton	01
9225544	7	Girls 2pcs leggings top of blend cotton & MMF	01
	8	Fabrics	01

The above mentioned Eight (08) 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.
- Whether the RSS are as per declared description.
- GSM & Nature of the sample.

Thanking you.

(Yogesh Chitte)

Dy. Commissioner of Customs
SIIB(X), JNCH

Encl: 08 sealed sample.

278/SIB (7)

5/4/22

SB No - 9225501/dt. 26.03.2022

Item No - 5

Report:- The sample as received in the form of dyed and printed woven crushed textiles article (saree), stitched on two sides. It is wholly composed of polyester filament yarn.

GSM of fabric as such = 56.27

Sealed remnant sample returned.



21.04.2022

Dr. SANTOSH PASWAN
Chemical Assistant



21.04.2022

Satya Kumar Gupta
Chemical Examiner GR II

Market Enquiry Report of M/s. Narayan Creation (IEC: IEWPS2249K) conducted on 04.06.2022

As per instructions of Dy. Commissioner, SIIB(X), JNCH, the undersigned officer from SIIB (X) & CIU along with Shri Nitesh Mhatre, authorized representative of exporter conducted market survey of goods covered under Shipping Bills No. 9225501, 9234123, 9225544 all dated 26.03.2022 presented for export by M/s. Narayan Creation. The team carried representative samples of the goods which were drawn from the aforesaid consignments covered under 03 Shipping Bills. Market enquiry was conducted on 04.06.2022 in wholesale market near of Masjid Bunder, Mumbai.

To ascertain the fair market value of the goods, we visited the different Wholesale Shops near Masjid Bunder market, Mumbai. The sample were opened in presence of authorized representative of exporter Shri Nitesh Mhatre. 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.	Sr. No.	Item Description	Shop 1 Universal Garments, Shop No. 57/61, Sherif Devji Street, Chakla Street, Mumbai-3.	Shop 2 F.K. Enterprises, Shop No. 56/58, Patel Estate, Garibdas Street, Azad Chowk, Mumbai-3	Shop 3 World 4 Kids, Shop no. 32, Sheriff Devji Street, Chakla, Mumbai-3	Average wholesale price	Value of the goods after adding 30% miscellaneous expenses in Rs./Pc
9225501/ 26.03.2022	1	Boys 2Pcs Shirts Full PANT of Blend Cotton & MMF	180	175	185	180	234
	2	Boys 2Pcs Shirts Half Pant of Blend Cotton & MMF	195	190	180	188.33	244
	3	Boys Jeans Pants of Blend Cotton & mmf	230	240	245	238.34	309.85
	4	Boys Pant of Blend Cotton & MMF	270	265	275	270	351
	5	Scraf of Blend Cotton & MMF	14	14	15	14.33	18.63
9234123/ 26.03.2022	1	Mens Shirt of Cotton	300	310	315	308.34	400.85
9225544/ 26.03.2022	1	Girls 2pcs leggings top of blend cotton & MMF	190	200	205	198.34	257.84
	2	Fabrics	45	40	45	43.33	56.32

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.

(Nitesh Mhatre)

**Authorized Representative of
M/s Narayan Creation**

Om Prakash Meena
04/06/2022

Om Prakash Meena
IO/SIIB(X)

Manish Chaudhary
4/6/22

Manish Chaudhary
IO/CIU



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/INV-59/2021-22/SIIB(X) JNCH

Date: 08.04.2022

DIN No.: 20220478N7000000ACD3

To

M/s. Narayan Creation (IEC: IEWPS2249K),
Shop 116, 1st floor, Pavilion Plaza,
B/H. Mark point, Surat-394210.

Gentlemen,

Sub: Provisional release of the goods covered under Shipping Bills bearing No. 9225501, 9234123, 9225544 all dated 26.03.2022-reg.

This is to inform that the Competent Authority has permitted the "Provisional Release" of the goods for back to town covered under the above mentioned Shipping Bills on the following conditions:-

- Execution of Bond equivalent to the amount of total declared FOB value, and
- Furnishing of Bank Guarantee having self-renewal clause or Security Deposit for the amount of Rs. 1,50,000/- (Rupees One lakh Fifty Thousand only).

Further, you are directed to get your Bond and BG accepted by the DC/AC, Docks, JWR CFS before "Provisional Release" of the subject goods within a period of one month.

*Received on Behalf of
Exporter & CHA
08/04/2022*

[Signature]
(Yogesh Chitte)

Dy. Commissioner of Customs
SIIB(X), JNCH

Copy to:

- DC/AC, Export, JWR CFS with a request to send the confirmation of "Provisional Release". The Bond and BG particulars should be entered in the online module at your end itself.
- Customs Broker, CHA - M/s Allwin Shipping Services.
- The Manager, JWR CFS



भारतसरकार / GOVERNMENT OF INDIA
उपायुक्त का कार्यालय, केंद्रीय कर (सीजीएसटी), ठाणे
OFFICE OF THE DEPUTY COMMISSIONER OF CENTRAL TAXES (CGST)
DIVISION - VI, THANE COMMISSIONERATE

2nd मंजिल, नई केंद्रीय उत्पाद शुल्क भवन, वागले इंडस्ट्रियल एस्टेट, ठाणे(पश्चिम) - 400604
2ND FLOOR, NEW CENTRAL EXCISE BUILDING, WAGLE INDUSTRIAL ESTATE, THANE (WEST), - 400604

F.No. CGST/RVI/DnVI/Honest/21/22-23/1407
Thane, 18th December 2024

To,

Assistant Commissioner(Anti-Evasion),
CGST & C.Ex.,
Thane.

Sir,

Sub. : Investigation in respect of M/s. Honest Traders, Prop. Shri Vijay Kumar Yadav, GSTIN :
27BJJPY1928E1ZV- Reg.

Please refer to your office letter F.No. V/CGST/TH/AE/Gr.V/Honest/141/2022-23 dated 29th September, 2022 (copy enclosed), regarding the cancellation of registration of M/s. Honest Traders, Prop. Shri Vijay Kumar Yadav, GSTIN : 27BJJPY1928E1ZV as it appeared that the said firm intends to avail and supply fake invoices without actual receipt and supply of any goods or services.

Accordingly, the registration of the said firm has been cancelled.

Now, the Assistant Commissioner of Customs, SIIB(X), NS-II, JNCH vide letter F.No. SG/INV-59/2021-22/SIIB(X) "B Cell"/JNCH dated 14.11.2024 (copy enclosed) informed that the Exporter M/s. Narayan Creation (IEC-IEWPS2249K) has a supplier M/s. Honest Traders (GSTIN 27BJJPY1928E1ZV) and requested to verify the genuineness of supplier M/s. Honest Traders.

In view of the above, you are requested to communicate the progress of investigation of M/s. Honest Traders (Prop. Shri Vijay Kumar Yadav) to the Assistant Commissioner of Customs, SIIB(X), NS-II, JNCH.

Yours faithfully,

(एस. वि. प्रकाश)

उप आयुक्त, मंडल VI,
केंद्रीय वस्तु एवं सेवा और केंद्रीय उत्पाद शुल्क, ठाणे

Encl. : As above

Copy to :

Assistant Commissioner of Customs,
SIIB(X), NS-II, JNCH,
Office of the Commissioner of Customs NS-II,
Jawaharlal Nehru Customs House, Nhava Sheva,
Dist - Raigad, Maharashtra - 400 707.



OFFICE OF THE COMMISSIONER OF
CENTRAL GST & CENTRAL EXCISE, THANE
(ANTI-EVASION CELL)
5TH FLOOR, ACCEL HOUSE, ROAD NO. 22,
WAGLE INDUSTRIAL ESTATE, THANE (W) - 400 604
Email -gst.thane@gov.in

प्राप्त / RECEIVED उप/सहायक आयुक्त, मण्डल VI केन्द्रीय वस्तु एवं सेवाकर, थाने
29 SEP 2022
Dy./Asstt. Commissioner Division-VI Central Goods And Service Tax, Thane
आवक क्र. INWARD TAX MARKET

F. No. V/CGST/TH/AE/Gr.V/Honest/141/2022-23
Thane, the September, 2022

13406

MOST URGENT

29 SEP 2022

Supdt / D.R.
on priority.
30/9

To,

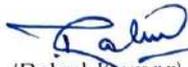
The Assistant Commissioner,
CGST & CEx., Div-VI,
Thane Commissionerate

Sub: Investigation in respect of M/s Honest Traders, Prop. Shri Vijay
Kumar Yadav, GSTIN: 27BJJPY1928E1ZV - reg.

This office has initiated verification against M/s Honest Traders, Prop. Shri Vijay Kumar Yadav, GSTIN: 27BJJPY1928E1ZV having principal place of business situated at FLORICA BUILDING NO 1, FLAT NO 104, 1ST FLOOR, NEAR EVEREST COUNTRY SIDE, KASARVADAVAIL, G B ROAD, MUMBAI, Mumbai Suburban, Maharashtra, 400602. During the verification, it appears that the said firm intends to avail and supply fake invoices without actual receipt and supply of any goods or services. Further enquiry reveals that the said firm has no inward supply as per GSTR-2A generated and hence is a fake ITC generator. Further, investigation is under progress.

In view of the above, it is requested that registration of the above taxpayer may be cancelled immediately with ab-initio effect. This office may be intimated once the cancellation of the registration has been done.

Yours faithfully,


(Rahul Kumar) 29/9
Deputy Commissioner (Anti-Evasion),
CGST & C.Ex., Thane



GOVERNMENT OF INDIA
OFFICE OF THE ASSISTANT COMMISSIONER OF CGST &
CX, DIVISION - IV, BHIWANDI COMMISSIONERATE,
2ND FLOOR, RABEE PLAZA, DHAMANKAR NAKA, BHIWANDI
- 421 302.

Email ID: range4division4bhiwandi@gmail.com



F. No.: CGST/DIV-IV/R-IV/Misc. Corr/2024 / 16151
Bhiwandi, the 27th December, 2024

To

The Joint Commissioner,
Special Investigation & Intelligence Branch (X),
Jawaharlal Nehru Custom House, Nhava Sheva,
Distt - Raigad, Maharashtra - 400707.

Sir,

Sub: Verification of genuineness of supplier M/s World Enterprises (GSTIN 27AWJPV6256C1Z6) -
reg

Kindly refer to your letter issued from F. No. Cus/SIIB/ALT/730/2024-SIIB (E) dated
16.12.2024 on the captioned subject.

Point-wise reply in respect of supplier M/s World Enterprises (GSTIN 27AWJPV6256C1Z6)
are as under:

- i. Physical verification of the supplier M/s World Enterprises (GSTIN 27AWJPV6256C1Z6) has been carried out at the PPOB as available in BO and the Taxpayer is not found to be existence. Visit Note is enclosed herewith.
- ii. Supplier M/s World Enterprises (GSTIN 27AWJPV6256C1Z6) appears not be genuine and has been cancelled ab-initio w.e.f. 16.01.2022. GSTIN status is enclosed herewith.
- iii. M/s World Enterprises (GSTIN 27AWJPV6256C1Z6) has not filed GST returns after February, 2021 as fetched from BO.
- iv. Verification of genuineness of Input Tax Credit / IGST refund cannot be ascertained from the available records at this office. Also, from the BO it appears that M/s World Enterprises (GSTIN 27AWJPV6256C1Z6) has supplied goods to M/s Narayan Creation (24IEWPS2249K1ZL) having total invoice value of Rs. 2,64,73,662/- and IGST amounting to Rs. 12,60,650.63. Copy of GSTR -1 is enclosed herewith.
- v. Physical verification of M/s World Enterprises (GSTIN 27AWJPV6256C1Z6) reveals that the taxpayer is not genuine and mobile numbers available on portal are temporarily not in service.

Yours faithfully,


(Sunil Prasad) 27/12/24

Assistant Commissioner
CGST & C. Ex., Division-IV,
Bhiwandi Commissionerate

Encl. As above .

Bhiwandi, The 27th December, 2024

VISIT REPORT

A letter has been received from The Joint Commissioner of Customs, SIIB(X), NS-II, JNCH received on 23.12.2024 regarding conduct of verification of the genuineness of Supplier M/s. World Enterprises (GSTIN-27AWJPV6256C1Z6)-reg. In this connection, physical verification of M/s. World Enterprises (RAJKUMAR MADAN VARMA) (GSTIN: 27AWJPV6256C1Z6) having principal place of business situated at 1st Floor, H No 767 15 Gala no 106, Maruti Building, Opp Union Bank PO Kalher, Bhiwandi Thane, Thane, Maharashtra, 421302 was conducted on 27.12.2024 and findings are as follows:

On reaching the said location at the given address, the premise was locked and there was no display board of the company also there was no proper numbering and demarcation. then I tried calling on registered mobile number 8693077923 and 9313291501 but both the number mentioned were temporarily not in existence.

In view of the above it appears that the taxpayer is not genuine.

Arpit
27/12/24

Arpit Maran

(Inspector, R-IV, DIV-IV)

Summary Record Search(Returns)

Record Search Returns

GSTIN/UIN* (Find GSTIN/UIN/Temporary ID)

27AWJPV6256C1Z6

Legal Name

RAJKUMAR MADAN VARMA

Registration Start Date :15/01/2022

Status :Cancelled

English

Indicates mandatory fields *

Year*

2021-2022

SEARCH

Cancellation/Suspension Date :16/01/2022

Highlighted rows are returns filed by taxpayer after the cancellation date in case of retrospective cancellation/suspension.

	January	February	March
GSTR3B	AA270122217817C	AA2702221617963	Not Applicable
GSTR-1/IFF	AA270122216725I	AA270222161530P	Not Applicable

* Not Applicable implies either the period is non quarterly month for quarterly taxpayer or the taxpayer type is not registered or Cancelled.

Month wise total taxable turnover as per GSTR 3B

No Turnover Amounts for these Return Periods

Month wise Total tax paid in cash as per GSTR 3B

No Cash Paid Amounts for these Return Periods

Record Search Returns

GSTIN/UIN* (Find GSTIN/UIN/Temporary ID)

27AWJJPV6256C1Z6

Legal Name

RAJKUMAR MADAN VARMA

Year*

2022-2023

English

Indicates mandatory fields

SEARCH

Registration Start Date :15/01/2022

Status :Cancelled

Cancellation/Suspension Date :16/01/2022

Highlighted rows are returns filed by taxpayer after the cancellation date in case of retrospective cancellation/suspension.

	April	May	June	July	August	September	October
TR3B	Not Applicable						
STR- /IFF	Not Applicable						

Not Applicable implies either the period is non quarterly month for quarterly taxpayer or the taxpayer type is not registered or Cancelled.

Month wise total taxable turnover as per GSTR 3B

Turnover Amounts for these Return Periods

Month wise Total tax paid in cash as per GSTR 3B

Cash Paid Amounts for these Return Periods

Goods and Services Tax

Amit Prakash
RANGE-IV, CBIC

15
1

Registration > Payments > MIS Services > Help > Grievances Statutory Functions > e-Way Bill System Taxpayer Profile/360*

Record Search(Returns)

English

Record Search Returns

Indicates mandatory fields *

GSTIN/UIN • (Find GSTIN/UIN/Temporary ID)
27AWJPV6256C1Z6
Legal Name
RAJKUMAR MADAN VARMA
Year •
2023-2024
SEARCH

Registration Start Date : 15/01/2022
Status :Cancelled
Cancellation/Suspension Date :16/01/2022

Highlighted rows are returns filed by taxpayer after the cancellation date in case of retrospective cancellation/suspension.

	April	May	June	July	August	September	October
STR3B	Not Applicable						
STR-1/IFF	Not Applicable						

Not Applicable implies either the period is non quarterly month for quarterly taxpayer or the taxpayer type is not registered or Cancelled.

Month wise total taxable turnover as per GSTR 3B

Month wise Turnover Amounts for these Return Periods

Month wise Total tax paid in cash as per GSTR 3B

Month wise Cash Paid Amounts for these Return Periods

Goods and Services Tax

Amit Prakash
RANGE-IV, CBIC

15
1

Registration > Payments > MIS Services > Help > Grievances > Statutory Functions > e-Way Bill System > Taxpayer Profile/360*

English

Record Search(Returns)

indicates mandatory fields*

Record Search Returns

GSTIN/UIN* (Find GSTIN/UIN/Temporary ID) Legal Name Year*
27AWJPV6256C1Z6 RAJKUMAR MADAN VARMA 2024-2025

SEARCH

Registration Start Date : 15/01/2022 Status : Cancelled Cancellation/Suspension Date : 16/01/2022

Highlighted rows are returns filed by taxpayer after the cancellation date in case of retrospective cancellation, suspension.

	April	May	June	July	August	September	October
STR3B	Not Applicable						
STR-1A	Not Applicable						
STR-1/IFF	Not Applicable						

Not Applicable implies either the period is non quarterly month for quarterly taxpayer or the taxpayer type is not registered or Cancelled.

Month wise total taxable turnover as per GSTR 3B

Month wise Turnover Amounts for these Return Periods

Month wise Total tax paid in cash as per GSTR 3B

GSTIN : 27AWJVPV6256C1Z6
Financial Year : 2021-22

FORM GSTR-1/IFF

Legal Name : RAJKUMAR MADAN VARMA
Return Month : February

Trade Name : M/s. World Enterprises
ARN : AA270222161530P

Date of Filing : 01/03/2022

Aggregate Turnover in the preceding Financial Year (₹) : 0.00

Aggregate Turnover - April to June, 2017 (₹) : 0.00

4A, 4B, 6B, 6C - B2B, SEZ, DE Invoices

No. of records	Total Invoice Value (₹)	Total Taxable Value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)
136	40,50,06,778.00	35,34,74,788.92	2,03,39,026.82	1,55,87,629.79	1,55,87,629.79	0.00

Receiver-Wise-Summary

GSTIN/UIN -	No. of records	Total Invoice Value (₹)	Total Taxable Value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)
24AALFV3884G1ZS	2	1,58,12,903.00	1,33,87,378.00	24,09,728.04	0.00	0.00	0.00
24DWZPK0383Q1ZJ	3	2,66,60,970.00	2,53,91,400.08	12,69,570.00	0.00	0.00	0.00
27BPRPD9903A1ZX	16	6,72,90,453.00	5,70,25,807.72	0.00	51,32,322.71	51,32,322.71	0.00
27BFMPG4208N1Z5	1	54,75,080.00	46,39,898.56	0.00	4,17,590.87	4,17,590.87	0.00
24BKMPB2608EIZO	2	16,52,607.00	14,00,514.75	2,52,092.65	0.00	0.00	0.00
27CESPB5816F1ZE	9	7,00,31,476.00	5,93,48,709.15	0.00	53,41,383.84	53,41,383.84	0.00
24AGHPL5895M1ZP	12	52,40,969.00	44,41,500.00	7,99,470.00	0.00	0.00	0.00

GSTIN/ UIN -	No. of records	Total Invoice Value (₹)	Total Taxable Value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)
24ARUPD2072JJZO	1	85,23,216.00	81,17,348.80	4,05,867.44	0.00	0.00	0.00
24GXPPK6238A1ZF	4	2,24,76,316.00	2,14,06,016.16	10,70,300.81	0.00	0.00	0.00
24IEWPS2249K1ZL	7	2,64,73,662.00	2,52,13,012.08	12,60,650.63	0.00	0.00	0.00

5A, 5B - B2C (Large) Invoices

No. of records	Total Invoice Value (₹)	Total Taxable Value (₹)	Integrated Tax (₹)	Cess (₹)
0	0.00	0.00	0.00	0.00

9B - Credit / Debit Notes (Registered)

No. of records	Total Note Value (₹)	Total Taxable Value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)
0	0.00	0.00	0.00	0.00	0.00	0.00

 सत्यमेव जयते	<p>भारतसरकार/ Government of India वित्तमंत्रालय / Ministry of Finance आयुक्त सीमाशुल्क एन.एस.-II कार्यालय Office of Commissioner of Customs NS-II जवाहरलालनेहरुकस्टमहाउस, न्हावाशेवा, जिला- रायगढ़, महाराष्ट्र - 400 707 Jawaharlal Nehru Custom House, NhavaSheva, Dist- Raigad, Maharashtra – 400 707</p>	
---	---	---

F.No.SG/INV-59/2021-22/SIIB(X)**Date: 30-04-2025**

To
The Addl. /Joint Commissioner of SGST
Division-7, Range-16,
Unit-Ghatak 62 (Surat),
6th Floor, Sales Tax Bhawan,
Nanpura, Surat, Gujarat-395008,

Sir,

Subject:-Investigation w.r.t. exports done by M/s Narayan Creation (GSTIN- 24IEWPS2249K1ZL) -reg

This office is investigating an attempted export to claim undue export benefits done by M/s Narayan Creation (IEC- IEWPS2249K) (GSTIN- 24IEWPS2249K1ZL)-, wherein letters dated 04.07.2024, 14.11.2024 and 16.12.2024 were issued to verify the genuineness of the exporter. However, no reply has been received by your side. Further, verification of said GSTIN no. on GST portal, it has been found that the subject GSTIN is Cancelled Suo-moto (Effective from 31/08/2022).

2. On the basis of the available facts, investigation by this office has been concluded with respect to the contravention done as per the Customs Act, 1962.

3. It is therefore requested that investigation with respect to any contraventions under GST Act, 2017 done by the taxpayer, may be conducted at your end and a report in this regard may please be communicated to this office.

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

Yours faithfully,

Signed by

Wagh Chittaranjan Prakash

Date: 30-04-2025 20:34:16

CHITTARANJAN PRAKASH WAGH

Addl. Commissioner of Customs,
SIB(X), JNCH



**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**



15-01-2025

Reminder-III

To,

The Commissioner/Pr. Commissioner of State Tax,
C-5 RAJYA KAR BHAVAN,
ASHRAM ROAD AHMEDABAD,
Gujarat-380009,

(Mail: commi-stax@gujarat.gov.in, dc16-ct@gujarat.gov.in, ac1unt62-gstd-surl1@gujarat.gov.in)

Sir/ Madam,

Sub: - Verification of the genuineness of Exporter M/s. **Narayan Creation (GSTIN-24IEWPS2249K1ZL)** - reg.

Please refer to this office letters dated 04.07.2024, 14.11.2024 and 16.12.2024 of even No. (copies enclosed) on the above-mentioned subject. It is to inform that this office is investigating a case against the M/s. **Narayan Creation (GSTIN-24IEWPS2249K1ZL)**. Therefore, it is once again requested to get the following verified and report at the earliest: -

1. Whether the Exporter M/s. **Narayan Creation (GSTIN-24IEWPS2249K1ZL)** is existent at the declared premises. Physical verification of the premises may please be get done.
2. Verify the genuineness of the Exporter M/s. **Narayan Creation (GSTIN-24IEWPS2249K1ZL)**.
3. Whether the Exporter M/s. **Narayan Creation (GSTIN-24IEWPS2249K1ZL)** has filed the GST returns regularly or otherwise.
4. Verify the genuineness of Input Tax Credit/IGST Refund availed by M/s. **Narayan Creation (GSTIN-24IEWPS2249K1ZL)**.
5. It is also requested to comment on whether the said GSTIN (s) 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 investigation 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 Commissioner of Customs, NS-II, JNCH.

Yours faithfully,

Signed by Wagh
Chittaranjan Prakash
Date: 15-01-2025 15:12:26

(Dr. Chittaranjan Wagh)
Joint Commissioner of Customs,
SIIB(X), NS-II, JNCH.

Copy to:

The Additional Director, National Customs Targeting Centre, 13, Sir Vithaldas Thakeray Marg,
Opp. Patkar Hall, New Marine Lines, Mumbai- 400020. W.r.t. NCTC alert mail dated
29.03.2022.

 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	
---	---	---

15-01-2025

Reminder-III

To,

The Commissioner/Pr. Commissioner of CGST,
Lotus Info Center, 9th floor, Station road,
Parel (East), Parel,
Mumbai- 400012,
Email: (east-gstmum@gov.in)

Sir/Madam,

Sub: - Verification of the genuineness of supplier **M/s. Star Enterprises (GSTIN-27BZHPP8160K1ZR)** – reg.

Please refer to this office letters dated 04.07.2024, 14.11.2024 and 16.12.2024 of even No. (copies enclosed) on the above-mentioned subject. It is to inform that this office is investigating a case against the exporter M/s. Narayan Creation (GSTIN-24IEWPS2249K1ZL). In this connection M/s. Star enterprises (GSTIN-27BZHPP8160K1ZR) is Supplier to M/s. Narayan Creation (GSTIN-24IEWPS2249K1ZL). Therefore, it is once again requested to get the following verified and report at the earliest: -

1. Whether the supplier M/s. Star enterprises (GSTIN- 27BZHPP8160K1ZR) is existent at the declared premises. Physical verification of the premises may please be get done.
2. Verify the genuineness of the supplier M/s. Star enterprises (GSTIN-27BZHPP8160K1ZR).
3. Whether the supplier M/s. Star enterprises (GSTIN- 27BZHPP8160K1ZR) has filed the GST returns regularly or otherwise.
4. Verify the genuineness of Input Tax Credit/IGST Refund availed by the supplier M/s. Star enterprises (GSTIN- 27BZHPP8160K1ZR). Also, verify the genuineness whether the supplier M/s. Star enterprises (GSTIN- 27BZHPP8160K1ZR) has supplied the goods to the Exporter M/s. Narayan Creation (GSTIN-24IEWPS2249K1ZL) or otherwise.
5. It is also requested to comment on whether the said GSTIN (s) 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 investigation 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 Commissioner of Customs, NS-II, JNCH.

Yours faithfully,

Signed by Wagh

Chittaranjan Prakash

Date: 15-01-2025 15:11:25

(Dr. Chittaranjan Wagh)

Joint Commissioner of Customs,

SIIB(X), NS-II, JNCH.

Copy to:

The Additional Director, National Customs Targeting Centre, 13, Sir Vithaldas Thakerey Marg, Opp. Patkar Hall, New Marine Lines, Mumbai- 400020. W.r.t. NCTC alert mail dated 29.03.2022.



भारत सरकार
वित्त मंत्रालय
राजस्व विभाग



Govt. of India
Ministry of Finance
Deptt. of Revenue



उप/सहायक आयुक्त का कार्यालय /OFFICE OF THE DY./ASST. COMMISISONER

**केंद्रीय वस्तु एवं सेवा कर तथा केन्द्रीय उत्पाद शुल्क, मण्डल-IV, मुंबई मध्य /
CENTRAL GOODS & SERVICES TAX AND CENTRAL EXCISE, DIVISION-IV, MUMBAI CENTRAL**

प्रथम तल, कन्स्ट्रक्शन हाउस, वालचंद हीराचंद मार्ग, मुंबई-400001 /

1st Floor, Construction House, Walchand Hirachand Marg, Mumbai-400001.

Email id- Mumbaicentraldiv4@gmail.com

F.No. CGST/MC/Div-IV/R-I/Exporter's genuineness/28/2024-25 /4604

Mumbai, the 06th January,2025

To,
✓ The Joint Commissioner,
Customs, SIIB (X), NS-II
JNCH, Nhava Sheva, Raigad
Maharashtra-400707

**Sub: Verification of the genuineness of supplier M/s TIRUPATI BALAJI ENTERPRISE
(Legal Name- BARAIYAGAURAV AJAYBHAI) having GSTIN- 27ECIPA5727C1ZV.reg-**

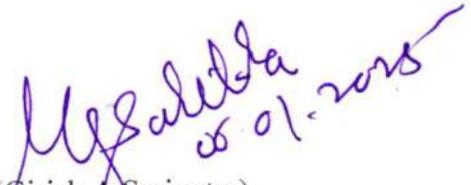
Sir/Madam

Please refer to your office Letter vide F.No. CUS/SIIB/ALT/730/2024- SIIB(E)
JNCH dated 16.12.2024 and 14.11.2024 on the above-mentioned subject.

In this regards the report in respect of said taxpayer is as under:

- I. Physical verification Under Rule 25 of CGST Rules,2017 has been conducted on 19.12.2024 of the registered principal place of business of taxpayer. The taxpayer found non – existent in their place of business.
- II. As informed above, the taxpayer found non – existent in their Principal place of business.
- III. As per GST Portal, it is found that the taxpayer's registration has cancelled Suo moto effectively from 28/02/2022.Further it is observed that the taxpayer has filed GSTR-1 and GSTR-3B till the month of January,2022.
- IV. As regards the verification of ITC, it is informed that an independent enquiry of the taxpayer is undertaken by the Anti-Evasion Section of Mumbai Central Commissionerate. Since Anti evasion has pointed out an amount of ITC worth Rs. 7.9 crores have been availed by taxpayer fraudulently and show cause notice for the same has been issued.
- V. As per verification report, it is confirmed that M/s Tirupati Balaji enterprises being a non-existent and fake entity.

This is for your kind information please.


(Girish A Sariputra)
Assistant Commissioner
CGST & Central Excise,
Division-IV, Mumbai Central

SUMMONS

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

To,

The Proprietor of M/s. Narayan Creation

**1st FLOOR, SHOP NO. 116, PAVILION
PALAZA, B/H MARK POINT, DINDOLI,
SURAT, Surat, Gujarat, 394210**

WHEREAS, I, **SURENDRA RAM** am making inquiry in connection with **Export vide SB No. 9225501,9234123 and 9225544 all dtd. 26.03.2022** 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. Photo Identity & Address Proof**
- 2. Documents Related to Export Consignments as mentioned above**
- 3. Any other Document Related**

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I do hereby summon you to appear before me **in person** / or **by an authorised agent** on **2025-01-27** at **12:30:PM** at the office of **Room No. A-504 A Wing, 5th Floor, SIIB(X), JNCH**

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

Given under my hand and seal of office to-day the **17** day of **January, 2025** at **JNCH**

Name : **SURENDRA RAM**

Signature :

[Handwritten Signature]
17/01/25

Designation :

Superintendent / Appraiser / Senior Intelligence Officer



Seal of Office.

CBIC-DIN-20240778NT0000212712

SUMMONS

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

To,

The Director, M/s Narayan Creation**Shop No. 116, 1st floor, pavilion Plaza,
B/h Mark Point, Dindoli, Surat-394210**EM 954716399 DN
5/7/24

WHEREAS, I, **Mantosh Kumar** am making inquiry in connection with export made under S/B no. 9225501,9234123 and 9225544 all dt. 26.03.2022 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. PHOTO IDENTITY & ADDRESS PROOF
2. DOCUMENT RELATED TO EXPORT CONSIGNMENTS AS MENTIONED ABOVE
3. ANY OTHER DOCUMENT RELATED

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 **2024-07-11** at **11:00:AM** at the office of **Room No. 504 at A Wing, Fifth Floor, 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 **5** day of **July, 2024** at **Room No. 504 at A Wing, Fifth Floor, SIIB(X), JNCH**



Seal of Office.

Name : **Mantosh Kumar**

Signature : ...

Designation :

Superintendent / Appraiser / Senior Intelligence Officer

SUMMONS

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

To,

The Director, M/s Narayan Creation

**Shop No. 116, 1st floor, pavilion Plaza, B/h
Mark Point, Dindoli, Surat-394210**

WHEREAS, I, **Paras Mishra** am making inquiry in connection with **Exports vide Shipping Bill no. 9225501, 9234123 and 9225544 all dt. 26.03.2022** 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. Photo identity & address proof**
- 2. Relevant documents supporting the consignment**
- 3. any other relevant documents for further investigation proceedings**

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 **2022-05-20** at **03:00:PM** at the office of **C-604, SIIB(X), 'C' Cell, JNCH, Nhava Sheva**

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 **10** day of **May, 2023** at **Raigad**

Name : **Paras Mishra**

Signature : *Paras Mishra*
10/05/2023

Designation :

Superintendent / Appraiser / Senior Intelligence Officer



Seal of Office.

ole

Em-1888913202N
dt 11.05.23

पारस मिश्रा
मूल्यांकक सीमा शुल्क
भारतीय सीमा शुल्क
PARAS MISHRA
APPRAISER OF CUSTOMS
INDIAN CUSTOMS