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OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II  
केंद्रीकृतनिर्यातआकलनकक्ष, जवाहरलालनेहरूसीमाशुल्कभवन  
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**SHOW CAUSE NOTICE UNDER SECTION 124 OF CUSTOMS ACT 1962**

**Sub: -Investigation into mis-classification of goods covered under shipping bill no. 4717905 dated 09.10.2024 attempted to be exported by M/s Shud Fashion (IEC- GDGPS6073A) to avail illegitimate export incentives fraudulently.**

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Based on specific intelligence inputs, a consignment intended for export by M/s Shud Fashion (IEC: GDGPS6073A), covered under Shipping Bill No. 4717905 dated 09.10.2024 (hereinafter referred to as the "Shipping Bill") **(RUD-I)** and filed by Customs Broker M/s Sai Siddhi Forwarders (License No. 11/1111) at JWR CFS, was subjected to scrutiny. Pursuant to the intelligence received, the consignment was placed on hold under Hold Order No. 87/2024-25 dated 16.10.2024, issued by the Special Intelligence and Investigation Branch (Export) [SIIB(X)], to facilitate detailed examination. The action was necessitated due to serious concerns regarding the integrity of the exporter's supply chain, which prima facie appeared to be fictitious or manipulated. Additionally, a preliminary review of the declaration revealed that the declared value of the goods was grossly inflated, and there were indicators of mis-declaration of description and value. These irregularities suggested a possible intent to fraudulently claim ineligible export benefits, including drawback and other export incentives, in contravention of customs laws and export incentive schemes. In light of the above findings and the sensitive nature of the intelligence received, the case has been formally taken up for detailed investigation by intelligence unit to ascertain the veracity of the exporter's claims and to determine the extent of any potential violations under the Customs Act, Foreign Trade Policy provisions, and other applicable laws.

2. M/s Shud Fashion (IEC: GDGPS6073A), having its registered office at 1/3236, Mandoli Road, Ram Nagar Extension, Shahdara, Delhi - 110032, filed Shipping Bill No. 4717905 dated 09.10.2024 through their authorized Customs Broker M/s Sai Siddhi Forwarders (Customs Broker License No. 11/1111) for the proposed export of Ready-Made Garments (RMG) and miscellaneous items. The goods were declared under the Export Promotion Scheme Codes 60 - Drawback & ROSCTL (Rebate of State and Central Taxes and Levies), Code 19 - Drawback only, and Code 00 - Free Shipping Bill (involving remittance of foreign exchange without claiming export benefits). The

particulars of the shipping bill, including scheme-wise item declarations, nature of goods, claimed incentives, and value details, are tabulated below for reference:

**TABLE-I**

Sr.No	SB No.& Date	Description of Goods	Declared FOB (in Rs.)	Claimed DBK (in Rs.)	RODTE P Claimed (in Rs.)	ROSCTL Claimed (in Rs.)	IGST (in Rs.)
1	4717905 dated 09.10.2024	RMG and Misc items	36,12,236/-	1,16,551/-	4,512/-	1,62,910/-	LUT

3. Consequently, the goods covered under the aforementioned Shipping Bill were examined under Panchanama dated 17.10.2024 (**RUD-II**), in the presence of two independent Panchas, a G-Card holder of the Customs Broker, and a representative of the exporter. A 100% examination of the consignment was carried out, during which the goods were found to be consistent with the declarations made in the said Shipping Bill, both in terms of quantity and physical description. Additionally, Representative Sealed Samples (RSS) were randomly drawn from the consignment in triplicate for the purpose of testing and further investigation.

4. The Representative Sealed Samples (RSS) drawn during the course of examination in connection with the aforementioned Shipping Bill were duly forwarded to the Deputy Chief Chemist (DYCC), JNCH, for analytical testing. Upon completion of the analysis, the DYCC, JNCH forwarded the test report to the Special Intelligence and Investigation Branch (Exports), JNCH [SIIB(X)] (RUD-III). The findings of the DYCC report, *inter alia*, are summarized below:

**TABLE-II**

Sr. No.	Shipping Bill No.	Item Description	Lab No.	Report
1	4717905 dated 09.10.2024	Boys2pcs suit set made of cotton	835/SIIB(X) dated 23.10.2024	<p>The samples as received are in the form of dyed, printed woven and knitted garments (Boys 2-piece suit set made of cotton). Total weight of the sample: 247.5 gm Weight details: Weight of Set 1: 92.5 gm Weight of Set 2: 155.0 gm</p> <p>Set 1: The samples as received are in the form of dyed, printed knitted ready-made garment (Boys suit set). It is wholly composed of cotton yarns. Weight of Set 1: 92.5 gm</p> <p>Set 2: The samples as received are in the form of dyed, printed woven ready-made garment (Boys suit set) with spandex yarns. It is wholly composed of cotton yarns with spandex yarns. Weight of Set 2: 155.0 gm</p> <p>Percentage composition: Cotton: 98.5% Spandex yarns: Balance GSM: <math>3.025 \times 100 \times 100 / 10 \times 10 = 302.5</math></p>

2	Boysdress made of cotton	836/SIIB(X) dated 23.10.2024	<p>The samples as received are in the form of dyed, printed woven and knitted garments (dress made of cotton).</p> <p>Total weight of the sample: 137.5 gm</p> <p>Weight details: Weight of Set 1: 51.0 gm Weight of Set 2: 86.5 gm</p> <p>Set 1: The samples as received are in the form of dyed, printed knitted ready-made garment (Boys dress). It is wholly composed of cotton yarns. Weight of Set 1: 51.0 gm</p> <p>Set 2: The samples as received are in the form of dyed, printed woven ready-made garment (Boys dress) with spandex yarns. It is wholly composed of blended spun yarns of cotton and polyester with spandex yarns. Weight of Set 2: 86.5 gm</p> <p>Percentage composition: Cotton: 78.5% Polyester: 20.5% Spandex yarns: Balance GSM: 302.5</p>
3	Girls dress made of cotton	837/SIIB(X) dated 23.10.2024	<p>Girl Top: The sample is in the form of a dyed knitted ready-made garment (Girl Top), having a self-design on the front side. It is composed of polyester filament yarn on one side and cotton spun yarns on the other side.</p> <p>Weight of sample: 78.9 gm Composition: Cotton: 83.18% Polyester: Balance</p> <p>Girl Panty: The sample is in the form of a dyed knitted ready-made garment (Girl Panty), having an elastic strip on the waist and leg opening portions. It is composed of polyester filament yarn on one side and cotton spun yarns on the other side.</p> <p>Weight of sample: 24.7 gm Composition: Cotton: 73.37% Polyester: 14.07% Elastic strip: Balance</p>
4	Girls top made of polyester	838/SIIB(X) dated 23.10.2024	<p>The sample is in the form of a dyed knitted ready-made garment (Girl Top), having a self-design and an elastic strip at the bottom. It is wholly composed of polyester filament yarns.</p> <p>Total weight of sample: 99.8 gm</p> <p>Composition: Polyester: 95.49% by weight Elastic strip: Balance</p>

5	Ladies 2pcs suit set made of cotton	839/SIIB(X) dated 23.10.2024	<p>The sample as received is in the form of a ready-made textile article consisting of Top and Bottom parts. Net weight of sample (Top &amp; Bottom): 512.1 g</p> <p>Top Part: It is made of dyed &amp; printed woven fabrics stitched with decorative material on the front side. Base woven fabric: wholly composed of spun yarns of viscose. Net weight of the sample: 268.4 g Weight of base woven fabric: 266.6 g Weight of decorative items: Balance GSM (average): 123.0</p> <p>Bottom Part: It is made of dyed woven fabrics stitched with elastomeric strip at the waist part. Base woven fabric: wholly composed of spun yarns of viscose. Net weight of the sample: 243.3 g Weight of base woven fabric: 234.5 g Weight of elastomeric strip: Balance GSM (average): 115.2</p>
6	Ladies dress made of cotton	840/SIIB(X) dated 23.10.2024	<p>The sample as received is in the form of a ready-made textile article (Ladies Dress). It is made of dyed and printed woven fabric, stitched with plastic buttons (5 nos) on the front side and an elastomeric strip at the waist part. The base fabric is wholly composed of spun yarn of cotton.</p> <p>Net Weight: 232.4 g Weight of base woven fabric: 229.9 g Weight of elastic strip &amp; buttons: Balance GSM: 83.9</p>
7	Ladies kurti made of polyester	841/SIIB(X) dated 23.10.2024	<p>Packet contains ready-made garment – two-piece set (described as Ladies Kurti made of polyester) Total weight of sample: 426.0 g</p> <p>1. Top: It is made of a ready-made printed woven textile garment, fitted with plastic buttons at the front. It is composed of polyester filament yarns. Total weight of sample: 228.0 g GSM: 148 Weight of base fabric: 226.5 g Weight of buttons: Balance</p> <p>2. Bottom: It is made of a ready-made printed woven textile garment, having elastic at the waist. It is composed of polyester filament yarns. Total weight of sample: 198.0 g GSM: 147 Weight of base fabric: 188.4 g Weight of elastic: Balance</p>
8	Ladies top made of polyester	842/SIIB(X) dated 23.10.2024	<p>The sample as received is in the form of a printed textile ready-made garment (described as Ladies Top), stitched with white knitted lining. It is wholly composed of polyester filament yarns.</p> <p>Total weight of sample: 143.80 g Weight of base fabric: 108.40 g Weight of lining fabric: Balance GSM of base fabric (printed woven fabric): 82.84</p>
9	Men jeans made of cotton	843/SIIB(X) dated 23.10.2024	<p>The sample as received is in the form of a ready-made garment (Jeans). It is made of dyed woven fabric, fitted with metallic buttons and a zip at the front side, and has two front pockets of woven fabric and two back pockets.</p> <p>Base fabric: wholly composed of cotton Fabric of pockets: made of polyester filament yarns Total weight of sample: 530.6 g Weight of base woven fabric: 490.1 g Weight of zip, buttons, and pocket fabric: Balance GSM of base woven fabric (as such): 377.7</p>

10	Men shorts made of cotton	844/SIIB(X) dated 23.10.2024	<p>The sample as received is in the form of a ready-made textile article (Short), stitched with: Small cut piece of yarn-dyed knitted fabric at the lower side White woven fabric used in the pocket Fitted with zipper (3 nos), plastic buttons (2 nos), elastomeric strip at waist, and a string</p> <p>Composition of fabrics: Base dyed woven fabric: wholly composed of spun yarns of cotton Pocket woven fabric: 70.68% cotton by weight, rest polyester Yarn-dyed knitted fabric at lower end: wholly composed of polyester</p> <p>Weights: Net weight of sample: 248.6 g Weight of woven fabric in pocket: 17.678 g Weight of elastomeric strip: 16.9878 g Weight of knitted fabric (polyester): 8.8976 g Weight of zippers, plastic buttons, and string: Balance</p>
11	Men T-shirt made of cotton	845/SIIB(X) dated 23.10.2024	<p>The sample as received is in the form of a dyed knitted ready-made garment (T-shirt), having a print on the front side. It is wholly composed of cotton yarns. Total weight of sample: 131.3 g</p>

4.1 As per the test report issued by the DYCC, certain items listed in the table-III below have been found to be mis-declared with respect to their description and tariff classification. The correct classification of these items, along with the corresponding admissible export incentives, is provided as follows:

**Table-III**

Sr. No.	Item No. as per shipping bill	Description of goods	Declared					Re-determined					
			RITC	FOB (INR)	Tariff	Draw back rate & value (INR)	RoSC TL rate & value (INR)	Total export incentives (INR)	RITC	Tariff	Draw back rate & value (INR)	RoS CTL rate & value (INR)	Total export incentives (INR)
1	5	Girls dress made of cotton	6204 4290	2241 83.02	6204 0201 B	@3.1 %6949	@4.9% 10984	1793 3	6106 9090	610 602	@2.90% 6501.31	@4.35 %975 1.96	1625 3.27
2	7	Girls top made of polyester	6104 1990	1165 47.75	6104 0103 B	@3.9 %4545	@4.75% 5536	1008 1	6106 2010	610 603	@2.7% 3146.79	@3.80 %442 8.81	7575. 6
3	14	Ladies kurti made of polyester	6104 1990	7988 81.85	6104 0103 B	@3.9 %31156	@4.75% 37946	6910 2	6204 2390	620 404 03	@1.90 %1517 8.76	@3.8 0%30 357.5 1	4553 6.27
4	20	Ladies top made of polyester	6104 1990	3467 26.44	6104 0103 B	@3.9 %13522	@4.75% 16469	2999 1	6106 2010	610 603	@2.7% 9361.6 1	@3.8 0%13 175.6 0	2253 7.22
<b>Total</b>				1486 339.1		5617 2	70935	1271 07			34188. 47	5771 3.9	9190 2.36

4.2 Based on the reclassification of the items found to be mis-declared in terms of both description and tariff classification, as per the DYCC test report summarized in

Table-III, it is observed that the exporter, M/s Shud Fashion (IEC: GDGPS6073A), has attempted to claim excess export incentives amounting to Rs. 35,204.64 (*i.e., Rs. 1,27,107.00 claimed – Rs. 91,902.36 admissible*). Accordingly, the details of the Free on Board (FOB) value and the revised admissible export incentives pertaining to Shipping Bill No. 4717905 dated 09.10.2024 are tabulated below:

**Table-IV**

FOB	Declared value (in Rs)				Redetermined value (in Rs)				Difference of export incentive (in Rs.)
	Drawback	RoSCTL	RoD TEP	Total export incentives	Drawback	RoSCTL	RoD TEP	Total export incentives	
3612237	116551	162910	4512	283973	95567	149689	4512	248768	35205

5. In order to ascertain the prevailing market value of the goods covered under the subject Shipping Bill, a market enquiry was deemed necessary. Accordingly, this office requested the exporter to depute an authorized representative to be present during the said enquiry. The market enquiry was subsequently conducted on 26.10.2024, in the presence of the authorized representative of the exporter. As per the market enquiry report, the assessed value of the goods was found to be fair and reasonable in relation to the prevailing market conditions.

6. Further, an alert with suspension id 2658209 was inserted against the exporter to withhold the export incentives of M/s Shud Fashion (IEC-GDGPS6073A) till further investigation. The exporter, vide their letter dated 30.10.2024, requested the provisional release of the goods for Back to Town (BTT) purposes. This request was duly considered and accepted by the adjudicating authority in accordance with the provisions of Board Circular No. 01/2011 dated 04.01.2011 and Board Circular No. 30/2013 dated 05.08.2013. Subsequently, a No Objection Certificate (NOC) dated 01.11.2024 was issued, authorizing the provisional release of the goods for Back to Town (BTT) covered under Shipping Bill No. 4717905 dated 09.10.2024. The provisional release for Back to Town (BTT) was granted upon the execution of a bond equivalent to the FOB value of the subject goods, along with the submission of a Bank Guarantee for amount of Rs. 50,000/- vide HCM no 1238 dated 21.11.2024 **(RUD-IV)**.

**7. GST Verification of Exporter's Credentials:**

7.1 Further, to verify the authenticity of the exporter's supply chain, letters were issued to the Shahdara Division of the Delhi East Commissionerate requesting confirmation of the genuineness of the exporter and to initiate appropriate action in case any irregularities or discrepancies were detected. In response to this communication, the CGST authorities of the Delhi East Commissionerate, vide their letter dated 13.01.2025, have provided a detailed reply to the queries concerning M/s Shud Fashion (IEC: GDGPS6073A) **(RUD-V)**. The response is summarized as follows:

*“Physical verification in respect of M/s Shud Fashion has been conducted and found existent at the registered principal place of business. The exporter provided a copy of Aadhar Card, PAN card, and Electricity Bill (Reg-30 and photos of premises are attached for your reference). During the physical verification, it was requested to provide copies of sale/purchase invoices; however, the same could not be provided by them. Further, an email was sent to the registered Gmail ID but no response was received.*

*Status of the returns filed by the taxpayer are attached herewith as per the GST portal in respect of M/s. Shud fashion (GSTIN- 07GDGPS6073A1ZG).”*

**7.2** Upon perusal of the GST portal, it has been observed that the GSTIN 07GDCPS6073A1ZG, registered under the name of the exporter M/s. Shud Fashion, has been cancelled suo moto (effective from 01/07/2024) by the tax authorities **(RUD-VI)**.

## **8. STATEMENT OF EXPORTER AND CUSTOMS BROKER:**

**8.1** Further, statement of Shri Sudhanshu, proprietor of M/s. Shud Fashion (IEC GDGPS6073A) was recorded on 20.01.2025 u/s Section 108 of the Customs Act, 1962 **(RUD-VII)** wherein he inter alia stated that He is the proprietor and handles all the work of the firm M/s. Shud Fashion (IEC- GDGPS6073A); that the firm is registered in March, 2018 and obtained IEC: GDGPS6073A1ZG on 30.03.2023 and firm is registered at 1/3236, Mandoli Road, Ram Nagar Extn., Shahdara, Delhi, New Delhi-110032; that the firm got its GSTIN: 07GDGPS6073A1ZG on 19.03.2018 and after that they have started selling and manufacturing of garments to exporter, trader and also do job works for exporters; they take raw material from different local suppliers and will provide details of all suppliers and tax invoices of purchase made in 05 days; the IEC of the firm was not amended ever after its issuance; they have started exportation in February 2024 and first shipping bill was filed on 01.02.2024; M/s. Sai Siddhi Forwarders is the customs broker in the current shipment covered under shipping bill no. 4717905 dated 09.10.2025 and he has met to this CB through his brother who also deals in exportation of garments since 2022; they had stocks of some goods in August 2024 and wanted to export the same goods therefore he asked his brother for the same and after 15 days his brother gives him details of a consignee and further as per buyer's request the goods which he doesn't have procured from local suppliers and after that he had filed shipping bill for export: there are total 41 items under shipping bill no. 4717905 dated 09.10.2025 in which some were manufactured by their firm and some goods had been procured from different suppliers and will submit all the tax invoices within a week; total 14 shipping bills have been filed by their firm before this shipment and the goods exported previously to this consignment were garments, shoes, slipper and other fashion items; they had not received remittances in the previous exports as all shipping bills have been filed in 2024; they file GSTR quarterly on regular basis and they have not availed IGST benefits in any shipping bills & filed all the shipping bills under LUT; The turnover of M/s. Shud Fashion (IEC-

GDGPS6073A) were approx. 4.5 cr, 85 lacs and 40 lacs for the year 2024, 2023 and 2022 respectively; he agrees with all test reports.

**8.2** Since as per GST portal the GSTIN of the exporter M/s. Shud Fashion is currently Cancelled suo-moto (Effective from 01/07/2024) which is before the date filing of the shipping bill no. 4717905 dated 09.10.2024. Accordingly, the statement of Shri Kunal Anil Ghag, G-card holder and authorized representative of customs broker M/s. Sai Siddhi Forwarders has been recorded under section 108 of the Customs Act, 1962 on 14.07.2025 (**RUD-VIII**) wherein he inter-alia stated that he has been associated with the firm since 2016 and looks after all the import & export clearance related work of the firm M/s. Sai Siddhi Forwarders having licence no. AAKPG1281FCH001; his father Mr. Anil Ghag is the proprietor of the firm; after getting KYC documents they verify the IEC on DGFT portal & GSTIN on GST portal, thereafter, one of the employees from their office goes to the address of the exporter for physical verification and after verifying all the KYC documents they ask for the invoice and packing list from the exporter and after that they prepare the checklist and send to the exporter for verification and after getting confirmation we filed the shipping bill; they did not take any measures to verify the goods before filing the shipping bills, they see the goods during the carting process; M/s. Sai Siddhi Forwarders is the authorized customs broker for filing the shipping bill on behalf of exporter M/s. Shud Fashion, they have been working with the exporter since May-2024 and first shipping bill was filed in August-2024; the shipping bill no. 4717905 dated 09.10.2024 was filed by them on behalf of exporter M/s. Shud Fashion and they came in contact with the exporter through a forwarder namely Ajay Sharma in May-2024 and before this shipment total 03 shipping bills were filed by them on behalf of the exporter M/s. Shud Fashion and till date they had not received payment from the exporter; they had taken all the KYC documents i.e. IEC registration copy, GSTIN registration copy, PAN card copy, Aadhar card copy, Bank cheque for account detail of the Company M/s. Shud Fashion (IEC- GDGPS6073A) and verified; they had physically verified the address of the exporter during the KYC process; they verify KYC documents only once before start working with any firm and they are not aware that GSTIN of the exporter M/s. Shud Fashion is currently cancelled and after this consignment they are not in contact with the exporter.

**9.** During the course of the recorded statement, the proprietor of M/s. Shud Fashion (IEC: GDGPS6073A) undertook to furnish the details of all their suppliers along with the corresponding tax invoices for purchases made, within a period of five days. However, despite this assurance, the requested documents were not submitted within the stipulated timeframe. Subsequently, this office also issued a formal reminder via email to M/s. Shud Fashion, reiterating the request for submission of the supplier details and purchase invoices. Notwithstanding these efforts, the exporter failed to provide the requisite documents, thereby hindering the verification process.

**10.** From the foregoing, it is evident that the exporter has attempted to claim excess export benefits under both Drawback and RoSCTL schemes by misclassifying the goods covered under the subject Shipping Bill. Specifically, the exporter claimed Drawback amounting to Rs. 1,16,550.97/- and RoSCTL benefits totalling Rs.

1,62,909.94/- . However, upon verification, they were found eligible for Drawback of only Rs. 95,567.44/- and RoSCTL benefits of Rs.1,49,688.83/- respectively, thereby resulting in an excess claim.

## 11. Past Records.

11.1 Further, upon a thorough review of the historical export data of the subject exporter within the ICES 1.5 system, it has been observed that foreign remittances corresponding to certain Shipping Bills have not been received in accordance with the provisions of the Foreign Exchange Management Act (FEMA). The details of these Shipping Bills are enumerated below: -

**Table-V**

Sr. No.	SB No.	SB Date	FOB (as per ICES) (INR)	Drawback (INR)	RoSCTL (INR)	RoDTE P (INR)	IGST	FOB to be Realised (in FC)	FOB Actually Realised (in FC)
1	1150167	25-05-2024	1846541.51	32372	57355	0	LUT	22,342	0
2	1625391	12-06-2024	523707.13	19610	25020	0	LUT	6,340	0
3	2389245	12-07-2024	1461724.98	42436	51732	0	LUT	17,675	0
4	2525867	18-07-2024	3474466.83	105583	163218	0	LUT	42,013	0
5	2844042	31-07-2024	906669.94	27825	39553	2809	LUT	10,950	0
6	3022539	07-08-2024	2527972.22	80119	121442	143	LUT	30,513	0
7	3191968	13-08-2024	2035665.93	79391	96694	0	LUT	24,571	0
8	3308245	19-08-2024	3171096	110988	153163	0	LUT	38,160	0
9	7181814	01-02-2024	4404366.23	115832	228796	0	LUT	53,484	0
10	7408076	09-02-2024	3703643.48	109234	187470	86	LUT	45,056	0
11	7541681	15-02-2024	3340445.24	118186	161341	22	LUT	40,638	0
12	9903976	15-05-2024	1613765.29	55427	83484	0	LUT	19,537	0
<b>Grand Total</b>			<b>29010064.8</b>	<b>897003</b>	<b>1369268</b>	<b>3060</b>		<b>3,51,278</b>	<b>0</b>

11.2. As the prescribed timeline for realization of foreign remittance is 09 months as per RBI Master Circular No. 14/2014-15 dated 01.07.2014, which states, "It has been decided in consultation with the Government of India that the period of realization and repatriation of export proceeds shall be nine months from the date of export for all exporters including Units in SEZs, Status Holder Exporters, EOUs, Units in EHTPs, STPs & BTPs until further notice". In view of the above, it is observed that no foreign remittance has been received by the exporter against the aforementioned Shipping Bills, as mandated under the Foreign Exchange Management Act (FEMA), 1999, for any of the past shipments. As per Rule 18(1) of the Customs and Central Excise Duties

Drawback Rules, 2017, if an amount of drawback & RoSCTL have been paid to an exporter but the sale proceeds in respect of such export goods has not been realized within the time allowed under the Foreign Exchange (FEMA), 1999, such drawback & RoSCTL amount is recovered. Hence, the export incentives claimed by the exporter in all the Shipping Bills shall be demanded back along with applicable interest in terms of rule 18 of Customs and Central Excise Duties Drawback Rules, 2017 in terms of Notification No. 76/2021-Cus (N.T) dated 23.09.2021, 77/2021-Cus (N.T) dated 24.09.2021 & 25/2023-Cus (N.T) dated 01.04.2023 and section 28AAA read with section 28AA of the Customs Act, 1962 and thus, the goods exported vide past shipping bill wherein foreign remittance have not been received as detailed at Table-V having FOB of Rs. 2,90,10,064.78/-, though not available for confiscation, appears liable to be confiscated under Section 113(ia) & 113(ja) of the Customs Act, 1962.

## **12. RELEVANT PROVISIONS OF LAW APPLICABLE IN THIS CASE:-**

### **A. Customs Act, 1962**

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

### **Section 50: Entry of goods for Exportation.-**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

for the purposes of this Act or the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992), or any other law, or any scheme of the Central Government, for the time being in force, by such person] or his agent or employee and such instrument is utilized under the Provisions of this Act or the Rules or regulations made or notifications issued there under, by a person other than the person to whom the instrument was issued, the duty relatable to such utilization of instrument shall be deemed never to have been exempted or debited and such

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

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

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

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

(3) Notwithstanding anything contained in sub-section (1), no interest shall be payable where - (a) the duty becomes payable consequent to the issue of an order, instruction or direction by the Board under section 151A; and (b) such amount of duty is voluntarily paid in full within forty-five days from the date of issue of such order, instruction or direction, without reserving any right to appeal against the said payment at any subsequent stage of such payment.

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

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

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

**Rule 18(1):** Where an amount of drawback has been paid to an Exporter or a person

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

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

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

**Foreign Trade (Regulation) Rules, 1993**

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

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

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

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

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

- (1) "the value of the export goods shall be based on the transaction value of goods of like kind and quality exported at or about the same time to other buyers in the same destination country of importation or in its absence another destination country of importation adjusted in accordance with the provisions of sub-rule (2).
- (2) In determining the value of export goods under sub-rule (1), the proper officer shall make such adjustments as appear to him reasonable, taking into consideration the relevant factors, including -

- (i) Difference in the dates of exportation,
- (ii) Difference in commercial levels and quantity levels,
- (iii) Difference in composition, quality and design between the goods to be assessed and the goods with which they are being compared,

(iv) Difference in domestic freight and insurance charges depending on the place of exportation”.

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

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

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

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

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

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

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

### **Customs Brokers Licensing Regulations, 2018:**

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

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

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

### **13. Whereas, from the investigation, the following facts emerge that:**

**13.1** M/s Shud Fashion (IEC-GDGPS6073A) having its registered office address 1/3236, Mandoli Road, Ram Nagar Extn, Shahdara, Delhi, Shahdara, Delhi, 110032 (hereinafter referred to as the “exporter”) had filed shipping bill no. 4717905 dated

09.10.2024 for export of RMG and Misc items under Export Promotion Scheme Code 60 (Drawback & ROSCTL), 19 (Drawback) & 00 (Free Shipping bill involving remittance of foreign exchange). By mis-declaring the goods in terms of their description and classification, the exporter had attempted to claim Drawback of Rs. 1,16,550.97/- & RoSCTL of Rs. 1,62,909.94/- whereas they were eligible for Drawback of Rs. 95,567.44/- & RoSCTL of Rs. 1,49,688.83/- respectively.

**13.2** To determine the prevailing market value of the goods covered under the subject Shipping Bill, a market enquiry was conducted on 26.10.2024 in the presence of the exporter's authorized representative, as requested by this office. The findings, recorded under confirmed that the assessed value was fair and reasonable based on current market conditions. However, as per the test report issued by the Deputy Chief Chemist (DYCC), certain items were found to be mis-declared in terms of their description and tariff classification.

**13.3** The Exporter has contravened the provisions of Rule 11 of the Foreign Trade (Regulation) Rules, 1993, by failing to make an accurate and truthful declaration regarding the description and classification of the goods in the Shipping Bills submitted to the Customs authorities. This misdeclaration constitutes a violation of statutory obligations required under the said Rules.

**13.4** As the Exporter failed to make a truthful and accurate declaration in the said Shipping Bill, they have violated the provisions of Section 50(2) of the Customs Act, 1962. The facts and circumstances indicate a deliberate act of misclassification, misstatement, and suppression of material facts concerning the actual description and nature of the impugned goods. This conduct appears to have been undertaken with mala fide intent to avail of ineligible export benefits not lawfully due to them. Further, as per the report from the DYCC, the goods were found to be misclassified. This reinforces the view that there was an intentional attempt to export the said goods in contravention of Section 50(2) of the Customs Act, 1962, read with Section 11(1) of the Foreign Trade (Development and Regulation) Act, 1992 and Rule 11 of the Foreign Trade (Regulation) Rules, 1993. Since the Exporter furnished incorrect declarations to the Customs authorities, the goods in question are liable for confiscation under Section 113 of the Customs Act, 1962.

**13.5** It is, therefore, evident that the Exporters misclassified the impugned goods with respect to their true nature and description, and in doing so, attempted to defraud the Government by illegitimately claiming higher amounts of Duty Drawback and RoSCTL benefits. Such misdeclaration with no evidence adduced by the exporter of any GSTN paid supplies, reflects a clear intention to secure undue export incentives to which they were not lawfully entitled. Consequently, the actions of the Exporters render the goods liable for confiscation under the provisions of Section 113(ja) and 113(jb) of the Customs Act, 1962.

**13.6** It further appears that the exporter, M/s Shud Fashion (IEC- GDGPS6073A), has rendered itself liable to penalty under Section 114(iii) of the Customs Act, 1962, due to the misdeclaration of the description and classification of the impugned goods.

The exporter has knowingly and willfully signed and utilized documents containing false information with the mala fide intent of securing undue and excessive export benefits, including Duty Drawback, RoSCTL, and other related incentives. This deliberate act of misdeclaration, aimed at obtaining unlawful gains, also attracts penal provisions under Section 114AA of the Customs Act, 1962, as it involves the intentional use of false and misleading documents in the course of export.

**13.7** During the course of the recorded statement, the proprietor of M/s Shud Fashion (IEC: GDGPS6073A) undertook to furnish details of all their suppliers along with corresponding tax invoices for the purchases made, within a period of five days. However, despite this assurance, the exporter failed to submit the requested documents within the stipulated timeframe. Subsequently, this office issued a formal reminder via email, reiterating the request for submission of the supplier details and purchase invoices. Despite multiple opportunities, the exporter did not provide the requisite documents, thereby obstructing the verification process. In light of the above, and in the absence of any documentary evidence to establish the existence of a legitimate supply chain, it appears that the suppliers are non-existent or fictitious. Consequently, the legitimacy of the Input Tax Credit (ITC) claimed by the exporter is brought into serious question. Given these circumstances, M/s Shud Fashion (IEC: GDGPS6073A) has rendered itself liable to penal action under Section 114AC of the Customs Act, 1962, for having availed ineligible export benefits on the basis of non-genuine or unverifiable procurement.

**13.8** Further, historical export data pertaining to M/s Shud Fashion (IEC: GDGPS6073A) has been retrieved from the ICEGATE (ICES 1.5) system, wherein 12 shipping bills have been found wherein foreign remittance has not been received as per FEMA regulation. In the event of non-receipt of foreign remittance in the above shipping bills as mentioned Table-V, the goods covered under the said shipping bills are liable for confiscation under Section 113(ia) and 113(ja) of the Customs Act, 1962 and claimed export incentive i.e. Drawback, RoDTEP & RoSCTL are liable to be demanded back from the exporter. Such recovery is in accordance with the provisions of Rule 18 of the Customs and Central Excise Duties Drawback Rules, 2017, Section 28AAA of the Customs Act, 1962, and the relevant notifications, namely Notification No. 76/2021-Cus (N.T.) dated 23.09.2021, Notification No. 77/2021-Cus (N.T.) dated 24.09.2021, and Notification No. 25/2023-Cus (N.T.) dated 01.04.2023. Additionally, interest on the recoverable amount is chargeable under Section 28AA of the Customs Act, 1962. Accordingly, the differential amount of Duty Drawback and RoSCTL benefits, as detailed in Table-V, is liable to be demanded from the exporter.

**13.9** As discussed above, it has been observed that the exporter, M/s Shud Fashion (IEC: GDGPS6073A), has fraudulently claimed export benefits in the form of Duty Drawback and RoSCTL/RoDTEP by means of collusion, willful misstatement, and suppression of material facts. These claims were made without the realization of foreign exchange, as evidenced by the non-submission of Bank Realization Certificates (BRCs) in respect of both past Shipping Bills and a live Shipping Bill that was cleared under provisional export status. In view of the non-receipt of foreign remittance and

the fraudulent manner in which export incentives were claimed, it appears that the exporter has contravened the statutory provisions governing export incentives. Accordingly, M/s Shud Fashion has rendered itself liable to penalty under Section 114AB of the Customs Act, 1962, for having obtained export benefits without actual realization of export proceeds, as required under the law.

**14.** The Custom Broker M/s. Sai Siddhi Forwarders failed to ascertain the veracity and genuineness of the export firm M/s Shud Fashion (IEC: GDGPS6073A). 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. On examination of the GST portal, it has been observed that the GSTIN 07GDCPS6073A1ZG, registered in the name of M/s. Shud Fashion, stands cancelled suo motu by the tax authorities with effect from 01.07.2024. Despite this cancellation, Shipping Bill No. 4717905 dated 09.10.2024 was filed on behalf of the said exporter by Customs Broker M/s. Sai Siddhi Forwarders, thereby facilitating an export transaction in the name of a firm whose GSTIN was no longer valid at the time of filing. The customs broker failed to carry out updated verification of the GSTIN status prior to export clearance. Further, the CB admitted that they rely on an initial one-time KYC verification and do not perform ongoing checks, especially of statutory compliance (such as GST registration status), thereby contributing to potential misuse of export incentives. The CB also did not ask the Exporter for Supplier invoices and E-WAY Bills for the supplies made to the exporter in order to claim RoSTEL & RoDTEP in the subject Shipping bill. The CB therefore aided and abetted the Exporter to claim ineligible RoSTEL & RoDTEP, thereby violating Regulation 10 (d) & 10 (e) of CBLR 2018. The CB has thereby violated regulation 10 (D), 10(e) and 10(n) of the CBLR, 2018 and have rendered themselves liable for penalty under section 114(iii) and 114AA of the Customs Act, 1962 for their failure to exercise due diligence, resulting in the facilitation of an export under a cancelled GSTIN.

**15.** In the present case, an attempt was made to export goods through misdeclaration, specifically with regard to their classification, which constitutes a violation attracting the provisions for confiscation. Accordingly, confiscation of the goods is proposed under the relevant sections of the Customs Act, 1962. However, since the goods covered under the live Shipping Bills, as detailed in Table-I, were not ultimately exported and were instead cleared for "Back to Town" upon execution of a Bond for the full declared value of the goods along with a Bank Guarantee of the appropriate amount, no demand is being raised at this stage in respect of the Duty Drawback and RoSCTL claims. The export benefits were not disbursed due to the non-completion of export, and the protective measures undertaken ensure recovery in the event of default.

16. Now, therefore M/s Shud Fashion (IEC: GDGPS6073A), having registered office at:1/3236, Mandoli Road, Ram Nagar Extension, Shahdara, Delhi – 110032, are hereby called upon to show cause to the Additional/Joint Commissioner of Customs, CAC, NS-II, JNCH, Nhava Sheva, Tal. -Uran, Dist-Raigad, Maharashtra 400707 (the Adjudicating Authority in this case) within 30 days of the receipt of this notice as to why:

- i. The export goods covered under the Shipping Bills listed in Table-I, filed by M/s Shud Fashion (IEC: GDGPS6073A) and valued at Rs. 36,12,236/-, should not be confiscated under Sections 113(i), 113(ia) and 113(ja) read with section 50(3) of the Customs Act, 1962, and should not be subject to reclassification as per the revised details provided in Table-III.
- ii. The Drawback amounting to Rs. 1,16,551/-, RoDTEP of Rs. 4,512/- and ROSCTL of Rs. 1,62,910/-, as claimed under Shipping Bill Nos. 4717905 dated 09.10.2024, should not be rejected on the grounds that the goods were not exported but were instead released under the "Back to Town" procedure.
- iii. Penalty should not be imposed on the exporter, M/s Shud Fashion (IEC: GDGPS6073A), under Sections 114(iii) of the Customs Act, 1962, for their acts of misdeclaration of the description and classification of the impugned goods.
- iv. Penalty should not be imposed on the exporter, M/s Shud Fashion (IEC: GDGPS6073A), under Section 114AA of the Customs Act, 1962, for knowingly using false and incorrect documents in connection with the export.
- v. Penalty should not be imposed on the exporter, M/s Shud Fashion (IEC: GDGPS6073A), under Section 114AC of the Customs Act, 1962, for having availed ineligible export benefits on the basis of non-genuine or unverifiable procurement.
- vi. The goods valued at Rs. 2,90,10,065/-, pertaining to past exports covered under 12 Shipping Bills as detailed in Table-V, should not be confiscated under the provisions of Sections 113(ia) and 113(ja) of the Customs Act, 1962, on account of non-receipt of foreign remittance.
- vii. The Drawback amount of Rs. 8,97,003/-, claimed against the past Shipping Bills as detailed in Table-V, should not be recovered along with applicable interest under the provisions of Section 75 and Section 75A of the Customs Act, 1962, read with Rules 17 and 18 of the Customs and Central Excise Duties Drawback Rules, 2017, and further read with Section 28AA of the Customs Act, 1962, for the recovery of interest on the ineligible drawback amount, due to non-receipt of the corresponding foreign remittance, and the said amount should not be demanded from the exporter along with applicable interest, as the benefit was availed in violation of the prescribed conditions related to realization of export proceeds.
- viii. The RoDTEP amount of Rs. 3,060/- and RoSCTL amount of Rs. 13,69,268/-, claimed against the past Shipping Bills as detailed in Table-V, should not be suspended, cancelled, and recovered on account of non-receipt of the corresponding foreign remittance. In accordance with the provisions of Notification Nos. 76/2021-Cus (N.T.) dated 23.09.2021, 77/2021-Cus (N.T.)

dated 24.09.2021, 24/2023-Cus (N.T.) and 25/2023-Cus (N.T.) dated 01.04.2023, read with Section 28AAA and Section 28AA of the Customs Act, 1962, the said amount should not be demanded from the exporter along with applicable interest, as the benefit was availed in violation of the prescribed conditions related to realization of export proceeds.

- ix. Penalty should not be imposed on M/s Shud Fashion (IEC: GDGPS6073A) under Section 114AB of the Customs Act, 1962 on account of claiming export incentives/benefits without receipt of the foreign remittance in Shipping Bill Nos. mentioned in Table-V filed by the Exporter
- x. The bond should not be enforced, and the Bank Guarantee for the amount of Rs. 50,000/- vide HCM no 1238 dated submitted at the time of provisional release of the goods under the 'Back to Town' facility, should not be appropriated or adjusted against any export incentives, interest, redemption fine, penalty, or any other liability that may arise pursuant to this order.

**17.** Further, M/s. Sai Siddhi Forwarders, addressed at Shop No. 1, Neelkanth Corner CHS Ltd, Sector-2, Plot No. 2, Sanpada, Navi Mumbai- 400705, are hereby called upon to explain in writing to the Additional/Joint Commissioner of Customs, CAC, NS-II, JNCH, Nhava Sheva, Tal. -Uran, Dist-Raigad, Maharashtra 400707 (the Adjudicating Authority in this case), within 30 days of the receipt of this notice as to why:

- i. Penalty should not be imposed upon them under Section 114(iii) and 114AA of the Customs Act, 1962, in violation of regulation 10(e) and 10(n) of CBLR, 2018.

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

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

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

**21.** 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.

**22.** 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.

23. The 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 annexures enclosed with this show cause notice are an integral part of this show cause notice.

*Batchali Raghunath Kiran*  
21/01/28

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

**To,**

1. M/s Shud Fashion (IEC: GDGPS6073A)1/3236, Mandoli Road, Ram Nagar Extension, Shahdara, Delhi - 110032.
2. M/s Sai Siddhi Forwarders(LicenseNo.11/1111), Shop No.1, Neelkanth Corner CHS Ltd, Sector-2, Plot no. 2, Sanpada, Navi Mumbai-400705

**Copy to:**

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

**Annexure-A**

<b>Sr.No.</b>	<b>List of Relied Upon Documents</b>
RUD-I	Copy Shipping bill No.4717905 dated 09.10.2024
RUD-II	Copy of Panchanama dated 17.10.2024
RUD-III	DYCC,Test Reports
RUD-IV	Copy of NOC for provisional release for export dated 01.11.2024
RUD-V	GST verification report of Exporter
RUC-VI	Status of GSTIN on GST portal
RUD-VII	Copies of statement of exporter M/s.Shud Fashion (IEC-GDGPS6073A) recorded on 20.01.2025
RUD-VIII	Copy of statement of G-card holder of customs broker M/s. Sai siddhi Forwarder recorded on 14.07.2025



सहायक आयुक्त का कार्यालय, मण्डल शाहदरा  
Q/o The Assistant Commissioner, Division Shahdara  
केन्द्रीय माल एवं सेवा कर, दिल्ली पूर्व आयुक्तालय  
C.G.S.T. Delhi East Commissionerate  
प्रथम तल, कोर-4, स्कोप मिनार, लक्ष्मीनगर, नई दिल्ली-92  
1<sup>st</sup> Floor, Core-4, SCOPE Minar, Laxmi Nagar, New Delhi-92  
Email- gstdelhleastdivshahdara@gmail.com  
Phone No. 011-20825005, 011-20825006



File No: CT-23/Shah/Misc/1760/2023-24

Date: .01.2025

To,

3451  
13/1/25

Assistant Commissioner of Customs  
SIIB(X) Jawahar Lal Nehru Customs House,  
Nhava Sheva, District- Raigarh, Maharashtra-400707

Sub: Verification of Genuineness of M/s Shud fashion (GSTIN-07GDGPS6073A1ZG)-reg.

Please refer to your office letter dated 25.10.2024 on the subject mention above.

2. Physical verification in respect of M/s Shud fashion has been conducted and found existent at the registered principal place of business and he provided copy of Adhar card, Pan Card and Electricity bill (Reg-30 and photos of premises are attached for your reference). During the physical verification it was requested to provide the copy of sale/purchase invoices. However, the same could not be provided by them. Further email were sent to the registered gmail id but not responded.
3. Status of the returns filed by the taxpayer are attached herewith as per the GST portal in respect of M/s Shud fashion (GSTIN-07GDGPS6073A1ZG)
4. GSTR-1 and GSTR-2A consolidated annually as available on the GST BO/AIO portal are attached hereby for your reference.

13.01.2025  
Anil Kumar Gunawat  
Assistant Commissioner  
CGST Shahdara Division

	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

F.No. CUS/ASS/MISC/1174/2024-CEAC

Date: 21-11-2024

DIN: 20241178NT0000000D08

To,  
The Dy. Commissioner of Customs,  
Export docks, JWR CFS  
Mumbai Customs Zone-II, JNCH.

विषय: मे शूड फैशन) IEC: GDGPS6073A) के शिपिंग बिल संख्या 4717905  
dated 09.10.2024 के तहत माल की अनंतिम रिलीज बैंक टू टाउन (बीटीटी) उद्देश्य के  
लिए।

Sub: Provisional release of the goods for Back to town (BTT) Purpose  
covered under Shipping Bills No. 4717905 dated 09.10.2024 of  
exporter M/s. Shud Fashion (IEC: GDGPS6073A).

1 . कृपया ऊपर उल्लिखित विषय का संदर्भ लें।/Please refer to the subject  
mentioned above.

2 . इस संबंध में, सक्षम प्राधिकारी ने नीचे उल्लिखित शर्तों पर बैंक टू टाउन (बीटीटी) के  
लिए सामान की अनंतिम रिलीज की अनुमति दी है:/In this regard, the competent  
authority has granted permission for provisional release of the goods for  
Back to town (BTT) on the below mentioned conditions:

अ/A. माल के 100% मूल्य के लिए बांड जमा करना।/To submit Bond for 100% value  
of the goods.

ब/B. ₹ 50,000/-रुपये (केवल पचास हजार रुपये) की नकद सुरक्षा/बैंक गारंटी जमा करने के  
लिए/ To submit Cash Security/Bank Guarantee of Rs. 50,000/- (Rupees Fifty thousand  
only)

3. उपरोक्त के संबंध में, निर्यातक शूड फैशन) IEC: GDGPS6073A) ने अनंतिम  
रिलीज के लिए आवश्यक दस्तावेज इस कार्यालय में जमा कर दिए हैं और उन्हें  
अधीहस्ताक्षरी द्वारा स्वीकार कर लिया गया है।

With regards to the above, the exporter M/s. **Shud Fashion (IEC:  
GDGPS6073A)** has submitted the requisite documents for provisional  
release to this office and the same have been accepted by the undersigned.

4. यह आपकी जानकारी और आपकी ओर से आवश्यक कार्रवाई के लिए है।  
This is for your information and necessary action at your end.

भवदीय/Yours faithfully,

  
Sunil Kumar V A  
ASSISTANT COMMISSIONER

Centralised Export Assessment Cell (O/o) Commissioner-Customs, Nhava Sheva-II

प्रतिलिपि/Copy to

1. M/s. **Shud Fashion (IEC: GDGPS6073A)**
2. The Manager, JWR CFS
3. SIIB(X), JNCH, Nhava Sheva

Asst. Commr. CBM  
23/10/24

Pennusamy  
23.10.24

	<b>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</b>	
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F.No.: CUS/SIIB/ALT/570/2024-SIIB(E)

Date: 23.10.2024.

To,  
The Chemical Examiner Gr.I,  
DYCC section,  
JNCH, Nhava Sheva.

Sir,

Sub: Testing of samples pertaining to S/Bill no. 4717905 dated 09.10.2024 filed by M/s. Shud Fashion (IEC: GDGPS6073A) - reg.

Please find enclosed herewith 01 sealed samples of below mentioned goods from consignment pertaining to Shipping Bill No. 4717905 dated 09.10.2024 for testing purpose.

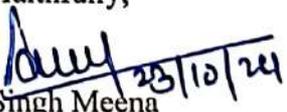
Shipping Bill No./ date	Item No.	Declared Item description	No. of sealed envelope
4717905 dated 09.10.2024	1.	Boys 2 pcs suit set made of cotton	01

In this regard, the test may be conducted on the sample and report may be given on the following parameters: -

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

Thanking you,

Yours faithfully,

  
Anup Singh Meena  
Senior Intelligence Officer  
SIIB(X)/JNCH

Encls:

01 sealed samples pertaining to S/Bill no. 4717905 dated 09.10.2024.

Lab No - 835 / S11B (X) Dt - 23/10/24

S.B.NO =4717905/DT/09/10/2024

**Report -** The samples as received are in the form of dyed, printed woven and knitted readymade garment (Boys 2 pcs suit set made of cotton)

Total weight of the sample =247.5gm

weight of the set 1 =92.5gm

weight of the set 2 =155.0gm

**Set 1:**

The samples as received are in the form of dyed, printed knitted readymade garment (Boys suit set). It is wholly composed of cotton yarns.

Set: weight of the set 1 =92.5gm

The samples as received are in the form of dyed, printed woven readymade garment (Boys suit set) with spandex yarns. It is composed of cotton yarns with spandex yarns.

weight of the set 2 =155.0gm

% of composition:

% of cotton=98.5

% of spandex yarns= balance

GSM = $3.025 \times 100 \times 100 / 10 \times 10 = 302.5$

Sealed remnant sample returned.

N → 28/10/24

एन. पोन्नसामी / N. PONNUSAMY

सहायक रसायन परीक्षक

Assistant Chemical Examiner

M. Maity

28/10/2024

डॉ. मृत्युंजय माइती

Dr. MRITUNJOY MAITY

रसायन परीक्षक ग्रेड-II

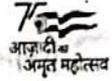
CHEMICAL EXAMINER GR-II

J.N.C.H. Laboratory Nhava Sheva

CE/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.: CUS/SIIB/ALT/570/2024-SIIB(E)

Date: 23.10.2024.

To,  
The Chemical Examiner Gr.I,  
DYCC section,  
JNCH, Nhava Sheva.

Sir,

Sub: Testing of samples pertaining to S/Bill no. 4717905 dated 09.10.2024 filed by M/s. Shud Fashion (IEC: GDGPS6073A) - reg.

Please find enclosed herewith 01 sealed samples of below mentioned goods from consignment pertaining to Shipping Bill No. 4717905 dated 09.10.2024 for testing purpose.

Shipping Bill No./ date	Item No.	Declared Item description	No. of sealed envelope
4717905 dated 09.10.2024	2.	Boys dress made of cotton	01

In this regard, the test may be conducted on the sample and report may be given on the following parameters: -

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

Thanking you,

Yours faithfully,

  
Anup Singh Meena  
Senior Intelligence Officer  
SIIB(X)/JNCH

Encls:

01 sealed samples pertaining to S/Bill no. 4717905 dated 09.10.2024.

7.	COTTON	Ladies kurta	525	525
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Lab No - 836 (SIB CX) dt/23/10/24

S.B.NO = 4717905/DT/09/10/2024

**Report** - The samples as received are in the form of dyed, printed woven and knitted readymade garment( dress made of cotton)

Total weight of the sample = 137.5gm  
weight of the set 1 = 51.0gm  
weight of the set 2 = 86.5gm

Set 1:

The samples as received are in the form of dyed, printed knitted readymade garment( **Boys dress**). It is wholly composed of cotton yarns.

Set: weight of the set 1 = 51.0gm

Set 2:

The samples as received are in the form of dyed, printed woven readymade garment( **Boys dress** ) with spandex yarns . It is composed of blended spun yarns of cotton and polyester with spandex yarns.

weight of the set 2 = 86.5gm

% of composition:

% of cotton = 78.5

% of polyester = 20.5

% of spandex yarns = balance

GSM = 302.5

Sealed remnant sample returned.

N. P. 84  
28/10/24

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

M. Maity  
28/10/2024  
डॉ. मृत्तुंजय माइति  
Dr. MRITUNJOY MAITY  
रसायन परीक्षक, सेट-II  
CHEMICAL EXAMINER GR-II  
J.N.C.H. Laboratory Nhava Sheva



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



Date: 23.10.2024.

F.No.: CUS/SIIB/ALT/570/2024-SIIB(E)

To,  
The Chemical Examiner Gr.I,  
DYCC section,  
JNCH, Nhava Sheva.

Sir,

Sub: Testing of samples pertaining to S/Bill no. 4717905 dated 09.10.2024 filed by M/s. Shud Fashion (IEC: GDGPS6073A) - reg.

Please find enclosed herewith 01 sealed samples of below mentioned goods from consignment pertaining to Shipping Bill No. 4717905 dated 09.10.2024 for testing purpose.

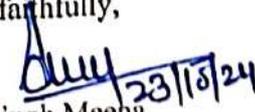
Shipping Bill No./ date	Item No.	Declared Item description	No. of sealed envelope
4717905 dated 09.10.2024	3.	Girls dress made of cotton	01

In this regard, the test may be conducted on the sample and report may be given on the following parameters: -

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

Thanking you,

Yours faithfully,

  
Anup Singh Meeha  
Senior Intelligence Officer  
SIIB(X)/JNCH

Encls:

01 sealed samples pertaining to S/Bill no. 4717905 dated 09.10.2024.

Lab No - 837 / S11B (X)

Dt - 23/10/24

S.No. = 4717905 dt 09/10/2024

Report: (1) Girl Top :- The sample is in the form of dyed knitted ready made garment (Girl top), having self design front side. It is composed of Polyester filament yarn on one side and Cotton spun yarns on other side.

wt of sample = 78.9 gm

Cotton = 83.18 % by wt

Polyester = Balance

(2) Girl Panty :- The sample is in the form of dyed knitted ready made garment (Girl Panty), having elastic stop on waist and leg opening portion. It is composed of Polyester filament yarn on one side and Cotton spun yarns on other side.

wt of sample = 24.7 gm

Cotton = 73.37 % by wt

Polyester = 14.07 % by wt

Elastic stop = Balance

Sample returned

*[Signature]*

सुखवीर सिंह/SUKHVEER SINGH  
सहायक रसायन परीक्षक  
Asstt. Chemical Examiner

*[Signature]*  
23/10/24

प्रफुल दलाल / Pratul Dalal  
रसायन परीक्षक ग्रेड-II  
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.inch@gov.in



F.No.: CUS/SIIB/ALT/570/2024-SIIB(E)

Date: 23.10.2024.

To,  
The Chemical Examiner Gr.I,  
DYCC section,  
JNCH, Nhava Sheva.

Sir,

Sub: Testing of samples pertaining to S/Bill no. 4717905 dated 09.10.2024 filed by  
M/s. Shud Fashion (IEC: GDGPS6073A) - reg.

Please find enclosed herewith 01 sealed samples of below mentioned goods from  
consignment pertaining to Shipping Bill No. 4717905 dated 09.10.2024 for testing purpose.

Shipping Bill No./ date	Item No.	Declared Item description	No. of sealed envelope
4717905 dated 09.10.2024	4.	Girls top made of polyester	01

In this regard, the test may be conducted on the sample and report may be given on the  
following parameters: -

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

Thanking you,

Yours faithfully,

*Anup Singh Meena*  
23/10/24

Anup Singh Meena  
Senior Intelligence Officer  
SIIB(X)/JNCH

Encls:

01 sealed samples pertaining to S/Bill no. 4717905 dated 09.10.2024.

SRNO: 4717905 dt 09/10/2024

Report:- The sample is in the form of dyed knitted ready made garment (Child Top), having self design and elastic strip at the bottom. It is wholly composed of Polyester filament yarns.

Total wt of sample = 99.8 gm

Polyester = 95.47 gm

Elastic strip = Balance

Sealed remnant returned

Signature  
08/11/2024

सुखवीर सिंह/SUKHVEER SINGH  
सहायक रसायन परीक्षक  
Asstt. Chemical Examiner

Signature  
08/11/24  
प्रफुल दलाल / Praful Dalal  
रसायन परीक्षक ग्रेड-II  
Chemical Examiner Gr. II

CE-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](mailto:siibx.jnch@gov.in)**



F.No.: CUS/SIIB/ALT/570/2024-SIIB(E)

Date: 23.10.2024.

To,  
The Chemical Examiner Gr.I,  
DYCC section,  
JNCH, Nhava Sheva.

Sir,

Sub: Testing of samples pertaining to S/Bill no. 4717905 dated 09.10.2024 filed by M/s. Shud Fashion (IEC: GDGPS6073A) - reg.

Please find enclosed herewith 01 sealed samples of below mentioned goods from consignment pertaining to Shipping Bill No. 4717905 dated 09.10.2024 for testing purpose.

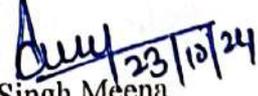
Shipping Bill No./ date	Item No.	Declared Item description	No. of sealed envelope
4717905 dated 09.10.2024	5.	Ladies 2 pcs suit set made of cotton	01

In this regard, the test may be conducted on the sample and report may be given on the following parameters: -

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

Thanking you,

Yours faithfully,

  
Anup Singh Meena  
Senior Intelligence Officer  
SIIB(X)/JNCH

Encls:

01 sealed samples pertaining to S/Bill no. 4717905 dated 09.10.2024.

Lab. No. 839 / SIIB (X)

Dt. 23/10/24

SB No.: 4717905

Date: 09.10.24

- Report:** The sample as received is in the form of readymade textile article consisting of Top and Bottom part.  
Net weight of sample (Top & Bottom) = 512.1g  
**Top part:** It is made of dyed & printed woven fabric stitched with decorative material on front side. Base woven fabric is wholly composed of spun yarns of viscose.  
Net weight of the sample = 268.4g  
Weight of base woven fabric = 266.6g  
Weight of decorative items = balance.  
GSM (Avg.) = 123.0  
**Bottom part:** It is made of dyed woven fabric stitched with elastomeric strip at waist part. Base woven fabric is wholly composed of spun yarns of viscose.  
Net weight of the sample = 243.3g  
Weight of base woven fabric = 234.5g  
Weight of elastomeric strip = balance.  
GSM (Avg.) = 115.2

Sealed remnant sample returned.

07.11.24

JHALAK DAS  
CHEMICAL ASSISTANT

67.11.2024

डॉ. पूर्णिमा मिश्रा / Dr. Purnima Mishra  
रसायन परीक्षक ग्रेड-१ / Chemical Examiner Grade-1  
जवाहरलाल नेहरू कस्टम हाउस लैबोरेटरी  
Jawaharlal Nehru Custom House Laboratory  
न्हावा शेवा / Nhava Sheva



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

75  
आज़ादी का  
अमृत महोत्सव

F.No.: CUS/SIIB/ALT/570/2024-SIIB(E)

Date: 23.10.2024.

To,  
The Chemical Examiner Gr.I,  
DYCC section,  
JNCH, Nhava Sheva.

Sir,

Sub: Testing of samples pertaining to S/Bill no. 4717905 dated 09.10.2024 filed by  
M/s. Shud Fashion (IEC: GDGPS6073A) - reg.

Please find enclosed herewith 01 sealed samples of below mentioned goods from  
consignment pertaining to Shipping Bill No. 4717905 dated 09.10.2024 for testing purpose.

Shipping Bill No./ date	Item No.	Declared Item description	No. of sealed envelope
4717905 dated 09.10.2024	6.	Ladies dress made of cotton	01

In this regard, the test may be conducted on the sample and report may be given on the  
following parameters: -

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

Thanking you,

Yours faithfully,

Anup Singh Meena  
Senior Intelligence Officer  
SIIB(X)/JNCH

Encls:

01 sealed samples pertaining to S/Bill no. 4717905 dated 09.10.2024.

Lab. No. 840 / SJIB (X)

Dt. 23/10/24

S/B - 4717905 dt 09/10/24

Report:-

The Sample as received is in the form of readymade textile article (ladies dress).

It is made of dyed and printed woven fabric, stitched with plastic button (5 nos.) at front side & Elastomeric strip at waist part.

The Base fabric is wholly composed of spun yarn of cotton.

Net weight = 232.4 g  
weight of Base woven fabric = 229.9 g

Elastic strip & Button = Balance.

GSM = 83.9

Sealed remnant returned.

D Paul  
08/11/24.

DEEPSHIKHA PAUL  
CHEMICAL ASSISTANT

  
08.11.24  
श्री. पूर्णिमा मिश्रा / Shri. Purnima Mishra  
रसायन परीक्षक प्रवर्ग-1 / Chemical Examiner Grade-1  
जवाहरलाल नेहरू कस्टम हाउस लैबोरेटरी  
Jawaharlal Nehru Custom House Laboratory  
नयाँ दिल्ली / 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

7  
भारत  
जम्हा सी

F.No.: CUS/SIIB/ALT/570/2024-SIIB(E)

Date: 23.10.2024.

To,  
The Chemical Examiner Gr.I,  
DYCC section,  
JNCH, Nhava Sheva.

प्राप्त किया / RECEIVED  
वि.आ.अ.शा./SIIB (EXFORT)

06 NOV 2024

जवाहरलाल नेहरू सीमाशुल्क भवन, न्हावा सेवा, छरण  
Jawaharlal Nehru Custom House, Nhava Sheva, Ujar.

Sir,

Sub: Testing of samples pertaining to S/Bill no. 4717905 dated 09.10.2024 filed by  
M/s. Shud Fashion (IEC: GDGPS6073A) - reg.

Please find enclosed herewith 01 sealed samples of below mentioned goods from  
consignment pertaining to Shipping Bill No. 4717905 dated 09.10.2024 for testing purpose.

Shipping Bill No./ date	Item No.	Declared Item description	No. of sealed envelope
4717905 dated 09.10.2024	7.	Ladies kurti made of polyester	01

In this regard, the test may be conducted on the sample and report may be given on the  
following parameters: -

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

Thanking you,

Yours faithfully,

*Anup Singh Meena*  
23/10/24

Anup Singh Meena  
Senior Intelligence Officer  
SIIB(X)/JNCH

Encls:

01 sealed samples pertaining to S/Bill no. 4717905 dated 09.10.2024.

Lab. NO. 841 / STIB (X)

Dt. 23/10/24

S/B NO - 4717905 dt. 09.10.24

Report - Packet contains readymade garment - two piece set (described as Ladies kurti made of Polyester)

Total wt of sample = 426.0 gm

1. Top - It is made of readymade printed woven textile garment fitted with plastic buttons at front. It is composed of polyester filament yarns.

Total wt of sample = 228.0 gm, GSM = 148

wt. of Base fabric = 226.5 gm, wt of Buttons = Balance

2. Bottom - It is made of readymade printed woven textile garment <sup>having elastic at waist. wt</sup> ~~fitted with plastic buttons at front.~~ It is composed of polyester filament yarns

Total wt of sample = 198.0 gm. GSM = 147

wt of Base fabric = 188.4 gm, wt of Elastic = Balance

Sealed remnant returned.

Vijay  
01.11.24

VIJAY VARDHAN DANDAY

C.A.

CE II

Shweta  
01.11.2024

Dr. Rajendra Kumar Sharma  
राजेंद्र कुमार शर्मा  
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**

7  
शुभ  
अपराध निरोधक

F.No.: CUS/SIIB/ALT/570/2024-SIIB(E)

प्राप्त किया RECEIVED Date: 23.10.2024.  
वि.आ.अ.शा./ SIIB (EXPORT)  
11 NOV 2024  
जवाहरलाल नेहरू सीमाशुल्क भवन, न्हावा शेवा, उरण  
Jawaharlal Nehru Custom House, Nhava Sheva, Urap

To,  
The Chemical Examiner Gr.I,  
DYCC section,  
JNCH, Nhava Sheva.

Sir,

Sub: Testing of samples pertaining to S/Bill no. 4717905 dated 09.10.2024 filed by  
M/s. Shud Fashion (IEC: GDGPS6073A) - reg.

Please find enclosed herewith 01 sealed samples of below mentioned goods from  
consignment pertaining to Shipping Bill No. 4717905 dated 09.10.2024 for testing purpose.

Shipping Bill No./ date	Item No.	Declared Item description	No. of sealed envelope
4717905 09.10.2024	8.	Ladies top made of polyester	01

In this regard, the test may be conducted on the sample and report may be given on the  
following parameters: -

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

Thanking you,

Yours faithfully,

*Anup Singh Meena*  
Anup Singh Meena  
Senior Intelligence Officer  
SIIB(X)/JNCH

Encls:

01 sealed samples pertaining to S/Bill no. 4717905 dated 09.10.2024.

Lab. NO. 842 / STIB (X) Dt. 23/10/24

S/B No. - 47/7905 Dt. 09/10/2024

Report -

The sample as received is in the form of printed textile readymade garment (described as Ladies top); stitched with white knitted Lining.

It is wholly composed of polyester filament yarns.

Total wt. of sample = 143.80 gm

Weight of Base fabric = 108.40 gm

Weight of Lining fabric = Balance

Gsm of Base fabric (printed woven fabric) = 82.84

Sealed remnant returned.

Abhishek Kothotya  
07/11/24  
ABHISHEK KOTHOTYA  
CHEMICAL ASSISTANT

Dr. Ravi Kumar Sharma  
07.11.2024  
Dr. Ravi Kumar Sharma  
राजाजी लाल शर्मा  
Chemical Examiner Gr II

Sh. Arunesh S  
ACF  
24.10.24

Dr. RSS, CBM  
PBM  
23/10/24

	<b>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.inch@gov.in</b>	
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F.No.: CUS/SIIB/ALT/570/2024-SIIB(E)

Date: 23.10.2024.

To,  
The Chemical Examiner Gr.I,  
DYCC section,  
JNCH, Nhava Sheva.

Sir,

Sub: Testing of samples pertaining to S/Bill no. 4717905 dated 09.10.2024 filed by M/s. Shud Fashion (IEC: GDGPS6073A) - reg.

Please find enclosed herewith 01 sealed samples of below mentioned goods from consignment pertaining to Shipping Bill No. 4717905 dated 09.10.2024 for testing purpose.

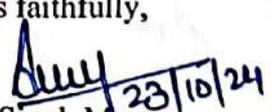
Shipping Bill No./ date	Item No.	Declared Item description	No. of sealed envelope
4717905 dated 09.10.2024	9.	Men jeans made of cotton	01

In this regard, the test may be conducted on the sample and report may be given on the following parameters: -

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

Thanking you,

Yours faithfully,

  
Anup Singh Meena  
Senior Intelligence Officer  
SIIB(X)/JNCH

Encls:

01 sealed samples pertaining to S/Bill no. 4717905 dated 09.10.2024.

Lab. No. 843 / SIB (X)

DT. 23/10/24

S/B No.: 4717905 Dated 09.10.2024

**Report:** - The sample as received is in the form of readymade garment (jeans). It is made of dyed woven fabric fitted with metallic button and zip at front side having two front pockets of woven fabric and two pockets at back side. Base fabric is wholly composed of cotton. Fabric of pockets are made of polyester filament yarns

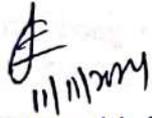
Total weight of sample = 530.6 gm

Wt. of base woven fabric = 490.1g

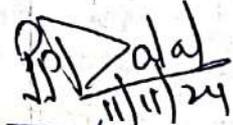
Wt. of zip, button and pocket fabric = balance

GSM of base woven fabric as such = 377.7

Sealed remnant returned.



Arunabh Srivastav  
Assistant Chemical Examiner  
JNCH Laboratory



प्रफुल दलाल / Praful Dalal  
रसायन परीक्षक ग्रेड-II  
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



Date: 23.10.2024.

F.No.: CUS/SIIB/ALT/570/2024-SIIB(E)

To,  
The Chemical Examiner Gr.I,  
DYCC section,  
JNCH, Nhava Sheva.

23/10/24

Sir,

Sub: Testing of samples pertaining to S/Bill no. 4717905 dated 09.10.2024 filed by  
M/s. Shud Fashion (IEC: GDGPS6073A) - reg.

Please find enclosed herewith 01 sealed samples of below mentioned goods from  
consignment pertaining to Shipping Bill No. 4717905 dated 09.10.2024 for testing purpose.

Shipping Bill No./ date	Item No.	Declared Item description	No. of sealed envelope
4717905 dated 09.10.2024	10.	Men shorts made of cotton	01

In this regard, the test may be conducted on the sample and report may be given on the  
following parameters: -

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

Thanking you,

Yours faithfully,

23/10/24  
Anup Singh Meena  
Senior Intelligence Officer  
SIIB(X)/JNCH

Encls:

01 sealed samples pertaining to S/Bill no. 4717905 dated 09.10.2024.

Lab. NO. 844 / SJTB (X)

Dt. 23/10/24

SB No.: 4717905

Date: 09.10.24

Report:

The sample as received is in the form of a readymade textile article (shorts), stitched with small cut piece of yarn dyed knitted fabric at lower side and white woven fabric used in the pocket. It is also fitted with zippers (03 Nos), plastic buttons (02Nos), elastomeric strip at waist and a string.

Base dyed woven fabric is wholly composed of spun yarns of cotton.

Pocket woven fabric is composed of 70.68% by wt. of cotton and rest being polyester. Yarn dyed knitted fabric at lower end is wholly composed of polyester.

Net weight of the sample = 248.6 gm

Weight of base woven fabric (composed of cotton) = 190.1813 gm

Weight of woven fabric in the pocket = 17.678 gm

Weight of elastomeric strip = 16.9878 gm

Weight of knitted fabric (composed of polyester) = 8.8976 gm

Weight of zippers, plastic buttons and string = Balance

Sealed remnant sample returned.

  
12.11.24

**BIJOYADITYA MONDAL**  
CHEMICAL ASSISTANT

  
12.11.2024

डॉ. पूर्णमा मिश्रा / Dr. Purnima Mishra  
रसायन परीक्षक ग्रेड-१ / Chemical Examiner Grade-1  
जवाहरलाल नेहरू कस्टम हाउस प्रयोगशाला  
Jawaharlal Nehru Custom House Laboratory  
न्याय शेवा / Niyava Sheva



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



Date: 23.10.2024.

F.No.: CUS/SIIB/ALT/570/2024-SIIB(E)

To,  
The Chemical Examiner Gr.I,  
DYCC section,  
JNCH, Nhava Sheva.

Sir,

Sub: Testing of samples pertaining to S/Bill no. 4717905 dated 09.10.2024 filed by  
M/s. Shud Fashion (IEC: GDGPS6073A) - reg.

Please find enclosed herewith 01 sealed samples of below mentioned goods from  
consignment pertaining to Shipping Bill No. 4717905 dated 09.10.2024 for testing purpose.

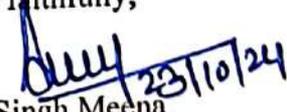
Shipping Bill No/ date	Item No.	Declared Item description	No. of sealed envelope
4717905 dated 09.10.2024	11.	Men T-shirt made of cotton	01

In this regard, the test may be conducted on the sample and report may be given on the  
following parameters: -

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

Thanking you,

Yours faithfully,

  
Anup Singh Meena  
Senior Intelligence Officer  
SIIB(X)/JNCH

Encls:

01 sealed samples pertaining to S/Bill no. 4717905 dated 09.10.2024.

Lab. No. 845 / SIIB (X)

Dt. 23/10/24

SB No. = 4717905 dt 09/10/2024

Report: The sample as received is in the form of dyed knitted readymade garment (T-shirt), having a print on front side. It is wholly composed of Cotton yarn.

Total wt of sample = 131.3 gm

Sealed remnant returned

Singh  
08/11/2024

सुखवीर सिंह/SUKHVEER SINGH  
सहायक रसायन परीक्षक  
Asstt. Chemical Examiner

Pratul Dalal  
08/11/24

प्रफुल दलाल / Pratul Dalal  
रसायन परीक्षक ग्रेड-II  
Chemical Examiner Gr. II

CE-II

Statement of Shri Sudhanshu S/o Shri Manoj Kumar residing at H No-1/3236, Mandoli Road Shahdara, Ram Nagar, East Delhi-110032, Proprietor of M/s Shud Fashion (IEC: GDGPS6073A) recorded under section 108 of the Customs Act, 1962 in the office of SIIB(X), JNCH, Branch, Jawaharlal Nehru Custom House, Nhava Sheva, Dist: Raigarh, Maharashtra, 400707 on 20.01.2025 at 03:30 PM.

\*\*\*\*\*

In compliance to the summons DIN No. 20250178NTE000000E04A dated 20.01.2025 issued under signature of Shri Anup Singh Meena, Appraiser of Customs, SIIB(X), I present myself to give statement u/s 108 of Customs Act, 1962 on 20.01.2025. I have been explained the provisions of section 108 of Customs Act, 1962; I have also been explained that giving false evidence under these enquiries is an offence punishable u/s 208, 210 and 229 of Bharatiya Nyaya Sanhita 2023. I am also informed that this statement of mine can be used as evidence against me or any other person in any court of law or for any adjudication proceedings. Having been understood the provisions of sections 108 of the Customs Act, 1962, I am giving my true, correct and voluntary statement which goes below:

My full name is Sudhanshu, I am residing at H No-1/3236, Mandoli Road Shahdara, Ram Nagar, East Delhi-110032. I am 30 years old. (DOB: 26.04.1995) and I can read, write and understand Hindi English and Punjabi. I have completed B.sc. from NIOS College of Delhi University. My mobile number is 8130903544. I am staying at the above-mentioned address with my family including 02 younger brothers, mother and father. For the proof of my identity, I am submitting copy of my Aadhar Card bearing number 590135142212 and Pan Card bearing number GDGPS60738. On my request, the undersigned officer is typing my statement on computer/E-Cell as per my say.

**Q.1. Give your brief introduction. What short of work do you do. Do you know why have you been called?**

A. My name is Sudhanshu, I am the Proprietor of M/s Shud Fashion (IEC: GDGPS6073A). I handle all the works of the firm. I have been called to assist in the investigation going on w.r.t. the company/firm M/s Shud Fashion (IEC: GDGPS6073A) in respect of shipping bill no. 4717905 dated 09.10.2024.

**Q.2. Please provide a brief about the firm M/s Shud Fashion (IEC: GDGPS6073A).**

Ans. The firm is registered in March, 2018, We have obtained IEC for the firm on 30.03.2023 with IEC: GDGPS6073A. The GST registration was obtained on 19.03.2018 with GSTIN no. 07GDGPS6073A1ZG. This firm is registered at 1/3236, Mandoli Road, Ram Nagar Extn., Shahdara, Delhi, New Delhi-110032. We are merchant exporter. Since inception we have been dealing in exporter of readymade garments. We procured raw material from supplier in India and export them on certain margin and also sell in local.

**Q.3. Give details of suppliers of who provide the raw materials for your company/firm.**

A. We take the raw materials from different local suppliers. We will submit the details of all suppliers and tax invoices of purchase made for the supplies in 05 days.

**Q.4. How have you justified the rate of goods filed in shipping bill no. 4717905 dated 09.10.2024?**

A. We are the manufacturer-exporter, we have filed the subject shipping bill by procuring raw materials from local suppliers. The rate of goods has been fixed

*Seylang*  
9/10/25

by keeping the margin over and above the price at which the raw materials have been procured. I am hereby, submitting the purchase invoices from suppliers in support of the same within a week.

**Q.5. Was IEC of M/s. Shud Fashion amended ever since its issuance?**

Ans. No, IEC of M/s. Shud Fashion was not amended ever after its issuance.

**Q.6. When was exportation started from this IEC?**

A. We have started exportation since February 2024 and the first shipping bill was filed on 01.02.2024.

**Q.7. Does your company deal in local sale of garments?**

A. Yes, we supply the garments to local trader and also to the exporters.

**Q.8. When was GSTIN of M/s Shud Fashion (IEC: GDGPS6073A) issued?**

Ans. We have got GSTIN of M/s Shud Fashion (GSTIN: 07GDGPS6073A1ZG) on 19.03.2018. After that we started selling and manufacturing of garments to exporters, traders and also doing job works for exporters.

**Q.9. Who is the CB in your current shipment under Shipping bill no 4717905 dated 09.10.2025 and how you have met to this CB?**

Ans. The CB in the current shipment under Shipping bill no 4717905 dated 09.10.2025 is M/s. Sai Siddhi Forwarders. We have met to this CB through my brother who also deals in exportation of garments since 2022.

**Q.10. How did you get order of the goods covered under the shipping bill no. 4717905 dated 09.10.2025?**

A. We had stocks of some goods in August 2024 and we wanted to export the same goods therefore we have asked to my brother, who also deals in exportation of garments since 2022, for the same. After fifteen days my brother gives me details of a consignee. As per Buyer's request the goods which we don't have that goods we have purchased from local suppliers. After that we had filed shipping bills for exports of the goods.

**Q.11. From where have you purchased the goods in the shipping bills no 4717905 dated 09.10.2025?**

A. There are total 41 items under shipping bills no 4717905 dated 09.10.2025 in which some are manufactured by our firm and some goods have been procured from different suppliers. Presently, we don't have the all tax invoices but we will submit the all tax invoices within a week.

**Q.12. How many shipping bills have been filed by you before this shipment?**

Ans. We have filed total 14 shipping bills have been filed by our firm before this shipment.

**Q.13. Have you received remittances in your previous exports?**

A. No, as the all shipping bills have been filed in 2024, we have not received remittances in the previous exports made by our firm i.e. M/s Shud Fashion (IEC: GDGPS6073A).

**Q.14. Do you file GSTR regularly for IGST benefits availed for the export goods?**

A. Yes, we file GSTR quarterly on regular basis. We have not availed IGST benefits in any shipping bills while exporting the goods. We had filed all the shipping bills under LUT.

*Syhanishu*  
20/01/25

**Q.15. As per GSTR3B (Fyr 24-25 till October) export value amounting to Rs. 39.84 lacs, which is not matching with the actual exports. What is your say on this?**

A. Due to technical glitch, we could not file the GSTR3B but we will rectify it in GSTR9C and will submit the copy of the same within a week.

**Q.16. Whether the goods exported in the past by your company/firm having declared description as mentioned in the shipping bills 4717905 dated 09.10.2025 were similar to the goods under impugned shipping bills?**

A. The goods which were exported previous to this consignment were Garments, Shoes, Slippers and other fashion items.

**Q.17. What is your company's turnover for last three years?**

A. The turnover of M/s Shud Fashion (IEC: GDGPS6073A) were approx 4.5 cr, 85 lacs and 40 lacs for the year 2024, 2023 and 2022 respectively.

**Q.18. There is long distance between the port of export and the registered premises? You are registered in Ram Nagar, East Delhi-110032 and exporting goods from JNPT. Your say please.**

A. My brother, who also deals in exportation of garments since 2022 who have a warehouse in Navi Mumbai which is near JNPT and We takes some supplies there as most of our suppliers are from Mumbai.

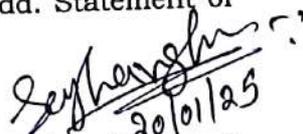
**Q.19. Do you agree with the test reports received from DYCC JNCH.**

A. Yes, I agree with the all test reports.

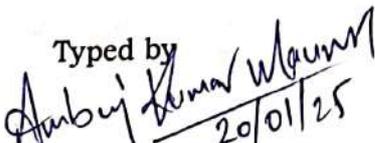
**Q.20. Do you have anything else to say?**

A. No, I have nothing else to say but we will cooperate in further investigation.

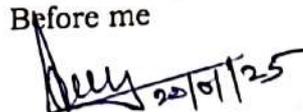
The above statement of mine running into 03 pages has been given as my true, correct and voluntary without any force, threat, inducement or coercion. On my request the said statement has been typed on the office computer of SIIB(X), JNCH, Nhava Sheva, Dist: Raigarh, Maharashtra - 400704 as per my say and as per my request and I certify it has been recorded exactly as stated by me in response to questions raised to me during proceedings. I therefore affix my dated signature on every page of the statement in token of having been recorded correctly as stated by me. I have nothing more to add. Statement of mine is correctly recorded as per my say.

  
(Shri Sudhanshu)

Proprietor of M/s Shud Fashion (IEC: GDGPS6073A)

Typed by  
  
(Ambuj Kumar Maurya)

IO/SIIB(X)

Before me  
  
(Anup Singh Meena)

SIO/SIIB(X)

# Goods and Services Tax

Government of India, States and Union Territories

REGISTER LOGIN

Home > Search Taxpayer > Search by GSTIN/UIN

## Search Taxpayer

GSTIN/UIN of the Taxpayer\*

\* Indicates mandatory fields

SEARCH

Search Result based on GSTIN/UIN : 07GDGPS6073A1ZG

### Legal Name of Business

SUDHANSHU

### Trade Name

SHUD FASHION

### Effective Date of registration

19/03/2018

### Constitution of Business

Proprietorship

### GSTIN / UIN Status

Cancelled suo-moto

(Effective from 01/07/2024)

### Taxpayer Type

Regular

### Administrative Office

(JURISDICTION - CENTER)

State - CBIC

Zone - DELHI

Commissionerate - DELHI EAST

Division - SHAHDARA

Range - RANGE - 141

### Other Office

(JURISDICTION - STATE)

State - Delhi

Zone - Zone 7

Ward - Ward 77

### Principal Place of Business

1/3236, MANDOLI ROAD, RAM NAGAR EXTN., SHAHDARA, DELHI, East Delhi, Delhi, 110032

Statement of Shri Kunal Anil Ghag, G card holder and authorised representative of CB M/s. Sai Siddhi Forwarders (licence no. AAKPG1281FCH001), recorded under Section 108 of the Customs Act, 1962 in the office of Special Investigation and Intelligence Branch (Exports) situated at Room No. B-403, 4th floor, Jawaharlal Nehru Custom House, Nhava Sheva, Taluka - Uran, District - Raigad, Maharashtra - 400 707 on 14.07.2025.

\*\*\*\*\*

In receipt of Summons having DIN- 20250778NT000091919C dated 10.07.2025 issued by Shri Anup Singh Meena, Appraiser of Customs (P), Special Investigation and Intelligence Branch (Exports) from SIIB (X) office situated at Room No. B 403, 4th floor, Jawaharlal Nehru Custom House, Nhava Sheva, Taluka - Uran, District - Raigad, Maharashtra - 400707, I present myself for giving voluntary statement under section 108 of the Customs Act, 1962 on 14.07.2025. I have been explained the provisions of section 108 of the Customs Act, 1962; that giving false evidence under the said section of the said act is an offence under Section 208,210 and 267 of the Bharatiya Nyaya Sanhita of 2023 and is punishable under Section 229 of the Bharatiya Nyaya Sanhita of 2023, that this statement of mine can be used as evidence either against me or any other person in any court of law, anywhere in India. Having been explained the said provisions of the 108 of the Customs Act, 1962 & Sections of the Bharatiya Nyaya Sanhita,2023 to me and understood the same; I am giving my true, correct and voluntary statement as follows:

My name is Kunal Anil Ghag, 32 years and DOB- 31.03.1993. I am residing at Flat No-A/703, Neptune Paradise, Plot no-27, Sector-35, Kamothe, VTC: Panvel, Po: JCI Kamothe, Sub Distreict- Panvel, Ditriect- Raigarh, State- Maharashtra- 410206. I have the personal Mobile No., 9326888633. Aadhaar Card bearing No. 320144834688, PAN Card bearing No. AYVPG3452D and I am submitting the copies of the same as proof of my identity. I have completed my B, Com from Mumbai University. I can read, understand and write in Hindi, Marathi and English. I am married and staying along with my father and mother at the address mentioned above. On my request, the undersigned SIIB (X) officer is typing my statement in the desktop computer/Cell-E as per my say.

**Q.1. Give your brief introduction. State CHA license no and firm name. What sort of work do you do in the firm?**

Ans. My name is Kunal Anil Ghag, I look after all the import & export clearance related work of CB firm M/s. Sai siddhi Forwarders having licence no. AAKPG1281FCH001. I have been associated with this firm since 2016. The firm got its licence in 1998. My father Mr. Anil Ghag is the proprietor of this firm. I have been authorized to depose the statement on behalf of M/s. Sai siddhi Forwarders. The firm is registered in Mumbai Customs, Nhava Sheva, Nashik ICD, Nagpur ICD and Aurangabad ICD. I personally file all the shipping bills and bills of entry of the firm.

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

Ans. Firstly, after getting KYC documents i.e. IEC copy, GST registration, Aadhar & Pan card of proprietor, Bank authorization letter from the exporter, we verify the IEC on DGFT portal, GSTIN on GSTIN portal. Thereafter, one of the employees from our office goes to the address of the exporter mentioned in IEC certificate for physical verification. After verifying all the KYC documents, we ask for the invoice and packing list from the exporter. After getting invoice and packing list we prepare the checklist and send to the exporter for the verification. Then once we get the confirmation from the exporter we file the shipping bill for the export of the goods.

**Q.3 Did your firm verify the goods before filling the shipping bills?**

Ans. We file the shipping bill base the invoice and packing list provided by the exporter. We did not take any measures to verify the goods before filling the shipping bills. We see the declared goods during the carting of the goods in the CFS.

**Q.4. What procedures do you follow to check the status of your client's GSTIN?**

Ans. As I stated above, firstly, we verify the GSTIN status on GST portal i.e. gst.gov.in, thereafter one of the employees from our office goes to the Principal place of business mentioned in GST registration certificate, for physical verification.

  
14/07/25

**Q.5. Are you the authorized customs broker for M/s. Shud Fashion? Since when have you been handling their shipments?**

**Ans.** Yes, M/s. Sai siddhi Forwarders is the authorized customs broker for filling the shipping bill on behalf of exporter M/s. Shud Fashion, I am submitting the authority letter along with KYC documents for your references. I am also submitting the photographs taken during the physical verification. We have been working with the exporter M/s. Shud Fashion since May-2024 and first shipping bill was filed in August bearing shipping bill no. 13.08.2024 on behalf of the exporter M/s. Shud Fashion.

**Q.6. Now, I show you Shipping Bill No. 4717905 dated 09.10.2024, was this shipping bill filed by you on behalf of exporter M/s Shud Fashion (IEC- GDGPS6073A), if yes then what are the goods being exported under the said Shipping Bill?**

**Ans.** Yes, the Shipping Bill No. 4717905 dated 09.10.2024 was filed by us on behalf of exporter M/s Shud Fashion (IEC- GDGPS6073A), and the goods being exported under the said Shipping Bill was RMGs and miscellaneous items.

**Q.7. Can you tell me how did you come in contact with the Exporter and how many shipping bills were filed by you before the current shipment on behalf of the exporter M/s. Shud Fashion? Have you received the payment from the exporter?**

**Ans.** We came in contact with the exporter M/s. Shud Fashion through a forwarder namely Ajay Sharma in May- 2024. Before this shipment total 03 shipping bill nos. 3191968 dated 13.08.2024, 4558443 dated 04.10.2024 and 3308245 dated 19.08.2025 was filed by us on behalf of exporter M/s Shud Fashion (IEC- GDGPS6073A) and the goods in the afore-mentioned shipping bills were RMG. Till now we had not received the payment from exporter. I am submitting the bill generated for payment.

**Q.8. Have you taken the KYC details of M/s Shud Fashion (IEC- GDGPS6073A), before filing their Shipping Bills? What measures were taken by you for the verification of KYC of the exporter?**

**Ans.** Yes Sir, all the KYC details like IEC registration copy, GSTIN registration copy, pan card copy, aadhar card copy, Bank cheque for account detail of the Company M/s Shud Fashion (IEC- GDGPS6073A) and the copies of the same are submitted hereby for your ready reference. After getting the KYC documents we did verified the documents on the portal.

**Q.9. Have you physically verified the address of M/s Shud Fashion (IEC- GDGPS6073A)? Please submit the relevant documents.**

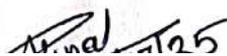
**Ans.** Yes Sir, we did physically verify address at the time of KYC before filing Shipping Bills. I am submitting the photographs taken during the verification of principal place of business for your reference.

**Q.10. Are you aware that the GSTIN: 07GDGPS6073A1ZG of the exporter M/s. Shud Fashion is currently Cancelled suo-moto (Effective from 01/07/2024) as per GST portal.**

**Ans.** Sir, we verify the KYC documents only once before start working with any firm. As same in this case, we did verify the KYC of the exporter in May-2024 and during the KYC verification conducted by our office the GSTIN of the exporter was active. We are not aware that the GSTIN of the exporter M/s. Shud Fashion is currently cancelled.

**Q.11. During the statement of the exporter, the exporter had stated to submit the tax invoices, GSTRs, and other documents but till now the exporter had not submitted the requisite documents despite two reminder email. What's your say in this regard?**

**Ans.** After this consignment we are not in contact with the exporter M/s. Shud fashion. During the filling the shipping bill the exporter had provided only invoices and packing list, based on which we had filed the shipping bill. I am submitting the copies of the same for your reference.



**Q.12. As per Test reports of samples drawn during the panchanama some items were found misdeclared in terms of description and classification.**

**Ans.** Sir, we prepare the checklist based on invoices and packing list submitted by the exporter and confirmation from the exporter we file the shipping bill. We did not verify the goods before filling the shipping bill. We see the goods during the carting process.

**Q.13. The regulation 10 (d) of the CBLR, 2018 mandates that the Custom Broker has to always advise his client to comply with the provisions of the Act, other allied Acts and the rules and regulations thereof, and in case of non-compliance, shall bring the matter to the notice of the Deputy Commissioner of Customs or Assistant Commissioner of Customs. Have you diligently performed your duties under CBLR, 2018?**

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

**Q. 14. The regulation 10(n) of the CBLR, 2018 mandates that the Custom Broker should verify the correctness of the Importer Exporter Code (IEC) number, Goods and Services Tax Identification Number (GSTIN), identity of his client and functioning of his client at the declared address by using reliable, independent, authentic documents, data or information. How does your firm ensure compliance?**

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

**Q.15. Do you have anything more to say/add in this case, apart from your submission above?**

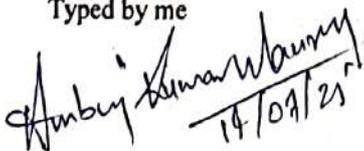
**Ans.** We would like to say that we are a genuine Custom Broker. We have been filing shipment for our clients regularly. We would like to assert that in future, I would co-operate with the customs authorities in the ongoing investigation.

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

  
(Kunal Anil Ghag)

G-Card holder and authorized representative of CB M/s. Sai Siddhi Forwarders.

Typed by me

  
14/07/25

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

Recorded by me

  
14/07/25

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

PANCHANAMA

Sample with drawal panchnama dated 17.10.2024 drawn at JWR, CFS in respect of Examination of goods covered under Shipping Bill No. 4717905 dated 09.10.2024 pertaining to M/s. SHUD FASHION (IEC-GDGPS6073A).

Pancha No. 1		Pancha No. 2	
Name:	Bhusan Dipak Patil	Name:	Aniket Ramdas Hande
Age:	21	Age:	23
Address:	Block No. 103, Shreeya Wallabh CHS, Shivaji Road, Near V.K. High School, Opp. Ghodke Hospital, Line Ali, Panvel, Raigarh, Maharashtra-410206	Address:	Belapur, Ahmadnagar, Maharashtra-422602
Type of ID card:	Adhar Card	Type of ID card:	Adhar Card
Number of ID card:	424166457557	Number of ID card:	584693727536
Mobile No.:	8850627904	Mobile No.:	8379848378
Occupation:	Private Occupation	Occupation:	Private Occupation

We the above mentioned Panchas, on being called upon by one person who introduced himself as Shri Ambuj Kumar Maurya, Intelligence Officer, SIIB(X), JNCH by showing us his identity card, presented ourselves at M/s JWR, CFS on 17.10.2024 at 12:00 hrs. Further, the said officer introduced to us to Shri Anup Singh Meena, Sr. Intelligence Officer (SIO), SIIB(X), JNCH by showing us his identity card. Further, the said officers introduced us to Shri Kunal Anil Ghag, G-Card Holder (Card no. G-3008, License No. 11/1111) of M/s Sai Siddhi Forwarders (HA NO. AAKPG1281FCH001) and authorized representative of exporter M/s Shud Fashion (IEC No. GDGPS6073A). Then the officers explained to us that they wanted to examine the goods covered under above mentioned shipping bill for which we readily agreed. The cargo was going to be exported to Mauritius by the Exporter M/s. SHUD FASHION (IEC-GDGPS6073A) having the address: 1/326, Mandoli Road, Ramnagar Extn, Shadara Delhi, Sahadra Delhi-110032 has filed Shipping Bill No. 4717905 dated 09.10.2024 having details as per Table-A below through CB M/s Sai Siddhi Forwardes (CHA NO. AAKPG1281FCH001) for export of their consignment consisting of RMG.

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17/10/24  
PNA

Further, the officers informed us that export consignment against said Shipping Bill No. 4717905 dated 09.10.2024 having details as per Table-A has been put on hold by NCTC alert No. 410/EXP/2024-25 and SIIB hold letter no. 87 /2024-25 SIIB(X) issued vide F. no. CUS/SIIB/ALT/570/2024 dated 16.10.2024 and order for details examination by SIIB(X), JNCH by competent Authority. The said cargo was destined to Mauritius. The details of the said shipping bill are tabulated as below:

TABLE-A

Sr. No	Description of Goods	RITC	Quantity	RATE/PCS in rupees	FOB (In rupees)	Drawback (in rupees)	Rosctl (in rupees)	IGST amount paid in INR
1	Boys 2 Pcs Suit Set Made Of Cotton	62031990	227	685.57	155625.53	6380.65	9415.35	Under LUT
2	Boys Dress Made of Cotton	62034290	248	677.26	167961.72	5542.74	10161.68	
3	Boys Shirt Made of Cotton	62059090	24	659.81	15895.37	381.49	961.67	
4	Boys T-Shirt Made of Cotton	61099090	90	436.27	41508.45	1080	2033.92	
5	Girls Dress Made of Cotton	62044290	327	685.57	224183.03	6949.67	10984.97	
6	Girls Saree Made of Polyester	54075430	20	461.20	9224.10	115	0	
7	Girls Tops Made of Polyester	61041990	170	685.57	116547.75	4545.36	5536.02	
8	Ladies 2 PCS Suit Set Made Of Cotton	62044390	392	693.88	272002.9	8432.09	13328.14	
9	Ladies Bra Made of Blended	61081990	9	91.41	822.69	20.57	46.49	
10	Ladies Burkha Made of Ployester	62114390	66	654.83	43218.65	1253.34	1599.32	
11	Ladies Churidar Made of Blended	62043190	152	673.11	102312.7	3580.95	4941.70	
12	Ladies Dress Made of Cotton	62044290	236	685.57	161795.7	5015.67	7927.99	

P1 - *[Signature]*  
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P2 *[Signature]*  
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*[Signature]*  
17/10/24  
CB

13	Ladies Jeans Made of Cotton	62046290	257	693.88	178328.4	5528.18	8738.09
14	Ladies Kurti Made of Polyester	61041990	1131	706.35	798881.85	31156.39	37946.89
15	Ladies Leggings Made of Cotton	62112990	147	673.11	98947.17	98.01	298.89
16	Ladies Panties Made of Cotton	61081990	5	91.41	457.05	10.06	27.78
17	Ladies Saree Made of Polyester	54075430	389	461.20	179408.75	3131.45	0
18	Ladies Sharara Made of Polyester	62041919	72	710.50	51156.36	1995.10	2429.92
19	Ladies Skirt Made of Cotton	62045290	6	660.64	3963.87	122.88	194.23
20	Ladies Top Made of Polyester	61041990	488	710.50	346726.4	13522.33	16469.51
21	Ladies Unstitched Churidar of Cotton	63079019	8	627.40	5019.24	150.58	0
22	Mens Footwear Made of Syenthetic	64039990	63	91.41	5758.83	0	0
23	Mens Handkerchief	63049221	14	20.77	290.85	0	0
24	Mens Jeans Made of Cotton	62034290	357	718.81	256617	8468.36	15525.33
25	Mens Kurta Made of Polyester	62111100	7	662.30	4636.15	134.45	170.51
26	Mens Short Made of Cotton	62034290	151	652.33	98502.59	3250.59	5959.40
27	Mens T-Shirt Made of Cotton	61099090	343	461.20	158193.32	4116	7751.48
28	Mens Underwear Made of Cotton	61072990	4	91.41	365.64	8.04	22.12
29	Mix Immitation Jewellery	71179090	321	4.16	1333.76	0	0
30	Purse	42022290	351	4.16	1458.41	0	0
31	Religious Goods	39264039	17	4.16	70.64	0	0
32	Bags	42022290	57	4.16	236.84	0	0
33	Bedsheet	63041990	471	186.97	88065.22	1320.98	0

P1 - *[Signature]*  
17/10

P2 - *[Signature]*  
17/10

*[Signature]*  
17/10/24

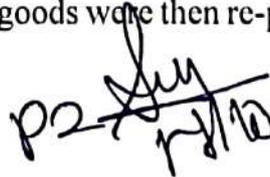
34	Cycle	87120090	1	4.16	4.16	0	0
35	Decoration Item	67021090	6	4.16	24.93	0	0
36	Dhoti	62113200	6	4.16	24.93	0	0
37	Fabric	54076190	11	4.16	45.76	0	0
38	Hair Accessories	96151990	558	4.16	2318.49	0	0
39	Household Goods	39241090	1739	4.16	7225.55	0	0
40	Ladies Duppatta Made of Polyester	62141090	101	91.41	9232.41	240.04	438.54
41	Ladies Footwear (Chappal) of Syenthetic	64029990	185	20.77	3843.38	0	0
<b>Total</b>					<b>3612236.47</b>	<b>116550.97</b>	<b>162909.94</b>

We the panchas alongwith Customs Broker/Exporter representative and the aforesaid officers visited the export shed C, where the goods covered under the Shipping Bill No. 4717905 dated 09.10.2024 were kept in open side. Further, we panchas were shown photocopies of the Shipping Bill mentioned above Table-A, Invoice and packing list of the said shipment. We put our dated signature on the above said documents as a token having seen the same.

Thereafter, the examination and sample withdrawal procedure of the goods covered under above Shipping Bill in our presence. Firstly, the goods were already carted at Export Shed-C area at the M/s JWR, CFS. Then, the officers present asked the CHA and labours to segregate the goods with respect to SB's packing list.

During the sample withdrawal procedure of the goods covered under shipping bill no. 4717905 dated 09.10.2024, it was observed that goods were packed in 90 cartons. Further, every carton was opened one by one with help of laborers in our presence as well as in the presence of CHA & officers for examination of goods. The goods were found as per declaration in the shipping bill in terms of quantity and physical description. Thereafter, representative sample were drawn randomly from the consignment in triplicate for further investigation purpose. The same were sealed with customs wax seal. We have put our dated signature as a token of having witness the same. The examination goods were then re-packed in same packing and handed over to the CFS staff for safe custody.

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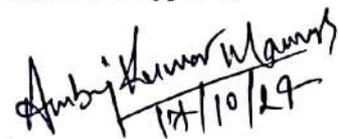
  
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The panchnama which started at 12:00 PM on 17.10.2027 concluded at 6:30 PM on the same day and at the same place without any untoward incident. The entire sample withdrawal Panchanama was conducted in a peaceful and systematic manner and no damage to any moveable and immovable property or the goods was caused during the course of the Sample Withdrawal Panchanama. Nothing was taken over by the said customs Officers except for the sealed sample mentioned above. Also, no religious or cultural sentiments were hurt during the course of the sample withdrawal panchanama. No damage was done to the cargo.

We, the panchas have read over the said proceedings of sample withdrawal Panchanam running into 01 to 05 pages which is typed and printed in the office of M/s JWR, CFS. The panchanama has been read over to us in Hindi & English as well and thereafter, we find it to be correctly recorded and types as per our say.

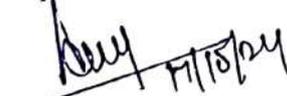
Sr. No.	Name	Signature
1	Bhusan Dipak Patil, Pancha-1	 17/10
2	Aniket ramdas Hande, Pancha-2	 17/10
3	Kunal Anil Ghag, G card holder and authorized representative of the exporter	 17/10/24

Drawn and types by me at the office of M/s JWR, CFS (as per panchas say)

  
17/10/24

(Ambuj Kumar Maurya)  
I.O./SIIB(X), JNCH

In presence of:

  
17/10/24

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

# SAI SIDDHI FORWARDERS

Indian Customs EDI System - Exports ( ICES / E )  
Shipping Bill For Export

State Of Origin: DI

Print Date: 10-09-2024 20:08:53

Job: 798 Date: 09-10-2024 SB No: 4717905 Date: 09-10-2024

**Exporter's Name**  
IEC No : GDGPS6073A( 0 ) Type : MERCHANT PAN : GDGPS6073A  
**SHUD FASHION**  
1/326,MANDOLI ROAD,RAMNAGAR EXTN  
SHADARA DELHI,SHADARA DELHI  
DELHI 110032 DELHI  
GST No : GSN - 07GDGPS6073A1ZG

**Consignee's Name**  
**STAR LOGISTICS CO LTD**  
2ND FLOOR SUNWAY COURT 21 VELORE  
STREET PORT-LOUIS- 11612 MAURITIUS  
MAURITIUS

Port of Loading (INNSA1) : NHAVA SHEVA SEA  
Final Destination Country (MU) : MAURITIUS  
Final Destination Port (MUPLU) : PORT LOUIS  
Port of Discharge (MUPLU) : PORT LOUIS  
Country of Discharge (MU) : MAURITIUS

No of Packages : 90 CTN  
Net Weight : 3600.000 KGS  
Gross Weight : 3780.000 KGS  
No of Containers :  
Nature of Cargo : LB

Marks & Nos : AS PER INVOICE

Rotation No :  
FOB Value (Rs.) : 3612236.47  
RODTEP Amount : 4511.61  
Drawback Amount : 116550.97  
ROSCTL Amount : 162909.94

Forex Bank Account :  
Authorised Dealer Code : 6391298  
I.F.S. Code No : ICIC0001024  
Drawback Account No :  
ST/Excise Regn :

Invoice Details Serial No : 1  
Invoice Value (USD) : 43468.55 (Rs. 3612236.51)  
FOB Value (USD) : 43468.55 (Rs. 3612236.47)  
Nature of Contract : FOB  
Invoice No : SF/25/2023-24 Date : 09-10-2024

Drawback Amount(Rs) : 116550.97  
Nature of Payment : DA (180 Days)  
Exporter Contract No :  
Exchange Rate : USD 1 = Rs 83.1

	Rate	Currency	Amount	Buyer's Name
Insurance				SAME AS CONSIGNEE
Freight				
Discount				
Commission				
Other Deduction				
Packing Charges				

SI.No	RITC Code	Item Description	Quantity	Unit	Rate	Per	Unit	Total Value(FC) Declared PMV(INR)	FOB Value(INR) Accepted PMV(INR)	Sche Rev
#Pkg	Transit Country	District			HAWB No	IGST Pymt	Tax Value(INR)	Tax Amount(INR)	End I	
1	61031090	BOYS 2 PCS SUIT SET MADE OF COTTON	227	NOS	8.25	Per 1	1872.75	155625.52	\	
		DRAWBACK,AND ROSCTL					754.13	171188.07		
#		SHAHDARA				LUT@0%	0.00	0.00	GNX	
2	62034290	BOYS DRESS MADE OF COTTON	248	NOS	8.15	Per 1	2021.20	167961.72	\	
		DRAWBACK,AND ROSCTL					744.99	184757.89		
#		SOUTH DELHI				LUT@0%	0.00	0.00	GNX	
3	62059090	BOYS SHIRTS MADE OF COTTON	24	NOS	7.97	Per 1	191.28	15895.37	\	
		DRAWBACK,AND ROSCTL					728.54	17484.91		
#		SHAHDARA				LUT@0%	0.00	0.00	GNX	
4	61099090	BOYS T-SHIRTS MADE OF COTTON	90	NOS	5.55	Per 1	499.50	41508.45	\	
		DRAWBACK,AND ROSCTL					507.33	45659.30		
#		SHAHDARA				LUT@0%	0.00	0.00	GNX	
5	62044290	GIRLS DRESS MADE OF COTTON	327	NOS	8.25	Per 1	2697.75	224183.02	\	
		DRAWBACK,AND ROSCTL					754.13	246601.32		
#		SHAHDARA				LUT@0%	0.00	0.00	GNX	
6	54075430	GIRLS SAREE MADE OF POLYESTER	20	NOS	5.55	Per 1	111.00	9224.10	\	
		DRAWBACK (DBK)					507.33	10146.51		

P1 *[Signature]*  
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P2 *[Signature]*  
17/10

*[Signature]*  
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# SAI SIDDHI FORWARDERS

Indian Customs EDI System - Exports ( ICES / E )

Shipping Bill For Export

Job: 798 Date: 09-10-2024 SB No: 4717905 Date: 09-10-2024

State Of Origin: DI

Im : INNSA1

10-09-2024 20:08:53

#	Item Description	Unit	Rate	Per	QTY	Value	Drawback	Total	State
7	81041990 SHAHDARA GIRLS TOP MADE OF POLYESTER	NOS	8.25	Per 1	NOS	1402.50		116547.75	\
	170 NOS					754.13		128202.52	
	DRAWBACK,AND ROSCTL						LUT@0%	0.00	0.00 GNX
8	62044390 SHAHDARA LADIES 2 PCS SUIT SET MADE OF COTTON	NOS	8.35	Per 1	NOS	3273.20		272002.92	\
	392 NOS					763.27		299203.21	
	DRAWBACK,AND ROSCTL						LUT@0%	0.00	0.00 GNX
9	61081990 SHAHDARA LADIES BRA MADE OF BLENDED	NOS	1.1	Per 1	NOS	9.90		822.69	\
	9 NOS					100.55		904.96	
	DRAWBACK,AND ROSCTL						LUT@0%	0.00	0.00 GNX
10	62114390 SHAHDARA LADIES BURKHA MADE OF POLYESTER	NOS	7.88	Per 1	NOS	520.08		43218.65	\
	66 NOS					720.31		47540.52	
	DRAWBACK,AND ROSCTL						LUT@0%	0.00	0.00 GNX
11	62043190 SHAHDARA LADIES CHURIDAR MADE OF BLENDED	NOS	8.1	Per 1	NOS	1231.20		102312.72	\
	152 NOS					740.42		112543.99	
	DRAWBACK,AND ROSCTL						LUT@0%	0.00	0.00 GNX
12	82044290 SHAHDARA LADIES DRESS MADE OF COTTON	NOS	8.25	Per 1	NOS	1947.00		161795.70	\
	236 NOS					754.13		177975.27	
	DRAWBACK,AND ROSCTL						LUT@0%	0.00	0.00 GNX
13	62046290 SHAHDARA LADIES JEANS MADE OF COTTON	NOS	8.35	Per 1	NOS	2145.95		178328.44	\
	257 NOS					763.27		196161.28	
	DRAWBACK,AND ROSCTL						LUT@0%	0.00	0.00 GNX
14	61041990 SHAHDARA LADIES KURTI MADE OF POLYESTER	NOS	8.5	Per 1	NOS	9613.50		798881.85	\
	1131 NOS					776.99		878770.04	
	DRAWBACK,AND ROSCTL						LUT@0%	0.00	0.00 GNX
15	61152990 SHAHDARA LADIES LEGGINGS MADE OF COTTON	NOS	8.1	Per 1	NOS	1190.70		98947.17	\
	147 NOS					740.42		108841.89	
	DRAWBACK,AND ROSCTL						LUT@0%	0.00	0.00 GNX
16	61081990 SHAHDARA LADIES PANTIES MADE OF COTTON	NOS	1.1	Per 1	NOS	5.50		457.05	\
	5 NOS					100.55		502.76	
	DRAWBACK,AND ROSCTL						LUT@0%	0.00	0.00 GNX
17	54075430 SHAHDARA LADIES SAREE MADE OF POLYESTER	NOS	5.55	Per 1	NOS	2158.95		179408.74	\
	389 NOS					507.33		197349.61	
	DRAWBACK (DBK)						LUT@0%	0.00	0.00 GNX
18	62041919 SHAHDARA LADIES SHARARA MADE OF POLYESTER	NOS	8.55	Per 1	NOS	615.60		51156.36	\
	72 NOS					781.56		56272.00	
	DRAWBACK,AND ROSCTL						LUT@0%	0.00	0.00 GNX
19	62045290 SHAHDARA LADIES SKIRTS MADE OF COTTON	NOS	7.95	Per 1	NOS	47.70		3963.87	\
	6 NOS					726.71		4360.26	
	DRAWBACK,AND ROSCTL						LUT@0%	0.00	0.00 GNX
20	61041990 SHAHDARA LADIES TOPS MADE OF POLYESTER	NOS	8.55	Per 1	NOS	4172.40		346726.44	\
	488 NOS					781.56		381399.08	
	DRAWBACK,AND ROSCTL						LUT@0%	0.00	0.00 GNX
21	63079019 SHAHDARA LADIES UNSTICHD CHURIDAR OF COTTON	NOS	7.55	Per 1	NOS	60.40		5019.24	\
	8 NOS					690.14		5521.16	
	DRAWBACK (DBK)								

*P. S. Ganesan*  
17/10

*P2*  
*17/10/24*

*S. S. Srinivasan*  
17/10/24

# SAI SIDDHI FORWARDERS

Indian Customs EDI System - Exports ( ICES / E )

Shipping Bill For Export

In : INNSA1

10-09-2024 20:08:53

Job: 798 Date: 09-10-2024 SB No: 4717905 Date: 09-10-2024

State Of Origin: DI

Item No	Code	Description	Unit	Rate	Per	Quantity	Value	Exch	GNX
		SHAHDARA					0.00		0.00 GNX
84039990		MENS FOOTWEAR MADE OF SYENTHETIC					69.30		5758.83
63		PRS	1.1	Per 1	PRS		100.55		6334.71
		FREE S/BILLS INVOLVING REMITTANCE OF FOREIGN EXCHANGE							
		SHAHDARA					0.00		0.00 GNX
63049221		MENS HANDKERCHIEF					3.50		290.85
14		NOS	0.25	Per 1	NOS		22.85		319.94
		FREE S/BILLS INVOLVING REMITTANCE OF FOREIGN EXCHANGE							
		SHAHDARA					0.00		0.00 GNX
62034290		MENS JEANS MADE OF COTTON					3088.05		256616.96
357		NOS	8.65	Per 1	NOS		790.70		282278.66
		DRAWBACK,AND ROSCTL							
		SHAHDARA					0.00		0.00 GNX
62111100		MENS KURTA MADE OF POLYESTER					55.79		4636.15
7		NOS	7.97	Per 1	NOS		728.54		5099.76
		DRAWBACK,AND ROSCTL							
		SHAHDARA					0.00		0.00 GNX
62034290		MENS SHORTS MADE OF COTTON					1185.35		98502.58
151		NOS	7.85	Per 1	NOS		717.57		108352.84
		DRAWBACK,AND ROSCTL							
		SHAHDARA					0.00		0.00 GNX
61099090		MENS T-SHIRTS MADE OF COTTON					1903.65		158193.32
343		NOS	5.55	Per 1	NOS		507.33		174012.65
		DRAWBACK,AND ROSCTL							
		SHAHDARA					0.00		0.00 GNX
61072990		MENS UNDERWEAR MADE OF COTTON					4.40		365.64
4		NOS	1.1	Per 1	NOS		100.55		402.20
		DRAWBACK,AND ROSCTL							
		SHAHDARA					0.00		0.00 GNX
71179090		MIX IMMITATION JEWELLERY					16.05		1333.76
321		NOS	0.05	Per 1	NOS		4.57		1467.14
		FREE S/BILLS INVOLVING REMITTANCE OF FOREIGN EXCHANGE							
		SHAHDARA					0.00		0.00 GNX
42022290		PURSE					17.55		1458.40
351		NOS	0.05	Per 1	NOS		4.57		1604.24
		FREE S/BILLS INVOLVING REMITTANCE OF FOREIGN EXCHANGE							
		SHAHDARA					0.00		0.00 GNX
39264039		RELIGIOUS GOODS					0.85		70.63
17		NOS	0.05	Per 1	NOS		4.57		77.69
		FREE S/BILLS INVOLVING REMITTANCE OF FOREIGN EXCHANGE							
		SHAHDARA					0.00		0.00 GNX
42022290		BAGS					2.85		236.83
57		NOS	0.05	Per 1	NOS		4.57		260.51
		FREE S/BILLS INVOLVING REMITTANCE OF FOREIGN EXCHANGE							
		SHAHDARA					0.00		0.00 GNX
68041990		BEDSHEET					1059.75		88065.22
471		NOS	2.25	Per 1	NOS		205.67		96871.74
		DRAWBACK (DBK)							
		SHAHDARA					0.00		0.00 GNX
87120090		CYCLE					0.05		4.16
1		NOS	0.05	Per 1	NOS		4.58		4.58
		FREE S/BILLS INVOLVING REMITTANCE OF FOREIGN EXCHANGE							
		SHAHDARA					0.00		0.00 GNX
87021090		DECORATIVE ITEMS					0.30		24.93
6		NOS	0.05	Per 1	NOS		4.57		27.42
		FREE S/BILLS INVOLVING REMITTANCE OF FOREIGN EXCHANGE							
		SHAHDARA					0.00		0.00 GNX
62113200		DHOTI					0.30		24.93
6		NOS	0.05	Per 1	NOS		4.57		27.42
		FREE S/BILLS INVOLVING REMITTANCE OF FOREIGN EXCHANGE							

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P2 *[Signature]*

*[Signature]*

# SAI SIDDHI FORWARDERS

Indian Customs EDI System - Exports ( ICES / E )

Shipping Bill For Export

Job: 798 Date: 09-10-2024 SB No: 4717905 Date: 09-10-2024

State Of Origin: DI

Im : INNSA1  
: 10-09-2024 20:08:53

#	SHAHDARA				LUT@0%	0.00	0.00	GNX
37	54076190	FABRICS						
	11	NOS	0.05	Per 1	NOS	0.55	45.70	
		FREE S/BILLS INVOLVING REMITTANCE OF FOREIGN EXCHANGE				4.57	50.27	
#	SHAHDARA				LUT@0%	0.00	0.00	GNX
38	96151900	HAIR ACCESSORIES						
	558	NOS	0.05	Per 1	NOS	27.90	2318.49	
		FREE S/BILLS INVOLVING REMITTANCE OF FOREIGN EXCHANGE				4.57	2550.34	
#	SHAHDARA				LUT@0%	0.00	0.00	GNX
39	39241090	HOUSEHOLD GOODS						
	1739	NOS	0.05	Per 1	NOS	86.95	7225.54	
		FREE S/BILLS INVOLVING REMITTANCE OF FOREIGN EXCHANGE				4.57	7948.09	
#	SHAHDARA				LUT@0%	0.00	0.00	GNX
40	62141090	LADIES DUPATTA MADE OF POLYESTER						
	101	NOS	1.1	Per 1	NOS	111.10	9232.41	
		DRAWBACK AND ROSCTL				100.55	10155.65	
#	SHAHDARA				LUT@0%	0.00	0.00	GNX
41	84029990	LADIES FOOTWEAR (CHAPPAL) OF SYNETHETIC						
	185	PRS	0.25	Per 1	PRS	46.25	3843.37	
		FREE S/BILLS INVOLVING REMITTANCE OF FOREIGN EXCHANGE				22.85	4227.71	
#	SHAHDARA				LUT@0%	0.00	0.00	GNX
Total		Tax Amount	0.00		Total Value	43468.55	3612236.47	FOB
Total		GST Amount	0.00		S/B Total Value	43468.55	3973460.11	PMV

### Drawback Details

Inv SIno	Item SIno	Drawback No	Custom Rate	Drawback Rate	Custom Special Rate	Drawback Special Rate	Drawback Quantity	Drawback Amt
1	1	61030101B	4.1	97.1/PCS			227 PCS	6380
1	2	62030101B	3.3	90/PCS			248 PCS	5542
1	3	620501B	2.4	26.3/PCS			24 PCS	381
1	4	610901B	3.1	12/PCS			90 PCS	1080
1	5	62040201B	3.1	86.9/PCS			327 PCS	6948
1	6	540707B	2.2	23/KGS			5 KGS	115
1	7	61040103B	3.9	124/PCS			170 PCS	4545
1	8	62040101B	3.1	100.9/PCS			392 PCS	8432
1	9	61080102B	2.5	21/PCS			9 PCS	20
1	10	62110203B	2.9	26/PCS			66 PCS	1258
1	11	62040202B	3.5	37.3/PCS			152 PCS	3580
1	12	62040101B	3.1	100.9/PCS			236 PCS	5015
1	13	62040201B	3.1	86.9/PCS			257 PCS	5528
1	14	61040103B	3.9	124/PCS			1131 PCS	31156
1	15	61150101B	2.9	12.1/PCS			8.1 PCS	98
1	16	61080101B	2.2	16/PCS			5 PCS	10
1	17	540707B	2.2	23/KGS			136.15 KGS	3131
1	18	62040203B	3.9	141.5/PCS			72 PCS	1998
1	19	62040201B	3.1	86.9/PCS			6 PCS	122
1	20	61040103B	3.9	124/PCS			488 PCS	13522
1	21	63070101B	3	68.9/KGS			4 KGS	150
1	24	62030101B	3.3	90/PCS			357 PCS	8468
1	25	62110203B	2.9	26/PCS			7 PCS	132
1	26	62030101B	3.3	90/PCS			151 PCS	3250
1	27	610901B	3.1	12/PCS			343 PCS	4116
1	28	61070101B	2.2	16/PCS			4 PCS	8
1	33	630499B	1.5				471	1320
1	40	62140103B	2.6	12/PCS			101 PCS	240

### ROSCTL Details

Inv SIno	Item SIno	ROSCTL No	State Levy Duty	State Levy Rate	Central Levy Duty	Central Levy Rate	Drawback Quantity	State Levy Amount	Central Levy Amount	ROSCTL Amt
1	1	61030101B	3.6	105.7/PCS	2.45	71.9/PCS	227 PCS	5602.52	3812.83	9415
1	2	62030101B	3.6	105.7/PCS	2.45	71.9/PCS	248 PCS	6046.62	4115.06	10161

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# SAI SIDDHI FORWARDERS

Indian Customs EDI System - Exports ( ICES / E )

Shipping Bill For Export

Job: 798 Date: 09-10-2024 SB No: 4717005 Date: 09-10-2024

State Of Origin: DI

INNSA1  
10-09-2024 20:08:53

Item No	Item Code	Weight	Volume	Rate	Volume	Volume	Volume	Volume	Volume	Volume	Volume	Volume
3	620501B	3.0	37.4/PCS	2.45	25.5/PCS	24 PCS	572.23	389.44	961			
4	610901B	2.9	13.8/PCS	2		90 PCS	1203.75	830.17	2033			
5	62040201B	2.9	55/PCS	2		327 PCS	6501.31	4483.66	10984			
7	61040103B	2.65	54.6/PCS	2.1	43.3/PCS	170 PCS	3088.52	2447.50	5536			
8	62040101B	2.9	85.1/PCS	2		392 PCS	7888.08	5440.06	13328			
9	61080102B	2.85	16.5/PCS	2.8	12.1/PCS	9 PCS	23.45	23.04	46			
10	62110203B	2.1	13.1/PCS	1.7		66 PCS	864.60	734.72	1596			
11	62040202B	2.78	32.1/PCS	2.05	23.7/PCS	152 PCS	2844.29	2097.41	4941			
12	62040101B	2.9	85.1/PCS	2		236 PCS	4692.08	3235.91	7927			
13	62040201B	2.9	55/PCS	2		257 PCS	5171.52	3566.57	8736			
14	61040103B	2.65	54.6/PCS	2.1	43.3/PCS	1131 PCS	21170.37	16776.52	37946			
15	61150101B	3.6	22/PCS	2.45	14.9/PCS	8.1 PCS	178.20	120.69	296			
16	61080101B	3.6	21.1/PCS	2.48	14.3/PCS	5 PCS	16.45	11.33	27			
18	62040203B	2.65	31.1/PCS	2.1	24.6/PCS	72 PCS	1355.64	1074.28	2426			
19	62040201B	2.9	55/PCS	2		6 PCS	114.95	79.28	194			
20	61040103B	2.65	54.6/PCS	2.1	43.3/PCS	488 PCS	9188.25	7281.26	16466			
24	62030101B	3.6	105.7/PCS	2.45	71.9/PCS	357 PCS	9238.21	6287.12	15526			
25	62110203B	2.1	13.1/PCS	1.7		7 PCS	91.70	78.81	170			
26	62030101B	3.6	105.7/PCS	2.45	71.9/PCS	151 PCS	3546.09	2413.31	5956			
27	610901B	2.9	13.8/PCS	2		343 PCS	4587.61	3163.87	7751			
28	61070101B	3.6	21.1/PCS	2.45	14.3/PCS	4 PCS	13.16	8.96	22			
40	62140103B	2.65	10.8/PCS	2.1	8.6/PCS	101 PCS	244.66	193.88	436			
										162906		

### Package Details

Package From	Package To	Type									
01	04	CTN	01	05	CTN	01	03	CTN	01	05	CTN
01	11	CTN	01	05	CTN	01	10	CTN	01	26	CTN
01	05	CTN	01	12	CTN	01	04	CTN			

### Info Details

Inv SINO	Item SINO	SQC Quantity	RODTEP Claim Rate	RODTEP Amount	GST Amount	CCS Amount	District Name	State Name	Trade Type	Info Coc
1	1	227 NOS					0671 SHAHDARA	07 DELHI	NCPTI	
1	2	248 NOS					0083 SOUTH DELHI	07 DELHI	NCPTI	
1	3	24 NOS					0671 SHAHDARA	07 DELHI	NCPTI	
1	4	90 NOS					0671 SHAHDARA	07 DELHI	NCPTI	
1	5	327 NOS					0671 SHAHDARA	07 DELHI	NCPTI	
1	6	102.9 SQM	YES 2.4% 2/SQM	205.80			0671 SHAHDARA	07 DELHI	NCPTI	
1	7	170 NOS					0671 SHAHDARA	07 DELHI	NCPTI	
1	8	392 NOS					0671 SHAHDARA	07 DELHI	NCPTI	
1	9	9 NOS					0671 SHAHDARA	07 DELHI	NCPTI	
1	10	66 NOS					0671 SHAHDARA	07 DELHI	NCPTI	
1	11	152 NOS					0671 SHAHDARA	07 DELHI	NCPTI	
1	12	236 NOS					0671 SHAHDARA	07 DELHI	NCPTI	
1	13	257 NOS					0671 SHAHDARA	07 DELHI	NCPTI	
1	14	1131 NOS					0671 SHAHDARA	07 DELHI	NCPTI	
1	15	147 NOS					0671 SHAHDARA	07 DELHI	NCPTI	
1	16	5 NOS					0671 SHAHDARA	07 DELHI	NCPTI	

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17/10

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17/10/24

# SAI SIDDHI FORWARDERS

Indian Customs EDI System - Exports ( ICES / E )

Shipping Bill For Export

Job: 798 Date: 09-10-2024 SB No: 4717005 Date: 09-10-2024

State Of Origin: DI

Form : INNSA1  
Date: 10-09-2024 20:08:53

Item No	Quantity	Unit	Value	Rate	Origin	Destination
17	3145.1	SQM	4305.81	YES 2.4% 2/SQM	0671 SHAHDARA 07 DELHI	NCPTI
18	72	NOS			0671 SHAHDARA 07 DELHI	NCPTI
19	6	NOS			0671 SHAHDARA 07 DELHI	NCPTI
20	488	NOS			0671 SHAHDARA 07 DELHI	NCPTI
21	4	KGS			0671 SHAHDARA 07 DELHI	NCPTI
22	63	PRS		RODTEPN	0671 SHAHDARA 07 DELHI	NCPTI
23	14	NOS			0671 SHAHDARA 07 DELHI	NCPTI
24	357	NOS			0671 SHAHDARA 07 DELHI	NCPTI
25	7	NOS			0671 SHAHDARA 07 DELHI	NCPTI
26	151	NOS			0671 SHAHDARA 07 DELHI	NCPTI
27	343	NOS			0671 SHAHDARA 07 DELHI	NCPTI
28	4	NOS			0671 SHAHDARA 07 DELHI	NCPTI
29	75	KGS		RODTEPN	0671 SHAHDARA 07 DELHI	NCPTI
30	351	NOS		RODTEPN	0671 SHAHDARA 07 DELHI	NCPTI
31	5	KGS		RODTEPN	0671 SHAHDARA 07 DELHI	NCPTI
32	57	NOS		RODTEPN	0671 SHAHDARA 07 DELHI	NCPTI
33	471	NOS			0671 SHAHDARA 07 DELHI	NCPTI
34	1	NOS		RODTEPN	0671 SHAHDARA 07 DELHI	NCPTI
35	2	KGS		RODTEPN	0671 SHAHDARA 07 DELHI	NCPTI
36	6	NOS			0671 SHAHDARA 07 DELHI	NCPTI
37	88.935	SQM		RODTEPN	0671 SHAHDARA 07 DELHI	NCPTI
38	55.8	KGS		RODTEPN	0671 SHAHDARA 07 DELHI	NCPTI
39	956.45	KGS		RODTEPN	0671 SHAHDARA 07 DELHI	NCPTI
40	101	NOS			0671 SHAHDARA 07 DELHI	NCPTI
41	185	PRS		RODTEPN	0671 SHAHDARA 07 DELHI	NCPTI

4511.61

### Supporting Document Details

Inv Item	IRN DRN	Doc Type	Place of Issue	Issue Date	Expiry Date	Issuing Party	Beneficiary Party
1	2024100900158954	101000		09-10-2024		SHUD FASHION	
0	2024100900057599	Registration Document				STAR LOGISTICS CO LTD	
1	2024100900158955	380000		09-10-2024		SHUD FASHION	
0	2024100900057599	Commercial Invoice				STAR LOGISTICS CO LTD	
1	2024100900158956	271000		09-10-2024		SHUD FASHION	
0	2024100900057599	Packing list				STAR LOGISTICS CO LTD	

### Statement Details

Code-Type      Serial Nos Details

P1 - ~~Sub~~  
17/10

P2 - ~~Sub~~  
18/10 - 17/10/24

# SAI SIDDHI FORWARDERS

Indian Customs EDI System - Exports ( ICES / E )

Shipping Bill For Export

INNSA1  
10-09-2024 20:08:53

Job: 798 Date: 09-10-2024 SB No: 4717905 Date: 09-10-2024

State Of Origin: DT

001-DEC

1/1,1/2,1/3,1/4,1/5,  
I/We SHUD FASHION holder of IEC No. GDGPS6073A, in regard to my/our claim under RosCTL scheme made in this Shipping Bill or Bill of Export, hereby declare that:  
1. I/ We undertake to abide by the provisions, including conditions, restrictions, exclusions and time-limits as provided under RosCTL scheme, and relevant notifications, regulations, etc., as amended from time to time.  
2. Any claim made in this shipping bill or bill of export is not with respect to any duties or taxes or levies which are exempted or remitted or credited under any other mechanism outside RosCTL  
3. I/We undertake to preserve and make available relevant documents relating to the exported goods for the purposes of audit in the manner and for the time period prescribed in the Customs Audit Regulations, 2018.

RD001-DEC

1/6,  
I/We, in regard to my/our claim under RoDTEP scheme made in this Shipping Bill or Bill of Export, hereby declare that:  
1. I/ We undertake to abide by the provisions, including conditions, restrictions, exclusions and time-limits as provided under RoDTEP scheme, and relevant notifications, regulations, etc., as amended from time to time.  
2. Any claim made in this shipping bill or bill of export is not with respect to any duties or taxes or levies which are exempted or remitted or credited under any other mechanism outside RoDTEP  
3. I/We undertake to preserve and make available relevant documents relating to the exported goods for the purposes of audit in the manner and for the time period prescribed in the Customs Audit Regulations, 2018.

RS001-DEC

1/7,1/8,1/9,1/10,1/11,1/12,1/13,1/14,1/15,1/16,  
I/We SHUD FASHION holder of IEC No. GDGPS6073A, in regard to my/our claim under RosCTL scheme made in this Shipping Bill or Bill of Export, hereby declare that:  
1. I/ We undertake to abide by the provisions, including conditions, restrictions, exclusions and time-limits as provided under RosCTL scheme, and relevant notifications, regulations, etc., as amended from time to time.  
2. Any claim made in this shipping bill or bill of export is not with respect to any duties or taxes or levies which are exempted or remitted or credited under any other mechanism outside RosCTL  
3. I/We undertake to preserve and make available relevant documents relating to the exported goods for the purposes of audit in the manner and for the time period prescribed in the Customs Audit Regulations, 2018.

RD001-DEC

1/17,  
I/We, in regard to my/our claim under RoDTEP scheme made in this Shipping Bill or Bill of Export, hereby declare that:  
1. I/ We undertake to abide by the provisions, including conditions, restrictions, exclusions and time-limits as provided under RoDTEP scheme, and relevant notifications, regulations, etc., as amended from time to time.  
2. Any claim made in this shipping bill or bill of export is not with respect to any duties or taxes or levies which are exempted or remitted or credited under any other mechanism outside RoDTEP  
3. I/We undertake to preserve and make available relevant documents relating to the exported goods for the purposes of audit in the manner and for the time period prescribed in the Customs Audit Regulations, 2018.

RS001-DEC

1/18,1/19,1/20,1/24,1/25,1/26,1/27,1/28,1/40,  
I/We SHUD FASHION holder of IEC No. GDGPS6073A, in regard to my/our claim under RosCTL scheme made in this Shipping Bill or Bill of Export, hereby declare that:  
1. I/ We undertake to abide by the provisions, including conditions, restrictions, exclusions and time-limits as provided under RosCTL scheme, and relevant notifications, regulations, etc., as amended from time to time.  
2. Any claim made in this shipping bill or bill of export is not with respect to any duties or taxes or levies which are exempted or remitted or credited under any other mechanism outside RosCTL  
3. I/We undertake to preserve and make available relevant documents relating to the exported goods for the purposes of audit in the manner and for the time period prescribed in the Customs Audit Regulations, 2018.

Following is the list of document attached

Invoice	Item	Agency	Document Name
-	-		Invoice
-	-		Packing List
Factory Stuffing	Sample Accompanied	Vessel Name & Voyes	Rotation No & Date
NO	NO		

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

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

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

Signature of Exporter/CHA with C

P1 -   
7/10

  
7/10/24

# COMMERCIAL / TAX INVOICE

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

**SHUD FASHION**  
326, MANDOLI ROAD, RAMNAGAR EXTN  
HADARA DELHI, SHADARA DELHI  
110032

Inv No. SF/25/2023-24  
Date: 09.10.2024  
IEC No. GDGPS6073A  
PAN : GDGPS6073A  
GSTIN: 07GDGPS6073AZG

Purchase Order No. :  
Other Reference (S) ARN:  
Buyer if other than consignee

**Consignee**  
STAR LOGISTICS CO LTD  
2ND FLOOR SUNWAY COURT 21 VELORE STREET  
Port-Louis- 11612 Mauritius  
FAX : 2175454, MOB: +23057728292  
EMAIL: ASSAAD0071@HOTMAIL.COM

Port of Discharge PORT LOUIS	Final Destination PORT LOUIS	Country Of Origin INDIA	Country of Final Destination MAURITIUS
Pre-Carriage By Truck	Place of Receipt by pre-carrier NHAVA SHEVA	Terms Of Delivery Of Goods : BY SEA	
Vessel / Flight No.	PORT OF LOADING NHAVA SHEVA	Terms Of Payment: AD Usance LC 180 Days from Date of Shipment LC No. CF091408199AG.01	

MARKS & C.	ITEMS	HSN CODE	QTY	RATE	USD	INR	UND	TOTAL AMOUNT
D.D	BOYS 2 PCS SUIT SET MADE OF COTTON	62031990	227	8.25	1872.75	155625.53	0.00	155625.53
01 TO 04	BOYS DRESS MADE OF COTTON	62034290	248	8.15	2021.20	167961.72	0.00	167961.72
P.P	BOYS SHIRTS MADE OF COTTN	62059090	24	7.97	191.28	15895.37	0.00	15895.37
01 TO 05	BOYS T-SHIRTS MADE OF COTTON	61099090	90	5.55	499.50	41508.45	0.00	41508.45
LL	GIRLS DRESS MADE OF COTTON	62044290	327	8.25	2697.75	224183.03	0.00	224183.03
01 TO 03	GIRLS SAREE MADE OF POLYESTER	54075430	20	5.55	111.00	9224.10	0.00	9224.10
M.M	GIRLS TOPS MADE OF POLYESTER	61041990	170	8.25	1402.50	116547.75	0.00	116547.75
01 TO 05	LADIES 2 PCS SUIT SET MADE OF COTTON	62044390	392	8.35	3273.20	272002.92	0.00	272002.92
Z.Z	LADIES BRA MADE OF BLENDED	61081990	9	1.10	9.90	822.69	0.00	822.69
01 TO 11	LADIES BURKHA MADE OF POLYESTER	62114390	66	7.88	520.08	43218.65	0.00	43218.65
X.X.X	LADIES CHURIDAR MADE OF BLENDED	62043190	152	8.10	1231.20	102312.72	0.00	102312.72
01 TO 05	LADIES DRESS MADE OF COTTON	62044290	236	8.25	1947.00	161795.70	0.00	161795.70
M.E	LADIES JEANS MADE OF COTTON	62046290	257	8.35	2145.95	178328.45	0.00	178328.45
01 TO 10	LADIES KURTI MADE OF POLYESTER	61041990	1131	8.50	9613.50	798881.85	0.00	798881.85
P.R	LADIES LEGGINGS MADE OF COTTON	62112990	147	8.10	1190.70	98947.17	0.00	98947.17
01 TO 26	LADIES PANTIES MADE OF COTTON	61081990	5	1.10	5.50	457.05	0.00	457.05
S.S	LADIES SAREE MADE OF POLYESTER	54075430	389	5.55	2158.95	179408.75	0.00	179408.75
01 TO 05	LADIES SHARARA MADE OF POLYESTER	62041919	72	8.55	615.60	51156.36	0.00	51156.36
X.Y.Z	LADIES SKIRT MADE OF COTTON	62045290	6	7.95	47.70	3963.87	0.00	3963.87
01 TO 12	LADIES TOP MADE OF POLYESTER	61041990	488	8.55	4172.40	346726.44	0.00	346726.44
S.K	LADIES UNSTICHD CHURIDAR OF COTTON	63079019	8	7.55	60.40	5019.24	0.00	5019.24
01 TO 04	MENS FOOTWEAR MADE OF SYNETHETIC	64039990	63	1.10	69.30	5758.83	0.00	5758.83
	MENS HANDKERCHIEF	63049221	14	0.25	3.50	290.85	0.00	290.85
	MENS JEANS MADE OF COTTON	62034290	357	8.65	3088.05	256616.96	0.00	256616.96
	MENS KURTA MADE OF POLYESTER	62111100	7	7.97	55.79	4636.15	0.00	4636.15
	MENS SHORTS MADE OF COTTON	62034290	151	7.85	1185.35	98502.59	0.00	98502.59
	MENS T-SHIRT MADE OF COTTON	61099090	343	5.55	1903.65	158193.32	0.00	158193.32
	MENS UNDERWEAR MADE OF COTTON	61072990	4	1.10	4.40	365.64	0.00	365.64
	MIX IMITATION JEWELLERY	71179090	321	0.05	16.05	1333.76	0.00	1333.76
	PURSE	42022290	351	0.05	17.55	1458.41	0.00	1458.41
	RELIGIOUS GOODS	39264039	17	0.05	0.85	70.64	0.00	70.64
	BAGS	42022290	57	0.05	2.85	236.84	0.00	236.84
	BEDSHEET	63041990	471	2.25	1059.75	88065.23	0.00	88065.23
	CYCLE	87120090	1	0.05	0.05	4.16	0.00	4.16
	DECORATION ITEM	67021090	6	0.05	0.30	24.93	0.00	24.93
	PHOTI	62113200	6	0.05	0.30	24.93	0.00	24.93
	FABRIC	54076190	11	0.05	0.55	45.71	0.00	45.71
	HATR ACCESSORIES	96151990	558	0.05	27.90	2318.49	0.00	2318.49
	HOUSEHOLD GOODS	39241090	1739	0.05	86.95	7225.55	0.00	7225.55
	LADIES DUPPATA MADE OF POLYESTER	62141090	101	1.10	111.10	9232.41	0.00	9232.41
	LADIES FOOTWEAR (CHAPPAL) OF SYNETHETIC	64029990	185	0.25	46.25	3843.38	0.00	3843.38
			9227		43468.55	3579635.09	0.00	3579635.09

**Amount Chargeable In Words (In USD) FOURTY THREE THOUSAND THREE HUNDREDTWENTY THREE CENT FIFTY ONE ONLY...**

PKGS 90  
NT WT 3600.000  
GR WT 3780.000

**Declaration**  
We intend to claim rewards under Remission of Duties or Taxes on Export Products (RoDTEP) Scheme  
**Declaration**  
We declare that the invoice show the actual price of the goods Description and all the particulars are true and corret

**FOR: SHUD FASHION**  
  
**AUTHORISED SIGNATOERY**

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## DETAILED PACKING LIST

INV NO. : SF/25/2023-24 DT: 09.10.2024

SR. NO.	C/NOS.	DESCRIPTION OF GOODS	QTY	GR WT	NT WT	MARKS
	✓	LADIES BURKHA MADE OF POLYESTER	66	✓ 42	40	D.D
		MIX IMMITATION JEWELLERY	68			D.D
	✓	GIRLS DRESS MADE OF COTTON	81	✓ 42	40	D.D
		BOYS 2 PCS SUIT SET MADE OF COTTON	227	✓		D.D
	✓	GIRLS DRESS MADE OF COTTON	26	✓ 42	40	D.D
		BOYS DRESS MADE OF COTTON	78	✓		D.D
		LADIES TOP MADE OF POLYESTER	46	✓		D.D
	✓	LADIES SAREE MADE OF POLYESTER	76	✓ 42	40	D.D
	✓	RELIGIOUS GOODS	14	✓ 42	40	P.P
		MIX IMMITATION JEWELLERY	15	✓		P.P
	✓	MIX IMMITATION JEWELLERY	11	✓ 42	40	P.P
		MIX IMMITATION JEWELLERY	1	✓		P.P
		MIX IMMITATION JEWELLERY	1	✓		P.P
		DECORATION ITEM PACKET	6	✓		P.P
	✓	BEDSHEET	27	✓ 42	40	P.P
		LADIES TOP MADE OF POLYESTER	106			P.P
		HOUSEHOLD GOODS	2			P.P
		PURSE	3			P.P
		LADIES SKIRT MADE OF COTTON	6			P.P
	✓	LADIES 2 PCS SUIT SET MADE OF COTTON	63	✓ 42	40	P.P
		RELIGIOUS GOODS	1	✓		P.P
		LADIES TOP MADE OF POLYESTER	74	✓		P.P
	✓	RELIGIOUS GOODS	1	✓ 42	40	P.P
		LADIES TOP MADE OF POLYESTER	135			P.P
	✓	LADIES 2 PCS SUIT SET MADE OF COTTON	108	✓ 42	40	L.L
		LADIES KURIT MADE OF POLYESTER	14			L.L
		LADIES LEGGINGS MADE OF COTTON	40			L.L
	✓	LADIES DUPPATA MADE OF POLYESTER	2	✓ 42	40	L.L
		MIX IMMITATION JEWELLERY	1	✓		L.L
		LADIES CHURIDAR MADE OF BLENDED	84	✓		L.L
	✓	LADIES CHURIDAR MADE OF BLENDED	64	✓ 42	40	L.L
		LADIES KURIT MADE OF POLYESTER	8	✓		L.L
		LADIES LEGGINGS MADE OF COTTON	8	✓		L.L
		LADIES DUPPATA MADE OF POLYESTER	4			L.L
	✓	BEDSHEET	35	✓ 42	40	M.M
		LADIES FOOTWEAR (CHAPPAL) OF SYENTHETIC	28	✓		M.M
		LADIES FOOTWEAR (CHAPPAL) OF SYENTHETIC	7	✓		M.M
	✓	LADIES FOOTWEAR (CHAPPAL) OF SYENTHETIC	60	✓ 42	40	M.M
		LADIES JEANS MADE OF COTTON	5	✓		M.M
		LADIES SAREE MADE OF POLYESTER	28	✓		M.M
	✓	LADIES SAREE MADE OF POLYESTER	44	✓ 42	40	M.M
		LADIES FOOTWEAR (CHAPPAL) OF SYENTHETIC	19	✓		M.M
		BAGS	6	✓		M.M
		BAGS	11	✓		M.M
	✓	BEDSHEET	2	✓ 42	40	M.M
		HOUSEHOLD GOODS	2	✓		M.M
		LADIES SAREE MADE OF POLYESTER	36	✓		M.M
		LADIES FOOTWEAR (CHAPPAL) OF SYENTHETIC	12	✓		M.M
		LADIES CHURIDAR MADE OF BLENDED	2	✓		M.M
		LADIES DUPPATA MADE OF POLYESTER	4	✓		M.M
		MENS T-SHIRT MADE OF COTTON	1	✓		M.M
		PURSE	31	✓		M.M
		LADIES UNSTICHD CHURIDAR OF COTTON	3	✓		M.M
		LADIES KURIT MADE OF POLYESTER	8	✓		M.M
	✓	LADIES SHARARA MADE OF POLYESTER	4	✓ 42	40	M.M

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	HOUSEHOLD GOODS	2			M.M
	MENS KURTA MADE OF POLYESTER	7			M.M
	LADIES LEGGINGS MADE OF COTTON	28			M.M
	LADIES SAREE MADE OF POLYESTER	22			M.M
	DHOTI	6			M.M
	LADIES KURIT MADE OF POLYESTER	24			M.M
1	LADIES KURIT MADE OF POLYESTER	110	42	40	Z.Z
2	LADIES 2 PCS SUIT SET MADE OF COTTON	100	42	40	Z.Z
3	LADIES KURIT MADE OF POLYESTER	107	42	40	Z.Z
	LADIES 2 PCS SUIT SET MADE OF COTTON	10			Z.Z
4	LADIES KURIT MADE OF POLYESTER	90	42	40	Z.Z
	LADIES 2 PCS SUIT SET MADE OF COTTON	20			Z.Z
5	LADIES KURIT MADE OF POLYESTER	78	42	40	Z.Z
	LADIES 2 PCS SUIT SET MADE OF COTTON	26			Z.Z
6	LADIES DRESS MADE OF COTTON	60	42	40	Z.Z
7	LADIES DRESS MADE OF COTTON	33	42	40	Z.Z
	LADIES KURIT MADE OF POLYESTER	60			Z.Z
8	LADIES KURIT MADE OF POLYESTER	129	42	40	Z.Z
9	LADIES KURIT MADE OF POLYESTER	62	42	40	Z.Z
	LADIES DUPPATA MADE OF POLYESTER	31			Z.Z
	LADIES DRESS MADE OF COTTON	25			Z.Z
10	LADIES DRESS MADE OF COTTON	20	42	40	Z.Z
	LADIES 2 PCS SUIT SET MADE OF COTTON	12			Z.Z
	LADIES KURIT MADE OF POLYESTER	52			Z.Z
11	LADIES DRESS MADE OF COTTON	35	42	40	Z.Z
	LADIES 2 PCS SUIT SET MADE OF COTTON	32			Z.Z
	LADIES KURIT MADE OF POLYESTER	20			Z.Z
1	LADIES SAREE MADE OF POLYESTER	4	42	40	X.X.X
	HOUSEHOLD GOODS	12			X.X.X
	LADIES KURIT MADE OF POLYESTER	52			X.X.X
2	LADIES KURIT MADE OF POLYESTER	10	42	40	X.X.X
	LADIES SAREE MADE OF POLYESTER	13			X.X.X
	HOUSEHOLD GOODS	1			X.X.X
	HOUSEHOLD GOODS	1			X.X.X
	HOUSEHOLD GOODS	1			X.X.X
	LADIES JEANS MADE OF COTTON	30			X.X.X
	BEDSHEET	10			X.X.X
3	HOUSEHOLD GOODS	2	42	40	X.X.X
	HOUSEHOLD GOODS	19			X.X.X
	BEDSHEET	17			X.X.X
4	MENS FOOTWEAR MADE OF SYENTHETIC	53	42	40	X.X.X
	BEDSHEET	22			X.X.X
5	BEDSHEET	20	42	40	X.X.X
	LADIES FOOTWEAR (CHAPPAL) OF SYENTHETIC	27			X.X.X
	MIX IMMITATION JEWELLERY	6			X.X.X
1	BOYS DRESS MADE OF COTTON	70	42	40	M.E
	GIRLS DRESS MADE OF COTTON	150			M.E
2	LADIES JEANS MADE OF COTTON	123	42	40	M.E
	MENS JEANS MADE OF COTTON	9			M.E
3	BEDSHEET	65	42	40	M.E
	BOYS T-SHIRTS MADE OF COTTON	40			M.E
4	MENS JEANS MADE OF COTTON	90	42	40	M.E
5	GIRLS DRESS MADE OF COTTON	58	42	40	M.E
	BOYS T-SHIRTS MADE OF COTTON	50			M.E
	BOYS SHIRTS MADE OF COTTN	24			M.E
	MENS SHORTS MADE OF COTTON	22			M.E
	MENS JEANS MADE OF COTTON	22			M.E
6	LADIES JEANS MADE OF COTTON	73	42	40	M.E
	MENS JEANS MADE OF COTTON	23			M.E
7	MENS SHORTS MADE OF COTTON	33	42	40	M.E
	LADIES KURIT MADE OF POLYESTER	29			M.E
	LADIES SAREE MADE OF POLYESTER	4			M.E
	MENS HANDKERCHIEF	14			M.E
	MENS JEANS MADE OF COTTON	21			M.E
	MENS T-SHIRT MADE OF COTTON	2			M.E
8	MENS JEANS MADE OF COTTON	96	42	40	M.E
9	MENS JEANS MADE OF COTTON	98	42	40	M.E
10	MENS SHORTS MADE OF COTTON	96	42	40	M.E
1	BEDSHEET	75	42	40	P.R
2	BEDSHEET	60	42	40	P.R

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3	BEDSHEET	52	42	40	P.R
4	MENS T-SHIRT MADE OF COTTON	120	42	40	P.R
	HOUSEHOLD GOODS	1			P.R
	HOUSEHOLD GOODS	70	42	40	P.R
5	MENS T-SHIRT MADE OF COTTON	1			P.R
	HOUSEHOLD GOODS	49			P.R
	LADIES DRESS MADE OF COTTON	11			P.R
	PURSE	1			P.R
	LADIES SHARARA MADE OF POLYESTER	60	42	40	P.R
6	LADIES KURIT MADE OF POLYESTER	2			P.R
	HOUSEHOLD GOODS	38	42	40	P.R
7	LADIES KURIT MADE OF POLYESTER	5			P.R
	BEDSHEET	10			P.R
	PURSE	3			P.R
	LADIES LEGGINGS MADE OF COTTON	1	42	40	P.R
8	HOUSEHOLD GOODS	110			P.R
	MENS T-SHIRT MADE OF COTTON	1			P.R
	HOUSEHOLD GOODS	2			P.R
	LADIES CHURIDAR MADE OF BLENDED	2			P.R
	LADIES DUPPATA MADE OF POLYESTER	14			P.R
	LADIES FOOTWEAR (CHAPPAL) OF SYNETHETIC	35	42	40	P.R
9	PURSE	1			P.R
	HOUSEHOLD GOODS	5			P.R
	HOUSEHOLD GOODS	1			P.R
	HOUSEHOLD GOODS	1			P.R
	HOUSEHOLD GOODS	4			P.R
	LADIES KURIT MADE OF POLYESTER	1			P.R
	PURSE	6			P.R
	BAGS	6	42	40	P.R
10	BAGS	4			P.R
	MENS UNDERWEAR MADE OF COTTON	2			P.R
	HOUSEHOLD GOODS	1			P.R
	HOUSEHOLD GOODS	1			P.R
	HOUSEHOLD GOODS	3			P.R
	HOUSEHOLD GOODS	1			P.R
	HOUSEHOLD GOODS	1			P.R
	HOUSEHOLD GOODS	8			P.R
	BEDSHEET	15			P.R
	LADIES KURIT MADE OF POLYESTER	34	42	40	P.R
11	BEDSHEET	1			P.R
	HOUSEHOLD GOODS	1			P.R
	HOUSEHOLD GOODS	4			P.R
12	BEDSHEET	22	42	40	P.R
	MENS T-SHIRT MADE OF COTTON	40			P.R
	LADIES BRA MADE OF BLENDED	9			P.R
	LADIES PANTIES MADE OF COTTON	9			P.R
	LADIES DRESS MADE OF COTTON	1			P.R
	LADIES FOOTWEAR (CHAPPAL) OF SYNETHETIC	18			P.R
	LADIES SAREE MADE OF POLYESTER	9			P.R
13	LADIES JEANS MADE OF COTTON	26	42	40	P.R
	LADIES LEGGINGS MADE OF COTTON	53			P.R
	LADIES SAREE MADE OF POLYESTER	6			P.R
	LADIES SHARARA MADE OF POLYESTER	1			P.R
	LADIES KURIT MADE OF POLYESTER	58			P.R
14	LADIES SHARARA MADE OF POLYESTER	18	42	40	P.R
15	GIRLS DRESS MADE OF COTTON	12	42	40	P.R
	LADIES SHARARA MADE OF POLYESTER	13			P.R
16	LADIES SAREE MADE OF POLYESTER	27	42	40	P.R
	FABRIC	11			P.R
	LADIES LEGGINGS MADE OF COTTON	5			P.R
	LADIES DUPPATA MADE OF POLYESTER	3			P.R
17	BEDSHEET	17	42	40	P.R
	LADIES 2 PCS SUIT SET MADE OF COTTON	21			P.R
	LADIES SAREE MADE OF POLYESTER	10			P.R
	LADIES KURIT MADE OF POLYESTER	19			P.R
	LADIES DUPPATA MADE OF POLYESTER	5			P.R
18	LADIES DUPPATA MADE OF POLYESTER	50	42	40	P.R
	LADIES SAREE MADE OF POLYESTER	23			P.R
19	LADIES SAREE MADE OF POLYESTER	27	42	40	P.R
20	LADIES SAREE MADE OF POLYESTER	40	42	40	P.R

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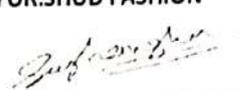
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21	RELIGIOUS GOODS	1	42	40	P.R
	LADIES SAREE MADE OF POLYESTER	20	✓		P.R
22	LADIES KURIT MADE OF POLYESTER	84	✓	40	P.R
	LADIES LEGGINGS MADE OF COTTON	10	✓		P.R
28	BOYS DRESS MADE OF COTTON	100	✓	40	P.R
	BAGS	4	✓		P.R
24	LADIES SHARARA MADE OF POLYESTER	12	✓	40	P.R
25	LADIES SHARARA MADE OF POLYESTER	15	✓	40	P.R
26	LADIES SHARARA MADE OF POLYESTER	8	✓	40	P.R
1	HOUSEHOLD GOODS	2	✓	40	S.S
2	HOUSEHOLD GOODS	2	✓	40	S.S
3	HOUSEHOLD GOODS	1	✓	40	S.S
4	HOUSEHOLD GOODS	2	✓	40	S.S
5	HOUSEHOLD GOODS	1	✓	40	S.S
1	HAIR ACCESSORIES	42	✓	40	X.Y.Z
	LADIES TOP MADE OF POLYESTER	127	✓		X.Y.Z
	HOUSEHOLD GOODS	1	✓		X.Y.Z
	HAIR ACCESSORIES	8	✓		X.Y.Z
	HAIR ACCESSORIES	16	✓		X.Y.Z
2	HAIR ACCESSORIES	85	✓	40	X.Y.Z
	HAIR ACCESSORIES	2	✓		X.Y.Z
3	GIRLS TOPS MADE OF POLYESTER	78	✓	40	X.Y.Z
	HAIR ACCESSORIES	54	✓		X.Y.Z
	HOUSEHOLD GOODS	1	✓		X.Y.Z
	MIX IMMITATION JEWELLERY	1	✓		X.Y.Z
	HAIR ACCESSORIES	4	✓		X.Y.Z
	HAIR ACCESSORIES	3	✓		X.Y.Z
	MIX IMMITATION JEWELLERY	5	✓		X.Y.Z
	HAIR ACCESSORIES	5	✓		X.Y.Z
4	HAIR ACCESSORIES	69	✓	40	X.Y.Z
	HAIR ACCESSORIES	10	✓		X.Y.Z
5	LADIES DRESS MADE OF COTTON	13	✓	40	X.Y.Z
	GIRLS TOPS MADE OF POLYESTER	69	✓		X.Y.Z
	HOUSEHOLD GOODS	3	✓		X.Y.Z
	MENS FOOTWEAR MADE OF SYNETHETIC	7	✓		X.Y.Z
	BAGS	5	✓		X.Y.Z
6	HAIR ACCESSORIES	17	✓	40	X.Y.Z
	HOUSEHOLD GOODS	1	✓		X.Y.Z
	BAGS	19	✓		X.Y.Z
	LAIDES UNSTICHD CHURIDAR OF COTTON	5	✓		X.Y.Z
	GIRLS TOPS MADE OF POLYESTER	11	✓		X.Y.Z
	GIRLS SAREE MADE OF POLYESTER	20	✓		X.Y.Z
7	HAIR ACCESSORIES	50	✓	40	X.Y.Z
	HAIR ACCESSORIES	7	✓		X.Y.Z
8	GIRLS TOPS MADE OF POLYESTER	12	✓	40	X.Y.Z
	MIX IMMITATION JEWELLERY	27	✓		X.Y.Z
	HAIR ACCESSORIES	40	✓		X.Y.Z
	MIX IMMITATION JEWELLERY	2	✓		X.Y.Z
9	HAIR ACCESSORIES	34	✓	40	X.Y.Z
	HOUSEHOLD GOODS	1	✓		X.Y.Z
	HOUSEHOLD GOODS	1	✓		X.Y.Z
	HAIR ACCESSORIES	10	✓		X.Y.Z
	HAIR ACCESSORIES	41	✓		X.Y.Z
	MENS FOOTWEAR MADE OF SYNETHETIC	3	✓		X.Y.Z
	MIX IMMITATION JEWELLERY	16	✓		X.Y.Z
	MIX IMMITATION JEWELLERY	2	✓		X.Y.Z
	MIX IMMITATION JEWELLERY	12	✓		X.Y.Z
10	MIX IMMITATION JEWELLERY	51	✓	40	X.Y.Z
	HOUSEHOLD GOODS	1	✓		X.Y.Z
	HAIR ACCESSORIES	17	✓		X.Y.Z
	HOUSEHOLD GOODS	5	✓		X.Y.Z
	MIX IMMITATION JEWELLERY	7	✓		X.Y.Z
	MIX IMMITATION JEWELLERY	4	✓		X.Y.Z
	MIX IMMITATION JEWELLERY	2	✓		X.Y.Z
	HOUSEHOLD GOODS	17	✓		X.Y.Z
	MIX IMMITATION JEWELLERY	5	✓		X.Y.Z
	HAIR ACCESSORIES	40	✓		X.Y.Z

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		HAIR ACCESSORIES	4			X.Y.Z
	11	CYCLE	1	42	40	X.Y.Z
	12	MIX IMMITATION JEWELLERY	74	42	40	X.Y.Z
		MIX IMMITATION JEWELLERY	10			X.Y.Z
	1	PURSE	210	42	40	S.K
	2	PURSE	50	42	40	S.K
	3	HOUSEHOLD GOODS	1040	42	40	S.K
		HOUSEHOLD GOODS	15			S.K
	4	HOUSEHOLD GOODS	560	42	40	S.K
		HOUSEHOLD GOODS	15			S.K
TOTAL	90		9227	3780	3600	
TOTAL CTN		90	FOR:SHUD FASHION  AUTHORISED SIGNATOERY			
TOTAL NT WT		3600.000				
TOTAL GR WT		3780.000				

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