



सीमाशुल्कआयुक्तकाकार्यालय, एनएस-II
OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II
केंद्रीकृतनिर्यातआकलनकक्ष, जवाहरलालनेहरूसीमाशुल्कभवन
CENTRALIZED EXPORT ASSESSMENT CELL, JAWAHARLAL
NEHRU CUSTOM HOUSE,
न्हावाशेवा, तालुका-उरण, जिला-रायगढ़, महाराष्ट्र- 400 707
NHAVA SHEVA, TALUKA-URAN, DIST- RAIGAD, MAHARASHTRA-
400707

F.No.SG/INV-76/23-24/SIIB(X)
E.F.No. CUS/SIIB/INT/558/2024-SIIB(E)
CUS/ASS/MISC/655/2025-CEAC

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SHOW CAUSE NOTICE UNDER SECTION 124 OF CUSTOMS ACT 1962

Subject: Investigation of goods covered under shipping bill nos. 4186626, 4186627, 4186629 and 4194464 all dated 26.09.2023 attempted to be exported by M/s Satya Sai Enterprises (IEC-CFYPB7182M) to avail illegitimate export incentives fraudulently.

On the basis of specific intelligence regarding export of suspicious consignment of M/s. Satya Sai Enterprises (IEC-CFYPB7182M) covered under 04 Shipping bills No. 4186626, 4186627, 4186629 and 4194464 all dated 26.09.2023 (hereinafter collectively referred to as "Shipping Bill") (RUD-I) filed by Customs Broker M/s. Ishwar Logistics Pvt Ltd. (License No. 11/1450) at CWC Distripark CFS. The goods covered in the shipping bills No. 4186626, 4186627, 4186629 and 4194464 (05 Nos) all dated 26.09.2023 having declared items as "Ashok Leyland UE2825 T 6x4 Tipper - 3900 and 01 Excavator and Spares & Accessories" were put on hold vide letter F. No. SG/Misc-101/2023-24/SIIB(X)/JNCH dated 28.09.2023 for examination of the same as the supply chain of the exporter appeared to be fake/manipulated and the declared value of the goods appeared to be overvalued, misclassified and mis-declared to avail undue export/IGST benefits. Hence the case was taken up by this unit for detailed investigation.

2. M/s. Satya Sai Enterprises (IEC-CFYPB7182M) having its office at House No. 6-4-465, Plot no: 107, T V Colony, Pooja Store, Vanasthalipuram, Hyderabad, Ranga Reddy, Telangana - 500070 had filed 04 Shipping bills for export of following items destined to Zambia and Sierra Leone. The details are as under:

TABLE-I

Sr. No.	Shipping Bill No. & Date	Invoice No.	Item description	Quantity	RITC	Declared FOB Value (in Rs)	IGST Amount	Drawback/RoDTE P
1	4186626 dated 26.09.2023	SSE/SEP/002	Ashok Leyland UE2825 T 6x4 Tipper - 3900	2	87042300	8394600.08	2350488.00	0
2	4186627 dated 26.09.2023	SSE/SEP/001	Ashok Leyland UE2825 T 6x4 Tipper - 3900	1	87042300	4197300.08	1175244.00	0

3	4186629 dated 26.09.2023	SSE/SEP/03	Ashok Leyland UE2825 T 6x4 Tipper - 3900	2	87042300	8394600.08	2350488.00	0
4	4194464 dated 26.09.2023	SSE/AU/001	Hydraulic Excavator with standard tools	1	84295200	5418447.65	975320.64	0
			Excavator Spares & Accessories	5	84314990	106265.76	19127.88	0
Total						26511213.65	6870668.52	0

3. Consequently, the subject goods pertaining to 04 Shipping Bills No. 4186626, 4186627, 4186629 and 4194464 all dated 26.09.2023 were subject to 100% examination vide Panchanama dated 03.10.2024 (**RUD-II**) in the presence of two independent Panchas, representatives of Customs broker and exporter. During the examination, the subject goods were found as declared in the said Shipping Bills, their corresponding invoices and Packing lists w.r.t. declared quantity and description.

4. An alert to withhold the export incentives against the exporter M/s. Satya Sai Enterprises (IEC- CFYPB7182M) was inserted during the investigation.

5. Further, the exporter, vide their letter received dated 05.10.2023, requested to release of the goods for export. The request of the exporter was accepted by the adjudicating authority as per the provisions of Board Circular no.01/2011 dated 04.01.2011 and 30/2013 dated 05.08.2013 and the goods were released provisionally for export under section 110A of the Customs Act, 1962 on execution of Indemnity bond of Rs 2,65,11,213.41/- and on submission of Bank Guarantee 1314NDDG00444824 amounting to Rs. 30,00,000/- on 25.10.2023 (**RUD-III**).

6. Further, the jurisdictional DC/CGST was requested to verify genuineness of the Exporter M/s Satya Sai Enterprises (GSTIN-36CFYPB7182M1ZL), to which the Deputy Commissioner, CGST, Division- Nalgonda, H No 6-2-11, Block-2, Sy No. 830 and 831, LPT Market Hyderabad Road, Nalgonda-508001,3 letters dated 12/10/2023, 22/11/2024 and 17/12/2024 were sent. No reply was received by this office. On perusal of GSTIN it was found that the GST status of the said exporter is active. (**RUD-IV**).

6.1 Similarly, letters dated 12/10/2023, 22/11/2024 and 17/12/2024 were sent to the jurisdictional GST authorities i.e. SGST Commissionerate, Circle- Jubilee hills 4, Division- Punjagutta,5-9-279, 6th Floor, B block, Mayur Kushal Compex, Beside Chermas, Abids, Hyderabad, Telangana- 500001 of the supplier M/s KalumuriRamu (GSTIN-36AWPPR0128K1Z5), SGST Commissionerate, Circle- Wanaparthi, Division- Nalgonda, Door No. 6-1-190, 1st Floor, Sri Annapurna, Arcade Bustand to Shivshankar Sweet house Road, Boyawada, Ramagiri, Nalgonda-508001 of the supplier M/s Bankala Krishnaiah (GSTIN-36ITRPK2244C1ZK) were sent. And letters dated 12/10/2023, 05/03/2025 and 24/03/2025 were sent to GST authority i.e. The Deputy Commissioner, Division- Jeedimetla, CGST & CE, Plot no. 16 & 21, Aditya

Towers, Sri Sai Enclave, Near Check Post, Bowenpally, Hyderabad- 500011 of the supplier M/s Ankiraopally Shiv Kumar (GSTIN- 36CYSPA3331A1ZV). No reply was received by this office w.r.t any of the above suppliers. On perusal of GSTIN it was found that the GST status of M/s KalumuriRamu and M/s BankalaKrishnaiah is active while GST status of M/s Ankiraopally Shiv Kumar is cancelled-Suo moto (Effective from 31/08/2023). **(RUD-V)**

6.2. Further, GST verification letters dated 12/10/2023, 22/11/2024 and 17/12/2024 were sent to the concerned GST authorities i.e Asst. Commissioner (ST)(FAC), Tirupati-II Circle of the supplier M/s RachapalliRanga Reddy (GSTIN-37CHJPR1665Q1ZE), Superintendent of Central Tax, Kukatpally Range, Hyderabad-500072 of the supplier M/s VanguriSrinivasulu (GSTIN-36PDSPS4165J1ZE) and Asst. Commissioner, Mahabubnagar Division-509001 of the supplier M/s MolgaraNagalaxmi (GSTIN-36CEKPN2915K1Z6), in response to which the following reply has been received:

6.2.1. GST verification report of supplier M/s RachapalliRanga Reddy (GSTIN-37CHJPR1665Q1ZE) received to this office via letter dated 24.01.2025 from Asst. Commissioner (ST)(FAC), Tirupati-II Circle, **(RUD-VI)** is under lined as:

- a) A field visit has been conducted. As per report of the field visit, the premises of M/s Rachevalliranga Reddy (GSTIN-37CHJPR1665Q1ZE) was traced out. However, it was found that no business activities were conducted at the premises, and no documents related to business operations were found.
- b) Regarding returns, the taxpayer files monthly returns regularly as "Nil", except for the tax period of December 2023, in which the taxpayer reported a turnover of Rs. 44,11,322/-.
- c) In respect of the ITC availed and passed on, as seen from the GST BO portal indicates that the taxpayer purchased goods (SANY- SY210C-9, HSN Code: 84295200) from M/s Madhura Engineering Services Pvt Ltd, vide e-invoice Act No. 112317397347857, dated 06.09.2023. Furthermore, the taxpayer supplied the same goods to the exporter M/s Satya Sai Enterprises, vide invoice No. 008/2023-24, dated 12.09.2023, for a taxable value of Rs. 53,59,322.03/- and tax amount of Rs. 9,64,677.97/- under IGST, making the total invoice value Rs. 63,24,000/-.
- d) Additionally, as per the e-waybill data, it is observed that the taxpayer did not utilize any e-waybill for either outward or inward.
- e) Upon verification of the credit notes issued by the taxpayer, it is noticed that a credit note value of Rs. 11,18,640/- was raised against invoice No. 008/2023-24, dated 12.09.2023. The taxable value of the credit note is Rs. 9,48,000/- and the IGST tax amount is Rs. 1,70,640/-

6.2.2. GST verification report of supplier M/s VanguriSrinivasulu (GSTIN-36PDSPS4165J1ZE) received to this office via letter dated 04.02.2025 from Superintendent of Central Tax, Kukatpally Range, Hyderabad-500072, **(RUD-VII)** is under lined as:

- a) M/s VanguriSrinivasulu is non-existent at the declared premises.

- b) M/s VanguriSrinivasulu was not present at the time of physical verification. On calling the taxpayer over registered mobile number, he informed that their business was not operational since a long time and they had vacated the premises to a new location and did not make any amendment in their registration data. They also informed that they will apply for change of PPOB on GST portal.
- c) M/s VanguriSrinivasulu has filed GSTR returns till December, 2024.
- d) M/s VanguriSrinivasulu has returned NIL returns during all months except the month of September 2023 in which he has availed input tax credit of Rs. 11,22,172/- (CGST Rs. 5,61,086/- SGST Rs. 5,61,086/-) on the strength of two invoices from M/s Automotive Manufacturers Pvt Ltd (36AAACA3428K1ZS) and M/s ICICI Lombard General Insurance Co Ltd (36AAACI7904G1ZO) which are also reflected in their GSTR 2A. In the same month, he has supplied goods to M/s Sathya Sai Enterprises (36CFYPB7182M1ZL) and paid GST amount of Rs 11,67,800/- (CGST: Rs. 5,83,900/- SGST: Rs. 5,83,900/-). When asked to submit the supporting documents such as invoices, e-way bills and bank statements, the taxpayer have only mailed sale invoice to M/s Sathya Sai Enterprises (36CFYPB7182M1ZL) and did not submit any other proof to support the supply.
- e) Based on the above observations, the taxpayer appears to be fraudulent and registration has been suspended accordingly.

6.2.3 GST verification report of supplier M/s MolgaraNagalaxmi (GSTIN-36CEKPN2915K1Z6) received to this office via letter dated 09.11.2023 from Asst. Commissioner, Mahabubnagar Division-509001, (**RUD-VIII**) is under lineated as:

- a) The registered premise of the taxpayer has been visited on 26.10.2023 under visit authorization dated 19.10.2023 and it is observed that taxpayer has taken registration on her residential address and is existing at the registered address.
- b) As verified from the GST portal, taxpayer has filed the statutory returns upto the month of Sep, 2023. Further, it is to submit that M/s MolgaraNagalaxmi have sold Ashok Layland Tipper to M/s Satya Sai Enterprises under sale Deed dated 22.09.2023 (enclosed) and collected CGST of Rs. 5,76,800/- and SGST Rs. 5,76,800/-. They have discharged the liability of Rs. 11,53,600/- in GSTR-3B of Sep, 2023.
- c) Taxpayer has availed ITC on the purchase of JCB machine and Ashok Layland Tipper vehicles. As per the purchase invoice of JCB dated 11.11.2022 (enclosed), they have paid CGST of Rs. 232645/- + SGST of Rs. 232645/- and as per the invoice of tipper dated 13.09.2023(enclosed), they have paid CGST of Rs. 5,60,577/- and SGST of Rs. 5,60,577/-. Further, verified from GSTR-3B and GSTR-2A of the taxpayer that the ITC availed in GSTR-3B is Rs. 7,89,660/- (CGST)+ 7,89,660/- (SGST) and ITC availed in GSTR-2A is Rs. 8,00,722/- (CGST) +8,00,722/-(SGST). The ITC availed in GSTR-3B is found to be in order.

7. Further, on receipt of Summons CBIC-DIN- 20250178NT000000D4C9 dated 16.01.2025, statement of Shri BankalaRamulu, Proprietor of M/s. Satya Sai

Enterprises (IEC: CFYPB7182M) was recorded on 16.01.2025 **(RUD-IX)** wherein he inter alia stated that M/s Satya Sai Enterprises is a merchant exporter and deals in exports of Excavators which are procured from local suppliers, that earlier they were into real state business and one day their CA came up with business proposal of export of machines. Thereafter, they got their export order with the consultation their Chartered Accountant Mr. Sandeep Reddy, that they procured the goods from local suppliers on full payment namely M/s MolgaraNagalaxmi, M/s AnkiropalliShivkumar, M/s VanguriSrinivasulu, M/s KalumuriRamu and M/s RachapalliRanga Reddy, that they have made part payment initially and rest of the payment was made after remittance was received and invoices of the same being submitted therewith, that as the goods were available with the suppliers that is why they did not have a thought to verify whether goods were hypothecated or not. Therefore, being a bona-fide buyer, they did not verify whether the goods were hypothecated to any financial institution or otherwise, that they came in contact with the foreign buyer with the help of their CA Mr. Sandeep Reddy, that they agreed for payment after the consignee receives the consignment, that they file GST returns regularly, that they got friendly loan from their relatives and friends to procure the goods, thereafter they made part payment initially and rest of the payment was made after remittance was received, that they were new to the business and they did not have much knowledge of IGST & LUT, as apprised by their CA they have filed shipping bills accordingly, that their GST registration was applied by their CA Mr. Sandeep Reddy, who had filled his own mobile number and email address in the registration form that is why multiple entities were shown with the same number, while filing GST returns and OTP was required the proprietor is not available every time to provide OTP to CA, therefore he had given his consent to provide his own number in GST registration, that HSN is not completely different from the one which is in their GSTN, that they have amended their area of business in GSTN but it was done before the export of their first consignment, and they have made export under 84 & 87 chapter for which they have been registered in GSTN, that M/s Ishwar Logistics Pvt Ltd was their CB for current shipping bills and they came in contact with help of their sales team, that they have nothing else to say and they submitted to the best of my knowledge.

8. Further, on receipt of Summons CBIC-DIN- 20250178NT000000FBD2 dated 04.03.2025, statement of Shri Rajesh Ramesh Karia, Branch Head of CB-M/s. Ishwar Logistics Pvt Ltd was recorded on 10.03.2025 **(RUD-X)** wherein he inter alia stated that M/s Ishwar Logistics Pvt Ltd was established around 17-18 years ago and they work at different customs locations across India, that he was holding G-P/A card having Kardex no. K-1566 valid till 29.10.2027, that he had been working with the firm from starting of the firm, before this he had worked with M/s J M Baxi firm for around 12 years, that the above-mentioned shipping bills were filed by them on behalf of exporter M/s Satya Sai Enterprises, that the goods under 03 shipping bills 4186626, 4186627 and 4186629 all dated 26.09.2023 were Ashok Leyland truck and the goods under shipping bill no. 4194464 dated 26.09.2023 was hydraulic excavator, that they did not take any measures to verify hypothecation, till date they have filed a total of 06 shipping bills on behalf of the current exporter, that they came in contact with the

said exporter through a forwarder namely Marineco Private Limited having address at Flat No. 301, 3rd floor, Street No. 5, Prakash Nagar, Begumpet, Hyderabad, India, that they had been working with the said forwarder for 3-4 years, that they had conducted the KYC verification before filing the shipping bills on behalf of the exporter M/s Satya Sai Enterprises in which they had verified the IEC of the exporter from the DGFT website, that they had obtained a copy of PAN card, AADHAAR card, AD bank letter, IEC registration copy and copy of GST registration certificate, however they had not verified the address of the exporter, the same has been done by the forwarder i.e Marineco Pvt. Ltd. in this case, that to the best of their knowledge, they had ensured due diligence in handling the export shipments of M/s Satya Sai Enterprises, that in case of exports done by M/s Satya Sai Enterprises, they had received payments from the forwarder M/s Marineco Pvt Ltd, that they would submit the ledger of all transactions within one week, that as he could remember around 60-70 consignment of Earth moving equipment were handled by his firm in year 2021-2023 through various forwarders, that since May-2023 they had stopped handling consignment of Earth moving equipment for the trader exporter, that they are genuine Customs Broker, that they had been filing shipment for their clients regularly, that they would co-operate with the customs authorities in the ongoing investigation.

9. Past Exports:

Further, on perusal of the past export data in respect of the subject exporter in 1.5 EDI system, wherein 02 shipping bill has been found except current shipping bills as per the following table

Table-II

Sr. No.	Shipping Bill No./date	LEO Date	Expected Realization date	FOB to be realized (INR)	FOB to be Realized (in FC)	FOB actually Realized	Drawback/RoDTE P	IGST
1	3544838 dated 29.08.2023	01.09.2023	30.06.2024	6921240/-	84200/-	0	0	LUT
2	3809040 dated 09.09.2023	01.09.2023	30.06.2024	4085340/-	49700/-	0	0	LUT
	Total			11006580/-	133900/-	0	0	

There are 02 Shipping Bills in Table-II for which FOB has not been realized despite completion of expected realization time period as mandated by RBI.

It is also pertinent to mention here that the prescribed timeline for realization of foreign remittance is 09 months as per RBI Master Circular No.14/2014-15 dated 01.07.2014, which states, "it has been decided in consultation with the Government of India that the period of realization and

repatriation of Export proceeds shall be nine months from the date of Export for all Exporters including Units in SEZs, Status Holder Exporters, EOUs, Units in EHTPs, STPs & BTPs until further notice.

10. RELEVANT LEGAL PROVISIONS

A. Customs Act, 1962

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

Section 50: Entry of goods for exportation. -

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

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

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

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

(a) the accuracy and completeness of the information given therein;

(b) the authenticity and validity of any document supporting it; and

(c) compliance with the restriction or prohibition, if any, relating to the goods under this Act or under any other law for the time being in force.

Section 113(i): Confiscation of goods attempted to be improperly exported, etc.- The following export goods shall be liable to confiscation- 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.

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

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

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

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

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

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

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

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

C. Foreign Trade (Regulation) Rules, 1993

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

D. Customs Brokers Licensing Regulations, 2018:

10. Obligations of Customs Broker

A Customs Broker shall —

(d) 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, as the case may be;

(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;

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

11.1 M/s. Satya Sai Enterprises (IEC- CFYPB7182M) having its registered office address at House No. 6-4-465, Plot no: 107, T V Colony, Pooja Store, Vanasthalipuram, Hyderabad, Ranga Reddy, Telangana - 500070 had filed 04 Shipping Bills No. 4186626, 4186627, 4186629 and 4194464 all dated 26.09.2023 filed by Customs Broker M/s. Ishwar Logistics Pvt Ltd. The total declared FOB value is Rs. 26511213.65/- claiming IGST amount of Rs. 6870668.52/- as per Table-I.

11.2 The goods covered under shipping bill no. 4186626, 4186627, 4186629 and 4194464 all dated 26.09.2023 were examined under Panchnama dated 03.10.2024 wherein the goods found to be declared correctly in terms of quantity and description. However, the declaration made by the exporter in invoice and shipping bill are incorrect as per GST reply proved dubious supply chain.

11.3 Thus, it appears that the goods were attempted to be exported in violation of Section 50(2) of the Customs Act, 1962 read with Section 11(1) of Foreign Trade (Development & Regulation) Act 1992 & Rule 11 of Foreign Trade (Regulation) Rules 1993, as Exporter had furnished wrong declaration to the Custom Authorities, in as much, as they did not make a correct declaration regarding hypothecation of the goods in these Shipping Bills, filed by them to the Customs authorities, thereby, rendering the goods liable for confiscation, under section 113(i) & 113(ja) of the Customs Act, 1962 and by this act and omission, the Exporter has rendered himself liable for penalty under Section 114(iii) of the Customs Act, 1962.

11.4 The exporter has knowingly & intentionally caused to sign & used the documents which is false and incorrect. Therefore, the exporter is also liable for penalty u/s 114 AA of Customs Act, 1962 for this intentional mis-declaration.

11.5 Further, the Exporter M/s. Satya Sai Enterprises (IEC- CFYPB7182M) did not submit any evidence against non-existence of supply chain. Also, GST reply of exporter and its three suppliers has not been received. Reply has been received from GST formation for three suppliers. In GST reply of M/s RachepalliRanga Reddy (GSTIN-37CHJPR1665Q1ZE) it has been mentioned that "it was found that no business activities were conducted at the premises, and no documents related to business operations were found. And as per the e-waybill data, it is observed that the taxpayer did not utilize any e-waybill for either outward or inward." In GST reply of M/s VanguriSrinivasulu (GSTIN-36PDSPS4165J1ZE) it has been mentioned that "M/s VanguriSrinivasulu is non-existent at the declared premises. And Based on the observations, the taxpayer appears to be fraudulent and registration has been suspended accordingly." Hence, by this act and omission, the exporter has rendered himself liable for penalty under Section 114AC of the Customs act 1962.

11.6 Further, on perusal of the past export data in respect of the subject exporter in 1.5 EDI system, wherein 02 shipping bills have been found except the current shipping bills in which no foreign remittance has been received. Thereby, rendering the goods of the past shipping bills liable for confiscation, under section 113(ja) of the

Customs Act, 1962 and by this act and omission, the Exporter has rendered himself liable for penalty under Section 114(iii) and 114AC of the Customs Act, 1962.

11.7 The Custom Broker M/s. Ishwar Logistics Pvt Ltd. (License No. 11/1450) failed to ascertain the veracity and genuineness of the export firm M/s. Satya Sai Enterprises (IEC- CFYPB7182M) and failed to advise his client to comply with the provisions of the Act, other allied Acts and the rules and regulations. In the instant case, as stated by the CB, they have merely taken copies of the IEC and GST registration from the exporter and started filing Shipping Bills on their behalf. The CB has to verify the antecedents of the exporter by using reliable, independent, authentic documents, data or information, which the CB has failed to do in this case. The CB in their voluntary statement has submitted that they had not verified the address of the exporter. Had the CB confirmed the veracity and genuineness of the exporter through their own independent and reliable sources, he could have easily known that the exporter and their supply chain is dubious. The CB has thereby violated regulation 10(d) 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.

12. Now, M/s Satya Sai Enterprises (IEC- CFYPB7182M) having its registered office at House No. 6-4-465, Plot no: 107, T V Colony, Pooja Store, Vanasthalipuram, Hyderabad, Ranga Reddy, Telangana - 500070 are hereby called upon to Show Cause to the Additional Commissioner of Customs, CAC, NS-II, JNCH, having office at Jawaharlal Custom House, NhavaSheva, Tal-Uran, Dist-Raigad, Maharashtra (the Adjudicating Authority in this case), within 30 days of receipt of this notice as to why:

- i. Goods valued at Rs. 26511213.65/- should not be confiscated, under section 113(i) & 113(ja) of the Customs Act, 1962, for furnishing wrong declaration to the Custom Authorities, in as much, as they did not make a correct declaration regarding hypothecation in the Shipping Bill 4186626, 4186627, 4186629 and 4194464 all dated 26.09.2023, filed by them to the Customs authorities.
- ii. Penalty should not be imposed under Section 114(iii) of the Customs Act 1962, for omission on the part of the Exporter which have rendered the export goods liable for confiscation under the aforesaid provisions of the Customs Act, 1962.
- iii. Penalty should not be imposed under Section 114AA of the Customs Act 1962 as the exporter knowingly or intentionally makes, signs or uses, or causes to be made, signed or used, any declaration, statement or documents which is false or incorrect.
- iv. Penalty should not be imposed upon the Proprietor of M/s Satya Sai Enterprises (IEC- CFYPB7182M), under Section 114AC of the Customs Act, 1962, as supply chain appears non-existent.
- v. Goods valued at Rs. 1,10,06,580/- should not be confiscated, under Section 113(ja) of the Customs Act, 1962, for not receiving remittance in the past shipping bills 3544838 dated 29.08.2023 and 3809040 dated 09.09.2023 as mentioned in Table-II above.
- vi. Penalty should not be imposed upon the Proprietor of M/s Satya Sai Enterprises (IEC- CFYPB7182M), under Section 114(iii) of the Customs Act 1962, for omission

on the part of the Exporter which have rendered the export goods of the past shipping bills liable for confiscation under the aforesaid provisions of the Customs Act, 1962.

- vii. Penalty should not be imposed upon the Proprietor of M/s Satya Sai Enterprises (IEC- CFYPB7182M), under Section 114AC of the Customs Act 1962, , for fraudulent utilization of input tax credit which have rendered the export goods of the past shipping bills liable for confiscation under the aforesaid provisions of the Customs Act, 1962.
- viii. The Bond should not be enforced and Bank Guarantee 1314NDDG00444824 amounting to Rs. 30,00,000/- on 25.10.2023 at the time of Provisional Release of the goods for Export, should not be appropriated against Export incentives, applicable interest, redemption fine and penalty etc. arising out of this order.

13. Further, Customs Broker M/s. Ishwar Logistics Pvt Ltd. (License No. 11/1450), having its registered office at 401-C, Neptune Flying Colours, Pandit Dindayal Upadhyay Marg, L.B.S. Cross Road, Mulund Check Naka- 400080, is hereby called upon to Show Cause to the Additional Commissioner of Customs, CAC, NS-II, JNCH, having office at Jawaharlal Custom House, NhavaSheva, Tal-Uran, Dist-Raigad, Maharashtra, within 30 days of receipt of this notice as to why penalty should not be imposed upon them under Section 114(iii) and 114AA of the Customs Act, 1962.

14. 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.

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

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

17. 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.

18. 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.

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

 21/01/26

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

To,

1. M/s Satya Sai Enterprises (IEC- CFYPB7182M)
House No. 6-4-465, Plot no: 107, T V Colony, Pooja Store,
Vanasthalipuram, Hyderabad, Ranga Reddy, Telangana – 500070
2. M/s. Ishwar Logistics Pvt Ltd. (License No. 11/1450),
401-C, Neptune Flying Colours, Pandit Dindayal Upadhyay Marg, L.B.S.
Cross Road, Mulund Check Naka- 400080

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

Sr. No.	List of Relied Upon Documents
RUD-I	Shipping bills No. 4186626, 4186627, 4186629 and 4194464 all dated 26.09.2023
RUD-II	Panchanama dated 03.10.2024
RUD-III	Provisional Release of the goods for export
RUD-IV	GST letters sent to exporter
RUD-V	GST letters sent to suppliers
RUD-VI	GST verification reply of M/s RachapalliRanga Reddy
RUD-VII	GST verification reply of M/s VanguriSrinivasulu
RUD-VIII	GST verification reply of M/s MolgaraNagalaxmi
RUD-IX	Statement of Shri BankalaRamulu, Proprietor of M/s. Satya Sai Enterprises
RUD-X	Statement of Shri Rajesh Ramesh Karia, Branch Head of CB-M/s. Ishwar Logistics Pvt Ltd

ISHWAR LOGISTICS PVT. LTD.
Shipping Bill Check List

Job No 1612(1625) Date 25/09/2023 Formatted job:E/S/001612/23-24
 CHA AACCI5552NCH001 Name ISHWAR LOGISTICS PVT. LTD.
 SB No & Date 4186626 Dated :26/09/2023 State of Origin TELANGANA
 Printed on 26/09/2023 Time 12:17

Porter Details
 CFYPB7182M(CFYPB7182M)
 Branch Sl No.0
 SATYA SAI ENTERPRISES
 H.NO:6-4-465,PLOT NO:107,T V COLONY
 POOJA STORE,VANASTHALIPURAM,
 HYDERABAD-500070
 TELANGANA
 Exporter Type : Merchant

Consignee Details
 MARUTHI EARTHMOVERS LIMITED
 PLOT NO: 1142,CHIPOVU ROAD,
 RHODES PARK,LUSAKA,ZAMBIA
 TZ (TANZANIA)

Handwritten notes:
 1) 31/10/23
 2) 31/10/23

GSTN Type GSN - Normal GSTIN
Port of Loading INNSA1(NHAVASHEVA SEA)
Port of Destination ZMLUN(LUSAKA)
Port of Discharge TZDAR(DAR ES SALAAM)
GSTN Id 36CFYPB7182M1ZL
Total Packages 4
Loose Packets
Country of Disc. TZ(TANZANIA)
Gross Weight 56200 (KGS)
Country of Destn. ZM(ZAMBIA)
Net Weight 56200 (KGS)
Containers
NFEI Category
Sample Accompanied N
Rotation Date
Gateway Port
Forex Bank A/c
FOB Value 8394600.08
RBI Waiver No/Da/

Marks & Nos. AS PER INVOICE : 1) Chassis No : MB1H3LHDXPFRM1318 ; Engine No: PGHZ422246 ; Model No : UE2825/39 T TIP 16 BB BSVI ; YOM: 2023 ; 2) Chassis No : MB1H3LHD9PRGL4699 ; Engine No: PHHZ419035 ; Model No : UE2825/39 T TIP 16 BB BSVI ; YOM: 2023

AD Code 6390486 **A/c No** ()
No. of Pkg Against AWB **IFSC CODE:**

Invoice Number SSE/SEP/002
Nature of Contract FOB
Nature of Payment DP
Period
Currency USD **Rate** 82.3
AEO Code
AEO Country
AEO Role
Terms Place
Invoice Value (F102000.0 In (INR) 8394600.00
DBK(INR) 0.00

Shipping Bill No. 4186626 **Dated** 26/9

Received 4 Packages
In Shed No. 017
As per 4186626
Said to Container Said to Weight basis

Signature: [Handwritten Signature]
Date: 26/09/23

Stamp: CWC DISTRI PARK
 YASWANANT MHATRE
 SEKHAR ENTERPRISES
 SURVEYOR
 INCHARGE

Export Contract Number:
Rate **Currency**
Freight USD
Insurance USD
Commission USD
Discount USD
Other Ded. USD
Packing Charges

Item NO	RITC	Qty	Units	Rate	Unit	Unit	FOB
Description	As Per	T Qty	Unit	RoDTEP	PWV	Reward	Total PWV
1	87042300 2		NOS	51000	PER 1 NOS	102000.00000	8394600.00000
Ashok Leyland UE2825 T 6x4 Tipper - 3900MM WB Fitted with "H" Series BS VI Diesel Engine, 9 Speed Gearbox, B-ogie Scheme : 00 (Free SB Involving Remittance Of Foreign Exchange) 4617030 N 9234060							
2	87042300 1		NOS	0.001	PER 1 NOS	0.00100	0.08230
Suspension, Factory Built Day Cabin and 16 Cum Box Body along with accessories Scheme : 00 (Free SB Involving Remittance Of Foreign Exchange) 0.09 N 0.09							
Total						102000.001	8394600.0823

MANUFACTURER/PACKAGE/END USE/IGST DETAILS

Item No	Mfr. Code Type	Src. State	Tran. Cntry	Tot Pkg	Hawb No	Enduse
1						
IGST Status						
	Acc. Sta Taxable value	IGST Amount	IGST Per	CESS %	Amount /Unit	Cess Amount
1						GNX200
P	8394600	2350488	28.00 %	%		GNX200
2						
LUT						
Total		8394600.00	2350488.00			0.00

STATE/DISTRICT/FTA DETAILS

Item No	STATE	DISTRICT	PTA/FTA
1	TELANGANA (36)	HYDERABAD (507)	No PTA/FTA (NCPTI)
2	TELANGANA (36)	HYDERABAD (507)	No PTA/FTA (NCPTI)

SAHIL THAKUR
 Conex Terminal Pvt. Ltd.

ISHWAR LOGISTICS PVT. LTD.
Shipping Bill Check List

Date	1607(1620)	Date	25/09/2023	Formatted job:	E/S/001607/23-24
ted on	AACCI5552NCH001	Name		ISHWAR LOGISTICS PVT. LTD.	
	Dated :	State of Origin	TELANGANA		
	25/09/2023	Time	19:53		

PACKING DETAILS

Pkg. No	From	To	Code
1	1	4	PKG

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 have declare that the particulars given herein are true and are correct.

Signature of
Exporter/CHA with date

ISHWAR LOGISTICS PVT. LTD.
Shipping Bill Check List

Job No 1610(1623) Date 25/09/2023 Formatted job:E/S/001610/23-24
 CHA AACCI5552NCH001 Name ISHWAR LOGISTICS PVT. LTD.
 SB No & Date 4186627 Dated :26/09/2023 State of Origin TELANGANA
 Printed on 26/09/2023 Time 12:15

Porter Details
 CFYPB7182M(CFYPB7182M) Consignee Details
 Branch Sl No.0 MARUTHI EARTHMOVERS LIMITED
 SATYA SAI ENTERPRISES PLOT NO: 1142,CHIPOVU ROAD,
 H.NO:6-4-465,PLOT NO:107,T V COLONY RHODES PARK,LUSAKA,ZAMBIA
 POOJA STORE,VANASTHALIPURAM, TELANGANA
 HYDERABAD-500070 TZ (TANZANIA)
 TELANGANA
 Exporter Type : Merchant

GSTN Type GSN - Normal GSTIN GSTN Id 36CFYPB7182M1ZL
 Port of Loading INNSAI (NHAVASHEVA SEA) Total Packages 3
 Port of Destination ZMLUN (LUSAKA) Loose Packets
 Port of Discharge TZDAR (DAR ES SALAAM) Country of Disc. TZ (TANZANIA)
 Gross Weight 28100 (KGS) Net Weight 28100 (KGS)
 Country of Destn. ZM (ZAMBIA) Containers
 Nature of Cargo P NFEI Category
 Factory Stuffed N Sample Accompanied
 Rotation Number Custodian
 Forex Bank A/c Gateway Port
 FOB Value 4197300.08 RBI Waiver No/Da/
 Marks & Nos. AS PER INVOICE : 1) Chassis No :
 MB1H3LHD8PRFM1317 ; Engine No: PGH2422315 ;
 Model No : UE2825/39 T TIP 16 BB BSVI ; YOM:
 2023

AD Code 6390486 A/c No
 IFSC CODE:

No. of Pkg Against AWB Invoice Number SSE/SEP/001 Invoice Date 25/09/2023
 Nature of Contract FOB Buyer Details
 Nature of Payment DP NEXT LEVEL CONSULTANCY
 Period SERVICES LIMITED
 Currency USD Rate 82.3 No: 11, Rhodespark Matandani Close
 AEO Code AEO Country Lusaka, Zambia
 AEO Role
 Terms Place
 Invoice Value (F51000.00 In (INR) 4197300.00 Inv Includes N - None
 DBK (INR) 0.00
 Export Contract Number: Rate Currency Amount
 26/9

Freight USD
 Insurance USD
 Commission USD
 Discount USD
 Other Ded. USD
 Packing Charges USD

EXPORT ITEMS							
Item NO	RITC	Qty	Units	Rate	Unit	FC	FOB
Description	As Per	T. Qty	Unit	RoDTEP			Total Fmv
1	87042300 1		NOS	51000	PER 1 NOS		4197300.00000
As per Tariff : 1 NOS N 51000.00000							
Ashok Leyland UE2825 T 6x4 Tipper - 3900MM WB Fitted with "H" Series BS VI Diesel Engine, 9 Speed Gearbox, B-ogie Scheme : 00 (Free SB Involving Remittance Of Foreign Exchange) 4617030 N 4617030							
2	87042300 1		NOS	0.001	PER 1 NOS		0.08230
As per Tariff : 1 NOS N 0.00100							
Suspension, Factory Built Day Cabin and 16 Cum Box Body along with accessories Scheme : 00 (Free SB Involving Remittance Of Foreign Exchange) 0.09 N 0.09							
Total							4197300.0823

MANUFACTURER/PACKAGE/END USE/IGST DETAILS							
Item No	Mfr. Code	Type	Src. State	Tran. Cntry	Tot Pkg	Hawb No	Enduse
Manufacturer Details							
IGST Status	Acc. Sta	Taxable value	IGST Amount	IGST Per	CESS %	Amount /Unit	Cess Amount
1							GNX200
P		4197300	1175244	28.00 %			
2							GNX200
LUT							
Total 4197300.00			1175244.00				0.00

STATE/DISTRICT/FTA DETAILS		
Item No	STATE	DISTRICT
1	TELANGANA (36)	HYDERABAD (507)
2	TELANGANA (36)	HYDERABAD (507)

CWC DISTRICT
 3
 014
 4186627
 Shipping Bill No. 26/9
 Said to Container Said to Weight
 YASHWANT MIATRE
 SATYASAI ENTERPRISES
 PMV Reward Total Fmv
 SAHIL THAKUR
 Conex Terminal Pvt. Ltd.

P1 31/10/22
 P2 31/10/22

ISHWAR LOGISTICS PVT. LTD.
Shipping Bill Check List

Sl No	1593(1606)	Date	25/09/2023 Formatted job:E/8/001593/23-24
IRN	AACCI5552NCH001	Name	ISHWAR LOGISTICS PVT. LTD.
SB N. Date	Dated :	State of Origin	TELANGANA
Printed on	25/09/2023	Time	19:34

PACKING DETAILS

Pkg. No	From	To	Code
1	1	3	PKG

Supporting Document Details		
Inv No - Item No	: 0 - 0	Issuing Party Details :
Document No	: SSE/SEP/001	SATYA SAI ENTERPRISES
CHA LICENCE NO	: AACCI5552NCH001	H.NO:6-4-465,PLOT NO:107,T V COLONY
IEC	: CFYPB7182M	POOJA STORE,VANASTHALIPURAM,
Ice Gate ID	: ISHWARLOGIS	HYDERABAD - 500070
IRN No	: 2023092500139413	Beneficiary Details :
Doc type	: 022C01(Self-Declaration on Customs Cases)	SATYA SAI ENTERPRISES
Place of Issue	: HYDERABAD	H.NO:6-4-465,PLOT NO:107,T V COLONY
Issued Date	: 25/09/2023	POOJA STORE,VANASTHALIPURAM,
Expiry Date	:	HYDERABAD - 500070
<hr/>		
Inv No - Item No	: 1 - 0	Issuing Party Details :
Document No	: SSE/SEP/001	SATYA SAI ENTERPRISES
CHA LICENCE NO	: AACCI5552NCH001	H.NO:6-4-465,PLOT NO:107,T V COLONY
IEC	: CFYPB7182M	POOJA STORE,VANASTHALIPURAM,
Ice Gate ID	: ISHWARLOGIS	HYDERABAD - 500070
IRN No	: 2023092500139411	Beneficiary Details :
Doc type	: 380000 (Commercial invoice)	MARUTHI EARTHMOVERS LIMITED
Place of Issue	: HYDERABAD	PLOT NO: 1142,CHIPOVU ROAD,
Issued Date	: 25/09/2023	RHODES PARK,LUSAKA,ZAMBIA
Expiry Date	:	TANZANIA - 0
<hr/>		
Inv No - Item No	: 1 - 0	Issuing Party Details :
Document No	: SSE/SEP/001	SATYA SAI ENTERPRISES
CHA LICENCE NO	: AACCI5552NCH001	H.NO:6-4-465,PLOT NO:107,T V COLONY
IEC	: CFYPB7182M	POOJA STORE,VANASTHALIPURAM,
Ice Gate ID	: ISHWARLOGIS	HYDERABAD - 500070
IRN No	: 2023092500139412	Beneficiary Details :
Doc type	: 271000 (Packing list)	MARUTHI EARTHMOVERS LIMITED
Place of Issue	: HYDERABAD	PLOT NO: 1142,CHIPOVU ROAD,
Issued Date	: 25/09/2023	RHODES PARK,LUSAKA,ZAMBIA
Expiry Date	:	TANZANIA - 0
<hr/>		
Inv No - Item No	: 1 - 0	Issuing Party Details :
Document No	: SSE/SEP/001	SATYA SAI ENTERPRISES
CHA LICENCE NO	: AACCI5552NCH001	H.NO:6-4-465,PLOT NO:107,T V COLONY
IEC	: CFYPB7182M	POOJA STORE,VANASTHALIPURAM,
Ice Gate ID	: ISHWARLOGIS	HYDERABAD - 500070
IRN No	: 2023092500139414	Beneficiary Details :
Doc type	: 380000 (Commercial invoice)	MARUTHI EARTHMOVERS LIMITED
Place of Issue	: HYDERABAD	PLOT NO: 1142,CHIPOVU ROAD,
Issued Date	: 25/09/2023	RHODES PARK,LUSAKA,ZAMBIA
Expiry Date	:	TANZANIA - 0
<hr/>		
Inv No - Item No	: 1 - 0	Issuing Party Details :
Document No	: SSE/SEP/001	SATYA SAI ENTERPRISES
CHA LICENCE NO	: AACCI5552NCH001	H.NO:6-4-465,PLOT NO:107,T V COLONY
IEC	: CFYPB7182M	POOJA STORE,VANASTHALIPURAM,
Ice Gate ID	: ISHWARLOGIS	HYDERABAD - 500070
IRN No	: 2023092500139415	Beneficiary Details :
Doc type	: 380000 (Commercial invoice)	MARUTHI EARTHMOVERS LIMITED
Place of Issue	: HYDERABAD	PLOT NO: 1142,CHIPOVU ROAD,
Issued Date	: 25/09/2023	RHODES PARK,LUSAKA,ZAMBIA
Expiry Date	:	TANZANIA - 0

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 have declare that the particulars given herein are true and are correct.

Signature of
Exporter/CHA with date

ISHMAR LOGISTICS PVT LTD
Shipping Bill Check List

Job No 16111624 Date 25/09/2023 Formatted job: E/S/001611/23-24
 CHA AACC15552MCR001 Name ISHMAR LOGISTICS PVT. LTD.
 Sh No & Date 4186629 Dated 26/09/2023 State of Origin TELANGANA
 Issued on 26/09/2023 Time 12:16

Exporter Details
 CFYFB7182M (CFYFB7182M)
 Branch Sl No 0
 SATEK SAI ENTERPRISES
 R NO 6-4-453 PLOT NO 107 T V COLONY
 MOOJA STORE, VANASTHALIPURAM,
 HYDERABAD-500070
 TELANGANA
 Exporter Type Merchant

Consignee Details
 MARUTI EARTHMOVERS LIMITED
 PLOT NO: 1142, CHIROVU ROAD,
 RHODES PARK, LUSAKA ZAMBIA
 (TANZANIA)

GSTN Type SSN - Normal GSTIN GSTIN Id 36CFYFB7182M16L
 Port of Loading TYNISAL (MIRYASHEVA SEA) Total Packages 1
 Port of Destination HMLIN (LOSARA) Loose Packets
 Port of Discharge TIDAR (DAR ES SALAAM) Country of Disc. To (TANZANIA)
 Gross Weight 56200 (KGS) Net Weight 56200 (KGS)
 Country of Origin EM (ZAMBIA) Containers
 Nature of Cargo ? NFEI Category
 Factory Stuffed N Sample Accompanied
 Rotation Number Rotation Date
 Rotation Date Gateway Port
 Force Majeure RBI Waiver No/Da/
 FOB Value 8394600.00 Marks & Nos. AS PER INVOICE : 1) Chassis No : MB1H3LHD6PRGL5664 ; Engine No : PGHZ419933 ; Model No : UE2825/39 T TIP 16 BB BSVI ; YOM 2023 ; 2) Chassis No : MB1H3LHD7PRGL5396 ; Engine No : PGHZ419747 ; Model No : UE2825/39 T TIP 16 BB BSVI ; YOM 2023

AD Code 6390486 A/c No ()
 No of Pkg Against AWD IFSC CODE:

Invoice Number BSE/SEP/003
 Nature of Contract FOB
 Nature of Payment DP
 Period
 Currency USD Rate 82.3
 AEO Code
 AEO Country
 AEO Role
 Terms Place
 Invoice Value (R 102000.00 In (INR) 8394600.00
 DBR (INR) 0.00
 Export Contract Number
 Rate
 Freight
 Insurance
 Commission
 Discount
 Other Ded
 Packing Charge

Invoice Date 25/09/2023
 Buyer Details CWC DISTRI PARK
 NEXT LEVEL CONSULTANCY
 SERVICES LIMITED
 No: 11, Rhodespark Matandani Close 4 Packages
 Lusaka, Zambia
 Inv Includes IN None No. 014
 Shipping Bill No. 4186629
 Amount Dated 26/9
 Said to Container Said to Weight basis

Item No	RITC	Qty	Units	Rate	RODTEP	FOB
Description	As Per T	Qty	Unit			
1	87042300 2		NOS	51000		
As per Tariff : 2						
Aston Leyland UE2825 T 64s Tipper - 3900MM WB Fitted with "H" Series SS VI Diesel Engine, 9 Speed Gearbox, 8-4040						
Scheme 00 (Free SB Involving Remittance Of Foreign Exchange)						
2	87042300 1		NOS	0.001		
As per Tariff : 1						
Suspension, Factory Built Day Cabin and 16 Cum Box Body along with accessories						
Scheme 00 (Free SB Involving Remittance Of Foreign Exchange)						
Total						0.09
						N
						102000.001
						8394600.0823

MANUFACTURER/PACKAGE/END USE/IGST DETAILS						
Item No	Mfr. Code Type	Src State	Tran Cntry	Tot Pkg	Hawb No	Enduse
1						
2						
IGST Status						
Acc. Ste Taxable value		IGST Amount		IGST Perc	CESST	Amount /Unit
8394600		2350488		28.00 %		Cess Amount
						GNX200
						GNX200
Total 8394600.00						2350488.00

STATE/DISTRICT/PTA DETAILS			
Item No	STATE	DISTRICT	PTA/PTA
1	TELANGANA (36)	HYDERABAD (507)	No PTA/PTA (NCPTI)
2	TELANGANA (36)	HYDERABAD (507)	No PTA/PTA (NCPTI)

P. 31/10/23
 R. 31/10/23

ISHWAR LOGISTICS PVT. LTD.
Shipping Bill Check List

1606(1619)	Date	25/09/2023 Formatted job:E/S/001606/23-24
AACCI5552NCH001	Name	ISHWAR LOGISTICS PVT. LTD.
Date	State of Origin	TELANGANA
25/09/2023	Time	19:48

PACKING DETAILS

Pkg. No	From	To	Code
1	1	4	PKG

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 have declare that the particulars given herein are true and are correct.

Signature of
Exporter/CHA with date

ISHWAR LOGISTICS PVT. LTD.
Shipping Bill Check List

Job No 1595(1610) Date 25/09/2023 Formatted job:E/S/001595/23-24
 CHA AACCIS552NCH001 Name ISHWAR LOGISTICS PVT. LTD.
 SB No & Date 4194464 Dated :26/09/2023 State of Origin TELANGANA
 Printed on 26/09/2023 Time 15:32

Exporter Details
 CFYPB7182M(CFYFB7182M) Consignee Details
 Branch Sl No.0 BHV EARTHMOVERS (SL) LIMITED
 SATYA SAI ENTERPRISES SANDRA,MAGBURAKA,
 H.NO:6-4-465,PLOT NO:107,T V COLONY TONKOLILI DISTRICT,SIERRA LEONE,
 POOJA STORE,VANASTHALIPURAM, WEST AFRICA
 HYDERABAD-500070 SL(SIERRA LEONE)
 TELANGANA
 Exporter Type : Merchant

GSTN Type GSN - Normal GSTIN
 Port of Loading INNSAI (NHAVASHEVA SEA)
 Port of Destination SLFNA (FREETOWN)
 Port of Discharge SLFNA (FREETOWN)
 Gross Weight 21040 (KGS)
 Country of Destn. SL(SIERRA LEONE)
 Nature of Cargo P
 Factory Stuffed N
 Rotation Number
 Custodian
 Forex Bank A/c
 FOB Value 5524713.41
 GSTN Id 36CFYPB7182M1ZL
 Total Packages 6
 Loose Packets
 Country of Disc. SL(SIERRA LEONE)
 Net Weight 21040 (KGS)
 Containers
 NFEI Category
 Sample Accompanied N
 Rotation Date
 Gateway Port
 RBI Waiver No/Da/
 Marks & Nos. AS PER INVOICE : (NOTIFY 1) SIERRA LEONE
 NATIONAL SHIPPING COMPANY LTD, 45Cline Street,
 Freetown, Sierra Leone, West Africa. ; NOTIFY 2)
 NEXT LEVEL CONSULTANCY SERVICES LIMITED, No: 11,
 Rhodespark Matandani Close,Lusaka, Zambia.)

AD Code 6390486 A/c No ()
 IFSC CODE:

No. of Pkg Against AWB
 Invoice Number SSE/AUG/001 Invoice Date 28/08/2023
 Nature of Contract FOB Buyer Details
 Nature of Payment DP Same as Consignee

Period
 Currency USD Rate 82.3
 AEO Code
 AEO Country
 AEO Role
 Terms Place
 Invoice Value (F 67128.96 In (INR) 5524713.41
 DBK(INR) 0.00
 Export Contract Number:
 Rate
 Freight USD
 Insurance USD
 Commission USD
 Discount USD
 Other Ded. USD
 Packing Charges USD

CWC DISTRI PARK
 Received 06 Packages
 In Shed No. 014 As per
 Shipping Bill No. 4194464-28/09
 Said to Container Said to Weight basis

Item NO	RITC	Qty	Units	Rate	Unit	FOB
Description	As Per T	Qty	Unit	RoDTEP	PMV	Total PMV
1	84295200 1		NOS	65837.76	PER 1 NOS	5418441.61800
As per Tariff : 1						
SANY 210C-9 HYDRAULIC EXCAVATOR WITH STANDARD TOOLS CHASSIS NO: 23SY210C001616 TOM:2023						
Scheme : 00 (Free SB Involving Remittance Of Foreign Exchange)						
2	84314990 5		NOS	258.24	PER 1 NOS	108265.76000
As per Tariff : 500						
EXCAVATOR SPARES & ACCESSORIES						
Scheme : 00 (Free SB Involving Remittance Of Foreign Exchange)						
Total						5524713.408

MANUFACTURER/PACKAGE/END USE/IGST DETAILS							
Item No	Mfr. Code	Type	Src. State	Tran. Cntry	Tot Pkg	Hawb No	Enduse
1							GNX200
P	5418448			18.00 %			GNX200
2	106266			18.00 %			GNX200
P							
Total			5524714.00	994448.52			0.00

STATE/DISTRICT/FTA DETAILS			
Item No	STATE	DISTRICT	FTA/FTA
1	TELANGANA (36)	HYDERABAD (507)	No PTA/FTA (NCPTI)
2	TELANGANA (36)	HYDERABAD (507)	No PTA/FTA (NCPTI)

ISHWAR LOGISTICS PVT. LTD.
Shipping Bill Check List

1595(1610) Date 25/09/2023 Formatted job:E/S/001595/23-24
 AACCI5552NCH001 Name ISHWAR LOGISTICS PVT. LTD.
 ate 4194464 Dated :26/09/2023 State of Origin TELANGANA
 on 26/09/2023 Time 15:32

PACKING DETAILS

Pkg. No	From	To	Code
1	1	6	PKG

Supporting Document Details

Inv No - Item No	: 0 - 0	Issuing Party Details :
Document No	: SSE/AUG/001	SATYA SAI ENTERPRISES
CHA LICENCE NO	: AACCI5552NCH001	H.NO:6-4-465,PLOT NO:107,T V COLONY
IEC	: CFYPB7182M	POOJA STORE,VANASTHALIPURAM,
Ice Gate ID	: ISHWARLOGIS	HYDERABAD - 500070
IRN No	: 2023092600068890	Beneficiary Details :
Doc type	: 022C01(Self-Declaration on Customs Cases)	SATYA SAI ENTERPRISES
Place of Issue	: HYDERABAD	H.NO:6-4-465,PLOT NO:107,T V COLONY
Issued Date	: 28/08/2023	POOJA STORE,VANASTHALIPURAM,
Expiry Date	:	HYDERABAD - 500070
Inv No - Item No	: 1 - 0	Issuing Party Details :
Document No	: SSE/AUG/001	SATYA SAI ENTERPRISES
CHA LICENCE NO	: AACCI5552NCH001	H.NO:6-4-465,PLOT NO:107,T V COLONY
IEC	: CFYPB7182M	POOJA STORE,VANASTHALIPURAM,
Ice Gate ID	: ISHWARLOGIS	HYDERABAD - 500070
IRN No	: 2023092600068888	Beneficiary Details :
Doc type	: 380000(Commercial invoice)	BHV EARTHMOVERS (SL) LIMITED
Place of Issue	: HYDERABAD	SANDRA,MAGBURAKA,
Issued Date	: 28/08/2023	TONKOLILI DISTRICT,SIERRA LEONE, WEST AFRICA
Expiry Date	:	SIERRA LEONE - 0
Inv No - Item No	: 1 - 0	Issuing Party Details :
Document No	: SSE/AUG/001	SATYA SAI ENTERPRISES
CHA LICENCE NO	: AACCI5552NCH001	H.NO:6-4-465,PLOT NO:107,T V COLONY
IEC	: CFYPB7182M	POOJA STORE,VANASTHALIPURAM,
Ice Gate ID	: ISHWARLOGIS	HYDERABAD - 500070
IRN No	: 2023092600068889	Beneficiary Details :
Doc type	: 271000(Packing list)	BHV EARTHMOVERS (SL) LIMITED
Place of Issue	: HYDERABAD	SANDRA,MAGBURAKA,
Issued Date	: 28/08/2023	TONKOLILI DISTRICT,SIERRA LEONE, WEST AFRICA
Expiry Date	:	SIERRA LEONE - 0
Inv No - Item No	: 1 - 0	Issuing Party Details :
Document No	: SSE/AUG/001	SATYA SAI ENTERPRISES
CHA LICENCE NO	: AACCI5552NCH001	H.NO:6-4-465,PLOT NO:107,T V COLONY
IEC	: CFYPB7182M	POOJA STORE,VANASTHALIPURAM,
Ice Gate ID	: ISHWARLOGIS	HYDERABAD - 500070
IRN No	: 2023092600068891	Beneficiary Details :
Doc type	: 380000(Commercial invoice)	BHV EARTHMOVERS (SL) LIMITED
Place of Issue	: HYDERABAD	SANDRA,MAGBURAKA,
Issued Date	: 28/08/2023	TONKOLILI DISTRICT,SIERRA LEONE, WEST AFRICA
Expiry Date	:	SIERRA LEONE - 0

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 have declare that the particulars given herein are true and are correct.

Signature of
Exporter/CHA with date

P A N C H N A M A

Panchanama dated 03.10.2023 in respect of Shipping Bill No. 4186626, 4186627, 4186629 and 4194464 all dated 26.09.2023 of Exporter M/s. Satya Sai Enterprises (IEC-CFYPB7182M) drawn at CWC Distripark, Sec-7, Dronagiri Node, Taluka Panvel, Dist. Raigad 410206.

Pancha No. 1		Pancha No. 2	
Name:	Shri Dhiraj Roopchand Patil	Name:	Shri Vinay Kumar Dokwal
Date of Birth:	02.06.1990	Date of Birth:	14.05.1990
Address:	35-296, Dhakti Jui, Harischandra Pimpale, Raigarh, Maharashtra-410206	Address:	Flat No. A/405, Ground Floor, Jesal Mahal CHS Ltd, Jesal Park, Near St Francis School, Bhayander, Thane-401105
Type of ID card:	Aadhaar	Type of ID card:	Aadhaar
Number of ID card:	210933010605	Number of ID card:	668577879088
Mobile No.:	09773633670	Mobile No.:	08107400140
Occupation:	Service	Occupation:	Service

We the above mentioned Panchas were called upon by a person who introduced himself as Shri Paramveer Singh Nain, an Intelligence Officer, SIIB(X), JNCH on 03.10.2023 at 1600 hrs., at CWC Distripark CFS, Dist. Raigad, Maharashtra 410206 to witness the examination of goods placed in open yard area specified by the CFS pertaining to the Exporter M/s. Satya Sai Enterprises (IEC-CFYPB7182M) covered under Shipping Bill No. 4186626, 4186627, 4186629 and 4194464 all dated 26.09.2023, filed through Customs House Agent M/s Ishwar Logistics Pvt. Ltd. for confirmation of declaration in respect of description of goods and quantity.

Here, we were introduced to Shri. Kumar Swetank, Senior Intelligence Officer, SIIB (X), JNCH, Shri. Vishal Kumar Shrivastava, Senior Intelligence Officer, SIIB (X), JNCH, Shri. Prakash D. Jadhav holding G-Card no. J-496 representative of Custom Broker/Exporter. All the officers showed their identity cards to us. 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 under Shipping Bill No. 4186626, 4186627, 4186629 and 4194464 all dated 26.09.2023 were going to be

P1 
3/10/2023

P2 
3/10/2023

Page 1 of 3

CB 
3/10/23

exported to Zambia and Sierra Leone by the Exporter M/s. Satya Sai Enterprises (IEC- CFYPB7182M) after being hold by NCTC alert and further hold by SIIB X, JNCH vide Hold No. 178/2022-23/SIIB (X) dated .2023.

The exporter M/s. Satya Sai Enterprises (IEC- CFYPB7182M) declared to have IEC address: H No 6-4-465, Plot No. 107, T V Colony, Pooja Store, Vanasthalipuram, Hyderabad, Rangareddy, Telangana, 500070. We, the panchas as well as representative of Custom Broker were then shown the afore stated Shipping Bill No. 4186626, 4186627, 4186629 and 4194464 all dated 26.09.2023 and respective Export Invoices, packing list of the goods attempted to be exported. The details of the said shipping bill are tabulated as below:

TABLE-I

S/B No./ Date	Invoice No.	Description	Qty. (NOS)	FOB (INR)	IGST Refund (INR)	DBK (INR)
4186626/26.09.2023	SSE/SEP /002	Ashok Leyland UE2825 T 6x4 Tipper - 3900	2	8394600	2350488	0
4186627/26.09.2023	SSE/SEP /001	Ashok Leyland UE2825 T 6x4 Tipper - 3900	1	4197300	1175244	0
4186629/26.09.2023	SSE/SEP /003	Ashok Leyland UE2825 T 6x4 Tipper - 3900	2	8394600	2350488	0
4194464/26.09.2023	SSE/AU G/001	EXCAVATOR SPARES & ACCESSORIES	5	5524713	19127.88	0
Total				26511213		

Once, we were shown the above-mentioned Shipping Bill, we put our dated signature on Shipping Bills, packing list & Export Invoices of the cargoes as a token of having seen the same.

Thereafter, the examination of the goods covered under above mentioned Shipping Bills started. Firstly, the cargo pertaining to Shipping Bill No. 4186626, 4186627, 4186629 and 4194464 all dated 26.09.2023 were already kept in open area of the CFS.

05 Ashok Leyland UE2825 T 6x4 Tipper were under export vide Shipping Bills no. 4186626, 4186627 and 4186629 dated 26.09.2023 an one Sany excavator with hydraulic excavator with accessories were under export vide Shipping Bill No.

P1 *[Signature]*
31/09/23

P2 *[Signature]*
31/09/23

[Handwritten note]
C B - 03 / 10 / 23

Surprises
SIIB X,

4194464 dated 26.09.2023. The goods were found to be as declared in the respective Shipping Bills.

The Panchnama running into three pages ended on the same place and same date i.e. 03.10.2023 at 1730Hrs. Panchnama was carried out in our presence and in the presence of the authorized representative of Custom Broker. The panchnama running into 01-03 pages was drawn on the laptop of the Customs Officer as per our say. Panchnama was carried out in a peaceful and systematic manner and no untoward incident had happened during the course of drawing the Panchnama and no damage was done to the subject/concerned goods.

Drawn by me, this 03rd September, 2023.

Paramveer
3/10/23
I.O./SIIB(X), JNCH

In presence of:

Pancha-I *[Signature]*
3/10/2023
DHIRAJ R. PATIL

Pancha-II *VINAY DORWAL*
[Signature]
3/10/23

CB/ Representative of CHA
[Signature]
03/10/23
Prakash O. Jadhav
Authorised representative of exporter

[Signature]
03/10/2023
(S.I.O. Sultal)
S.I.O./SIIB(X), JNCH

[Signature]
3/10/23
(Vittal Shrivartan)
SIO/SIIB(X), JNCH



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

(X),

Jawaharlal Nehru Custom House, Nhava Sheva,

Dist- Raigad, Maharashtra – 400 707.

Tel No: 27244983: Fax: 27241828, 27241825.

Email Id – siibx.jnch@gov.in



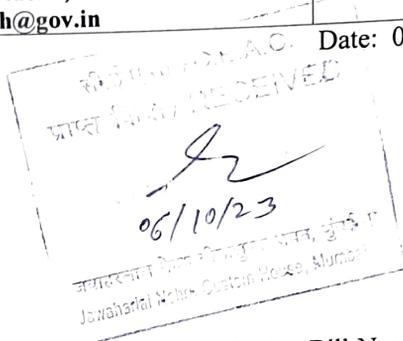
आजादी का
अमृत महोत्सव

F. No: SG/INV-76/2023-24 SIIB(X) JNCH Date: 06.10.2023

To

**The Additional Commissioner of Customs,
CEAC, NS-II,
JNCH**

Sir,



Sub: NOC for provisional release of the goods for export under Shipping Bill Nos. 4186626, 4186627, 4186629 and 4194464 all dated 26.09.2023 of exporter M/s Satya Sai Enterprises (IEC-CFYPB7182M) -reg.

Please refer to the above mentioned subject.

02. The exporter M/s Satya Sai Enterprises (IEC-CFYPB7182M) has filed shipping bill having following details:

Sr. No.	Shipping bill No. & date	Item description	RITC	FOB (in Rs.)	IGST Refund (in Rs.)
1.	4186626/ 26.09.2023	Ashok Leyland UE2825 T 6X4 Tipper-3900	87042300	8394600.08/-	2350488/-
2.	4186627/ 26.09.2023	Ashok Leyland UE2825 T 6X4 Tipper-3900	87042300	4197300.08/-	1175244/-
3.	4186629/ 26.09.2023	Ashok Leyland UE2855 T 6X4 Tipper-3900	87042300	8394600.08/-	2350488/-
4.	4194464/ 26.09.2023	Excavator Spares & Accessories	84295200	5524713.41	994448.52/-

03. 100% examination of the goods under Panchanama against aforesaid mentioned shipping bills was carried out on 03.10.2023. Further, the investigation is underway. The Red Flags raised by NCTC are as follows:

- The exporter is a Proprietorship firm owned by Shri Banka Ramulu obtained IEC and GST registration in August 2023 and has immediately started exporting Variety of goods of very high value.
- Total FOB of 6 SBs (incl. past SBs) filed till date is Rs. 3,75,17,793/-.
- Few SBs are filed under IGST on Payment of duty and few under claim IN LUT.
- The contact details viz., email id and mobile number have been used by multiple (30) entities to obtain GST registration, all of these registrations are of the proprietorship firms.
- The HSN for which exporter is registered in GSTN and HSN of items under exportation is completely different.
- The exporter has consigned the goods to risky countries viz., Zambia, Sierra Leone.
- The exporter is exhibiting country & commodity (goods) hopping.
- There is no supply chain of the exporter, as such transactions appear to be paper-based, thereby the goods presented for export are manipulated to claim very high IGST/LUT refunds.
- In view of these factors, there is high possibility of mis-declaration in terms of quality of goods, mis-classification, concealment and overvaluation to avail undue export/IGST benefits.
- The goods may be old/used goods, overvalued to claim high IGST refund.

04. The said exporter vide their letter dated nil has requested for provisional release of the goods for export. This office has no objection to release the goods provisionally as mentioned in the Shipping Bill Nos. 4186626, 4186627, 4186629 and 4194464 all dated 26.09.2023.

05. This issues with the approval of the Commissioner of Customs (in-situ), SIIB (X), JNCH.

Yours faithfully,



(Jay Manoj Shah)

Assistant Commissioner of Customs
SIIB(X), JNCH, Nhava Sheva

Encls: Copies of Shipping Bills, Invoices, Packing lists.



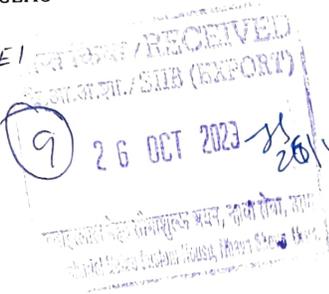
H-cell

सीमाशुल्क आयुक्त) न्हावा शेवा - II) का कार्यालय,
OFFICE OF THE COMMISSIONER OF CUSTOMS, NS- II,
जवाहरलाल नेहरू सीमाशुल्क भवन, न्हावा शेवा,
JAWAHAR LAL NEHRU CUSTOM HOUSE, NHAVA -SHEVA,
ता. उरण, जिला - रायगड, महाराष्ट्र - 400707.
TAL.URAN DIST- RAIGAD, MH - 400 707.

F.No. S/6-GEN-01/Misc-260/2023-24 CEAC

Date: 25.10.2023

DIN: 2023/078/NT000000A4E1



510/511/8/1

To,
Dy. Commissioner of Customs,
CWC Distri Park CFS,
JNCH, Nhava Sheva

Sir,

Sub: Provisional release of the goods for export covered under Shipping Bills No. 4186626, 4186627, 4186629 and 4194464 all dated 26.09.2023 filed by the Exporter M/s. Satya Sai Enterprises (IEC: CFYPB7182M) -reg.

Please refer to the above mentioned subject.

In this regard, the competent authority approved the request for provisional release of the said goods for export on the below mentioned conditions-

1. To submit Indemnity Bond of 100% FOB value of the goods.
2. To submit Cash Security/Bank Guarantee for Rs. 30,00,000/- (Rs. Thirty Lakhs Only)

In this regard, the Exporter M/s. Satya Sai Enterprises (IEC: CFYPB7182M) has presented an Indemnity Bond of Rs. 2,65,11,213.41/- (Rupees Two-Crore Sixty-Five Lakhs Eleven Thousand Two Hundred and Thirteen Only and Forty-One Paise Only) and deposited ICICI Bank BG, Bank Guarantee No. 1314NDDG00444824 of Rs. 30,00,000/- (Rs. Thirty Lakhs Only).

Yours faithfully,

(Signature)
25/10/23

(S. K. Shrimali)

Asstt. Commissioner of Customs
CEAC, JNCH, NHAVA SHEVA

Copy to:

1. Dy. Commissioner of Customs, SIIB(X), JNCH, Nhava Sheva
2. M/s. Satya Sai Enterprises (IEC: CFYPB7182M)
3. Manager, CWC Distri Park CFS
4. Office Copy



**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
अज्ञानं
अमृतं मृतमिव

F. No. SG/INV-76/2023-24/SIIB(X) JNCH

Date: 12.10.2023

To

The Deputy Commissioner,
CGST, Division -Nalgonda,
HNo 6-2-11, Block - 2
Sy No 830 and 831, LPT Market Hyderabad Road,
Nalgonda-508001

Madam/Sir,

Sub.: Verification of genuineness of exporter M/s Satya Sai Enterprises (IEC: CFYBPB7182M) (GSTIN No. 36CFYBPB7182M1ZL): reg:

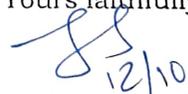
This unit is investigating a case against the exporter M/s Satya Sai Enterprises (IEC: CFYBPB7182M) (GSTIN No. 36CFYBPB7182M1ZL) wherein, apparently Govt. revenue implications are there.

Further, as per the NCTC red flags, supply chain of the exporter M/s Satya Sai Enterprises (IEC: CFYBPB7182M) (GSTIN No. 36CFYBPB7182M1ZL) appears to be dubious. Therefore, you are requested to verify following GST related credentials of M/s Satya Sai Enterprises (IEC: CFYBPB7182M) (GSTIN No. 36CFYBPB7182M1ZL) and take necessary action.

- i. Verify the genuineness of the exporter M/s Satya Sai Enterprises (IEC: CFYBPB7182M) (GSTIN No. 36CFYBPB7182M1ZL).
- ii. Whether the exporter M/s Satya Sai Enterprises (IEC: CFYBPB7182M) (GSTIN No. 36CFYBPB7182M1ZL) has filed the GST returns regularly or otherwise.
- iii. Verify the genuineness of Input Tax Credit/ IGST Refund availed by M/s Satya Sai Enterprises (IEC: CFYBPB7182M) (GSTIN No. 36CFYBPB7182M1ZL).

The out-come of the verification may please be communicated to this office at the earliest. Also, if any adversity is found, you may initiate appropriate action at your end under the provisions of GST Act.

Yours faithfully,


(Jay Manoj Shah)

Assistant Commissioner of Customs,
SIIB (X), JNCH.

O/C

Em-207343632 IN
dt 12-10-23

01C



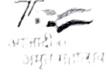
OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II
SPECIAL INVESTIGATION AND INTELLIGENCE BRANCH (X)

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/INT/558/2024-SIIB(E)

Date: 22-11-2024

Reminder- I

To,
The Dy. Commissioner of SGST,
Division- Saroor Nagar, Circle- Vanasthalipuram- I,
Exhibition Gate Road, Nampally,
Hyderabad- 500001

Em 082304045 IN
25-11-2024

Sir,

Sub- Verification of genuineness of exporter M/s. Satya Sai Enterprises (GSTIN: 36CFYPB7182M1ZL)- reg.

Please refer to this office letter of even no dated 12.10.2023 (copy enclosed) on the above-mentioned subject. Reply from your office is still pending.

In this regard, it is once again informed that this office is investigating a case of exporter M/s. Satya Sai Enterprises (GSTIN: 36CFYPB7182M1ZL) wherein NCTC has raised red flags regarding the operations of this exporter falling under your jurisdiction.

Therefore, it is requested to inform this office about:

- the genuineness of the M/s. Satya Sai Enterprises (GSTIN: 36CFYPB7182M1ZL) and also conduct premise verification of the exporter,
- whether they have filed GST returns regularly and properly,
- the genuineness of ITC availed and passed on by them along with any information helpful towards this investigation.

It is therefore requested to conduct the said verification and communicate the outcome to this office at the earliest. Further, if any adversity is found, the same may be communicated to us and action may be taken at your end as per law.

This issues with the approval of the competent authority.

Yours faithfully,

Signed by Itha

Ramalingeswara Rao

Date: 22-11-2024 20:08:06

(I. RAMALINGESHWAR RAO)

ASSISTANT COMMISSIONER OF CUSTOMS
SIIB(X), JNCH, NHAVA SHEVA

Copy to: The Dy. Director
National Customs Targeting Centre (NCTC)
13, Sir Vithaldas Thakersey Marg,
Opp. Patkar Hall. New Marine Lines

Em 082304006 IN
25-11-2024



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/INT/558/2024-SIIB(E)

Date: 17-12-2024

Reminder- II

To,

The Jt. Commissioner of SGST,
Division- Saroor Nagar,
South wing 3rd floor Gaganvihar Complex
Opp Gandhibhavan Nampally
Hyderabad-500001

E M 0979351311N
17/12/24

Sir/ Madam,

Sub- Verification of genuineness of exporter M/s. Satya Sai Enterprises (GSTIN: 36CFYPB7182M1ZL)- reg.

Please refer to this office letters dated 12.10.2023 and 22.11.2024 of even no (copy enclosed) on the above-mentioned subject. Reply from your office is still pending. In this regard, it is once again informed that this office is investigating a case against exporter M/s. Satya Sai Enterprises (GSTIN: 36CFYPB7182M1ZL) wherein NCTC has raised red flags regarding the operations of this exporter falling under your jurisdiction.

Therefore, it is once again requested to get the following verified and report at the earliest:

- I. Whether the exporter M/s. Satya Sai Enterprises (GSTIN:36CFYPB7182M1ZL) is existent at the declared premises. Physical verification of the premises may please be got done.
- II. Verify the genuineness of the exporter M/s. Satya Sai Enterprises (GSTIN: 36CFYPB7182M1ZL).
- III. Whether the exporter M/s. Satya Sai Enterprises (GSTIN: 36CFYPB7182M1ZL) has filed GST returns regularly and properly.
- IV. Verify the genuineness of Input Tax Credit/ IGST Refund availed by exporter M/s. Satya Sai Enterprises (GSTIN:36CFYPB7182M1ZL).
- V. It is also requested to comment on whether the GSTIN is genuine business entity or fraudulent/ bogus/ paper-based firm.

The outcome of verification may please be communicated to this office at the earliest. Also, if any adversity is found, you may initiate appropriate action at your end under the provisions of GST act.

This issues with the approval of Commissioner of Customs, NS-II, JNCH.

Yours faithfully,

CUS/SIIB/INT/558/2024-SIIB(E)-O/o-Commr-Cus-Nhava Sheva-II

Signed by Wagh
Chittaranjan Prakash
Date: 17-12-2024 11:49:30

CHITTARANJAN PRAKASH WAGH
JOINT COMMISSIONER
SIIB(X), JNCH, NHAVA SHEVA

Copy to: The Dy. Director
National Customs Targeting Centre (NCTC)
13, Sir Vithaldas Thakersey Marg,
Opp. Patkar Hall. New Marine Lines
w.r.t. NCTC Alert No 520/EXP/2023-24

1/2520590/2024

25/SIIB



**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 - slibx.jnch@gov.in**



F. No. SG/INV-76/2023-24/SIIB(X) JNCH

Date: 12.10.2023

To

The Deputy. Commissioner,

Division -Punjagutta, CGST & CE,
3rd to 5th Floor , Tomar House,
Plot No. 140, H.No 8-3-1040, Opp. Ratnadeep Super Market,
Srinagar Colony, Hyderabad - 500073

Madam/Sir,

Sub.: Verification of genuineness of supplier M/s Kalumuri Ramu (GSTN-36AWPPR0128K1Z5): reg:

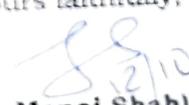
This unit is investigating a case against the exporter M/s Satya Sai Enterprises (IEC: CFYPB7182M) (GSTIN No. 36CFYPB7182M1ZL) which has obtained the supplies from M/s Kalumuri Ramu (GSTN-36AWPPR0128K1Z5) wherein, apparently Govt. revenue implications are there.

In this regard, it is requested to verify the following queries:

- i. Verify the genuineness of the supplier M/s Kalumuri Ramu (GSTN-36AWPPR0128K1Z5).
- ii. Whether the supplier M/s Kalumuri Ramu (GSTN-36AWPPR0128K1Z5) has filed the GST returns regularly or otherwise.
- iii. Verify the genuineness of Input Tax Credit/ IGST Refund availed by supplier M/s Kalumuri Ramu (GSTN-36AWPPR0128K1Z5).

The out-come of the verification may please be communicated to this office at the earliest. Also, if any adversity is found, you may initiate appropriate action at your end under the provisions of GST Act.

Yours faithfully,


(Jay Manoj Shah)

Assistant Commissioner of Customs,
SIIB (X), JNCH.

O/L

2023-24

H-cell



**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 - slibx.jnch@gov.in**



F. No. SG/INV-76/2023-24/SIIB(X) JNCH

Date: 12.10.2023

To

The Deputy. Commissioner,

Division -Nalgonda,
HNo 6-2-11, Block - 2
Sy No 830 and 831, LPT Market Hyderabad Road,
Nalgonda-508001

Madam/Sir,

Sub.: Verification of genuineness of supplier M/s Bankala Krishnaiah (GSTN-36ITRPK2244C1ZK): reg:

This unit is investigating a case against the exporter M/s Satya Sai Enterprises (IEC: CFYPB7182M) (GSTIN No. 36CFYPB7182M1ZL) which has obtained the supplies from M/s Bankala Krishnaiah (GSTN-36ITRPK2244C1ZK) wherein, apparently Govt. revenue implications are there.

In this regard, it is requested to verify the following queries:

- i. Verify the genuineness of the supplier M/s Bankala Krishnaiah (GSTN-36ITRPK2244C1ZK).
- ii. Whether the supplier M/s Bankala Krishnaiah (GSTN-36ITRPK2244C1ZK) has filed the GST returns regularly or otherwise.
- iii. Verify the genuineness of Input Tax Credit/ IGST Refund availed by supplier M/s Bankala Krishnaiah (GSTN-36ITRPK2244C1ZK).

The out-come of the verification may please be communicated to this office at the earliest. Also, if any adversity is found, you may initiate appropriate action at your end under the provisions of GST Act.

Yours faithfully,



**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**

7/10/23
10:10:10

F. No. SG/INV-76/2023-24/SIIB(X) JNCH

Date: 12.10.2023

To

The Deputy. Commissioner,
Division - Jeedimetla, CGST & CE,
Plot No 16& 21, Aditya Towers,
Sri Sai Enclave, Near Check Post,
Bowenpally, Hyderabad-500011.

Madam/Sir,

Sub.: Verification of genuineness of supplier M/s Ankiraopalli Shiv Kumar (GSTN-36CYSPA3331A1ZV): reg:

This unit is investigating a case against the exporter M/s Satya Sai Enterprises (IEC: CFYPB7182M) (GSTIN No. 36CFYPB7182M1ZL) which has obtained the supplies from M/s Ankiraopalli Shiv Kumar (GSTN-36CYSPA3331A1ZV) wherein, apparently Govt. revenue implications are there.

In this regard, it is requested to verify the following queries:

- i. Verify the genuineness of the supplier M/s Ankiraopalli Shiv Kumar (GSTN-36CYSPA3331A1ZV).
- ii. Whether the supplier M/s Ankiraopalli Shiv Kumar (GSTN-36CYSPA3331A1ZV) has filed the GST returns regularly or otherwise.
- iii. Verify the genuineness of Input Tax Credit/ IGST Refund availed by supplier M/s Ankiraopalli Shiv Kumar (GSTN-36CYSPA3331A1ZV).

The out-come of the verification may please be communicated to this office at the earliest. Also, if any adversity is found, you may initiate appropriate action at your end under the provisions of GST Act.

Yours faithfully,


(Jay Manoj Shah)

Assistant Commissioner of Customs,
SIIB (X), JNCH.

O/C

Em- 207343615 IN

dt 12/10/23



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: 22-11-2024

F. No: CUS/SIIB/INT/558/2024-SIIB(E)

Reminder - I



To,
The Dy. Commissioner of SGST,
Division- Punjagutta, Circle- Jubilee hills 4,
Mayur Kushal Complex, Abids,
Hyderabad- 500001

Em 082304023 IN
25-11-2024

Sir,
Sub- Verification of genuineness of M/s. Kalmuri Ramu (GSTIN: 36AWPPR0128K1Z5) - reg.

Please refer to this office letter of even no dated 12.10.2023 (copy enclosed) on the above-mentioned subject. Reply from your office is still pending.

In this regard, it is once again informed that this office is investigating a case of exporter M/s. Satya Sai Enterprises (GSTIN: 36CFYPB7182M1ZL) wherein NCTC has raised red flags regarding the operations of this exporter. Further, M/s. Kalmuri Ramu (GSTIN: 36AWPPR0128K1Z5), falling under your jurisdiction has procured goods from Authorised dealer M/s. Automotive Manufacturers Pvt. Ltd. and supplied the goods to the exporter M/s. Satya Sai Enterprises.

Therefore, it is requested to inform this office about:

- the genuineness of the M/s. Kalmuri Ramu (GSTIN: 36AWPPR0128K1Z5) and also conduct premise verification of the supplier,
- whether they have filed GST returns regularly and properly,
- the genuineness of ITC availed and passed on by them along with any information helpful towards this investigation.

It is therefore requested to conduct the said verification and communicate the outcome to this office at the earliest. Further, if any adversity is found, the same may be communicated to us and action may be taken at your end as per law.

This issues with the approval of the competent authority.

Yours faithfully,

Signed by Itha

Ramalingeswara Rao

Date: 22-11-2024 20:05:53

(I. RAMALINGESHWAR RAO)
ASSISTANT COMMISSIONER OF CUSTOMS
SIIB(X), JNCH, NHAVA SHEVA

Copy to: The Dy. Director
National Customs Targeting Centre (NCTC)
13, Sir Vithaldas Thakersey Marg,
Opp. Patkar Hall. New Marine Line, Mumbai.

Em 082304006 IN
25-11-2024



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/INT/558/2024-SIIB(E)

Date: 22-11-2024

Reminder- I

To,
The Dy. Commissioner of SGST,
Division- Nalgonda, Circle- Wanaparthi,
D.No: 6-1-99/D1 I & II nd Floor, Hyderabad Road,
Nalgonda, Nalgonda District- 508002

Em 082303990 IN
25-11-2024

Sir,

**Sub- Verification of genuineness of M/s. Bankala Krishnaiah
(GSTIN:36ITRPK2244C1ZK) - reg.**

Please refer to this office letter of even no dated 12.10.2023. (copy enclosed). Reply from your office is still pending.

In this regard, it is once again informed that this office is investigating a case of exporter M/s. Satya Sai Enterprises (GSTIN:36CFYPB7182M1ZL) wherein NCTC has raised red flags regarding the operations of this exporter. Further, M/s. Bankala Krishnaiah (GSTIN:36ITRPK2244C1ZK), falling under your jurisdiction has procured goods from Authorised Dealer M/s. Automotive Manufacturers Pvt. Ltd and supplied the goods to the exporter M/s. Satya Sai Enterprises.

Therefore, it is requested to inform this office about:

- the genuineness of the M/s. Bankala Krishnaiah (GSTIN:36ITRPK2244C1ZK) and also conduct premise verification of the supplier,
- whether they have filed GST returns regularly and properly,
- the genuineness of ITC availed and passed on by them along with any information helpful towards this investigation.

It is therefore requested to conduct the said verification and communicate the outcome to this office at the earliest. Further, if any adversity is found, the same may be communicated to us and action may be taken at your end as per law.

This issues with the approval of the competent authority.

Yours faithfully,

Signed by Itha

Ramalingeswara Rao

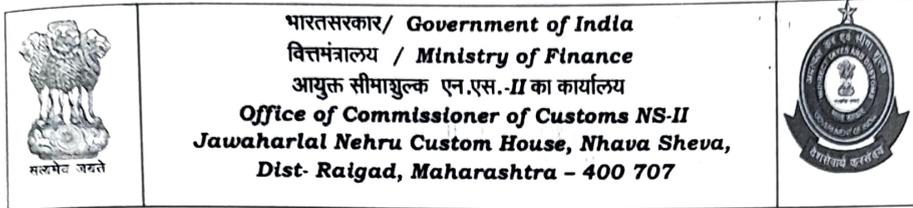
Date: 22-11-2024 20:06:59

(T. RAMALINGESHWAR RAO)

ASSISTANT COMMISSIONER OF CUSTOMS
SIIB(X), JNCH, NHAVA SHEVA

Copy to: The Dy. Director
National Customs Targeting Centre (NCTC)
13, Sir Vithaldas Thakersey Marg,
Opp. Patkar Hall. New Marine Lines

Em 082304006 IN
25-11-2024



F. No: SG/INV-76/2023-24/SIIB(X) JNCH

Date:04-03-2025

Reminder-I

To,

The Asst/Deputy Commissioner,
 Division-Jeedimetla, CGST & CE
 Plot No. 16 & 21, Aditya Towers,
 Sri Sai Enclave, Near Check Post.
 Bowenpally, Hyderabad-500011
 E-mail- cgst.jdmrg@gov.in

EM963855986EM
 05/03/25

Sir,

Sub- Verification of genuineness of L1 supplier M/s Ankiraopalli Shiv Kumar (GSTIN - 36CYSPA3331A1ZV) -reg.

Please refer to this office letter dated 12.10.2023 and your reply dated 08.11.2023 (copies enclosed) on the above-mentioned subject. It is to inform that this office is investigating a case against the **Exporter M/s Satya Sai Enterprises (GSTIN- 36CFYPB7182M1ZL)**. In this connection supplier M/s Ankiraopalli Shiv Kumar (GSTIN -36CYSPA3331A1ZV) is L1 supplier to the said exporter. **It is to mention that the letter received from your office has given GST verification report of wrong GSTIN, even though the name of the supplier mentioned in the reply is correct but GSTIN is incorrect.** Hence, it is once again requested to get the following verified and report at the earliest: -

1. Whether the Supplier M/s Ankiraopalli Shiv Kumar (GSTIN -36CYSPA3331A1ZV) is existent at the declared premises. Physical verification of the premises may be got done.
2. Verify the genuineness of the supplier M/s Ankiraopalli Shiv Kumar (GSTIN -36CYSPA3331A1ZV).
3. Whether the supplier M/s Ankiraopalli Shiv Kumar (GSTIN -36CYSPA3331A1ZV) has filed GST returns regularly or otherwise.
4. Verify the genuineness of Input Tax Credit/IGST Refund availed by the supplier M/s Ankiraopalli Shiv Kumar (GSTIN -36CYSPA3331A1ZV). Also verify the genuineness whether the supplier M/s Ankiraopalli Shiv Kumar (GSTIN -36CYSPA3331A1ZV) has supplied the goods to the exporter M/s Satya Sai Enterprises (GSTIN- 36CFYPB7182M1ZL) or otherwise.

~~5. It is also requested to comment on whether the said GSTIN (s) is genuine business entity or fraudulent/bogus/paper-based firm.~~

The outcome of verification may please be communicated to this office at the earliest. Also, if any adversity is found, you may initiate appropriate action at your end under the provisions of GST Act.

This issues with the approval of competent authority.

Yours faithfully

**Signed by Itha
Ramalingeswara Rao
Date: 04-03-2025 18:23:13**

Copy to: The Dy. Director
National Customs Targeting Centre (NCTC)
13, Sir Vithaldas Thakersey Marg,
Opp. Patkar Hall, New Marine Lines,
w.r.t. NCTC Alert No. 74/EXP/2023-24

**ITHA RAMALINGESWARA RAO
ASSISTANT COMMISSIONER
SIIB(X), JNCH, 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 - siibxjnch@gov.in



F. No: CUS/SIIB/INT/558/2024-SIIB(E)

Date: 17-12-2024

Reminder- II

To,

The Jt. Commissioner of SGST,
Circle- Jubilee hills 4, Division- Punjagutta,
5-9-279, 6th floor, B Block, Mayur Kushal Complex,
Beside Chermas, Abids,
Hyderabad, Telangana- 500001

EM097935012IN
17/12/24

Sir/ Madam,

Sub- Verification of genuineness of supplier M/s. Kalumuri Ramu (GSTIN: 36AWPPR0128K1Z5) - reg.

Please refer to this office letters dated 12.10.2023 and 22.11.2024 of even no (copy enclosed), on the above-mentioned subject. Reply from your office is still pending. In this regard, it is once again informed that this office is investigating a case of exporter M/s. Satya Sai Enterprises (GSTIN:36CFYPB7182M1ZL) wherein, NCTC has raised red flags regarding the operations of this exporter. Further, M/s. Kalumuri Ramu (GSTIN: 36AWPPR0128K1Z5), falling under your jurisdiction has supplied goods to the exporter. The inward/outward details are as below:

Sr. No	AUTHORISED DEALER	FIRST SALE MADE TO (L1)	EXPORTER
1	M/s. Automotive Manufacturers Pvt. Ltd.	M/s. Kalumuri Ramu	M/s. Satya Sai Enterprises

Therefore, it is once again requested to get the following verified and report at the earliest:

- I. Whether the supplier M/s. Kalumuri Ramu (GSTIN: 36AWPPR0128K1Z5) is existent at the declared premises. Physical verification of the premises may please be got done.
- II. Verify the genuineness of the supplier M/s. Kalumuri Ramu (GSTIN: 36AWPPR0128K1Z5).
- III. Whether the supplier M/s. Kalumuri Ramu (GSTIN: 36AWPPR0128K1Z5) has filed GST returns regularly and properly.
- IV. Verify the genuineness of Input Tax Credit/ IGST Refund availed by supplier M/s. Kalumuri Ramu (GSTIN: 36AWPPR0128K1Z5). Also, verify the genuineness whether the supplier M/s. Kalumuri Ramu (GSTIN: 36AWPPR0128K1Z5)

supplied goods to the exporter M/s. Satya Sai Enterprises (GSTIN:36CFYPB7182M1ZL) or otherwise.

v. It is also requested to comment on whether the GSTIN(s) is/are genuine business entity(ies) or fraudulent/ bogus/ paper-based firm(s).

The outcome of verification may please be communicated to this office at the earliest. Also, if any adversity is found, you may initiate appropriate action at your end under the provisions of GST act.

This issues with the approval of Commissioner of Customs, NS-II, JNCH.

Yours faithfully,

Signed by Wagh

Chittaranjan Prakash

Date: 17-12-2024 12:11:53

CHITTARANJAN PRAKASH WAGH
JOINT COMMISSIONER
SIIB(X), JNCH, NHAVA SHEVA

Copy to: The Dy. Director
National Customs Targeting Centre (NCTC)
13, Sir Vithaldas Thakersey Marg,
Opp. Patkar Hall. New Marine Lines
w.r.t. NCTC Alert No 520/EXP/2023-24



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

Jawaharlal Nehru Custom House, Nhava Sheva

Dist - Raigad, Maharashtra - 400 707

Tel No: 27244983; Fax: 27241828, 27241825

Email Id - siibxjnch@gov.in

Date: 17-12-2024

F. No: CUS/SIIB/INT/558/2024-SIIB(E)

Reminder- II

To,
The Jt. Commissioner of SGST,
Circle- Wanaparth, Division- Nalgonda.
Door No.6-1-190, 1st Floor, Sri Annapurna
Arcade Bustand to Shivshankar Sweethouse Road,
Boyawada, Ramagiri,
Nalgonda. PIN-508001

EM0979351451A
17/12/24

Sir Madam,

**Sub- Verification of genuineness of M/s. Bankala Krishnaiah
(GSTIN:36ITRPK2244C1ZK) - reg.**

Please refer to this office letters dated 12.10.2023 and 22.11.2024 of even no (copy enclosed). Reply from your office is still pending. In this regard, it is once again informed that this office is investigating a case against exporter M/s. Satya Sai Enterprises (GSTIN:36CFYPB7182M1ZL) wherein NCTC has raised red flags regarding the operations of this exporter. Further, M/s. Bankala Krishnaiah (GSTIN:36ITRPK2244C1ZK), falling under your jurisdiction has supplied the goods to the exporter. The inward/outward details are as below:

Sr. No	AUTHORISED DEALER	FIRST SALE MADE TO (L1)	EXPORTER
1	M/s. Automotive Manufacturers Pvt. Ltd.	M/s. Bankala Krishnaiah	M/s. Satya Sai Enterprises

Therefore, it is once again requested to get the following verified and report at the earliest:

- Whether the supplier M/s. Bankala Krishnaiah (GSTIN: 36ITRPK2244C1ZK) is existent at the declared premises. Physical verification of the premises may please be got done.
- Verify the genuineness of the supplier M/s. Bankala Krishnaiah (GSTIN: 36ITRPK2244C1ZK).
- Whether the supplier M/s. Bankala Krishnaiah (GSTIN: 36ITRPK2244C1ZK) has filed GST returns regularly and properly.
- Verify the genuineness of Input Tax Credit/ IGST Refund availed by supplier M/s. Bankala Krishnaiah (GSTIN:36ITRPK2244C1ZK). Also, verify the genuineness whether the supplier M/s. Bankala Krishnaiah (GSTIN:36ITRPK2244C1ZK) supplied goods to the exporter M/s. Satya Sai Enterprises (GSTIN:36CFYPB7182M1ZL) or otherwise.
- It is also requested to comment on whether the GSTIN(s) is/are genuine business

CUS/SIIB/INT/558/2024-SIIB(E)-O/o-Commr-Cus-Nhava Sheva-II

entity(ies) or fraudulent/ bogus/ paper-based firm(s).

The outcome of verification may please be communicated to this office at the earliest. Also, if any adversity is found, you may initiate appropriate action at your end under the provisions of GST act.

This issues with the approval of Commissioner of Customs, NS-II, JNCH.

Yours faithfully,

Signed by Wagh

Chittaranjan Prakash

Date: 17-12-2024 12:08:08

CHITTARANJAN PRAKASH WAGH
JOINT COMMISSIONER
SIIB(X), JNCH, NHAVA SHEVA

Copy to: The Dy. Director
National Customs Targeting Centre (NCTC)
13, Sir Vithaldas Thakersey Marg,
Opp. Patkar Hall, New Marine Lines
w.r.t. NCTC Alert No 520/EXP/2023-24

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



Date: 19/03/2025

Reminder-II

आयुक्त, सीमाशुल्क एन.एस.-II का कार्यालय
ऑफिस-कस्टमर/सीमाशुल्क एन.एस.-II
प्लॉट नं. 19 & 21, अधिवा-लोवर्स
एन.एस.-II जवाहरलाल नेहरू कस्टम हाउस
प्लॉट नं. 19 & 21, अधिवा-लोवर्स
रायगड जिल्हा, महाराष्ट्र-400707

EM962771220111

24/03/25

Sub: Verification of genuineness of LI supplier M/s Ankraopalli Shiv Kumar (GSTIN - 36CYSPA3331A1ZV) -reg.

Please refer to this office letters dated 12/10/2023, 04/03/2025 and reply of your office dated 08/11/2023 (copies enclosed) on the above-mentioned subject. It is to inform that this office is investigating a case against the **Exporter** M/s Satva Sai Enterprises (GSTIN- 36CFYPB7182M1ZL). In this connection supplier M/s Ankraopalli Shiv Kumar (GSTIN-36CYSPA3331A1ZV) is LI supplier to the said exporter. **It is to mention that the letter received from your office has given GST verification report of wrong GSTIN, even though the name of the supplier mentioned in the reply is correct but GSTIN is incorrect.** Hence, it is once again requested to get the following verified and report at the earliest:-

1. Whether the Supplier M/s Ankraopalli Shiv Kumar (GSTIN- 36CYSPA3331A1ZV) is existent at the stated premises. Physical verification of the premises may be got done.

2. Verify the genuineness of the supplier M/s Ankraopalli Shiv Kumar (GSTIN-36CYSPA3331A1ZV).

3. Whether the supplier M/s Ankraopalli Shiv Kumar (GSTIN-36CYSPA3331A1ZV) has filed GST returns regularly or otherwise.

4. Verify the genuineness of Input Tax Credit/GST Refund availed by the supplier M/s Ankraopalli Shiv Kumar (GSTIN- 36CYSPA3331A1ZV). Also verify the genuineness whether the supplier M/s Ankraopalli Shiv Kumar (GSTIN- 36CYSPA3331A1ZV) has supplied the goods to the exporter M/s Satva Sai Enterprises (GSTIN- 36CFYPB7182M1ZL) or otherwise.

5. It is also requested to comment on whether the said GSTIN (s) is genuine business entity or fraudulent bogus paper-based firm.

The outcome of verification may please be communicated to this office at the earliest. Also, if any further investigation may include appropriate action at your end under the provisions of GST Act.

आयुक्त, सीमाशुल्क एन.एस.-II का कार्यालय, जवाहरलाल नेहरू कस्टम हाउस, नवा शेवा, रायगड जिल्हा, महाराष्ट्र-400707

Signed by Wagn
Chittaranjan Prakash
Date 19-03-2025 13:09:11

(Dr. Chittaranjan Prakash Wagh)
Addl. Commissioner of Customs
SIIB(X), INCH, NHAVA SHEVA

आयुक्त, सीमाशुल्क एन.एस.-II का कार्यालय
ऑफिस-कस्टमर/सीमाशुल्क एन.एस.-II
प्लॉट नं. 19 & 21, अधिवा-लोवर्स
एन.एस.-II जवाहरलाल नेहरू कस्टम हाउस
प्लॉट नं. 19 & 21, अधिवा-लोवर्स
रायगड जिल्हा, महाराष्ट्र-400707

From
Smt.K.Noorjahan
Assistant Commissioner(ST)(FAC)
Tirupati-II Circle

To
The Assistant Commissioner(Customs)
SIIB(X)JNCH,Navaseva,
Maharashtra

Re.No. JA3/18/2024Dt.24.01.2025

Sir,

Sub:-Verification of genuineness of M/s RachepalliRanga Reddy
(GSTIN:37CHJPR1665Q1ZE)- Submitted – Reg.

Ref. F.No.CUS/SIIB/INT/558/2024-SIIB(E) Dt.22.11.2024.

I invite your kind attention to the subject and reference cited above, wherein a reference has been received from the Office of the Commissioner of Customs, NS-II Special Investigation and Intelligence Branch (X), requesting information regarding:

1. The genuineness of M/s Rachepalli Ranga Reddy (GSTIN: 37CHJPR1665Q1ZE) and a premises verification of the supplier.
2. Whether they have filed GST returns regularly and properly.
3. The genuineness of the ITC availed and passed on by them, along with any relevant information.

In response to the above, a field visit has been conducted. As per the report of the field visit, the premises of M/s Rachepalli Ranga Reddy (GSTIN: 37CHJPR1665Q1ZE) was traced out. However, it was found that no business activities were conducted at the premises, and no documents related to business operations were found.

Regarding the returns, the taxpayer files monthly returns regularly as "Nil," except for the tax period of December 2023, in which the taxpayer reported a turnover of Rs. 44,11,322/-.

In respect of the ITC availed and passed on, as seen from the GST BO portal indicates that the taxpayer purchased goods (SANY-SY210C-9, HSN Code: 84295200) from M/s Madhura Engineering Services Pvt Ltd, vide e-invoice Ack No. 112317397347857, dated 06.09.2023. Furthermore, the taxpayer supplied the same goods to the exporter M/s Satya Sai Enterprises, vide invoice No. 008/2023-24, dated 12.09.2023, for a taxable value of Rs. 53,59,322.03/- and a tax amount of Rs. 9,64,677.97/- under IGST, making the total invoice value Rs. 63,24,000/-.

Additionally, as per the e-waybill data, it is observed that the taxpayer did not utilize any e-waybill for either outward or inward supply.

Upon verification of the credit notes issued by the taxpayer, it is noticed that a credit note value of Rs. 11,18,640/- was raised against invoice No. 008/2023-24, dated 12.09.2023. The taxable value of the credit note is Rs. 9,48,000/- and the IGST tax amount is Rs. 1,70,640/-.

This is submitted for kind information. 1

Enclosers: As above

Yours faithfully

Sd/-K.Noorjahan

Assistant Commissioner(ST)(FAC)

Tirupati-II Circle

Copy submitted to the joint commissioner for information.



केंद्रीय शुल्क, केंद्रीय उत्पाद शुल्क व सेवा कर के आयुक्त का कार्यालय
OFFICE OF THE COMMISSIONER OF CENTRAL TAX, CENTRAL EXCISE & SERVICE TAX
मेडचल आयुक्तालय MEDCHAL COMMISSIONERATE
मेडचल जीएसटी भवन, 11-4-649/B, लफडी-का-पूल, MEDCHAL GST BHAVAN, 11-4-649/B, Lak di-ka-
pool, हैदराबाद-500 004 HYDERABAD - 500 004
Email: cgst_mdclcommtear@gov.in; Ph:04024303048

HQAE No. 244/2022-

Date: 11.02.2025

To
The Joint Commissioner
SIIB(X), JNCH, Nhava Sheva
Jawaharlal Nehru Customs House,
Nhava Sheva, District; Raigad
Maharashtra-400707

Sir,

Sub: Verification of genuineness of supplier M/s. Vanguri Srinivasulu (GSTIN: 36PDSPS4165J1ZE) - Submission of reply-

Please refer to Joint Commissioner) SIIB(X)/JNCH/ Nahava Sehva office letter F.No. CUS/SIIB/INT/588/2024-SIIB-E dated: 17.12.2024 on the above subject

2. In this regard, it is to inform that Shri G Arun Reddy, Superintendent (Kukatpally Range), Medchal GST Commissionerate have submitted the verification report vide OC.No. 97/2025 dated 04.02.2025 (copy enclosed) against the taxpayer mentioned above, outcome of the verification are mentioned in below table.

Query No.	Query	Reply furnished by Investigating officer
1	Whether the supplier M/s. Vanguri Srinivasulu (GSTIN: 36PDSPS4165J1ZE) is existent at the declared premises	During the course of verification the taxpayer M/s. Vanguri Srinivasulu (36PDSPS4165J1ZE) is found to be non-existent at declared PPOB, Subsequently registration suspended by JRO Kukatpally w.e.f 04.02.2025 (copy of Panchanama attached)
2	Verify the genuineness of the supplier M/s. Vanguri Srinivasulu (GSTIN: 36PDSPS4165J1ZE)	Since, T.P found to be no-existent at PPOB, on being contacted over phone they have vacated the premises and shifted to new location, however T.P has not apply for change of PPOB

3	<p>Whether the supplier M/s. Vanguri Srinivasulu (GSTIN: 36PDSPS4165J1ZE) has filed GST returns regularly and properly</p>	<p>T.P has filed GST returns till December-2024</p>
4	<p>Verify the genuineness of Input Tax Credit / IGST refund availed by M/s. Vanguri Srinivasulu (GSTIN: 36PDSPS4165J1ZE). Also verify the genuineness whether the supplier M/s. Vanguri Srinivasulu (GSTIN: 36PDSPS4165J1ZE) supplied good to exporter M/s. Sathya Sai Enterprises (36CFYPB7182M1ZL) or otherwise</p>	<p>T.P has filed NIL GST returns all month except month of September-2023, in which T.P has availed ITC of Rs. 11,22,171/- on the strength of 02 invoices issued from M/s. Automotive Manufactures Pvt. Ltd (36AAACA3428K1ZS) and M/s. ICICI Lombard General Insurance Co. Ltd. (36AAACI7904G1ZO) and the same were reflected in T.P GSTR-2A. Further, JRO has informed that T.P has supplied goods to M/s. Sathya Sai Enterprises (36CFYPB7182M1ZL) and paid GST amount of Rs. 11,67,800/- but did not submit any proof of supply except 01 invoice issued to M/s. Sathya Sai Enterprises (36CFYPB7182M1ZL) dated 21.09.2023 (copy attached)</p>
5	<p>It is also requested to comment whether the GSTINs is /are genuineness or bogus entity or fraudulent/bogus/paper base firms</p>	<p>appears to be fraudulent and registration has been suspended</p>

3. This is for information and necessary action your end.

Yours faithfully,

Encl: As above


(K SHARMILA)
 JOINT COMMISSIONER (A.E)



केंद्रीय कर अधीक्षक का कार्यालय, कूकटपल्ली रेंज

OFFICE OF THE SUPERINTENDENT OF CENTRAL TAX, KUKATPALLY RANGE

तीसरा मंजिल, लॉर्ड्स कोर्ट, प्लॉट संख्या 80,81 :: सैम.सं. 166, उषा मुल्लापुडी रोड,
3rd Floor, Lords Court, Plot No. 80,81:: Sy. No. 166, Usha Mullapudi Road,
दक्षिण भारत शॉपिंग मॉल के पास, ए एस राजू नगर, के पी एच बी, हैदराबाद -500072
Near South India Shopping Mall, A.S. Raju Nagar, KPHB, Hyderabad-
500072

Email: cgst.kkprg@gov.in

Ph: 9059360140

O.C. No. 97/2025

Date: 04.02.2025

To

The Deputy/Assistant Commissioner

Central Tax & GST

Anti Evasion Section,

Medchal GST Commissionerate.

//kind attention – Supdt, Anti-Evasion//

Sir,

Sub: verification of genuineness of supplier M/s. Vanguri Srinivasulu (GSTIN: 36PDSPS4165J1ZE)
- Reg.

Kind reference is invited to Hqrs letter HQAE No. 244/2022 dated 30.01.2025 wherein visit permission to the premises of M/s. Vanguri Srinivasulu (36PDSPS4165J1ZE) was granted to cause necessary verification.

In this regard, the verification report is as under:

- 1) Whether the supplier M/s. Vanguri Srinivasulu is existent at the declared premises.

M/s. Vanguri Srinivasulu is non-existent at the declared premises.

- 2) Verify the genuineness of the supplier M/s. Vanguri Srinivasulu.

M/s. Vanguri Srinivasulu was not present at the-time of physical verification. On calling the tax payer over registered mobile number, he informed that their business was not operational since a long time and they had vacated the premises to a new location and did not make any amendment in their registration data. They also informed that they will apply for change of PPOB on GST portal.

- 3) Whether the supplier M/s. Vanguri Srinivasulu has filed GST returns regularly and properly.

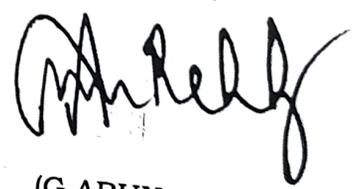
M/s. Vanguri Srinivasulu has filed GSTR returns till December, 2024.

- 4) Verify the genuineness of Input Tax Credit / IGST refund availed by M/s. Vanguri Srinivasulu. Also verify the genuineness whether the supplier M/s. Vanguri Srinivasulu supplied good to exporter M/s. Sathya Sai Enterprises (36CFYPB7182M1ZL) or otherwise.

M/s. Vanguri Srinivas has returned NIL returns during all months except the month of September 2023 in which he has availed input tax credit of Rs. 11,22,172/- (CGST Rs. 5,61,086, SGST: Rs. 5,61,086/-) on the strength of two invoices from M/s. Automotive Manufactures Pvt Ltd (36AAACA3428K1ZS) and M/s. ICICI Lombard General Insurance Co Ltd (36AAACI7904G1ZO) which are also reflected in their GSTR 2A. In the same month, he has supplied goods to M/s. Sathya Sai Enterprises (36CFYPB7182M1ZL) and paid GST amount of Rs. 11,67,800/- (CGST: Rs.5,83,900/-, SGST: Rs.5,83,900/-). When asked to submit the supporting documents such as invoices, away bills and bank statements, the taxpayer have only mailed sale invoice to M/s. Sathya Sai Enterprises (36CFYPB7182M1ZL) and did not submit any other proof to support the supply.

- 5) It is also requested to comment whether the GSTINs is /are genuineness or bogus entity or fraudulent/bogus/paper base firms.

Based on the above observations, the taxpayer appears to be fraudulent and registration has been suspended accordingly.



(G ARUN REDDY)
Superintendent Of Central Tax

Copy to
Assistant Commisioner, Kukatpally Division, Medchal GST Commissionerate



OFFICE OF THE SUPERINTENDENT OF CENTRAL TAX

NAGARKURNOOL GST RANGE

II- Floor, Padma Nayaka Velama Sangham,

Nelikonda Cross Roads, Nagarkurnool-509209

Email: cgst.nkurnoolrg@gov.in Ph.No.7901243364



Date: 27.10.2023

O.C.No.298/2023

To

The Assistant Commissioner,
Mahabubnagar GST Division,
10-6-40/10/2, Srinivasa Colony,
Mahabubnagar - 509001.

Sir,

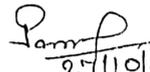
**Sub:- Verification of genuineness of supplier M/s Molgara Nagalaxmi
(GSTIN: 36CEKPN2915K1Z6) - reg.**

Please refer to letter F.No.SG/INV-76/2023-24/SIIB(X) JNCH dated 12.10.2023 issued by the Addl. Commissioner of Customs. SIIB(X), JNCH, Nhava Sheva received from Division Office.

In this regard, pointwise verification report is submitted as follows:-

1. The registered premises of the taxpayer has been visited on 26.10.2023 under visit authorization dated 19.10.2023 and it is observed that taxpayer has taken registration on her residential address and is existing at the registered address.
2. As verified from the GST portal, taxpayer has filed the statutory returns upto the month of Sep, 2023. Further, it is to submit that M/s Molgara Nagalaxmi have sold Ashok Layland Tipper to M/s Satya Sai Enterprises under Sale Deed dated 22.09.2023(enclosed) and collected CGST of Rs.5,76,800/- and SGST Rs.5,76,800/- They have discharged the liability of Rs.11,53,600/- in GSTR-3B of Sep, 2023.
3. Taxpayer has availed ITC on the purchase of JCB machine and Ashok layland Tipper vehicles. As per the purchase invoice of JCB dated 11.11.2022(enclosed), they have paid CGST of Rs.232645 + SGST of Rs.232645/- and as per the invoice of Tipper dated 13.09.2023(enclosed), they have paid CGST of Rs.5,60,577/- and SGST of Rs.5,60,577/-. Further, verified from GSTR-3B and GSTR-2A of the taxpayer that the ITC availed in GSTR-3B is Rs.7,89,660/- (CGST) + Rs.7,89,660/-(SGST) and ITC available in GSTR-2A is Rs.8,00,722/-(CGST) + Rs.8,00,722/-(SGST). The ITC availed in GSTR-3B is found to be in order.

Yours faithfully,


27/10/2023

(PANKAJ KUMAR)
SUPERINTENDENT
NAGARKURNOOL RANGE

Encl: as above

Statement of Shri Bankala Ramulu S/o Shri Narsimha residing at 6-197, SC Colony, Gollapally, Chennaram, PO:Chennaram, Dist: Wanaparthi, Telangana -509206, Proprietor of M/s Satya Sai Enterprises (IEC: CFYPB7182M) recorded under section 108 of the Customs Act, 1962 in the office of SIIB(X), JNCH, Nhava Sheva situated at B-403, Special Investigation and Intelligence Branch, Jawaharlal Nehru Custom House, Nhava Sheva, Dist: Raigarh, Maharashtra, 400707 on 16.01.2025 at 03:30 PM.

In compliance to the spot summons DIN No. 20250178NT000000D4C9 dated 16.01.2025 issued under signature of Shri Shailesh Yadav Superintendent of Customs, SIIB(X), I present myself to give statement u/s 108 of Customs Act, 1962 on 16.01.2025. 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 Bankala Ramulu. I am residing at 6-197, SC Colony, Gollapally, Chennaram, PO:Chennaram, Dist: Wanaparthi, Telangana - 509206. I am 34 years old (DOB: 10.06.1990) and I can read, write and understand Hindi, English & Telugu. I have completed Intermediate from KGN Paramedical College, Wanaparthi. My mobile number is 9177940918. I am staying at the above-mentioned address with my family including my wife and children. For the proof of my identity, I am submitting copy of my Aadhar Card bearing number 472895642823 and Pan Card bearing number CFYPB7182M. On my request, the undersigned officer is typing my statement on computer of E-Cell as per my say.

Q. Do you know why have you been called?

A. I have been called regarding the investigation going on w.r.t. the firm M/s Satya Sai Enterprises (IEC: CFYPB7182M).

Q. What is your position in the firm?

A. I am proprietor of the firm M/s Satya Sai Enterprises (IEC: CFYPB7182M).

Q. Is your firm a merchant exporter or manufacturer exporter?

A. M/s Satya Sai Enterprises (IEC: CFYPB7182M) is a merchant exporter and deals in exports of Excavators which are procured from local suppliers.

Q. When was IEC of M/s Satya Sai Enterprises (IEC: CFYPB7182M) issued?

A. The IEC of M/s Satya Sai Enterprises (IEC: CFYPB7182M) was issued on 05.08.2023.

Q. When was export started on this IEC?

A. The export on this IEC started from 26.09.2023

Q. Have your firm filed the shipping bills bearing nos. 4186626, 4186627, 4186629, 4194464 all dated 26.09.2023?

A. Yes, shipping bills bearing nos. 4186626, 4186627, 4186629, 4194464 all dated 26.09.2023 are filed by us.

Q. How did you get order for the shipping bills 4186626, 4186627, 4186629, 4194464 all dated 26.09.2023?


16/01/2025 16/01/25

A. Earlier we were into real estate business one day our CA come up with some business proposal of export of machines. Thereafter, we got our export order with the consultation of our Chartered Accountant Mr. Sandeep Reddy.

Q. From where have you purchased the goods being exported under shipping bills 4186626, 4186627, 4186629, 4194464 all dated 26.09.2023?

A. We have procured the goods from local suppliers on full payment namely Molgara Nagalaxmi, Ankiraopalli Shiva Kumar, Vanguri Srinivasul, Kalumuri Ramu & Rachapalli Ranga Reddy.

Q. Have you made payment to your suppliers?

A. Yes, we have made part payment initially and rest of the payment was made after remittance was received and invoices of the same are being submitted herewith by me.

Q. Did you verify whether the said machines covered under shipping bills 4186626, 4186627, 4186629, 4194464 all dated 26.09.2023 are hypothecated to any financial institutes before buying from suppliers.

A. We have purchased goods from the local supplier. And we have made part payment initially and rest of the payment was made after remittance was received. As the goods were available with the suppliers that's why we didn't have a thought to verify whether the goods are hypothecated or not. Therefore, being a bona-fide buyer we did not verify whether the goods are hypothecated to any financial institution or otherwise.

Q. When and how did you come in contact with your foreign consignee?

A. We came in contact with our foreign consignee with the help of our Chartered Accountant Mr. Sandeep Reddy.

Q. What are the terms and conditions of payment between your firm and the consignee?

A. We had agreed for payment after the consignee receives the consignment.

Q. Do you file GST returns and Income Tax returns regularly? Can you provide copy of the same? Do you have copies of GST returns for the transaction made for the subject consignments?

A. Yes Sir, GST returns are filed regularly. I am submitting herewith copies of GSTR-1, 2A, 2B & 3B from August 2023 to November 2024.

Q. From where you obtained the fund to procure the goods of such high values?

A. We have got friendly loan from our relatives and friends. Thereafter we made part payment initially and rest of the payment was made after remittance was received to the suppliers.

Q. You are claiming IGST refund on 01 shipping bill and you have filed other 03 shipping bills under LUT. Why it is so?

A. We are being new to the business; we don't have that much knowledge of IGST & LUT. As apprised by our CA we have filled shipping bills accordingly.

Q. Your contact details viz. email id and mobile number have been used by multiple (30) entities to obtain GST registrations. Please explain.


16/11/24


16/11/25

A. Our GST registration was applied by our CA Mr. Sandeep Reddy, who has filled his own mobile number and email address in the registration form that's why multiple entities are shown with the same number. While filing GST returns an OPT was required, as I am not available every time to provide OTP to CA that's why I have given my consent to provide his own number in GST registration.

Q. Do you aware that the HSN for which your firm is registered in GSTN and HSN of items under exportation is completely different?

A. No, I don't think so the HSN is completely different from the one which is in our GSTN. We have amended our area of business in GSTN but it was before the export of our first shipment. And kindly check the shipping bills, we have made the export under 84 & 87 chapter, for which have registered in GSTN.

Q. Who is your CB in the current Shipping bills and how did you come in contact with them?

A. M/s Ishwar Logistics Pvt Ltd is our CHA for the current shipping bills. We came to know about this company through their sales team.

Q. Do you have anything else to say?

A. No, I don't have anything to say, I submitted to the best of my knowledge.

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.


Bankala Ramulu

Proprietor of M/s Satya Sai Enterprise

Typed by


(Sandeep Kumar Singh)

IO/SIIB(X)

Before me


(Shailesh yadav)

Supdt./Appraiser of Customs

Statement of Shri. Rajesh Ramesh Karia, aged-49 years (DOB-13.02.1974), PAN NO-AHYPK8264D, Aadhaar No.- 418410792209, having residential address: S/o Ramesh Karia, Off. B.R.Road, 404, Sunrise, Yogi Hills, Mulund (West), Mumbai-400080 recorded under section 108 of the Customs Act, 1962 in the office of Special Investigations and Intelligence Branch (Export) situated at B-403, 4th floor, J.N.C.H. Nhava Sheva, Dist- Raigad- 400707 on 10.03.2025.

In receipt of Summons having DIN- 20250378NT000000FBD2 dated 04.03.2025 issued by Shri Shailesh Satbir Yadav, Superintendent of Customs (P), Special Investigation and Intelligence Branch (Exports) from SIIB (X) office situated at Room No. B 403, 4th floor, Jawaharlal Nehru Custom House, Nhava Sheva, Taluka - Uran, District - Raigad, Maharashtra - 400707, I present myself for giving statement under section 108 of the Customs Act, 1962 on 10.03.2025. 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 Rajesh Ramesh Karia, aged-52 years. My Residential Address is S/o Ramesh Karia, Off. B.R.Road, 404, Sunrise, Yogi Hills, Mulund (West), Mumbai-400080. I am the Branch head of M/s Ishwar Logistics Pvt. Ltd. & present myself for recording statement before the investigation. I am holding my Aadhaar No. 418410792209 as proof of my identity and address proof. I have completed my 10th standard from Shri. Mammabai High School, Chinchpokli. I can read and write English, Marathi, Hindi and Gujarati. I am requesting the officer to type my statement on computer as per my say. My mobile no is 8108118181. I am married. I am residing at above address with my wife, mother, brother, sister-in-law and 02 children.

Q.1. Please give details about the firm M/s Ishwar Logistics Pvt. Ltd.

Ans. M/s Ishwar Logistics Pvt. Ltd. was established around 17-18 years ago. We work at different customs locations across India.

Q.2. What is your position at the firm?

Ans. At M/s Ishwar Logistics Pvt. Ltd. I am the branch head for Mumbai. I am holding G-P/A card having kardex no. K-1566 valid till 29.10.2027. I has been working with this firm from starting of firm. Before this I had worked with M/s. J M Baxi firm for around 12 years.

Q.3. Were the shipping bills no. 4186626, 4186627, 4186629 & 4194464 all dated 26.09.2023 filed by you on behalf of the exporter M/s. Sataya Sai Enterprises, if yes then what are the goods under these shipping bills?

Rajesh Karia
10/3/25

Ans. Yes, the above mentioned shipping bills were filed by us on behalf of exporter M/s. Satya Sai Enterprises. The goods under above mentioned 03 shipping bills no. 4186626, 4186627, 4186629 all dated 26.09.2023 were Ashok Leyland truck and the goods under shipping bill no. 4194464 dated 26.09.2023 was Hydraulic excavator.

Q.4. Had you verified that the goods under the shipping bills no. 4186626, 4186627, 4186629 & 4194464 all dated 26.09.2023 were hypothecated to any financial institution?

Ans. No sir, we did not take any measures to verify hypothecation.

Q.5. Please provide the details of all shipments done by you on behalf of the firm M/s Satya Sai Enterprises.

Ans. Till date we have filed a total of 06 shipping bills on behalf of the exporter M/s Satya Sai Enterprises. The details are as below:

Sr. No.	Shipping Bill No.	Shipping bill date
1.	3544838	29.08.2023
2.	3809040	09.09.2023
3.	4186626	26.09.2023
4.	4186627	26.09.2023
5.	4186629	26.09.2023
6.	4194464	26.09.2023

Q.6. How you have come in contact with the exporter M/s. Satya Sai Enterprises?

Ans. We had come in contact with the said exporter through a forwarder namely Marineco Private limited having address at Flat no. 301, 3rd floor, Street no. 5, prakash nagar , begumpet , Hyderabad India. We have been working with the said forwarded from 3- 4 years.

Q.7. Have you verified the correctness of the IEC number, GSTIN, identity and address of the exporter before handling their export related work?

Ans. Sir, We had conducted the KYC verification before filling the shipping bills on behalf of the exporter M/s. Satya Sai Enterprises in which we had verified the IEC of the exporter from the DGFT website. We had obtained a copy of PAN card, AADHAAR card, AD bank letter, IEC registration copy and copy of GST registration certificate. We are submitting the copies of the same.

However, we had not verified the address of the exporter. The same has been done by the forwarder i.e. Marineco Pvt. Ltd. in this case.

Q.8. How have you ensured due diligence in handling the export shipments as mandated by the CBLR, 2018?

Ans. To the best of our knowledge, we have ensured due diligence in handling the export shipments of M/s Satya Sai Enterprises.

Signature
10/3/25

Q.9. Please provide the ledger of transactions done with the exporter, since you started handing its shipments.

A. In case of exports done by M/s Satya Sai Enterprises, we have received payments from the forwarder M/s Marineco Pvt. Ltd. We will submit the ledge of all transactions within one week.

Q.10. How many consignments of Earth moving equipments and similar goods have been handled by you in the past?

Ans. Sir, as I remember around 60-70 consignment were handled by our firm for the year 2021-2023 through various forwarders. Since May-2023 we had stopped handling consignment of Earth moving Equipments for the trader exporter.

Q.11. 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.

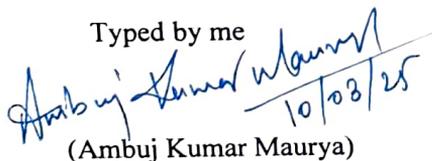
The above statement of mine running into 03 pages has been given as my true, correct and voluntary without any force, threat, inducement or coercion. On my request, the said statement has been typed on the office computer of SIIB (X), JNCH, Nhava Sheva, Dist. Raigad, Maharashtra-400 707 as per my say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



(Rajesh Ramesh Karia)

(Branch Head-M/s Ishwar Logistics Pvt. Ltd.)

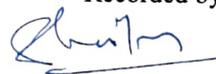
Typed by me


10/08/25

(Ambuj Kumar Maurya)

IO/SIIB(X)

Recorded by



(Shailish Satbir Yadav)

SIO/SIIB(X)