

<p>सीमाशुल्क आयुक्त का कार्यालय, एनएस-II OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II केंद्रीकृत निर्यात आकलन कक्ष, जवाहरलाल नेहरू सीमाशुल्क भवन CENTRALIZED EXPORT ASSESSMENT CELL, JAWAHARLAL NEHRU CUSTOM HOUSE, न्हावा शेवा, तालुका -उरण, जिला -रायगढ़, महाराष्ट्र- 400707 NHAVA SHEVA, TALUKA-URAN, DIST- RAIGAD, MAHARASHTRA-400707</p>	
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F.No.- CUS/SIIB/ALT/49/2025-SIIB(E),JNCH

Date: 24.02.2026

CUS/ASS/MISC/790/2025-CEAC

SCN No. - 2058 | 2025-26 | AXC/CEAC/NS-II/CAC/JNCH

DIN No- 20260278 NT 0000555A78

SHOW CAUSE NOTICE

Subject: Investigation into overvaluation and mis-declaration of goods covered under shipping bill no.4681640 dtd.17.10.2023 and shipping bill no.4681638 dated 17.10.2023 attempted to be exported by M/s Oswa Traders (IEC-MIZPS7184Q) to avail illegitimate export incentives fraudulently.

On the basis of specific intelligence regarding export of suspicious consignment of M/s. Oswa Traders (IEC-MIZPS7184Q) covered under Shipping bill No. 4681640 and 4681638 both dated 17.10.2023 (hereinafter collectively referred to as "Shipping Bill")(RUD-I) filed by Customs Broker M/s. Perfecto Logistics(CHA LicenseNo:11/2690) at JWR CFS, the goods covered in the shipping bills No. 4681640 and 4681638 both dated 17.10.2023 having declared items as "Ready-made Garments" were put on hold vide Hold No. 192/2022-23/SIIB(X) issued vide File no.SG/Misc101/2021-22/SIIB(X) JNCH dated 25.10.2023 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 and mis-declared to avail illegitimate claim of drawback and other export incentives. Hence the case was taken up by this unit for detailed investigation.

2. M/s. Oswa Traders (IEC-MIZPS7184Q) having its office at LAA-109, Jarimari Hanumanta Compound, Near Hanuman Mandir, Andheri Road, Kurla West, Mumbai, Mumbai Suburban, Maharashtra, 400072 had filed 02 Shipping bills for export of following items destined to UAE.However shipping bill no. 4681638 dated 17.10.2023 was declared as free shipping bill. The details of the shipping bills no. 4681640 and 4681638 both dated 17.10.2023, filed to avail illegitimate export incentives are as follows:

TABLE-I

SBNo./ Date	Description	Quantity (PCS)	FOB (INR)	DBK (INR)	RoSCT L (INR)	RoD TEP (INR)	IGST
4681640 dtd 17.10.2023	BOYS SHIRTS OF COTTON	232	₹ 1,02,275	₹2,250	₹6,188	₹0	LUT
	BOY STRACK OF LYCRA	1184	₹ 5,36,589	₹ 11,268	₹25,488	₹0	LUT
	MENS SHIRTS OF COTTON	3831	₹ 23,35,991	₹ 51,392	₹ 1,41,327	₹0	LUT
	MENSTRACKLYCR A	4220	₹ 26,07,960	₹ 46,943	₹95,819	₹0	LUT
	MENSTROUSERS OFCOTTON	500	₹ 3,09,000	₹6,489	₹18,695	₹0	LUT
4681638 dtd. 17.10.2023	HDPE Bottles and other Miscellaneous Items		₹ 5,78,337	0	0	0	
	TOTAL	9967	₹ 64,70,151	₹1,18,342	₹2,87,517	₹0	LUT

3. Consequently, the subject goods pertaining to shipping Bills No. 4681640 and 4681638 both dated 17.10.2023 were subject to 100% examination vide Panchanama dated 27.10.2023(RUD- II) in the presence of two independent Panchas and representatives of Customs broker. 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. Representative Sealed Samples (RSS) of "Ready Made Garments" from the shipping bill no. 4681640 dtd. 17.10.2023 was drawn for the purpose of testing. Thereafter, an alert to withhold the export incentives of the exporter was inserted in the ICES 1.5 system.

4. Further, a letter dated 06.11.2023 was forwarded to DYCC, JNCH for testing of

RSS in order to determine exact characteristics, nature and composition of the subject goods. The DYCC, JNCH forwarded Test Report No.963, 964,965 &966/SIIB(X) all dated 06.11.2023.The details of the said DYCC report are tabulated as below:-

Item No	Item Description	RITC	Drawback Sr. No.	ROSCTL Sr.No.	DYCC Test Report
1	BOYS SHIRTS OF COTTON	62052090	620501B	620501B	LABNO.963/SIIB(X)DATED06.11.2023Report:- The sample as received is in the form of readymade garment (full sleeves shirt). It is check designed 2 ply dyed woven fabric having plastic buttons at front side. a).Net weight of full sleeves shirt- 157.0gm. b).wt. of base check designed dyed woven fabric 155.2gm. c)wt. of buttons-balance d).GSMofbasefabric164.26 Check designed dyed woven fabric is wholly composed of cotton yarns.
2	BOYS TRACK OF LYCRA	62034990	62030399B	62030399B	LABNO.966/SIIB(X)DATED06.11.2023,S/BNO. 4681640DATED17.10.2023,REPORT:Thesampleasreceived is in the form of printed knitted Ready made garment (Boy track pant) having elastic strip at waist part. Total wt.of sample=112gm,Wt. Of base printed knitted fabric=97.1gm,Elastic strip= Balance. Base printed knitted fabric is made of spun yarn of cotton. Base fabric does not contain lycra (elastic yarn). Sealed remnant sample returned.
3	MENSSHIRT OF COTTON	62052090	620501B	620501B	LAB NO.962/SIIB(X)DATED06.11.2023REPORT: The sample as received is in the form of a readymade textile article(described as Men's shirt of cotton) having full sleeves and fitted with buttons. It is made of yarn dyed woven fabric composed of cotton yarns. Total weight of the sample= 276gm. GSM of the base fabric (as received)= 150.25 Sealed remnant sample returned.
4	MENS TRACK LYCRA	62034990	62030499B	62030499B	LAB NO.964/SIIB(X) DATED 06.11.2023 F.NO. SG/MISC-213/2023-24 SIIB(X) JNCH, SB NO . 4681640 DATED 17.10.2023, REPORT: The sample as received is in the form of a readymade textile article (track pant). It is made of dyed (Black) knitted fabric, composed of 96.1% by wt. of polyester and 3.9% by wt. of elastomeric yarn, stitched with zipper, elastomeric strip and drawstring. Net wt. of the sample= 308.8gm, Wt. of dyed knitted fabric=271.8gm,Wt. of elastomeric strip=24.6gm,Wt.of drawstring= 7.5gm, Wt. of zipper(02 numbers)= Balance. Sealed remnant returned
5	MENSTROUS OF COTTON	62034290	62030301B	62030301B	LabNo:965/SIIB(X)DTD06.11.2023 F. No.G/MISC-213/2023 24/SIIB(X)JNCH S/B Nos.: 4681640 dated 17.10.2023 REPORT: - The sample as received is in the form of dyed woven textile article (men trouser) fitted with zip fastener and button on front side. Inner lining woven fabric(pockets) is wholly composed of polyester filament yarns, Base fabric is wholly composed of cotton along with elastomeric yarn, Weight of sample-372.0gmBase fabric=331.2gm Wt. of inner lining fabric- 37.1gm Zip fastner & button -Balance % composition of base fabric. Cotton 95.5% Elastomeric yarn Sealed Remnant Returned.

As per the DYCC reports (**RUD-III**)the subject goods were found as mis-declared in terms of composition for items declared at sr. no. 2 and 4 in shipping bill no. 4681640 dtd. 17.10.2023, where item declared at sr.no.2 i.e. "Boy strack of Lycra"was found to be composed of "printed knitted fabric made of spun yarn of cotton" and item declared at sr.no.4 i.e."Mens Track Lycra" was found to be composed of "dyed (Black) knitted fabric, made of 96.1% by wt. of polyester and 3.9% by wt. of elastomeric yarn".

5. To ascertain prevailing market value of the goods, the market enquiry of the goods found covered under the subject shipping bill was required to be conducted, therefore this office had requested to the exporter to represent them during the said market enquiry. Hence the market enquiry was conducted on 04.11.2023 (**RUD-IV**) alongwith authorized representative of the exporter. As per the market enquiry the value of the goods has been re-determined and accordingly the export incentives have been re-determined. On the basis of Panchanama dated 27.10.2023, Market Enquiry report dated 04.11.2023 and DYCC reports, it is observed that the subject goods have been mis-declared in terms of composition for items declared at sr. no. 2 and 4 in shipping bill no. 4681640 dated 17.10.2023 and valuation. The re-determined FOB value of the goods and corresponding export incentives under the Shipping Bills would be as below:

TABLE-III

Item No	Item Description	DECLARED						REDETERMINED					
		RITC	Drawback	Rate	RoSCTL	RATE		RITC	Drawback	Rate	RoSCTL	RATE	
						State	Centre					State	Centre
1	BOYS SHIRTS OF COTTON	62052090	620501B	2.2	620501B	3.6	2.45	62052090	620501B	2.2	620501B	3.6	2.45
2	BOYSTRACKOFLYCRA	62034990	62030399B	2.1	62030399B	2.65	2.1	61034200	61030301B	2.1	61030301B	3.6	2.45
3	MENSSHIRTISOFCOTTON	62052090	620501B	2.2	620501B	3.6	2.45	62052090	620501B	2.2	620501B	3.6	2.45
4	MENSTRACKLYCRA	62034990	62030499B	1.8	62030499B	2.1	1.7	61034300	61030303B	2.7	61030303B	2.65	2.1
5	MENSTROUSERSOFCOTTON	62034290	62030301B	2.1	62030301B	3.6	2.45	62034290	62030101B	2.7	62030101B	3.6	2.45

The average wholesale price of the goods was re-determined per pcs for the said shipping bill no- 4681638 both dated 17.10.2023, thus as per Section 2(30) of Customs act 1962, the present market value(PMV) of the goods appears to mis-declared and accordingly in same proportion declared FOB value needs to be re-determined as detailed below :

Table-IV

Sr. No.	SB & DT	Description of goods	Avg. Wholesale Price (Rs.)	Pmv (Rs.)	Declared FOB(Rs.)	Re-Determined FOB Value=Declared FOB *(Re-Determined PMV/Declared PMV(Rs.))	Drawback Rate (%)	Re Determined Drawback(Rs.)	State ROSCTL RATE (%)	Re-determined State ROSCTL RATE (Rs.)	Central Rosctl rate (%)	Re determined central RoSCTL (Rs.)	Total re-determined Rosctl (Rs.)
1	4681640 dated 17.10.2023	RACK OF LYCRA	281.67	498.52	5,36,589	3,03,179	2.1	6,367	3.6	10,914	2.45	7,428	18,342
2		BOYS, SHIRTS OF COTTON	245.00	484.92	1,02,275	51,673	2.2	1,137	3.6	1,860	2.45	1,266	3,126
3		MENS SHIRTS OF COTTON	496.67	670.74	23,35,991	17,29,756	2.2	38,055	3.6	62,271	2.45	42,379	1,04,650
4		MENS TRACK LYCRA	435.00	679.80	26,07,960	16,68,818	2.7	45,058	2.65	44,224	2.1	35,045	79,269
5		MENS TROUSERS OF COTTON	435.00	679.80	3,09,000	1,97,727	2.7	5,339	3.6	7,118	2.45	4,844	11,962
		Total			58,91,814	39,51,154		95,955		1,26,387		90,962	2,17,349

Table-V

Sr. No.	Shipping Bill No. & Date	Description of goods	Quantity	Declared(₹)			Re-determined(₹)		
				(PCS)	FOB	Drawback	ROSCTL	FOB	Drawback
1	4681640 dated 17.10.2023	BOYS SHIRTS OF COTTON	232	1,02,275	2,250	6,188	51,673	1,137	3,126
2		BOYS TRACK OF LYCRA	1184	5,36,589	11,268	25,488	3,03,179	6,367	18,342
3		MENS SHIRTS OF COTTON	3831	23,35,991	51,392	1,41,327	17,29,756	38,055	1,04,650

4	MENS TRAC K LYCRA	4220	26,07,960	46,943	95,819	16,68,818	45,058	79,269
5	MENS TROUSERS OF COTTON	500	3,09,000	6,489	18,695	1,97,727	5,339	11,962
Total		9967	58,91,814	1,18,342	2,87,517	39,51,154	95,955	2,17,349

However, based on the Market Enquiry Report dated 04.11.2023, the re-determined FOB value for Shipping Bill No.4681640 dated 17.10.2023 is ₹39,51,154/-, against the declared FOB value of ₹58,91,814/-. It appears that the exporter inflated the FOB value in an attempt to claim higher export incentives. Accordingly, the differential drawback amounts to ₹22,387/- and the differential ROSCTL to ₹70,168/-, as detailed below.

TABLE-VI

Re-determined FOB	Differential Drawback	Differential ROSCTL	Total excess Export benefits
₹39,51,154	₹22,387	₹70,168	₹92,555

6. As can be seen from the tables above, based on the report received by the DYCC, JNCH and market enquiry conducted on 04.11.2023, it appears that the goods declared by the exporter in the Shipping Bill Nos. 4681640 dated 17.10.2023 have been mis-declared in terms of their value and composition for items declared at sr.no.2 and 4 in shipping bill no.4681640 dated 17.10.2023. The value of the goods have been re-determined based on the market survey report dated 04.11.2023. The export incentive such as drawback & RoSCTL are therefore to be re-determined with respect to the new re-determined FOB and re-determined RITC of the goods as mentioned in the table above. Hence the declared value i.e. Rs.58,91,814.24/- appeared to be liable for rejection interms of Rule 8 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007 and the value needs to be re-determined as per the provisions of the said Rules. For the purpose of Customs Tariff Act, 1975, valuation of export goods is to be done in terms of Section 14 of the Customs Act, 1962 read with Customs Valuation (Determination of value of Export Goods) Rules, 2007 (CVR). As per the provisions of Act/Rules, transaction value of the goods is to be accepted, subject to Rule 8 of Customs Valuation (Determination of value of Export Goods) Rules, 2007. Prima facie on examination of the subject consignment, the declared value of the goods appeared to be on the higher side; the declared transaction value appeared liable for rejection under Rule 8 of the CVR and the said value is required to be re-determined by sequentially proceeding in terms of Rule 4 to 6 of the Customs Valuation Rules, 2007. In the instant case, the exporter is merchant exporter and hence, transaction value of the impugned goods under export could not be determined under Rule 4 & 5 of the Customs Valuation Rules, 2007. Hence the value of all the items could be ascertained from the whole sale market.

7. Re-determination of Valuation

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

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

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

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

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

As per the provisions of Rule 6 *ibid*, the assessable value of the goods is proposed to be re determined under Rule 6 *ibid*, i.e. as per the residual method. Accordingly, Market survey was conducted by the officers of SIIB (Export) on 04.11.2023. Value of the goods was taken from 3 different shops/dealers and average of their prices was taken as market value of the same. The details of the determination of the value are summarized in the said Market Survey Report. (RUD-IV)

8. As per the request made by the Exporter, NOC for provisional release of the subject goods was allowed for Export is forwarded to CEAC, JNCH, by AC, SIIB(X), JNCH, for deciding the conditions of Provisional Release of the subject Shipment, Further Provisional Release was granted for export by AC, CEAC on 08.11.2023 with the condition to Submit Bond of 100% value of the goods and to submit Cash Security/Bank Guarantee of Rs. 1,00,000/- (Rupees One Lakh Only).

9. Further, letters dated 29.01.2025 and 19.02.2025 were also sent to jurisdictional State Tax Officer of Nodal Division 12, Charge-Sakinaka_702 of State GST of Maharashtra. In response to the letter dated 19.02.2025, this office has received a reply letter dated 28.02.2025 from Office of the State Tax Officer, Sakinaka-702' MUM-NOD-C-1203. In this regard, the jurisdictional GST authority has informed **that:**

"On the basis of facts noticed at the time of field visit and the data available on GST portal, the Point wise verification report as asked by you is submitted herewith:

Whether the GSTN holder is existent at the declared premises, Physical verification of the premises may please be got done.

Report:- Upon visiting the above mentioned place of business, it is observed that above address is incomplete and not traceable. Upon detailed enquiry with the locals, such address is not found. Accordingly, tried to contact with the proprietor Mr. Mohammad Talha Shaikh on registered mobile number 8591113633. However the person who received the call said that he doesn't know anything about the M/s. Oswa Traders. Further asked him about his name and how his mobile number is registered in the GST profile. He again said that he doesn't know anything and refused to disclose his identity. On "true caller app" the name of the mobile number holder displays as "Talha" which is nearly matching with the name of the proprietor. It seems that said person is hiding his identity. Hence it is observed that M/s. Oswa Traders is not carrying any business activity and a suspicious taxpayer. Field visit report is enclosed herewith.

Verify the genuineness of the exporter M/s. Oswa Traders (GSTN-27MIZPS7184Q1ZB).

Report:- On the basis of detailed facts as discussed in point no I it is evident that M/s. Oswa Traders is not available at declared premises and no visible sign of functioning business. *Prima facie*, said person is found non genuine and non-existent.

Whether the Exporter M/s. M/s. Oswa Traders (GSTN-27MIZPS7184Q1ZB) has filed the CST returns regularly or otherwise.

Report:- As per record available on GST portal, Taxpayer has filed the GST returns regularly.

Verify the genuineness of Input Tax Credit/ GST Refund availed by exporter M/s. Oswa Traders (GSTN- 27MIZPS7184Q1ZB). The copies of GSTR-1 and GSTR-2A for the period from 01.07.2023 to 31.01.2024 may please be provided for further necessary action at the end.

Report:- As per available record M/s. Oswa Traders (GSTN-27MIZPS7184Q1ZB) has not filed any GST refund application to this office.

It Is also requested to comment on whether the said GSTN(s) holder is/are genuine business entity (ies) or fraudulent/Bogus/paper based firm(s).

Report:- Based on above observations, facts, telephonic communication made on the registered mobile number and the submitted field visit report, it appears that **no business activity is being conducted at the given address and prima facie M/s. Oswa Traders (GSTN.27MIZPS7184Q1ZB) is non-genuine firm.**

Further, this office has issued show cause notice for cancellation of registration on 28/02/2025 and suspended said GSTIN."

SUMMONS & STATEMENT

10. Further, in order to record the statement of M/s Oswa Traders, under section 108 of Customs Act, 1962, 04 Summons have been issued vide DIN-20240278NW0000333A6D dated 19.02.2024, DIN- 20240478NW000000F619, dated 17.04.2024, DIN-20250278NT0000444D76 dated 03.02.2025 and DIN-20250278NT0000415851 dated 11.02.2025, **(RUD-V)** in the name of M/s Oswa Traders, LAA-109, Jarimari Hanumanta Compound, Near Hanuman Mandir, Andheri Road, Kurla West, Mumbai, Mumbai Suburban, Maharashtra, 400072 to appear before the office of SIIB(X) u/s Section 108 of the Customs Act, 1962. The exporter has not turned up for depositing their statement in respect of these 04 summons. From the registered Post tracking it is seen that the 3 Summons with speed post ticket no. EM963121248IN, EM098797391IN and EM955378468IN have been returned with remark "Insufficient Address". This corroborates the fact that the exporter is a fly by night operator and has vanished once their shipment has been held up and investigation has been undertaken.

11. Further, since the exporter was not cooperating with the ongoing investigations, the Customs Broker in the instant case M/s. Perfecto Logistics was summoned to appear before this office vide Summons CBIC-DIN-20240578NW0000777A8E dated 27.05.2024, DIN-20250278NT0000012427 dated 06.02.2025, CBIC-DIN-20250278NT000000E353 dated 20.02.2025 and Summons CBIC-DIN-20250278NT000000D6D6 dated 24.02.2025 **(RUD-VI)**. However, the CB has not presented themselves for depositing their statement.

12. Past Exports:

On perusal of the ICES 1.5 system, it is seen that the exporter has filed 03 shipping bills prior to the 02 live shipping bills. Further, on perusal of data it has been observed that FOB to be realized for all 03 past shipping bills has not been realized till date, however expected realization date for the same has been passed for all past shipping bills. Further it is also observed that no export benefit has been disbursed in favor of past shipping bills till date, as scroll has not been generated for the past 03 shipping bills. Details of those shipping bills are as follow:

Table-VII

Sr No.	SB no.	SB date	LEO date	Expected Realization Date	FOB to be realized (in Rs.)	FOB actually realized (in Rs.)	Drawback (in Rs.)	ROSCTL (in Rs.)
1	4681290	17.10.2023	17.10.2023	31.07.2024	61,51,909.84	0	1,32,352	3,36,096
2	4681518	17.10.2023	17.10.2023	31.07.2024	49,81,557.92	0	1,01,952	2,36,419
3	4681522	17.10.2023	17.10.2023	31.07.2024	61,29,974.96	0	1,34,859	3,70,863
Total					1,72,63,442.72	0	3,69,163	9,43,378

As per Table-VII, there are 03 Shipping Bills in Table-VII for which FOB has not been realized despite completion of expected realization time period as mandated by RBI.

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

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

despite completion of time period is Rs. 3,69,163/- and RoSCTL claimed is Rs. 9,43,378/- which is liable to be demanded back from the Exporter.

13. RELEVANT LEGAL PROVISIONS

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 28AA: Interest on delayed payment of duty-

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

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

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

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

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

Section 28AAA: Recovery of duties in certain cases-

(1) Where an instrument issued to a person has been obtained by him by means of—

(a) collusion; or

(b) wilful mis-statement; or

(c) suppression of facts,

for the purposes of this Act or the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992), by such person or his agent or employee and such instrument is utilised under the provisions of this Act or the rules made or notifications issued thereunder, by a person other than the person to whom the instrument was issued, the duty relatable to such utilisation of instrument shall be deemed never to have been exempted or debited and such duty shall be recovered from the person to whom the said instrument was issued:

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

Section 75A: Interest on drawback-

(2) Where any drawback has been paid to the claimant erroneously or it becomes otherwise recoverable under this Act or the rules made there under, the claimant shall, within a period of two months from the date of demand, pay in addition to the said amount of drawback, interest at the rate fixed under section 28AA and the amount of

interest shall be calculated for the period beginning from the date of payment of such drawback to the claimant till the date of recovery of such drawback.

Section 113: Confiscation of goods attempted to be improperly exported, etc.-

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

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

(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: Penalty for attempt to export goods improperly, etc.-

(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 documents which is false or incorrect in any material particular, in the transaction of any business for the purpose of this Act, shall be liable to a penalty not exceeding five times of the value of goods.

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

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

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

Where any person has obtained any invoice by fraud, collusion, willful 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.

13.2 Customs and Central Excise Duties Drawback Rules, 2017:

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

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

13.3 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;

(e) exercise due diligence to ascertain the correctness of any information which he imparts to a client with reference to any work related to clearance of cargo or baggage;

(m) Discharge his duties as a Customs Broker with utmost speed and efficiency and without any delay;

(n) verify correctness of Importer Exporter Code (IEC) number, Goods and Service 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.

13.4 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.

13.5 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.

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

M/s. Oswa Traders (IEC-MIZPS7184Q) having its registered office address at LAA-109, Jarimari Hanumanta Compound, Near Hanuman Mandir, Andheri Road, Kurla West, Mumbai, Mumbai Suburban, Maharashtra, 400072 had filed 02 Shipping Bill No. 4681640 and 4681638 dated 17.10.2023 filed by Customs Broker M/s. Perfecto Logistics (CHA License No:11/2690). The re-determined FOB value of the said goods covered under the Shipping Bill no. 4681640 dated 17.10.2023 comes to Rs. 39,51,154/- as against the declared FOB value of Rs. 58,91,814/-. By inflating the FOB value, the exporter was attempting to claim Drawback of Rs. 1,18,342 /- and RoSCTL of Rs. 2,87,517/- whereas they were eligible for Drawback of Rs. 95,955/- and RoSCTL of Rs. 2,17,349/- respectively. (as tabulated in Table-V above). Where 01 shipping bill no. 4681638 dtd. 17.10.2023 was declared as free shipping bill under LUT scheme, as shown in table-I. under LUT scheme.

As can be seen from the Table-IV, based on the market enquiry conducted on 04.11.2023, it appears that the goods declared by the exporter in the Shipping Bills No.4681640 dtd.17.10.2023 have been mis-declared in terms of their value and composition. During the market enquiry it was found that the value of the goods filed under the said Shipping Bill were inflated and hence needed to be re-determined under Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007. The export incentive such as drawback & RoSCTL are therefore re-determined with respect to the re-determined FOB as mentioned in the table-III above.

It can thus be seen that the goods are mis-declared to avail undue export incentive and there by rendering the goods liable for confiscation under section 113(i), 113(ia) and 113(ja) of the Customs Act, 1962.

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

As the Exporter had not made declaration truthfully in the said Shipping Bill, they have violated the conditions of Section 50(2) of the Customs Act, 1962. Hence, it appears that there was a deliberate mis-declaration, mis-statement and suppression of facts regarding the actual value of the impugned goods, on the part of the Exporter with mala-fide intention to claim undue export benefits not legitimately payable to them. The exporter had declared the FOB value in the shipping bill as Rs. 58,91,814.24/- where as the re-determined FOB value after conducting the Market Survey was Rs. 39,51,154/- only and hence higher Drawback & RoSCTL and other export incentives were claimed

Thus, it appeared that the said goods were attempted to be exported in violation of Section 50(2) of the Customs Act, 1962 read with Section 11(1) of Foreign Trade (Development & Regulation) Act 1992 & Rules 11 of Foreign Trade Rules 1993, as exporter had furnished wrong declaration to the Custom Authorities.

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

Rules, 2007.

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

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

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

The value of the impugned goods is, therefore, proposed to be re-determined under the residual Rule 6 of CVR (Export) Rules, 2007. This rule stipulates that subject to the provisions of Rule 3, where the value of the export goods cannot be determined under the provisions of Rules 4 and 5, the value shall be determined using reasonable means consistent with the principles and general provisions of these rules. Therefore, in order to arrive at the correct value of the impugned goods the same was required to be done on the basis of Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007. Accordingly, the total value of the goods have been re-determined as Rs. 39,51,154/- as per the market enquiry conducted of the subject goods.

With respect to the exporter M/s Oswa Traders (IEC-MIZPS7184Q), the status of GST registration of the exporter was ascertained from the GST Portal, wherein the GSTIN status was showing to be "Suspended (effective from 28.02.2025)". Further, in reply letter dated 28.02.2025 from Office of the State Tax Officer, Sakinaka-702' MUM-NOD-C-1203, the jurisdictional GST authority has *inter alia* stated that no business activity is being conducted at the declare Principal Place of Business of the exporter and *prima facie* M/s. Oswa Traders (GSTN.27MIZPS7184Q1ZB) is non-genuine firm. From the facts discussed above, it is certain that the exporter is fly by night operator, who had obtained GST and IEC merely to defraud the exchequer of undue export incentive. This establishes the fact that the exporter is a non-genuine firm and currently not functioning at their place of business. Therefore, it appears that the exporter connived with their supplier to obtain invoice by fraud and collusion to utilize input tax credit on the basis of such invoice for discharging tax on goods which have been entered for exportation under the Shipping Bill filed by them. Hence, M/s. Oswa Traders (IEC-MIZPS7184Q) appears liable for penalty under section 114AC of the Customs Act, 1962. On perusal of the ICES 1.5 system, it is seen that the exporter has filed 03 shipping bills prior to the 02 live shipping bills. Further, on perusal of data it has been observed that FOB to be realized for all 03 past shipping bills has not been realized till date, however expected realization date for the same has been passed for all past shipping bills. Further it is also observed that no export benefit has been disbursed in favor of past shipping bills till date, as scroll has not been generated for the past 03 shipping bills. Hence, M/s. Oswa Traders (IEC-MIZPS7184Q) appears liable for penalty under section 114AB of the Customs Act, 1962.

It is thus cogent and clear that the exporter M/s. Oswa Traders (IEC-MIZPS7184Q) had mis-declared the impugned goods in terms of their value and composition for items declared at sr.no. 2 and 4 in shipping bill no. 4681640 dated 17.10.2023 and attempted to defraud the Government by claiming undue higher amount of Drawback and ROSCTL and thereby acted in a manner which rendered the said goods under Table-I above liable for confiscation in terms of the provisions of the impugned goods and attempting to export improperly as their omission and commission has rendered the goods liable for confiscation u/s 113(i), 113(ia) and 113 (ja) of the Customs Act, 1962.

It further appears that the exporter M/s. Oswa Traders (IEC-MIZPS7184Q) have rendered themselves liable to penalty in terms of Section 114(iii) of the Customs Act, 1962 on account of mis-declaration of value and composition for items declared at sr. no. 2 and 4 in shipping bill no. 4681640 dtd. 17.10.2023 of the

impugned goods and attempting to export improperly as their omission and commission has rendered the goods liable for penalty in terms of Section 114(iii) of the Customs Act, 1962.

The exporter has claimed export incentive viz. ROSCTL and RoDTEP (in 03 past Shipping Bill) wherein they have claimed Drawback, RoDTEP and ROSCTL knowing fully well that the remittance in all these shipping Bills will not be received since they were anyways operating merely to defraud the government by claiming export incentives till the time they were apprehended. Once, their shipment was brought under investigation, they chose to close their operation and vanish. As they have attempted to obtain instrument i.e. RoDTEP and ROSCTL by fraud and suppression of facts, hence the exporter M/s. Oswa Traders(IEC-MIZPS7184Q) is also liable for penalty under section 114AB of the Customs Act, 1962.

On perusal of the ICES 1.5 system, it is observed that the exporter had filed three shipping bills (as detailed in Table-VII) prior to the two live shipping bills (as detailed in Table-I). Further, it has been observed that the FOB value for all three previous shipping bills has not been realized to date, and the expected realization dates have already lapsed. Therefore, the goods covered under the live shipping bills are liable for confiscation under Sections 113(ia) and 113(ja) of the Customs Act, 1962.

15. MOHAMMED TALHA SHAIKH, Proprietor of M/s. Oswa Traders (IEC-MIZPS7184Q), has knowingly & intentionally caused to sign & used the documents to provide the undue advantage to the exporter with malafide intent to avail undue/excess export benefits in form of Drawback, RoSCTL and other export benefits. Further, the proprietor has not responded to the summons and 03 out of the 04 summon shave returned undelivered which further establishes the fact that the exporter was operating as fly by night and is currently not traceable this residential address. Therefore, M/s.Oswa Traders(IEC- MIZPS7184Q) is also liable for penalty u/s 114 AA of Customs Act, 1962 for this intentional mis- declaration.

16. The Custom Broker M/s. Perfecto Logistics (CHA License No:11/2690) failed to ascertain the veracity and genuineness of the export firm M/s. Oswa Traders (IEC-MIZPS7184Q). The regulation 10(n) of the CBLR, 2018 has mandated that the CB has to verify correctness of Importer Exporter Code (IEC) number, Goods and Services Tax Identification Number (GSTIN), identity of his client and functioning of his client at the declared address by using reliable, independent, authentic documents, data or information. In the instant case, the CB has neither presented any evidence of verifying the genuineness of the exporter nor has presented themselves during the investigation, dishonoring the 03 Summons issued to them. The CB has thereby violated regulation 10(n) and 10(q) of the CBLR, 2018 and have rendered themselves liable for penalty under section 114(iii) and 114AA of the Customs Act, 1962.

17. Now, M/s Oswa Traders (IEC-MIZPS7184Q) having its registered office at LAA-109, Jarimari Hanumanta Compound, Near Hanuman Mandir, Andheri Road, Kurla West, Mumbai, Mumbai Suburban, Maharashtra, 400072 through their proprietor Mr. MOHAMMED TALHA SHAIKH, are hereby called upon to Show Cause to the Additional Commissioner of Customs, CEAC, NS-II, JNCH, having office at Jawaharlal Custom House, Nhava Sheva, Tal-Uran, Dist-Raigad, Maharashtra, within 30 days of receipt of this notice as to why:

- i. The declared FOB value of Rs. 58,91,814.24/- covered under the Shipping Bill no. 4681640 dated 17.10.2023 should not be rejected and re-determined to Rs.39,51,154/- under Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007;
- ii. The said impugned export goods covered under the Shipping Bill no.4681640 dated 17.10.2023 having total declared FOB value of Rs. 58,91,814.24/- appear to be mis-declared in terms of value and composition for items declared at sr. no. 2 and 4 and value in shipping bill no. 4681640 dated 17.10.2023, should not be liable for confiscation under the provisions of Section 113(i), 113(ia) and 113 (ja) of the Customs Act, 1962;
- iii. The claimed Drawback of ₹1,18,342/- and RoSCTL of ₹2,87,517/- under Shipping Bill No.4681640 dated 17.10.2023 should not be re-determined as ₹95,995/- and ₹2,17,349/- respectively, and should not be rejected completely on account of non-receipt of export remittance, in terms of Notification No. 76/2021-Cus (N.T.) dated 23.09.2021, Notification No.77/2021-Cus(N.T.) dated 24.09.2021, and Notification No.25/2023-Cus(N.T.) dated 01.04.2023, along with applicable interest under Section 28AA of the Customs Act, 1962, since the export benefits under Drawback and RoSCTL were availed by the exporter without realization of

- export proceeds;
- iv. Penalty should not be imposed on M/s. Oswa Traders(IEC-MIZPS7184Q) under Section 114(iii), 114AA, and 114AB of the Customs Act, 1962 in respect of Shipping Bills mentioned at Table-I for above violations;
 - v. The said impugned export goods covered under past 03 shipping bills no. 4681290, 4681518 and 4681522 all dated 17.10.2023 as detailed in table-VII are not liable for confiscation under the provisions of Section 113(ia) and 113(ja) of the Customs Act, 1962 since the Export benefits of Drawback and Rosctl have been availed by the exporter without realizing the Export proceeds i.e on account of non-receipt of remittance;
 - vi. The drawback amount of Rs.3,69,163/- claimed in Shipping Bills mentioned at Table-VII above should not be recovered on account of non-receipt of remittance under rule 17 & 18 of the customs and Central Excise Duties Drawback Rules, 2017 read with section 28AAA, section 75 of Customs Act 1962 along with applicable interest under second provision of Section 75A and 28AA of the Customs Act 1962;
 - vii. The Rosctl amount of Rs. 9,43,378/- claimed in Shipping Bill mentioned at Table-VII above should not be recovered on account of non-receipt of remittance in terms of Notification No. 76/2021Cus(N.T) dated 23.09.2021, 77/2021-Cus(N.T) dated 24.09.2021 & 25/2023-Cus(N.T) Date 01.04.2023 along with applicable interest under section 28AA of the Customs Act, 1962;
 - viii. Penalty should not be imposed on M/s Oswa Traders (IEC-MIZPS7184Q) under Section 114(iii) and 114AA of the Customs Act, 1962 in respect of Shipping Bills mentioned at Table-VII for above violations;
 - ix. Penalty should not be imposed on M/s. Oswa Traders (IEC-MIZPS7184Q) under Section 114AB of the Customs Act, 1962 on account of non-receipt of the foreign remittance in Shipping Bills mentioned in table-I and Table-VII filed by the Exporter;
 - x. Penalty should not be imposed on M/s Oswa Traders (IEC-MIZPS7184Q) under Section 114AC of the Customs Act, 1962, for fraudulent utilization of Input Tax Credit for claiming refund which have rendered the goods covered in respect of Shipping Bill mentioned at Table-I and Table-VII for above violations.
 - xi. The Bond of 100% value of the goods and Bank Guarantee of Rs.1,00,000/- (Rupees One Lakh only), submitted by the Exporter M/s Oswa Traders (IEC-MIZPS7184Q), at the time of provisional release of the subject goods, should not be appropriated towards recoverable dues, applicable fine and penalty.

18. The Custom Broker M/s. Perfecto Logistics (CHA License No:11/2690) failed to ascertain the veracity and genuineness of the export firm M/s. Oswa Traders (IEC-MIZPS7184Q). The regulation 10(n) of the CBLR, 2018 has mandated that the CB has to verify correctness of Importer Exporter Code (IEC) number, Goods and Services Tax Identification Number (GSTIN), identity of his client and functioning of his client at the declared address by using reliable, independent, authentic documents, data or information. In the instant case, the CB has neither presented any evidence of verifying the genuineness of the exporter nor has presented themselves during the investigation, dishonouring the 03 Summons issued to them.

Now, M/s. Perfecto Logistics (CHA License No: 11/2690), F-120, 1st Floor, Haware Fantasia business Park, Plot No. 47, Sector-30A, Vashi, Navi Mumbai-400703, are hereby called upon to Show Cause to the Additional Commissioner of Customs, CEAC, NS-II, JNCH, having office at Jawaharlal Custom House, Nhava Sheva, Tal-Uran, Dist-Raigad, Maharashtra, within 30 days of receipt of this notice as to why: the CB having violated regulation 10(n) and 10(q) of the CBLR, 2018 should not be liable for penalty under section 114(iii) and 114AA of the Customs Act, 1962.

19. The notices are required to specifically mention in their written reply as to whether they wish to be heard in person before the case is decided. In case the noticees do not submit a written reply within the aforesaid period or if they fail to attend the personal hearing, whenever it is fixed by the adjudicating authority, the case will be decided on the basis of material evidence available on record, ex parte, without any further reference to them.

20. In case the noticees are 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,

they may apply to the Settlement Commission as per prescribed procedure and also inform the same to the Adjudicating Authority.

21. This Show Cause Notice is issued without prejudice to department's right to amend, modify, supplement and revise the Show Cause Notice with additional facts in support of allegation contained in the Show Cause Notice. This Notice is issued without prejudice to any other action that may be initiated against the noticees or any other person under the Customs Act, 1962 or any other Act or law for the time being in force in India in relation to the goods covered in this Show Cause Notice also.

22. The documents relied upon for the purpose of this show cause notice, are enlisted at 'Annexure-I' enclosed to this notice, copies of the same are enclosed herewith.

WOL-13
24/02/26

(Raghu Kiran B.)

Commissioner of Customs(In-Situ)
CEAC,NS-II,JNCH

To,
Noticees,

1. M/s. Oswa Traders (IEC-MIZPS7184Q)
LAA-109, Jarimari Hanumanta Compound,
Near Hanuman Mandir, Andheri Road, Kurla
West, Mumbai, Maharashtra, 400072

2. M/s. Perfecto Logistics
(CBC Code-AAA FB0549BCH001)
F-120, 1st Floor, Haware Fantasia
business Park, Plot No. 47, Sector-30A,
Vashi, Navi Mumbai-400703

Copy to:

- I. The Asstt. Commissioner of Customs, SIIB(X), JNCH
- II. The Dy./Asstt. Commissioner of Customs, CAC, JNCH,
- III. Supdt/CHS, JNCH for display on Notice Board.
- IV. Office Copy

Annexure-I

Sr. No.	List of Relied Upon Documents
RUD-I	Shipping bills no. 4681640 & 4681638 both dated 17.10.2023
RUD-II	Panchanam dated 27.10.2023
RUD-III	Test Reports received from DYCC, JNCH
RUD-IV	Copy of market enquiry dated on 04.11.2023
RUDV	Copy of Summons DIN-20240278NW0000333A6D dated 19.02.2024, DIN-20240478NW000000F619, dated 17.04.2024, DIN-20250278NT0000444D76 dated 03.02.2025 and DIN-20250278NT0000415851 dated 11.02.2025 issued to the Exporter.
RUD-VI	Copy of Summons CBIC-DIN-20240578NW0000777A8E dated 27.05.2024, DIN-20250278NT0000012427 dated 06.02.2025, CBIC-DIN-20250278NT000000E353 dated 20.02.2025 and Summons CBIC-DIN-20250278NT000000D6D6 dated 24.02.2025 issued to the Customs Broker.

CHA No: **AAVFP5498ECH002**

PERFECTO LOGISTICS
INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

Page# **1 to 3**

Print on 17/10/2023 10:10:21

Shipping Bill for Export

Job No.: **0000972** Date: **17/10/2023** S/B No.: **4681638** Date: **17/10/2023** Loading Port: **INNSA1** State of Origin: **MAHARASHTRA**

Exporter's Name
 IEC No. (0) MIZPS7184Q PAN:MIZPS7184Q
 OSWA TRADERS
 LAA-109,JARIMALA HANUMANTA COMPOUND,NEAR HANUMAN MANDIR,
 ANDHERI ROAD,
 KURLA WEST, MUMBAI MAHARASHTRA 400072
 GSTN Type : GSN GSTN No : 27MIZPS7184Q1ZB

Consignee's Name
 SERCEL DUBAI
 P.O.BOX 17523 , ZC3, JEBEL ALI FREE ZONE
 DUBAI, UNITED ARAB EMIRATES
 UNITED ARAB EMIRATES

Port of Loading (INNSA1) : **Nhava Sheva Sea**
 Country of Final Dest. (AE) : **UNITED ARAB EMIRATES**
 Port of Final Dest. (AEJEA) : **JEBEL ALI**
 Port of Discharge (AEJEA) : **JEBEL ALI**
 Country of Discharge (AE) : **UNITED ARAB EMIRATES**
 Nature of Cargo : **P**
 Rotation No :
 Marks & No(s) : AS PER INVOICE

No of Packages : **23**
 Loose Packets :
 Type of Packages : **PKG**
 Net Weight (KGS) : **2571.000**
 Gross Weight (KGS) : **2603.230**
 No. of Containers : **0**

Forex Bank Acc : **5448143814**
 FOB Value (Rs.) : **578336.76**
 ST / Excise Regn. :
 Authorised Dealer Code : **0180792**
 I.F.S. Code : **KKBK0001386**

RBI Waiver No :
 RODTEP Amount : **49.84**
 Drawback Account No :
 DBK Amount : **0.00**
 F ROSCTL Amount : **0.00**

Invoice Details Serial No : **1**
 Invoice Value : **7018.65 (Rs. 578336.76)**
 FOB Value : **7018.65 (Rs. 578336.76)**
 Invoice No. : **OT-005/23-24**
 Nature of Contract : **FOB**
 Contract No. :
 Third Party :

DBK Value (Rs.) :
 Currency of Invoice : **USD**
 Invoice Date : **16/10/2023**
 Exchange Rate : **USD 1 = Rs. 82.40**
 Contract Date :

	Rate	Currency	Amount	Buyer's Name and Address
Insurance				
Freight				
Discount				
Commission				
Other Deduction				
Packing Charges				

Nature of Payment : **DA**
 Period of Payment : **90 Days**

SL No	RITC Code	Item Description	Rate	Per	Units	Total Value(FC)	FOB Value(INR)	Scheme
	Quantity	Units				Declared PMV(INR)	Accepted PMV(INR)	Reward
	Scheme Description	Source State	HAWB	TotalPkg	IGSTPynt	Tax Value	Tax Amount	End Use
1	39233010	HDPE BOTTLE 300ML GOLDEN COLOR						00
	10050	PCS 0.14		Per 1	PCS	1407.00	115936.80	YES
	FREE S/BILLS INVOLVING REMITTANCE OF FOREIGN EXCHANGE					12.69	127530.48	
#				0	LUT	0	0.00	GNX100
2	39233010	HDPE BOTTLE 300ML GOLDEN COLOR PRESTO CAP						00
	10050	PCS 0.14		Per 1	PCS	1407.00	115936.80	YES
	FREE S/BILLS INVOLVING REMITTANCE OF FOREIGN EXCHANGE					12.69	127530.48	
#					LUT		0.00	GNX100
3	39235010	CAPS 96MM - ORANGE						00
	10500	PCS 0.05		Per 1	PCS	525.00	43260.00	YES
	FREE S/BILLS INVOLVING REMITTANCE OF FOREIGN EXCHANGE					4.53	47586.00	
#					LUT		0.00	GNX100
4	39235010	CAPS 96MM (WITH WED) - ORANGE						00
	10500	PCS 0.05		Per 1	PCS	525.00	43260.00	YES
	FREE S/BILLS INVOLVING REMITTANCE OF FOREIGN EXCHANGE					4.53	47586.00	
#					LUT		0.00	GNX100
5	84131199	BARREL PUMP STAINLESS STEEL						00
	2	PCS 127.61		Per 1	PCS	255.22	21030.13	YES

P. D. 29/10/23

P. D. 29/10/23

29/10/2023

PERFECTO LOGISTICS
INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

Shipping Bill for Export

Job No.: 0000972 Date: 17/10/2023 S/B No.: 4681638 Date: 17/10/2023 Loading Port: INNSA1 State of Origin: MAHARASHTRA

#	DESCRIPTION	QUANTITY	UNIT	TAX	NET VALUE	GST	TOTAL	TRADE
	FREE S/BILLS INVOLVING REMITTANCE OF FOREIGN EXCHANGE				11566.57		23133.14	
6	96062100 BUTTON		LUT				0.00	GNX100
	49 NOS 0.02 Per 1		NOS	0.98			80.75	00 YES
	FREE S/BILLS INVOLVING REMITTANCE OF FOREIGN EXCHANGE				1.81		88.83	
7	90328990 CONTROL PANEL		LUT				0.00	GNX100
	1 PCS 380 Per 1		PCS	380.00			31312.00	00 YES
	FREE S/BILLS INVOLVING REMITTANCE OF FOREIGN EXCHANGE				34443.20		34443.20	
8	84835010 COUPLING		LUT				0.00	GNX100
	2 NOS 105 Per 1		NOS	210.00			17304.00	00 YES
	FREE S/BILLS INVOLVING REMITTANCE OF FOREIGN EXCHANGE				9517.20		19034.40	
9	85015210 ELECTRIC MOTOR 5 HP		LUT				0.00	GNX100
	1 PCS 330 Per 1		PCS	330.00			27192.00	00 YES
	FREE S/BILLS INVOLVING REMITTANCE OF FOREIGN EXCHANGE				29911.20		29911.20	
10	48191010 EMPTY BOX		LUT				0.00	GNX100
	3130 PCS 0.33 Per 1		PCS	1032.90			85110.96	00 YES
	FREE S/BILLS INVOLVING REMITTANCE OF FOREIGN EXCHANGE				29.91		93622.06	
11	54082290 FABRIC		LUT				0.00	GNX100
	64 MTR 0.25 Per 1		MTR	16.00			1318.40	00 YES
	FREE S/BILLS INVOLVING REMITTANCE OF FOREIGN EXCHANGE				22.66		1450.24	
12	96071190 ZIP		LUT				0.00	GNX100
	1023 PCS 0.85 Per 1		PCS	869.55			71650.92	00 YES
	FREE S/BILLS INVOLVING REMITTANCE OF FOREIGN EXCHANGE				77.04		78816.01	
13	39262049 PASTY		LUT				0.00	GNX100
	60 PCS 1 Per 1		PCS	60.00			4944.00	00 YES
	FREE S/BILLS INVOLVING REMITTANCE OF FOREIGN EXCHANGE				90.64		5438.40	
			LUT				0.00	GNX100
				Tax Value : 0.00			578336.76	
				IGST Amt : 0.00			636170.44	

Packages Details

Packages From	Packages To	Kind Package
67	71	PKG
148	165	PKG

Single Windows Type of Information

Inv/Item	SQC & Qty	RODTEP	RDT Amount	GST Amount	CCS Amount	District Name	State name	Trade
1/1	306.93 KGS	RODTEPN		0.00	0.00	483 MUMBAI SUBURBAN	27 MAHARASHTRA	NCPTI
1/2	45 KGS	RODTEPN		0.00	0.00	483 MUMBAI SUBURBAN	27 MAHARASHTRA	NCPTI
1/3	122 KGS	RODTEPN		0.00	0.00	483 MUMBAI SUBURBAN	27 MAHARASHTRA	NCPTI
1/4	47 KGS	RODTEPN		0.00	0.00	483 MUMBAI SUBURBAN	27 MAHARASHTRA	NCPTI
1/5	2 NOS	RODTEPN		0.00	0.00	483 MUMBAI SUBURBAN	27 MAHARASHTRA	NCPTI

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 17/10/23

PERFECTO LOGISTICS
INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

Shipping Bill for Export

Job No.: 0000972 Date: 17/10/2023 S/B No.: 4681638 Date: 17/10/2023 Loading Port: INNSA1 State of Origin: MAHARASHTRA

Item No	Weight	Rate	Value	Rate	Value	Port	State	Code
1/6	1.52 KGS	YES	0.40	0.00	0.00	483 MUMBAI SUBURBAN	27 MAHARASHTRA	NCPTI
1/7	1 NOS	RODTEPN		0.00	0.00	483 MUMBAI SUBURBAN	27 MAHARASHTRA	NCPTI
1/8	2 NOS	RODTEPN		0.00	0.00	483 MUMBAI SUBURBAN	27 MAHARASHTRA	NCPTI
1/9	1 NOS	RODTEPN		0.00	0.00	483 MUMBAI SUBURBAN	27 MAHARASHTRA	NCPTI
1/10	1896 KGS	RODTEPN		0.00	0.00	483 MUMBAI SUBURBAN	27 MAHARASHTRA	NCPTI
1/11	1 SQM	RODTEPN		0.00	0.00	483 MUMBAI SUBURBAN	27 MAHARASHTRA	NCPTI
1/12	31.71 KGS	RODTEPN		0.00	0.00	483 MUMBAI SUBURBAN	27 MAHARASHTRA	NCPTI
1/13	1.86 KGS	YES	49.44	0.00	0.00	483 MUMBAI SUBURBAN	27 MAHARASHTRA	NCPTI
		1%						
			49.84	0.00	0.00			

Supporting Documents Details

Inv No	Item No	IRN No	DRN No	Document Type Description	Place of Issue	Issue Date	Expiry Date
Document Issuer Party Name		Document Issuer Party Address					
Document Beneficiary Name		Document Beneficiary Address					
1	1	2023101600106982	OT-005/23-24	271000 005 PACKING LIST_compressedSigned.pdf	United Arab Emirates	16/10/2023	
SERCCEL DUBAI OSWA TRADERS		P.O.BOX 17523 , ZC3, JEBEL ALI FREE ZONE DUBAI, UNITED ARAB EMIRATES LAA-109,JARIMALA HANUMANTA COMPOND, NEAR HANUMAN MANDIR, ANDHERI ROAD, KURLA WEST, MUMBAI MAHARASHTRA					
1	1	2023101600106983	OT-005/23-24	380000 005 INVOICE_compressedSigned.pdf	United Arab Emirates	16/10/2023	
SERCCEL DUBAI OSWA TRADERS		P.O.BOX 17523 , ZC3, JEBEL ALI FREE ZONE DUBAI, UNITED ARAB EMIRATES LAA-109,JARIMALA HANUMANTA COMPOND, NEAR HANUMAN MANDIR, ANDHERI ROAD, KURLA WEST, MUMBAI MAHARASHTRA					
1	1	2023101600106984	OT-005/23-24	934000 005 DECLARATION_compressedSigned.pdf	United Arab Emirates	16/10/2023	
SERCCEL DUBAI OSWA TRADERS		P.O.BOX 17523 , ZC3, JEBEL ALI FREE ZONE DUBAI, UNITED ARAB EMIRATES LAA-109,JARIMALA HANUMANTA COMPOND, NEAR HANUMAN MANDIR, ANDHERI ROAD, KURLA WEST, MUMBAI MAHARASHTRA					

Following is the list of document attached

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

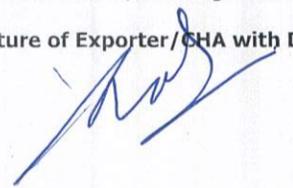
Factory Stuffing Sample Accompanied Vessel Name & Voys, Rotation No & Date

NO

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

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

Signature of Exporter/CHA with Date




P2
 Duly
 27/10/23



INVOICE										
OSWA TRADERS						Invoice No: OT-005/23-24				
						Invoice Date: 16-10-2023		Reverse Charge: N/A		
LAA-109,JARIMARI HANUMANTA COMPOUND NR HANUMAN MANDIR ANDEHRI ROAD KURLA (W) MUMBAI MAHARASHTRA,400 072.										
Contact No : + 91-85911 13633			Email ID : mohammedtalhashaikh99@gmail.com			Pre-carriage by: SEA				
GSTIN: 27MIZPS7184Q1ZB			State: Maharashtra			Port of Loading.: NHAVA SHEVA				
Consignee: SERCEL DUBAI			Buyer (if other than consignee):			Port of Discharge: JEBEL ALI				
P.O BOX 17523						Vessel Name:				
ZC 3 JEBAL ALI FREE ZONE						Country of Origin of Goods: INDIA				
DUBAI.						Country of Final Destination: DUBAI				
						Terms of Delivery and Payment: C&F VALUE DUBAI D/A 90 DAYS				
Marks & Nos.		No. & kind of Pkgs.		Description of Goods:						
AK-38		23 PAKAGES/CNTS		PASTY /JEEP /FABRIC MIX /EMPTY BOX /BUTTON /CONTROL PANEL /CAPS BARREL PUMP S.S./COUPLING 67 TO 71 / 148 TO 165= 23 PKG/CNTS CONTAINS						
Sr.No	Description	HSN CODE	NT.WT. QUANTITY	PC/SET	RATE	PC / SET	TAXABLE AMT. INR	LUT	TOTAL FOB US \$	
1	300ML HDPE BOTTLE GOLDEN COLOR	39233010	306.93	10050	PCS \$ 0.14	PCS	115937		\$ 1,407.00	
2	300ML HDPE BOTTLE GOLDEN COLOR PRESTO CAP	39233010	45.00	10050	PCS \$ 0.14	PCS	115937		\$ 1,407.00	
3	96MM CAPS - ORANGE	39235010	122.00	10500	PCS \$ 0.05	PCS	43260		\$ 525.00	
4	96MM CAPS (WITH WED) - ORANGE	39235010	47.00	10500	PCS \$ 0.05	PCS	43260		\$ 525.00	
5	BARREL PUMP S.S.	84131199	8.00	2	PCS \$127.61	PCS	21030		\$ 255.22	
6	BUTTON	96062100	1.52	49	PKT \$ 0.02	PKT	81		\$ 0.98	
7	CONTROL PANEL	90328990	21.00	1	PCS \$380.00	PCS	31312		\$ 380.00	
8	COUPLING	84835010	76.00	2	PCS \$105.00	PCS	17304		\$ 210.00	
9	ELECTRIC MOTOR 5 HP	85015210	12.00	1	PCS \$330.00	PCS	27192		\$ 330.00	
10	EMPTY BOX	48191010	1896.00	3130	PCS \$ 0.33	PCS	85111		\$ 1,032.90	
11	FABRIC MIX	54082290	1.98	64	MTR \$ 0.25	MTR	1318		\$ 16.00	
12	ZIP	96071190	31.71	1023	PCS \$ 0.85	PCS	71651		\$ 869.55	
13	PASTY	39262049	1.86	60	PCS \$ 1.00	PCS	4944		\$ 60.00	
							TOTAL FOB US \$		\$ 7,018.65	
							Total FOB U.S. \$		\$ 7,018.65	
(In Words): US \$:		SEVEN THOUSAND EIGHTEEN AND CENT SIXTY FIVE ONLY.								
We declare that this invoice shows actual price of the good's described and that all particulars are true and correct.						For OSWA TRADERS TAL HA Proprietor				

Handwritten signature and date: 27/10/23

Handwritten signature and date: 27/10/23

Handwritten signature and date: 27/10/2023

PACKING LIST									
OSWA TRADERS						Invoice No: OT-005/23-24			
						Invoice Date: 16-10-2023			
LAA-109,JARIMARI HANUMANTA COMPOUND NR HANUMAN MANDIR ANDEHRI ROAD KURLA (W) MUMBAI MAHARASHTRA,400 072.						Pre-carriage by: SEA			
Contact No : + 91-85911 13633		Email ID : mohammedtalhashaikh99@gmail.com				Port of Loading: NHAVA SHEVA			
GSTIN: 27MIZP57184Q1ZB		State: Maharashtra		Port of Discharge: JEBEL ALI		Vessel Name:			
Consignee: SERCEL DUBAI		Buyer (if other than consignee):				Country of Origin of Goods: INDIA			
P.O BOX 17523						Country of Final Destination: DUBAI			
ZC 3 JEBAL ALI FREE ZONE DUBAI.						Terms of Delivery and PayMENSt: C & F VALUE DUBAI D/A 90 DAYS			
Marks & Nos.		No. & Kind of Pkgs.		Description of Goods:					
23 PAKEGES/CNTS		AK-38		PASTY /JEEP /FABRIC MIX /EMPTY BOX /BUTTON /CONTROL PANEL /CAPS BARREL PUMP S.S/COUPLING					
				67 TO 71 / 148 TO 165= 23 PKG/CNTS CONTAINS					
Sr.No	Description	CARTON/ BALE NO.	PACKING		QUANTITY	NET WT.	TOTAL NT.WT.	GR.WT	TOTAL GR.WT
67	FABRIC MIX (DALMAR)	67	64	MTR	64	1.98			
	ZIP (DALMAR)		1023	PCS	1023	31.71			
	PASTY (DALMAR)		60	PCS	60	1.86			
	BUTTON (DALMAR)		49	PKT	49	1.52	37.08	38.53	38.53
68	EMPTY BOX (BILE ALI)	68	530	PCS	530	449.00	449.00	450.00	450.00
69	EMPTY BOX (BILE ALI)	69	530	PCS	530	449.00	449.00	450.00	450.00
70	EMPTY BOX (BILE ALI)	70	1010	PCS	1010	499.00	499.00	500.00	500.00
71	EMPTY BOX (BILE ALI)	71	1060	PCS	1060	499.00	499.00	500.00	500.00
148	300ML HDPE BOTTLE GOLDEN COLOR (BILE ALI)	148	1197	PCS	1197	37.26	37.26	38.26	38.26
149	300ML HDPE BOTTLE GOLDEN COLOR (BILE ALI)	149	1197	PCS	1197	37.47	37.47	38.47	38.47
150	300ML HDPE BOTTLE GOLDEN COLOR (BILE ALI)	150	1197	PCS	1197	37.56	37.56	38.56	38.56
151	300ML HDPE BOTTLE GOLDEN COLOR (BILE ALI)	151	1197	PCS	1197	37.00	37.00	38.87	38.87
152	300ML HDPE BOTTLE GOLDEN COLOR (BILE ALI)	152	1197	PCS	1197	37.00	37.00	38.96	38.96
153	300ML HDPE BOTTLE GOLDEN COLOR (BILE ALI)	153	1197	PCS	1197	38.00	38.00	39.03	39.03
154	300ML HDPE BOTTLE GOLDEN COLOR (BILE ALI)	154	1197	PCS	1197	38.00	38.00	39.31	39.31
155	300ML HDPE BOTTLE GOLDEN COLOR (BILE ALI)	155	1197	PCS	1197	38.00	38.00	39.29	39.29
156	96MM CAPS - ORANGE (BILE ALI)	156	2500	PCS	2500	35.00			
	300ML HDPE BOTTLE GOLDEN COLOR (BILE ALI)		474	PCS	474	6.64	41.64	43.10	43.10
157	96MM CAPS - ORANGE (BILE ALI)	157	4000	PCS	4000	43.00	43.00	44.88	44.88
158	96MM CAPS - ORANGE (BILE ALI)	158	4000	PCS	4000	44.00	44.00	45.52	45.52
159	96MM CAPS (WITH WED) - ORANGE (BILE ALI)	159	10050	PCS	10050	47.00	47.00	48.63	48.63
160	300ML HDPE BOTTLE GOLDEN COLOR PRESTO CAP (BILE ALI)	160	10050	PCS	10050	45.00	45.00	46.84	46.84
161	BARREL PUMP S.S. (BILE ALI)	161	2	PCS	2	8.00	8.00	9.64	9.64
162	CONTROL PANEL (BILE ALI)	162	1	PCS	1	21.00	21.00	22.80	22.80
163	COUPLING (BILE ALI)	163	1	PCS	1	35.00	35.00	36.40	36.40
164	COUPLING (BILE ALI)	164	1	PCS	1	41.00	41.00	42.65	42.65
165	ELECTRIC MOTOR 5HP (BILE ALI)	165	1	PCS	1	12.00	12.00	13.49	13.49
TOTAL NT.WT.			2571.00	KGS					
TOTAL GR.WT.			2603.23	KGS					

For OSWA TRADERS
TAL HA
Proprietor

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27/10/23

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27/10/23

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27/10/2023

CHA No: **AAVFP5498ECH002**

PERFECTO LOGISTICS
INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)
 Shipping Bill for Export

Page# **1 to 3**
 Print on 17/10/2023 10:09:45

Job No.: **0000971** Date: **17/10/2023** S/B No.: **4681640** Date: **17/10/2023** Loading Port: **INNSA1** State of Origin: **MAHARASHTRA**

Exporter's Name
 IEC No. (0) MIZPS7184Q PAN:MIZPS7184Q
 OSWA TRADERS
 LAA-109,JARIMALA HANUMANTA COMPOUND,NEAR HANUMAN MANDIR,
 ANDHERI ROAD,
 KURLA WEST, MUMBAI MAHARASHTRA 400072
 GSTN Type : GSN GSTN No : 27MIZPS7184Q1ZB

Consignee's Name
 FRANCIS CARGO
 P O Box 2668, DUBAI, United Arab Emirates
 UNITED ARAB EMIRATES

Port of Loading (INNSA1) : **Nhava Sheva Sea**
 Country of Final Dest. (AE) : **UNITED ARAB EMIRATES**
 Port of Final Dest. (AEJEA) : **JEBEL ALI**
 Port of Discharge (AEJEA) : **JEBEL ALI**
 Country of Discharge (AE) : **UNITED ARAB EMIRATES**
 Nature of Cargo : **P**
 Rotation No :
 Marks & No(s) : **AS PER INVOICE**

No of Packages : **39**
 Loose Packets :
 Type of Packages : **PKG**
 Net Weight (KGS) : **2849.040**
 Gross Weight (KGS) : **2900.950**
 No. of Containers : **0**

Forex Bank Acc : **5448143814**
 FOB Value (Rs.) : **5891814.24**
 ST / Excise Regn. :
 Authorised Dealer Code : **0180792**
 I.F.S. Code : **KKBK0001386**

RBI Waiver No :
 RODTEP Amount :
 Drawback Account No :
 DBK Amount : **118342.48**
 F ROSCTL Amount : **287517.00**

Invoice Details Serial No : **1**
 Invoice Value : **71502.60 (Rs. 5891814.24)**
 FOB Value : **71502.60 (Rs. 5891814.24)**
 Invoice No. : **OT-004/23-24**
 Nature of Contract : **FOB**
 Contract No. :
 Third Party :

DBK Value (Rs.) : **118342.48**
 Currency of Invoice : **USD**
 Invoice Date : **16/10/2023**
 Exchange Rate : **USD 1 = Rs. 82.40**
 Contract Date :

	Rate	Currency	Amount	Buyer's Name and Address
Insurance				
Freight				
Discount				
Commission				
Other Deduction				
Packing Charges				
				Nature of Payment : DA
				Period of Payment : 90 Days

SL No	RITC Code	Item Description	Rate	Per	Units	Total Value(FC)	FOB Value(INR)	Scheme
	Quantity	Units				Declared PMV(INR)	Accepted PMV(INR)	Reward
	Scheme Description	Source State	HAWB	TotalPkg	IGSTPymt	Tax Value	Tax Amount	End Use
1	62052090 232 Drawback,and ROSCTL	BOYS SHIRTS OF COTTON PCS 5.35		Per 1	PCS	1241.20 484.92	102274.88 112502.37	60 YES
#					LUT		0.00	GNX100
2	62034990 1184 Drawback,and ROSCTL	BOYS TRACK OF LYCRA PCS 5.5		Per 1	PCS	6512.00 498.52	536588.80 590247.68	60 YES
#					LUT		0.00	GNX100
3	62052090 3831 Drawback,and ROSCTL	MENS SHIRTS OF COTTON PCS 7.4		Per 1	PCS	28349.40 670.74	2335990.56 2569589.62	60 YES
#					LUT		0.00	GNX100
4	62034990 4220 Drawback,and ROSCTL	MENS TRACK LYCRA PCS 7.5		Per 1	PCS	31650.00 679.80	2607960.00 2868756.00	60 YES
#					LUT		0.00	GNX100
5	62034290 500	MENS TROUSER OF COTTON PCS 7.5		Per 1	PCS	3750.00	309000.00	60 YES

P. S. 27/10/23

R. 27/10/23

U. 27/10/23

PERFECTO LOGISTICS
INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

Shipping Bill for Export
 Job No.: 0000971 Date: 17/10/2023 S/B No.: 4681640 Date: 17/10/2023 Loading Port: INNSA1 State of Origin: MAHARASHTRA

Drawback, and ROSCTL	679.80	339900.00
#	LUT	0.00 GNX100
	Tax Value : 0.00	5891814.24
	IGST Amt : 0.00	6480995.67

Drawback Details

INV No	Item No	DBK Sl.No.	Custom Adv.	DBK Adv.	Custom Spec. Rate	DBK Spec. Rate	DBK Quantity	DBK Amount
1	1	620501B	0.00	2.20	0.00	26.00	232.000	2250.05
1	2	62030399B	0.00	2.10	0.00	23.00	1184.000	11268.36
1	3	620501B	0.00	2.20	0.00	26.00	3831.000	51391.79
1	4	62030499B	0.00	1.80	0.00	0.00	4220.000	46943.28
1	5	62030301B	0.00	2.10	0.00	27.00	500.000	6489.00
Drawback Amount(INR)								118342.48

ROSTL Details

INV No	Item No	ROSTL Sl.No.	State Leavy Duty	State Leavy Rate	Central Tax Leavy Duty	Central Tax Leavy Rate	ROSTL Quantity	State Leavy	Central Leavy	ROSTL Amount(Rs)
1	1	620501B	3.60	37.40	2.45	25.50	232.000	3681.90	2505.73	6187.63
1	2	62030399B	2.65	24.40	2.10	19.30	1184.000	14219.60	11268.36	25487.96
1	3	620501B	3.60	37.40	2.45	25.50	3831.000	84095.66	57231.77	141327.43
1	4	62030499B	2.10	12.20	1.70	0.00	4220.000	51484.00	44335.32	95819.32
1	5	62030301B	3.60	37.40	2.45	25.50	500.000	11124.00	7570.50	18694.50
ROSTL Amount(INR)								164605.16	122911.68	287516.84

Packages Details

Packages From	Packages To	Kind Package
126	147	PKG
166	182	PKG

Single Windows Type of Information

Inv/Item	SQC & Qty	RODTEP	RDT Amount	GST Amount	CCS Amount	District Name	State name	Trade
1/1	232 NOS	NILL		0.00	0.00	483 MUMBAI SUBURBAN	27 MAHARASHTRA	NCPTI
1/2	1184 NOS	NILL		0.00	0.00	483 MUMBAI SUBURBAN	27 MAHARASHTRA	NCPTI
1/3	3831 NOS	NILL		0.00	0.00	483 MUMBAI SUBURBAN	27 MAHARASHTRA	NCPTI
1/4	4220 NOS	NILL		0.00	0.00	483 MUMBAI SUBURBAN	27 MAHARASHTRA	NCPTI
1/5	500 NOS	NILL		0.00	0.00	483 MUMBAI SUBURBAN	27 MAHARASHTRA	NCPTI
			0.00	0.00	0.00			

Supporting Documents Details

Inv No	Item No	IRN No	DRN No	Document Type Description	Place of Issue	Issue Date	Expiry Date
1	1	2023101600106379	OT-004/23-24	271000 004 PACKING LIST_compressedSigned.pdf	United Arab Emirates	16/10/2023	
FRANCIS CARGO OSWA TRADERS			P O Box 2668, DUBAI, United Arab Emirates LAA-109,JARIMALA HANUMANTA COMPOND, NEAR HANUMAN MANDIR, ANDHERI ROAD, KURLA WEST, MUMBAI MAHARASHTRA				
1	1	2023101600106380	OT-004/23-24	380000 004 INVOICE_compressedSigned.pdf	United Arab Emirates	16/10/2023	
FRANCIS CARGO OSWA TRADERS			P O Box 2668, DUBAI, United Arab Emirates LAA-109,JARIMALA HANUMANTA COMPOND, NEAR HANUMAN MANDIR, ANDHERI ROAD, KURLA WEST, MUMBAI MAHARASHTRA				
1	1	2023101600106381	OT-004/23-24	934000 004 DECLARATION_compressedSigned.pdf	United Arab Emirates	16/10/2023	
FRANCIS CARGO OSWA TRADERS			P O Box 2668, DUBAI, United Arab Emirates LAA-109,JARIMALA HANUMANTA COMPOND, NEAR HANUMAN MANDIR, ANDHERI ROAD, KURLA WEST, MUMBAI MAHARASHTRA				

Statement Details

Inv/Item Sn	Code	Title
		<i>P2</i>
		<i>16/10/2023</i>
		<i>16/10/2023</i>

PERFECTO LOGISTICS
INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

Shipping Bill for Export
 Job No.: **0000971** Date: **17/10/2023** S/B No.: **4681640** Date: **17/10/2023** Loading Port: **INNSA1** State of Origin: **MAHARASHTRA**

I/1, I/2, I/3, I/4, I/5, DEC-RS001 I/We OSWA TRADERS holder of IEC No MIZPS7184Q, in regard to my/our claim under RosCTL scheme made in this Shipping Bill or Bill of Export, hereby declare that:
 1. I/ We undertake to abide by the provisions, including conditions, restrictions, exclusions and time-limits as provided under RosCTL scheme, and relevant notifications, regulations, etc., as amended from time to time.
 2. Any claim made in this shipping bill or bill of export is not with respect to any duties or taxes or levies which are exempted or remitted or credited under any other mechanism outside RosCTL.
 3. I/We undertake to preserve and make available relevant documents relating to the exported goods for the purposes of audit in the manner and for the time period prescribed in the Customs Audit Regulations, 2018.

Following is the list of document attached

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

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

NO
 I/We declare that particulars given here in true and correct.
 I/We undertake to abide by the provisions of Foreign Exchange Management Act, 1999, as amended from time to time, including realisation or repatriation of foreign exchange to or from India.
 I declare that, I have not claimed or shall not claim credit/rebate/refund/reimbursement of these specific State Levies under any other mechanism and I am eligible for the rebate claimed for. Further, declare that an Internal Complaints Committee(ICC), where applicable, in pursuance of the Sexual Harassment of Women at workplace (Prevention, Prohibition and Redressal) Act, 2013 has been constituted.

◀ **Signature of Exporter/CHA with Date**

P1
[Signature]
 27/10/23

P2
[Signature]
 27/10/23

[Signature]
 27/10/2023

INVOICE									
OSWA TRADERS						Invoice No: OT-004/23-24			
						Invoice Date: 16-10-2023			
LAA-109,JARIMARI HANUMANTA COMPOUND NR HANUMAN MANDIR ANDEHRI ROAD KURLA (W) MUMBAI MAHARASHTRA,400 072.						Reverse Charge: N/A			
Contact No : + 91-85911 13633			Email ID : mohammedtalhashaikh99@gmail.com			Pre-carriage by: SEA			
GSTIN: 27MIZP57184Q1ZB			State: Maharashtra			Port of Loading.: NHAVA SHEVA			
Consignee:			Buyer (if other than consignee):			Port of Discharge: JEBEL ALI			
FRANCIS CARGO						Vessel Name:			
P O Box 2668						Country of Origin of Goods: INDIA			
DUBAI						Country of Final Destination: DUBAI			
United Arab Emirates						Terms of Delivery and Payment: C&F VALUE DUBAI D/A 90 DAYS			
Marks & Nos.		No. & Kind of Pkgs.		Description of Goods:					
AK-38				BOYS & MENS READY MADE GARMENST 126 TO 147 / 166 TO 182= 39 PKG/CNTS CONTAINS					
39 PAKEGES/CNTS									
Sr.No	Description	HSN CODE	NT.WT. QUANTITY	PC/SET	RATE	PC/SET	TAXABLE AMT. INR	LUT	TOTAL FOB US \$
1	BOYS SHIRT COTTON	62052090	34.34 232	PCS	\$ 5.35	PCS	102275		\$ 1,241.20
2	BOYS TRACK LYCRA	62034990	228.59 1184	PCS	\$ 5.50	PCS	536589		\$ 6,512.00
3	MENS SHIRT COTTON	62052090	1092.20 3831	PCS	\$ 7.40	PCS	2335991		\$ 28,349.40
4	MENS TRACK LYCRA	62034990	1293.78 4220	PCS	\$ 7.50	PCS	2607960		\$ 31,650.00
5	MENS TROUSER COTTON	62034290	200.13 500	PCS	\$ 7.50	PCS	309000		\$ 3,750.00
								TOTAL FOB US \$	\$ 71,502.60
								Total FOB U.S. \$	\$ 71,502.60
(in Words): US \$ SEVENTY ONE THOUSAND FIVE HUNDRED TWO AND CENT SIXTY ONLY.									
We declare that this invoice shows actual price of the goods described and that all particulars are true and correct.								For OSWA TRADERS TAL HA Proprietor	

P1
9/11/23

P2
27/11/23

27/10/2023

PACKING LIST										
OSWA TRADERS						Invoice No: OT-004/23-24				
						Invoice Date: 16-10-2023				
LAA-109,JARIMARI HANUMANTA COMPOUND NR HANUMAN MANDIR ANDEHRI ROAD KURLA (W) MUMBAI MAHARASHTRA,400 072.						Pre-carriage by: SEA				
Contact No : + 91-85911 13633			Email ID : mohammedtalhashaikh99@gmail.com			Port of Loading: NHAVA SHEVA				
GSTIN: 27AHPV2483E1ZU			State: Maharashtra			Port of Discharge: JEBEL ALI				
Consignee: FRANCIS CARGO			Buyer (if other than consignee):			Vessel Name:				
P O Box 2668						Country of Origin of Goods: INDIA				
DUBAI						Country of Final Destination: DUBAI				
United Arab Emirates						Terms of Delivery and Payments: C & F VALUE DUBAI D/A 90 DAYS				
Marks & Nos. 39 PAKAGES/CNTS			No. & Kind of Pkgs.			Description of Goods: BOYS & MENS READY MADE GARMENST				
AK-38						126 TO 147 / 166 TO 182= 39 PKG/CNTS CONTAINS				
Sr.No	Description	CARTON/ BALE NO.	PACKING	QUANTITY	NET WT.	TOTAL NT.WT	GR.WT	TOTAL GR.WT		
126	MENS SHIRT COTTON (BOOD)	126	216 PCS	216	59.52	59.52	60.52	60.52		
127	MENS SHIRT COTTON (BOOD)	127	208 PCS	208	57.00	57.00	58.72	58.72		
128	MENS SHIRT COTTON (BOOD)	128	208 PCS	208	57.00	57.00	58.64	58.64		
129	MENS SHIRT COTTON (BOOD)	129	108 PCS	108	28.48	29.48	30.48	30.48		
130	MENS TRACK LYCRA (CXN)	130	300 PCS	300	86.18	86.18	87.18	87.18		
131	MENS TRACK LYCRA (CXN)	131	300 PCS	300	85.46	85.46	86.46	86.46		
132	MENS TRACK LYCRA (CXN)	132	300 PCS	300	85.49	85.49	86.49	86.49		
133	MENS TRACK LYCRA (CXN)	133	300 PCS	300	86.34	86.34	87.34	87.34		
134	MENS TRACK LYCRA (CXN)	134	300 PCS	300	85.00	85.00	86.93	86.93		
135	MENS TRACK LYCRA (CXN)	135	300 PCS	300	86.15	86.15	87.15	87.15		
136	MENS TRACK LYCRA (CXN)	136	300 PCS	300	79.00	79.00	80.92	80.92		
137	BOYS TRACK LYCRA (CXN)	137	300 PCS	300	65.21	65.21	66.21	66.21		
138	MENS SHIRT COTTON (BOOD)	138	276 PCS	276	74.00	74.00	75.84	75.84		
139	MENS SHIRT COTTON (BOOD)	139	270 PCS	270	73.21	73.21	74.21	74.21		
140	MENS SHIRT COTTON (BOOD)	140	354 PCS	354	95.00	95.00	96.98	96.98		
141	BOYS TRACK LYCRA (CXD-22)	141	384 PCS	384	89.38	89.38	90.38	90.38		
142	MENS TRACK LYCRA (MUSHARAF-76)	142	354 PCS	354	116.38	116.38	117.38	117.38		
143	MENS TRACK LYCRA (MUSHARAF-76)	143	354 PCS	354	117.30	117.30	118.30	118.30		
144	MENS TRACK LYCRA (MUSHARAF-76)	144	352 PCS	352	116.00	116.00	117.00	117.00		
145	MENS TRACK LYCRA (MUSHARAF-76)	145	352 PCS	352	116.00	116.00	117.64	117.64		
146	MENS TRACK LYCRA (MUSHARAF-76)	146	354 PCS	354	117.00	117.00	118.82	118.82		
147	MENS TRACK LYCRA (MUSHARAF-76)	147	354 PCS	354	117.48	117.48	118.48	118.48		
156	MENS SHIRT COTTON (DALHA)	156	93 PCS	93	27.07	27.07	28.07	28.07		
167	MENS SHIRT COTTON (DALHA)	167	175 PCS	175	52.14	52.14	53.14	53.14		
168	MENS SHIRT COTTON (DALHA)	168	175 PCS	175	51.00	51.00	52.77	52.77		
169	MENS SHIRT COTTON (DALHA)	169	175 PCS	175	52.24	52.24	53.24	53.24		
170	MENS SHIRT COTTON (DALHA)	170	175 PCS	175	51.00	51.00	52.80	52.80		
171	MENS SHIRT COTTON (DALHA)	171	175 PCS	175	52.16	52.16	53.16	53.16		
172	MENS SHIRT COTTON (DALHA)	172	175 PCS	175	52.09	52.09	53.09	53.09		
173	BOYS TRACK LYCRA (OSMAN)	173	500 PCS	500	74.00					
	BOYS SHIRT COTTON (OSMAN)		232 PCS	232	34.34	108.34	109.40	109.40		
174	MENS TROUSER COTTON (COOFEEY)	174	128 PCS	128	51.00	51.00	52.86	52.86		
175	MENS TROUSER COTTON (COOFEEY)	175	124 PCS	124	50.13	50.13	51.13	51.13		
176	MENS TROUSER COTTON (COOFEEY)	176	124 PCS	124	49.00	49.00	50.89	50.89		
177	MENS TROUSER COTTON (COOFEEY)	177	124 PCS	124	50.00	50.00	51.62	51.62		
178	MENS SHIRT COTTON (MUSTAFA-10)	178	208 PCS	208	61.00	61.00	62.80	62.80		
179	MENS SHIRT COTTON (MUSTAFA-10)	179	210 PCS	210	62.45	62.45	63.45	63.45		
180	MENS SHIRT COTTON (MUSTAFA-10)	180	210 PCS	210	62.36	62.36	63.36	63.36		
181	MENS SHIRT COTTON (MUSTAFA-10)	181	210 PCS	210	61.00	61.00	62.92	62.92		
182	MENS SHIRT COTTON (MUSTAFA-10)	182	210 PCS	210	62.48	62.48	63.48	63.48		
						For OSWA TRADERS				
TOTAL NT.WT.						2849.04	KGS			
TOTAL GR.WT.						2900.55	KGS			
						TAL HA Proprietor				

P1
OS
 27/10/2023

P2
 27/10/2023

TAL HA
 27/10/2023

PANCHANAMA dated 27.10.2023 DRAWN AT CFS- JWR Logistics Pvt. Ltd., Village- Padeghar, Panvel, Navi Mumbai - 410206

Pancha No. 1		Pancha No. 2	
Name :	Ishwar Hiranman Patil	Name :	Dipak Sadashiv Gopale
Age :	43	Age :	29
Address :	Uran, Raigarh, Maharashtra- 400702.	Address :	Ahmadnagar, Maharashtra- 422602.
Occupation :	Pvt Service	Occupation :	Pvt Service
Mobile No. :	9821076483	Mobile No. :	8291738729

We the above mentioned Panchas were called upon by a person who introduced himself as Shri Paramveer Singh Nain, an Intelligence Officer, SIIB(X), JNCH on 27.10.2023 at 02:30 hrs at JWR CFS, 15-23, National Highway 4B, Panvel-JNPT Highway, Village- Padeghar, Ulwe, Panvel, Navi Mumbai, Maharashtra-400210 to witness the examination of goods of exporter M/s. Oswa Traders (IEC:MIZPS7184Q) covered under 02 Shipping Bills No. 4681638 & 4681640 both dated 17.10.2023 stuffed in Container No. GESU6378203, for confirmation of declaration in respect of description of goods, quantity and any other declaration thereof.

Here we were introduced to Shri Ashok Kumar Nayak, IO/SIIB(X) and Shri Pramod Kumar Jha, G-card holder of CB M/s. Perfecto Logistics (CHA License No: 11/2690) having ID Kardex No. 3870/2022. Then the officer explained to us that the exporter M/s. Oswa Traders (IEC:MIZPS7184Q) having address at LAA-109, Jarimari Hanumanta Compound, Nr Hanuman Mandir, Andheri Road, Kurla(W), Mumbai, Maharashtra-400072 has filed 02 Shipping Bills No. 4681638 & 4681640 both dated 17.10.2023 through their Customs Broker M/s. Perfecto Logistics (CHA License No: 11/2690) for export of their consignment.

We were shown the Hold letter No. 192/2022-23/SIIB(X) dtd. 25.10.2023 signed by Assistant Commissioner of Customs, SIIB(X), JNCH regarding hold of 03 Shipping Bills having No. 4681638 & 4681640 both dated 17.10.2023 of M/s. Oswa Traders (IEC:MIZPS7184Q), filed through their authorized Customs Broker M/s. Perfecto Logistics. Further we were shown the above-mentioned Shipping Bills and respective Export Invoice, Container Load Plan (CLP) copy & Packing List of the goods attempted to be exported.

Further, the above-mentioned officer requested us to bear witness to the seal-cutting and de-stuffing proceedings of Container No. GESU6378203 in which the goods covered under 02 Shipping Bills 4681638 & 4681640 both dated 17.10.2023 of M/s. Oswa Traders (IEC:MIZPS7184Q), were stuffed. The said container was found placed in open area outside Shed No. E of the above

25

P. S. Jha 27/10/23 P. S. Jha 27/10/23 CB P. S. Jha 27/10/23

mentioned CFS. The Container No. GESU6378203 was found to be sealed with intact Customs Bottle Seal No.4233297. Thereafter, the Customs Bottle Seal of the said Container was cut in our presence. Further, all the packages pertaining to 02 Shipping Bills all dated 17.10.2023 mentioned above were kept in the said Container were de-stuffed and were carted/placed inside Shed No. D at location F-17 in our presence by the labours available in the CFS. Further, the above-mentioned officer requested us to bear witness to the examination proceedings of the goods covered under 02 Shipping Bills No. 4681638 & 4681640 both dated 17.10.2023 to which we both voluntarily agreed.

Thereafter, all of us proceeded to the location F-17 in Shed No. D where the goods covered under the aforementioned Shipping Bills No. 4681638 & 4681640 both dated 17.10.2023 were placed. On reaching the specified place, a total of 62 packages (23 packages of S/B No. 4681638 dtd 17.10.2023 & 39 packages for S/B No. 4681640 dtd 17.10.2023) found placed at the said location. The goods were found to be packed in white polypropylene bags. There after each of these packages were opened by the laborers available in the CFS with the help of CHA and CFS staff and further the officer started examining the goods thoroughly.

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

Sr. No.	S/B No. & Date	Goods Description	FOB (in Rs.)	Drawback (in Rs.)	RoSCTL (in Rs.)	RODT EP
1.	S/B No. 4681638 dtd 17.10.2023	Machinery and RMG	5,78,337/-	Nil	Nil	50/-
2.	S/B No. 4681640 dtd 17.10.2023	RMG	58,91,814/-	1,18,342/-	2,87,517/-	Nil

During 100% examination, goods covered under Shipping Bills No. 4681638 & 4681640 both dated 17.10.2023 were found as declared in terms of quantity and declared description in the said shipping bills.

Thereafter, samples of the readymade garments were drawn randomly in duplicate from the said consignment in our presence. Further, the said samples as drawn above were sealed with wax seal and taken over for the purpose of further investigation by the said Customs Officer. We have put our dated signatures as a token of having witnessed the samples drawl process and sealing of the same in the presence of Shri Pramod Kumar Jha, G-card holder of CB M/s. Perfecto Logistics (CHA License No: 11/2690) having ID Kardex No. 3870/2022.

All the goods pertaining to M/s. Oswa Traders (IEC: MIZPS7184Q) covered under 02 Shipping Bills No. 4681638 & 4681640 both dated 17.10.2023 were re-packed in the same packages and kept back inside Shed-D at location F-17, JWR CFS in our presence and the same were handed over to Manager, JWR CFS for safe custody.

We have put our dated signatures on the Shipping Bills No. 4681638 & 4681640 both dated 17.10.2023 filed by exporter M/s. Oswa Traders (IEC: MIZPS7184Q), their respective Export Invoice and Packing List, CLP copy and other relevant documents as a token of having seen the same and being present during the examination.

The Panchanama running into 03 pages ended on the same place and same date i.e. 27.10.2023 at 1845 hrs. The Panchanama was carried out in our presence as per our say and in the presence of the authorized Customs Broker representative. The Panchanama was carried out in peaceful and systematic manner and no untoward event happened during the course of drawing the Panchanama and no damage was done to the subject goods.

Drawn by me, on the 27st day of October 2023.

Paramveer
27/10/23
(Paramveer Singh Nain)
I.O./SIIB(X), JNCH

In presence of:

Dalit Sharma H

Pancha-I

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

Harmanoj
27/10/2023
(Representative of CB)

Dipak S. Gopalk

Pancha-II

Siddh
27/10/23

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Sensath. Acc

Bump
07.11.23' cc-15

RSS/CEG

PDK
07/11/23
CS

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

F. No.SG/MISC-213/2023-24 SIIB(X) JNCH

Date: .11.2023

To,

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

Sub: Testing of sample pertaining to Shipping Bill No. 4681640 dtd 17.10.2023 by M/s. Oswa Traders (IE Code: MIZPS7184Q) – reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to **4681640 dtd 17.10.2023** for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	4681640 dtd 17.10.2023	Boys Shirt of Cotton	01

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

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

Thanking you.

Yours sincerely,

(Jay Manoj Shah)

Asstt. Commissioner of Customs
 SIIB(X), JNCH

Encl: as above.

Lab No. - 963/SIIB (X)
S/B No.: 4681640 Dated 17.10.2023

Dt. 06/11/23

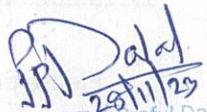
Report: - The sample as received is in the form of readymade garment (full sleeves shirt). It is check designed 2 ply dyed woven fabric having plastic buttons at front side.

- Net weight of full sleeves shirt = 157.0 gm.
- wt. of base check designed dyed woven fabric = 155.2 gm
- wt. of buttons = balance
- GSM of base fabric = 164.26

Check designed dyed woven fabric is wholly composed of cotton yarns.

Sealed remnant returned.


Anurag Kumar
Assistant Chemical Examiner
JNCH Laboratory


Anil Dalal
28/11/23
रसायन परीक्षक प्रथम श्रेणी
जवाहरलाल नेहरू सीमाशुल्क भवन प्रयोगशाला
Jawaharlal Nehru Custom House Laboratory
न्हावा शेवा / Nhava Sheva

 111100-50	OFFICE OF THE COMMISSIONER OF CUSTOMS (NS-II) SPECIAL INVESTIGATION AND INTELLIGENCE BRANCH (X) Jawaharlal Nehru Custom House, Nhava Sheva, Dist- Raigad, Maharashtra – 400 707. Tel No: 27244989; Fax: 27241828, 27241825.
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F. No.SG/MISC-213/2023-24 SIIB(X) JNCH

Date: .11.2023

To,

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

Sub: Testing of sample pertaining to Shipping Bill No. 4681640 dtd
 17.10.2023 by M/s. Oswa Traders (IE Code: MIZPS7184Q) – reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to 4681640 dtd 17.10.2023 for testing purpose.

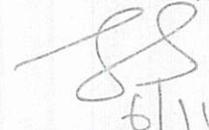
Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	4681640 dtd 17.10.2023	Men's Shirts of Cotton	01

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

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

Thanking you.

Yours sincerely,



(Jay Manoj Shah)

Asstt. Commissioner of Customs
 SIIB(X), JNCH

Encl: as above.

Lab No-962/SIIB(X) Dt. 06/11/23

S: B: NO: 4681640, 17/10/2023.

Report: The sample received is in the form of a readymade textile article (described as men's shirt of cotton) having full sleeves and fitted with buttons. It is made of yarn dyed woven fabric composed of cotton yarns.

Total weight of the sample = 276.0 gm

GSM of the base fabric (as received) = 150.25

sealed remnant sample returned.

Rambabu Kanakapudi

29/11/2023

RAMBABU KANAKAPUDI
Chemical Assistant

Dr. Ravi Shankar Sharma
29.11.2023
Dr. Ravi Shankar Sharma
रासायनिक परीक्षक ग्रेड II
Chemical Examiner Gr II

 सत्यमेव जयते	OFFICE OF THE COMMISSIONER OF CUSTOMS (NS-II) SPECIAL INVESTIGATION AND INTELLIGENCE BRANCH (X) Jawaharlal Nehru Custom House, Nhava Sheva, Dist- Raigad, Maharashtra – 400 707. Tel No: 27244989; Fax: 27241828, 27241825.
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F. No.SG/MISC-213/2023-24 SIIB(X) JNCH

Date: .11.2023

To,

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

Sub: Testing of sample pertaining to Shipping Bill No. 4681640 dtd 17.10.2023 by M/s. Oswa Traders (IE Code: MIZPS7184Q) – reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to 4681640 dtd 17.10.2023 for testing purpose.

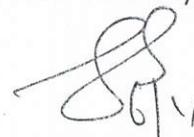
Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	4681640 dtd 17.10.2023	Men's Trousers of Cotton	01

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

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

Thanking you.

Yours sincerely,



(Jay Manoj Shah)

Asstt. Commissioner of Customs
 SIIB(X), JNCH

Encl: as above.

Lab No: 965/SIIB(X) DTD 06.11.2023

F. No. SG/MISC-213/2023-24/SIIB(X)/JNCH

S/B Nos. : 4681640 dated 17.10.2023

REPORT: - REPORT: - The sample as received is in the form of dyed woven textile article (men trouser) fitted with zip fastener and button on front side. Inner lining woven fabric (pockets) is wholly composed of polyester filament yarns. Base fabric is wholly composed of cotton alongwith elastomeric yarn.

Weight of sample = 372.0gm

Base fabric = 331.2gm

Wt. of inner lining fabric = 37.1gm

Zip fastner & button = Balance

% composition of base fabric.

Cotton = 95.5%

Elastomeric yarn

Sealed Remnant Returned.

HSP
22/11/23
हरिपाल सिंह
HARI PAL SINGH
सहायक रसायन परीक्षक
Assistant Chemical Examiner

T. Raw
22.11.23 *EE-I*

डॉ. टी. सी. तंवर
Dr. T. C. TANWAR
रसायन परीक्षक - I
CHEMICAL EXAMINER GR-I



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

Jawaharlal Nehru Custom House, Nhava Sheva,
Dist- Raigad, Maharashtra – 400 707.

Tel No: 27244989; Fax: 27241828, 27241825.

F. No.SG/MISC-213/2023-24 SIIB(X) JNCH

Date: 11.2023

To,

The Dy. Chief Chemical Examiner

DYCC section, JNCH

Nhava Sheva,

Tal: Uran, Dist: Raigad.

Sub: Testing of sample pertaining to Shipping Bill No. 4681640 dtd 17.10.2023 by M/s. Oswa Traders (IE Code: MIZPS7184Q) – reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to 4681640 dtd 17.10.2023 for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	4681640 dtd 17.10.2023	Men's Track of Lycra	01

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

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

Thanking you.

Yours sincerely,

(Jay Manoj Shah)

Asstt. Commissioner of Customs
SIIB(X), JNCH

Encl: as above.

Lab No-964/SIIB (X)

Dt. 06/11/23

F.NO - 54/Misc - 213/2023-24 SIIB(X) JNCH

SBM - 4681640 Dt 17.10.23

Report:- The sample as received is in the form of ready made textile article (Track Pant). It is made of dyed (Black) knitted fabric, composed of 96.1% by wt of polyester and 3.9% by wt of elastomeric yarn, stitched with zipper, elastomeric strip and drawstring.

Net wt of the sample = 308.8 gm

wt of dyed knitted fabric = 271.8 gm

wt of elastomeric strip = 24.6 gm

wt of draw string = 7.5 gm

wt of zipper (02 numbers) = Balance.

Sealed remnant attached.

J.P.B./w
22/11/23

J. P. Bahinipati
Assistant Chemical Examiner
JNCH Laboratory

M. Maity
22/11/2023

डॉ. मृत्युंजय माइती
DR. MRITUNJOY MAITY
रसायन परीक्षक ग्रेड-II
CHEMICAL EXAMINER GR-II
J.N.C.H. Laboratory Nhava Sheva



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

Jawaharlal Nehru Custom House, Nhava Sheva,
 Dist- Raigad, Maharashtra – 400 707.
 Tel No: 27244989; Fax: 27241828, 27241825.

F. No.SG/MISC-213/2023-24 SIIB(X) JNCH

Date: 11.11.2023

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

Sub: Testing of sample pertaining to Shipping Bill No. 4681640 dtd
 17.10.2023 by M/s. Oswa Traders (IE Code: MIZPS7184Q) – reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to 4681640 dtd 17.10.2023 for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	4681640 dtd 17.10.2023	Boys Track of Lycra	01

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

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

Thanking you.

Yours sincerely,

(Jay Manoj Shah)

Asstt. Commissioner of Customs
 SIIB(X), JNCH

Encl: as above.

Lab No - 966/SIIB (X)

Dt. 06/11/23

S/BNr. = 468/640
17.10.2023

Report = The sample as received is in the form of printed knitted readymade garment (Boy track pant) having elastic strip at waist part.

Total wt. of sample = 112.0 gm

wt. of base printed knitted fabric = 97.1 gm

Elastic strip = Balance.

Base printed knitted fabric is made of spun yarn of cotton.

Base fabric does not contain lycra (elastic yarn).
sealed & returned.

R.K.

05-12-2023

Dr. Raineesh Kumar Sharma
Chemical Assistant

M. Maity 05/12/2023

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

Market Enquiry Report of M/s. OSWA Traders (IEC: MIZPS7184Q) conducted on 04.11.2023.

As approved by the competent authority, the undersigned officer from SIIB (X) along with Shri Vaibhav Padwal, authorized representative of exporter, conducted market survey of goods covered under Shipping Bill No. **4681640** dtd **17.10.2023** presented for export by **M/s. OSWA Traders (IEC: MIZPS7184Q)**. The officer carried representative samples of the goods which were drawn from the aforesaid consignment covered under the said Shipping Bills. Market enquiry was conducted on 04.11.2023 in wholesale market near Dadar(W), Mumbai.

To ascertain the fair market value of the goods, we visited the different Wholesale Shops near Dadar (W), Mumbai. The sample were opened in presence of authorized representative of exporter Shri Vaibhav Padwal. Representative samples were shown to the shopkeeper of subject goods and quotation / inquiries were made for wholesale purchase of identical/ similar goods. The shopkeeper refused to have identical goods i.e. of same brand but offered similar goods on the basis of quality, composition, size and design of the goods. The wholesale rates for the said samples as quoted verbally by shopkeepers for which both officers and Exporter's authorized representative agreed are as follows:

S/B No.	Item Description	Shop 1	Shop 2	Shop 3	Average wholesale price	Re-determined FOB Value= Declared FOB * (Re-determined PMV/Declared PMV)
		M/s. Shining Star, Shop No. C-6/3, Kasturchand Mill Compound, Dadar Mumbai-28	M/s. KMC Trading Co. Tawawala Building, Dhobi Street, Mumbai-03	M/s. Mehra Hosiery, Senapati Bapat Marg, Dadar (W), Mumbai-28		
4681640 dtd 17.10.2023	Boys Shirts of Cotton	250	245	240	245.00	51673.15
	Boys Track of Lycra	280	275	290	281.67	303175.76
	Mens Shirt of Cotton	510	480	500	496.67	1729755.84
	Mens Track of Lycra	450	430	425	435.00	1668818.18
	Mens Trouser of Cotton	450	430	425	435.00	197727.27

The shopkeepers further informed that the price of the goods will vary depending upon the quantity, mode of payment and quality of the goods ordered.

(Handwritten signature of Vaibhav Padwal)
4/11/23

(Vaibhav Padwal)

Authorized representative of exporter

(Handwritten signature of Ashok Kumar Nayak)
04/11/23
(Ashok Kumar Nayak)
IO/SIIB(X)

SUMMONS

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

To,

The proprietor M/S OSWA TRADERS

LAA-109, JARIMALA HANUMANTA COMPUND,
NEAR HANUMAN MANDIR, ANDHERI ROAD,
KURLA WEST, MUMBAI MAHARASHTRA,
400072EM955378468 IN
18/4/24

WHEREAS, I, **Kapil** am making inquiry in connection with export vide SB no-4681638, 4681640 / 17.10.23 under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

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

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

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I do hereby summon you to appear before me in person on **2024-05-07** at **2:30:PM** at the office of **C-604, SIIB(X), JNCH**

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

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



Seal of Office

Name : **Kapil**Signature : 

Designation :

Superintendent / Appraiser / Senior Intelligence Officer ✓

DIN User Dashboard

Generate DIN

Logout

CBIC-DIN-20240278NW0000333A6D

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

To,

The Proprietor M/s Oswa Traders**LAA no-109, Jarimala Hanumanta
Compound, Near Hanuman Mandir,
Andheri Road, Kurla(W), Mumbai-
400072**

WHEREAS, I, **Kapil** am making inquiry in connection with **export vide F.No-4681638 & 4681640 both dated 17.10.2023** under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

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

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

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I do hereby summon you to appear before me in person on **2024-03-04 at 2:30:PM** at the office of **C-604, SIIB(X), JNCH**

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

Given under my hand and seal of office to-day the **19** day of **February, 2024** at **JNCH**

Name : **Kapil**Signature : 

Designation :

Superintendent / Appraiser / Senior Intelligence OfficerSeal of Office. *o/c*

EM-172737226 IN
dt 20/2/24

OK

SUMMONS

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

To,

The Proprietor, M/s Oswa Traders

LAA-109, JARIMARI HANUMANTA COMPOUND ,
NEAR HANUMAN MANDIR, ANDHERI ROAD ,
KURLA WEST , MUMBAI , MAHARASHTRA,
400072EM 963123694IN
04/02/25

WHEREAS, I, **Jaganpreet** am making inquiry in connection with **Shipping Bills No. 4681638 & 4681640 both dated 17.10.2023** under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

- (a) give evidence and / or
(b) produce documents or things of the following description in your possession or under your control:
1. e-way bill & GST tax invoices of subject consignment
 2. ITR of last 2 years , GSTR2A & PFMS linked bank account statements
 3. any other relevant documents

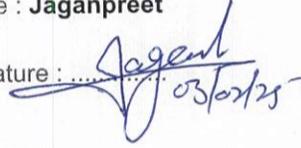
NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I do hereby summon you to appear before me **in person** / or **by an authorised agent** on **2025-02-11** at **11:30:AM** at the office of **C-604, SIIB(x), JNCH, Nhava Sheva, Distt. Raigad, Maharashtra-400707**

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

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

Name : **Jaganpreet**

Signature :



Designation :

Superintendent / Appraiser / Senior Intelligence Officer

Seal of Office



SUMMONS

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

To,

The Proprietor, M/s. Oswa Traders**LAA-109, Jarimati Hanumanta Compound, Near Hanuman Mandir, Andheri Road, Kurla west, Mumbai, Maharashtra-400072**EM9631212481N
(11.02.25)

WHEREAS, I, **Jaganpreet** am making inquiry in connection with **Sbs No. 4681638 & 4681640 both dated 17.10.2023** under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

- (a) give evidence and / or
 (b) produce documents or things of the following description in your possession or under your control:
1. e-way bills, GST tax invoice of subject consignment & ITR of last 2 years
 2. GSTR2A/GSRT2B & PFMS linked bank account details
 3. any other relevant documents

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I do hereby summon you to appear before me **in person** / or **by an authorised agent** on **2025-02-17** at **11:30:AM** at the office of **C-604, SIIB(X), JNCH, Nhava Sheva, Distt. Raigad, Maharashtra-400707**

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

Given under my hand and seal of office to-day the **11** day of **February, 2025** at **JNCH**

Name : **Jaganpreet**

Signature :

Designation :

Superintendent / Appraiser / Senior Intelligence Officer



Department of Goods and Services Tax

(Government of Maharashtra)

Office of the State Tax Officer, Sakinaka_702, MUM-NOD-C-1203

Cabin no. – F-02, Gr. floor, New Bldg GST Bhavan, Mazgaon. Mumbai 400010

Phone 022 23760060 E-mail Id – mane.as@mahagst.gov.in / stoc104nodal12@gmail.com



To,

Itha Ramalingeswara Rao,
Assistant Commissioner of Customs, SIIB(X), NS-II, JNCH,
Office of the Commissioner of Customs, NS-II,
Special Investigation and Intelligence Branch (X),
Jawaharlal Nehru Custom House, Nhava Sheva,
Dist- Raigad, Maharashtra 400707.

No: STO/SAKINAKA_702/Ms. Oswa Traders/2024-25/B- 203 Mumbai, Date: 28/02/2025.

Sub:- Verification report regarding genuineness of M/s. Oswa Traders (GSTN- 27MIZPS7184Q1ZB)

Ref:- 1) Your office letter vide no. CUS/SIIB/ALT/49/2025-SIIB(E) Date: 29.01.2025.

2) Your office letter vide no. CUS/SIIB/ALT/49/2025-SIIB(E) JNCH Date: 19.02.2025.

Sir / Madam,

With reference to above cited subject, this office has received above referred letters regarding verification of genuineness of M/s. Oswa Traders (GSTN- 27MIZPS7184Q1ZB). In response to your communication, state tax inspector of this office has conducted field visit on 25/02/2025 to the place of business mentioned in the GST profile of M/s. Oswa Traders. The details of the said person are as below:

Trade Name: M/s. Oswa Traders

Legal Name:- Mohammad Talha Shaikh.

GSTN- 27MIZPS7184Q1ZB

Mob No:- 8591113633

Date of effect of Registration: 31/08/2023

Place of Business:- LAA-109, Jarimari Hanumanta compound , Near Hanuman mandir
Andheri road, Kurla west-400072.

On the basis of facts noticed at the time of field visit and the data available on GST portal, the Point wise verification report as asked by you is submitted herewith:

- 1) Whether the GSTN holder is existent at the declared premises, Physical verification of the premises may please be got done.

Report:- Upon visiting the above mentioned place of business, it is observed that above address is incomplete and not traceable. Upon detailed enquiry with the locals, such address is not found. Accordingly, tried to contact with the proprietor Mr. Mohammad Talha Shaikh on registered mobile number 8591113633, however the person who received the call said that he doesn't know anything about the M/s. Oswa Traders. Further asked him about his name and how his mobile number is registered in the GST profile. He again said that he doesn't know anything and refused to disclose his identity. On "true caller app" the name of the mobile number holder displays as "Talha" which is nearly matching with the name of the proprietor. It seems that said person is hiding his identity. Hence it is observed that M/s. Oswa Traders is not carrying any business activity and suspicious taxpayer. Field visit report is enclosed herewith.

- 2) Verify the genuineness of the exporter M/s. Oswa Traders (GSTN- 27MIZPS7184Q1ZB).

Report:- On the basis of detailed facts as discussed in point no 1 it is evident that M/s. Oswa Traders is not available at declared premises and no visible sign of functioning business. Prima facie, said person is found non-genuine and non-existent.

- 3) Whether the Exporter M/s. M/s. Oswa Traders (GSTN- 27MIZPS7184Q1ZB) has filed the GST returns regularly or otherwise.

Report:- As per record available on GST portal, Taxpayer has filed the GST returns regularly as below:-

No.	Month	GSTR 1 date	GSTR 3B date
1	Aug-2023	19/09/2023	19/09/2023
2	Sept-2023	14/10/2023	14/10/2023
3	Octo-2023	11/11/2023	14/11/2023
4	Nov-2023	08/12/2023	16/12/2023
5	Dec-2023	13/01/2024	15/01/2024
6	Jan-2024	12/02/2024	14/02/2024
7	Feb-2024	08/03/2024	08/03/2024
8	March-2024	13/04/2024	16/04/2024
9	Apr-2024	14/05/2024	14/05/2024
10	May-2024	12/06/2024	12/06/2024
11	Jun-2024	13/07/2024	13/07/2024
12	July-2024	06/08/2024	06/08/2024
13	Aug-2024	11/09/2024	11/09/2024
14	Sept-2024	08/10/2024	08/10/2024
15	Octo-2024	09/11/2024	09/11/2024
16	Nov-2024	11/12/2024	14/12/2024
17	Dec-2024	14/01/2025	14/01/2025
18	Jan-2025	07/02/2025	07/02/2025

- 4) Verify the genuineness of Input Tax Credit / GST Refund availed by exporter M/s. Oswa Traders (GSTN- 27MIZPS7184Q1ZB). The copies of GSTR-1 and GSTR-2A for the period from 01.07.2023 to 31.01.2024 may please be provided for further necessary action at the end.

Report:- As per available record M/s. Oswa Traders (GSTN- 27MIZPS7184Q1ZB) has not filed any GST refund application to this office. The summary of Input Tax Credit claimed by said person and ITC reflected in GSTR-2A / 2B and the summary of tax liability declared in GSTR-1 and in GSTR-3B from the date of effect of registration (i.e. 31/08/2023) is as below:

Tax Period	ITC claimed in GSTR-3B				ITC auto-drafted in GSTR-2B			
	IGST	CGST	SGST	CESS	IGST	CGST	SGST	CESS
Aug-23	0	0	0	0				
Sep-23	0	23	23	0	0	23	23	0
Oct-23	0	0	0	0				
Nov-23	0	0	0	0				
Dec-23	0	0	0	0	0	0	0	0
Jan-24	0	0	0	0				
Feb-24	0	0	0	0				
Mar-24	0	0	0	0				
Apr-24	0	225	225	0	0	225	225	0
May-24	0	0	0	0				
Jun-24	0	0	0	0				
Jul-24	0	0	0	0	0	225	225	0
Aug-24	0	0	0	0				
Sep-24	0	0	0	0	0	23	23	0
Oct-24	0	0	0	0				
Nov-24	0	225	225	0	0	225	225	0
Dec-24	0	0	0	0				
Jan-25	0	0	0	0				
Total	0	474	474	0	0	722	722	0

Tax Period	Tax liability declared in GSTR-3B				Tax liability declared in GSTR-1			
	IGST	CGST	SGST	CESS	IGST	CGST	SGST	CESS
Aug-23	0	0	0	0	0	0	0	0
Sep-23	0	0	0	0	0	0	0	0
Oct-23	0	0	0	0	0	0	0	0
Nov-23	0	0	0	0	0	0	0	0
Dec-23	0	0	0	0	0	0	0	0
Jan-24	0	0	0	0	0	0	0	0
Feb-24	0	0	0	0	0	0	0	0
Mar-24	0	0	0	0	0	0	0	0

Apr-24	0	0	0	0	0	0	0	0
May-24	0	0	0	0	0	0	0	0
Jun-24	0	0	0	0	0	0	0	0
Jul-24	0	0	0	0	0	0	0	0
Aug-24	0	0	0	0	0	0	0	0
Sep-24	0	0	0	0	0	0	0	0
Oct-24	0	0	0	0	0	0	0	0
Nov-24	0	0	0	0	0	0	0	0
Dec-24	0	0	0	0	0	0	0	0
Jan-25	0	0	0	0	0	0	0	0
Total	0							

- 5) It is also requested to comment on whether the said GSTN(s) holder is/are genuine business entity (ies) or fraudulent /Bogus/ paper based firm(s).

Report:- Based on above observations, facts, telephonic communication made on the registered mobile number and the submitted field visit report, it appears that no business activity is being conducted at the given address and prima facie M/s. Oswa Traders (GSTN-27MIZPS7184Q1ZB) is non-genuine firm.

Further, this office has issued show cause notice for cancellation of registration on 28/02/2025 and suspended said GSTIN. Please find attached enclosure for your reference as per your requirement and for further necessary actions.



Place-Mumbai

Date- 28/02/2025

ASHISH
SURYAKANT
MANE

Digitally signed by ASHISH
SURYAKANT MANE
Date: 2025.02.28 14:07:06
+05'30'

ASHISH S. MANE
State Tax Officer, Sakinaka_702
MUM-NOD-C-1203, Nodal 12, Mumbai

Enclosure:-

- 1) Field visit report in form REG-30 dated 25/02/2025.
- 2) Detailed report of the State Tax Inspector dated 25/02/2025.
- 3) Show Cause Notice for cancellation of registration dated 28/02/2025.

Form GST REG-30

[See Rule 25]

Form for Field Visit Report

SAKINAKA_702

Name of the Officer :- MAMTA SAHEBRAO PATIL		
Date of Submission of Report :- 25/02/2025		
Name of the taxable person :- MOHAMMED TALHA SHAIKH		
ARN :- NA		
GSTIN/Unique ID Number :- 27MIZPS7184Q1ZB		
Task Assigned by :- ASHISH SURYAKANT MANE		
Sr. No.	Particulars	Input
1.	Date of Visit	25/02/2025
2.	Time of Visit	13:47
3.	Location details :	
	Latitude: 19.092000	Longitude: 72.881006
	North-Bounded by:	South-Bounded by:
	West-Bounded by:	East-Bounded by:
4.	Whether address is same as mentioned in application	Y
5.	Particulars of the person available at the time of visit	
(i)	Name	Mohammad talah
(ii)	Father's Name	Moham talah Shaikh
(iii)	Residential Address	Laa109, Jarimari, Andheri road Kurla w, Mumbai, Maharashtra, 400072
(iv)	Mobile Number	8591113633
(v)	Designation / Status	Proprietor
(vi)	Relationship with taxable person, if applicable	Self
6.	Functioning status of the business	N
7.	Details of the premises	
	Open Space Area (in sq m.) - (approx.)	0
	Covered Space Area (in sq m.) - (approx.)	0
	Floor on which business premises located	0
8.	Documents verified	N
9.	Ekyc documents uploaded. MOHAMMED TALHA SHAIKH , MIZPS7184Q, Aadhaar Enrolment ID : NA : Others	
10.	Do you recommend taxpayer to grant registration?	Yes
11.	Upload photograph of the place with the person who is present at the place where site verification is conducted Photograph 1 :	
		

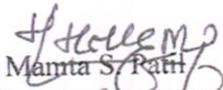
12.	<p>Comments: Address was not complete. Taxpayer could not be found at given registered place of business. Mobile number registered in profile was not reachable. Hence, no business activity found in name of M/s. Oswa traders as per enquiry to nearby people.</p> <p>Place: Maharashtra Date: 25/02/2025</p> <p>Name of the Officer: MAMTA SAHEBRAO PATIL Designation: State Tax Inspector Jurisdiction: SAKINAKA_702</p>
-----	--

FIELD VISIT REPORT**Date:- 27.02.2025****Inspector name:-** Mamta S. Patil**Designation:-** State tax Inspector.**Date of visit:-** 25.02.2025**Taxpayer name:-** M/s. Oswa Traders**Legal Name:-** Mohammad Talha Shaikh**GSTN-** 27MIZPS7184Q1ZB**Mob No:-** 8591113633**Place of Business:-** LAA-109, Jarimari Hanumanta compound , Near Hanuman mandir
Andheri road, Kurla west-400072.**Purpose of visit:-** The visit was conducted to verify the existence and authenticity of the taxpayer's business as per registered details.**Observation at the registered address:-**

- 1) Upon visiting the location, it was found that no business activities were carried out
- 2) There was no sign indicating the presence of the registered business.
- 3) Local inquiries with nearby residents revealed that no such business has been appeared from this location.
- 4) Tried to contact the taxpayer on registered phone number, but the response was not relevant and satisfactory. Person who received the call said that he doesn't know anything about M/s. Oswa Traders. Further asked him about his name and how his mobile number is registered in the GST profile. He again said that he doesn't know anything and refused to disclose his identity. On "true caller app" the name of the mobile number holder displays as "Talha" which is nearly matching with the name of the proprietor.

Based on this, it is seen that the taxpayer is not available at the registered place of business and no business activity found in the name of M/s. Oswa Traders.

Hence the report is submitted for further necessary action.


Mamta S. Patil
State tax Inspector



Department of Goods and Services Tax

(Government of Maharashtra)

Office of the, State Tax Officer, Sakinaka_702, MUM-NOD-C-1203

Cabin no. – F-02, Ground floor, New Bldg GST Bhavan, Mazgaon. Mumbai 400010.

Phone 022 23760060 E-mail Id – mane.as@mahagst.gov.in / stoc104nodal12@gmail.com



No.: STO-C-1203/SAKINKA_702/REG-17/2024-25/B-202

Mumbai Date-28/02/2025

To,

Trade Name:- M/s. Oswa Traders

Legal Name:- Mohammad Talha Shaikh

GSTIN- 27MIZPS7184Q1ZB

Address – LAA-109, Jarimari Hanumanta compound , Near Hanuman mandir,
Andheri road, Kurla west-400072

Show Cause Notice for Cancellation of Registration

1. Brief Fact of the Case:

M/s Oswa Traders is a registered person under GST Act, 2017 holding GSTIN: 27MIZPS7184Q1ZB w.e.f 31/08/2023. The information available with this office is that, M/s Oswa Traders does not conduct any business from the declared registered place of business.

2. Details of Discrepancies found:

Whereas, as per the field visit report of the State Tax Inspector of this charge dated 25/02/2025, it is observed that above address is incomplete and not traceable. Upon detailed enquiry with the locals, such address is not found. Accordingly, tried to contact with the proprietor Mr. Mohammad Talha Shaikh on registered mobile number 8591113633, however the person who received the call said that he doesn't know anything about the M/s. Oswa Traders. Further asked him about his name and how his mobile number is registered in the GST profile. He again said that he doesn't know anything and refused to disclose his identity. It seems that said person is hiding his identity. Hence it is observed that M/s. Oswa Traders is not carrying any business activity and suspicious taxpayer.

From the above facts it is evident that M/s Oswa Traders (GSTIN: 27MIZPS7184Q1ZB) does not conduct any business from the declared place of business also not responding to the telephonic communications.

3. Relevant Provision under Law:

Section 25 – Procedure for registration:

(1)-----

(2)-----

(3) A person, though not liable to be registered under section 22 or section 24 may get himself registered voluntarily, and all provisions of this Act, as are applicable to a registered person, shall apply to such person

From above provision under subsection 3 of section 25 of the GST Act, 2017, all provisions of GST Act, as applicable to a registered person are applicable to you. This includes provision under section 39 of the GST Act, 2017. The provision under section 39 of the GST Act, 2017 are produced for ready reference as under:

Rule 21 – Registration to be cancelled in certain cases:

The registration granted to a person is liable to be cancelled, if the said person,-

(a) does not conduct any business from the declared place of business.

4. Consequences:

Whereas from the facts apparent from the record it is clear that, you are not conducting any business at declared place of business. Hence, it evoked cancellation of registration as per provision under sub rule (a) of Rule 21 of the GST Rules, 2017. Accordingly, your registration is liable to be cancelled for the reasons - *person does not conduct any business from the declared place of business.*

5. Charging Paragraph:

Therefore, M/s Oswa Traders (GSTIN: 27MIZPS7184Q1ZB) is hereby required to Show cause, the State Tax Officer, SAKINAKA_702, as to why the registration should not be cancelled with effect from **31/08/2023** (i.e. the date of effect of Registration).

You are hereby directed to furnish a reply to this notice within seven working days from the date of service of this notice.

You are hereby directed to appear before the undersigned on **11/03/2025** at 11:00 AM. If you fail to furnish a reply within the stipulated date or fail to appear for personal hearing on the appointed date and time, the case will be decided ex party on the basis of available records and on merits.



Place-Mumbai

Date- 28/02/2025

ASHISH
SURYAKANT
MANE

Digitally signed by ASHISH
SURYAKANT MANE
Date: 2025.02.28 13:59:16
+05'30'

ASHISH S. MANE
State Tax Officer, Sakinaka_702
MUM-NOD-C-1203, Nodal 12, Mumbai

SIIB User Dashboard

Generate DIN

Logout

CBIC-DIN-20240578NW0000777A8E

SUMMONS

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

To,

The Director/authorised
representative of M/s Perfecto
Logistics

F-120, 1st floor, Haware Fantasia
Business Park, Sector 30A, Vashi-
400703

EM 954840348 IN

27-5-2024

WHEREAS, I, **Kapil** am making inquiry in connection with export by Exporters M/s Ace Trading, Classy Needle, Vaishnavi Enterprises, Oswa Traders,, SB Enterprises, Royal Traders & others etc under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

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

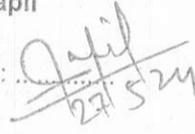
1. E-way bills, GSTR2A etc
2. bank statement, Rent agreement/lease copy etc
3. KYC documents of all exporters

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I do hereby summon you to appear before me in person on **2024-06-11 at 12:30:PM** at the office of **C-604, SIIB(X), JNCH**

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

Given under my hand and seal of office to-day the **27** day of **May, 2024** at **JNCH**

Name : **Kapil**

Signature : 

Designation :

Superintendent / Appraiser / Senior Intelligence Officer ✓

Seal of Office.

OK

472

DIN User Dashboard

Generate DIN

Logout

File No- CUS/SIIB/ALT/49/2025-SIIB(E)-

CBIC-DIN-20250278NT000000E353

SUMMONS

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

To,

The Director/Authorised representative, M/s. Perfecto Logistics (11/2690),

F-120, 1st Floor, Haware Fantasia Business Park, Plot no. 47, Sector-30A Vashi, Navi Mumbai-400703

EM963859557IN
20/02/2025

WHEREAS, I, Jaganpreet am making inquiry in connection with Shipping Bills No. 4681638 & 4681640 both dated 17.10.2023 under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

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

1. Reasons for not attending last summons
2. Present yourself for statement and KYC documents of M/s Oswa Traders (IE Code MIZPS7184Q)
3. any other relevant documents

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I do hereby summon you to appear before me in person / or by an authorised agent on 2025-02-24 at 11:00:AM at the office of C-604, SIIB(X), JNCH, Nhava Sheva, Distt. Raigad, Maharashtra-400707

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

Given under my hand and seal of office to-day the 02 day of February, 2025 at JNCH



Name : Jaganpreet

Signature: *Jaganpreet*
20/02/25

Designation : Superintendent / Appraiser / Senior Intelligence Officer

OK

SUMMONS

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

To,

The Director/Authorized representative, M/s.
Perfecto Logistics(11/2690)

F-120, 1st Floor, Haware Fantasia Business Park,
Plot No. 47, Sector-30A, Vashi Navi Mumbai-
400703

EM963124434IN
07/02/25

WHEREAS, I, **Jaganpreet** am making inquiry in connection with
**M/s. Oswa Traders, M/s. Sunshine Enterprises, M/s. Royal Traders, M/s. Lucky Enterprises, M/s. ACE
Trading**
under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

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

1. Present yourself for statements
2. KYC details of above exporters
3. any other relevant documents

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I do hereby summon you to appear before me in person / or by an authorised agent on **2025-02-14** at **11:30:AM** at the office of **C-604, SIIB(X), JNCH, Nhava Sheva, Distt. Raigad, Maharashtra-400707**

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

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

Name : **Jaganpreet**

Signature :

Designation :

Superintendent / Appraiser / Senior Intelligence Officer

File No- CUS/SIIB/ALT/695/2024-SIIB(E) CBIC-DIN-20250278NT000000D6D6

SUMMONS

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

To,

THE
DIRECTOR/PROPRIETOR/AUTHRISED
REPRESENTATIVE, M/s. Perfecto
Logistics

F-120, 1st Floor, Haware
Fantasia business Park, Plot
No. 47, Sector-30A, Vashi, Navi
Mumbai-400703 Email id-

EM963852928IM

25/02/25

WHEREAS, I, **Jaganpreet** am making inquiry in connection with
M/s. Oswa Traders, M/s. Sunshine Enterprises, M/s. Royal Traders,
M/s. Lucky Enterprises, M/s. ACE Trading
under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

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

1. Present Yourself for statements with the connection of
above exporters
2. KYC details of above exporters
3. any other relevant documents

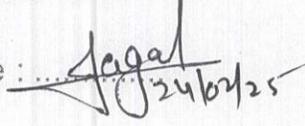
NOW, THEREFORE, in exercise of powers vested in me under Section
108 of the Customs Act, 1962, I do hereby summon you to appear before
me in person / or by an authorised agent on **2025-02-28** at
03:30:PM at the office of
**C-604, SIIB(X), JNCH, Nhava Sheva, Distt. Raigad, Maharashtra-
400707**



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

Given under my hand and seal of office to-day the **24** day of **February, 2025** at **JNCH**

Name : **Jaganpreet**

Signature : 

Designation :

Superintendent / Appraiser / Senior Intelligence Officer



Seal of Office.