

	<p>सीमाशुल्क आयुक्त का कार्यालय, एनएस-II  <b>OFFICE OF THE COMMISSIONER OF CUSTOMS,  NS-II</b>  केंद्रीकृत निर्यात आकलन कक्ष, जवाहरलाल नेहरू सीमाशुल्क  भवन  <b>CENTRALIZED EXPORT ASSESSMENT CELL,  JAWAHARLAL NEHRU CUSTOM HOUSE,</b>  न्हावा शेवा, तालुका -उरण, जिला -रायगढ़, महाराष्ट्र- 400707  <b>NHAVA SHEVA, TALUKA-URAN, DIST- RAIGAD,  MAHARASHTRA-400707</b></p>	
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F. No.: CUS/SIIB/ALT/745/2024-SIIB (X)  
CUS/ASS/MISC/788/2025-CEAC

Date: 24.02.2026

SCN No. 2059/2025-26/ADC/CEAC/NS-II/CAC/JNCH  
DIN No. 20260278NT000000ESBD

**Show Cause Notice**

**Subject: Investigation into over-valuation and mis-declaration of goods covered under Shipping Bill No. 6098562 dated 16.12.2023, attempted to be exported by M/s. Uma Impex (IEC- BSMPR2154R), to avail illegitimate export incentives fraudulently.**

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On the basis of specific intelligence received, it was suspected that the Exporter **M/s. Uma Impex (IEC-BSMPR2154R)** having address at Ground Floor, Gram Sabha Street No. 08, H.No. 145, KH. No. 38/16/2, Singhu Border Road, Village Pana Mamur, Narela, North West Delhi, New Delhi-110040, (hereinafter referred to as the 'Exporter') was attempting to export goods declared as "Leather Goods (belt with/without buckle, wallet and card holder)" (hereinafter called as 'the goods') vide Shipping Bill No. 6098562 dated 16.12.2023 (**RUD-I**), filed through their Customs **Broker M/s. Shriwin Shipping & Logistics (CHA License No.11/2418) having Kardex no. 5177/2022** having registered address at room no. 106, Maladhari Compound, opp. ICICI bank, Sahar Road, Swami Nityanand Marg, Andheri East, Andheri, Mumbai-400069 (hereinafter referred to as the 'Customs Broker'), from Nhava Sheva port. Thereafter, the said consignment was put on hold by SIIB(X), JNCH. The details of the said Shipping Bill is tabulate as:

**Table- I**

SB No./ Date	RITC	Description of Goods	QTY (PCS)	FOB (Rs.)	DBK (Rs.)	RoDTEP (Rs.)	IGST
6098562 / 16.12.23	42033000	Leather Gents Belt With/Without Buckle	6912	3337925.76/-	133517.03/-	40055.11/-	LUT
	42023120	Leather Gents Wallets	4275	2099762.44/-	111287.41/-	25197.15/-	
	42023190	Leather Card Holder	945	214526.81/-	11369.92/-	2574.32/-	
	<b>Total</b>			<b>5652215.01/-</b>	<b>256174.36/-</b>	<b>67826.58/-</b>	

**2. Examination and insertion of Alert:**

The subject Shipping Bill no. 6098562 dated 16.12.2023, registered at JWR CFS, Nhava Sheva port, was put on hold vide Hold No. 225/2022-23/SIIB(X) dated 26.12.2023 (**RUD-II**) by this office and examined 100% under Panchanama dated 30.12.2023 (**RUD-III**), in the presence of authorized representative of Customs Broker where the subject goods were found as

**declared in terms of quantity and description as per Shipping Bill and Checklist.**

Also, Representative Sealed Samples (RSS), were drawn randomly during the Panchanama, from the subject Shipping Bill, for verification of declared description and value. Further, an alert was inserted against the Exporter M/s Uma Impex (IEC- BSMR2154R) on 10.01.2024 with Suspension Id: 2655828, in order to withhold the Drawback, RoDTEP, and IGST benefits.

**3. DYCC Report:**

In order to ascertain the nature, composition and correct classification of the subject goods, the Representative Sealed Samples, drawn during the Panchanama, were sent to the DYCC Lab, JNCH in response of which DYCC lab, JNCH forwarded its report of Shipping Bill No.6098562 dated 16.12.2023 having three different items dated 09.02.2024, 27.02.2024 and 28.02.2024 **(RUD-IV) where in the subject goods were found as described in the table below:**

<b>SB No./ Date</b>	<b>Description of Goods</b>	<b>DYCC Test Report</b>	<b>Date of the report</b>	<b>Inference of the report</b>
6098562 / 16.12.23	Leather Gents Belt With/Without Buckle	Goods are made of leather	09.02.2024	Goods were correctly declared
	Leather Gents Wallets	Goods are made of leather	28.02.2024	Goods were correctly declared
	Leather Card Holder	Leather content is 16.5 grams out of total weight 37.0 grams	27.02.2024	Goods were mis- declared

From the DYCC report, it is clear that the subject goods viz. Leather Card Holder were mis-declared in terms of composition & classification as the same is not wholly made of leather **(16.5 grams out of total weight 37.0 grams/ approx. 45% as per DYCC report)**, while the goods, Leather Gents Belt With/Without Buckle and Leather Gents Wallets were correctly declared in terms of description, composition & classification.

**4. Valuation of the goods:**

The Exporter M/s. Uma Impex (IEC- BSMR2154R) having registered address at Ground Floor, Gram Sabha Street No. 08, H. No. 145, KH. No. 38/16/2, Singhu Border Road, Village Pana Mamur, Narela, North West Delhi, New Delhi-110040, filed Shipping Bill No. 6098562 dated 16.12.2023, through their Customs Broker M/s. Shriwin Shipping & Logistics (CHA License No.11/2418) for export of goods declared as "Leather Goods (belt with/without buckle, wallet and card holder)", under Export Promotion Scheme Code 19 claiming drawback and RoDTEP. Further, as per DYCC report mentioned above, the classification of the subject goods (Leather Gents Belt With/Without Buckle and Leather Gents Wallets) was correct while the goods, Leather Card Holder were mis-declared in terms of description, composition & classification.

As there was sufficient reason to doubt the truth or accuracy of the declared value of the subject goods, the same appeared liable 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 subject goods were not identified specifically with any brand, mark, style and other specifications, the goods of like kind and quality exported cannot be identified to compare their transaction value with the declared value of the subject goods. Hence, value of the subject goods 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 was, therefore, to be re-determined under the Rule 6 of CVR (Export) Rules, 2007, using reasonable means consistent with the principles and general provisions of these rules. Accordingly, for the purpose of valuation of the subject goods, under this rule, Market Enquiry in the matter, in presence of the Authorized representative of the Exporter, was conducted on 10.01.2024 on the basis of the RSS, drawn during the Panchanama.

**Table- II**

SB No./ Date	Description of Goods	Qty. (PCS)	Declared Price (in Rs.)/PCS	Market Enquiry Price (in Rs.)/PCS
6098562 / 16.12.23	Leather Gents Belt With/Without Buckle	6912	482.9175/-	357/-
	Leather Gents Wallets	4275	491.1725/-	385/-
	Leather Card Holder	945	227.0125/-	205/-

The market enquiry revealed that the Exporter has inflated FOB value of the goods, in order to claim undue/excess export benefits.

**5. Export incentives:**

During the Market Enquiry, it was observed that the Exporter had inflated FOB value of the export goods in order to claim undue/excess export benefits. Therefore, on the basis of the Market Enquiry Report dated 10.01.2024 (**RUD-V**), FOB and Export Incentives of these Shipping Bills, were re-determined, as below-

**Table- III**

SB No./ Date	Item Description	FOB (Rs.)		Drawback (Rs.)		RoDTEP (Rs.)	
		Declared	Re-determined	Declared	Re-determined	Declared	Re-determined
	Leather Gents Belt With/Without	3337926/ -	2242047/-	133517/ -	89682/-	40055/-	26905/-

6098562/ 16.12.23	Buckle						
	Leather Gents Wallets	2099763/ -	1497053/-	111287/ -	79344/-	25197/-	17965/-
	Leather Card Holder	214527/-	175912/-	11370/-	2638/-	2574/-	2111/-
<b>Total</b>		<b>5652216 /-</b>	<b>3915012/-</b>	<b>256174/ -</b>	<b>1,71,394/-</b>	<b>67827/-</b>	<b>46980/-</b>
				<b>Excess</b>	<b>84,780/-</b>	<b>Excess</b>	<b>20847/-</b>

Note: As the goods leather card holder are not wholly made of leather, hence the correct drawback serial for the same should be 42020399 @ 1.5 % instead of claimed DBK Serial of 42020301 @ 5.3%.

From the above, it can be clearly observed that the exporter has attempted to avail un-due export incentives i.e. **Drawback to the tune of Rs. 84,780/- and RoDTEP to the tune of Rs. 20847/- (Total Rs.1,05,627/-)**, by the way of over-valuation, mis-declaration and mis-classification of the subject goods.

#### **6. Provisional Release:**

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 (**RUD-VI**), by AC, SIIB(X), JNCH vide letter dated 18.01.2024, for deciding the conditions of Provisional Release of the subject Shipment, Further Provisional Release was granted for export by AC, CEAC on 15.02.2024 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).

#### **7. GST Supply chain:**

##### **(i) Exporter Verification:**

Reply dated 07.01.2025 regarding verification of genuineness of Exporter M/s. Uma Impex from the Office of the GST Officer, Department of Trade & Taxes, Government of NCT of Delhi, Ward-71, 7<sup>th</sup> Floor, Vyapar Bhawan, I.P Estate, New Delhi-110002 stated that at the time of field visit, the firm was not found existing at the given address, the taxpayer has filed GST return upto August 2024, the taxpayer has not availed any refund and further, the M/s. Uma Impex (GSTN-07BSMPR2154R1ZW) is suspended w.e.f 30.08.2024 as per GST physical verification report. Hence, the invoices, e-way bills etc. submitted by Customs Broker appeared to be manipulated & fraudulently obtained in collusion from the supplier with a mala-fide intention to avail un-due export incentives.

##### **(ii) Supplier Verification:**

Earlier Letter dated 26.12.2024 and subsequent Reminder-I dated 31.01.2025, Reminder-II dated 14.02.2025 and Reminder-III dated 28.02.2025 were sent to the office of Deputy Commissioner of SGST, Division-Palghar, Bhayander West for verification of genuineness of supplier M/s. Bent Clothing particularly the supply chain; however, no response has been received from the GST formation till date.

#### **8. Summons and Statements:**

##### **Summons to Exporter:**

**(a)** Summons dated 28.05.2024 having DIN No. 20240578NT000022272F issued to the Director/Proprietor of the exporting firm M/s Uma Impex (IEC-BSMPR2154R) was issued u/s 108 Customs act, 1962 to present for the

statement on 03.06.2024 but neither the exporter nor his/her authorized representative appeared for the same.

(b) Summons dated 12.08.2024 having DIN No. 20240878NT000077807A issued to the Director/Proprietor of the exporting firm M/s Uma Impex (IEC-BSMPR2154R) was issued u/s 108 Customs act, 1962 to present for the statement on 20.08.2024 but neither the exporter nor his/her authorized representative appeared for the same.

(c) Summons dated 16.12.2024 having DIN No. 20241278NT0000823689 issued to the firm M/s Uma Impex (IEC-BSMPR2154R) to present for recording of the statement on 24.12.2024, but neither the exporter nor his/her authorized representative appeared for the same.

**Summons to Customs Broker:**

(d) Summons dated 16.12.2024 having DIN No. 20241278NT0000000DCD issued to the Proprietor/Director/Authorized representative of M/s Shriwin Shipping and Logistics, to present for recording of the statement on 23.12.2024, the authorized representative of M/s Shriwin Shipping and Logistics, Mr. Maruti J Zinjad appeared for the same.

**Statement recorded of Mr. Maruti J Zinjad the Authorized Representative of Customs Broker dated 23.12.2024 (RUD VII)**

Mr. Maruti J Zinjad, G-card Holder M/s Shriwin Shipping and Logistics appeared for the same on dated 23.12.2024, On being asked about his job profile in M/s Shriwin Shipping and Logistics, CB firm to which he replied he is working as G-Card Holder, having Card No-5177/2022 in M/s Shriwin Shipping and Logistics and authorized representative on behalf of CB firm. When asked if he is employee at M/s. Shriwin Shipping and logistics and about his obligations as the Customs Broker towards Customs at the time of filing any Customs Related documents and did he knew about the exporter M/s Uma Impex (IEC-BSMPR2154R) to which he replied that as and when documents are received through email either from MNCs/Exporters, the required export teams checks all parameters received from exporter for preparation of Checklist and calling for all KYC documents in case of the new exporters. IEC of the exporter is also verified online. The Checklist is prepared with reference to Commercial Invoice, Packing List and Tax Invoice. The HS Code description is checked with Customs Tariff and also as declared by the exporter in the invoice. The export incentive if any is checked and tallied with Drawback, RoDTEP etc. Also, if the goods exported with payment of duty, export duty on goods will be paid accordingly. Also in case of restricted goods, required documents with reference to allied act, declaration/License/NOC/PBS (Previous Shipping Bill) will be called from the exporter and further added that he met the exporter once before exporting the goods. When asked whether he filed Shipping Bill No. 6098562 dated 16.12.2023 in respect of M/s. Uma Impex and how many Shipping Bills were filed by the exporter M/s. Uma Impex, he said they have filed Shipping Bill No. 6098562 dated 16.12.2023 in respect of M/s. Uma Impex to export goods having description "leather goods (Belt with/without buckle, wallet, card holder) and Total 1 shipping bill was filed by them to the best of his knowledge and belief, further he agreed that he was present during the panchanama dated 30.12.2023 and said the goods were found as declared in terms of quantity and declared description during 100% examination and they have submitted correct document true to his knowledge. On being asked whether the Shipping Bill No: 6098562 dtd

16.12.2023 has been registered at JWR CFS and LEO has not been granted. Thereafter the goods are put on hold by SIIB (X) on 26.12.2023. Provisional release of goods has been granted by CEAC on 15.02.2024. Then why did he file new shipping bill no: 6959096 dated 23.01.2024 of the same goods, he replied the Shipping bill no. 6098562 dated 16.12.2023 was wrongly registered on 19.12.2023 at JWR CFS by some other CHA and it was immediately rectified by the CHA by cancelling the registration of the said shipping bill from the Superintendent of JWR CFS and the reason was recorded in the comments. Thereafter, the Shipping Bill no. 6098562 dated 16.12.2023 was put on hold by SIIB(X), JNCH vide hold letter no. 225/2022- 23/SIIB(X) dated 26.12.2023. Afterwards, the exporter requested to this office to release the goods provisionally for the purpose of Export vide letter dated 04.01.2024 and this office granted No Objection Certificate (NOC) for provisional release of the goods for the purpose of Export duly signed by the AC, SIIB(X) dated 18.01.2024 and thereafter, the Exporter went to the office of ADC, CEAC to get the goods provisionally released. Meanwhile, after receiving the NOC on 18.01.2024 they came to know that the Shipping bill no. 6098562 dated 16.12.2023 has already purged due to some reason unknown to them. Therefore, they filed another Shipping Bill no. 6959096 dated 23.01.2024 on 23.01.2024 [(after getting the NOC from SIIB(X)] with the same invoice number and amount in Foreign Currency and keeping the other details same as well. Once they were granted the Provisional release of goods for the purpose of Export by CEAC vide F.No. S/6-Gen-01/Misc-440/2023-24 CEAC dated 15.02.2024 with bond amounting to 100% of FOB and Bank Guarantee of Rupees One Lakh which we paid vide challan no. HCM-1610 dated 15.02.2024, we approached the DC/AC docks of JWR to submit a copy of the Provisional release order dated 15.02.2024 and he marked it to the docks officer for clearance of goods for the purpose of goods but the original Shipping Bill no. 6098562 dated 16.12.2023 has already purged and therefore, they got the clearance of the same goods on the fresh shipping Bill no. 6959096 dated 23.01.2024 mentioning all the details in the comments section of the shipping Bill no. 6959096 dated 23.01.2024 on 16.02.2024. Further, being asked why did he file the fresh Shipping Bill no. 6959096 dated 23.01.2024 on even though you got the order for Provisional Release of the goods for the purpose of Export by CEAC on 15.02.2024, he said as earlier said they received the NOC from SIIB(X) for provisional release of the goods for the purpose of Export on 18.01.2024 therefore, they filed Shipping bill no. 6959096 dated 23.01.2024 in anticipation that they will get the order for Provisional Release of the goods for the purpose of Export by CEAC soon as per our past experiences. On Questioned Why did he not wait for the order for Provisional Release of the goods for the purpose of Export by CEAC to file the fresh Shipping Bill and filed it before receiving order, he answered as the exporter was already running behind time in fulfilling the order owing to the hold by this office therefore, after receiving the NOC from this office they filed the fresh Shipping Bill to save time as they anticipated that the exporter will get the order soon, the urgency to ship the order can be observed from the fact that as soon the Exporter received the order for Provisional Release of the goods for the purpose of Export by CEAC on 15.02.2024 they paid the BG amount on 15.02.2024 itself vide challan no. HCM- 1610 dated 15.02.2024 and got the goods cleared for the purpose of export on 16.02.2024.

**9. Past Exports:**

No Past Export has been done by the Exporter.

**10. Relevant provisions of law applicable in this case:**

## **10.1 Customs Act, 1962:**

**Section 50: Entry of goods for exportation-***(1) The Exporter of any goods shall make entry thereof by presenting [electronically] [on the customs automated system] to the proper officer in the case of goods to be exported in a vessel or aircraft, a shipping bill, and in the case of goods to be exported by land, a bill of export [in such form and manner as may be prescribed]:*

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

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

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

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

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

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

### **Section 113: 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 does 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 114AC: Penalty for fraudulent utilization of input tax credit for claiming refund**

Where any person has obtained any invoice by fraud, collusion, willful mis-statement or suppression of facts to utilize input tax credit on the basis of such invoice or 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.

**10.2 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.

**10.3 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.*

**10.4 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.*

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

**Rule 8: Rejection of declared value-**

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

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 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 was, therefore, to be re-determined under the **Rule 6 of CVR (Export) Rules, 2007**, using reasonable means consistent with the principles and general provisions of these rules.

**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*. i.e. through Market Enquiry in presence of authorized representative from the Exporter.

**10.6 Obligations of Customs Broker.**— A Customs Broker shall —

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

## **11. Findings of the investigation:**

**11.1** During investigation, it is found that the Shipping bill: 6098562 dated 16.12.2023 was cancelled before keeping it on hold. Provisional release was granted to goods declared under Shipping bill 6098562 on dated 16.12.2023. The CHA has filed another Shipping bill: 6959096 dated 23.01.2024 of the same goods with same invoice number and amount in foreign currency and keeping the other details same, as the previous Shipping bill: 6098562 dated 16.12.2023 was purged. The goods have been provisionally exported vide the Shipping bill: 6959096 dated 23.01.2024.

**11.2** The Exporter M/s. Uma Impex (IEC- BSMR2154R) having registered address at Ground Floor, Gram Sabha Street No. 08, H. No. 145, KH. No. 38/16/2, Singhu Border Road, Village Pana Mamur, Narela, North Delhi, New Delhi-110040 filed Shipping bill : 6959096 dated 23.01.2024 (filed in the place of Purged Shipping Bill No.6098562 dated 16.12.2023), through their Customs Broker M/s. Shriwin Shipping & Logistics (CHA License No.11/2418) for export of goods declared as “Leather Goods (belt with/without buckle, wallet, card holder)”, under Export Promotion Scheme Code 19 claiming drawback and RoDTEP. Further, as per DYCC report, it is clear that the subject goods viz. Leather Card Holder were mis-declared in terms of composition & classification while the goods Leather Gents Belt With/Without Buckle and Leather Gents Wallets were correctly declared in terms of description, composition & classification. However, the goods were mis-declared in terms of value.

**11.3** As per the market inquiry conducted, the value of the goods were re-determined as shown above in **Table-III**. It appears that the Exporter has mis-declared the subject goods covered under Shipping bill: 6959096 dated 23.01.2024 (filed in the place of Purged Shipping Bill No.6098562 dated 16.12.2023), in terms of value, and thereby, rendering the said goods liable for confiscation, under section 113(i), 113(ia) and 113(ja) of the Customs Act, 1962.

**11.4** 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 (Regulation) Rules 1993, as Exporter had furnished wrong declaration to the Custom Authorities, in as much, as they did not make a correct declaration of the goods in terms of value and composition in order to avail undue export incentives, in the Shipping Bill, filed by them to the Customs authorities, as per the GST verification report received from the jurisdictional GST authorities i.e from the Office of the GST Officer, Department of Trade & Taxes, Government of NCT of Delhi, Ward-71, 7<sup>th</sup> floor, Vyapar Bhawan, I.P Estate, New Delhi-110002, the exporter is not existing at the declared premises and hence appears a fake entity. A fake entity cannot file the SB for export and the documents filed appeared to be manipulated and without any basis or supply chain. Further, the summonses sent were not replied and exporter did not appear for giving statement before the authorities, thus the exporter is liable for penalty under Section 114(iii) and 114AA.

**11.5** As per the reply received from the jurisdictional GST authorities, regarding genuineness of exporter, M/s. Uma Impex (GSTN-07BSMPR2154R1ZW) is suspended w.e.f 30.08.2024 as per GSTI physical verification report. Hence, the invoices, e-way bills etc. submitted by Customs Broker appeared to be manipulated & fraudulently obtained in collusion from the supplier with a mala-fide intention to avail un-due export incentives rendering exporter liable for penalty under Section 114AC of the Customs Act, 1962.

**11.6** The goods pertaining to the subject Shipping bill: 6959096 dtd. 23.01.2024 (filed in the place of Purged Shipping Bill No. 6098562 dated 16.12.2023), having FOB of USD 68470.2 (**Rs. 56,52,215/-**), were allowed to release provisionally for Export, after submission of Bond of 100% value of the goods and to submit Cash Security/Bank Guarantee of Rs. 1,00,000/- (Rupees One Lakh Only) by the Exporter.

**11.7** The Custom Broker M/s. Shriwin Shipping & Logistics failed to ascertain the veracity and genuineness of the export firm M/s. Uma Impex (IEC-BSMPR2154R). 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 has rendered themselves liable for penalty under section 114(iii) and 114AA of the Customs Act, 1962.

**12.** Now, therefore, the Exporter M/s. Uma Impex (IEC- BSMMPR2154R) having registered address at Ground Floor, Gram Sabha Street No. 08, H. No. 145, KH. No. 38/16/2, Singhu Border Road, Village Pana Mamur, Narela, North Delhi, New Delhi-110040, is hereby called upon to show cause in writing to the Addl. Commissioner of Customs, CEAC, NS-II, JNCH, Nhava-Sheva, Tal.-Uran, Dist.-Raigad, Maharashtra 400707 (the Adjudicating Authority in this case), within 30 days of the issue of this notice as to why?:

- i. The total declared FOB value of Shipping bill: 6959096 dtd 23.01.2024 (filed in the place of Purged Shipping bill no- 6098562 dated 16.12.2023)

of Rs 56,52,216/- as mentioned in Table-III, should not be rejected under Rule 8 of the Customs Valuation (Determination of value of export goods) Rules, 2007, and should not be re-determined at Rs 39,15,012/- (Rupees: Thirty Nine Lakh Fifteen Thousand And Twelve Rupees Only) under Rule 6 of the Customs Valuation (Determination of value of export goods) Rules, 2007.

- ii. In view of Re-determination of FOB, the drawback of said Shipping bill: 6959096 dated 23.01.2024 (filed in the place of Purged Shipping bill no-6098562 dated 16.12.2023) should not be re-determined to Rs 1,71,394/- against claimed drawback of Rs 2,56,174/- and RoDTEP should not be re-determined to Rs 46,980/- against claimed RoDTEP of Rs 67,827/-.
- iii. The goods covered under live Shipping bill: 6959096 dated 23.01.2024 (filed in the place of Purged Shipping Bill No.6098562 dated 16.12.2023), having declared FOB value of USD 68470.2 (**Rs.5652215/-**), should not be confiscated under Section 113(i), 113(ia) and 113(ja) of the Customs Act, 1962.
- iv. Penalty should not be imposed under Section 114(iii) and 114AA of the Customs Act 1962, for omission on the part of the Exporter which have rendered the export goods liable for confiscation under the aforesaid provisions of the Customs Act, 1962, as detailed in (i) above.
- v. Penalty should not be imposed U/s 114AC of the Customs Act, 1962 for the commissions and omissions detailed above.
- vi. 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. Uma Impex (IEC- BSMMPR2154R), at the time of provisional release of the subject goods, should not be appropriated towards recoverable dues, applicable fine and penalty.

**13.** Now, therefore, the CB M/s. Shriwin Shipping and logistics having registered address at Room No 106, Maladhari Compound, Opp. ICICI Bank, Sahar Road, Swami Nityanand Marg, Andheri East, Mumbai-400069, is hereby called upon to show cause in writing to the Addl. Commissioner of Customs, CEAC, NS-II, JNCH, Nhava-Sheva, Tal.-Uran, Dist.-Raigad, Maharashtra 400707 (the Adjudicating Authority in this case), within 30 days of the issue of this notice as to why?:

- i. Penalty should not be imposed on the Customs broker M/s. Shriwin Shipping and Logistics under Section 114(iii) and Section 114AA of the Customs Act, 1962 for violation of Section 10 (n) of Customs Brokers Licensing Regulations, 2018 for failure in verifying correctness of Exporter identity of his client and functioning of his client at the declared address by using reliable, independent, authentic documents, data or information.

**14.** The Noticee/Exporter is further directed to produce all the evidence upon which they intend to rely upon in support of their defense, at the time of showing cause. The Noticee/Exporter is also required to state in their written submission, as to whether they would like to be heard in person by Adjudicating Authority before the case is adjudicated. If no such request is made in their written reply, it will be presumed that they do not wish/ desire to be heard in person and the case shall be adjudicated accordingly based on the evidence available on record, without any further reference to them.

15. If no cause is shown by them against the action proposed to be taken within 30 days of receipt of this notice and/or if they do not appear before the adjudicating authority when the case is posted for hearing, the case will be decided ex-parte on the basis of evidences on record and on the merits of the case without any further reference to them.

16. This show cause cum demand notice is issued without prejudice to any other action that may be taken against the recipients of the notice, or any other person/s concerned with the acts, commission as mentioned in this notice or any other law for the time being in force in India.

17. The Noticees are further informed that they have the option of approaching the Settlement Commission for settlement of above issues by making an application to the settlement commission.

18. The department reserves the right to issue corrigendum, supplement or amendment to this notice on the basis of further evidence found, if any.

19. The documents relied upon for the purpose of this show cause notice, are enlisted at Annexure 'A' enclosed to this notice. Copies of the same are enclosed herewith.

  
24/02/26

(Raghu Kiran B.)

Commissioner of Customs(In-situ)

CEAC, NS-II, JNCH

To,

M/s. Uma Impex (IEC- BSMMPR2154R)  
Ground Floor, Gram Sabha Street No. 08,  
H. No. 145, KH. No. 38/16/2, Singhu Border Road,  
Village Pana Mamur, Narela, North Delhi,  
New Delhi- 110040.

To,

M/s. Shriwin Shipping & Logistics,  
Room No 106, Maladhari Compound,  
Opp ICICI Bank, Sahar Road,  
Swami Nityanand Marg, Andheri East,  
Mumbai-400069

Copy to:

1. DC/AC, SIIB(X), JNCH, Nhava Sheva.
2. DC/CHS, for display on Notice Board.
3. Office copy.

**ANNEXURE-A**

Sr. No.	RUDs
I.	Copy of Shipping Bill No-6098562 dated 16.12.2023.
II.	Copy of Hold Letter No. 225/2022-23/SIIB(X) dated 26.12.2023.
III.	Panchanama dated 10.02.2023.

IV.	DYCC Test Report dated 09.02.2024, 27.02.2024 and 28.02.2024..
V.	Market Enquiry Report dated. 10.01.2024.
VI.	NOC for Provisional Release of export dated 18.01.2024.
VII.	Statement recorded of Mr. Maruti J Zinjad the Authorized Representative of Customs Broker dated 23.12.2024.

**Statement of Mr. Maruti J Zinjad (D.O.B-03.06.1976); Mobile-9082235633, CHA of M/s Uma Impex, having registered address at Room No 106, Maladhari Compound, Opp ICICI Bank, Sahar Road, Swami Nityanand Marg, Andheri East, Andheri, Mumbai-400069 recorded under Section 108 of the Customs Act, 1962 in the office of Special Investigation and Intelligence Branch (Export) situated at 5<sup>th</sup> floor, J.N.C.H. Nhava Sheva, Distt- Raigad-400707 on 23.12.2024 at 04:00 PM.**

In pursuance of Summons CBIC-DIN-20241278NT0000000DCD dated 16.12.2024, issued by Shri Tarun Chanda, Superintendent of Customs, SIIB(X), I present myself to give statement U/s 108 of Customs Act, 1962 on behalf of M/s Shriwin Shipping and logistics. I have been explained the provisions of Section 108 of Customs Act, 1962. I have been also explained that giving false evidence under this statement is an offence punishable under section 193 of the Indian Penal Code, 1860/Corresponding section of Bharatiya Nyaya Sanhita, 2023. I am also informed that this statement of mine can be used as evidence against me or my company/firm in any court of law, or for any adjudication proceedings. Having been understood the provisions of Section 108 of the Customs Act, 1962; I am giving my true, correct and voluntary statement which is as follows. On my request the statement is being typed by Customs officer in office computer.

Name in Full	Maruti J Zinjad
Present/Permanent Residential Address	Shivsakti Seva Sangh, New Gautam Nagar, Plot No4 Govandi, Mumbai, Shivaji Nagar, Kurla Mumba Suburban, Maharashtra - 400043.
Office Address	M/s Shriwin Shipping and logistics at Room No 106, Maladhari Compound, Opp ICICI Bank, Sahar Road, Swami Nityanand Marg, Andheri East, Andheri, Mumbai-400069.
Educational Qualification	12 <sup>th</sup> Class
Language Known	Marathi, English, Hindi
Occupation	Employee of M/s Shriwin Shipping and logistics
Family Status	Married
Aadhar No.	954491337763
Mobile No.	9082235633
Email Address	shriwinsl2021@gmail.com

I have requested the officer to type my voluntary statement in office computer, having understood the above-mentioned provisions and responsibilities well; I give my true and voluntary statement as follows:

**Que.1: As you say that you are employee at M/s. Shriwin Shipping and logistics. What are the obligations of the Customs Broker towards Customs at the time of filing any Customs Related documents?**

**Ans.1:** As and when documents are received through email either from MNCs/Exporters, the required export teams checks all parameters received from exporter for preparation of Checklist and calling for all KYC documents in case of the new exporters. IEC of the exporter is also verified online. The Checklist is prepared with reference to Commercial Invoice, Packing List and Tax Invoice. The HS Code description is checked with Customs Tariff and also as declared by the exporter in the invoice. The export incentive if any is checked and tallied i.e. Drawback, RoDTEP etc. Also, if the goods exported with payment of duty, export duty on goods will be paid accordingly. Also in case of restricted goods, required documents with reference to allied act, declaration/License/NOC/ PBS (Previous Shipping Bill) will be called from the exporter.

**Que.2: Do you know about the exporter M/s Uma Impex (BSMPR2154R)?**

**Ans.2:** I met the exporter once before exporting the goods.

**Que.3. Have you filed Shipping Bill No. 6098562 dated 16.12.2023 in respect of M/s. Uma Impex?**

**Ans.3.** Yes, we have filed Shipping Bill No. 6098562 dated 16.12.2023 in respect of M/s. Uma Impex to export goods having description "leather goods (Belt with/without buckle, wallet, card holder).

**Que.4. How many shipping bills of the exporter M/s Uma Impex have been filed by you?**

**Ans.4.** Total 1 shipping bill was filed by us to the best of knowledge and belief.

**Que.5. Were you present during Panchnama dated 30.12.2023 in respect of M/s. Uma Impex (IEC :BSMPR2154R) drawn at JWR CFS, 15-23, National Highway 4B, Panvel-JNPT Highway, Village-Padeghar, Panvel, Navi Mumbai, Maharashtra 400210 ?**

**Ans.5.** Yes, I was present during the Panchnama dated 30.12.2023 as employee of CB M/s Shriwin Shipping and logistics and the examination was conducted in front of me.

**Que.6. What was the outcome of 100% Examination of Shipping Bill No. 6098562 dated 16.12.2023?**

**Ans.6.** During 100% Examination of the said Shipping Bill, goods covered under Shipping Bill No 6098562 dtd 16.12.2023 were found as declared in terms of quantity and declared description. 2

**Que.7: Are the documents submitted by you true and correct?**

**Ans.7.** Yes sir, I have submitted the correct documents true to my knowledge.

**Que.8: The Shipping Bill No: 6098562 dtd 16.12.2023 has been registered at JWR CFS and LEO has not been granted. Thereafter the goods are put on hold by SIIB(X) on 26.12.2023. Provisional release of goods has been granted by CEAC on 15.02.2024. Then why did you file new shipping bill no: 6959096 dtd 23.01.2024 of the same goods?**

**Ans.8:** Sir, the Shipping bill no. 6098562 dtd 16.12.2023 was wrongly registered on 19.12.2023 at JWR CFS by some other CHA and it was immediately rectified by the CHA by cancelling the registration of the said shipping bill from the Superintendent of JWR CFS and the reason was recorded in the comments. Thereafter, the Shipping Bill no. 6098562 dtd 16.12.2023 was put on hold by SIIB(X), JNCH vide hold letter no. 225/2022-23/SIIB(X) dtd 26.12.2023.

Afterwards, the exporter requested to this office to release the goods provisionally for the purpose of Export vide letter dtd. 04.01.2024 and your office granted us No Objection Certificate (NOC) for provisional release of the goods for the purpose of Export duly signed by the DC,SIIB(X) dt. 18.01.2024 and thereafter, The Exporter went to the office of ADC, CEAC to get the goods provisionally released.

Meanwhile, after receiving the NOC on 18.01.2024 we came to know that the Shipping bill no. 6098562 dtd 16.12.2023 has already purged due to reasons unknown to us therefore, we filed another Shipping Bill no. 6959096 dtd 23.01.2024 on 23.01.2024 [after getting the NOC from SIIB(X)] with the same invoice number and amount in Foreign Currency and keeping the other details same as well.

Once we were granted the Provisional release of goods for the purpose of Export by CEAC vide F.No. S/6-Gen-01/Misc-440/2023-24 CEAC dtd. 15.02.2024 with bond amounting to 100% of FOB and Bank Guarantee of Rupees One Lakh which we paid vide challan no. HCM-1610 dtd. 15.02.2024, we approached the DC/AC docks of JWR to submit a copy of the Provisional release order dtd. 15.02.2024 and he marked it to the docks officer for clearance of goods for the purpose of goods but the original Shipping Bill no. 6098562 dtd 16.12.2023 has already purged and therefore, we got the clearance of the same goods on the fresh shipping Bill no. 6959096 dtd 23.01.2024 mentioning all the details in the comments section of the shipping Bill no. 6959096 dtd 23.01.2024 on 16.02.2024.

*Signature*  
23/12/24

*Signature*  
23/12/24

**Que.9. Why did you file the fresh Shipping Bill no. 6959096 dtd 23.01.2024 on 23.01.2024 even though you got the order for Provisional Release of the goods for the purpose of Export by CEAC on 15.02.2024?**

**Ans.9:** Sir, as mentioned above we received the NOC from SIIB(X) for provisional release of the goods for the purpose of Export on 18.01.2024 therefore, we filed Shipping bill no. 6959096 dtd 23.01.2024 in anticipation that we will get the order for Provisional Release of the goods for the purpose of Export by CEAC soon as per our past experiences.

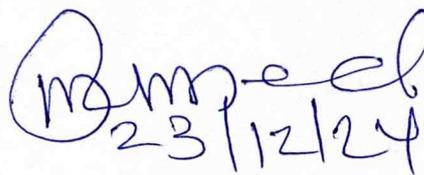
**Que.10. Why did you not wait for the order for Provisional Release of the goods for the purpose of Export by CEAC to file the fresh Shipping Bill? Why did you file it before the order?**

**Ans.10.** Sir, as the exporter was already running behind time in fulfilling the order owing to the hold by your office therefore, after receiving the NOC from your office we filed the fresh Shipping Bill to save time as we anticipated that the exporter will get the order soon, the urgency to ship the order can be observed from the fact that as soon as the Exporter received the order for Provisional Release of the goods for the purpose of Export by CEAC on 15.02.2024 we paid the BG amount on 15.02.2024 itself vide challan no. HCM-1610 dtd. 15.02.2024 and got the goods cleared for the purpose of export on 16.02.2024.

**Que.11: Do you want to say anything else?**

**Ans.11.** At present I don't want to add anything to the above statement. Whenever I will be called by the department I will produce myself before the department to co-operate in further investigation.

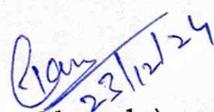
The above statement of mine is running into four (04) pages are given by me voluntarily without any force, threat, coercion or promise. I have understood the statement and affirm that it has been correctly recorded as per my say and it was typed by the customs officer on my request.

  
23/12/24

**(Maruti J Zinjad)**

Employee at M/s. Shriwin Shipping and logistics

Drawn by me

  
23/12/24  
(Tarun Chanda)

SIO,SIIB(X), JNCH



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



**F.No.SG/MISC-283/2023-24/SIIB(X)JNCH**

**Date: .01.2024**

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

Sir,

**Sub: NOC for Provisional release of the goods for Export covered under Shipping Bills No. 6098562 dtd 16.12.2023 of exporter M/s. Uma Impex (BSMPR2154R)- reg.**

Please refer to the subject mentioned above.

The Exporter M/s. Uma Impex (BSMPR2154R) has filed 01 shipping bills No. 6098562 dtd 16.12.2023 for export of leather goods. Based on the NCTC inputs, the same was hold by this unit vide hold letter dated 26.12.2024.

**Red Flags by NCTC are as follows:**

- The exporter is a Proprietorship firm, which has obtained IEC registration recently in October, 2023.
- Non-existent supply chain.
- Export of FOB value of Rs. 56.52 Lakhs at first instance by this exporter (registered as TRADER) without any actual inward supply and no evidence for physical movement of goods on e-Way Bill portal.
- The commodity being exported is risky and the country of destination is also risky.
- As the commodity being exported is risky, there is high possibility of mis-declaration in terms of quality, quantity of goods, mis-classification, concealment and overvaluation to avail undue export benefits.

Thereafter, the subject goods under 01 shipping bills was 100% examined by SIIB(X) under Panchanama dated 30.12.2023. Market enquiry of the goods was conducted on 10.01.2024. After market enquiry the goods for which the value declared was on the higher side, FOB value is re-determined as given below:-

S/B No.	Item Description	Declared FOB	Re- determined FOB Value=	Declared DBK	RE- Determin ed DBK	RoDTEP	RoDTEP
						DECLARED	REDETERMIN ED
6098562 dtd 16.12.2023	Leather Gents Belt with/without buckle	3337926	2242047	133517	89682	40055	26905
	Leather Gents Wallets	2099763	1497053	111287	79344	25197	17965
	Leather Card Holder	214527	175912	11370	9323	2574	2111
		<b>5652216</b>	<b>3915012</b>	<b>256174</b>	<b>178349</b>	<b>67827</b>	<b>46980</b>
				EXCESS	<b>77825</b>	EXCESS	<b>20846</b>

The above shipping bills are filed under LUT, and the exporter has claimed RoDTEP benefits.

As further investigation is still pending with regard to DYCC test report, GST verification etc. Meanwhile, the exporter vide letter dated 04.01.2024 has requested for provisional release of the goods for Export purpose.

This office has no objection for provisional release of the goods for Export covered under shipping bills No 6098562 dtd 16.12.2023

This is issued with approval of Addl. Commissioner of Customs, SIIB(X), JNCH.

Yours Faithfully



**(Jay Manoj Shah)**  
**Dy. Commissioner of Customs**  
**SIIB (X), JNCH**

Encl:- Copy of shipping bills&packing list.



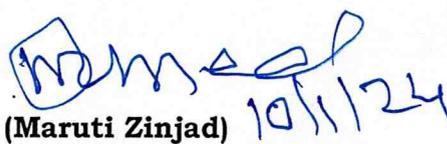
**Market Enquiry Report of M/s. Uma Impex (BSMPR2154R) conducted on 10.01.2024.**

As approved by the competent authority, the undersigned officer from SIIB (X) along with Shri Maruthi Zinjad, authorized representative of exporter, conducted a market survey of goods covered under Shipping Bills No. 6098562 dtd 16.12.23 presented for export by M/s. Uma Impex (BSMPR2154R). 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 10.01.2024 in wholesale market near Masjid Bunder, Mumbai.

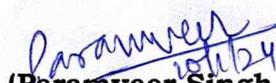
To ascertain the fair market value of the goods, we visited the different Wholesale Shops near Masjid Bunder, Mumbai. The samples were opened in the presence of authorized representative of exporter Shri Maruti Zinjad. Representative samples were shown to the shopkeeper of subject goods and quotation / 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.	PMV	Re-determined FOB Value= Declared FOB * (Re-determined PMV/Declared PMV)
		AJ Belt, 307, City Market, Abdul Rehman Street, Mumbai-03	Riddhi Siddhi Purse, Plaza Shopping Centre, Sutar Chawl, Mumbai-02	Ashfiya, 307, City Market, Abdul Rehman Street, Mumbai-03			
6098562 dtd 16.12.2023	Leather Gents Belt with/without buckle	360	350	360	357	531	2242047
	Leather Gents Wallets	400	380	375	385	540	1497053
	Leather Card Holder	200	210	205	205	250	175912

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.

  
(Maruti Zinjad) 10/1/24

**Authorized representative of exporter**

  
(Paramveer Singh Nain)  
IO/SIIB(X)

G Cell



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



F.No. SG/MISC-283/2023-24/SIIB(X)JNCH

Date: .01.2024

To,

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

Sub: Testing of sample pertaining to Shipping Bill No. 6098562 dtd  
 16.12.2023 by M/s. Uma Impex (IEC: BSMR2154R)– reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to shipping bill no. 6098562 dtd 16.12.2023 for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	6098562 dtd 16.12.2023	Leather Gents Belt with/without Buckle	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)

Dy. Commissioner of Customs  
 SIIB(X), JNCH

Encl: as above.

Lab No. 55/SIIB (X) dt 19/01/24

SIB no 6098562 / 16.12.23

Report:- The sample as received is in the form of an article (Belt) having one side smooth black surface and other side rough brown surface. It is fitted with metallic buckle. Belt is made of leather.

Total weight of the sample = 183.5 gm

Leather Belt = 146.1 gm

Metallic buckle = Balance.

Sealed document returned.

Sunil Bagotia

09/02/24

Sunil Bagotia  
Assistant Chemical Examiner  
JNCH Laboratory

M. Maity

09.02.2024

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



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



**F.No. SG/MISC-283/2023-24/SIIB(X)JNCH**

**Date: .01.2024**

To,

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

*[Handwritten Signature]*  
 24/1/2024

**Sub: Testing of sample pertaining to Shipping Bill No. 6098562 dtd 16.12.2023 by M/s. Uma Impex (IEC: BSMR2154R)- reg.**

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to shipping bill no. 6098562 dtd 16.12.2023 for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	6098562 dtd 16.12.2023	Leather Card Holder	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,

*[Handwritten Signature]*  
 (Jay Manoj Shah)

Dy. Commissioner of Customs  
 SIIB(X), JNCH

Encl: as above.

Lab NO. 51/SIIB (X) dt. 19/01/24

SIB No- 6058562/16.12.2023

Report:- The sample as received is in the form of an article (wallet). It has following composition

1. Total wt. of wallet = 37.0 gm
2. wt. of outer layer composed of leather laminated with very thin polymeric material = 16.5 gm
3. wt. of inner side polymeric material sandwiched between woven fabric & foam = 14.3 gm
4. wt. of polyester woven fabric stitched inside = Balance

HPSF  
27/2/24

हरिपाल सिंह  
HARI PAL SINGH  
सहायक रसायन परीक्षक  
Assistant Chemical Examiner

M. Maity 27.02.2024

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



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



F.No. SG/MISC-283/2023-24/SIIB(X)JNCH

Date: .01.2024

To,

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

Sub: Testing of sample pertaining to Shipping Bill No. 6098562 dtd 16.12.2023 by M/s. Uma Impex (IEC: BSMR2154R)– reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to shipping bill no. 6098562 dtd 16.12.2023 for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	6098562 dtd 16.12.2023	Leather Gents Wallets	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)

Dy. Commissioner of Customs  
 SIIB(X), JNCH

Encl: as above.

Lab No. 53 / SIIB (X) dt. 19/01/24

SIIB No - 6098562 dt - 16-12-2023

Report - The sample as received is in the form of an article (men's wallet). It has following composition.

Total wt of sample (wallet) = 59 g  
 wt of outer layer composed of leather = 38.8 g  
 laminated with very thin polymeric material.  
 wt of polyester woven fabric stitched inside = 4.8 g  
 wt of rectangular paper cards = 4.3 g  
 wt of inner side polymeric material = 9.9 g  
 Plastic sheet inside wallet = balance.

Sealed R/S returned:

Abhayankar  
28-02-2024

ABHAYANKAR MAURYA  
Chemical Assistant

M. Maity

28/02/2024

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

I

**PANCHANAMA dated 30.12.2023 drawn at CFS - JWR Logistics Pvt. Ltd.,  
Village- Padeghar, Panvel, Navi Mumbai - 410206**

<b>Pancha No. 1</b>		<b>Pancha No. 2</b>	
Name :	Ganesh Kisan Kedar	Name :	Sushil Chander Mokal
Age :	34 Years	Age :	43 Years
Address :	Flat No. 102, Sai Ashish Residency, Plot No. 101 Sec 48, Dronagiri, Nhava Sheva Raigarh 400702	Address :	Room No. 5, Building No 12, BMC Colony Railway Station Chembur Tilak Nagar Mumbai 400089
Occupation :	Pvt Job	Occupation :	Pvt Job
ID Card :	448141527765	ID Card :	845619071680
Mobile No. :	9768140655	Mobile No. :	9619813442

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 30.12.2023 at 1400 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. Uma Impex (BSMPR2154R) covered under 01 Shipping Bills No. 6098562 dtd 16.12.2023 , for confirmation of declaration in respect of description of goods, quantity and any other declaration thereof.

Here we were introduced to Shri Maruti J Zinjad, G-card holder of M/s. Shriwin Shipping & Logistics (License No.11/2418) having Kardex No. 5177/2022. Then the officer explained to us that the exporter M/s. Uma Impex (BSMPR2154R) having address at Ground floor, Gram Sabha Street no. 08 House No. 145 Kh. No. 38/16/2 Singhu Border Rd, Village Pana Mamur Delhi 110040 has filed 01 Shipping Bills No. 6098562 dtd 16.12.2023 through their Customs Broker M/s Shriwin Shipping & Logistics (License No.11/2418) for export of their consignment.

We were shown copy of Hold letter No. 225/2022-23/SIIB(X) issued vide F.No. SG/Misc-101/2021-22/SIIB(X) JNCH dated 26.12.2023 signed by Dy. Commissioner of Customs, SIIB(X), JNCH regarding hold of the above-mentioned Shipping Bills along with their respective export invoice & packing list.

II

Further, the above-mentioned officer requested us to witness the examination proceedings of the goods covered under 01 Shipping Bills No. 6098562 dtd 16.12.2023 to which we both voluntarily agreed.

Thereafter, all of us proceeded to the area/location inside JWR CFS where the goods were found carted in Shed C, Location G-5. A total of 34 packages (34 packages of S/B No. 6098562 dtd 16.12.2023) were found placed at the said location. The packages were wrapped within white polypropylene bags. The packages were opened by the laborers available in the CFS with the help of CHA and CFS staff and further the officer started examining the goods thoroughly.

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

Sr. No.	S/B No. & Date	Description of Goods	FOB (in Rs.)	Drawback (in Rs.)	RoDTEP (in Rs.)	IGST
1	6098562 dtd 16.12.2023	Leather Goods (Belt with/without buckle, wallet, card holder)	56,52,215/-	2,56,174/-	67,827/-	LUT

**During 100% examination, goods covered under Shipping Bills No. 6098562 dtd 16.12.2023 were found as declared in terms of quantity and declared description as per shipping bill and checklist.**

Thereafter, samples of the items from the consignment were drawn randomly in duplicate from the S/B's No 6098562 dtd 16.12.2023 in our presence. Further, the said samples as drawn above were sealed in a green envelope 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 seen the drawn samples and sealing of the same in the presence of Shri Shriwin Shipping & Logistics (License No.11/2418) having Kardex No. 5177/2022.

All the goods pertaining to Shipping Bills No. 6098562 dtd 16.12.2023 were re-packed in the same packages and kept back inside Shed-C location G-5 at the same location inside 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. 6098562 dtd 16.12.2023, their respective Export Invoice and Packing List and other

[41]

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

The Panchanama running into 03 pages ended in the same place and same date i.e. 30.12.2023 at 1800 hrs. The Panchanama was carried out in our presence 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 30<sup>th</sup> day of December 2023.

*Paramveer Singh Nain*  
(Paramveer Singh Nain)  
I.O./SIIB(X), JNCH

In presence of:

*Amjad*  
30/12/23  
(Representative of CB)

Pancha-I

*[Signature]*

Pancha-II

*[Signature]*  
30/12/23

CHA No: **ACDFS7892RCH006**

**SHRIWIN SHIPPING & LOGISTICS**  
**INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)**

Shipping Bill for Export

Job No.: **0004943** Date: **09/12/2023** S/B No.: **6098562** Date: **16/12/2023**

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

**Exporter's Name**  
IEC No. (0) **BSMPR2154R** PAN:**BSMPR2154R**  
UMA IMPEX  
GROUND FLR GRAM SABHA STREET NO 08HOUSE NO 145 KH.NO.38/16/2  
SINGHU  
BORDER ROAD VILALGE PANA MAMUR DELHI 110040  
GSTN Type : GSN GSTN No : **07BSMPR2154R1ZW**

**Consignee's Name**  
NIRMAAN GENERAL TRADING CO L.L.C  
PLOT NO: 297-0 BUSINESS CENTER BAYAN  
DUBAI INVESTMENT PARK FIRST DUBAI UAE  
TEL NO: 971524479941 EMAIL ID : siyaagtrdg@gmail.com  
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," WE INTEND TO CLAIM BENEFIT/REWARD UNDER MEIS/RoDTEP/REBATE OF STATE & CENTRAL TAXES & LEVIES SCHEME"**

No of Packages : **34**  
Loose Packets. : **0**  
Type of Packages : **PKG**  
Net Weight ( KGS ) : **1938.000**  
Gross Weight ( KGS ) : **2040.000**  
No. of Containers : **0**

Forex Bank Acc :  
FOB Value ( Rs. ) : **5652215.01**  
ST / Excise Regn. :  
Authorised Dealer Code : **0023921**  
I.F.S. Code :

RBI Waiver No :  
RODTEP Amount : **67826.58**  
Drawback Account No :  
DBK Amount : **256174.36**  
F ROSCTL Amount : **0.00**

**Invoice Details** Serial No : **1**  
Invoice Value : **68470.20 ( Rs. 5652215.01 )**  
FOB Value : **68470.20 ( Rs. 5652215.01 )**  
Invoice No. : **070123124**  
Nature of Contract : **FOB**  
Contract No. :  
Third Party :

DBK Value ( Rs. ) : **256174.36**  
Currency of Invoice : **USD**  
Invoice Date : **09/12/2023**  
Exchange Rate : **USD 1 = Rs. 82.55**  
Contract Date :

**JWR LOGISTICS PVT. LTD.**

RECEIVED PKGS. Rate **34** Currency **2040.00**  
EXPORT SHED NO. **C.** LOCATION **H/5**  
S/B NO. **6098562** S/B DATE **16/12**

Insurance  
Freight  
Discount  
Commission  
Other Deduction  
Packing Charges

**Buyer's Name and Address**  
1. BLUE UNICORN TRADING FZCO, UAE  
2. AL HAQQ GENERAL TRADING LLC U.A.E  
3. KOTHARI GENERAL TRADING LLC, UAE  
4. PYRITE GARMENTS TRADING CO. LLC, UAE 5.  
JR GENERAL TRADING FZE UAE  
Nature of Payment : **DA**  
Period of Payment : **180 Days**

SL No	RITC Code	Quantity	Scheme Description	Manufacturer Details	Transit Country	Source State	HAWB	TotalPkg	IGST Pmt	Tax Value	Total Value(FC) Declared PMV(INR)	FOB Value(INR) Accepted PMV(INR)	Tax Amount	End Use	Scheme Reward
1	42033000	0	INDIAN LEATHER GOODS LEATHER GENTS BELT WITH/WITHOUT BUCKLE ( SUPPLIER DETAILS : BENT CLOTHING INV NO : 229/23-24 DT : 21.11.23 GSTIN -27JFSPK2132H1Z5)					0	PCS	40435.20	531.21	3337925.76	3671718.34	19	YES
#	UNITED ARAB EMIRATES	07						0	LUT	0		0.00		GNX100	
2	42023120	0	LEATHER GENTS WALLETS ( SUPPLIER DETAILS : BENT CLOTHING INV NO : 229/23-24 DT : 21.11.23 GSTIN -27JFSPK2132H1Z5)					0	PCS	25436.25	540.29	2099762.44	2309738.68	19	YES
#	UNITED ARAB EMIRATES	07						0	LUT	0		0.00		GNX100	
3	42023190	0	LEATHER CARD HOLDER ( SUPPLIER DETAILS : BENT CLOTHING INV NO : 229/23-24 DT : 21.11.23 GSTIN -27JFSPK2132H1Z5)					0	PCS	2598.75	249.71	214526.81	235979.49	19	YES
#	UNITED ARAB EMIRATES	07						0	LUT	0		0.00		GNX100	

Tax Value : 0.00  
IGST Amt : 0.00  
5652215.01  
6217436.51

*Handwritten signatures and dates:*  
30/12/23 25  
30/12/23

## SHRIWIN SHIPPING & LOGISTICS

### INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

Shipping Bill for Export

Job No.: **0004943** Date: **09/12/2023** S/B No.: **6098562** Date: **16/12/2023**

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

#### 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	420307B	0.00	4.00	0.00	36.70	6912.000	133517.03
1	2	42020301B	0.00	5.30	0.00	50.80	4275.000	111287.41
1	3	42020301B	0.00	5.30	0.00	50.80	945.000	11369.92
Drawback Amount(INR)								256174.36

#### Packages Details

Packages From	Packages To	Kind Package
1	34	PKG

#### Single Windows Type of Information

Inv/Item No	SQC & Qty	RODTEP	RDT Amount	GST Amount	CCS Amount	District Name	State name	Trade	SMC
1/1	912 KGS	YES 1.2%	40055.11	0.00	0.00	82 NORTH WEST DELHI	07 DELHI	NCPTI	
1/2	4275 NOS	YES 1.2%	25197.15	0.00	0.00	82 NORTH WEST DELHI	07 DELHI	NCPTI	
1/3	945 NOS	YES 1.2%	2574.32	0.00	0.00	82 NORTH WEST DELHI	07 DELHI	NCPTI	
			67826.58	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	2023121300105019	2023121300038025	934000 Value declaration (GATT Valuation Declaration)	Maharashtra	09/12/2023	10/02/2024
NIRMAAN GENERAL TRADING CO L.L.C				PLOT NO: 297-0 BUSINESS CENTER BAYAN DUBAI INVESTMENT PARK FIRST DUBAI UAE TEL NO: 971524479941 EMAIL ID : siyaagtrdg@gmail.com			
UMA IMPEX				GROUND FLR GRAM SABHA STREET NO 08 HOUSE NO 145 KH.NO.38/16/2 SINGHU BORDER ROAD VILALGE PANA MAMUR DELHI			
1	1	2023121300105020	2023121300038025	022CO1 Self-Declaration on Customs Cases	Maharashtra	09/12/2023	10/02/2024
NIRMAAN GENERAL TRADING CO L.L.C				PLOT NO: 297-0 BUSINESS CENTER BAYAN DUBAI INVESTMENT PARK FIRST DUBAI UAE TEL NO: 971524479941 EMAIL ID : siyaagtrdg@gmail.com			
UMA IMPEX				GROUND FLR GRAM SABHA STREET NO 08 HOUSE NO 145 KH.NO.38/16/2 SINGHU BORDER ROAD VILALGE PANA MAMUR DELHI			
1	1	2023121300105021	2023121300038025	380000 Commercial invoice	Maharashtra	09/12/2023	10/02/2024
NIRMAAN GENERAL TRADING CO L.L.C				PLOT NO: 297-0 BUSINESS CENTER BAYAN DUBAI INVESTMENT PARK FIRST DUBAI UAE TEL NO: 971524479941 EMAIL ID : siyaagtrdg@gmail.com			
UMA IMPEX				GROUND FLR GRAM SABHA STREET NO 08 HOUSE NO 145 KH.NO.38/16/2 SINGHU BORDER ROAD VILALGE PANA MAMUR DELHI			
1	1	2023121300105022	2023121300038025	165000 Bond	Maharashtra	09/12/2023	10/02/2024
NIRMAAN GENERAL TRADING CO L.L.C				PLOT NO: 297-0 BUSINESS CENTER BAYAN DUBAI INVESTMENT PARK FIRST DUBAI UAE TEL NO: 971524479941 EMAIL ID : siyaagtrdg@gmail.com			
UMA IMPEX				GROUND FLR GRAM SABHA STREET NO 08 HOUSE NO 145 KH.NO.38/16/2 SINGHU BORDER ROAD VILALGE PANA MAMUR DELHI			
1	1	2023121300105023	2023121300038025	271000 Packing list	Maharashtra	09/12/2023	10/02/2024
NIRMAAN GENERAL TRADING CO L.L.C				PLOT NO: 297-0 BUSINESS CENTER BAYAN DUBAI INVESTMENT PARK FIRST DUBAI UAE TEL NO: 971524479941 EMAIL ID : siyaagtrdg@gmail.com			
UMA IMPEX				GROUND FLR GRAM SABHA STREET NO 08 HOUSE NO 145 KH.NO.38/16/2 SINGHU BORDER ROAD VILALGE PANA MAMUR DELHI			

#### Statement Details

Inv/Item Sn	Code	Title
1/1,1/2,1/3,	DEC-RD001	I/We, in regard to my/our claim under RoDTEP scheme made in this Shipping Bill or Bill of Export, hereby declare that: 1. I/ We undertake to abide by the provisions, including conditions, restrictions, exclusions and time-limits as provided under RoDTEP scheme, and relevant notifications, regulations, etc., as amended from time to time. 2. Any claim made in this shipping bill or bill of export is not with respect to any duties or taxes or levies which are exempted or remitted or credited under any other mechanism outside RoDTEP. 3. I/We undertake to preserve and make available relevant documents relating to the exported goods for the purposes of audit in the manner and for the time period prescribed in the Customs Audit Regulations, 2018.

Following is the list of document attached

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

Factory Stuffing

Sample Accompanied

Vessel Name & Voys, Rotation No & Date

*P. 30/12/23*

*26  
30/12/23*

*30/12/23*

**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**

**INVOICE**

<b>SHIPPER :</b>		Invoice No.& Date.	Exporter ref.		
<b>UMA IMPEX</b>		<b>INVOICE NO-UI/01/23-24</b>			
GROUND FLOOR GRAM SABHA STREET NO 08		DT: 09.12.2023			
HOUSE NO 145 KH.NO.38/16/2					
SINGHU BORDER ROAD VILALGE PANA					
MAMUR NARELA DELHI 110040					
<b>CONSIGNEE :</b>					
<b>NIRMAAN GENERAL TRADING CO L.L.C</b>		Buyer Of Other Than Consignee.			
PLOT NO: 297-0		1. BLUE UNICORN TRADING FZCO, UAE			
BUSINESS CENTER BAYAN		2. AL HAQQ GENERAL TRADING LLC U.A.E			
DUBAI INVESTMENT PARK FIRST DUBAI UAE		3. KOTHARI GENERAL TRADING LLC, UAE			
TEL NO: 971524479941		4. PYRITE GARMENTS TRADING CO. LLC, UAE			
EMAIL ID : siyaagtrdg@gmail.com		5. JR GENERAL TRADING FZE UAE			
Pre-carrigage by	Place of receipt by Pre-carrier	Country of Origin of Goods	Country of final Destination		
		INDIA	UAE		
Vessel /Flight No.	Port of Loding	Terms of Delivery and Payment			
BY SEA	JNPT (INDIA)				
Port of Discharges	Final Destination				
JEBEL ALI	JEBEL ALI	DA 180 DAYS			
Marks & Nos/ Container No.	No. & Kind Packages	Description of Goods	Quantity PCS	Rate PCS	Amount FOB USD
<b>SC</b>	<b>TOTAL CTN 34</b>				
<b>01 TO 18</b>		<b>INDIAN LEATHER GOODS</b>			
<b>SF</b>		LEATHER GENTS BELT WITH/WITHOUT BUCKLE	6912	5.85	40435.2
<b>01 TO 16</b>		LEATHER GENTS WALLETS	4275	5.95	25436.25
		LEATHER CARD HOLDER	945	2.75	2598.75
TOTAL CTNS : 34					
TOTAL GR.WT.: 2040.000 KGS					
TOTAL NET .WT:- 1938.000 KGS					
Amount Chargeble in words: USD	SIXTY EIGHT THOUSAND FOUR HUNDRED SEVENTY AND TWENTY CENTS ONLY			<b>68470.20</b>	
WE CERTIFY THAT THE GOODS ARE OF INDIAN ORIGIN		Stamp & Signature <b>FOR: UMA IMPEX</b>  <b>AUTH SING</b>			
Declaration We declare that this invoice shows the actual price of the goods described and that all particulars are true and correct.					

*P. J...*

*Uma Impex  
20/12/23*

*B  
14  
31/12/23*

# PACKING LIST

<b>SHIPPER NAME :</b> UMA IMPEX GROUND FLOOR GRAM SABHA STREET NO 08 HOUSE NO 145 KH.NO.38/16/2 SINGHU BORDER ROAD VILALGE PANA MAMUR NARELA DELHI 110040	<b>INVOICE NO-UI/01/23-24</b> <b>DT: 09.12.2023</b>
<b>CONSIGNEE NAME :</b> NIRMAAN GENERAL TRADING CO L.L.C PLOT NO: 297-0 BUSINESS CENTER BAYAN DUBAI INVESTMENT PARK FIRST DUBAI UAE TEL NO: 971524479941	<b>BUYER:</b> 1. BLUE UNICORN TRADING FZCO, UAE 2. AL HAQQ GENERAL TRADING LLC U.A.E 3. KOTHARI GENERAL TRADING LLC, UAE 4. PYRITE GARMENTS TRADING CO. LLC, UAE 5. JR GENERAL TRADING FZE UAE

SR.NO.	CTN	PCS	DEC
	<b>SC</b>		
1	1	239	LEATHER GENTS WALLETS
		80	LEATHER CARD HOLDER
2	2	240	LEATHER GENTS WALLETS
		80	LEATHER CARD HOLDER
<del>3</del>	3	240	LEATHER GENTS WALLETS
4	4	238	LEATHER GENTS WALLETS
		70	LEATHER CARD HOLDER
5	5	300	LEATHER GENTS WALLETS
6	6	299	LEATHER GENTS WALLETS
7	7	297	LEATHER GENTS WALLETS
8	8	299	LEATHER GENTS WALLETS
9	9	299	LEATHER GENTS WALLETS
10	10	297	LEATHER GENTS WALLETS
11	11	298	LEATHER GENTS WALLETS
<del>12</del>	12	290	LEATHER GENTS WALLETS
13	13	295	LEATHER GENTS WALLETS
14	14	290	LEATHER GENTS WALLETS
15	15	300	LEATHER GENTS WALLETS
16	16	359	LEATHER CARD HOLDER
<del>17</del>	17	356	LEATHER CARD HOLDER
<del>18</del>	18	54	LEATHER GENTS WALLETS
	<b>SF</b>		
19	1	432	LEATHER GENTS BELT WITH/WITHOUT BUCKLE
20	2	432	LEATHER GENTS BELT WITH/WITHOUT BUCKLE
21	3	432	LEATHER GENTS BELT WITH/WITHOUT BUCKLE
22	4	432	LEATHER GENTS BELT WITH/WITHOUT BUCKLE
<del>23</del>	5	432	LEATHER GENTS BELT WITH/WITHOUT BUCKLE
24	6	432	LEATHER GENTS BELT WITH/WITHOUT BUCKLE
25	7	432	LEATHER GENTS BELT WITH/WITHOUT BUCKLE
26	8	432	LEATHER GENTS BELT WITH/WITHOUT BUCKLE
27	9	432	LEATHER GENTS BELT WITH/WITHOUT BUCKLE
<del>28</del>	10	432	LEATHER GENTS BELT WITH/WITHOUT BUCKLE
29	11	432	LEATHER GENTS BELT WITH/WITHOUT BUCKLE
30	12	432	LEATHER GENTS BELT WITH/WITHOUT BUCKLE
31	13	432	LEATHER GENTS BELT WITH/WITHOUT BUCKLE
32	14	432	LEATHER GENTS BELT WITH/WITHOUT BUCKLE
<del>33</del>	15	432	LEATHER GENTS BELT WITH/WITHOUT BUCKLE
<del>34</del>	16	432	LEATHER GENTS BELT WITH/WITHOUT BUCKLE

FOR-UMA IMPEX

AUTH SIGH...