



सीमाश क आयन (सामा य) का कायालय
OFFICE OF THE COMMISSIONER OF CUSTOMS (GENERAL)
कस्टम ोकरअनभाग, नवीन सीमाश क भवन, बलाड ईस्टेट, मबई- 400001
CUSTOMS BROKER SECTION, NEW CUSTOM HOUSE, BALLARD ESTATE, MUMBAI - 400001.
EMAIL: cbsec.nch@gov.in

F.No. GEN/CB/110/2026-CBS

Date: 11.05.2026

DN-2026057700000000 A979

SHOW CAUSE NOTICE NO. 03/2026-27

UNDER REGULATION 17 OF THE CUSTOMS BROKER LICENSING REGULATION, 2018

M/s. City Transport Syndicate Pvt. Ltd. having PAN: AAACC1734A and registered address at 208, Gulab, 237, P. D Mello Road, Fort, Mumbai, Maharashtra-400001 (hereinafter referred as the Customs Broker/CB) is holder of Customs Broker License No. 11/434, issued by the Commissioner of Customs, Mumbai under Regulation 8 of CHALR, 1984, [Now regulation 7(2) of CBLR, 2018] and as such they are bound by the regulations and conditions stipulated therein.

2. An offence report in the form of Show Cause Notice No. 1991/25-26/ADC/CEAC/NS-II/CAC/JNCH dated 09.02.2026 was received on 11.02.2026 from CEAC, JNCH, wherein inter-alia following were stated: -
3. The Customs Broker, M/s City Transport Syndicate Pvt. Ltd. filed a Shipping Bill No. 5657095 dated 29.11.2023 on behalf of the exporter, M/s Shree Shyam Impex (IEC HHWPB7172J) for export of goods declared as "60% Cotton & 40% Synthetic Readymade Men's Shirt" under CTH 62053090 having FOB value of Rs 46,16,541/- and claimed Drawback of Rs 1,15,414/- and ROSCTL of Rs 2,27,595.47/ and IGST of Rs 2,31,609.38/-.
4. During examination by the docks officer, it was observed that the goods were soiled shirts, school uniform and substandard goods most likely old and used. Accordingly, the said matter was forwarded to SIIB(X), JNCH for further investigation.

- 5.** The goods covered under Shipping Bill No. 5657095 dated 29.11.2023 were 100% examined under Panchanama dated 15.12.2023 by the Officers of SIIB(X), JNCH and the goods found to be old, used and soiled. During examination, the consignment was found containing only 5715 pcs of shirts, contrary to the declared 7500 nos.
- 6.** Subsequently, the said goods were seized vide seizure memo dated 28.12.2023 and the RSS of the goods forward to DYCC, JNCH for testing. Though the textile composition/classification was found matching the declared description, the goods were found old/used and overvalued.
- 7.** During examination, the goods covered under shipping Bill No. 5657095 dated 29.11.2023 found to be old and used. Further for determination of the valuation of the goods, data of contemporary export was retrieved from ICES system for period 23.10.2023 to 23.01.2024 wherein value of similar goods i.e. old and used clothing (CTH 6309) was found to be in range from Rs 0.91/- to Rs 4.50/-. The average value per piece comes at Rs 2.7/-. The quantity of the goods found during examination is 5715 Pcs. Based on the examination, it appears that the goods covered under shipping Bill No. 5657095 dated 29.11.2023 have been mis-declared in terms of description, drawback Serial No and value. Hence, the value of the said goods was rejected under Rule-8 of CVR, 2007 and same to be redetermined under Rule-4 of CVR, 2007, as Rs 15,430.50/- (FOB) as against the declared FOB value of Rs 46,16,541/-. By inflating the FOB value, the exporter was attempting to claim drawback of Rs 1,15,414/- and ROSCTL of Rs 2,27,595.47/- and IGST of Rs 2,31,609.38/-, as they were not eligible for any export incentives as the goods found were old and used.
- 8.** Investigation revealed that the exporter mis-declared the goods in terms of description, classification and value and attempted to defraud the government by claiming undue higher amount of drawback and ROSCTL. Accordingly, the said goods are liable for confiscation under section 113(i), 113(ia) and 113(ja) of the Customs Act, 1962.
- 9.** During investigation, letters dated 29.12.2023, 18.04.2024, 14.11.2024 and 08.01.2025 were also sent to jurisdictional CGST authorities i.e. Division III, Range-V, Raipur Commissionerate to verify genuineness of the exporter, M/s Shree Shyam Impex. However, in this regard, no reply has been received till date from the concerned jurisdictional authority. As per GST portal, the GSTIN of the taxpayer has

been cancelled on this request with effect from 15.07.2024.

10. Further, letters dated 14.11.2024, 08.01.2025 and 27.01.2025 were also sent to jurisdictional CGST authorities i.e. Division Mundka, Range-115, Delhi West Commissionerate to verify genuineness of the supplier, M/s Purple Unites Sales Limited. However, in this regard, no reply has been received.

11. Statement of Shri Ramayan Verma, authorized representative of M/s Shree Shyam Impex (IEC HHWPB7172J) recorded on 29.01.2024, wherein he interalia stated that:-

- On being asked about his role in the company, M/s Shree Shyam Impex (IEC HHWPB7172J), he stated that he is the supervisor in the company and submitted authority letter for reference.
- On being asked whether the exporter filed the shipping bill no 5657095 dated 29.11.2023 he replied that they have filed the above- mentioned shipping bill.
- On being asked whether he was present during the examination of the goods and agrees with the docks objection, he stated that their authorized representative, Mr. Ravindra Shantaram Pawar, G-card of CB; he further stated that he and CB both were surprised when they got to know about the goods being old and used.
- On being asked about his intention behind this mis-declaration, he stated that they are genuine exporters.
- On being asked about past exports and BRC, he stated that this was their first consignment.
- On being asked about the supplier, he stated that they are merchant exporter and purchase goods on credit; that they have purchased goods from M/s Purple Unites Sales, Delhi; he further stated that the supplier sent them new garments but they don't know how it changes to old and used garments.
- On being asked whether they file GSTR regularly, he replied in positive.
- On being asked about the purchase order of the consignment, he submitted signed copy of PO-SSGT/01/2023 dated 01.10.2023 from Spark Star General Trading, UAE; he further stated due to the goods found as old and used they cancelled the order and requested for BTT.
- On being called a frontman, he stated that they are actual owner of

the goods and have valid IEC issued by DGFT; that they are ready to pay bond and BG.

- On being asked how they contacted the CB, he stated that they came to know CB through a friend; that Mr. Sanjay Kadam on behalf of CHA asked for KYC through GSTR, ITR and address proof.
- On being asked whether CHA was involved in changing goods from new to old, he did not agree; he further stated that CB told them about the mis-declaration and told them to inform Customs voluntarily.
- On being asked whether they have been penalized by any govt. agency till date, he replied in negative.

12. Summons dated 17.04.2024, 21.01.2025, 06.02.2025, 11.02.2025, 15.02.2025 issued to the exporter through speed post. However, the same were returned with remark that the 'item return due to insufficient address & Addressee left without instruction'. Also summons were sent through e- mail. However, the exporter did not appear before the office of SIIB(X), JNCH.

13. Statement of Mr. Ralph P.D. Souza, F-card Holder, CB, M/s City Transport recorded on 29.01.2025 wherein he interalia stated that:-

- On being asked about brief introduction, he stated that he is working as Marketing and documentation head and he is working since 1994. On being asked whether he has given statement before any agency, he replied in negative
- On being asked whether they have filed the Shipping Bill No. 5657095 dated 29.11.2023 on behalf of the exporter, M/s Shree Shyam Impex (IEC:- HHWPB7172J), he replied in positive.
- On being asked about the procedure followed by CB during filing of shipping bill, he stated that for new clients, KYC is initiated; first time export procedure is followed as per regulations; they check invoice, packing list, tax invoice of the exporter and make sure that the declared FOB is not more than 150% of the purchase value; than E- sanchit all documents.
- On being asked how they contacted the exporter, he stated that through their sister concern global consolidated and forwarders via Swarex Shipping.
- On being asked about the discrepancy found during examination of the goods, he stated that such incident happened with them for the first time and this shows that the exporter is not genuine; they

informed the exporter immediately about the old clothes that the goods can't be exported.

- On being asked whether they have taken the KYC of the exporter, he replied in positive.
- On being asked since when they are handling the consignment for the exporter, M/s Shree Shyam Impex (IEC HHWPB7172J), he stated that this is their first time with the exporter.
- On being asked whether they have followed the regulations of CBLR, 2018 before filing of the Shipping Bill, he stated that they have followed the regulation before filing of the Shipping Bill; that they were unaware that the exporter will not declare the goods correctly; that the exporter has played on them.
- On being asked why the exporter is not presenting himself for statement despite issuance of multiple summons, he stated that the exporter is not genuine; that they sent their representative at the initial stage but since then they are not contactable at all and does not receive their calls.
- He further stated that the moment they came to know about the goods, they immediately contacted the exporter these goods cannot be exported and this is fraud. Instant matter and provide all the related documents as and when required.

14. As per the investigation, it appears that the exporter is non-genuine. Further, 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 SB filed by them.

15. Role of the Customs Broker

As per the offence report, it is observed that the Custom Broker M/s. City Transport Syndicate Pvt. Ltd. (AAACC1734ACH001) failed to ascertain the veracity and genuineness of the Exporter firm M/s. Shree Shyam Impex (IEC: HHWPB7172J). The regulation 10 (n) of the CBLR, 2018 has mandated that the CB has to verify correctness of Importer Exporter Code (IEC) number, Goods and Services Tax Identification Number (GSTIN), identity of his client and functioning of his client at the declared address by using reliable, independent, authentic documents, data or information. In the instant case, as stated by the CB, they have merely taken copies of the IEC and GST registration from the Exporter and started filing Shipping Bills on their behalf. Though, the CB stated that they conducted

verification of address of the Exporter, no evidence has been produced in support of their claim. The CB has to verify the antecedents of the Exporter by using reliable, independent, authentic documents, data or information, which the CB has failed to do in this case. It appears that the CB is not disclosing the truth since the Exporter is non-existing and found to be non-genuine as from GST portal. The CB in their voluntary statement has submitted that they had verified the address of the Exporter, but had furnished only photographs of the place. No evidence has been put forth by the CB to corroborate their claim of actually verifying the principal place of business of the Exporter. The role of the CB in this fraudulent export of a non-existing and non-genuine firm is not ruled out. Had the CB confirmed the veracity and genuineness of the Exporter through their own independent and reliable sources, he could have easily known that the Exporter and their supply chain is dubious. The CB has thereby violated regulation 10(n) of the CBLR, 2018 and have rendered themselves liable for penalty under section 114(iii) and 114AA of the Customs Act, 1962.

16. As per investigation, it appears that the Customs Broker M/s. City Transport Syndicate Pvt. Ltd, CB No. 11/434 has failed to fulfill the obligation laid down under Regulations 10(n) of the CBLR-2018, which are in detail as follows:-

Regulation 10(n) of CBLR-2018- *“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 this case, it appears that the Customs Broker, M/s City Transport Syndicate Pvt. Ltd. (AAACC1734ACH001), failed to ascertain the veracity and genuineness of the exporter M/s Shree Shyam Impex (IEC: HHWPB7172J). In the present case, the Customs Broker merely obtained copies of the IEC and GST registration from the exporter and started filing Shipping Bills on their behalf without conducting proper independent verification of the exporter's credentials.

Though the Customs Broker claimed that the address of the exporter was verified, no documentary evidence has been produced to substantiate such verification except photographs of the premises, which do not establish actual verification of the functioning of the exporter at the declared address. Further investigation revealed that the exporter was non-existing and non-genuine as reflected from the GST portal. The

Customs Broker thus failed to verify the antecedents and genuineness of the exporter through reliable and independent sources. Had the Customs Broker fulfill obligation as prescribed under Regulation 10(n), the dubious nature of the exporter and its supply chain could have been detected at the initial stage.

Therefore, it appears that the Customs Broker failed to fulfil the obligations prescribed under Regulation 10(n) of the CBLR, 2018 by not properly verifying the identity, antecedents and functioning of the exporter, thereby facilitating filing of Shipping Bills on behalf of a non-genuine exporter.

In view of the above, it appears that the CB has failed to fulfill the obligation laid down under Regulations 10(n) of the CBLR-2018.

17. Furthermore, under the regime of trade facilitation, a significant amount of trust is placed on Customs Broker, who directly interact with importers and exporters. Any failure on the part of a CB to comply with the regulations mandated under the CBLR created opportunities and unscrupulous individuals to commit import export violations and revenue fraud.

18. The evidence on record indicates that the Customs Broker was working in a negligent manner and was in violation of obligations cast upon them under the CBLR, 2018. A Customs Broker occupies a very important position in the Customs House and is supposed to safeguard the interest of both the exporters and the Customs Department. A lot of trust is kept on Customs Broker by the Government Agencies, but their acts of omission and commission, it appears that the Customs Broker, M/s City Transport Syndicate Pvt. Ltd., (CB No. 11/434) has violated Regulations 10(n) of CBLR 2018.

19. From the above stated facts and outcome of the investigation, it appears that the CB M/s City Transport Syndicate Pvt. Ltd., (CB No. 11/434) has failed in fulfilling the obligations as mandated under CBLR, 2018 and has violated the Regulation 10 (n) of CBLR, 2018 and thereby committed misconduct rendering themselves liable to penalty under Regulation 18 of the CBLR,2018.

20. In terms of Regulation 17(1) of CBLR, 2018, Customs Broker, M/s City Transport Syndicate Pvt. Ltd., (CB No. 11/434) is hereby called upon to show cause, as to why:


- i. The Customs Broker license bearing no. 11/434 issued to them should not be revoked under regulation 14 read with regulation 17 of the CBLR, 2018.
- ii. Security deposited should not be forfeited under regulation 14 read with regulation 17 of the CBLR, 2018;
- iii. Penalty should not be imposed upon them under regulation 18 read with regulations 17 of the CBLR, 2018.

21. The Customs Broker M/s City Transport Syndicate Pvt. Ltd., (CB No. 11/434) is directed to submit written submission to this show cause notice within 30 days from the date of issue of this notice. They are directed to appear for personal hearing on the date as may be fixed and to produce proof of evidence/documents, if any, in their defense to Shri Harish Kumar Parmar, Assistant Commissioner of Customs, Import II Commissionerate, NCH Mumbai who has been appointed as the Inquiry Officer to conduct inquiry into the case under regulation 17 of CBLR, 2018. If no reply is received within the stipulated time period, it will be presumed that they have no explanation to offer and it will be presumed that they do not want personal hearing and the issue will be decided on the facts available on records.

22. This notice is being issued without prejudice to any other action that may be taken against the CB or any other person(s)/firm(s) etc under the provisions of the Customs Act, 1962 and Rules/Regulations framed there under or any other law for the time being in force.

23. The documents/records relied upon is as under: -

- i. A Show Cause Notice No. 1991/25-26/ADC/CEAC/NS-II/CAC/JNCH dated 09.02.2026 issued by Commissioner of Customs (In-Situ), CEAC, NS-II, JNCH.


Shradha Joshi Sharma
Commissioner of Customs(G) NCH,
Mumbai-I

To,
M/s City Transport Syndicate Pvt. Ltd., (Pan: AAACC1734A) (CB No. 11/434)
Address: 208, Gulab, 237, P. D Mello Road, Fort, Mumbai,
Maharashtra-400001

Copy to:

1. The Pr. Chief Commissioner of Customs/ Chief Commissioner of Customs, Mumbai Zone – I, II & III.
2. Shri Harish Kumar Parmar, Assistant Commissioner of Customs, Import II Commissionerate, NCH Mumbai, appointed as the Inquiry Officer to conduct inquiry into the case under regulation 17 of CBLR, 2018.
3. CIU's of NCH, ACC & JNCH
4. EDI of NCH, ACC & JNCH
5. BCBA, Mumbai
6. Office Copy
7. Notice Board



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

F.No. CUS/ASS/MISC/986/2025-CEAC
F.No. CUS/SIIB/OFF/2/2025-SIIB(E)

Date of SCN: 09.02.2026
Date of issue: 09.02.2026

DIN: 20260278NT000000E66E

SCN No.: 1991/2025-26/ADC/CEAC/NS-II/CAC/JNCH

SHOW CAUSE NOTICE UNDER SECTION 124 OF CUSTOMS ACT

The exporter, M/s. Shree Shyam Impex (IEC: HHWPB7172J), having registered address at Branch Ser no.2, 6th floor, FIC, 06/604, Sec 27, Naya Raipur, Chhattisgarh-492018 had filed Shipping Bill No. 5657095 dtd 29.11.2023 [RUD-1] for export of goods declared as 60% Cotton & 40% Synthetic Readymade Men's Shirt' destined to UAE. The details of the Shipping bill no. 5657095 dtd 29.11.2023 filed by the Customs Broker M/s. City Transport Syndicate Pvt. Ltd. (AAACC1734ACH001) on behalf of the exporter are as tabulated below:

Table-I

Sr No	SB No./ Date	RITC	Description of the	Qty (Nos.)	FOB Value (in Rs.)	DBK (in Rs.)	Rosct1 (in Rs.)	IGST (in Rs.)
1	5657095 dt 29.11.2023	62053090	60% Cotton & 40% Synthetic Readymade Men's Shirt	7,500	46,16,541	1,15,414	2,27,595.47	2,31,609.38

2 Subsequently, the goods were examined by the Docks Officer. During the examination the docks officer observed that the goods were soiled shirts, school uniform and substandard goods most likely old and used. Accordingly, the file was forwarded to SIIB(X), JNCH for further investigation.

3 Consequently, the subject goods pertaining to Shipping Bill No. 5657095 dtd 29.11.2023 were examined 100% vide Panchanama dated 15.12.2023 (RUD-II) in the presence of two independent Panchas, Representatives of Customs Brokers and Exporter. During the Examination, the goods were found to be old, used and soiled. Upon counting, the consignment was found short. 5715 nos. of shirts were found in contrary to the declared 7500 nos. Representative Sealed Samples (RSS) of the goods from the Shipping Bill were drawn for the purpose of further investigation.

4 Subsequently, the goods covered under Shipping Bill No. 5657095 dtd 29.11.2023 were seized vide seizure memo CBIC DIN 20231278NW000021212B dated 28.12.2023.

5 Further, letters dated 29.12.2023 were forwarded to DYCC, JNCH along with RSS for testing in order to determine exact characteristics, nature and composition

of the subject goods. DYCC tested the RSS and forwarded the test Reports vide DYCC Reports No. 01/SIIB(X) dated 25.01.2024 (RUD-III). The details of test report are as under:

TABLE-II

Sr. No	Lab Report No.	Item Description	Declared CTH, Drawback	DYCC Test Report
1	01/SIIB(X) dated 25.01.2024	60% Cotton & 40% Synthetic Readymade Men's Shirt	CTH - 62053090 Drawback Sr. No. - 620502B	The sample as received is in form of dyed woven readymade garment (Mens shirt) having plastic button and pocket at front side. Total wt. of sample = 207 gms It is composed of spun yarn of cotton on one side and blended spun yarn of cotton and polyester on other side.

In view of the DYCC report, no discrepancy was observed in declared CTH and that found in DYCC report.

6 Valuation: During the examination under panchnama dated 15.12.2023, the goods covered under Shipping Bill No. 5657095 dtd 29.11.2023 found to be old and used. Further for determination of the valuation of the goods, data of contemporary Export was retrieved from ICES system for period 23.10.2023 to 23.01.2024 (RUD-IV), wherein value of similar goods i.e. Old and used clothing (CTH 6309) was found to be in range from Rs. 0.91/- to Rs. 4.50/-. The average value per piece comes at Rs. 2.7/-.

TABLE-III

Sr. No.	Shipping Bill and Date	Declared Goods	Goods found during examination	Quantity found during examination (Pcs)	Average per piece value of contemporary export goods (INR)	Redetermined FOB value (total no. of pieces*value of one piece)
1	5657095 dtd 29.11.2023	60% Cotton & 40% Synthetic Readymade Men's Shirt	Old and used clothing	5715	2.7	15,430.50

TABLE-IV

Sr. No.	Shipping Bill and Date	Declared Goods	Declared				Redetermined			
			FOB (INR)	Drawback (INR)	RoSCTL (INR)	IGST (INR)	FOB (INR)	Drawback (INR)	RoSCTL (INR)	IGST (INR)

1	565709 5 dtd 29.11.2 023	60% Cotton & 40% Synthetic Readyma de Men's Shirt	4616 541	115414	227595. 47	231609. 38	15430. 50	0	0	0
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TABLE-V

Re-determined	Excess Drawback	Excess ROSCTL	Excess IGST	Total excess Export
15,430.50/-	1,15,414	2,27,595.47	2,31,609.38	5,74,618.85

7 As can be seen from the Tables above, based on the examination of goods under panchnama dated 15.12.2023, it appears that the goods declared by the Exporter in the Shipping Bill No. 5657095 dtd 29.11.2023 have been mis-declared in terms of declared description, Drawback Serial Number and their value. The value of the goods has been re-determined based on data retrieved from ICES system for export of contemporary goods. The Export incentive such as drawback & RoSCTL are therefore to be re-determined with respect to the new re-determined CTH and FOB of the goods as mentioned in the Table above. Hence, the declared value i.e. Rs. 46,16,541/- appeared to be liable for rejection in terms of Rule 8 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007 and the value needs to be re-determined as per the Provisions of the said Rules. For the purpose of Customs Tariff Act, 1975, valuation of Export goods is to be done in terms of Section 14 of the Customs Act, 1962 read with Customs Valuation (Determination of value of Export Goods) Rules, 2007 (CVR). As per the Provisions of Act/Rules, transaction value of the goods is to be accepted, subject to Rule 8 of Customs Valuation (Determination of value of Export Goods) Rules, 2007. Prima facie on Examination of the subject consignment, the declared value of the goods appeared to be on the higher side; the declared transaction value appeared liable for rejection under Rule 8 of the CVR and the said value is required to be re-determined by sequentially proceeding in terms of Rule 4 to 6 of the Customs Valuation Rules, 2007. In the instant case, the value of the goods has been re-determined under Rule 4 of the Customs Valuation Rules, 2007.

8 Re-determination of Valuation

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

8.2 As the Export goods found old and used goods during the examination under panchnama dated 15.12.2023, the value of the goods was re-determined using the Export data in Export Commodity Data Base (ECDB) for the goods of like kind and quality as required under Rule 4 of CVR, 2007.

Rule 4 of CVR, 2007: *Determination of export value by comparison.*- (1) The value of the export goods shall be based on the transaction value of goods of like kind and quality exported at or about the same time to other buyers in the same destination country of importation or in its absence another destination country of importation adjusted in accordance with the provisions of sub-rule (2). (2) In determining the value of export goods under sub-rule (1), the proper officer shall make such adjustments as appear to him reasonable, taking into consideration the relevant factors, including- (i) difference in the dates of exportation, (ii) difference in commercial levels and quantity levels, (iii) difference in composition, quality and design between the goods to be assessed and the goods with which they are being compared, (iv) difference in domestic freight and insurance charges depending on the place of exportation.

9 Past Exports: In order to investigate past consignments, the data was retrieved for the last 05 years for Exporter M/s. Shree Shyam Impex (IEC: HHWPB7172J). However, the Exporter had not exported goods in past.

10 Further, an alert to withhold the Export incentives against the Exporter M/s. Shree Shyam Impex (IEC: HHWPB7172J) was inserted during the investigation.

11 The Exporter vide their letter dated 23.01.2024 requested to Provisional Release of the goods for Back To Town. The request of the Exporter was accepted by the Adjudicating Authority as per the Provisions of Board Circular No. 01/2011 dated 04.01.2011 and 30/2013 dated 05.08.2013 and the goods were released Provisionally for Back To Town under section 110A of the Customs Act, 1962 on execution of Bond equivalent to FOB value of the subject goods and on submission of Bank Guarantee amounting to Rs. 9,00,000/- (Rupees Nine Lakh Only) **(RUD-V)** on 05.02.2024.

12 Further, letters dated 29.12.2023, 18.04.2024, 14.11.2024 and 08.01.2025 **(RUD-VI)** were also sent to jurisdictional CGST authorities i.e. Division III, Range-V, Raipur Commissionerate to verify genuineness of the Exporter M/s. Shree Shyam Impex (GSTIN: 22HHWPB7172J1ZV). However, in this regard, no reply has been received in this office till date from the concerned jurisdictional Authority. As per GST portal, the GSTIN of the taxpayer has been cancelled on his request with effective from 15.07.2024.

Verification of supplier:

12.1. Further, letters dated 14.11.2024, 08.01.2025 and 27.01.2025 were also sent to jurisdictional CGST authorities i.e. Division Mundka, Range-115, Delhi West Commissionerate to verify genuineness of the supplier M/s. Purple United Sales Limited (GSTIN: 07AAHCP8212F1ZI). However, in this regard, no reply has been received in this office till date from the concerned jurisdictional Authority.

SUMMONS & STATEMENT

13 Further, in order to record the statement of exporter M/s. Shree Shyam Impex (IEC: HHWPB7172J), under section 108 of Customs Act, 1962 Summonses have

been issued vide DIN- 20231278NW000000E02C dated 28.12.2023 to appear on 11.01.2024. In response to the summons, Shri Ramayan Verma, authorized representative of M/s. Shree Shyam Impex (IEC: HHWPB7172J) presented himself and his statement was recorded on 29.01.2024 (**RUD-VII**), in which he inter-alia stated that:

- On being asked about his role in the company M/s. Shree Shyam Impex (IEC: HHWPB7172J), he stated that he is the supervisor in the company and submitted authority letter for reference.
- On being asked whether the exporter filed the shipping bill no. 5657095 dated 29.11.2023 he replied that they have filed the above mentioned shipping bill.
- On being asked whether he was present during the examination of the goods and agrees with the docks objection, he stated that their authorized representative Mr. Ravindra Shantaram Pawar, G-card of CB; he further stated that he and CB both were surprised when they got to know about the goods being old and used.
- On being asked about his intention behind this mis-declaration, he stated that they are genuine exporters.
- On being asked about past exports and BRC, he stated that this was their first consignment.
- On being asked about the supplier, he stated that they are merchant exporter and purchase goods on credit; that they have purchased goods from M/s Purple United Sales, Delhi; he further stated that the supplier sent them new garments but they don't know how it changed to old and used garments.
- On being asked whether they file GSTR regularly, he replied in positive.
- On being asked about the purchase order of the consignment, he submitted signed copy of PO-SSGT/01/2023 dated 01.10.2023 from Spark Star General Trading, UAE; he further stated that due to the goods found as old and used, they cancelled the order and requested for BTT.
- On being called a frontman, he stated that they are actual owner of the goods and have valid IEC issued by DGFT; that they are ready to pay bond and BG.
- On being asked how they contacted the CB, he stated that they came to know CB through a friend; that Mr. Sanjay Kadam on behalf of CHA asked for KYC through GSTR, ITR and address proof.
- On being asked whether CHA was involved in changing goods from new to old, he did not agree; he further stated that CB told them about the mis-declaration and told them to inform Customs voluntarily.
- On being asked whether they have been penalized by any govt. agency till date, he replied in negative.

Further summonses having DIN- 20240478NW0000227145 dated 17.04.2024 to appear on 03.05.2024, DIN- 20250178NT000000DBB9 dated 21.01.2025 to appear on 31.01.2025, DIN- 20250278NT000000D49A dated 06.02.2025 to appear on 14.02.2025, DIN- 20250278NT0000424467 dated 11.02.2025 to appear on 17.02.2025, DIN- 20250278NT000000FB16 dated 15.02.2025 to appear on

24.02.2025 in the name of M/s. Shree Shyam Impex (IEC: HHWPB7172J) **(RUD-VIII)** to appear before the office of SIIB(X), 6th floor, C-604, Jawaharlal Nehru Custom House, Nhava Sheva, Taluka-Uran, Dist: Raigad, Maharashtra-400707 u/s Section 108 of the Customs Act, 1962. However, the summonses sent via speed post returned to this office with the remark that the 'Item returned due to insufficient address & Addressee left without instruction'. Also, Summonses have been sent through the e-mail address provided by the exporter in their official correspondence with this office. However, the exporter did not appear before this office.

14 Further, on receipt of Summons CBIC-DIN-2020178NT000000CC51 dated 21.01.2025, Mr. Ralph P.D. Souza, F-card holder of CB firm M/s. City Transport, presented himself for the recording of the Statement under section 108 of the Customs Act, 1962 on 29.01.2025 **(RUD-IX)** wherein he inter-alia stated that:

- On being asked about brief introduction, he stated that he is working as Marketing and documentation head and he is working since 1994.
- On being asked whether he has given statement before any agency, he replied in negative.
- On being asked whether they have filed the Shipping Bill No. 5657095 dated 29.11.2023 on behalf of the exporter M/s. Shree Shyam Impex (IEC: HHWPB7172J), he replied in positive.
- On being asked about the procedure followed by CB during filing of shipping bill, he stated that for new clients, KYC is initiated; first time export procedure is followed as per regulations; they check invoice, packing list, tax invoice of the exporter and make sure that the declared FOB is not more than 150% of the purchase value; than E-sanchit all documents.
- On being asked how they contacted the exporter, he stated that through their sister concern global consolidates and forwarders via Swarex Shipping.
- On being asked about the discrepancy found during examination of the goods, he stated that such incident happened with them for the first time and this shows that the exporter is not genuine; they informed the exporter immediately about the old clothes that the goods can't be exported.
- On being asked whether they have taken the KYC of the exporter, he replied that they have taken the KYC of the exporter.
- On being asked whether they have verified the address of the exporter, he replied in positive.
- On being asked since when they are handling the consignment for the exporter M/s. Shree Shyam Impex (IEC: HHWPB7172J), he stated that this is their first time with the exporter.
- On being asked whether they have followed the regulations of CBLR, 2018 before filing of the shipping bill, he stated that they have followed the regulation before filing of the shipping bill; that they were unaware that the exporter will not declare the goods correctly; that the exporter has played on them.
- On being asked why the exporter is not presenting himself for statement despite issuance of multiple summonses, he stated that the exporter is not genuine; that they sent their representative at the initial stage but since then they are not contactable at all and does not receive their calls.

- He further stated that the moment they came to know about the goods, they immediately contacted the exporter these goods cannot be exported and this is fraud. Instant matter and provide all the related documents as and when required.

15 RELEVANT LEGAL PROVISIONS

A. Customs Act, 1962

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

Section 50: Entry of goods for Exportation.-

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Rule 18(1): Where an amount of drawback has been paid to an Exporter or a person utilized by him (hereinafter referred to as the claimant) but the sale proceeds in respect of such Export goods have not been utilized by or on behalf of the Exporter in India within the period allowed under the Foreign Exchange

Management Act, 1999 (42 of 1999), including any extension of such period, such drawback shall, except under circumstances or conditions specified in sub-Rule (5), be recovered.

Foreign Trade (Development and Regulation) Act, 1992.

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

Foreign Trade (Regulation) Rules, 1993

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

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

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

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

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

- (1) "the value of the export goods shall be based on the transaction value of goods of like kind and quality exported at or about the same time to other buyers in the same destination country of importation or in its absence another destination country of importation adjusted in accordance with the provisions of sub-rule (2).
- (2) In determining the value of export goods under sub-rule (1), the proper officer shall make such adjustments as appear to him reasonable, taking into consideration the relevant factors, including -
 - (i) Difference in the dates of exportation,
 - (ii) Difference in commercial levels and quantity levels,
 - (iii) Difference in composition, quality and design between the goods to be assessed and the goods with which they are being compared,

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

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

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

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

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

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

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

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

Customs Brokers Licensing Regulations, 2018:

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

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

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

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

16.1 M/s. Shree Shyam Impex (IEC: HHWPB7172J) having its office at Branch Ser no.2, 6th floor, FIC, 06/604, Sec 27, Naya Raipur, Chhattisgarh-492018 had filed Shipping Bill No. 5657095 dtd 29.11.2023 through their Customs Broker M/s. City

Transport Syndicate Pvt. Ltd. (AAACC1734ACH001) at JWR CFS. The re-determined FOB value of the said goods covered under the above-mentioned Shipping Bills comes to Rs. 15,430.50/- as against the declared FOB value of Rs. 46,16,541/-. By inflating the FOB value, the Exporter was attempting to claim Drawback of Rs. 1,15,414/-, RoSCTL of Rs. 2,27,595.47/- and IGST of Rs. 2,31,609.38/- whereas they were not eligible for any export incentives as the goods found were old and used. (as tabulated in Table-IV above).

16.2 As can be seen from the Table-IV above, based on Export data in Export Commodity Data Base (ECDB) retrieved from ICES, it appears that the goods declared by the Exporter in the Shipping Bill No. 5657095 dated 29.11.2023 have been mis-declared in terms of their value. During the perusal of Export data in Export Commodity Data Base (ECDB) 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 4 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 and CTH of the goods as mentioned in the Table-IV above. It is thus cogent and clear that the Exporter M/s. Shree Shyam Impex (IEC: HHWPB7172Jhad) (i) mis-declared the impugned goods in terms of Description, classification and valuation (ii) attempted to defraud the Government by claiming undue higher amount of Drawback and RoSCTL/ RoDTEP and thereby acted in a manner which rendered the said goods under Table-I above liable for confiscation in terms of the Provisions of Section 113(i), 113(ia) and 113(ja) of the Customs Act, 1962 respectively.

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

16.4 As the Exporter had not made declaration truthfully in the said Shipping Bills, 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. 46,16,541/- whereas the re-determined FOB value after perusal of Export data in Export Commodity Data Base (ECDB) retrieved from ICES system was Rs. 15,430.50/- only and undue Drawback & RoSCTL and other Export incentives were attempted to be 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.

16.5 As the goods were attempted to be Exported by mis-declaration for which confiscation is proposed. However, the drawback and RoSCTL claimed in the live Shipping Bills as mentioned in Table-I is not demanded since the goods were released provisionally for Back To Town.

16.6 The description of the goods was not found 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.

16.7 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.

16.8 As the Export goods were found old and used, the Export data in Export Commodity Data Base (ECDB) was used for comparing price of the goods of like kind and quality as required under Rule 4 of CVR, 2007. Hence, value of the subject goods was determined under the said Rule 4 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.

16.9 With respect to the Exporter M/s. Shree Shyam Impex (IEC: HHWPB7172J, this office sent 04 letters dated 29.12.2023, 18.04.2024, 14.11.2024 and 08.01.2025 for the verification of the genuineness of the Exporter to jurisdictional CGST authorities i.e. Division III, Range-V, Raipur Commissionerate. However, no reply in this regard is received in this office till date. As per GST portal, the GSTIN of the taxpayer has been cancelled on his request with effective from 15.07.2024.

Also, Summonses to the Exporter have been dispatched to Exporter's address mentioned in the IEC by this office. The exporter sent his authorised representative at initial stage of the investigation. After that summonses were issued to the exporter, however, the exporter has shown non-cooperation in this regard. He has not presented himself in this office.

Hence, from the above facts, it appears that the Exporter is non-genuine. Thus, from the above facts, it appears that the Exporter is a fly by night operator/Paper-based firm and was established only to Export inferior goods to claim higher export incentives. Therefore, it appears that the Exporter connived with their supplier to obtain invoice by fraud and collusion to utilize input tax credit on the basis of such invoice for discharging tax on goods which have been entered for exportation under the Shipping Bill filed by them.

Further, the Exporter appears to be non-existent and non-genuine. Thus, the ITC claimed appears wrongly claimed and claimed by fraud etc. and, hence the Exporter M/s. Shree Shyam Impex (IEC: HHWPB7172J) have rendered themselves liable to penalty in terms of Section 114AC of the Customs Act, 1962

16.10 It further appears that the Exporter M/s. Shree Shyam Impex (IEC: HHWPB7172J) have rendered themselves liable to penalty in terms of section 114(iii) of the Customs Act, 1962 on account of mis-declaration in Description, classification and valuation of the impugned goods. The Exporter has knowingly & intentionally caused to sign & used the documents to provide the undue advantage to the Exporter with mala-fide intent to avail undue/excess Export benefits in form of Drawback, Rosctl and other Export benefits. Therefore, M/s. Shree Shyam Impex (IEC: HHWPB7172J) also liable for penalty in terms of Section 114AA of Customs Act, 1962 for this intentional mis-declaration.

16.11 The Custom Broker M/s. City Transport Syndicate Pvt. Ltd. (AAACC1734ACH001) failed to ascertain the veracity and genuineness of the Exporter firm M/s. Shree Shyam Impex (IEC: HHWPB7172J). The regulation 10 (n) of the CBLR, 2018 has mandated that the CB has to verify correctness of Importer Exporter Code (IEC) number, Goods and Services Tax Identification Number (GSTIN), identity of his client and functioning of his client at the declared address by using reliable, independent, authentic documents, data or information. In the instant case, as stated by the CB, they have merely taken copies of the IEC and GST registration from the Exporter and started filing Shipping Bills on their behalf. Though, the CB stated that they conducted verification of address of the Exporter, no evidence has been produced in support of their claim. The CB has to verify the antecedents of the Exporter by using reliable, independent, authentic documents, data or information, which the CB has failed to do in this case. It appears that the CB is not disclosing the truth since the Exporter is non-existing and found to be non-genuine as from GST portal. The CB in their voluntary statement has submitted that they had verified the address of the Exporter, but had furnished only photographs of the place. No evidence has been put forth by the CB to corroborate their claim of actually verifying the principal place of business of the Exporter. The role of the CB in this fraudulent export of a non-existing and non-genuine firm is not ruled out. Had the CB confirmed the veracity and genuineness of the Exporter through their own independent and reliable sources, he could have easily known that the Exporter and their supply chain is dubious. The CB has thereby violated regulation 10(n) of the CBLR, 2018 and have rendered themselves liable for penalty under section 114(iii) and 114AA of the Customs Act, 1962.

17 Now, M/s. Shree Shyam Impex (IEC: HHWPB7172J) having its registered office at at Branch Ser no.2, 6th floor, FIC, 06/604, Sec 27, Naya Raipur, Chhattisgarh-492018 are hereby called upon to Show Cause to the Additional Commissioner of Customs, CAC, NS-II, JNCH, having office at Jawaharlal Custom House, Nhava Sheva, Tal-Uran, Dist-Raigad, Maharashtra (the Adjudicating Authority in this case), within 30 days of receipt of this notice as to why:

- i. The declared FOB value of Rs. 46,16,541/- covered under the Shipping Bill No.5657095 dtd 29.11.2023 should not be rejected and re-determined to Rs. 15,430.50/- under Rule 4 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.

- ii.** The drawback of Rs. 1,15,414/- and RoSCTL of Rs. 2,27,595.47/- and IGST of Rs. 2,31,609.38/- claimed in the Shipping Bill No. 5657095 dtd 29.11.2023 should not be rejected since the goods were released for Provisional Back To Town.
- iii.** The said impugned Export goods covered under the Shipping Bill No. 5657095 dtd 29.11.2023 having total declared FOB value of Rs. 46,16,541/- which appear to be mis-declared in terms of Description and valuation, should not be confiscated under the Provisions of Section 113(i), 113(ia) and 113(ja) of the Customs Act, 1962.
- iv.** Penalty should not be imposed on M/s. Shree Shyam Impex (IEC: HHWPB7172J) under Section 114(iii) of the Customs Act, 1962 for the above violation.
- v.** Penalty should not be imposed on M/s. Shree Shyam Impex (IEC: HHWPB7172J) under Section 114AA of the Customs Act, 1962 for the above violation.
- vi.** Penalty should not be imposed on M/s. Shree Shyam Impex (IEC: HHWPB7172J) under Section 114AC of the Customs Act, 1962 for the above violation.
- vii.** The Bond should not be enforced and Bank Guarantee of Rs. 9,00,000/- (Rupees One Lakh Only) at the time of Provisional Release of the goods for Back To Town, should not be appropriated against Export incentives, applicable interest, redemption fine and penalty etc. arising out of this order.

18 M/s. City Transport Syndicate Pvt. Ltd. (AAACC1734ACH001), 208,GULAB,2ND FLOOR,237,P.D MELLO ROAD,MUMBAI-400-001 are hereby called upon to show cause to the Additional Commissioner of Customs, CAC, NS-II, JNCH, having office at Jawaharlal Custom House, Nhava Sheva, Tal-Uran, Dist-Raigad, Maharashtra (the Adjudicating Authority in this case), within 30 days of the receipt of this notice as to why Penalty should not be imposed on them under Section 114(iii) and 114AA of the Customs Act, 1962 for violation of regulation 10(n) of CBLR, 2018.

19 The noticees are further informed that they should clearly state in their written reply whether they wish to be heard in person before the case is adjudicated. In case no reply is received within 30 days of the receipt of this SCN and no request is made for the PH or they do not appear before the adjudicating authority on the date and time fixed, the case will be decided ex-parte on the basis of evidence available on record without any further reference to them.

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

21 This show cause notice is issued only in respect of issues discussed in the show cause notice and the goods mentioned against the Shipping Bill discussed hereinabove.

22 The Department reserves its right to add, amend, modify, etc. this notice based on any fresh facts or evidence which may come to the notice of the Department after issue of this notice but prior to adjudication thereof.

23 This show cause notice is issued without prejudice to any other action that may be taken against the persons/firms mentioned herein or any other person under the Customs Act, 1962 or any other law for the time being in force.

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

W L B
09/02/26

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

To,

1. M/s. Shree Shyam Impex (IEC: HHWPB7172J),
Branch Ser no.2, 6th floor, FIC, 06/604, Sec 27, Naya Raipur, Chhattisgarh-492018
2. M/s. City Transport Syndicate Pvt. Ltd. (AAACC1734ACH001)
208, GULAB, 2ND FLOOR, 237, P.D MELLO ROAD, MUMBAI-400-001

Copy to:

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

Annexure - A

Sr. No.	List of Relied Upon Documents
RUD-I	Shipping Bill No. 5657095 dtd 29.11.2023
RUD-II	Panchanama dated 15.12.2023
RUD-III	Test Reports from DYCC
RUD-IV	Export data in Export Commodity Data Base (ECDB) retrieved from ICES System
RUD-V	Provisional Release for Back To Town Letter dated 05.02.2024
RUD-VI	Letters sent to concerned GST authorities for verification of Exporter and supplier
RUD-VII	Copy of statement of Shri Ramayan Verma, authorized representative of M/s. Shree Shyam Impex (IEC: HHWPB7172J) dated 29.01.2024
RUD-VIII	Summonses issued to the exporter
RUD-IX	Mr. Ralph P.D. Souza, F-card holder of CB firm M/s. City Transport dated 29.01.2025

Naya Raipur, Chhattisgarh-492018

2. M/s. City Transport Syndicate Pvt. Ltd. (AAACC1734ACH001)
208,GULAB,2ND FLOOR,237,P.D MELLO ROAD,MUMBAI-400-001

Copy to:

- 1. The Asstt. Commissioner of Customs,
SIIB (X) & IRMC, JNCH.**
- 2. Supdt./CHS, JNCH for display on Notice Board.**
- 3. Office Copy.**

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RUD-IV	Export data in Export Commodity Data Base (ECDB) retrieved from ICES System
RUD-V	Provisional Release for Back To Town Letter dated 05.02.2024
RUD-VI	Letters sent to concerned GST authorities for verification of Exporter and supplier
RUD-VII	Copy of statement of Shri Ramayan Verma, authorized representative of M/s. Shree Shyam Impex (IEC: HHWPB7172J) dated 29.01.2024
RUD-VIII	Summonses issued to the exporter
RUD-IX	Mr. Ralph P.D. Souza, F-card holder of CB firm M/s. City Transport dated 29.01.2025

City Transport Syndicate Pvt. Ltd.
Checklist for Shipping Bill

[Computer No: Nhava Sheva Sea,INNSA1]

Printed On : 29-Nov-2023

AEO Registration No.

AEO Role :

SB No. / Date	5657095 dt 29-Nov-2023	Party Ref	
Job No	EXP/07431/23-24		
CHA	AAACC1734ACH001 City Transport Syndicate Pvt. Ltd.		
EXPORTER DETAILS		CONSIGNEE	
HHWPB7172J	GSTIN: 22HHWPB7172J1ZV	Spark Star General Trading L.L.C	
PAN No: HHWPB7172J	Exporter Type: Merchant Exporter	Diera Yousuf, Banker Road, Dubai (U.A.E.)	
Shree Shyam Impex Branch Ser #2 6th floor FIC 06/604 Sec 27, Naya Raipur CHHATTISGARH, 492018 Raipur - 492018,		Destination : Dubai UNITED ARAB EMIRATES	
Port Of Loading	Nhava Sheva Sea(INNSA1)	Nature of Cargo	P - Non Containerised Packaged
Port Of Discharge	Jebel Ali(AEJEA)	Total Packages	30 PKG
Port Of Destination	Jebel Ali(AEJEA)	No Of Cntrs	
Discharge Country	UNITED ARAB EMIRATES	Loose pkts.	
Country of Dest	UNITED ARAB EMIRATES	Gross Weight	1590.000 KGS
Master BL No.		Net Weight	1560.000
House BL No.		Total FOB (INR)	4616541.00
Rotation No/Dt.		IGST Taxable Value(INR)	4632187.50
State of Origin	CHATTISGARH	IGST Amount(INR)	231609.38
Ad. Code	0300711	Comp. Cess (INR)	0.00
Forex Bank A/c No	3246002100030032	DBK+STR (INR)	115414.00
RBI Waiver No/Dt		STR Amount (iNR)	
DBK Bank A/c No		Total DBK (INR)	115414.00
		RODTEP Amount(INR)	
		Total ROSCTL (INR)	227595.47

Invoice Details

Invoice 1 / 1	
Inv. No	SSI/23-24/001
Inv. Date	25-Oct-2023
Nature of contract	CIF
Unit Price Includes	Freight & Insurance
Inv. Currenc	USD
Exch. Rate	1 USD = 82.3500 INR

Inv. Value	USD 56250.00 (INR 4632187.50)
FOB Value	USD 56060.00 (INR 4616541.00)
Exp Contract No.	
Exp Contract Date	

Insurance	Rate	Currency	Amount
Freight		USD	90.00
Discount		USD	100.00

Commission
Other Deduction
Packing Charges
Nature Of Payment
Marks & Nos

DA
AS PER INVOICE. SHIPMENT UNDER ROSCTL SCHEME. **Period Of Payment** 180 days

Buyer's Name & Address SAME AS CONSIGNEE

AEO Code
AEO Country
AEO Role
Third Party Name & Addr.

EOU IEC **Branch Sno** 0
Factory Address

ITEM DETAILS

SI No	RITC	Description	Total Value(FC)	PMV/Unit	Total PMV(INR)
Qty	Exim Scheme Code & description	Unit Price / Unit	IGST Pymt Statu	IGST Taxable Valu	IGST Amount
Unit	NFEI Catg	FOB Val(FC)	FOB Val(INR)		
	Reward Item				
1	62053090	60% COTTON & 40% SYNTHETIC READYMADE MEN'S SHIRT			
7500.000	60 (Drawback and ROSCTL)				
PCS		7.500000/PCS	56250.00	677.09	5078175.00
	Yes	56060.00	4616541.00	P (5%)	231609.38
				Total PMV	5078175.00
				Total IGST	231609.38
				Total PMV (Gross)	5078175.00
				Total IGST (Gross)	231609.38

man
P. 15-12-23

15/12/23

City Transport Syndicate Pvt. Ltd.
Checklist for Shipping Bill

Printed On : 29-Nov-2023

AEO Registration No.

AEO Role :

2/3

SB No. / Dat 5657095 dt 29-Nov-2023

Job No EXP/07431/23-24

DBK DETAILS

Inv No	Item No	DBK SI No	Custom Rate Custom SPE	DBK Rate DBK SPE	DBK Qty / Unit	DBK Amount
1	1	620502B		2.50 18.20	7500.000 / PCS	115413.52
						115414.00

ROSCTL DETAILS

Inv No	Item No	ROSCTL SI No	State Levy Rebate Rate	Central Tax Levy Rebate Rate	ROSCTL Qty	ROSCTL Amount
1	1	620502B	2.85 18.40	2.08 13.40	7500.000	227595.47
						227595.47

VESSEL DETAILS

Factory Stuffed	Seal Type	Sample Acc.	Vessel Name	Voyage Number
No		No		

PACKING DETAILS

Package Fro	Package To	Package Kind
1	30	PKG

Additional Details

Inv/Item SI.N	SQC Qty/Unit	Origin District	Origin State	Comp. Cess Amount(INR)	PTA/FTA
1/1	7500.000000 NOS	387 - RAIPUR	CHHATTISGARH	0.00	NCPTI - Preferential Trade Benefit not claimed at Importing Country

END USE INFORMATION

Code	Inv / Item Sr.No.
GNX100	1/1

Code	Description
GNX100	Generic -For Consumer use under commercial distribution (for Trading - wholesale or retail)

DECLARATIONS

Decl. Typ	Decl. Cod	Inv / Item Sr.No.
DEC	RS001	1/1

Decl. Cod	Declaration
RS001	<p>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.</p> <p>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.</p> <p>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.</p>

SUPPORTING DOCUMENTS

Inv/Item/SrNo.	Image Ref.No.(IRN)	ICEGATE ID	Issuing Party Name	Beneficiary Party Name
Doc Issue Date	Doc Ref.No.	File Type	Issuing Party Add1	Beneficiary Party Add1
Doc Expiry Date	Doc Uploaded On	Place of Issue	Issuing Party Add2	Beneficiary Party Add2
Doc Type Code	Doc Name	Issuing Party Code	Issuing Party City	Beneficiary Party City
		Beneficiary Party Code	Issuing Party Pin Code	Beneficiary Party Pin Code
0/0/1	2023112800065289	CITYTRANS	Shree Shyam Impex	Shree Shyam Impex
25-Nov-2023	evd	pdf	6th floor FIC 06/604 Sec 27, Naya Raipur,	6th floor FIC 06/604 Sec 27, Naya Raipur,
	28-Nov-2023 01:59 PM	CHATTISGARH	CHHATTISGARH, 492018,	CHHATTISGARH, 492018,
934000			Raipur	Raipur
			45418	492018

City Transport Syndicate Pvt. Ltd.
Checklist for Shipping Bill

Printed On : 29-Nov-2023

AEO Registration No.

AEO Role :

3/3

SB No. / Date 5657095 dt 29-Nov-2023

Job No EXP/07431/23-24

SUPPORTING DOCUMENTS

Inv/Item/SrNo.	Image Ref.No.(IRN)	ICEGATE ID	Issuing Party Name	Beneficiary Party Name
Doc Issue Date	Doc Ref.No.	File Type	Issuing Party Add1	Beneficiary Party Add1
Doc Expiry Date	Doc Uploaded On	Place of Issue	Issuing Party Add2	Beneficiary Party Add2
Doc Type Code	Doc Name	Issuing Party Code	Issuing Party City	Beneficiary Party City
		Beneficiary Party Code	Issuing Party Pin Code	Beneficiary Party Pin Code
1/0/2 25-Nov-2023	2023112800065290 invoice	CITYTRANS pdf	Shree Shyam Impex 6th floor FIC 06/604 Sec 27, Naya Raipur, CHHATTISGARH, 492018,	Shree Shyam Impex 6th floor FIC 06/604 Sec 27, Naya Raipur, CHHATTISGARH, 492018,
331000	28-Nov-2023 01:59 PM	CHATTISGARH	Raipur 492018	Raipur 492018
0/0/3 25-Nov-2023	2023112800065291 packing list	CITYTRANS pdf	Shree Shyam Impex 6th floor FIC 06/604 Sec 27, Naya Raipur, CHHATTISGARH, 492018,	Shree Shyam Impex 6th floor FIC 06/604 Sec 27, Naya Raipur, CHHATTISGARH, 492018,
271000	28-Nov-2023 01:59 PM	CHATTISGARH	Raipur 492018	Raipur 492018
0/0/4 29-Nov-2023	2023112900039367 debit note	CITYTRANS pdf	Shree Shyam Impex 6th floor FIC 06/604 Sec 27, Naya Raipur, CHHATTISGARH, 492018,	Shree Shyam Impex 6th floor FIC 06/604 Sec 27, Naya Raipur, CHHATTISGARH, 492018,
006000	29-Nov-2023 12:41 PM	CHATTISGARH	Raipur 492018	Raipur 492018
0/0/5 29-Nov-2023	2023112900039368 purchase order	CITYTRANS pdf	Shree Shyam Impex 6th floor FIC 06/604 Sec 27, Naya Raipur, CHHATTISGARH, 492018,	Shree Shyam Impex 6th floor FIC 06/604 Sec 27, Naya Raipur, CHHATTISGARH, 492018,
006000	29-Nov-2023 12:41 PM	CHATTISGARH	Raipur 492018	Raipur 492018
0/0/6 29-Nov-2023	2023112900039369 purchase order	CITYTRANS pdf	Shree Shyam Impex 6th floor FIC 06/604 Sec 27, Naya Raipur, CHHATTISGARH, 492018,	Shree Shyam Impex 6th floor FIC 06/604 Sec 27, Naya Raipur, CHHATTISGARH, 492018,
006000	29-Nov-2023 12:41 PM	CHATTISGARH	Raipur 492018	Raipur 492018

DECLARATION

1. I/We declare that the particulars given herein are true and are correct.
2. 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.
3. 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 rate and 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 member
15-12-23

P2
15/12/23

CB
15/12/23

13

Handwritten notes in the bottom left corner, including the number '12-15-21'.

Handwritten notes in the bottom right corner, including the number '12-15-21'.

TAX INVOICE					
Exporter Shree Shyam Impex 6th Floor FIC-06/604, Sector-27 Naya Raipur 492018, Dist. Raipur TEL : +91 975557624		Invoice No. & Date SSI/23-24/001 DT.25/11/2023		Exporter's Ref IEC NO: HHWPB7172J	
Consignee Spark Star General Trading L.L.C Diera Yousuf, Banker Road, Dubai (U.A.E.) Destination : Dubai		Buyer's Order No. & Date P.O.NO : SSGT/01/2023 dated 01.10.2023 Other Reference(s) GST IN : 22HHWPB7172J12V			
Pre-Carriage by _____ Vessel/Flight No. _____ Port of Discharge JEBEL ALI		Place of Receipt by Pre-carrier _____ Port of Loading NHAVA SHEVA, INDIA Final Destination JEBEL ALI			
		Country of origin of goods INDIA			
		Country of final Destination U.A.E			
		Terms of Delivery of Goods CIF JEBEL ALI (U.A.E) BANK TRANSFER WITH IN 180 DAYS AFTER SHIPPING DATE LC TERMS :			
		Description Goods	Qty	Rate per	Total
A 1 TO 30		30 PKGS LCL CONTAINER CONTAINS READYMADE MEN'S SHIRT EACH PACKAGES CONTAINS 250 PCS Shirt (60% Cotton and 40% Synthetic) PER PACKAGE GROSS WEIGHT : 53.000 KGS PER PACKAGE NET WEIGHT : 52.000 KGS TOTAL NO PCS 7500 TOTAL NO OF PACKAGES 30 HS CODE :62053090 EXPORT WITH PAYMENT OF IGST VIDE TAX INVOICE NO. SSI/23-24/001 Dt.04/10/2023 EXCHANGE RATE :82.35 PER USD TOTAL TAXABLE VALUE INR = 46,32,187.50 TOTAL IGST VALUE (5%) INR = 2,31,609.37	PIC 7500 PCS	PIC/USD \$ 7.50	USD \$ 56,250.00
Sr.No.	PARTICULAR	Qty	Net Wt in Kgs	Gr. Wt in Kgs	
1	MEN'S SHIRT	30	1,560.00	1,590.00	
TOTAL		30	1,560.00	1,590.00	
TOTAL NET WEIGHT:		1560.000 KGS			
TOTAL GROSS WEIGH		1590.000 KGS			
TOTAL VALUE IN WORDS USD			FIFTY SIX THOUSAND TWO HUNDRED & FIFTY ONLY		
			Total CIF VALUE IN USD		56,250.00
(AS PER INVOICE, WE INTEND TO CLAIM BENEFIT/REWARD UNDER RODTEP SCHEME AS APPLICABLE) WE DO CERTIFY THAT THE ABOVE GOODS ARE OF INDIAN ORIGIN I/We Undertake to abide by the provisions of foreign Exchange Management Act, 1999, as amended from time to time, including realization or Repatriation of foreign exchange					
Declaration : We declare that this invoice shows the actual price of the goods described and that all particulars are true and correct. PUNJAB NATIONAL BANK KATORA TALAB BRANCH, RAIPUR SWIFT: ACCOUNT NO. : 3246002100030032					For, Shree Shyam Impex _____ Authorised Signatory

P1 manbr
15-12-23

P2
Man
15/12/23

CS
Rajkumar
15/12/23

PANCHANAMA dated 15.12.2023 DRAWN AT CFS- JWR Logistics Pvt. Ltd., Village- Padeghar, Panvel, Navi Mumbai - 410206

Pancha No. 1		Pancha No. 2	
Name :	Manbir Ram Swrup Jath	Name :	Madan Devjiram Valmiki
Age :	45	Age :	34
Address :	S/o- Ramswaroop, Kolana Banger, Mathura, Uttar Pradesh, 281201	Address :	S/o-Devjiram Valmikim Badam Wadi, Mora, Uran, Raigarh, Maharashtra- 400702
Occupation :	Service	Occupation :	Service
Mobile No. :	7506162290	Mobile No. :	8097857115

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 15.12.2023 at 1700 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. Shree Shyam Impex (IEC:HHWPB7172J) covered under 01 Shipping Bill No. 5657095 dtd 29.11.2023 carted inside JWR Logistics CFS, 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 Ravindra Shantaram Pawar, G-card holder of CB M/s. City Transport (CHA License No: 11/434) having ID Kardex No. P-2127. Then the officer explained to us that the exporter M/s. Shree Shyam Impex (IEC:HHWPB7172J) having address at 6th Floor, FIC-06/604, Sector-27, Naya Raipur-492018 has filed 01 Shipping Bill No.5657095 dtd 29.11.2023 through their Customs Broker M/s. Shree Shyam Impex (IEC:HHWPB7172J) for export of their consignment.

Further we were shown the above-mentioned Shipping Bills and respective Export Invoice & Packing List of the goods attempted to be exported. Then, the above-mentioned officer requested us to bear witness to the examination proceedings of the goods covered under 01 Shipping Bill No. 5657095 dtd 29.11.2023 to which we both voluntarily agreed.

P₁ member
15-12-23

P₂
15/12/23

CB
R.S. J. Swarup
15/12/23

Thereafter, all of us proceeded to the location A-20 in Shed No. A where the goods covered under the aforementioned Shipping Bill No. 5657095 dtd 29.11.2023 were found carted. On reaching the specified place, a total of 30 packages (59 packages of S/B No. 4543816 dtd 11.10.2023, 62 packages for S/B No. were 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.)	IGST
1.	S/B No. 5657095 dtd 29.11.2023	RMG	46,16,541/-	115414/-	227595.47/ -	231609/ -

During 100% examination, the goods were found to be old, used & soiled. Upon counting the consignment was found short. 5715 No.s of shirts were found in contrary to the declared 7500 No.s.

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 Ravindra Shantaram Pawar, G-card holder of CB M/s. City Transport (CHA License No: 11/434) having ID Kardex No. P-2127.

All the goods pertaining to M/s. Shree Shyam Impex (IEC:HHWPB7172J) covered under 01 Shipping Bill No. 5657095 dtd 29.11.2023 were re-packed in the same packages and kept back inside Shed-A at location A-20, 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 Bill No. 5657095 dtd 29.11.2023 filed by exporter M/s. Shree Shyam Impex (IEC:HHWPB7172J), their respective Export Invoice and Packing List 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. 15.12.2023 at 2115 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 15th day of December 2023.

Paramveer
15/12/23
I.O./SIIB(X), JNCH
(Paramveer Singh Nain)

R.S. D. Wani
15/12/23
(Representative of CB)

In presence of:

MC-67
15-12-23
Pancha-I

Ashok Kumar Nayak
15/12/2023
(Ashok Kumar Nayak)
I.O./SIIB(X), JNCH

Pancha-II

W
15/12/23

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

F. No.SG/INV-119/2023-24 SIIB(X), JNCH

Date: .12.2023

To,

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

Sub: Testing of sample pertaining to Shipping Bill No. 5657095 dated
29.11.2023 by M/s. Shree Shyam Impex (IE Code: HHWPB7172J) – reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods
from the consignment pertaining to 5063594 dated 01.11.2023 for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	5657095 dated 29.11.2023	60% Cotton & 40% Synthetic Readymade Men's Shirt	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
- Whether the Samples are old or used RMG.

Thanking you.

Yours sincerely,



(Jay Manoj Shah)

Dy. Commissioner of Customs
SIIB(X), JNCH

Encl: as above.

Lab NO. 01 / SIIB (X) dt. 02/01/24

SIIB No. = 5657095 dt 29.11.2023

Repost = The sample as received is in the form of dyed woven ready-made garment (men's shirt) having plastic button and pocket at front side.

Total wt. of sample = 207.0 gm


It is composed of spun yarn of cotton on one side and blended spun yarn of cotton and Polyester on other side. G.S.M. of sample (as such) = 139

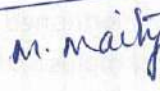
% composition

Cotton = 60.06%

Polyester = Balance

sealed & returned.


25.01.2024
Dr. Raneesh Kumar Sharma
Chemical Assistant

 25/01/2024

श्री. मृत्युंजय माइती
Mr. MRITUNJOY MAITY
रसायन परीक्षक ग्रेड-II
CHEMICAL EXAMINER GR-II
H. Laboratory, Nhava Sheva



भारत सरकार/ Government of India
वित्त मंत्रालय / Ministry of Finance
अधुक्त 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/INV-119/2023-24/SIIB(X)JNCH

Date: 25.01.2024

To,

The Additional Commissioner of Customs
CEAC, JNCH
Nhava Sheva.

Sir,

Sub: NOC for Provisional release of the goods for Back To Town covered under Shipping Bills No. 5657095 dated 29.11.2023 of exporter M/s. Shree Shyam Impex (IEC: HHWPB7172J)- reg.

Please refer to the subject mentioned above.

The Exporter **M/s. Shree Shyam Impex (IEC: HHWPB7172J)** has filed 01 shipping bills No. 5657095 dtd 29.11.2023 for export of goods declared as '60% Cotton & 40% Synthetic Readymade Men's Shirt'. After examination the docks officer noticed that the goods were Soiled and old used shirts, school uniforms etc. and for further investigation the file is forwarded to SIIB(X).

Details of the Shipping Bill is as below:

Sr.No.	S/B No. & Date	Declared Description	FOB Value	Drawback Claimed	RoSCTL Claimed	IGST Amount
1.	5657095 dtd 29.11.2023	60% Cotton & 40% Synthetic Readymade Men's Shirt	4616541/-	115414/-	227595.47/-	231609/-

After 100% examination under panchanama dated 15.12.2023 at SIIB(X), the goods were found to be old, used and soiled shirts. The quantity of the goods also was found short, i.e. 5715 No.s of shirts were found in contrary to the declared 7500 No.s. of shirts.

Further for determination of the valuation of the goods data of contemporary export was retrieved from ICES system for period 23.10.2023 to 23.01.2024, wherein value of similar goods i.e. Old and Used clothing (CTH 6309) was found to be in range from Rs. 0.91/- to Rs. 4.50/- pcr piece of the goods.

Accordingly, the value of the goods and benefits was re-determined as below:

Sr.No.	S/B No. & Date	Goods found after examination	Redetermined FOB Value (Avg of Rs. 4.5/- & Rs. 0.91/- = Rs. 2.7/- per Pcs)	Re-determined Drawback	Re-determined RoSCTL	Re-determined IGST Amount
1	5657095 dtd 29.11.2023	Old & Used Soiled Shirts	5715 PCs*2.7 =Rs. 15,430/-	0	0	0

As further investigation is still pending with regard to DYCC test report, GST verification of exporter etc. Meanwhile, the exporter vide letter dated 23.01.2024 has requested for provisional release of the goods for Back To Town purpose.

This office has no objection for provisional release of the goods for Back To Town covered under shipping bills No 5657095 dtd 29.11.2023.

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

Yours Faithfully

[Signature]
25/1/24

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

Encl:- Copy of shipping bills & packing list.



Statement of Mr. Ramayan Verma, authorized representative of M/s Shree shyam Impex(IEC-HHWPB7171J) recorded under section 108 of the Custom Act, 1962 in the Office of SIIB(X), JNCH, Nhava Sheva situated at C-604, Special Investigation and Intelligence Branch, Jawaharlal Nehru Custom House, Nhava Sheva, Distt:- Raigad, Maharashtra-400707 on 29.01.2024.

In compliance to the Summons dated 28.12.2023 issued under signature of Kapil, Appraiser of Customs, I present myself on behalf of the Exporter to give statement u/s 108 of Custom Act, 1962. I have been explained the provisions of section 108 of Customs Act, 1962. I have also been explained that giving false evidence under these enquiries is an offence punishable u/s 193 of the Indian Penal Code 1860. I am also informed that this statement of mine can be used as evidence against me or any other person in any court of law, or for any adjudication proceedings. Having been understood the provisions of sections 108 of the Customs Act 1962, I am giving my true, correct and voluntary statement without any pressure or manipulation which goes below:

My full name is Mr. Ramayan Verma, I stay at Ward no-8, Sundar Purwa Post & Tehsil-Mauganj, Rewa, M.P-486331. I am 29 years old and I can read, write, and understand Hindi and English. I have studied till H Sc from Rewa. I am requesting officer to type my statement on computer as per my say. My mobile No is 9313398134. I am staying at the above mentioned address along with my wife and son. For the proof of my identity, I am submitting self-attested copy of my Aadhar Card No 872003175035.

On being asked about my company's office, I state that the Company's office is situated at 6th floor, FIC 06/604, Sec 27, Naya Raipur-492018. I am submitting the copy of IEC as proof of my Company address. I put my dated signature on the document as a token of submitting the same.

Q.1 What is your role in the company M/s Shree shyam Impex(IEC-HHWPB7171J) ? who did you sent here to present before Customs?

Ans. I am the Supervisor and giving notarized authorization letter dated 25.01.2024 from exporter M/s Shree shyam Impex(IEC-HHWPB7171J). In response to Summons dated 28.12.2023, I present myself before Customs.

Q.2 Did you file 01 Shipping Bills no.-5657095 dated 29.11.2023 to export old and used readymade garments etc?

Ans. Yes, we filed abovesaid 01 shipping bill which we later came to know that shipping bill had been referred to SIIB(X) by docks officer for misdeclaration in terms of description and value objection.

Page.1 of 3

21/1/24

29, 1, 24

Q.3 Whether you agree with docks objection regarding complete misdeclaration in above shipping bill no-5657095 dated 29.11.2023? Were you present during examination?

Ans. Sir, We sent our authorized representative Mr Ravindra Shantaram Pawar, G-card, holder of CB M/s City Transport. We & CB both also surprised when we got to know about goods being old and used readymade garments found during examination as it was not supposed to export.

Q.4 What was your intention behind this misdeclaration in terms of description and value in above shipping bill?

Ans. Sir, we are genuine exporter and am submitting signed copy of bank authorisation details , GSTR registered copy etc

Q.5 How many consignments have you exported of these items from JNCH in past? Whether their BRC received?

Ans. Sir, this is our first consignment from Nhava sheva.

Q.6 Are you manufacturer exporter or not? If No, from which supplier have you brought these goods for above shipping bill?

Ans. We are contract merchant exporter who generally purchases goods on credit and submitting signed copy of purchase Tax invoice no-9990008792 dated 30.09.2023 from M/s Purple United sales, Delhi who sent us New garments but don't know how it changed to old and used garments. We are looking into it internally.

Q.7 Do your company and its supplier file GST return regularly. If yes, please provide GSTR of the said consignments?

Ans. Sir, My company files GSTR returns regularly and submitting copies of GSTR which was filed last on 11.01.2024 for Dec2023.

Q.8 Can you produce purchase order of this consignment? why should I not consider it manipulation in Invoice and purchase order?

Ans Sir, I am giving signed copy of purchase order PO-SSGT/01/2023 dated 01.10.2023 from Spark Star General Trading, UAE for this consignment but due to the goods found to be old & used, we cancelled order and requested for provisional back to Town.

Q.9 It appears that you are just frontman and defending actual financier/owner of the goods?

Ans I don't agree. We are actual owner of the goods and have valid IEC issued by DGFT to us. That's why we are ready to pay Bond and BG to get these goods also.

29/1/24

29/1/24

Q 10 How do you know CHA City Transport & whether they verified your office premises anytime?

Ans Sir, we came to about City Transport CHA through one friend and Mr Sanjay Kadam on behalf of CHA asked for KYC through GSTR, ITR and address proof from us around 02 months back in Nov2023.

Q.11 Did anyone from CHA City Transport involved in changing goods from New to old garments?

Ans I don't agree. They were the one who informed us about misdeclaration found during examination & told us to inform Customs voluntarily to avoid more penalty.

Q 12 Have you ever been penalized by Customs, GST or any Govt agency till date?

Ans. No Sir.

Q.13 What else you want to say?

Ans. Sir, I agree during examination our goods found as misdeclared in terms of quantity, value and description but we are unaware of these goods. So, we requested you to release our goods for provisionally back to Town as we were not having purchase order of old & used items. We sincerely apologies for the mistake committed by us and ready to pay fine & penalty as decided by the department.

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

21/11/24
(Mr. Ramayan Verma)

Authorized representative of M/s Shree shyam Impex

Typed by me,
Ashok Nayak
(Ashok Nayak)
IO, SIIB(X), JNCH

before me
Kapil
(Kapil)
SIO/SIIB(X)

Page 3 of 3

21/11/24

29/1/24

SUMMONS

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

To,

The Proprietor, M/s. Shree Shyam Impex
2nd floor 487/Peeragarhi national market , Delhi
, WEST DELHI , DELHI, 110063

EM96312340IN

22/01/25

WHEREAS, I, **Jaganpreet** am making inquiry in connection with **5657095** dtd **29.11.2023** 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 & Tax Invoice
 2. GSTR1, GSTR2A & ITR of last 2 years
 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 **2025-01-31** at **11:30:AM** at the office of **C-604, SIIB(X), Jawaharlal Nehru Custom House, Nhava Sheva, Dist- Raigad, Maharashtra** 400 707

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 **21** day of **January, 2025** at **JNCH**



Seal of Office.

Name : **Jaganpreet**

Signature :

Designation :

Superintendent / Appraiser / Senior Intelligence Officer

SUMMONS

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

To,

The Proprietor, M/s Shree Shyam Impex**2nd floor 487/Peeragarhi national market , ,
Delhi , WEST DELHI , DELHI, 110063**

WHEREAS, I, **Jaganpreet** am making inquiry in connection with **SB No. 5657095** dated **29.11.2023** 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, GSTR2A, ITR of the company Purchase Tax invoice of this consignments, Bank statement PFMS linked account**
- 2. Reasons for not attending last summons**
- 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 **11:30: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 **15** day of **February, 2025** at **JNCH**



Seal of Office.

Name : **Jaganpreet**

Signature :

Designation :

Superintendent / Appraiser / Senior Intelligence Officer

SUMMONS

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

To,

The Proprietor, M/s. Shree Shyam Impex
2nd floor 487/Peeragarhi national market , Delhi
, WEST DELHI , DELHI, 110063

EM96312340IN

22/01/25

WHEREAS, I, **Jaganpreet** am making inquiry in connection with **5657095** dtd **29.11.2023** 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 & Tax Invoice
2. GSTR1, GSTR2A & ITR of last 2 years
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 **2025-01-31** at **11:30:AM** at the office of **C-604, SIIB(X), Jawaharlal Nehru Custom House, Nhava Sheva, Dist-Raigad, Maharashtra 400 707**

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 **21** day of **January, 2025** at **JNCH**



Seal of Office.

Name : **Jaganpreet**

Signature :

Designation :

Superintendent / Appraiser / Senior Intelligence Officer

SUMMONS

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

To,

The Proprioter, M/s. Shree Shyam Impex
2nd floor 487/Peeragarhi national market , ,
Delhi , WEST DELHI , DELHI, 110063

EM963855694IN
07/02/25

WHEREAS, I, **Jaganpreet** am making inquiry in connection with **Shipping Bill No. 5657095 dtd 29.11.2023** 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, GSTR2A, ITR of the company Purchase Tax invoice of this consignments, Bank statement PFMS
 2. Purchase GST tax invoice
 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 :

Jaganpreet
06/02/25

Designation :

Superintendent / Appraiser / Senior Intelligence Officer

SUMMONS

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

To,

The Proprietor, M/s. Shree Shyam Impex
2nd floo, 487/Peeragarhi national market, Delhi,
West Delhi, Delhi-110063

EM9638556291N
(11.02.2025)

WHEREAS, I, **Jaganpreet** am making inquiry in connection with **5657095** dated **29.11.2023** 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 this consignments, Bank statement PFMS linked account
 2. GSTR1, GSTR2A & ITR of last 2 years
 3. Reasons for not attending last summons and 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 :

Jaganpreet
11/02/25

Designation :

Superintendent / Appraiser / Senior Intelligence Officer

Seal of Office.



Statement of Shri. Ralph P. D. Souza, F-card holder of M/s. City Transport, recorded under Section 108 of the Customs Act, 1962 in the office of Special Investigation and Intelligence Branch (Exports) situated at Room No. C-604, 6th floor, Jawaharlal Nehru Custom House, Nhava Sheva, Taluka - Uran, District - Raigad, Maharashtra - 400 707 on 29.01.2024.

In receipt of Summons CBIC-DIN- 20250178NT000000CC51 dated 21.01.2025 issued by Shri Jaganpreet, Appraiser of Customs , Special Investigation and Intelligence Branch (Exports) from SIIB (X) office situated at Room No. C 604 , 6th floor, Jawaharlal Nehru Custom House, Nhava Sheva, Taluka - Uran, District - Raigad, Maharashtra - 400707, I present myself for giving statement under section 108 of the Customs Act, 1962 on 29.01.2024. I have been explained the provisions of section 108 of the Customs Act, 1962; that giving false evidence under the said section of the said act is an offence under Section 174, 175 & 228 of the Indian Penal Code, 1860 and punishable under Section 193 of the Indian Penal Code, 1860; that this statement of mine can be used as evidence either against me or any other person in any court of law, anywhere in India. Having been explained the said provisions of the 108 of the Customs Act, 1962 & Sections of the Indian Penal Code, 1860 to me and understood the same; I am giving my true, correct and voluntary statement as follows:

My name is **Ralph P. D. Souza** aged 62 years and DOB-25-12-1962. I am residing at correspondence address 902, Sarover Plot no. 44 sector 21, Kamothe, Navi Mumbai-410209 and permanent address Friends apartment, NL-5, Building no. 14, room no-01, near Janta Market, Sector-3, Nerul, Navi Mumbai, Thane Maharashtra- 400706. I have personal Mobile No. 9821329630, Aadhaar Card bearing No. 868109381723, and I am submitting the copies of the same as proof of my identity. I have completed my BA.LLB from Mumbai University in 2010. I can read, understand and write in Hindi and English. I am married and I am staying along with my wife, son at the correspondence address mentioned above. On my request, the undersigned SIIB (X) officer is typing my statement in the desktop computer/Cell-C as per my say.

Q.1 Give your brief introduction. What sort of work do you do?

Ans. I worked ^{CM} as Marketing and Documentation head. I working from 1994 to till date. ^{GM}

Q.2 Have you ever given statement before any agency?

Ans. No, never.

Q.3 Have the Shipping Bill No. 5657095 dated 29.11.2023 filed by you on behalf of M/s Shree Shyam Impex (IEC: HIIWPB7172J) and what are the goods being exported under the said Shipping Bill?

Ans. Yes, we have filed the shipping bill 5657095 dated 29.11.2023. description as 60% cotton & 40% synthetic ready made garments, Men's Shirts.


29/1/25

Q.4 Can you explain the procedure to be followed by you during filing a Shipping Bill?

Ans. First KYC is initiated for any new clients. First-time export procedure is followed as per regulations. Received Invoice/Packing List, EVD, Tax invoice ^{of} the exporter is merchant exporter and to check the fob of the Shipping bill is not more than 150% of the purchase value. Call for all signed documents for E-sanchit upload.

Q.5 Do you know, How did your company come in contact with the Exporter?

Ans. Through our sister concern Global consolidations and forwarders ^{via} swarex shipping who came to ^{office} ~~one of the~~ with this work. Swarex shipping- Mr. Ajay Shenoy Mob. 9702618513. Exporter's contact person: Mr abhishek Pandey Mob. 7804959027/9755557624 email id: shreeshyamimpex81@gmail.com.

Q.6 What you say about discrepancy found during examination of goods as goods were found old & used and found short total of 5715 no. of shirts in contrary to declared 7500?

Ans. This we have noticed for the first time, such an incident ^{happening} ~~happening~~ for the last 30 years. This clearly shows that the exporter is not genuine because export can be done only of new goods and not old clothes. We immediately informed the exporter that these being old clothes cannot be exported at all.

Q.7 Have you taken the KYC details of M/s Shree Shyam Impex (IEC: HHWPB7172J) before filing their Shipping Bills?

Ans. Yes, we have taken proper KYC as per regulation.

Q.8 Have you verified the address of M/s Shree Shyam Impex (IEC: HHWPB7172J)?

Ans. Yes.

Q.9 Since when are you handling the export clearance of M/s Shree Shyam Impex (IEC: HHWPB7172J)?

Ans. This is the first time we have received a document from this exporter.

Q.10 Regulation 10 of the CBLR, 2018 mandates that the CB shall 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. Have you diligently followed the regulation w.r.t. the shipment under Shipping Bills no. 5657095 dated 29.11.2023?

Ans. Yes, We have followed the regulation and after due checking the documents, all were found to be in order.

We were not even aware that the exporter would turn out to be such a case with such blatant misdeclaration and not correct goods for exports, we are still in shock, the exporter has ~~really~~ played on us.

Q.11 The exporter does not appear for statement after several summons issued to him?

Ans. That the exporter is not genuine. Though at the initial stage they did send their representative to the customs for hearing.

But after, that he is not contactable at all and does not take our call at all and no response at all.


Exporter- Shree Shyam impex, Contact: Mr. Abhishek Pandey; Mob: 7804959027/9755557624 email: shreeshyamimpex81@gmail.com

Q.12 Do you have anything more to say/add in this case, apart from your submission above?

Ans. The moment we came to know about the status of the goods, we immediately contacted the exporter that these cannot be exported and is a pure fraud export. We also do not deal in any such fraudulent cases as we have a clean and pure working only ^{an} official application.

The above statement of mine running into 03 pages (serially mentioned 1 to 4) and it has been recorded correctly as per my true, correct and voluntary say and recorded as per my say without any force, threat, inducement or coercion. On my request, the said statement has been typed on the office computer of SIIB(X), JNCH, Nhava Sheva, District - Raigarh, Maharashtra - 400707 as per my say. I certify it has been recorded exactly as stated by me in response to questions raised to me during the proceedings. I have nothing more to add. Statement of mine is correctly recorded as per my say; I, therefore affix my dated signature on each page of the statement in token of having been recorded correctly as stated by me.

The above statement of mine running into 3 pages (Serially mentioned 1 to 4) and it has been recorded correctly as per my true, correct and voluntary say and recorded as per say without any force, threat, inducement or coercion. On my request, the said statement has been typed on the office computer of SIIB(X), JNCH, Nhava Sheva, District - Raigarh, Maharashtra 400707 as per my say. I certify it has been recorded exactly as stated by me in response to questions raised to me during the proceedings. I have nothing more to add. Statement of mine is correctly recorded as per my say, I therefore


Ralph P. D. Souza

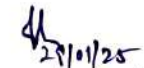
Typed by me

Before me

F-card

M/s. City Transport


(Vishnu)



(Jaganpreet)

IO / SIIB(X)

JNCH, NHAVA SHEVA

SIO / SIIB(X)

JNCH, NHAVA SHEVA

 affix my dated signature on each page of the statement in token of having been recorded correctly as stated by me.



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.: CUS/SIIB/OFF/2/2025-SIIB(E)

27-01-2025

Reminder II

To,

The Dy. Commissioner of CGST,
 Mundka & Mangolpuri Division : 4th Floor,
 Ambedkar Bhawan, Sector-16, Rohini,
 New Delhi-110085,
 Mail: commr.gstdelwest@gov.in

Sir/ Madam,

Sub: - Verification of genuineness of Supplier M/s. Purple United Sales Private Limited (GSTIN: 07AAHCP8212F1ZI) - reg.

Please refer to this office letter dated 14.11.2024 & 08.01.2025 and Assistant Commissioner of Central Tax, Division Darya ganj, Delhi north Commissionerate vide C.No. , dated 12.12.2024 on the above-mentioned subject. It is to inform that this office is investigating a case against the Exporter M/s. Shree Shyam Impex (GSTIN: 22HHWPB7172J1ZV) in which M/s. Purple United Sales Private Limited (GSTIN: 07AAHCP8212F1ZI) is supplier to the said exporter. Therefore, it is requested to get the following verified and report at the earliest: -

1. Whether the M/s. Purple United Sales Private Limited (GSTIN: 07AAHCP8212F1ZI) is existent at the declared premises. Physical verification of the premises may please be got done.
2. Verify the genuineness of the Supplier M/s. Purple United Sales Private Limited (GSTIN: 07AAHCP8212F1ZI).
3. Whether the Supplier M/s. Purple United Sales Private Limited (GSTIN: 07AAHCP8212F1ZI) has filed the GST returns regularly or otherwise.
4. Verify the genuineness of IGST Refund availed by Supplier M/s. Purple United Sales Private Limited (GSTIN: 07AAHCP8212F1ZI). Also, verify the genuineness whether the supplier M/s. Purple United Sales Private Limited (GSTIN: 07AAHCP8212F1ZI) supplied the goods to the said exporter Exporter M/s. Shree Shyam Impex (GSTIN: 22HHWPB7172J1ZV) or otherwise.
5. It is also required to comment on whether the said GSTIN (s) is/are genuine business entity(ies) or fraudulent/bogus/paper-based firm(s).

Since the GST verification could not be completed, this is to inform that the verification of GST aspect, if any found, may be investigation at your end by initiating appropriate action at your end under the provisions of GST Act. This is to inform that this office would examine the Customs violations pertaining to the above export only.

This issues with the approval of Competent Authority.

Yours faithfully,

CHITTARANJAN PRAKASH WAGH
JOINT COMMISSIONER
SIIB(X), NS-II.

Copy to:
The Additional Director,
National Customs Targeting Centre, 13,
Sir Vithaldas Thakerey Marg, Opp. Patkar Hall,
New Marine Lines, Mumbai- 400020.
w.r.t. NCTC Alert



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.: CUS/SIIB/OFF/2/2025-SIIB(E)

08-01-2025

Reminder I

To,

The Dy. Commissioner of CGST,
Daryaganj Division: IAEA House,
I.P. Estate, M.G. Marg, New Delhi- 110002,
Mail: anupam.chakraborty@gov.in & commr-cexdel1@nic.in

Sir/ Madam,

Sub: - Verification of genuineness of Supplier M/s. Purple United Sales Private Limited (GSTIN: 07AAHCP8212F1ZI) - reg.

Please refer to this office letter dated 14.11.2024 on the above-mentioned subject. It is to inform that this office is investigating a case against the Exporter M/s. Shree Shyam Impex (GSTIN: 22HHWPB7172J1ZV) in which M/s. Purple United Sales Private Limited (GSTIN: 07AAHCP8212F1ZI) is supplier to the said exporter. Therefore, it is requested to get the following verified and report at the earliest: -

1. Whether the M/s. Purple United Sales Private Limited (GSTIN: 07AAHCP8212F1ZI) is existent at the declared premises. Physical verification of the premises may please be got done.
2. Verify the genuineness of the Supplier M/s. Purple United Sales Private Limited (GSTIN: 07AAHCP8212F1ZI).
3. Whether the Supplier M/s. Purple United Sales Private Limited (GSTIN: 07AAHCP8212F1ZI) has filed the GST returns regularly or otherwise.
4. Verify the genuineness of Input Tax Credit/IGST Refund availed by Supplier M/s. Purple United Sales Private Limited (GSTIN: 07AAHCP8212F1ZI). Also, verify the genuineness whether the supplier M/s. Purple United Sales Private Limited (GSTIN: 07AAHCP8212F1ZI) supplied the goods to the said exporter Exporter M/s. Shree Shyam Impex (GSTIN: 22HHWPB7172J1ZV) or otherwise.
5. It is also required to comment on whether the said GSTIN (s) is/are genuine business entity(ies) or fraudulent/bogus/paper-based firm(s).

Since the GST verification could not be completed, this is to inform that the verification of GST aspect, if any found, may be investigation at your end by initiating appropriate action at your end under the provisions of GST Act. This is to inform that this office would examine the Customs violations pertaining to the above export only.

This issues with the approval of Competent Authority.

Yours faithfully,

WAGH

CHITTARANJAN PRAKASH

JOINT COMMISSIONER
SIIB(X), NS-II.

Copy to:
The Additional Director,
National Customs Targeting Centre, 13,
Sir Vithaldas Thakerey Marg, Opp. Patkar Hall,
New Marine Lines, Mumbai- 400020.
w.r.t. NCTC Alert



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.: CUS/SIIB/OFF/2/2025-SIIB(E)

08-01-2025

Reminder III

To,

The Commissioner of CGST,
Commissioner of Central Goods & Services Tax,
Raipur Gst Bhawan, Dhamtari Road Tikrapara,
Raipur-492001, (Chhattisgarh).
Email: commr-cexraipur@nic.in

Sir,

Sub: Verification of the genuineness of Exporter M/s. Shree Shyam Impex (GSTIN: 22HHWPB7172J1ZV) and its suppliers – reg.

Please refer to this office letter dated 29.12.2023, 18.04.2024 & 14.11.2024 (Encl.) on the above-mentioned subject. It is to inform that this office is investigating a case against the Exporter M/s. Shree Shyam Impex (GSTIN: 22HHWPB7172J1ZV). Therefore, it is once requested to get the following verified and report at the earliest: -

1. Whether the Exporter having GSTIN is existent at the declared premises. Physical verification of the premises may please be got done.
2. Verify the genuineness of the Exporter M/s. Shree Shyam Impex (GSTIN: 22HHWPB7172J1ZV).
3. Whether the Exporter M/s. Shree Shyam Impex (GSTIN: 22HHWPB7172J1ZV) has filed the GST returns regularly or otherwise.
4. Verify the genuineness of Input Tax Credit/IGST Refund availed by exporter M/s. Shree Shyam Impex (GSTIN: 22HHWPB7172J1ZV).
5. It is also required to comment on whether the said GSTIN (s) is/are genuine business entity(ies) or fraudulent/bogus/paper-based firm(s).

Since the GST verification could not be completed, this is to inform that the verification of GST aspect, if any found, may be investigation at your end by initiating appropriate action at your end under the provisions of GST Act. This is to inform that this office would examine the Customs violations pertaining to the above export only.

This issues with the approval of Competent Authority.

Yours faithfully,

WAGH

CHITTARANJAN PRAKASH

JOINT COMMISSIONER
SIIB(X), NS-II.

Copy to:
The Additional Director,
National Customs Targeting Centre, 13,
Sir Vithaldas Thakerey Marg, Opp. Patkar Hall,
New Marine Lines, Mumbai- 400020.
w.r.t. NCTC Alert