



प्रधान सीमाशुल्क आयुक्त (सामान्य) का कार्यालय
OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS (GENERAL)
कस्टम ब्रोकर अनुभाग, नवीन सीमाशुल्क भवन,
CUSTOMS BROKER SECTION, NEW CUSTOM HOUSE,
बेलार्ड इस्टेट, मुंबई - I
BALLARD ESTATE, MUMBAI - I

F. No. GEN/CB/98/2025/CBS

Date: 27.03.2025

DIN: 20250377000000555E05

SHOW CAUSE NOTICE NO. 85 /2024-25
UNDER REGULATION 17(1) OF THE CUSTOMS BROKER LICENSING
REGULATION, 2018

M/s. Wishwa Naveen Traders (PAN: AD1PD0504D) having address registered at 4 / 5, JOANNA HOUSE, SAHAR AIR CARGO LINK ROAD, ANDHERI (EAST), MUMBAI, 400099 (hereinafter referred as the Customs Broker/CB) is holder of Customs Broker License No. 11/711, 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. BRIEF FACTS OF THE CASE:

2.1. An Offence Report in the form of Show Cause Notice No. 74/ADC/EXP.ASSMT. /2024-25/ACC(X), dated 21.02.2025, regarding an NCTC Alert against Shipping Bill No. 9715023, dated 08.05.2024, pertaining to M/s SHRI NARAYANMUNI ENTERPRISE (IE Code FRNPS3569H), was received in the CB Section, New Custom House, Mumbai, from the Additional Commissioner of Customs (Export), Air Cargo Complex, Sahar, Mumbai. The report, inter alia, provided the following information with respect to the role of the CB firm, M/s Wishwa Naveen Traders (CB No. 11/711):

2.2. An email dated 09.05.2024 was received from NCTC having NCTC ALERT NO. 95/EXP/2024-25 stating that, "On the basis of risk analysis, the NCTC has identified two Shipping Bills both dated 08.05.2024, one each filed by M/s M & J EXPORT (IE Code ABCFM4678B) and M/s SHRI NARAYANMUNI ENTERPRISE (IE Code FRNPS3569H) from INBOM4 i.e., ACC, Mumbai, as risky. It is observed that the commodity being exported is "INSTALLED PROGRAMS IN PEN DRIVE (INCLUDING SET UP OF DIGITAL SIGNATURE SOFTWARE - SUPPORT SERVICES FOR 4 YEARS)" under Drawback, RoDTEP/ROSCTL scheme and IGST, and is destined to USA. Several

parameters appear to be common to the said two exporters and hence the common alert has been inserted with respect to the said two consignments. It is noticed that: -

- The goods viz., 'INSTALLED PROGRAMS IN PEN DRIVE (INCLUDING SET UP OF DIGITAL SIGNATURE SOFTWARE - SUPPORT SERVICES FOR 4 YEARS)' being exported by both the firms are identical.
- The consigner and buyer in both cases is 'M/s Marirup Inc'.
- The value of the goods and the benefits claimed are identical.
- Both the exporters prima facie do not appear to be developers of software, as no data is available to that effect on the internet. There is no data indicating that either of the exporters has procured the goods being exported on payment of GST.
- Both firms appear to be related parties.

A summary of Live/ Total Shipping Bills filed by the exporter is as under:

Table-I

Exporter Name- M/s SHRI NARAYANMUNI ENTERPRISE (IE Code FRNPS3569H) Shipping Bills No. 9715023 dated 08.05.2024	
Live Sb Count	01
Live FOB Value	Rs. 93,62,875/-
Live Drawback Value	Rs. 93,629/-
Live RoDTEP/ROSCTL Value	Rs. 74,903/-
Live IGST amount	Rs. 16,95,557.38/-
Previous SB	08
Previous FOB	Rs. 2,39,37,195.3/-
Previous DBK	Rs. 1,48,921/-
Previous RoDTEP/ROSCTL Value	Rs. 1,91,498/-
Previous IGST amount	Rs. 43,65,130.55/-

2.3. Red Flags as per the NCTC alert are as follows:

- Newly registered exporters, which are proprietorship firms.
- Both these exporters are exporting the same item, which is purportedly a software, along with a license to use the same. It is not clear whether the software is Proprietary software or otherwise.
- The nature of the goods and the value of the same may be verified.
- The origin of the goods may also be verified, in case if they are imported, eligibility of export incentives claimed may be verified.
- Both the exporters have been exporting the same item repeatedly to the same buyer in a short span of time. The genuineness of these transactions appears suspect as the goods in these cases is Software. There is no indication that this software is of 'Of the Shelf' variety as in such cases, each unit would be assigned a serial number and would be subject to actual user conditions, hence repeated sale of the same item to the same Buyer appears suspicious. M/s Shri Narayanmuni Enterprise has shown sale to other entities, apart from repeated sale to M/s Marirup Inc.
- There is no supply chain of the exporter is dubious as 1 exporter has no inward and other has inward of HSN 60.

- There is high probability of mis-declaration in terms of nature of the goods and over-valuation for availing undue export benefits and IGST refunds.
- Apparently, these exporters supply chains may be improper/manipulated. Accordingly, aside from potential customs violations, there appears to be contraventions of various provisions of GST Act in the context of these goods, which have entered for exportation under the claim of remission or refund of any duty or tax (IGST refund or ITC refund for exports under LUT).
- In order to tackle such cases, among other things, the Finance Act 2021 had added the following provision in Section 113 of the Customs Act, after clause (j), namely: - SECTION 113. Confiscation of goods attempted to be improperly exported, etc. - The following export goods shall be liable to confiscation: - "(ja) any goods entered for exportation under claim of remission or refund of any duty or tax or levy to make a wrongful claim in contravention of the provisions of this Act or any other law for the time being in force;".

2.3.1. In view of the above, the live risky consignments may be examined 100% in conjunction with related documents and further necessary action may be taken, including the investigation into the genuineness of the exporter vis-à-vis financial documents such as GST returns, e-way bills, Income tax returns, bank account data and the supply chain of the exporter for possible fake invoicing and undue IGST/input credit refund. Past and future such exports may also be investigated accordingly. The outcome of the action taken may be shared with the NCTC for information and further necessary action."

2.3.2. Accordingly, this office, on receipt of the communication from NCTC, had initiated an investigation and the following actions had been taken:

- a) IEC details were verified from DFGT portal and found 'Valid' as on date.
- b) GSTIN were verified from GST portal and found 'ACTIVE' as on date

2.3.3. Alerts had been invoked (alerts no: 41412 and 41413 respectively) against both the IEC M/s M & J EXPORT (IEC: ABCFM4678B) and M/s SHRI NARAYANMUNI ENTERPRISE (IEC: FRNPS3569H) of the exporter on 10.05.2024 which read as: - "100% Examination under Jurisdictional SIIB Supervision- No LEO to be granted without NOC from Jurisdictional SIIB."

2.3.4. The Shipping Bills No. 9715023 dated 08.05.2024 and the goods covered thereunder were filed by C.B firm M/s. Wishwa Naveen Traders CB No. 11/711 on behalf of M/s SHRI NARAYANMUNI ENTERPRISE and the goods were carted on 08.05.2024, whereas the Let Export Order had been granted on 08.05.2024. Therefore, a letter dated 09.05.2024 addressed to the Manager, MIAL Export Shed was issued for taking the consignment on hold with respect to the above-mentioned shipping bill. The Examination of the goods had been done under a Panchanama dated 10.05.2024. **(RUD-1)**

2.4. Search of Premises:

2.4.1. Further as per the letters dated 13.05.2024 **(RUD-2)** and 14.05.2024 **(RUD-2)** addressed to The Additional Commissioner (Preventive), CGST and Central Excise, GST Bhavan, Chowk Bazaar, Surat - 395003 regarding issuance of search authorization and conducting the search of the two premises in connection with investigation in r/o M/s Shri Narayanmuni Enterprise, and M/s M & J Export was sent to the jurisdictional authority.

2.4.2. During the preliminary investigation, it was noticed that supply chain might be dubious and goods might have been overvalued. Therefore, the premises of the exporter were searched under Panchanama by the jurisdictional CGST with the assistance of the officers from SIIB(X), ACC, Mumbai vide authorization for search dated 13.05.2024 issued under section-67(2) of CGST Act, 2017, by the Additional Commissioner (Anti-Evasion), CGST & CE, Surat for the search of the premises of M/s Shri Narayanmuni Enterprise (GSTIN-24FRNPS3569H1Z4) situated at the 1st floor, Plot no. 102 to 104, Laxmi Industrial Linidiad, Pipodra Mangrol N. H. 48 road, Kamrej, Surat, Gujarat, 394110. under Panchnama dated 16.05.2024 (RUD-3).

2.5. STATEMENTS RECORDED UNDER SECTION 108 OF THE CUSTOMS ACT 1962

2.5.1. Statement of Shri Mayur Ramjibhai Chandpara, Owner of the premise at which office of M/s Shri Narayanmuni Enterprise was addressed i.e. 1st Floor, Plot No. 102-105, Laxmi industrial Linidiad, Surat - 394110, before Shri Gaurav, Superintendent of Customs, SIIB (Export), ACC on 16.05.2024 at 02:15 PM (RUD-4) , wherein he inter-alia stated that:

- He confirmed that there were four firms are registered: viz. M/s Kuber Fabrics (1st floor) , M/s Manki Fabrics (2nd and 3rd floors) , M/s Ramraj Fabrics (ground floor) & M/s Shri Narayanmuni Enterprise (1st floor).
- The premises were rented to M/s Shri Narayanmuni Enterprise approximately 1.5 years ago & no demarcated office spaces exist on the 1st floor; the office was planned on the 2nd floor due to machine noise.
- A rent agreement was executed with M/s Shri Narayanmuni Enterprise, but the document is not readily available with Mayur. It is held by Shri Manoj Jayeshbhai Shingala, who acts as their OA.
- The proprietor is Shri Nikunjibhai Shingala, introduced by Shri Manoj Jayeshbhai Shingala (Mayur's brother-in-law) & the firm is involved in IT-related work, though Mayur is unsure of the specifics.
- Shri Nikunjibhai Shingala and Shri Manoj Jayeshbhai Shingala visit the office, but the frequency is unknown. Shri Manoj Jayeshbhai Shingala visited the office around 10 days ago. Shri Nikunjibhai Shingala mostly works on a laptop and does not discuss business matters in front of Mayur.
- Rent is adjusted against CA services provided by Shri Manoj Jayeshbhai Shingala. Mayur pays a lump sum of Rs. 20,000-25,000 annually, mostly in cash. Two UPI transactions (Rs. 15,000 and Rs. 3,800) were made to Shri Manoj Jayeshbhai Shingala for GST penalty payments.
- Although the premises were rented to Shri Nikunjibhai Shingala, payments are settled with Shri Manoj Jayeshbhai Shingala due to family relations.
- He has the contact number of Shri Manoj Jayeshbhai Shingala (9913829833) but not Shri Nikunjibhai Shingala. Shri Manoj Jayeshbhai Shingala resides in Kalakunj Society, but the house number is unknown.
- No documents related to the business are available at the premises or Mayur's home.
- He is only the owner of the premises and is not involved in the business operations of M/s Shri Narayanmuni Enterprise. He is unaware of any ill-intentioned activities by Shri Nikunjibhai Shingala or Shri Manoj Jayeshbhai Shingala.

2.5.2. Statement of Shri Manoj Jayeshbhai Shingala, Partner of Exporter firm M/s. M & J Export (IEC No- ABCFM4678B), before Shri Ashish Kumar, Superintendent of Customs, SIIB (Export), ACC on 17.05.2024 at 09.00 PM. (RUD-5), wherein he inter-alia stated that:

- He was an active partner in M/s. M & J Export, established in February 2024, alongside Shri Jignesh Kalubhai Nariya. The firm, specializing in exporting IT software, particularly DSC-installed software, operated under the Drawback and RoDTEP schemes, with M/s Marirup INC, USA as their sole consignee.
- The company exported Ultimate POS ERP software, totaling three consignments. They purchased DSC tokens from M/s Star Solutions, Jaipur, at Rs. 250 per piece, used for software installation and exported via Air Cargo Complex, Mumbai. Purchase bills were stored on a mobile phone held by his maternal uncle, who was uncooperative in providing it for investigation.
- Payments were received post-software installation without formal agreements. Orders were secured through telephonic negotiations and video conferencing, with a fake purchase order produced for customs. Customs Broker M/s Wishwa Navin Traders filed shipping bills without formal authorization from the company.
- The firm generated fake GST bills to claim Input Tax Credit (ITC) and IGST refunds. They used dummy suppliers like M/s Lee & La to create fake bills, without actual transactions. ITC was misused to offset tax liabilities, with Rs. 60,000 paid to the GST department for discrepancies.
- The firm faced scrutiny for hiding evidence, fake invoices, and unauthorized GST bill generation. Shri Manoj admitted to generating fake purchase orders and misleading customs. He had previously resolved a similar ITC issue with GST, Surat, in 2019-20 for another firm, M/s Shri Narayanmuni Enterprise.
- The firm exported software developed by a friend, Shri Girish Vekariya, without a formal agreement or profit-sharing. They overvalued goods to remain competitive, selling software at Rs. 6-7 lakhs per user for a four-year validity, despite the Indian market price being Rs. 7-8 lakhs.
- The registered address of M/s Shri Narayanmuni Enterprise was incorrect, with no office on the 1st floor. The firm used dummy suppliers and courier services for DSC tokens and export consignments. No foreign remittance was received for exports made through M/s M & J Export, though BRC was realized for M/s Shri Narayanmuni Enterprise.
- The firm engaged in fraudulent practices, including fake invoices, unauthorized GST claims, and overvaluation of goods. Shri Manoj admitted to misleading authorities and manipulating ITC, with ongoing investigations into their export activities.

2.5.3. Statement of Shri Nikunj Shingala, aged 30 years, Proprietor of M/s Shri Narayanmuni Enterprise, having office address at the 1st Floor, Plot No. 102-105, Laxmi Industrial Linidiad, Surat - 394110 recorded under Section 108 of the Customs Act 1962, in the Office of CGST Office, Surat, Gujarat before Shri Gaurav, Superintendent of Customs, SIIB (Export), ACC on 18.05.2024 at 05:00 PM (RUD-6), wherein he inter-alia stated that:

- he was a/the proprietor of M/s Shri Narayanmuni Enterprise (IEC - FRNPS3569H). He was also the brother of Shri Manoj Jayeshbhai Shingala.

- On being asked about the existence of the firm M/s Shri Narayanmuni Enterprise, he stated that he was aware of the firm M/s Shri Narayanmuni Enterprise.
- On being asked about when did the firm M/s Shri Narayanmuni Enterprise was incorporated, he stated that he did not remember.
- On being asked about whether was he aware that his elder brother Shri Manoj Jayeshbhai Shingala had used his firm's IEC to export goods, he stated that he didn't know.
- On being asked about whether he had signed any document presented by his brother, he stated that he did not sign any document.
- On being asked about whether and how did he use his/the firm M/s Shri Narayanmuni Enterprise for business, he stated that he used that to do the business related to the online selling of home kitchen items like brush stand, water bottle etc.
- On being asked about which online platform did he use to sell his goods, he stated that he used to sell on Meesho & Flipkart. He had also registered on Amazon but didn't receive any order on Amazon.
- On being asked about whether did he know anything about the export done by his firm, he stated that he didn't know.
- On being asked about the office address of his firm M/s Shri Narayanmuni Enterprise, he stated that he didn't know the address. He used to do his online business from home only.
- On being asked about whether had he ever visited at the registered office address of his firm M/s Shri Narayanmuni Enterprise, he stated that he had never visited the registered office address of his firm M/s Shri Narayanmuni Enterprise.
- On being asked about whether did he know Shri Mayur Chandpara, he stated that he did know him. He was the brother-in-law of his brother.
- Further, he stated that he didn't know anything about the export business. His brother Shri Manoj Jayeshbhai Shingala handled his firm. He was a patient of depression. He didn't know anything.

2.5.4. Statement of Shri Manoj Jayeshbhai Shingala, Partner of Exporter firm M/s. M & J Export. (IEC No- ABCFM4678B), before Shri Ashish Kumar, Superintendent of Customs, SIIB (Export), ACC on 18.05.2024 at 06.00 PM(RUD-7), wherein, he inter-alia stated that: -

- He admitted to hiding his phone in a Swaminarayan temple near his home out of fear after receiving a call from GST, Surat. He fabricated the story about his maternal uncle having the phone. The phone was switched off due to low battery while hidden. He panicked and signed out of his Google account but later signed back in, realizing it would cause more trouble. He only made routine calls to family and friends and received calls from GST and Customs officers regarding summons and his firms.
- He clarified that M/s. M & J Export was registered in 2016, but export business began in 2024. He initially confused registration with export activities. The partnership deed was amended in 2024 to make Shri Jignesh Nariya a sleeping partner with a 5% stake, as he was unwilling to engage in exports. He clarified that he worked as a Tax Practitioner, not as a certified CA (Inter CA).

- He operated the bank account of M/s. Shri Narayanmuni Enterprise online, handling salary transfers, outsourced payments, and advertising expenses.
- He admitted to lying in his previous statement out of fear, unaware that giving false statements is a punishable offense. This was his first such experience.
- Multiple attempts were made to contact the exporter and his brother-in-law on various phone numbers on 21.05.2024 and 22.05.2024, but no contact was established to enable sample collection in the exporter's presence.

2.5.5. Statement of Shri Nitin Naveen Dhawan, F-card holder with power of attorney (Kardex No. D-1404) of C.B firm M/s. Wishwa Naveen Traders CB No. 11/711 (ADIPD0504DCH001, on 27.05.2024 at 02:30M. (RUD-8), wherein, he inter-alia stated that: -

- He was working as an employee (F-card holder with power of attorney) in C.B firm M/s. Wishwa Naveen Traders.
- He had also accepted that the S/Bs No. 9714762 dated 08.05.2024, and 9715023 dated 08.05.2024 were filed by M/s. Wishwa Naveen Traders on behalf of the exporter's M/s M&J EXPORT and M/s SHRI NARAYANMUNI ENTERPRISE respectively.
- On being asked about how did they know the exporter he stated that they have an agreement with M/s PACE EXPRESS PVT LTD. (freight forwarder). Whenever they used to get the order for freight forwarding then they used to contact the customs broker for the customs clearance work, and further Customs Broker used to verify the addresses and other details of the exporters by a customs broker staff at their end for further proceedings.
- He submitted the authorization letter of exporter i.e. M/s M & J EXPORT and M/s SHRI NARAYANMUNI ENTERPRISE for clearance of cargo.
- He also stated that they had verified the KYC documents of the party/exporters.
- He also stated that their office staff Shri Manoj Prajapati verified the KYC details. Shri Manoj Jayeshbhai Shingal and Shri Jignesh Kalubhai Nariya were the partners of the M/s M&J EXPORT and Shri Nikunj Jayeshbhai Shingala was the proprietor of M/s SHRI NARAYANMUNI ENTERPRISE.
- He further stated that their office staff Shri Manoj Prajapati visited Surat along with Shri Chirag Pravinbhai Dodiya who is the agent of M/s Pace Express Pvt. Ltd. And together they verified the addresses/premises of the exporters.
- On being asked about which address had been verified by them of the exporters by their staff he stated that they had verified the addresses as they are mentioned in IEC details of the exporters.
- On being asked about the address of M/s. Shrinarayanmuni Enterprises, which had not been found at the said floor, as it was found on the second floor of that building, he stated that at the time of verification, the addresses of both the exporters which were shown by Shri Manoj Jayeshbhai Shingala were found to be correct and in existence as per the IEC. But they didn't have any knowledge about the current address.
- Further they also stated that they had assisted the exporters in only their customs clearance process.
- Total 04-SBs were filed by them including the live SB i.e. 9714762 dtd. 08.05.2024 of M/s M&J Export and Total 09-SBs were filed by them including the live SB i.e. 9715023 dt 08.05.2024 of M/s Shri Narayanmuni Enterprise.

- On being asked about what documents had the exporter submitted to them for export of goods covered under 9714762 dated 08.05.2024 and 9715023 DATED 08.05.2024, and whether did they verify all the documents, he stated that exporter submitted Commercial Invoice, Packing list, Tax Invoice, Non-SCOMET declaration.
- Further he also stated that they were aware that the goods that are being exported was "INSTALLED PROGRAMS IN PENDRIVES" As per the declaration in Invoice and Packing list through shipping Bills 9714762 dated 08.05.2024 and 9715023 DATED 08.05.2024.
- On being asked about whether they had verified the purchase order and e-way bill, he stated that they did not receive these documents, as the exporter had directly produced the copy of the purchase order to the customs during the Examination of the goods i.e. on 10.05.2024.
- On being asked about as per the exporter's statement he had submitted fake invoices, bills for clearance of the said goods; did they have any information in this regard, he stated that they did not have any information/knowledge about the fake documents.
- Further he also stated that they had received the documents from M/s Pace Express Pvt. Ltd. via email and the goods were delivered to them by M/s Pace Express Pvt. Ltd. through their own transport.
- On being asked about whether they had verified the supplier of the goods. He stated that being a Customs Broker, they do not verify the supplier of the goods as the exporter had submitted the tax invoice of the goods.
- Further he also stated that they had verified all the documents submitted to them. They had charged the amount of Rs. 1000/- (For Agency charges). M/s Pace Express Pvt. Ltd did the freight booking of exported shipments.

2.5.6. Further, summons dated 06.06.2024 was issued to the exporter Shri Manoj Jayeshbhai Shingala for making inquiry in connection with export made by M/s M &J Export and M/s Shri Narayanmuni Enterprise and subsequently statement of Shri Manoj Jayeshbhai Shingala was recorded under Section 108 of the Customs Act 1962, in the Office of Special Investigation and Intelligence Branch, Export, Air Cargo Complex, Sahar, Andheri (E), Mumbai - 400099, before Shri Vinod Kumar Meena, Superintendent of Customs, SIIB(Export), ACC on 06.06.2024 at 12:00 PM. (RUD-9), wherein he inter-aila stated that :

- He confirmed the accuracy of his previous statements dated 17.05.2024 and 18.05.2024. He admitted to misleading customs officers by falsely claiming that M/s Wishwa Naveen Traders was not authorized to handle shipments for M/s M&J Export and M/s Shri Narayanmuni Enterprise, when in fact, they were authorized. He acknowledged signing authorization letters on behalf of both firms to deceive the authorities.
- He revealed that an employee of the customs broker and a courier agent had verified their office premises. Additionally, he confessed to creating a fake purchase order for M/s Marirup Inc., determining the goods' value without any legal contract, and signing the fraudulent document. He admitted to receiving software from a friend, Shri Girish Vekariya, without any formal agreement or proof of purchase, and promised to have Vekariya clarify the matter via email.
- The individual admitted to claiming IGST refunds without paying IGST to secure undue export benefits. He also generated fake online bills for M/s Monica Fashion, M/s OMVAGMINE, and M/s Athletic Attire without their knowledge to claim illegitimate benefits. When asked for a breakdown of expenses and

supporting documents for exported goods, he stated that he arbitrarily set the price of DSC tokens at Rs. 250 per piece and lacked any supporting documentation.

- He further disclosed that there were no documents available for previous shipments where IGST, Drawback, and RODTEP/ROSCTL were claimed. He mentioned a past investigation involving fake invoices, for which penalties were paid, but all related documents were seized by the GST department. Finally, he provided a list of 76 firms/clients for whom he filed GSTR and ITR and promised to submit details for M/s Monica Fashion, M/s OMVAGMINE, and M/s Athletic Attire by the next day (06.06.2024).

2.5.7. Further, summons dated 26.06.2024 was issued to the exporter Shri Manoj Jayeshbhai Shingala for making inquiry in connection with export made by M/s M & J Export and M/s Shri Narayanmuni Enterprise and subsequently statement of Shri Manoj Jayeshbhai Shingala was recorded under Section 108 of the Customs Act 1962, in the Office of Special Investigation and Intelligence Branch, Export, Air Cargo Complex, Sahar, Andheri (E), Mumbai - 400099, before Shri Vinod Kumar Meena, Superintendent of Customs, SIIB(Export), ACC on 26.06.2024 at 03:00 PM. (RUD-10).

- He confirmed the accuracy of his previous statements dated 17.05.2024, 18.05.2024, and 06.06.2024. He admitted to signing authorization letters and documents for M/s Shri Narayanmuni Enterprise on behalf of his brother, Shri Nikunj Jayeshbhai Shingala, due to his brother's medical condition, and submitted a bank statement as evidence.
- When questioned about the valuation of goods exported to M/s Marirup Inc., he stated that he determined the value based on the services to be provided, without any legal contract or agreement. He disclosed purchasing DSC Tokens (with software) at Rs. 250 per piece from M/s Star Solutions through Shri Prakash, an acquaintance from www.computaxonline.com. He claimed no alterations were made to the tokens before export and promised to submit relevant documents within 2-3 days. He also admitted to having no legal contracts or agreements with previous consignees.
- Regarding past exports by M/s M&J Export and M/s Shri Narayanmuni Enterprise, he stated he had no purchase orders or documents. For services provided to consignees, he mentioned offering online support via AnyDesk software but lacked any formal agreements. He clarified that invoices found on his mobile during digital forensics were related to labor services for design and embroidery work, with no further connections to the entities.
- He reiterated that he received bills only from M/s Lee and La and generated fake online bills for M/s Monica Fashion, M/s OMVAGMINE, and M/s Athletic Attire without their knowledge to claim undue ITC benefits. While he had hard copies of M/s Lee and La's bills, he lacked hard copies for the other entities. He failed to submit the promised details for M/s Monica Fashion, M/s OMVAGMINE, and M/s Athletic Attire, citing unavailability.
- He confessed to overvaluing goods to claim undue export benefits like IGST, Drawback, and RODTEP, admitting he was aware of the incentives tied to export values. He acknowledged contradictions in his previous statements, attributing them to fear of legal consequences. He admitted to generating fake invoices worth approximately Rs. 2 crores and receiving Rs. 35-40 lakhs in undue ITC benefits, excluding live consignments for M/s M&J Export and M/s Shri Narayanmuni Enterprise. He claimed sole responsibility for the fraudulent activities and pledged not to repeat such actions in the future.

2.6. Further, as this office had to take a time bound action on the seizure of goods, the samples were drawn in the presence of the panchas and the said customs broker

(whose name is reflecting in the SB, authorization letter submitted by Customs Broker) under a Panchanama dated 22.05.2024 (RUD-11). Subsequently, the goods were seized vide seizure memo dated 22.05.2024 (RUD-12). Further, a letter dated 25.05.2024 (RUD-13) to the DRI was sent for forensic test, software testing and valuation of 01-Pen drive.

2.7. Further, the retrieval of data from 01-Pen drive (PROXKey, FIPS140-2 L3, Watchdata, WD07288243) was started of the above said device under Panchnama dated 31.05.2024 (RUD-14). As per the DRI say the device was not a pen drive/storage device but a dongle containing the Digital Signature Software (DSC Token), hence imaging of data is not possible for the dongle and the report will not be generated.

2.8. Valuation:

2.8.1. The value of the goods exported vide Shipping Bill No. 9715023 dated 08.05.2024 (in table-I) including the value of the goods exported vide the past 08-shipping bills (in table-II) retrieved from the EDI ICES 1.5 system appears to be over-valued. The details of the past exports are (in table-II) as under: -

Table - II

Sr. No.	Sb No./ Sb Dt.	FOB (In Rs.)	DBK (In Rs.)	RoDTEP (In Rs.)	IGST (In Rs.)	FOB REALISED as per RBI (FC) in 1.5 ICES
1	9715023/ 08.05.2024	93,62,875.2	93,629	74,903	16,95,575.38	0 (live S/B)
2	5747667/ 02.12.2023	90,45,159.30	0.00	72,361	1,650,132.00	1,09,676.24
3	7199158/ 01.02.2024	10,73,185.20	10,732.00	8,585	1,98,015.84	12866.14
4	7199165/ 01.02.2024	72,32,965.20	72,330.00	57,864	13,20,105.60	87642.18
5	8121869/ 07.03.2024	5,43,506.40	5,435.00	4,348	99,739.73	0
6	8941644/ 06.04.2024	13,71,820.80	13,718.00	10,975	2,49,349.32	0
7	8941648/ 06.04.2024	13,71,820.80	13,718.00	10,975	2,49,349.32	0
8	9436806/ 26.04.2024	16,49,368.80	16,494.00	13,195	2,99,219.18	0
9	9436811/ 26.04.2024	16,49,368.80	16,494.00	13,195	2,99,219.18	0
	Total (past export without live shipping bill from Sr. No. 2-9)	2,39,371,95.30	1,48,921	1,91,498	43,65,130.55	210,184.56
	Total	3,33,00,070.50	2,42,550.00	2,66,401.00	60,60,705.55	210,184.56

2.8.2. The actual value of the goods was not in consonance with exporter's declaration. Hence, the declared value appears to be rejected as per Rule 8 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007. Accordingly, as per Rule 3(3) ibid, since the value of the impugned goods could not be determined under the provisions of Sub Rule (1), the value was to be re-determined by proceeding sequentially through Rule 4 to Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007 ('CVR, 2007' for brevity).

Hence, the FOB of live Shipping Bills No. 9715023 dated 08.05.2024 (in table -I) and past 08 shipping bills (in table -II) may not be considered as

declared. FOB of live Shipping Bills No. 9715023 dated 08.05.2024 with quantity 17 of goods of each having value Rs. 250/- may be re-determined (detailed in table-III) as $17 \times 250 = \text{Rs. } 4250/-$.

Table-III

Live Shipping Bill Count	01
Quantity of goods	17
Value of 01 goods as per statements dated 17.05.2024 ,06.06.2024 and 26.06.2024 , of the exporter Shri Manoj Jayeshbhai Shingala	Rs. 250/-
Total Re-determined FOB of Shipping Bills No. 9715023 dated 08.05.2024	Rs. 4250/-

Details of the Shipping Bills No. 9715023 dated 08.05.2024 are as under retrieved from 1.5 ICES system:

Live FOB Value (in Rs.)	93,62,875.2/-
Live Drawback Value (in Rs.)	93,629/-
Live RoDTEP /ROSCITL Value (in Rs.)	74,903/-
Live IGST amount (in Rs.)	16,94,554.56/-

Table-IV

SR NO.	SB NO.	SB DATE	QTY	RATE(USD)	TOTAL VALUE (USD)	FOB (INR)	DESCRIPTION OF GOODS	REDETERMINED RATE(INR)	REDETERMINED TOTAL VALUE(INR)
1	9715023	08-05-2024	17	6672	113424	9362875.2	INSTALLED PROGRAMS IN PEN DRIVE (INCLUDING SET UP OF DIGITAL SOFTWARE, SUPPORT SERVICES FOR 4 YEARS)	250	4,250
2	5747667	02-12-2023	5	22000	110000	9045159.3	SANDISK SSD DRIVES WITH INSTALLATION OF SOFTWARES HAVING DIMENSIONS 09*06*04. 5-1BOX-1KG	250	1,250
3	7199158	01-02-2024	1	13200	13200	1073185.2	1'WD BLUE HD DRIVES WITH INSTALLATION OF SOFTWARES HAVING DIMENSIONS 09*06*04. 5-1BOX-1KG	250	250
4	7199165	01-02-2024	4	22000	88000	7232965.2	4'WD BLUE HD DRIVES WITH INSTALLATION OF SOFTWARES HAVING DIMENSIONS 09106104.	250	1,000

							5-1BOX- 1.5KG		
5	8121 869	07- 03- 20 24	4	1668	6672	54350 6.4	INSTALLED PROGRAMS IN PEN DRIVE (INCLUDING SET UP OF DIGITAL SOFTWARE, SUPPORT SERVICES FOR 1 YEARS)	250	1,000
6	8941 644	06- 04- 20 24	5	3336	16680	13718 20.8	INSTALLED PROGRAMS IN PEN DRIVE (INCLUDING SET UP OF DIGITAL SOFTWARE, SUPPORT SERVICES FOR 2 YEARS)	250	1,250
7	8941 648	06- 04- 20 24	5	3336	16680	13718 20.8	INSTALLED PROGRAMS IN PEN DRIVE (INCLUDING SET UP OF DIGITAL SOFTWARE, SUPPORT SERVICES FOR 2 YEARS)	250	1,250
8	9436 806	26- 04- 20 24	6	3336	20016	16493 68.8	INSTALLED PROGRAMS IN PEN DRIVE (INCLUDING SET UP OF DIGITAL SOFTWARE, SUPPORT SERVICES FOR 2 YEARS)	250	1,500
9	9436 811	26- 04- 20 24	6	3336	20016	16493 68.8	INSTALLED PROGRAMS IN PEN DRIVE (INCLUDING SET UP OF DIGITAL SOFTWARE, SUPPORT SERVICES FOR 2 YEARS)	250	1,500
TO TAL						33300 070.5			13250

3. Role of Customs Broker: -

3.1. The CB is an agent of the exporter. He works on behalf of the Exporter. He also takes authorization to work on behalf of the exporters. The CB is fully aware that omission and commission by the exporter affects the working of the image of CB. It is a business practice that CB knows on whose behalf they are working, as CB can face investigation for omission and commission at any time. As per CB Regulation, a CB also requires to know the client. Even in the absence of such a requirement, it is a business practice that the CB knows on whose behalf they are working as the relation between CB and exporter is a long-time relation.

3.2. Unlike retail businesses where a customer comes to a retail shop and transaction concludes in a moment, the relationship between the CB and the exporter is a long-term relationship so it is not possible that CB does not know the exporter. The CB had been dealing with such individuals to collect documents and collect goods. The CB must have raised his fees from the same source. It is also not possible for CB to deal with non-existing persons.

3.3. As per the Show Cause Notice No. 74/ADC/EXP.ASSMT. /2024-25/ACC(X), dated 21.02.2025, the Custom Broker did not exercise due diligence to ascertain the correctness of any information he imparts to a client and the CB did not advise the client accordingly to comply with the provisions of the Act, other allied Acts and the rules and regulations thereof. Further, penalty against the Custom Broker under Section 114AA and/or 114(iii) and/or 114 AC of the Customs Act, 1962 read with CBLR 2018 is proposed in the subject SCN.

3.4. Further, on para 22 (3) of the subject SCN, it is alleged that the CB has not fulfil the obligations under Regulation 10(d), 10(e), 10(m) and 10 (n) of CBLR, 2018. However, the investigation reveals that M/s SHRI NARAYANMUNI ENTERPRISE, a merchant exporter, procured goods from M/s. Star Solutions, Jaipur, without legitimate invoices. Shri Manoj Jayeshbhai Shingala, the exporter's partner, admitted to preparing fake invoices to claim export benefits. The CB acknowledged in his statement dated 27.05.2024 that they failed to verify the supplier's name. The goods were sourced from the Domestic Tariff Area (DTA) without invoices, and the CB did not advise the exporter about Circular No. 16/2009-Customs dated 25.05.2009, which requires merchant exporters to declare the name and address of suppliers when claiming drawback benefits. This failure suggests the CB abetted the exporter in availing undue benefits like RODTEP, Drawback, and ITC. Additionally, the CB did not perform its duties with utmost efficiency as required under Regulation 10(m) of the CBLR, 2018. However, the CB did verify the exporter's address through its employee and a courier agent, and the Investigating Agency confirmed the validity of the exporter's IEC and GSTIN details.

3.5. In summary, the CB's negligence in advising the exporter about the mandatory declaration and its failure to verify supplier details constitute a breach of its regulatory obligations, contributing to the exporter's fraudulent activities. When questioned about the exporter's submission of fake invoices and bills, Shri Nitin stated that M/s. Wishwa Naveen Traders had no knowledge or information about the fraudulent documents. He emphasized that, as a Customs Broker, they do not verify the supplier of goods, as the exporter is responsible for submitting the tax invoices.

In view of the above observation & as per afore-mentioned SCN, it appears that the CB has not fulfilled the obligations of Regulations Regulation of 10(d), 10(f) & 10(m) of CBLR, 2018.

4. From the investigations in the above-mentioned case, the following omission leading to violation of obligations stipulated in Regulation 10 of CBLR, 2018 are apparent: -

(i) **Sub-regulation 10 (d) of the CBLR, 2018 which reads as:**

"advise his client to comply with the provisions of the Act, other allied Acts and the rules and regulations thereof, and in case of noncompliance, shall bring the matter to the notice of the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be;"

From the facts of the offence report and the statement of Shri Manoj Jayeshbhai Shingala, Partner of the exporter firm M/s. M & J Exports & brother of Shri Nikunj Shingala, Proprietor of Exporter firm M/s Shri Narayanmuni Enterprise, it is evident that the exporter, M/s Shri Narayanmuni Enterprise, operated as a Merchant Exporter and had purchased the impugned goods from M/s. Star Solutions, Jaipur, without any legitimate invoices. Shri Manoj Jayeshbhai Shingala himself prepared fake and bogus invoices to avail export benefits.

Furthermore, Shri Nitin Naveen Dhawan, an F-Card holder of the CB firm, admitted in his statement recorded on 27.05.2024 that they failed to verify the supplier's name. The investigation revealed that the goods were procured from the Domestic Tariff Area (DTA) without any invoices. Consequently, the CB failed to advise the exporter regarding Circular No. 16/2009-Customs dated 25.05.2009, which mandates that merchant exporters purchasing goods from the open market must furnish a declaration at the time of export. This declaration should include the name and complete address of the traders from whom the goods were purchased to claim drawback benefits. The CB's failure to provide this crucial advice to its client suggests that the CB abetted the exporter in availing undue export benefits, such as RODTEP, Drawback, and ITC. Additionally, in case of non-compliance with the declaration as mandated

in the aforementioned circular, the CB should have brought the same to the notice of the Deputy Commissioner of Customs or Assistant Commissioner of Customs. In conclusion, the CB's actions demonstrate a clear violation of Regulation 10(d) of the CBLR, 2018.

(ii) **Sub-regulation 10 (f) of the CBLR, 2018 which reads as:**

"not withhold information contained in any order, instruction or public notice relating to clearance of cargo or baggage issued by the Customs authorities, as the case may be, from a client who is entitled to such information;"

It is observed from the offence report that the exported items were procured from M/s. Star Solutions, Jaipur, and the exporter did not submit the required declaration as per Circular No. 16/2009-Customs dated 25.05.2009. It was the responsibility of the CB to advise the exporter to furnish the aforementioned declaration. However, the CB withheld the information contained in Circular No. 16/2009-Customs dated 25.05.2009 from the exporter, who was entitled to such information. Thus, it appears that the CB failed to perform its due obligation under Sub-regulation 10(f) of the CBLR, 2018.

(iii) **Sub-regulation 10 (m) of the CBLR, 2018 which reads as:**

"discharge his duties as a Customs Broker with utmost speed and efficiency and without any delay;"

From the perusal of the offence report, it is apparent that the Customs Broker did not verify the supplier's name. Additionally, as the exporter, M/s Shri Narayanmuni Enterprise, is a "merchant exporter," the CB not only failed to advise the exporter but also withheld the information contained in Circular No. 16/2009-Customs dated 25.05.2009 from the exporter, who was entitled to such information. Thus, it appears that the CB did not perform its duty with the utmost efficiency as mandated under Regulation 10(m) of the CBLR, 2018.

5. From the above stated facts and outcome of the investigation, it appears that the CB M/s Wishwa Naveen Traders (CB License No. 11/711) has failed in fulfilling the obligations as mandated under CBLR, 2018 and has violated the regulation 10(d), 10(f) & 10(m) of CBLR, 2018.

6. In terms of Regulation 17(1) of CBLR, 2018, CB M/s Wishwa Naveen Traders (CB License No. 11/711) is hereby called upon to show cause, as to why:

- i. The Customs Broker license bearing no. 11/711 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.

7. The CB M/s Wishwa Naveen Traders (CB License No. 11/711) 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 defence to **Shri Ajay Kumar Prathyani, AC, Import-I, Zone - I, Mumbai Customs** 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.

8. 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.

(RAJAN CHAUDHARY)

Principal Commissioner of Customs (G)
NCH Mumbai-I

To,

CB M/s Wishwa Naveen Traders (CB License No. 11/711),

Address: Room No. 4 / 5, JOANNA HOUSE,
SAHAR AIR CARGO LINK ROAD,
ANDHERI (EAST), MUMBAI, 400099.

Copy to:

1. The Pr. Chief Commissioner of Customs/ Chief Commissioner of Customs, Mumbai Zone - I, II & III.
2. **Shri Ajay Kumar Prathyani, AC, Import-I, Zone - I, Mumbai Customs**, 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

LISTS OF RELIES UPON DOCUMENTS

Sr. No.	Relied Upon Documents	RUD's
1	Panchanama dated 10.05.2024	RUD-1
2	Letter to GST dated 13.05.2024 and 14.05.2024 for issuance of search	RUD-2
3	GST search Panchanama dated 16.05.2024	RUD-3
4	Statement of Shri Mayur Ramjibhai Chandpara, Owner of the premise	RUD -4
5	Statement of Shri Manoj Jayeshbhai Shingala dated 17.05.2024	RUD -5
6	Statement of Shri Nikunj Shingala, Proprietor of M/s Shri Narayanmuni Enterprise, dated 18.05.2024	RUD-6
7	Statement of Shri Manoj Jayeshbhai Shingala dated 18.05.2024	RUD-7
8	Statement of Shri Nitin Naveen Dhawan dated 27.05.2024	RUD -8
9	Statement of Shri Manoj Jayeshbhai Shingala dated 06.06.2024	RUD -9
10	Statement of Shri Manoj Jayeshbhai Shingala dated 26.06.2024	RUD -10
11	Panchanama dated 22.05.2024	RUD -11
12	Seizure memo dated 22.05.2024	RUD-12
13	Letter to DRI dated 25.05.2024	RUD-13
14	Panchanama dated 31.05.2024	RUD -14

Examination under Panchnama

PANCHNAMA DATED 10.05.2024 LR.O. THE EXAMINATION OF THE GOODS RELATED TO SHIPPING BILL NO. 9715023 DATED 08.05.2024 PERTAINING TO EXPORTER M/S SHRI NARAYANMUNI ENTERPRISE(IEC-FRNPS356911)

PANCH A 1

NAME : Shri Manoj Ghuranram Prajapati
AGE : 34 Years
OCCUPATION : Service
ADDRESS : S/o Ghuranram Prajapati, A5/506 Navkar City Phase III, Rajavali, Naigaon East, Near National Hotel, Rajavali, Palghar, Maharashtra, 401208
MOBILE NO : 9223575334
ID Proof : Aadhar (714577844967)

PANCH A 2

NAME : Shri Mahesh Ramdas Ghule
AGE : 40 Years
OCCUPATION : Service
ADDRESS : Room no.123, Ambedkar Nagar, Near old water tank Bhatwadi, Ghatkopar west, Mumbai, Maharashtra, 400054
MOBILE NO. : 9076448281
ID proof : Aadhar (578561679585)

We, the above mentioned Panchas have been called upon by Shri Godavarthi Sunny Babu, IO posted at SIIB (Export), Air Cargo Complex in the MIAL Export Shed, ACC, Sahar, Mumbai on 10.05.2024 at 04:45P.M. We were called to witness the examination of the goods related to Shipping Bill no. 9715023 dated 08.05.2024 belonging to the exporter M/s. Shri Narayanmuni Enterprise (IEC-FRNPS3569H) and filed by the Customs Broker M/s Wshwa Naveen Traders which was kept on hold by SIIB(X) on 09.05.2024

Here, we were introduced to Shri Vinod Kumar Mena, Superintendent SIIB(X)/ACC, Shri Shailendra Yadav, holding Customs pass no. 1999/2021 (Authorised representative of CHA firm i.e. M/s Wshwa Naveen Traders) and Shri Manoj Jayeshbhai Shingala (Authorised representative of M/s.Shri Narayanmuni Enterprise), having Aadhar No. 332646214315. Here, we were shown the authority letter dated 10.05.2024 issued by proprietor of M/s Shri Narayanmuni Enterprise for examination

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on their behalf and we have signed on the authority letter in token of having seen the same. In the said shipping bills, the goods were declared as- "Installed Programs in Pen Drive (Including set up of Digital Signature Software, Support services for 4 years)".

We were shown the copy of Checklists, Invoices, Packing Lists, Purchase orders, and other relevant documents related to Shipping Bill Nos 9715023 dated 08.05.2024 and we have signed on all, in token of having seen the same.

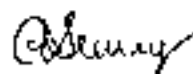
Thereafter, Shri Shailendra Yadav, Shri Manoj Jayeshbhai Shingala and we along with customs officers went near the goods for examination which were placed under the CCTV surveillance of MIAL Export Shed. Thereafter the examination of the goods was started systematically. The package was opened and examined 100%. During examination, the goods were found as pen drives as declared in the shipping bills / invoices / packing lists / purchase orders etc.

During the examination all the goods were found in order i.e pen drives total 47 in number.

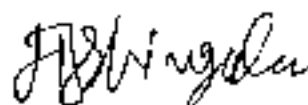
Thereafter, the package was repacked by the packers and the examination of the goods was completed. Nothing was drawn as sample from the goods. The whole examination proceedings were carried out peacefully and without any untoward incident.

The Panchanama running into 02 pages has been typed in english and explained to us in hindi which was found correct.

Drawn by me



Godavarthi Sunny Babu
Examiner
SIIB(X), ACC

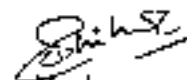


Shri Manoj Jayeshbhai Shingala
(Authorized representative of exporter)

Pancha 1



Pancha 2



Shri Shailendra Yadav
(Authorized representative of CPA)



सीमाशुल्कआयुक्तकाकार्यालय(निर्यात)

OFFICE OF THE COMMISSIONER OF CUSTOMS

विशेषजांचऔरखुफियाशाखा(निर्यात)

SPECIAL INVESTIGATION & INTELLIGENCE BRANCH (EXPORT)

एयरकार्गोकॉम्प्लेक्स, सहर, अंधेरी(ई) मुंबई- 400 099

AIR CARGO COMPLEX, SAHAR, ANDHERI (E) MUMBAI - 400 099

F. No. SIIB/GEN-06 /2024-25 ACC (X)

SIIB/GEN-07 /2024-25 ACC (X)

Date: 13-05-2024

URGENT

To,
The Additional Commissioner (Preventive),
CGST and Central Excise,
GST Bhavan, Chowk Bazaar,
Surat - 395003.

Sir,

Sub: issuance of search authorization and conducting search of two premises in connection with investigation in r/o M/s Shri Narayanmuni Enterprise and M/s M&J Export - reg.

Please refer to the subject cited above.

It is to submit that this office has received an NCTC alert against the Live Consignments attempted to be cleared from Air Cargo Complex, Mumbai in r/o the Exporters M/s Shri Narayanmuni Enterprise and M/s M&J Export and the consignments have been put on hold for further investigation. Since this is an NCTC alert, an urgent action is required to be taken for seizure of the goods. Further, apart from customs side, this alert has serious GST implications also. In this connection a search is required to be conducted at the following two premises:

1. M/s Shri Narayanmuni Enterprise - 1ST Floor, Plot no. 102 to 104, Laxmi Industrial Linidiad, PipodraMangrol N.H. 48 road, Kamrej, Surat, Gujarat, 394110.
2. M/s M&J Export - 3rd Floor, Flat no. 301, Lalashmi Enclave-I, Gajera School Road, Katargam, Surat, Gujarat, 395004.

It is therefore requested to conduct a search for the above mentioned two premises preferably on 14th May, 2024. The following officers of SIIB (Export), ACC, Mumbai will be assisting the search team:

- i. Shri Vinod Kumar Meena (SIO),
- ii. Shri Gaurav (SIO),

iii. Shri Rahul Sharma (IO)

iv. Shri Rohit Soni (IO)

The officer in-charge of SIIB (Export), ACC, Mumbai, Shri Sanjay B. Mehta having contact no. 9825052571 may be contacted for further details/enquiry.

This issues with the approval of the Commissioner of Customs (Export).

**Signed by Mahendra Kumar
Sharma**

Date: 13-05-2024 22:4@:34

Sharma)

Yours faithfully,

(Mahendra Kumar

Addl. Commissioner of Customs,
SIIB(X), ACC, Mumbai.



सीमाशुल्कआयुक्तकाकार्यालय(निर्यात)

OFFICE OF THE COMMISSIONER OF CUSTOMS

विशेषजांचऔरखुफियाशाखा(निर्यात)

SPECIAL INVESTIGATION & INTELLIGENCE BRANCH (EXPORT)

एयरकार्गोकॉम्प्लेक्स, सहर, अंधेरी(ई) मुंबई- 400 099

AIR CARGO COMPLEX, SAHAR, ANDHERI (E) MUMBAI - 400 099

F. No. SIIB/GEN-06 /2024-25 ACC (X)

Date: 14.05.2024

F. No. SIIB/GEN-07 /2024-25 ACC (X)

-
To,
The Dy. /Asstt. Commissioner (Preventive),
CGST and Central Excise,
GST Bhavan, Chowk Bazaar,
Surat – 395003.

Sir,

Sub: Issuance of search authorization and conducting search of two premises in connection with investigation in r/o M/s Shri Narayanmuni Enterprise and M/s M&J Export - reg.

Please refer to this office letter of even number dated 13.05.2024 on the above cited subject.

In this regard, it is to inform that one officer in the search team, Shri Vinod Kumar Meena, SIO is being replaced with Shri Ashish Kumar ,SIO for the above mentioned search, from 15.05.2024 onwards.

The same is being intimated for necessary action at your end please.

This is issued with the approval of Addl. Commissioner of Customs, SIIB(X), ACC, Mumbai.

Yours faithfully,

Signed by Sanjay Kumar
Mehta

Date: 14-05-2024 18:56:19

Customs,

(Sanjay B. Mehta)
Asstt. Commissioner of
SIIB(X), ACC, Mumbai.

PANCHANAMA DATED 16.05.2024 DRAWN AT THE REGISTERED PRINCIPAL PLACE OF BUSINESS OF M/S. SHRI NARAYANMUNI ENTERPRISE (GSTIN - 24FRNP53569H124) LOCATED AT 1ST FLOOR, PLOT NO. 102 TO 104, LAXMI INDUSTRIAL UNIDAD, PIPODRA MANGROL N.H. 48 ROAD, KAMREJ, SURAT, GUJARAT, 394110.

S. No.	Name and address	Age	Occupation
1	Shri Rahul Rajubhai Vasoya, S/o Rajubhai Vasoya PAN- SYCPV839GI	23	Service
2	Shri Ramsing Bhupatibhai Makvana, S/o Bhupatibhai Makvana, 413, Shyamnagar Society Vibhag -2, Navagam, Kamran, Surat, Gujarat, 394185.	37	Service

On being called upon by a person who introduces himself as Shri Navneet Kishore, Superintendent (Anti Evasion), Central GST and Central Excise, Surat, we the above-named persons willingly present ourselves near the premises 1st Floor, Plot No. 102 To 104, Laxmi Industrial Unidias, Pipodra Mangrol N H 48 Road, Kamrej, Surat, Gujarat, 394110 at 12.00 hours on 16.05.2024. Shri Navneet Kishore, Superintendent introduces other officers present with him to us as Shri Gaurav (SIO), Shri Rohit Soni (IO), SIIB(X), ACC, Mumbai-II, and Shri Himanshu Soni and Zenab Mansuri, both inspectors, Anti Evasion, CGST Surat. The CGST & CE officers then show us the authorization for search bearing DIN - 20240565VCO00008302 issued under section 67(2) of the CGST Act, 2017 dated 15.05.2024, valid for 02 days, issued by the Additional Commissioner, CGST & CE, Surat for search of the premises of M/s Shri Narayanmuni Enterprise (GSTIN- 24FRNP53569H124) located at 1st Floor, Plot No. 102 To 104, Laxmi Industrial Unidias, Pipodra Mangrol N.H. 48 Road, Kamrej, Surat, Gujarat, 394110 regarding GST inquiry and we, the panchas, peruse the same and put our dated signature in token of its perusal and our consent to act as panchas.

Hereafter we, the panchas, along with the officers, arrive at the premises located at 1st Floor, Plot No. 102 To 104, Laxmi Industrial Unidias, Pipodra Mangrol N.H. 48 Road, Kamrej, Surat, Gujarat, 394110 and notice that there are textile looms installed and working on the premises and on asking the staff working in the machine about the office, we are lead to a room in second floor which appears to be an office where we meet a person who introduces himself as Shri Mayur Ramjibhai Chandpara, the owner of the premise and on being asked, produces a copy of Aadhar Card bearing Aadhar No. 7645 7257 9796 and a copy of electricity bill of the premises of the month Mar-2024 in support of the same.

Thereafter, in presence of we the panchas, the officers introduce themselves by showing their ID cards and inform Shri Mayur Ramjibhai Chandpara purpose of their visit and show the authorization for search bearing DIN - 20240565VCO00008302 Issued under section 67(2) of the CGST Act, 2017 dated 15.05.2024, valid for 02 days, issued by the Additional Commissioner, CGST & CE, Surat for search of the premises of M/s Shri Narayanmuni Enterprise (GSTIN- 24FRNP53569H124) located at 1st Floor, Plot No. 102 To 104, Laxmi Industrial Unidias, Pipodra Mangrol N.H. 48 Road, Kamrej, Surat, Gujarat, 394110 regarding GST inquiry i.e. verification of premises etc. and Shri Mayur Ramjibhai Chandpara peruses the same and puts his dated signature in token of its perusal and agreement of the same. Thereafter, in presence of we the panchas, the officers offer Shri Mayur Ramjibhai Chandpara their personal search which is politely declined by him.

Thereafter, on being asked about the firm M/s Shri Narayanmuni Enterprise, Shri Mayur Ramjibhai Chandpara in presence of we the panchas informs that his firm M/s Kuber Fabrics (24BAPC9223M225) is registered at the premises which is engaged in the business of trading of yarn and manufacturing of grey

Navneet
16/5/2024

16/5/24

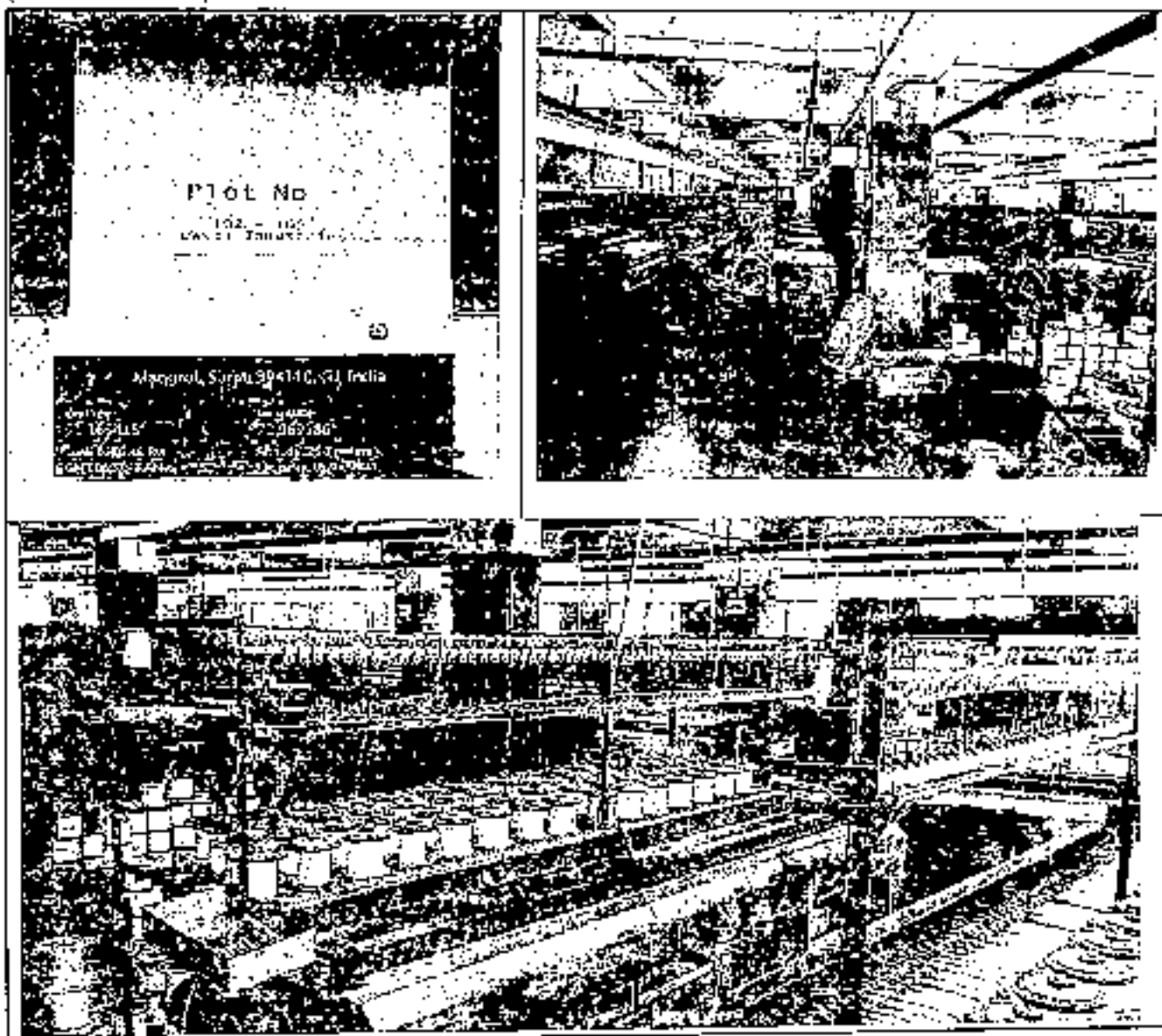
P1 16/5/24

P2 16/5/24

textile fabrics, however his relative Shri Manoj Shingala sometimes comes to the premises and does some IT related work from his own laptop while sitting at the office of the premises, and had taken the GST registration in the name of his brother Shri Nikun, Shingala at the said premises.

Thereafter on being asked Shri Mayur Ramjibhai Chandpara leads us, the panchas and the officers to the First Floor and in presence of we the panchas and Shri Mayur Ramjibhai Chandpara, the officers begin Systematic Search of the premises and it is noticed that approx. 80 looms and 3 hand machines are installed at the premises and no board, records and instruments pertaining to M/s Shri Narayannani Enterprise is found at the premises.

Thereafter, in presence of we the panchas, the officers take a few photographs of premises and paste them in the panchnama:



The panchnama proceeding starts at 12:00 hours on 16.05.2024 and concludes at 14:15 hours on the same day. Before leaving the premises, the officers again offer their personal search to Shri Mayur Ramjibhai Chandpara, which is again politely declined by him. No untoward incident takes place and no religious feelings are hurt during the course of panchnama proceedings and no damage is caused to any of the office fixtures/furniture. After fully satisfying with the content of panchnama, in presence of we the

Wadev
16/5/2024

16/5/24

P1 Reddy
16/5/24

P2 Ram
16/5/24

panchas, Shri Mayur Ramjibhai Chandpara puts his dated signature hereinafter in token of his agreement with the same.

The above mentioned panchnama is drawn as per our say and version and typed on the laptop and thereafter the three copies of the same running from Page No. 1 to 3 are taken in presence of we the panchas. The content of the panchnama has been explained in vernacular language i.e. in hindi and after fully satisfying with the same and finding its content factual as per our say and version, we the panchas put our dated signature hereinafter in token of our agreement with the same.

(Before Me)

Navneet
16/5/2024

(Navneet Kishore)

Superintendent (Anti Evasion)
Central GST & Excise,
Surat

Panch 1.

Rahul
16/5/24
(Shri Rahul Rajubhai Vasoya)

Panch 2.

Ram
16/5/24
(Shri Ramsing Bhupatbhai Makvana)

I was present throughout the Panchnama proceedings and received one signed copy of the panchnama.

MRD
16/5/24
(Shri Mayur Ramjibhai Chandpara)

Owner of the premises

1st Floor, Plot No. 102 To 104, Laxm. Industrial Unidrad, Pipodra Mangroi
N H 48 Road, Katrej, Surat, Gujarat, 394110.

Statement of Shri Mayur Ramjibhai Chandpara, aged 29 years, Owner of the premise at which office of M/s Shri Narayanmuni Enterprise is addressed i.e. 1st Floor, Plot No. 102-105, Laxmi Industrial Linidlad, Surat – 394110, recorded under Section 108 of the Customs Act 1962, before Shri Gaurav, Superintendent of Customs, SiB (Export), ACC on 16.05.2024 at 02:15 PM.

I, as directed vide Summons No. Gaurav/313/2024-25 dated 16.05.2024 issued at my premise addressed at 1st Floor, Plot No. 102-105, Laxmi Industrial Linidlad, Surat – 394110 by Shri Gaurav, Superintendent of Customs, Sahar. ACC. Mumbai under his seal and signature, for giving evidence and/or producing all the relevant documents and/or any other things in respect of goods exported by M/s Shri Narayanmuni Enterprise through Air Cargo Complex, Andheri, Mumbai under Section 108 of Customs Act, 1962. I have been explained the provisions of the Section 108 of Customs Act, 1962 and have understood the same. I understand and know that my statement can be used as evidence against me or any other person in a judicial or quasi-judicial proceeding in any court of law. I have also been explained that giving false evidence or statement during these proceedings is an offence punishable under Section 193 of Indian Penal Code, 1860. Having understood the same, I proceed to give my true statement as follows.

Name in Full	Mayur Ramjibhai Chandpara
Date of Birth	15/11/1995
Father's Name	Ramjibhai Chandpara
Present Residential Address	23, Jay Manalaxmi Society, Opposite Head Water Works, Nana Varachha, Surat City, Surat, Gujarat - 395006
Educational Qualification	B. E (Civil Engineering)
Languages Known	Hindi, Gujarati & English
Occupation	Business
Marital Status	Married
PAN No. (company)	BALPC9223M (Kuber Fabrics)
PAN No. (Personal)	BALPC9223M
Aadhar Card No	7645 7257 9796
Mobile No	9512292223
Bank Account Details (Company)	Kalupur Co-operative Bank Bank Acc. No. - 07020100008
E-Mail Address(personal)	mayurchandpara@gmail.com
E-mail Address (Company)	mayurchandpara@gmail.com
GSTIN No. (Company)	24BALPC9223M2Z1

Q.1. Please introduce yourself?

Ans. My Name is Mayur Ramjibhai Chandpara, Proprietor of M/s Kuber Fabrics. I am also the owner of the premise at which M/s Shri Narayanmuni Enterprise is addressed.

Q.2. Tell us about your firm M/s Kuber Fabrics?

Ans. The firm was incorporated around 2.5 years ago. It is Manufacturing firm for grey fabrics and trading firm for yarn.

Q.3. Do you own the premises addressed at Plot No. 102-105, Laxmi Industrial Linidiad, Surat - 394110?

Ans. Yes, I am the owner the said premise.

Q.4. Are you aware that M/s Shri Narayanmuni Enterprise, an exporter firm, is addressed at 1st floor, Plot No. 102-104, Laxmi Industrial Linidiad, Surat - 394110?

Ans. Yes, I am aware of that M/s Shri Narayanmuni Enterprise is addressed at 1st floor of the premise I own.

Q.5. How many firms are registered on this address?

Ans. 4 firms are registered on this premises on different floors. M/s Kuber Fabrics at 1st Floor, M/s Manki Fabrics at 2nd & 3rd Floor, M/s Ramraj Fabrics at Ground Floor & M/s Shri Narayanmuni Enterprise at 1st Floor.

Q.6. When did you rent this place to M/s Shri Narayanmuni Enterprise?

Ans. Approximately around 1.5 years ago.

Q.7. Are there any demarked office spaces as there are 02 firms registered on 1st floor?


Ans. No, there are no demarked office spaces. However, due to machine noise the office is planned on the 2nd floor of the same building.

Q.8. Is there any rent agreement between you & M/s Shri Narayanmuni Enterprise?

Ans. Yes, I had executed the rent agreement with M/s Shri Narayanmuni Enterprise. However, the document is not readily available with me. Documents are with Sh. Manojbhai Singhala as he also acts as our CA.

Q.9. Do you know the owner/proprietor of the firm M/s Shri Narayanmuni Enterprise?

Ans. Yes, I know the proprietor of the firm M/s Shri Narayanmuni Enterprise. His name is Sh. Nikunjibhai Singhala. He is my brother in-law's brother (Jiju ka bhai). He was introduced to me by Sh. Manojbhai Singhala, my brother-in-law (Jiju).


10/5/24

Q.10 Do you know what business M/s Shri Narayanmuni Enterprise is into?

Ans. I know that he is into some IT related work nothing else.

Q.11. How often does he visit this office premises?

Ans. Sh. Nikunjibhai Singhala & Sh. Manojbhai Singhala both used to visit this office but how often they visit is not known to me. However, Sh. Manojbhai visited this office around 10 days ago.

Q.12. Do you know what he used to do in this office? Do you remember any conversation with anyone he did while present in this office?

Ans. Mostly Sh. Nikunjibhai used to visit this office. He sat on a table with his laptop to do his work. No, he never discusses business related issues in front of me as far as I remember.

Q.13 Did you receive any rent from Sh. Nikunjibhai Singhala for using your space as his office premise?

Ans. As, Sh. Nikunjibhai Singhala is the brother of Sh. Manojbhai Singhala. Sh. Manojbhai Singhala is also our CA. So, on mutual agreement the rent is adjusted from the CA work he did for my firm. I use to pay Sh. Manojbhai Singhala a lumpsum amount of Rs. 20,000 – Rs. 25,000/- on yearly basis

Q.14. What was the mode of payment of the transactions made by you to Sh. Manojbhai Singhala?

Ans. Most of the payments were done in Cash. However, a few times I had paid some amount to Sh. Manojbhai Singhala via UPI through Google Pay, out of which I have record of two transactions on my phone on VPA ca.mishingala-2@okicici bearing UPI Transaction ID 322015800659 on 08.08.2023 amounting ₹15,000/- & UPI Transaction ID 322141738500 on 09.08.2023 amounting ₹3,800/- for GST Penalty Payment for late return filing.

Q.15. Why you have not rented the place to Sh. Manojbhai Singhala when rent payments are settled with him?

Ans. As the business was owned by Sh. Nikunjibhai Singhala, the office is rented to Sh. Nikunjibhai Singhala. However, due to family terms payments were settled with Sh. Manojbhai Singhala as he is the elder brother of Sh. Nikunjibhai Singhala.

Q.16. Do you have the contact details of Sh. Manojbhai Singhala and Sh. Nikunjibhai Singhala? Also provide the residential addresses of Sh. Manojbhai Singhala and Sh. Nikunjibhai Singhala?

Ans. Yes, I have contact details of Sh. Manojbhai Singhala i.e. 9913829833. I don't have the contact details of Sh. Nikunjibhai Singhala. The address of Sh. Manojbhai Singhala is Last line of Kalakunj Society. However, I do not know the house number.

Q.17. Do you have any documents related to the business of M/s Shri Narayanmuni Enterprise either at your home or at this premise?


Ans. No, there is no such documents related to the business of M/s Shri Narayanmuni Enterprise at this premise or at our home.


Q.18. Anything you want to add in your statement?

Ans. No, there is nothing I would like to add in my statement. However, I am only the owner of this premise. I am not involved in any kind of business done by M/s Shri Narayanmuni Enterprise. The place was also rented due to family relations. If Sh. Nikunjibhai & Sh. Manojbhai Singhala had done anything with ill intention, I was totally unaware of the same.

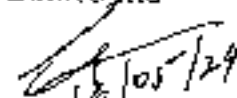
Further, I state that I have gone through the above statement running into 04 pages and affirm that the same has been given voluntarily by me without any force, fear, threat, coercion or promise. I also state that my religious sentiments were taken care of and everything happened peacefully. I, further affirm that it is true and correct. I will produce myself before you as and when required. The statement ended at 05.00 P.M on 16.05.2024.

Typed By


16/05/24
(Rohit Soni)
IO/SUB(X)


16/05/24
(Sh. Mayurbhai Chandpara)
Owner of Premise

Before me


16/05/24
(Gaurav)
SIO/SIIB(X)

Statement of Shri Manoj Jayeshbhai Shingala, aged 34 years, Partner of Exporter firm M/s. M & J Export .(IEC No - ABCFM4678B),having office address at :- 301, Laxmi Enclave-I, Near Gajera School Road, Surat Gujrat recorded under Section 108 of the Customs Act 1962, in the Office of 301, Laxmi Enclave-I, Near Gajera School Road, Surat Gujarat, before Shri Ashish Kumar, Superintendent of Customs, SIIB (Export), ACC on 16.05.2024 at 09.00 PM.

I, as directed vide Summons No. AK/325/24-25 dated 16.05.2024 issued by Shri Ashish Kumar, Superintendent of Customs, Sahar, ACC, Mumbai under his seal and signature, present myself today i.e. on 16.05.2024 at 09:00 PM for giving evidence and/or producing all the relevant documents and/or any other things in respect of goods exported by M/s. M & J Export (IEC No - ABCFM4678B) through Air Cargo Complex, Andheri, Mumbai under Section 108 of Customs Act, 1962. I have been explained the provisions of the Section 108 of Customs Act, 1962 and have understood the same. I understand and know that my statement can be used as evidence against me or any other person in a judicial or quasi-judicial proceeding in any court of law. I have also been explained that giving false evidence or statement during these proceedings is an offence punishable under Section 193 of Indian Penal Code, 1860. Having understood the same, I proceed to give my true statement as follows:

Name in Full	Shri Manoj Jayeshbhai Shingala
Date of Birth	27.12.1990
Father's Name	Shri Jayeshbhai Shingala
Present Residential Address	30, Swaminarayan Society-3, BH Kalakunj, Varachha Road, Surat, Gujrat-395006.
Educational Qualification	B.COM, CA (inter)
Languages Known	Hindi, English, GUJRATI
Occupation	Partner in export firm i.e. M/s. M & J Export
Family Status	Married
PAN No. (company)	ABCFM4678B
PAN No. (Personal)	DGAPS8136N
Aadhar Card No	3326 4621 4315
Mobile No	9913829833
Bank Account Details (Company)	SBI, Katargam Branch, Surat Acc. No. 42741960249
E-Mail Address(personal)	mjexp@best1house.com
E-mail Address (Company)	info@best1house.com
GSTIN No(Company)	24ABCFM4678B1ZG

Q.1. Please introduce yourself?

Shingala
17/5/24

Ans: My Name is Manoj Jayeshbhai Shingala, Partner in export firm i.e. M/s. M & J Export (IEC No - ABCFM4678B) since establishment of the company in Feb 2024.

Q.2. What is the legal status of your export company? (Proprietor/Partnership/Private Limited).

Ans: It is a Partnership Company, there are two partners, one is Mr. Manoj Jayeshbhai Shingala and other is Mr. Jignesh Kalubhai Nariya. I am the active partner of the said export firm.

Q.3. When was M/s. M & J Export (IEC No-ABCFM4678B) incorporated and what are the commodities in which your firm deals in?

Ans: The Company M/s. M & J Export (IEC No - ABCFM4678B) was established in 2024. We are merchant/trader exporter mainly exporting Information Technology Software. We export DSC installed software to overseas buyer.

Q.4. In which countries have you exported the above items?

Ans: In Dubai and USA.

Q.5. Since when your company is exporting Software and how many consignments of above said software have been exported by your company and under which schemes?

Ans: My Company is exporting Ultimate POS best ERP (Enterprise Resource Planning) Software. We have exported total 3 consignments till now. We export the services under Drawback and RoDTEP schemes.

Q.6. Who are your overseas buyers/consignees?

Ans: M/s Marirup INC, USA is our only consignee.

Q.7. Please state from where how you purchase the above said software?

Ans: We purchased DSC token of watchdata brand from Rajasthan. The name of the supplier of the said DSC tokens was M/s Star Solution, Jaipur. The price of each piece of DSC token was Rs. 250/-. After purchasing of the said token, we use DSC in installation of software by using generation of Digital Signature Certificate at our firm's registered address. Then we export the product directly through Air Cargo Complex, Mumbai.

Q.8. Please provide the purchase bills/tax invoices for the purchase of DSC tokens from your supplier?

Ans: The bills are in mobile.

Q.9. Where is your mobile?

H. Shingala
18/11/24

Ans: My maternal uncle (Mama) has my phone.

Q.10. Since when your maternal uncle is having your phone with him?

Ans: He is in position of my phone since 05:30 PM.

Q.11. Please provide Name, contact details and residential address of your maternal uncle?

Ans: My maternal uncle is Sh. Mahesh Radadiya. His residential address is B-202, CK Park Society, Hans Society, AK Road, Mini Bazar, Surat. His phone no. is 9925828377

Q.12. Did you tell him that hiding evidence from investigation is a punishable offence?

Ans: No, I didn't tell him any such thing.

Q.13. Why you and your maternal uncle is not cooperating in the investigation by providing your mobile phone?

Ans: I don't know. I have nothing to say on that.

Q.14. To whom payments were made to in response of the aforesaid goods/DSC Token Software?

Ans: The payments were made to M/s Star Solutions for the purchase of DSC tokens.

Q.15. What was the mode of payment between you and your supplier?

Ans: We have paid M/s Star Solutions via UPI transaction through Gpay.

Q.16. Please provide bank account statement to verify the payments to your supplier?

Ans: I do not have my mobile phone on which bank OTP will be received. Hence, I don't have the bank statements.

Q.17. How do you get the orders for export?

Ans: Initially, I filled a form at SELECTUSA Investment summit in Jan 2023. Then I went to Washington DC, USA for attending the summit in April-May 2023. There I met a person Mr. Evan, who was manager of M/s Marirup INC. We had a conversation about the software business. Then we get purchase order only on telephonic conversation after 5-6 months of regular negotiations & demonstrations. We didn't receive any purchase order. We order from Video call Conferencing on google meet.

The purchase order produced in the S/B is fake and generated by me.

H. Hingola
7/11/24

Q.18. How did you receive the payments for the export consignments?

Ans: The payment will be released after installation of the software as per our mutual agreement.

Q.19. As you don't have a legal contract/agreement with the consignee. What if the consignee denies to pay you even after proper installation & activation of the software?

Ans: I cannot do anything in that case.

Q.20. Who filed S/Bs for your firm M/s M & J Export?

Ans: All the shipping bills were filed by the Customs Broker M/s. Wishwa Navin Traders on behalf of my company till now.

Q.21. Did you authorized any CB firm to work on your behalf to file shipping bill or for any other customs related documents?

Ans: No, we don't know any CHA firm in this regard. We give document to a courier agency. We do not directly contact with any CHA.

Q.22. When your firm did not authorized any CHA/CB then how CB firm M/s Wishwa Navin Traders filed S/Bs on your behalf & presented as authorized representative of M/s M & J Export during examination on 08/05/2024?

Ans: I have not given/signed any letter having name of M/s Wishwa Navin Traders.

Q.23. You have stated that the DSC token after purchasing from local market @ Rs 250/- per piece, you have processed the DSC token and then directly exported the goods from the registered address. What is the ground of genuineness of GST bills produced by your firm?

Ans: I have generated all the Local tax invoices/ GST Bills in my office only. This was done to avail Input Tax Credit. The other companies are unaware that any such bills are generated using their GSTIN. I file GSTR - 1 in order to get ITC and claim IGST Refund at the time of export.

Q.24. Why no name plate/sign board of your export firm M/s M & J Export was not on the registered address of your firm?

Ans: Yes, there is no name plate that shows the name of my export firm. However, only one GST registration firm is at that address. My other firm MJ Shingala & Co. is not registered with GST. However address of both these firms is same.

MJ Shingala
12/11/24

MJ Shingala & Co. is assistance firm which help around 80 firm in filing their GSTR, ITR etc. I will submit details of all the firms to your good office shortly.

Q.25. As per your GST Bills, a firm M/s Lee & La is your supplier. However, you have stated that you got the direct supply from M/s Star Solutions. How is this possible to get same goods from 2 different companies?

Ans: I have got my supplies from M/s Star Solutions. However, fake bills were generated in the name of M/s Lee & La for providing services. Services were never provided by M/s Lee & La. The above said firm was one of my consultancy firm whom we provide services while filing GSTR, ITR etc. We have not made any payment to the said firm. We return their ITC after receiving BRC on my export consignment.

Q.26. In your previous exports, what was the modus operandi of your firm?

Ans. Yes, the same modus-operandi was followed by our firm in previous exports. However, we had not received any payment from the IGST or Customs in this regard.

Q.27. According to you, you processed the software after procuring from the local market. Does your firm have valid license to process the same as you did?

Ans. No sir, in this work we do not need any license. After procuring the DSC Token from the local market, we generate DSC. Then we generate license of the software. After which it is fit to export/use.

Q.28. As per NCTC alert no. 95/EXP/2024-25, M/s M & J Export and M/s Shri Narayanmuni Enterprise are related parties. What do you want to say on this?

Ans: Yes, the proprietor of M/s Shri Narayanmuni Enterprise, Sh. Nikunj Shingala is my real brother.

Q.29. What was his role in the said trade?

Ans: My brother, Sh. Nikunj Shingala didn't know about export happening in the firm. He is online merchant of home kitchen items & imitation jewelry. He was not involved in export business done under his firm's name. All the export by M/s Shri Narayanmuni Enterprise was done by me.

Q.30. What is your relation with the premise owner of M/s Shri Narayanmuni Enterprise?

Ans: Sh. Mayur Chandpara is my brother-in-law (Saala).

MJ Shingala
A/T/24

Q.31. Did your brother-in-law, Sh. Mayur Chandpara is involved with our business in any way?

Ans: He helped in designing software and developing the website for my business. However, the website was not used in any sort of business.

Q.32. Do you have rent agreement for the premise of M/s Shri Narayanmuni Enterprise? How do you pay your rent to the owner?

Ans: Yes, I have the rent agreement with my brother-in-law. I didn't pay rent to the owner as we had a mutual agreement about payment. I did CA Consultancy for his firms in return he forfeited the rent. A lumpsum payment was made around the year.

Q.33. As per the statement of your brother-in-law, they have paid your fees for handling the accounts for their firms. How much money you got paid by them?

Ans: I had received a lumpsum amount of Rs 20,000/- yearly for my CA consultancy.

Q.34. Why did you produce forged/fake purchase invoice in customs department?

Ans: Yes, I generated the purchase order to mislead the department. I was worried about the investigation and proceedings.

Q.35. What is the supply chain of the goods? Is there any related entity/sister concern supplier? How the goods were moved from Surat to Air Cargo Complex?

Ans: The supplier who are posed/acted as service provider are fake/dummy supplier in both the export firms i.e. M/s Shri Narayanmuni Enterprise & M/s M & J Export.

Q.36. What is the GSTR Status and supply chain of the goods?

Ans: The GST return is filed and GST status is active. CGST, Surat during the premise search have taken documents under custody. The DSC token were procured from Jaipur via Courier & e-way bill is not given to me for this courier.

The Export consignment was sent to ACC, Sahar, Mumbai via Arihant International Courier.

Q.37. Have you received Foreign Remittance for any of the export made by you through M/s Shri Narayanmuni Enterprise and M/s M & J Export?

Ans: Yes, BRC is realized for all the export made through firm M/s Shri Narayanmuni Enterprise. However, no foreign remittance is yet received for the export made through M/s M & J Export.

Q.38. Why the firm M/s Shri Narayanmuni Enterprise is addressed on 1st Floor when there is no office present on that place?

Ans: Yes, there is no office present on the 1st floor. Machines are placed on the 1st Floor. The office is present on 2nd floor of the same building.

Q.39. Why wrong address is registered in GST for the firm M/s Shri Narayanmuni Enterprise?

Ans: It is the usual practice in that locality. Everyone register the address but there are hardly any offices. There are only loom machines present in that area.

Q.40. What is ITC? How can you use ITC? How did you misuse ITC in your case?

Ans: ITC is Input Tax Credit. ITC is use to pay output tax liability. ITC was used for advertising service but the payment not received so we have not yet paid to the supplier. The supplier is completely unaware of the fact that ITC is used on his firm's name. For earlier exports also, the suppliers were fooled with the same practice.

Q.41. How did you intent to avail ITC for the exports made by M/s Shri Narayanmuni Enterprise & M/s M & J Export?

Ans: Firstly, GSTR - 1 is filed. Then GSTR - 3B is filed to get the ITC. While filing GSTR - 3B, I use ITC which was accumulated by generating bills on behalf of the firms without having proper authorization/without their knowledge. Till now, total differential amount of Rs. 60,000/- is paid by me to GST Department.

Q.42. How did you get the access to file the GSTR for the firms you have defrauded?

Ans: I used to sneakily generate bills on the name of the firms, which are the suppliers in the instant case. The firm owners are completely unaware of the bills that I have generated for my firms. While filing GST Returns, the ITC get credited into my firms account. And then I use the ITC to pay output taxes liabilities.

Q.43. Did you ever receive any letter from SGST or CGST or any other investigating agency in past for wrongly availment of ITC or any other benefits? If any, please describe.

Ans: No I have never received any such letter for M/s M & J Export. However, in 2019-20, I had received a letter from GST, Surat for M/s Shri Narayanmuni Enterprise in regards with wrongly availment of ITC which was paid in full later and the case was closed. In that case the supplier suddenly

disappeared and he closed his shop permanently. Due to this reason we have received this letter from GST, Surat.

Q.44. Presently, is there any case pending with any investigation agency or any other agencies related to the above mentioned two firms apart from this attempt to export from ACC, Mumbai?

Ans: No, there is no such case pending with any agency.

Q.45. What kind of Goods do you export, and who was the manufacturer of those Goods.

Ans: I exported Server Hard disk, SSD, Mother Board till Jan/Feb 2024. The export of software "the ultimate POS – the best ERP" was done for the very first time in April 2024 and total 03 Consignments have been exported till date. Recently, the fourth one was put on hold in Customs, ACC, Mumbai. I got the software from my friend Shri Girish Vekariya, who has developed the software when he was in college (2016, final year). His contact details are present in my phone and the phone is not available with me. He is also a facebook friend of mine. He has given me the software without any payment of it, in good gesture of friendship. So I don't have any agreement for the purchase of software.

Q.46. Do you give your profit share to Shri Girish Vekariya after doing three exports within a month of April 2024?

Ans: No, I am exporting the software after taking his permission but I have never shared my profit with Shri Girish Vekariya. Also, he doesn't know how much profit I am making from it.

Q.47. Is there any input you have installed in the above mentioned software?

Ans: The software was exported as it is but customization was done by me and I can also get help from outside developers.

Q.48. What is the reason to overvalue your goods which was attempted to export from ACC?

Ans. As per requirement in competitive market, we increased the price of the Goods. The Price of the above mentioned Goods in Indian Market is Rs. 7 to 8 lakhs (approx.) but I am selling it at 6 to 7 Lakhs per user as per the validity of Four years.

Q.49. This is clearly shown that you can easily get profit in Indian market, still why have you decided to export the said software to the USA?

Ans: I tried a lot to get the best deal in Indian market but unfortunately I didn't get any. So, I decided to look for any other country in which I get a deal from the USA.

Q.50. Is there anything more you like to say?

Ans: I do not wish to say anything else.

Further, I state that I have gone through the above statement running into 09 pages and affirm that the same has been given voluntarily by me without any force, fear, threat, coercion or promise. I also state that my religious sentiments were taken care of and everything happened peacefully. I also state that I reached premises i.e. 301, Laxmi Enclave-I, Near Gajera School Road, Surat Gujarat at around 7:15 PM and I was late due to traveling done by me from Surat to Mumbai & again from Mumbai to Surat. Later on the request of officers, the statement was completed in the premises of CGST, Surat. I, further affirm that it is true and correct. I will produce myself before you as and when required.

Typed by me,

Rahul
17.05.2024

(Rahul Sharma)
IO/SIIB(X)

Shingala
18/05/24

Shri Manoj Shingala
(Partner in M/s M & J Export)

Before me,

Ashish
18/5/24

(Ashish Kumar)
SIO/SIIB(X)

Statement of Shri Nikunj Shingala, aged years, Proprietor of M/s Shri Narayanmuni Enterprise, having office address at 1st Floor, Plot No. 102-105, Laxmi Industrial Linidiad, Surat - 394110 recorded under Section 108 of the Customs Act 1962, in the Office of CGST Office, Surat, Gujrat before Shri Gaurav, Superintendent of Customs, SIIB (Export), ACC on 18.05.2024 at 05:00 PM.

I, as directed vide Summons No. Gaurav/332/2024-25 dated 18.05.2024 issued by Shri Gaurav, Superintendent of Customs, Sahar, ACC, Mumbai under his seal and signature, to present myself on 18.05.2024 at 03:00 PM for giving evidence and/or producing all the relevant documents and/or any other things in respect of goods exported by M/s. Shri Narayanmuni Enterprise through Air Cargo Complex, Andheri, Mumbai under Section 108 of Customs Act, 1962. I have been explained the provisions of the Section 108 of Customs Act, 1962 and have understood the same. I understand and know that my statement can be used as evidence against me or any other person in a judicial or quasi-judicial proceeding in any court of law. I have also been explained that giving false evidence or statement during these proceedings is an offence punishable under Section 193 of Indian Penal Code, 1860. Having understood the same, I proceed to give my true statement as follows:

Name in Full	Nikunj Jayeshbhai Shingala
Date of Birth	21/03/1994
Father's Name	Jayeshbhai Shingala
Present Residential Address	30, Swaminarayan Nagar Vibhag - 3, Kapodra, Surat, Surat City, Gujarat - 395006
Educational Qualification	BCA
Languages Known	Gujarati & Hindi.
Occupation	Online Business
Marital Status	Married
PAN No. (company)	FRNPS3569H
PAN No. (Personal)	FRNPS3569H
Aadhar Card No	8543 1527 7511
Mobile No	9727340634 & 7990753191
Bank Account Details (Personal)	Varachha Co-operative Bank Acc. No. 100050564741
Bank Account Details (Company of M/s Shri Narayanmuni Enterprise)	1. YES Bank Hirabaug Circle Acc No. 040061900008578 2. HDFC Bank, Udhyognagar Udhna Acc. No. 50200072321507
E-Mail Address (Personal)	ptl48488@gmail.com

(Signature)
18/05/24

E-mail Address (Company)	snc@bestonehouse.com
GSTIN No(Company)	24FRNPS3569H1Z4

Q.1. Please introduce yourself?

Ans: My Name is Nikunj Shingala, Proprietor of M/s Shri Narayanmuni Enterprise (IEC : FRNPS3569H). I am also the brother of Sh. Manoj Shingala.

Q.2. Are you aware of the existence of the firm M/s Shri Narayanmuni Enterprise?

Ans: Yes, I was aware of the firm M/s Shri Narayanmuni Enterprise.

Q.3. When the firm M/s Shri Narayanmuni Enterprise was incorporated?

Ans: I do not remember.

Q.4. Are you aware that your elder brother Sh. Manoj Shingala uses your firm IEC to export goods?

Ans: No, I don't know.

Q.5. Did you sign any document presented by your brother?

Ans: No.

Q.6. Do you use firm M/s Shri Narayanmuni Enterprise for business?

Ans: Yes, I do business for online selling of home kitchen items. Items like Brush stand, water bottle, etc.

Q.7. On which online platform do you sell your goods?

Ans: I sell on Meesho & Flipkart. I had also registered on Amazon but didn't receive any order on Amazon.

Q.8. Do you know anything about Export done on your firm IEC?

Ans: No, I don't know.

Q.9. What is the office address of your firm M/s Shri Narayanmuni Enterprise?

Ans: I don't know the address. I do my online business from home only.

(Signature)
18/5/24

Q.10. Have you ever visited at the registered office address of your firm M/s Shri Narayanmuni Enterprise?

Ans: No, I have never visited at the registered office address of your firm M/s Shri Narayanmuni Enterprise.

Q.11. Do you know Sh. Mayur Chandpara?

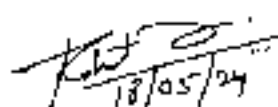
Ans: Yes, I know him. He is brother-in-law of my brother.


Q.12. Is there anything more you like to say?

Ans: I don't know anything about the export business. My brother Sh. Manoj Shingala handles my firm. I am patient of depression. I don't know anything.

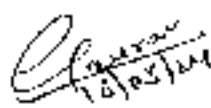
Further, I state that I have gone through the above statement running into 03 pages and affirm that the same has been given voluntarily by me without any force, fear, threat, coercion or promise. I also state that my religious sentiments were taken care of and everything happened peacefully. I, further affirm that it is true and correct. I will produce myself before you as and when required.

Typed by me,


18/05/24
(Rohit Soni)
IO/SIB(X)


Shri Nikunj Shingala
(Proprietor of M/s Shri Narayanmuni Enterprise)

Before me,


18/05/24
(Gaurav)
SIO/SIB(X)

Statement of Shri Manoj Jayeshbhai Shingala, aged 34 years, Partner of Exporter firm M/s. M & J Export .(IEC No - ABCFM4678B),having office address at :- 301, Laxmi Enclave-I, Near Gajera School Road, Surat Gujrat recorded under Section 108 of the Customs Act 1962, in the Office of 301, Laxmi Enclave-I, Near Gajera School Road, Surat Gujarat, before Shri Ashish Kumar, Superintendent of Customs, SIIB (Export), ACC on 18.05.2024 at 06.00 PM.

I, as directed vide Summons No. AK/333/24-25 dated 18.05.2024 issued by Shri Ashish Kumar, Superintendent of Customs, Sahar, ACC, Mumbai under his seal and signature, present myself today i.e. on 18.05.2024 at 06:00 PM for giving evidence and/or producing all the relevant documents and/or any other things in respect of goods exported by M/s. M & J Export (IEC No - ABCFM4678B) through Air Cargo Complex, Andheri, Mumbai under Section 108 of Customs Act, 1962. I have been explained the provisions of the Section 108 of Customs Act, 1962 and have understood the same. I understand and know that my statement can be used as evidence against me or any other person in a judicial or quasi-judicial proceeding in any court of law. I have also been explained that giving false evidence or statement during these proceedings is an offence punishable under Section 193 of Indian Penal Code, 1860. Having understood the same, I proceed to give my true statement as follows:

Name in Full	Shri Manoj Jayeshbhai Shingala
Date of Birth	27.12.1990
Father's Name	Shri Jayeshbhai Shingala
Present Residential Address	30, Swaminarayan Society-3, BH Kalakunj, Varachha Road, Surat, Gujrat-395006.
Educational Qualification	B.COM, CA (inter)
Languages Known	Hindi, English, GUJRATI
Occupation	Partner in export firm i.e. M/s. M & J Export
Family Status	Married
PAN No. (company)	ABCFM4678B
PAN No. (Personal)	DGAPS8136N
Aadhar Card No	3326 4621 4315
Mobile No	9913829833
Bank Account Details (Company)	SBI, Katargam Branch, Surat Acc. No. 42741960249
Bank Account Details (Personal)	SBI Acc. No. 31971678538
E-Mail Address(personal)	mjexp@best1house.com
E-mail Address (Company)	info@best1house.com
GSTIN No(Company)	24ABCFM4678B1ZG

Shri Manoj Jayeshbhai Shingala
18/5/24

Q.1. Please introduce yourself?

Ans: My Name is Manoj Jayeshbhai Shingala, Partner in export firm i.e. M/s. M & J Export (IEC No - ABCFM4678B).

Q.2. Do you agree with your statement dated 16.05.2024?

Ans: yes, I agree with my statement given on date 16.05.2024.

Q.3. Where is your mobile phone?

Ans: Here is my mobile phone.

Q.4. Why have you not given/surrendered your phone on 16/05/2024? And as per your statement dated 17/05/2024, the mobile phone was with your maternal uncle. How the phone came into your possession if it was with your maternal uncle?

Ans: I got scared and hide my phone in Swaminarayan temple near my home. I had not given my phone to my maternal uncle. I had received a call from GST, Surat so I became worried. My mind was blocked by many things and due to fear I took a wrong decision to hide my phone and make up a story that it was with my maternal uncle but it was with me only and I hid it in temple before coming to my office. While hiding the phone, my phone was switched off due to low battery.

Q.5. What action did you take after getting your phone back?

Ans: I was very panic, so I signed out my google account, but I realized that I will in more trouble so I signed back.

Q.6. Whom do you call or message after getting your phone?

Ans: I make only usual calls to my family members/friends. I also receives calls from GST and Customs officers regarding summon and my firms.

Q.7. You have stated in your previous statement that the firm i.e. M/s. M & J Export was established in 2024 but the other partner Sh. Jignesh stated that the said firm was incorporated in 2016, what is the reason to give mis-statement before the department?

Ans: The firm M/s M & J Export was registered in 2016 only. However, export business started in 2024. Earlier, I got confused between registration & export. The partnership deed was amend before starting export business as Sh. Jignesh Nariya was not ready to do export business at that time. He told me to make him a sleeping partner with 5% share. He also told me that if he wanted to do export he will tell me and that is why he is partner of 5%. Sh. Jignesh Nariya is still not doing export business with me.

Q.8. How did you work as a CA when you are not a certified CA (Inter CA)?

Ans: I only work as a Tax Practitioner. I do not work as a CA.

Q.9. Who did audit for your firm M/s M & J Export and M/s Shri Narayanmuni Enterprise?

Ans: M/s M & J Export was never audited. M/s Shri Narayanmuni Enterprise was audited in 2023. CA for M/s Shri Narayanmuni Enterprise is Sh. Ashish Dhameliya.

Q.10. How many employees are there in M/s. M & J Export and M/s. Shri Narayanmuni Enterprises? What is there salary?

Ans: No employees are there in both the firms. I am the only person who was doing all the work and I outsourced work force and make payment on their performance and basic pay is Rs. 15000/- per month (approx.).

Q.11. Who operates bank account of M/s Shri Narayanmuni Enterprise?

Ans: I operate bank account of M/s Shri Narayanmuni Enterprise but only online. I online transfer salaries, paid for outsource work & advertising expense.

Q.12. Do you know that giving false statement is punishable offence?

Ans: No, I was not aware of this but I lied as I was scared. This is happening with me for the first time.

Q.13. Are you willing to surrender your mobile phone for further investigation?

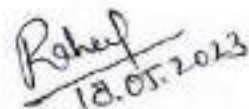
Ans: Yes, I willingly surrender my mobile phone for investigation. I will co-operate in investigation in every way.

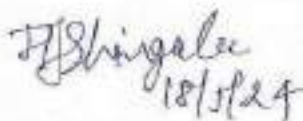
Q.14. Is there anything more you like to say?

Ans: I want to say that due to fear of government raid, I got scared and hid my phone. I am also sorry for making story that my maternal uncle took my phone. He has nothing to do with the phone.

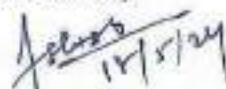
Further, I state that I have gone through the above statement running into 03 pages and affirm that the same has been given voluntarily by me without any force, fear, threat, coercion or promise. I also state that my religious sentiments were taken care of and everything happened peacefully. The statement was completed in the premises of CGST, Surat. I, further affirm that it is true and correct. I will produce myself before you as and when required.

Typed by me,


18.05.2023
(Rahul Sharma)
IO/SIIB(X)


18/5/24
Shri Manoj Shingala
(Partner in M/s M & J Export)

Before me,


14/5/24
(Ashish Kumar)
SIO/SIIB(X)

Statement of Shri Nitin Naveen Dhawan, P-card holder with power of attorney (Kardex No. D-1404) of C.B firm M/s. Wishwa Naveen Traders CB No. 11/711 [ADIPD0504DCH001, aged 40 years, having office addressed at 4/5, Joanna house, Sahar Air cargo link road, Andheri (East), Mumbai -400099 recorded under Section 108 of the Customs Act 1962, in the Office of the SIB (Export) at Air Cargo Complex, First Floor, Sahar, Andheri (E), Mumbai-400099, before Shri Vinod Kumar Meena, Superintendent of Customs(F), SIB (Export), ACC, Mumbai on 27.05.2024 at 02:30H.

I, as directed vide Summons No. VKM/355/2024-25/ACC(X), dated 25.05.2024 issued by Shri Vinod Kumar Meena, Supdt. (F), ACC, Sahar, Mumbai under his seal and signature, present myself today i.e. on 27.05.2024 at 11.30 AM for giving evidence and/or producing all the relevant documents and/or any other things in respect of goods exported by M/s M & J EXPORT (IEC : ABCFM46785) and M/s SHRI NARAYANMUNI ENTERPRISES (IEC : PRNPS3569H) through Air Cargo Complex, Andheri, Mumbai, under Section 108 of Customs Act, 1962. I have been explained the provisions of the Section 108 of Customs Act, 1962 and have understood the same. I understand and know that my statement can be used as evidence against me or any other person in a judicial or quasi-judicial proceeding in any court of law. I have also been explained that giving false evidence or statement during these proceedings is an offence punishable under Section 193 of Indian Penal Code 1860. Having understood the same, I proceed to give my true statement as follows:

Name in Full	Shri Nitin Naveen Dhawan
Date of Birth	07.10.1983
Father's Name	Shri Naveen Vishwanath Dhawan
Present Residential Address	D-101/102 Shreepati 4 Royal Complex, Near Deep Jyoti School Behind Saraswat Bank, Mira Road East, Mira-Bhayander, Thane, Maharashtra-401107.
Educational Qualification	Graduate
Languages Known	Hindi, English,
Occupation	Employee (P card holder with power of attorney)
Family Status	Married
PAN No. (Company)	ADIPD0504D
PAN No. (Personal)	ARJPD8912L
Mobile No.	9820099501
E-Mail Address(Personal)	nitindhawan11@gmail.com
E-mail Address (Company)	accounts@wishwagroup.com
GSTIN No	27ADIPD0504D22A

The above information given by me is true and correct. I have been residing at D-101/102 Shreepati 4 Royal Complex, Near Deep Jyoti School Behind Saraswat Bank, Mira Road East, Mira-Bhayander, Thane, Maharashtra-401107. I am currently residing with my family.

Q1. Please introduce yourself?

Ans. I am Nitin B. Dhawan, I am working as an employee (P-card holder with power of attorney) in C.B firm M/s. Wishwa Naveen Traders.

Q2. Who is the Director/proprietor/partner of C.B firm M/s Wishwa Naveen Traders?

Ans. My father Shri Naveen Vishwanath Dhawan is the proprietor of M/s Wishwa Naveen Traders.

Q3. What are the current/working addresses of your firm in Mumbai?

Ans. The address of our firm is 4/5, Joanna house, Sahar Air cargo link road, Andheri (East), Mumbai - 400099.

Q4. Please submit all document related to CHA.

Ans. I am submitting a copy of my custom pass, aadhar card and PAN card, I will submit a copy of license and all other relevant documents related customs broker by tomorrow to your office. As I am coming from out of station, I could not bring these documents.

Q5. Please elaborate your role in M/s Wishwa Naveen Traders?

Ans. I am working as an employee (P card holder with power of attorney) in C.B firm M/s. Wishwa Naveen Traders.

- Q6. Is the S/Is No. 9714762 dated 08.05.2024 and 9715023 dated 08.05.2024 filed by M/s. Wishwa Naveen Traders on behalf of exporter M/s M&J EXPORT and M/s SHRI NARAYANMUNI ENTERPRISE respectively?
- Ans. Yes, the same were filed by us.
- Q7. How do you know the exporter? Provide the details of concerned person.
- Ans. We have agreement with M/s PACE EXPRESS PVT LTD. (Freight forwarder). When they get the order for freight forwarding then they contact us for the customs clearance work and further we verify the addresses and other details of the exporters by our staff at our end for further proceedings. We will submit the copy of same in 2 days.
- Q8. Do you have any authorization letter or any contract with exporter i.e. M/s M & J EXPORT and M/s SHRI NARAYANMUNI ENTERPRISE for clearance of cargo?
- Ans. Yes, we have authorization letters and I am submitting the same.
- Q9. Have you verified the KYC documents of the party/Exporters?
- Ans. Yes.
- Q10. Who verified the KYC details of the exporter?
- Ans. Our office staff Shri Manoj Prajapati verified the KYC details.
- Q11. Who is proprietor /directors/partners in M/s M & J EXPORT?
- Ans. Shri Manoj Jayeshbhai Shingala and Shri Jignesh Kishorji Nanya are the partners of the said firm.
- Q12. Who is proprietor/directors/partners in M/s SHRI NARAYANMUNI ENTERPRISE?
- Ans. Shri Nikunj Jayeshbhai Shingala is the proprietor.
- Q13. Did you verify the addresses of the exporters? Provide the details of concerned person.
- Ans. Yes, our office staff Shri Manoj Prajapati visited Surat along with Shri Chinag Pravinbhai Dodiya who is the agent of M/s Pace Express Pvt. Ltd. verified the addresses of premises of the exporters.
- Q14. What are the addresses that your staff verified? Please provide the details?
- Ans. Addresses that are mentioned in IEC of the exporter were verified. I am submitting the same.
- Q15. The address of M/s. Shrinayamuni Enterprises was not found in the said floor, as it was found in second floor of that building, please clarify?
- Ans. At the time of verification, the address of both the exporter which was shown by Shri Manoj Jayeshbhai Shingala was found correct and in existence as per the IEC. But we don't have any knowledge about the current address.
- Q16. How do you assist the exporter?
- Ans. We assist the exporter in only customs clearance process.
- Q17. How many exports have been conducted in the past by you of M/s M&J Export?
- Ans. Total 4 SBs were filed by us including the live SB i.e. 9714762 dt 08.05.2024.
- Q18. How many exports have been conducted in the past by you of M/s Shri Narayanmuni Enterprise?
- Ans. Total 9 SBs were filed by us including the live SB i.e. 9715023 dt 08.05.2024.
- Q19. What documents has the exporter submitted to you for export of goods covered under 9714762 dated 08.05.2024 and 9715023 DATED 08.05.2024 did you verify all the documents?
- Ans. Commercial Invoice, Packing list, Tax Invoice, Non-SCOMET declaration.
- Q20. Which documents were taken by you to verify the genuineness of the goods?
- Ans. Commercial Invoice, Packing list, Tax Invoice, Non-SCOMET declaration.

Q21. Are you aware about the goods that are being exported through shipping Bills 9714762 dated 08.03.2024 and 9715023 DATED 08.03.2024?

Ans. Yes we are aware that the goods that are being exported was "INSTALLED PROGRAMS IN PENDRIVES" As per the declaration in Invoice and Packing list

Q22. Do you verify the purchase order and e-way bill?

Ans. No, we did not receive documents. As the exporter directly provided the copy of the purchase order to your office during the Examination of the goods i.e on 10.03.2024.

Q23. As per the exporter statement, he submitted fake invoice, bills for clearance of the said goods. Do you have any information in this regard?

Ans. We do not have any information/knowledge about the fake documents

Q24. What is the mode of receiving of export documents and goods from the exporter?

Ans. We receive the documents from M/s Pace express pvt ltd. via email and the goods were delivered to us by M/s Pace express pvt ltd through their own transport.

Q25. Have you verified the supplier of the goods?

Ans. Being A Customs Broker, we do not verify the supplier of the goods as exporter submitted the tax invoice of the goods

Q26. Do you understand as CBA it is your obligation as mentioned in CBIR, 2018 to verify the correctness of address of his client at the declared address by using reliable, independent, authentic documents, data or information? It is also your responsibility to maintain all records and accounts that are required to be maintained under these regulations and preserve for at least five years and all such records and accounts shall be made available at any time for the inspection of officers authorized for this purpose. What do you say?

Ans. We have verified all documents submitted to us

Q27. How much amount you charged for the clearance of the shipment from exporter? Provide the detail.

Ans. We have charged the amount of Rs. 1000/- (For Agency charges)

Q28. Who did the freight booking of exported shipments?

Ans. M/s Pace Express Pvt Ltd.

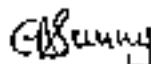
Q29. Any other things you want to add?

Ans. No

This above statement is given by me voluntarily and the same has been correctly recorded as per my say. The above statement has been taken down on computer by the officer as per my say. No force, pressure has been applied on me to give this statement. I will extend my fullest cooperation in this investigation and I will appear before you as and when called for with regard to investigation. I have gone through the entire statement and the same has been explained to me in my vernacular and it is as deposed by me. I state that this statement has been typed based on the answers deposed by me.

I fully agree with the statement. It is correct and as stated by me. I have put my dated signature on the bottom of every page of this statement which runs into three pages including this page.

Typed by me




(Godavarthi Suresh Babu)
EO/SIB(X), A.C.U. Mumbai

Before me



(Vinod Kumar Mehta)
Supdt /SIB(X), A.C.U. Mumbai-III



Sh. Nishant Kumar Thakur
T-Card Holder of M/s. Wisawa Naveta
Traders

Statement of Shri Manoj Jayeshbhai Shingala, aged 33 years, Partner of Exporter firm M/s. M & J Export.(IEC No- ABCFM4678B),having office address at :- 301, Laxmi Enclave-I, Near Gajera School Road, Surat Gujrat recorded under Section 108 of the Customs Act 1962, in the Office of Special Investigation and Intelligence Branch, Export, Air Cargo Complex, Sahar, Andheri (E), Mumbai - 400099, before Shri Vinod Kumar Meena, Superintendent of Customs, SHIB (Export), ACC on 06.06.2024 at 12:00 PM.

I, as directed vide Summons No. VKM/385/2024-25 ACC(X) dated 06.06.2024 issued by Shri Vinod Kumar Meena, Superintendent of Customs, Sahar, ACC, Mumbai under his seal and signature, present myself today i.e. on 06.06.2024 at 12:00 PM for giving evidence and/or producing all the relevant documents and/or any other things in respect of goods exported by M/s. M & J Export (IEC No- ABCFM4678B) and M/s Shri Narayanmuni Enterprise (IEC : FRNPS3569H) through Air Cargo Complex, Andheri, Mumbai under Section 108 of Customs Act, 1962. I have been explained the provisions of the Section 108 of Customs Act, 1962 and have understood the same. I understand and know that my statement can be used as evidence against me or any other person in a judicial or quasi-judicial proceeding in any court of law. I have also been explained that giving false evidence or statement during these proceedings is an offence punishable under Section 193 of Indian Penal Code, 1860. Having understood the same, I proceed to give my true statement as follows:

Name in Full	Shri Manoj Jayeshbhai Shingala
Date of Birth	27.12.1990
Father's Name	Shri Jayeshbhai Shingala
Present Residential Address	30, Swaminarayan Society-3, BH Kalakunj, Varachha Road, Surat, Gujrat-395006.
Educational Qualification	B.COM, CA (inter)
Languages Known	Hindi, English, GUJRATI
Occupation	Partner in export firm i.e. M/s. M & J Export
Family Status	Married
PAN No. (company)(M/s Shri narayanmuni Enterprise)	FRNPS3569H
PAN No. (company)(M/s M&J Export)	ABCFM4678B
PAN No. (Personal)	DGAPS8136N
Aadhar Card No	3326 4621 4315

Shri Manoj Jayeshbhai Shingala
6/6/24

Mobile No	9913829833
Bank Account Details (Company)	SBI, Katargam Branch, Surat Acc. No. 42741960249
E-Mail Address(personal)	mjexp@best1house.com
E-mail Address (Company)	info@best1house.com
GSTIN No(Company)	24ABCFM4678B1ZG

Q.1. Do you agree with your earlier statements dated 16.05.2024 and 18.05.2024?

Ans: Yes, I agree with all my previous statements.

Q.2. As per your previous statements, you stated that you did not authorize Customs Broker i.e M/s Wishwa Naveen Traders, But M/s Wishwa Naveen Traders has the authorization letters. What do you say in this regard?

Ans: We have authorized M/s Wishwa Naveen Traders for handling the shipment in r/o M/s. M&J Export and M/s Shri Narayanmuni Enterprise.

Q.3. Why did you state that you did not authorize the Customs Broker i.e M/s Wishwa Naveen Traders in your statement dated 16.05.2024?

Ans: I deliberately mislead the officers as well as department.

Q.4. Now we are showing the authorization letters given by M/s M&J Export and M/s Shri Narayanmuni Enterprise to M/s Wishwa Naveen Traders for filing shipments. Who signed the authorization letters?

Ans: I have signed on both the authorization letters on behalf of by M/s M&J Export and M/s Shri Narayanmuni Enterprise.

Q.5. Why did you sign the authorization letter of M/s Shri Narayanmuni Enterprise wherein you are not authorized signatory?

Ans: I deliberately signed to mislead the officers as well as department.

Q.6. Who verified your office premises in r/o M/s M&J Export and M/s Shri Narayanmuni Enterprise from Customs Broker side?

H. Lingala
6/6/24

Ans: An employee of the Customs Broker Shri Manoj Prajapati along with Shri Chirag pravinbhai Dodiya (courier agent) has visited our office premises.

Q.7. As per your previous statements, you stated that you produced a fake purchase order of M/s Marirup Inc. How did you decide the value of the goods?

Ans: Value of the goods decided by me and there are no legal contract/agreement made with the M/s Marirup Inc. I generated the fake purchased order and I have signed it.

Q.8. As per your previous statement, you stated that you got the software from your friend Shri Girish Vekariya and you don't have any agreement for the purchase of software. How can you justify that you received software from Shri Girish Vekariya?

Ans: I do not have any proof in my defense. In this regard, I will inform Shri Girish Vekariya to send a mail to your office regarding clarification of any doubts regarding the software by tomorrow.

Q.9. Why did you claim IGST without paying IGST?

Ans: I intended to claim undue export benefits.

Q.10. From whom did you receive bills?

Ans: Bills are received from M/s Lee and La only. From M/s Monica Fashion, M/s OMVAGMINE, M/s Athletic attire, I have generated fake online bills (regarding ITC) without their knowledge to avail undue benefits.

Q.11. Can you provide the breakup of the expenses upon goods and produce the documents to justify the value of the goods?

Ans: The price of the each piece of the DSC token was Rs.250/-. Further I do not have breakup chart of the prices and I do not have the relevant documents. I have drawn the price on my own without any supporting documents.

Q.12. Explain your expenses regarding previous shipments of both the exporters M/s M&J Export and M/s Shri Narayanmuni Enterprise wherein you claimed IGST, Drawback and ROSCTL.

Ans: I don't have any documents.

Q.13. Any investigation initiated against M/s Shri Narayanmuni Enterprise or M/s M & J Export in the past regarding any matter by customs or GST?

Ans: 2-3 years ago, there was a issue of fake invoices which was fraudulently put on us. Further we have registered a case against the relevant firm. We have also paid penalty. I do not have any documents in this regard as all the documents were taken by the jurisdiction GST.

Shringale
6/6/24

Q.14. Provide the bank statements of the accounts related to M/s M&J Export. M/s Shri Narayammuni Enterprise from the incorporation of the firms.

Ans: I will provide the details by tomorrow.

Q.15. Is there anything more you like to say?

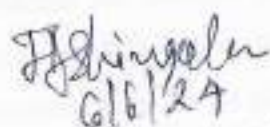
Ans: I am submitting the list of 76 firms/clients whose GSTR, ITR will be filed by me. And I will submit the remaining details of M/s Monica Fashion, M/s OMVAGMINE, M/s Athletic attire by tomorrow.

This above statement is given by me voluntarily and the same has been correctly recorded as per my say. The above statement has been taken down on computer by the officer as per my say. No force, pressure has been applied on me to give this statement. I will extend my fullest cooperation in this investigation and I will appear before you as and when called for with regard to investigation. I have gone through the entire statement and the same has been explained to me in my vernacular and it is as deposed by me. I state that this statement has been typed based on the answers deposed by me.

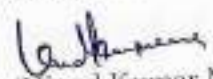
I fully agree with the statement. It is correct and as stated by me. I have put my dated signature on the bottom of every page of this statement which runs into four pages including this page.

Typed by me


(Godavarthi Sunny Babu)
IO/SIIB(X)


6/6/24
Shri Manoj Jayeshbhai Shingala
(Partner in M/s M & J Export)

Before me,


(Vinod Kumar Meena)
SIO/SIIB(X)

Statement of Shri Manoj Jayeshbhai Shingala, aged 33 years, Partner of Exporter firm M/s. M & J Export.(IEC No- ABCFM4678B),having office address at :- 301, Laxmi Enclave-I, Near Gajera School Road, Surat Gujrat recorded under Section 108 of the Customs Act 1962, in the Office of Special Investigation and Intelligence Branch, Export, Air Cargo Complex, Sahar, Andheri (E), Mumbai - 400099, before Shri Vinod Kumar Meena, Superintendent of Customs, SIIB (Export), ACC on 26.06.2024 at 03:00 PM.

I, as directed vide Summons No. VKM/517/2024-25 ACC(X) dated 26.06.2024 issued by Shri Vinod Kumar Meena, Superintendent of Customs, Sahar, ACC, Mumbai under his seal and signature, present myself today i.e. on 26.06.2024 at 03:00 PM for giving evidence and/or producing all the relevant documents and/or any other things in respect of goods exported by M/s. M & J Export (IEC No- ABCFM4678B) and M/s Shri Narayanmuni Enterprise (IEC : FRNPS3569H) through Air Cargo Complex, Andheri, Mumbai under Section 108 of Customs Act, 1962. I have been explained the provisions of the Section 108 of Customs Act, 1962 and have understood the same. I understand and know that my statement can be used as evidence against me or any other person in a judicial or quasi-judicial proceeding in any court of law. I have also been explained that giving false evidence or statement during these proceedings is an offence punishable under Section 193 of Indian Penal Code, 1860. Having understood the same, I proceed to give my true statement as follows:

Name in Full	Shri ManojJayeshbhaiShingala
Date of Birth	27.12.1990
Father's Name	Shri JayeshbhaiShingala
Present Residential Address	30, Swaminarayan Society-3, BH Kalakunj, Varachha Road, Surat, Gujrat-395006.
Educational Qualification	B.COM, CA (inter)
Languages Known	Hindi, English, GUJRATI
Occupation	Partner in export firm i.e. M/s. M & J Export
Family Status	Married
PAN No. (company)(M/s Shri narayanmuni Enterprise)	FRNPS3569H
PAN No. (company)(M/s M&J Export)	ABCFM4678B
PAN No. (Personal)	DGAPS8136N
Aadhar Card No	3326 4621 4315
Mobile No	9913829833
Bank Account Details (Company)	SBI, Katargam Branch, Surat Acc. No. 42741960249

Shingala
26/6/24

E-Mail Address(personal)	mjexp@best1house.com
E-mail Address (Company)	info@best1house.com
GSTIN No(Company)	24ABCFM4678B1ZG

Q.1. Do you agree with your earlier statements dated 16.05.2024, 18.05.2024 and 06.06.2024?

Ans: Yes, I agree with all my previous statements.

Q.2. In your previous statement dated 06.06.2024, you stated that you have signed the authorization letter and other documents related to M/s Shri Narayanmuni Enterprise. Why did you sign the authorization letter of M/s Shri Narayanmuni Enterprise wherein you are not authorized signatory?

Ans: I have signed behalf of my brother Shri. Nikunj Jayeshbhai Shingala as he was unable to sign due to his medical conditions.

Q.3. Why did you not submit the bank statement till now?

Ans: Because I was unwell and I could not go to bank. I am submitting the statement now.

Q.4. As per your previous statements, you stated that there are no legal contract/agreement between M/s Marirup Inc and you, then. How did you decide the value of the goods?

Ans: I have decided the value according the service that will be given. I have purchased the DSC Tokens through Shri.Prakash who is known to me and he works in the sales department in www.computaxonline.com and his contact number is 7737324373, officer number is +91-141-4233108 and office mail id is sales@computaxonline.com. The value of the DSC Token (with software) was Rs.250 per piece which was purchased from M/s Star Solutions. After purchase, I have not made any changes to the DSC Token/Pendrive and same was packed for the export purpose to the consignee. I will submit the relevant details/documents within 2-3 days.

Q.5. Do you have any legal contract/agreement with any of your previous consignees?

Ans: No, I do not have any documents in this regard.

Q.6. Do you have any purchase order copies regarding past exports done by M/s M & J Export and M/s Shri Narayanmuni Enterprise?

Ans: No, I do not have any documents in this regard.

Q.7. In previous export done by M/s Shri Narayanmuni Enterprise wherein FOB has been realized and what kind of maintenance/service provided by you/your company to the consignee? Submit the relevant documents.

Ans: I provide online service through Any Desk software to the client when they called me. I do not have any documents/agreement in this regard.

Shingala
26/6/24

Q.8. After scrutiny of your mobile phone data, some of the invoices belongs to some companies were found. What is the relation with your company to these entities?

Ans: We provide labor service to the manufacturer regarding designing, embroidery work and there is no connection with the entity/companies.

Q.9. As per your previous statement, you stated that you got the software from your friend Shri Girish Vekariya which was accepted by Shri. Girish Vekariya through his email dated 07.06.2024 wherein he stated that he developed the software but he does not know how you are going to use it. What do you say in this regard?

Ans: Yes, he developed accounting software and I used it to give the service to the consignees without his knowledge. I have provided service to the client 2-3 times through AnyDesk Software.

Q.10. In your previous statement, you stated that Bills are received from M/s Lee and La only. From M/s Monica Fashion, M/s OMVAGMINE, M/s Athletic attire, I have generated fake online bills (regarding ITC) without their knowledge to avail undue benefits. Can you explain in detail?

Ans: I have generated the fake online bills of M/s Lee and La, M/s Monica Fashion, M/s OMVAGMINE, M/s Athletic attire for I.T. Services without the knowledge of respective companies and used the same bills to avail the ITC benefits. I have hardcopies of bills of M/s Lee and La but I do not have the hardcopies of bills generated in respect of M/s Monica Fashion, M/s OMVAGMINE, M/s Athletic attire.

Q.11. In your previous statement, you stated that you will submit the remaining details of M/s Monica Fashion, M/s OMVAGMINE and M/s Athletic attire. Why did you not submit the same till today?

Ans: I do not have details with me.

Q.12. As per your statement you do not have any documentary proof regarding contract/agreement/buyer purchase order/ valuation/maintenance/service charges. How did you decide the value of the goods and what was the purpose of overvaluing the goods?

Ans: I have overvalued the goods to claim the undue export benefits i.e IGST, Drawback, Rodtep etc.

Q.13. Where did you get the idea from?

Ans: I know that exporting the goods involves some benefits/incentives proportional to the value of the goods. Then I thought by overvaluing the goods, I can get more benefits.

Q.14. As per your previous statements, some of the answers appears contradictory. Can you explain?

Ans: I have never faced this type of situation in my life and I am afraid of the legal proceedings.

Q.15. Is there anything more you like to say?

J. Shingala
26/6/24

Ans: Now I am confessing all the facts in this case that I have overvalued the goods, generated the fake invoices in respect of both M/s M & J Export and M/s Shri Narayanmuni Enterprise for taking undue ITC benefits and also to get encashment of this ITC by way of overvaluing the goods of export. No one involved in this except me. I will not repeat this type of mistakes in the future.

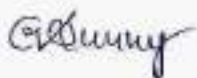
Q.16. For how much amount you have generated the fake invoices and how much of undue ITC claimed by you?

Ans: Exactly I do not remember but I have generated fake bills for around Rs 2 Crores and I have received around Rs.35-40 lakhs except for both the live consignments in r/o M/s M & J Export and M/s Shri Narayanmuni Enterprise

This above statement is given by me voluntarily and the same has been correctly recorded as per my say. The above statement has been taken down on computer by the officer as per my say. No force, pressure has been applied on me to give this statement. I will extend my fullest cooperation in this investigation and I will appear before you as and when called for with regard to investigation. I have gone through the entire statement and the same has been explained to me in my vernacular and it is as deposed by me. I state that this statement has been typed based on the answers deposed by me.

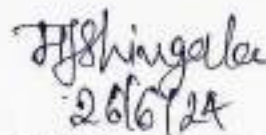
I fully agree with the statement. It is correct and as stated by me. I have put my dated signature on the bottom of every page of this statement which runs into four pages including this page.

Typed by me



(Godavarthi Sunny Babu)

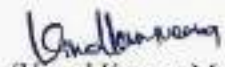
IO/SIIB(X)



Shri Manoj Jayeshbhai Shingala

(Partner in M/s M & J Export and representative of M/s M & J Export and M/s Shri Narayanmuni Enterprise)

Before me,



(Vinod Kumar Meena)

SIO/SIIB(X)

Sample drawn under Panchnama

PANCHNAMA DATED 22.05.2024 I.R.O. THE SAMPLE DRAWN OF THE GOODS
RELATED TO SHIPPING BILL NO. 9715023 DATED 08.05.2024 PERTAINING TO
EXPORTER M/S SHRI NARAYANMUNI ENTERPRISE(IEC-FRNPS3569H)

PANCHA 1


NAME : Shri Manoj Ghuranram Prajapati
AGE : 34 Years
OCCUPATION : Service
ADDRESS : S/o Ghuranram Prajapati, A5/506 Navkar City Phase III,
Rajavali, Naigaon East. Near National Hotel, Rajavali,
Palghar, Maharashtra, 401208
MOBILE NO. : 9223575334
ID Proof : Aadhar (714577844967)

PANCHA 2

NAME : Shri Mahesh Ramdas Ghule
AGE : 40 Years
OCCUPATION : Service
ADDRESS : Room no.123, Ambedkar Nagar, Near old
water tank, Bhatwadi, Ghatkopar west, Mumbai,
Maharashtra, 400084
MOBILE NO. : 9076448281
ID proof : Aadhar (578581679585)

We, the above mentioned Panchas have been called upon by Shri Godavarthi Sunny Babu, IO, posted at SIIB (Export), Air Cargo Complex in the MIAL Export Shed. ACC, Sahar, Mumbai on 22.05.2024 at 03.20 P.M. We were called for witness the drawing of the sample of the goods related to Shipping Bill no 9715023 dated 08.05.2024 which had been examined under Panchnama dated 10.05.2024 belonging to the exporter M/s. Shri Narayanmuni Enterprise (IEC-FRNPS3569H) and filed by the Customs Broker M/s Wishwa Naveen Traders which was kept on hold by SIIB(X) on 09.05.2024.

Here, we were introduced to Shri Vinod Kumar Mena. Superintendent SIIB(X)/ACC. Shri Shalendra Yadav, holding Customs pass no. 1999/2021 (representative of CHA firm i.e. M/s Wishwa Naveen Traders)


P1


P2

In the said shipping bill, the goods were declared as- "Installed Programs in Pen Drive (Including set up of Digital Signature Software, Support services for 4 years)".

We were shown the copy of Checklists, Invoices, Packing Lists, and other relevant documents related to Shipping Bill Nos. 9715023 dated 08.05.2024 and Panchnama dated 10.05.2024, wherein the goods was examined.

Thereafter, Shri Shailendra Yadav and we along with customs officers went near the goods for sampling which were placed under the CCTV surveillance of MIAL Export Shed. All the goods were found in order after opening the package i.e pen drives total 17 in number. Thereafter the sampling of the goods was started systematically 03 pieces of Pen Drive having marking numbers as follows:

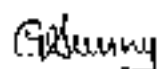
1. PROXKey, FIPS140-2 L3 Watchdata WD06979060
2. PROXKey, FIPS140-2 L3 Watchdata WD07288243
3. PROXKey, FIPS140-2 L3 Watchdata WD06979053

taken for as a sample for investigation purpose.

Thereafter, the package was repacked with remaining 14 Pen drives by the packers and the process of sampling of the goods was completed. The whole proceedings were carried out peacefully and without any untoward incident.

The Panchnama running into 02 pages has been typed, and explained to us in hindi which was found correct.

Drawn by me



Godavarthi Sunny Babu
Examiner
SIIB(X), ACC

Pancha1



Pancha 2




Shri Shailendra Yadav
(Representative of CHA)



OFFICE OF THE COMMISSIONER OF CUSTOMS (EXPORT)
SPECIAL INTELLIGENCE AND INVESTIGATION BRANCH (EXPORT)
AIR CARGO COMPLEX, SAHAR, ANDHERI (EAST), MUMBAI - 400099
Email : sibexport-accmum@gov.in

F. No. SIB/GEN-07/2024-25 ACC(X)
DIN: 202405790E0000555A7D

Date: 22.05.2024

SEIZURE MEMO UNDER SECTION 110(1) OF CUSTOMS ACT, 1962

The export consignment declared as "INSTALLED PROGRAMS IN PEN DRIVE (INCLUDING SET UP OF DIGITAL SIGNATURE SOFTWARE - SUPPORT SERVICES FOR 4 YEARS)" vide shipping bill No. 9715023 dated 08.05.2024 with Total FOB value of Rs. 9362875.20/- filed by exporter M/s SHRI NARAYANMUNI ENTERPRISE (IE Code FRNPS3569H) through CHA M/s Wishwa Naveen Traders CB No. 11/711 (AD/DPD0504DCH001) was examined under Panchnama on 10.05.2024 by the Officers of SIB(X), ACC, Sahar, Mumbai. During the investigation, it appears that the goods may be overvalued, fake purchase order and bills submitted by exporter, supply chain of the exporter may be dubious.

Now, therefore in exercise of powers conferred on me under Section 110(1) of Customs Act 1962, I, Godavarthi Sunny Babu, Examiner of Customs, SIB (Export), ACC, Sahar, Andheri (East), Mumbai - 400099, hereby seize the above said consignment covered under above said SB in the reasonable belief that the said consignment under the SB No. 9715023 dated 08.05.2024 with an FOB value of Rs. 9362875.20/- is in contravention of the provisions of the Customs Act 1962, and thus are liable for confiscation under section 113(a) of Customs Act, 1962.

And whereas, it is not practicable to take physical possession of the said goods, I hereby direct (1) M/s. Shri Narayanmuni Enterprise (IEC-FRNPS3569H) and (2) MIAL, Export shed, Air Cargo Complex (custodian of the said goods), not to remove, part with or otherwise deal with the said goods except with the permission of the office of the Commissioner of Customs, SIB(Export), ACC, Sahar, Andheri(E), Mumbai-400099.

C. Sunny
22/05/2024
(Godavarthi Sunny Babu)
IO/SIB (X),
ACC, Mumbai.

Copy to:

1. M/s SHRI NARAYANMUNI ENTERPRISE (IE Code FRNPS3569H), 1st floor, plot no. 102 to 104, laxmi industrial linidiad, pipodra mangrol n.h. 48 road, kamrej, Surat, Gujarat, 394110 - EM 743932697 IN
2. The Manager, MIAL, ACC, Sahar, Andheri (East), Mumbai (For safe custody of goods).
3. DC/AC, Export Shed, ACC
4. Office copy.





OFFICE OF THE COMMISSIONER OF CUSTOMS (EXPORT)
SPECIAL INTELLIGENCE AND INVESTIGATION BRANCH (EXPORT)
AIR CARGO COMPLEX, SAHAR, ANDHERI (EAST), MUMBAI - 400099
Email: sibexport@customs.gov.in

F. No. SIB/GEN-07/2024-25 ACC(X)

Date: 24.05.2024

To
The Dy. Director,
C.S.I. Mumbai Zonal Unit, DRI,
77 Building, 13, Sir, Vithaldas Thackersey Marg,
Opposite Patkar Hall, New Marine Lines,
Mumbai-400020.

Sir,

SUB : 1 PEN DRIVE for forensic Test, Software testing and Valuation -reg.

Please refer to above mentioned subject.

1. 01 sample of Pen drive bearing remarks FROXKey, FIF5140-2 L3 Watchdata WD07288743 Pertaining to and M/s SHRI NARAYANMUNE ENTERPRISE was drawn from the consignment under Shipping Bill no. 9715023 dated 008/05/2024 for forensic Test, Software testing and Valuation purpose.

2. It is requested to get the forensic test, software testing and valuation of the above 1 pen drive as required to help and enable this office for continuing the investigation. A suitable date may be granted so that the officers of SIB (X) who will come to your office along with 01 pen drive for necessary action.

Yours faithfully,

Signed by Sanjay Kumar
Mehta

Date: 25-05-2024 16:25:27

(Sanjay B Mehta)
Assistant Commissioner of Customs
SIB (Export) Air Cargo Complex, Mumbai

Recd.
V. Mehta
30-05-2024
IO/DO, MZU

**Panchanama dated 31.05.2024 drawn at the Cyber Forensic Laboratory,
Ground Floor, Directorate of Revenue Intelligence, Mumbai Zonal Unit,
Opp. Patkar Hall, Mumbai-400020.**

PANCH A 1

Name : Shri Chandrakant Ramdas Kokatave
Age : 42Yrs
Occupation : Housekeeping
Address : MU-ADSARE PO-TAKELI TAL-IGATPURI, Adsare Bk,
Vashik, Maharashtra
Aadhar Card No. : 2039 3020 7557
Contact No : 9823298792

PANCH A 2

Name : Smt Sindha Bapu Shinde
Age : 57 years
Occupation : Private Service
Address : W/C Bapu Shinde, Saptoosh Nagar, O.T, Section-4,
Near Asha Silicate Company, Ulhasnagar, Thane,
Maharashtra-421004
Aadhar No : 3012 6403 8120
Mobile : 9766623935

On being called upon by Shri Godavarthi Sunny Babu, Intelligence Officer, SIB(Export), Air Cargo Complex, Sahar, Mumbai, we the above named persons presented ourselves at the Cyber Forensic Lab situated at the office of the Directorate of Revenue Intelligence, Ground Floor, DIT Building, 13, Sir Vithaldas Thackersey Marg, New Marine Lines, Mumbai-400020 on 31.05.2024 at around 11.20 AM. Here, the said officer informed us about 01 Pen drive which was taken as sample under Panchanama dated 22.05.2024 for further investigation. The details of the 01 Pen drive are mentioned as below:

1. PROXKey, FIPS140-2 L3 Watchdata WD07288243

The officer further informed us that to carry out further investigation, data/ details stored in the above mentioned Pen drive are to be retrieved/tested by availing the facility available at Cyber Forensic Laboratory, Directorate of Revenue Intelligence, Mumbai, in the presence of two independent witnesses. The said officer requested us to witness the data retrieval proceedings of the above mentioned pen drive, to which we gave our consent.

Thereafter, the said officer introduced us to Shri Mahesh Gujar and Shri Mohit Bagul, Cyber Forensic Engineers who are conversant with the procedures of forensic retrieval and authentication of digital data with the aid of various equipments and software available in the Cyber Forensic Lab. The officer also informed us that Shri Mahesh Gujar and Shri Mohit Bagul, Cyber Forensic Engineers, will carry out the forensic examination of the aforesaid device and retrieve the data /details from the said device.

Thereafter, Shri Mahesh Gujar and Shri Mohit Bagul informed that data retrieval process from the devices includes two processes, first the imaging of the device will be done after that the report of the data retrieval will be generated and generation of report of data retrieval takes time. They will start imaging of the pen drive and when the imaging is completed they will start the process of generation of data retrieval report for the said pen drive.

Signature
31/05/24
Pancha 1

Signature
31-5-24
Pancha 2

Thereafter, the said officer showed us one orange coloured sealed envelope, said to contain above 01 pen drive. We, the Panchas verified the said envelope and find that the above mentioned 01 pen drive is properly sealed. And in token of same we, the panchas put our dated signature on the envelope containing the pen drive. The details mentioned on the said envelopes/package are as under:

SIB/GEN-37/2024-25 ACC [X], M/s Shri Naraynamuni Enterprise, Shipping Bill number: 9715023 dated 08.05.2024 Details of the Device: 1. PROXKey, FIPS140-2 L3 Watchdata WD07288243

Thereafter, in our presence, around 11:40 hrs, Shri. Mohit Bagul, opened the above envelope containing 01 pen drive as mentioned above. Then after, the forensic engineers started the process of data retrieval from the above said device. After starting the process, Shri. Mohit Bagul informed us that the device is not a pen drive/storage device but a dongle Containing the Digital Signature Software (DSC Token). Hence imaging of data is not possible for the dongle and the report will not be generated.

The said device was then handed over by the Forensic Engineers to the SIB Officer. The dongle is put in orange coloured envelope and the same is sealed in our presence. We, the panchas and the officer put our dated signature on the sealed envelope in token of witnessing and having got the same sealed in our presence so as to ensure that the device cannot be taken out without tampering the envelopes. Device marks and numbers were also mentioned on the envelopes for identification.

The entire Panchanama proceedings concluded on 31.05.2024 at around 01:00 PM. The Panchnama running into 02 pages from 01 to 02 was concluded in a peaceful and systematic manner and no untoward incident took place during the course of Panchnama proceedings. No religious feelings were hurt. The Panchnama was typed on the computer available in the above mentioned Cyber Forensic Lab as per our say. The Panchnama was typed in English by the said Officer as per our say, we the panchas, have put our dated signature on all the pages of the Panchnama as a token of witnessing the entire proceedings and the authenticity of the same.

Drawn by me

G. Sunny

(Godavarthi Sunny Babu)
 IO, SIB(Export)
 Air Cargo Complex, Mumbai.

[Signature]
 31/5/24
 Pancha 1

(Chandrasekhar Kokkare)

[Signature]
 31-5-24
 Pancha 2
[Signature]