



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/97/2025/CBS

Date: 27.03.2025

DIN: 2025037706000000BD84

**SHOW CAUSE NOTICE NO. 84/2024-25****UNDER REGULATION 17 OF THE CUSTOMS BROKER LICENSING REGULATION, 2018**

M/s. Wishwa Naveen Traders (PAN: ADIPD0504D) 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. 73/ADC/EXP.ASSMT. /2024-25/ACC(X), dated 21.02.2025, regarding an NCTC Alert against Shipping Bill No. 9714762, dated 08.05.2024, pertaining to M/s M & J Export (IE Code ABCFM4678B), 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/ROSCOTL 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

<b>Exporter Name- M &amp; J EXPORT</b> <b>IE Code- ABCFM4678B</b> <b>Shipping Bills No. 9714762 dated 08.05.2024</b>	
Live SB Count	01
Live FOB Value	Rs. 93,62,875.2/-
Live Drawback Value	Rs. 93,629/-
Live RoDTEP/ROSCTL Value	Rs. 74,903/-
Live IGST amount	Rs. 16,94,554.56/-
Previous SB	03
Previous FOB	Rs. 38,43,230.2/-
Previous DBK	Rs. 38,433/-
Previous RoDTEP/ROSCTL Value	Rs. 30,746/-
Previous IGST amount	Rs. 6,97,757.8/-

### 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. 9714762 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 M & J Export (IEC: ABCFM4678B) 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 M & J Export situated at 3rd floor, 301, Lakshmi Enclave-1, Gajera School Road, Opposite Gahera School, Katargam, Surat, Gujarat - 395004 under Panchnama. **(RUD-3)**. During the search, Shri Manoj Jayeshbhai Shingala had produced the purchase bills from M/s Lee & La (24ABCFM4678B1ZG).

**2.4.3.** Shri Manoj Jayeshbhai Shingala partner of M/s M & J Export had voluntarily submitted his mobile phone (Model No. OnePlus Nord CE 3 Lite 5G). **(RUD-4)**. The mobile was seized on 18.05.2024 **(RUD-5)** for further investigation



as the data stored in his mobile phone might have been used for the exports done from ACC Mumbai.

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

**2.5.1. Statement of Shri Navnit Vinubhai Ramani; Owner of the premise at which office of M/s M & J Export was addressed i.e. 3rd floor, 301, Lakshmi Enclave-1, Gajera School Road, Opposite Gahera School, Katargam, Surat, Gujarat - 395004, before Shri Ashish Kumar, Superintendent of Customs, SIIB (Export), ACC on 16.05.2024 at 4:00 PM. (RUD-6), wherein he inter-alia stated that :**

- On being asked about the owner of the premises i. e. 301, Laxmi Enclave-I, Gajera School, Surat, Gujarat, he had stated that he, and his friend Mr. Ankur Vinubhai Paghadal were the owners of the aforesaid premises.
- On being asked about any knowledge about the export firm i.e. M/s. M&J Export, he had stated a 'No', he stated that he only knew about a firm named M.J. Shingala & Co. but he didn't have any information about the firm M/s M&J Export. And also didn't know what kind of work they were doing in the name of M&J Export. The owner of the M J Shingala & Co. firm name was Shri Manoj Jayeshbhai Shingala. He worked/used to work in a tax consulting firm and GST filing firm. He was living on rent from 1st Feb 2024.
- On being asked about how many firms were registered on this address he stated that M/s. M J Shingala & Co. was registered on this address in/as per his knowledge. The owner of this consultancy firm took this premise on rent from 1st Feb. 2024. He had submitted the rent agreement in support of that. And they had no information about M&J Export firm running there/at that address.
- On being asked about how much did he use to charge as a rent from the exporter on that property; he stated that he used to charge Rs.15000/- Per month from Shri Manoj Jayeshbhai Shingala as rent of that premise. Most of the payments by Shri Manoj Jayeshbhai Shingala were done in cash. However, a few times Shri Manoj Jayeshbhai Shingala had paid some amount to him through Google Pay, out of which he had record of recent transactions on his phone with UPI on VPA credpay@icici bearing UPI Reference No. 412563955082 on 03.05.2024.
- On being asked about how often did Shri Manoj Jayeshbhai Shingala use to visit that office premises, he stated that Shri Manoj Jayeshbhai Shingala used to visit that office but how often did he use to visit was not known to him. A day before he was getting his statement recorded Shri Manoj Jayeshbhai Shingala was in that office since morning of that day. But, on the date of recording of his statement he was not available because of some work.
- On being asked about the contact details of Shri Manoj Jayeshbhai Shingala he stated that he had the contact details of Shri Manoj Jayeshbhai Shingala i.e. 9913829833. He had submitted the KYC details as available with him while submitting at the time of agreement of rent.

**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-7), 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 Jignesh Bhai Nariya, aged 32-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, Gujarat recorded under Section 108 of the Customs Act 1962, in the Office of CGST Office, Surat, Gujarat before Shri Ashish Kumar, Superintendent of Customs, SIIB (Export), ACC on 17.05.2024 at 06.30 PM. (RUD-8), wherein he inter-alia stated that:**

- He is a sleeping partner in M/s. M & J Export, established in 2016, with an initial 50% partnership. Due to financial constraints, the firm did not export any consignments. In 2024, he amended his partnership to 5% and became a sleeping partner, with no involvement in liabilities, profits, or assets.
- He clarified that the firm was established in 2016, not 2024, as stated by his partner, Shri Manoj Jayeshbhai Shingala. The 2024 date reflects an amendment to the partnership agreement, where he reduced his stake to 5% at Shri Manoj's request, based on their friendship.
- Shri Manoj convinced him to sign the partnership documents for friendship's sake, despite his reluctance. He helped Shri Manoj with paperwork but did not receive any profits or involvement in the firm's operations. Shri Manoj also assisted him in securing a job as an accountant at M/s. Riva Enterprises.

- Shri Manoj contacted him to open a partnership bank account at State Bank of India, Katargram Branch, Surat. He signed the documents but had no further involvement. He was unaware of the GST registration or the start of exports by M/s. M & J Export.
- He works as an accountant at M/s. Riva Enterprises, earning Rs. 22,000 per month. His salary is paid online. He has no practical knowledge of exports and has been employed at Riva Enterprises for the past 5-6 years.
- He and Shri Manoj were batchmates at ICAI and became friends. They established M/s. M & J Export during their studies, but due to his financial difficulties, the firm remained inactive.
- He has no knowledge of the firm's export activities, consignments, or overseas buyers. He was unaware of the schemes under which exports were conducted.
- A joint bank account was opened for M/s. M & J Export, but he never conducted any transactions or accessed the account after signing the KYC documents.
- Shri Manoj mentioned operating 3-4 firms under family members' names but involved him in M/s. M & J Export to keep his family unaware.
- He knows Shri Nikunj but has no knowledge of Shri Mayur or Shri Mahesh. He has heard of M/s. Shri Narayanmuni Enterprise but has no involvement with it.

**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, SHB (Export), ACC on 18.05.2024 at 06.00 PM(RUD-9), 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-16), 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-17), wherein he inter-alia 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-18).**

- 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](http://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-10**). Subsequently, the goods were seized vide seizure memo dated 22.05.2024 (**RUD-11**). Further, a letter dated 25.05.2024 (**RUD-12**) to the DRI was sent for forensic analysis, software testing and valuation of the samples drawn, and forensic analysis and backup of mobile phone (Oneplus Nord CE 3 Lite 5G which was seized vide seizure memo dated 22.05.2024).

**2.7.** Further, a letter dated 25.05.2024 (**RUD-13**) addressed to The Nodal Officer, Vodafone Idea Limited was sent for obtaining the call data record of Mobile No: 9913829833, which belonged to the exporter, but no reply had been received till the drafting of the investigation report.

**2.8.** Further, the forensic retrieval of data from 01-mobile phone, and 01-pendrive (PROXKey, FIPS140-2 L3, Watchdata, WD06979061) was done under a Panchanama dated 31.05.2024 and 03.06.2024 (**RUD-14**) and the extraction report generated on 03.06.2024 (**RUD-15**). As per the DRI report, the pendrive was not a storage device but a dongle which contained software.

## **2.9. Valuation:**

**2.9.1.** The value of the goods exported vide Shipping Bill No. 9714762 dated 08.05.2024 (in table-I) including the value of the goods exported vide the past 03-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./Dt.	FOB (In Rs.)	DBK (In Rs.)	RoDTEP (In Rs.)	ROSC TL (In Rs.)	IGST (in Rs.)

1	9089833/12/04/2024	10,96,267.2	10,963	8,770	0	19,9359.36
2	9436804/26/04/2024	13,73,481.6	13,735	10,988	0	2,49,199.2
3	9436805/26/04/2024	13,73,481.6	13,735	10,988	0	2,49,199.2
Total		38,43,230.2	38,433	30,746	0	6,97,757.8

**2.9.2.** 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. 9714762 dated 08.05.2024 (in table -I) and past 03 shipping bills (in table -II) may not be considered as declared. FOB of live Shipping Bills No. 9714762 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 (RUD-7), 06.06.2024 (RUD-17) and 26.06.2024 (RUD-18), of the exporter Shri Manoj Jayeshbhai Shingala	Rs. 250/-
Total Re-determined FOB of Shipping Bills No. 9714762 dated 08.05.2024	Rs. 4250/-

Details of the Shipping Bills No. 9714762 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	DECLARED RATE(USD)	DECLARED TOTAL VALUE(USD)	FOB (IN RS)	DESCRIPTION OF GOODS	REDETERMINED RATE(INR)	REDETERMINED TOTAL VALUE(INR)
1	9714762	08-05-2024	17	6672	113424	9362875.2	INSTALLED PROGRAMS IN PEN DRIVE (INCLUDING SET UP OF DIGITAL SOFTWARE, SUPPORT SERVICES FOR 4	250	4250
2	9089833	12-04-2024	4	3336	13344	1096267.2	INSTALLED PROGRAMS IN PEN DRIVE (INCLUDING SET UP OF DIGITAL SOFTWARE, SUPPORT SERVICES FOR 2	250	1000
3	9436804	26-04-2024	5	3336	16680	1373481.6	INSTALLED PROGRAMS IN PEN DRIVE (INCLUDING SET UP OF DIGITAL SOFTWARE, SUPPORT SERVICES FOR 2	250	1250
4	9436805	26-04-2024	5	3336	16680	1373481.6	INSTALLED PROGRAMS IN PEN DRIVE (INCLUDING SET UP OF DIGITAL SOFTWARE, SUPPORT SERVICES FOR 2	250	1250
TOTAL						13206105.6			7750

### 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. 73/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 24 (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. M & J Exports, 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, it is evident that the exporter, M/s. M & J Exports, 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, 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. 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. M & J Exports, 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, 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. 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**

<b>Sr. No.</b>	<b>Relied Upon Documents</b>	<b>RUD's</b>
<b>1</b>	Panchanama dated 10.05.2024	<b>RUD-1</b>
<b>2</b>	Letter to GST dated 13.05.2024 14.05.2024 for issuance of search	<b>RUD-2</b>
<b>3</b>	GST search Panchanama dated 16.05.2024	<b>RUD-3</b>
<b>4</b>	Panchanama dated 18.05.2024	<b>RUD-4</b>
<b>5</b>	Seizure Memo dated 18.05.2024	<b>RUD -5</b>
<b>6</b>	Statement of Shri Navnit Vinubhai Ramani Owner of the premise	<b>RUD -6</b>
<b>7</b>	Statement of Shri Manoj Jayeshbhai Shingala dated 17.05.2024	<b>RUD -7</b>
<b>8</b>	Statement of Shri Jignesh Bhai Nariya dated 17.05.2024	<b>RUD-8</b>
<b>9</b>	Statement of Shri Manoj Jayeshbhai Shingala dated 18.05.2024	<b>RUD-9</b>
<b>10</b>	Panchanama dated 22.05.2024	<b>RUD -10</b>
<b>11</b>	Seizure memo dated 22.05.2024	<b>RUD-11</b>
<b>12</b>	Letter to DRI dated 25.05.2024	<b>RUD-12</b>
<b>13</b>	Letter to Vodafone Idea Limited dated 25.05.2024	<b>RUD -13</b>
<b>14</b>	Panchanama dated 31.05.2024, 03.06.2024	<b>RUD -14</b>
<b>15</b>	Extraction Report dated 03.06.2024	<b>RUD -15</b>
<b>16</b>	Statement of Shri Nitin Naveen Dhawan dated 27.05.2024	<b>RUD -16</b>
<b>17</b>	Statement of Shri Manoj Jayeshbhai Shingala dated 06.06.2024	<b>RUD -17</b>
<b>18</b>	Statement of Shri Manoj Jayeshbhai Shingala dated 26.06.2024	<b>RUD -18</b>

Examination under Panchnama

PANCHNAMA DATED 10.05.2024 I.R.O. THE EXAMINATION OF THE GOODS RELATED TO SHIPPING BILL NO. 9714762 DATED 08.05.2024 PERTAINING TO EXPORTER M/S M & J EXPORT (IEC : ABCFM4678B)

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(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 05:15 P.M. We were called for witness the examination of the goods related to Shipping Bill no. 9714762 dated 08.05.2024 belonging to the exporter M/s M & J EXPORT (IEC : ABCFM4678B) 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 Meena, Superintendent SIIB(X)/ACC, Shri Shailendra Yadav, holding Customs pass no. 1999/2021 (Authorised representative of CHA firm i.e. M/s Wishwa Naveen Traders) and Shri Manoj Jayeshbhai Shingala (Authorised signatory of M/s M & J EXPORT), having Aadhar No.332646214315

P<sub>1</sub> 

P<sub>2</sub> 

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. 9714762 dated 08.05.2024 and we have signed on all, in token of having seen the same.

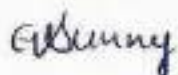
Thereafter, Shri Shailendra Yadav, Shri Manoj Jayeshbhai Shingala and we along with customs officers went near the goods for examination which were placed under the CCTV surveillance of MIAL Export Shed. Thereafter the examination of the goods was started systematically and the package was opened. The 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 and found in order.

During the examination all the goods were found in order i.e pen drives total 17 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. And explained to us in hindi which was found correct.

Drawn by me



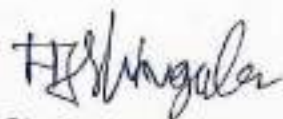
Godavarthi Sunny Babu  
Examiner  
SIIB(X), ACC

Pancha1

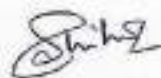


Pancha 2





Shri Manoj Jayeshbhai Shingala  
(Authorized signatory)



Shri Shailendra Yadav  
(Authorized representative of CHA)





सीमाशुल्कआयुक्तकाकार्यालय(निर्यात)

OFFICE OF THE COMMISSIONER OF CUSTOMS

विशेषजांचऔरखुफियाशाखा(निर्यात)

SPECIAL INVESTIGATION & INTELLIGENCE BRANCH (EXPORT)

एयरकार्गो कॉम्प्लेक्स, 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,

Subj: 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 - 1<sup>ST</sup> Floor, Plot no. 102 to 104, Laxmi Industrial Linidiad, PipodraMangrol N.H. 48 road, Kamrej, Surat, Gujarat, 394110.
2. M/s M&J Export - 3<sup>rd</sup> Floor, Flat no. 301, Lalshmi 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 14<sup>th</sup> 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 M & J EXPORT (24ABCFM467881ZG) SITUATED AT 3RD FLOOR, 301, LAKSHMI ENCLAVE-1, GAJERA  
SCHOOL ROAD, OPPOSITE GAJERA SCHOOL, KATARGAM, SURAT, SURAT, GUJARAT, 395004.

S. No.	Name and Address	Age/ Gender	Occupation
1	Gautam Shantilal Eshil 37, Kanteshwar Society, Nr. Lalita Chowkdi, Katargam, Surat, Gujarat, 395004 Aadhar No. 8235 6751 2515	22/M	Service
2	Ayushbhai Ghanshyambhai Vyas, 18, Paryadi Nagar Society, Behind Mahadev Mandir, Katargam, Surat, Gujarat, 395004 Aadhar No. 9622 4426 8026	20/M	Service

On being called upon by a person who introduces himself as Avinash Kumar, Superintendent (Anti Evasion), Central GST and Central Excise, Surat, we the above named panchas willingly present ourselves near the premises Lakshmi Enclave-1, Gajera School Road, Opposite Gajera School, Katargam, Surat, 395004 at 11.10 hours on 16.05.2024. Shri Avinash Kumar, Superintendent, introduces other officers present with him as Shri Ashish Kumar, Senior Intelligence Officer (Customs), Shri Rahul Sharma, Intelligence Officer (Customs) and Shri Anur Bama, Inspector (Anti evasion), CGST & CE, Surat. The CGST & CE and Customs officers then show us the authorization for search bearing DIN - 20240565VCC000393118 issued under Section 69(2) of the CGST Act, 2017 dated 15.05.2024, valid for 02 days, issued by the Additional Commissioner (Anti Evasion), CGST & CE, Surat for search of the premises of M/s M & J Export (24ABCFM467881ZG) situated at 3rd floor, 301, Lakshmi Enclave-1, Gajera School Road, Opposite Gajera School, Katargam, Surat, Gujarat, 395004 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.

Thereafter we, the panchas, along with the CGST and Customs officers, arrive at the premises located at 3rd floor, 301, Lakshmi Enclave-1, Gajera School Road, Opposite Gajera School, Katargam, Surat, Surat, Gujarat, 395004 and it is noticed that GST Number/ Name of the firm is not displayed at the front of the premises instead a smaller having name "M J Shingala & Co" is affixed. On being called one person comes out who introduces himself as Shri Mihir Dholakiya. On being asked Shri Mihir Dholakiya informs that he is an employee in the firm i.e. M J Shingala & Co and he assists Shri Manoj Shingala (C.A.), proprietor of the firm in accounting and GST related work. The GST officers ask about the firm M/s M & J Export (24ABCFM467881ZG) and Shri Mihir Dholakiya informs that the firm runs in this premises only i.e. 3rd floor, 301, Lakshmi Enclave-1, Gajera School Road, Opposite Gajera School, Katargam, Surat and Shri Manoj Shingala looks after all the business activities related to the firm M/s M & J Export (24ABCFM467881ZG). Thereafter, the CGST and Customs officers in presence of we the panchas calls the mobile number 8000018177 as mentioned in registration details of GST registration in speaker mode and one person attends the call and introduced himself as Shri Manoj Shingala, the CGST and Customs officers introduced themselves and informs Shri Manoj Shingala about purpose of the visit related to the firm M/s M & J Export (24ABCFM467881ZG). Shri Manoj Shingala informs that due to some work, he is not available in the premises and he is on the way to Mumbai and it will take time to come back to Surat. Shri Manoj Shingala informs that meanwhile in his absence or his behalf Shri Mihir Dholakiya will assist in the search proceedings. Thereafter the CGST and Customs officers along with we the panchas wait for Shri Manoj Shingala to arrive. Meanwhile, on being asked Shri Mihir Dholakiya produces a copy of his Aadhar ID bearing Aadhar Number 2587 2362 9972 in support of his identity.

P1 Shingala

16/05/2024

P2 ag.vyas Pholakiya

16/05/2024

Thereafter, in presence of we the panchas, CGST and Customs officers introduce themselves by showing their identity cards and us the panchas to Shri Mitul Dholakiya and inform about the purpose of visit to the registered premises of the firm M/s M & J Export (24ABCFM4678812G) and shows the authorization for search bearing DIN - 20240565VCO000783118 issued under Section 67(2) of the CGST Act, 2017 dated 15.05.2024, valid for 02 days, issued by the Additional Commissioner (Anti-Evasion), CGST & CE, Surat for search of the premises of M/s M & J Export (24ABCFM4678812G) located at 2nd floor, 301, Lakshmi Enclave-1, Gajera School Road, Opposite Gajera School, Katangam, Surat, Surat, Gujarat, 395004, regarding GST and Customs inquiry and request him to cooperate in the search proceedings. Shri Mitul Dholakiya peruses the authorization and puts his dated signature in token of acceptance of the same. Before entering the premises the CGST and Customs officers offered personal search which is politely declined by Shri Mitul Dholakiya. Thereafter the CGST and Customs officers, in presence of we the panchas, enters the premises of M/s M & J Export (24ABCFM4678812G) and notice that the premises is a commercial shop.

We the panchas along with CGST and Customs officers notice that the premises have one common hall where 1 sofa, 5 computers, chairs and tables are installed. The CGST and Customs officers notices that the premises also consists of two rooms/office. On being asked Shri Mitul Dholakiya informs that the one room/ office at the right side is used by Shri Navnit Vinubhai Ramani and Shri Ankur Vinubhai Paghadal who are also the owner of the premises and the room/ office at the left side is used by Shri Manoj Shingala for the firm M J Shingala & Co. and M/s M & J Export (24ABCFM4678812G). The CGST and Customs officers in front of we the panchas notices that two persons are sitting in the room/office at the right side, Shri Mitul Dholakiya informs that Shri Navnit Vinubhai Ramani and Shri Ankur Vinubhai Paghadal are sitting in the office and introduces us the panchas and the CGST and Customs officers to Shri Navnit Vinubhai Ramani and Shri Ankur Vinubhai Paghadal. On being asked Shri Navnit Vinubhai Ramani produces copy of Index-2 as ownership proof of the premises and copy of rent agreement with Shri Manoj Shingala.

Further, the CGST and Customs officers asks Shri Mitul Dholakiya for the documents related to the firm M/s M & J Export (24ABCFM4678812G), Shri Mitul Dholakiya provides copy of agreement of partnership deed. Thereafter, the GST & Customs officers asks for the mobile number of the other partner of the firm Shri Jignesh Nariya, Shri Navnit Vinubhai Ramani provides the mobile number of Shri Jignesh Nariya. The GST and Customs officers in presence of we the panchas call the mobile number 9586312013 in speaker mode and one person attends the call and introduces himself as Shri Jignesh Nariya, the CGST & Customs officers introduce themselves and inform Shri Jignesh Nariya about purpose of the visit related to the firm M/s M & J Export (24ABCFM4678812G). Shri Jignesh Nariya informs that he will not come to the premises, as he do not have anything to do with the firm M/s M & J Export (24ABCFM4678812G) and tells that Shri Manoj Shingala used for documents for GST registration and he provided the documents as he is friend of Shri Manoj Shingala. The CGST officers asks Shri Mitul Dholakiya for the purchase bills related to the firm M/s M & J Export (24ABCFM4678812G), to which Shri Mitul Dholakiya responds that he does not have any idea where purchase bills related to the firm M/s M & J Export (24ABCFM4678812G) are kept. Thereafter on being told Shri Mitul Dholakiya calls Shri Manoj Shingala on speaker mode and asks for purchase bills related to firm M/s M & J Export (24ABCFM4678812G). Shri Manoj Shingala responds that he will send the bills to Shri Mitul Dholakiya on whatsapp. After 5 minutes Shri Mitul Dholakiya receives the purchase bills and take print out of the bills and hands over to the CGST and Customs Officers.

Thereafter, the CGST and Customs officers in presence of we the panchas and Shri Mitul Dholakiya conducts the search of the premises in a systematic manner. The CGST and Customs Officers

Shingala  
16/05/2024

Shingala  
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P1 Jignesh S.

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P2

a.g.vyas.

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Dholakiya  
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checks the cupboards and drawers of table for documents related to the firm. The CGST and Customs officers goes through the documents and notices that no documents related to the firm is present in the premises and some documents related to the firm M/s Shree Narayanmuni Enterprise (24FRNP3569H124) are found and the customs officers informs that a simultaneous search is being carried out by the CGST and Customs officers at the premises of M/s Shree Narayanmuni Enterprise (24FRNP3569H124). Therefore, calls are made to the other team and the other team of CGST and Customs officers confirms that a search is being conducted by them at the premises of M/s Shree Narayanmuni Enterprise (24FRNP3569H124). The CGST and Customs officers in front of us, the panchas seizes the books/ documents under Form GST INS-02 under reasonable belief that these documents are required for further investigation.

Thereafter, at around 16:00 hours CGST and Customs officers made calls on mobile number 8000018177 as mentioned in registration details of GST registration in speaker mode but the mobile is switched off. The CGST and Customs officers again waits for Shri Manoj Shingala to arrive.

Thereafter, at around 18:15 hours one person arrives at the premises 3rd floor, 301, Lakhmi Enclave-1, Gajera School Road, Opposite Gajera School, Katargam, Surat. On being asked he introduces himself as Shri Manoj Shingala. The CGST and Customs officers introduce themselves and shows Shri Manoj Shingala authorization for search bearing DM-20240505VCD000393118 issued under Section-67(2) of the CGST Act, 2017 (dated 15.05.2024, valid for 02 days, issued by the Additional Commissioner (Anti-Evasion), CGST & CE, Surat for search of the premises of M/s M & J Export (24ABCFM4678B12G) situated at 3rd floor, 301, Lakhmi Enclave-1, Gajera School Road, Opposite Gajera School, Katargam, Surat, Gujarat, 395004. Shri Manoj Shingala peruses the authorization and puts his dated signature in token of acceptance of the same.

Thereafter, on being asked Shri Manoj Shingala informs that he is a chartered Accountant and doing GST and income tax consultancy in the proprietary firm M J Shingala & Co. He is also active partner in a partnership firm M/s M & J Export (24ABCFM4678B12G) involved in providing export of services i.e. sells E.R.P. software, and he is one of the partners in the firm and he looks after all the business activities related to the firm while other partner is Shri Jignesh Vaniya who is sleeping partner in the firm M/s M & J Export (24ABCFM4678B12G).

Further, the CGST and Customs officers asks for the documents related to sales/export shipping bills, purchases and bank transactions. Shri Manoj Shingala in presence of us, the panchas produces Purchase bills from M/s Lee & La (24ABCFM4678B12G) and tells that he will submit rest of the documents along with bank account statement of account maintained in State Bank of India having account No. 42741960249 in 5 days time. Thereafter, the CGST and Customs officers asks about the purchase related to the firm M/s Lee & La (24CTLPD2798E12L). Shri Manoj Shingala tells that only bills are received by M/s Lee & La (24CTLPD2798E12L) M/s Monica Fashion (24CTLPD2798E12L), M/s OMVAGMINE (06GEZPS0997412P) and Athletic attire (24CLAPD4568412Y) without supply of any services.

Thereafter in front of us the panchas the CGST and Customs officers places all the documents submitted by Shri Mitul Dholakia and Shri Manoj Shingala under a made-up file containing page No. from 1 to 69 for further examination. We the panchas put our dated signature on the first and the last page of the made-up file.

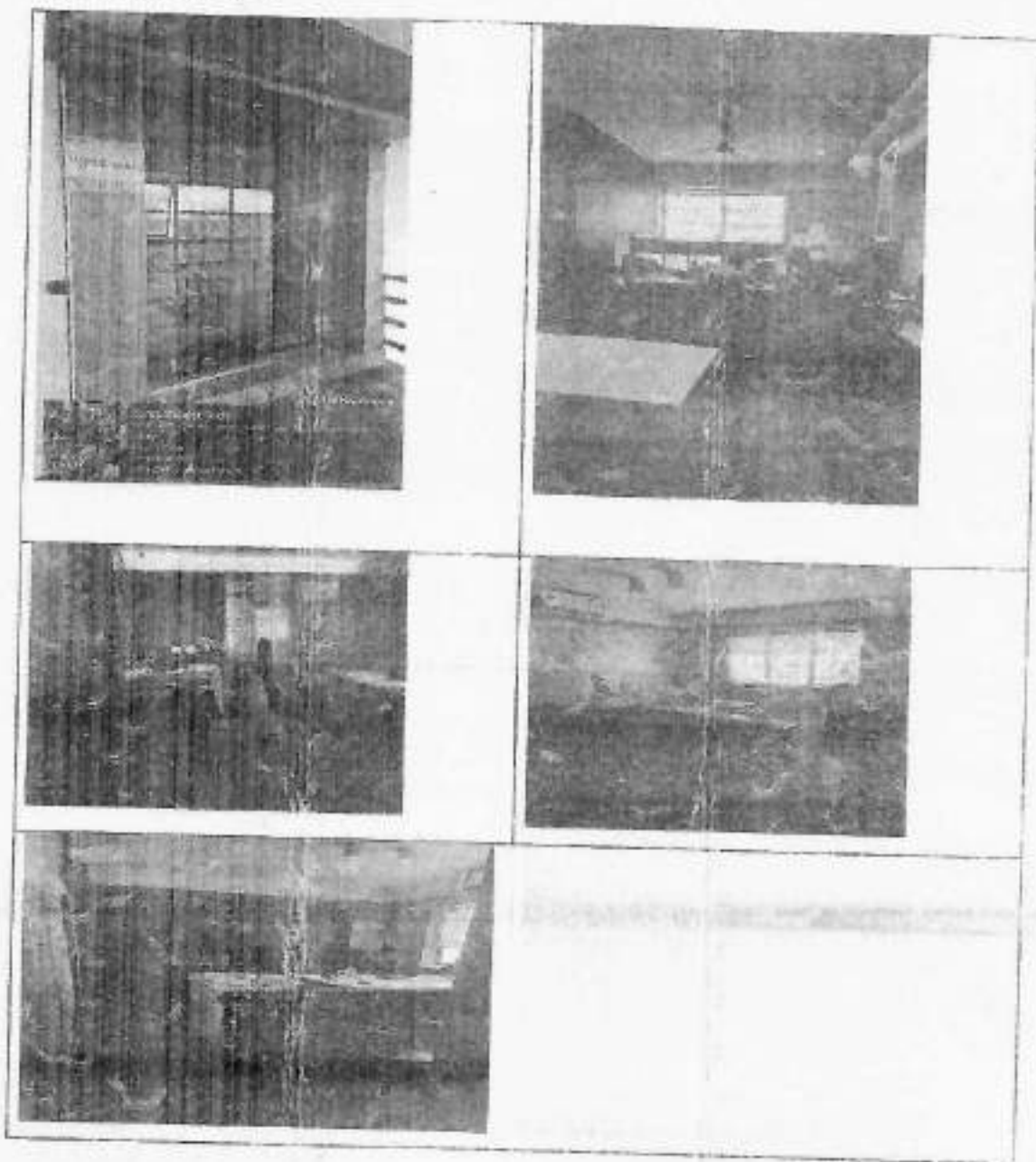
Shingala  
16/05/2024

Shingala  
16/05/24

P1 : Jignesh  
16/05/2024

P2 : ag vyas. Dholakia  
16/05/2024

Meanwhile, in presence of us, the panchas the officers take few photographs of premises and paste in the panchnama:



*Shiray*  
16/05/2024

The panchnama proceedings start at 11.10 hours on 16.05.2024 and concludes at 22:00 hours on the same day. Before leaving the premises, the officers again offers their personal search to Shri Mitul Dholakiya 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 us

*Jhingula*  
16/5/24

P1. *Shiray S.*  
16/05/2024

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P2. *a.guyas.* *Dholakiya*  
16/05/2024  
16/05/2024

the panchas, Shri Mitul Dholakiya puts his dated signature hereinafter in token of his agreement with the same.

The above mentioned panchanama is drawn as per our say and version and type on the laptop and thereafter the three copies of the same running from Page No. 1 to 5 are taken in presence of we the panchas. The content of the panchanama 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.

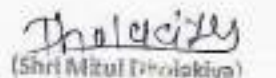
(Before Sign)

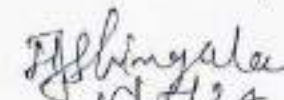
  
(Avinash Kumar)  
Superintendent (Anti Evasion)  
Central GST & Excise  
Surat

  
Panch 1: (Shri Gautam Shanilal Gohil)

  
Panch 2: (Shri Ayushbhai Gnanishyambhai Vyat)

  
16/11/24  
Received one copy of this panchanama

  
(Shri Mitul Dholakiya)  
16/05/2024

  
16/11/24  
(Shri Manoj Chingale)

Partner in M/s M & J Export (24ABCFM46788126)



**PANCHANAMA dated 18/05/2024**

Panchnama dated 18.05.2024 in reference of M/s. M & J Export drawn at the office of Room No. 506, 5<sup>th</sup> Floor, CGST Office, Chowk Bazar, Surat, Gujarat.

**PANCHA 1**

Name : Sh. Gondaliya Chirag Ramanikbhai  
Father's Name : Ramnikbhai Gondaliya  
D.O.B/ Age : 06/09/1990  
Occupation : Advocate  
Address : 4031, The Palladium Mall, Yogi Chowk, Punagaon –  
395010  
Mobile No : 9722541616  
Id Proof/ No. : 235335017039  
Languages known : Gujarati, Hindi, English.

**PANCHA 2**

Name : Shri Kishorebhai Rameshbhai Dhaduk  
Father's Name : Shri Rameshbhai Dhaduk  
D.O.B/ Age : 10/03/1990  
Occupation : Advocate  
Address : 37, Swaminarayan Nagar, BH Kalakunj Society,  
Varachha Road, Surat - 395006  
Mobile No. : 9537111028  
ID proof/ No. : Aadhar No. 7410 0774 4914  
Languages known : Hindi English & Gujarati.

We, the above mentioned Panchas, on been called upon Shri Ashish Kumar (SIO), and Shri Rahul Sharma (IO) of SIIB (X), Air Cargo Complex, Mumbai turned up at the office of Room No. 506, 5<sup>th</sup> Floor, CGST, Chowk Bazar, Surat, Gujrat on 18.05.2024 at 21.00 Hrs to witness the seizure of mobile phone (Model No. One Plus Nord CE 3 Lite 5G).

Here, We were also introduced to Shri Gaurav (SIO), Shri Rohit Soni (IO) and were shown summons no. AK/333/2024-25 dated 18.05.2024 issued by Shri Ashish Kumar (SIO), SIIB (X), Air Cargo Complex, Mumbai under his office seal and signature to summon Shri Manoj Jayeshbhai Shingala, partner of exporter firm M/s. M & J Export and the said officers

of customs told us that an investigation against the M/s M & J Export is being initiated. Further, the custom officers informed us that during the statement dated 18.05.2024, Shri Manoj Jayeshbhai Shingala partner of M/s. M & J Export, voluntarily submit his mobile phone for further investigation. Hence, they have to seize the mobile phone (Model No. One Plus Nord CE 3 Lite 5G) of Shri Manoj Jayeshbhai Shingala for further investigation as the data stored in this mobile phone may be used for export done from ACC, Mumbai. The said custom officers showed their office identity card to us.

Then the custom officers in our presence have put the above mentioned mobile phone in a green envelope and pasted it with glue and sealed it with round customs stamp. Further, we, the panchas have put our dated signature on sealed envelope and this seizure of said mobile phone was completed in front of us. Thereafter, the custom officer has also put dated signature on the sealed envelope. Then the said green envelope was further pasted with transparent cello-tape. We, the above mentioned panchas have put our dated signature on each page of this document in token of having seen and read them.

During the entire proceedings, no damage was caused to any person/goods/documents/property or to the religious sentiments. We, the said Panchas, have put our dated signature on this Panchnama in token of having seen the proceedings by the Customs officers. The above panchanama has been read by us and the events are correctly recorded as witnessed by us and told to us. The Panchnama ended peacefully at 21:30 Hrs on the same date at the same place and no religious feelings were hurt during the proceedings.

The panchanama running into 03 pages has been typed in the office of Room No. 506, 5<sup>th</sup> Floor, CGST Office, Chowk Bazar, Surat, Gujrat-395003.

*Rahul*  
18.05.2024

Shri Rahul Sharma  
IO, SIIB(X),ACC

*July*  
Panchal 18/5/24

Pancha 2

*[Signature]*  
18/05/24





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

SIIB/GEN-06/2024-25 ACC(X)

Date: 18.05.2024

DIN:- 20240579060000052523

**SEIZURE MEMO UNDER SECTION 110(3) OF CUSTOMS Act, 1962**

The export consignment filed by "M/s. M & J Export" having declared goods DSC Tokens. During the statement dated 18.05.2024, Shri Manoj Jayeshbhai Shingala partner of M/s. M & J Export, voluntarily submit his mobile phone for further investigation. The above said mobile phone was seized on the reasonable belief that the said mobile phones (One Plus Nord CE 3 Lite 5 G) was used for further investigation as the data stored in this mobile phone may be used for export done from ACC, Mumbai.

Now, therefore in exercise of powers conferred on me under Section 110(3) of Customs Act 1962, I, Rahul Sharma, Preventive Officer of Customs, SIIB (Export), ACC, Sahar Andheri (East), Mumbai - 400 099 hereby seize the mobile phone of Shri Manoj Jayeshbhai Shingala in the reasonable belief that the mobile phone will be useful for, or relevant to, any proceeding under the Customs Act, 1962.

*Rahul*  
18.05.2024

Rahul sharma  
IO/SIIB (X),  
ACC, Mumbai

Copy to:

1. Shri Manoj Jayeshbhai shingala  
Add.- 30, Swami Narayan Nagar,  
Behind Kalakunj Society, Varachha Road,  
Surat, Gujrat-395006.

*Recd A copy of  
Shingala  
18/5/24*

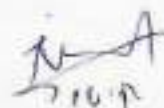


**Statement of Shri Navnit Vinubhai Ramani, owner of the premises at which exporter firm i.e. M/s. M & J Export is situated, having office addressed at 301, Laxmi Enclave-I, Gajera School Road, Surat, Gujrat recorded under Section 108 of the Customs Act 1962, in the Office of the 301, Laxmi Enclave-I, Gajera School Road, Surat, Gujrat before Shri Ashish Kumar, Superintendent of Customs(P), SIIB (Export), ACC, Mumbai on 16.05.2024 at 04:00PM.**

I, as directed vide Summons No. AK/314/2024-25 dated 16.05.2024 issued by Shri Ashish Kumar, Supdt. (P), ACC, Sahar, Mumbai under his seal and signature, present myself today i.e. on 16.05.2024 at 04:00 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** 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	<b>Navnit Vinubhai Ramani</b>
Date of Birth	10.06.1988
Father's Name	Vinubhai Ramani
Permanent Residential Address	24/25, Shantinagar Society, Katargram, Near Gajera School, Surat city, Katargam, Surat, Gujrat
Present Office Address	301, Laxmi Enclave-I, Gajera School, Surat City, Gujrat
Educational Qualification	HSC
Languages Known	Hindi, English ,Gujarathi
Occupation	Business
Family Status	Married
PAN No. (Personal)	ANFPR0394C
Aadhar No.	3969 3402 3197
Mobile No	9825938861
E-Mail Address	navnitramani@gmail.com
GSTN	nil

The above information given by me is true and correct. I have been residing at 24/25, Shantinagar Society, Katargam, Near Gajera School, Surat city, Surat, Gujrat since 2012 with family.



16.05.2024

Q1. Tell me about yourself?

Ans. I am Navnit Vinubhai Ramani. I and my wife namely Mrs. Poonam Navnit Ramani and my parents are living at the above said address. I am working as a loan consultant in LIC HFL, HDFC Bank.

Q.2 Who is the owner of the said premises i.e. 301, Laxmi Enclave-I, Gajera School, Surat, Gujrat?

Ans. I, and my friend Mr. Ankur Vinubhai Paghadal are the owner of the aforesaid premises. He also work with me in loan consulting firm. I have submitting documents of the premises.

Q.3 Do you know about the exporter firm i.e. M/s. M&J Export ?

Ans. No. We only know firm's name M J Shingala & Co. but we don't information about the M&J Export firm. And also don't know what kind of work they are doing in the name of M&J Export. The owner of the M J Shingala & Co. firm name is Shri Manojbhai Shingala. He works in tax consulting firm and GST filing firm. He was living on rent from 1<sup>st</sup> Feb 2024.

Q.4 How many firms are registered on this address?

Ans. M/s. M J Singala & Co. is registered on this address in my knowledge. The owner of this consultancy firm take this premises on rent from 1<sup>st</sup> feb 2024. I am submitting the rent agreement in support of this. And we have no information about M&J Export firm running here.

Q.5. How much you will charge as a rent from the exporter on this property?

Ans. We charged 15000/- Per month from Shri Manojbhai Singala as rent of this premises. Most of the payments were done in Cash. However, a few times he had paid some amount to me through Google Pay, out of which I have record of recent transactions on my phone with UPI on VPA credpay@icici bearing UPI Reference No. 412563955082 on 03.05.2024.

Q.6. How often does he visit this office premises?

Ans. Sh. Manojbhai Singhala used to visit this office but how often they visit is not known to me. Yesterday, he was in this office in since morning. Today he is not available because of some work.

Q.7. Do you know what business M/s Shri M&J Export is into?

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

  
Navnit Ramani

21.10.2024



Q.8. 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. Manoj singhala 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.9. Do you have the contact details of Sh. Manojbhai Singhala?

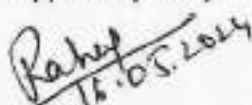
Ans. Yes, I have contact details of Sh. Manojbhai Singhala i.e. 9913829833. I have submitted the KYC details as available with me while submitting at the time of agreement of rent.

Q.10. Any other things you want to add?

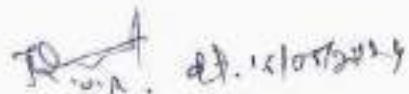
Ans. No.

This 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 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 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 (03) three pages including this page.

Typed by me,

 16.05.2024

Rahul Sharma  
Preventive Office/SIIB(X)

 dt. 16/05/2024

(Navnit Vinubhai Ramani)  
Owner of the premises at  
which exporter firm i.e. M/s.  
M & J Exports situated

Before me,

 16/5/2024  
(Ashish Kumar)  
Supdt./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)	<a href="mailto:mjexp@best1house.com">mjexp@best1house.com</a>
E-mail Address (Company)	<a href="mailto:info@best1house.com">info@best1house.com</a>
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 1<sup>st</sup> Floor when there is no office present on that place?

Ans: Yes, there is no office present on the 1<sup>st</sup> floor. Machines are placed on the 1<sup>st</sup> Floor. The office is present on 2<sup>nd</sup> 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 Jignesh Bhai Nariya, aged 32 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 CGST Office, Surat, Gujrat before Shri Ashish Kumar, Superintendent of Customs, SIIB (Export), ACC on 17.05.2024 at 06.30 PM.**

I, as directed vide Summons No. AK/330/24-25 dated 17.05.2024 issued by Shri Ashish Kumar, Superintendent of Customs, Sahar, ACC, Mumbai under his seal and signature, present myself today i.e. on 17.05.2024 at 06.30 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 Jignesh Bhai Nariya
Date of Birth	06.05.1991
Father's Name	Shri Kalu Bhai Nariya
Present Residential Address	7, Gokuldham Society, Chhaprabhatha Road, Amroli, Surat-394107
Educational Qualification	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)	AJQPN8554P
Aadhar Card No	2545 4470 4758
Mobile No	9586312013
Bank Account Details (Personal)	1. SBI, Amroli Branch, Surat Acc. No. 20071567206 2. SBI, Katargam Branch, Surat A/c. 4029378993755
Bank Account Details (Company of M/s. M & J Export)	SBI, Katargam Branch, Surat Acc. No. 42741960249
E-Mail Address(personal)	<a href="mailto:Jnariya2@gmail.com">Jnariya2@gmail.com</a>
E-mail Address (Company)	<a href="mailto:Rivaenterprises9@gmail.com">Rivaenterprises9@gmail.com</a>
GSTIN No(Company)	24ABCFM4678B1ZG

*Jignesh*

17-5-24



Q.1. Please introduce yourself?

Ans: My Name is Shri Jignesh Bhai Nariya, 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 sleeping partner of the said export firm. The copy of the Partnership agreement is not available with me at this time. All the related documents available at the premises of the 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 was established in 2016. And I had 50 percent partnership at that time. The pan card of the said firm was issued in 2016. We want to export some spices from India but due to my financial condition, we did not export even a single consignment.

Q.4. In previous question, you stated that the said firm i.e. M/s. M & J Exports was incorporated in 2016 but the other partner of the said firm was stated that the firm was incorporated in 2024. Please clarify this?

Ans: During our CA study, we have to establish a firm during that time. i.e. 2014 (approx.) but I was completely disagree with that the firm is incorporated in 2024. I only amended my partnership in 2024 and I choose to become sleeping partner and having only 5 percent partnership. Shri Manoj Jayesh Shingala convinced me to have 5 percent partnership. And I also mentioned in the partnership that I will not take any liabilities, profit and also will not demand assets.

Q.5. Previously you have told that Mr. Manoj took your approval. What exactly did he tell? Did he ever tell you about what he was going to do with new partnership?

Ans: He asked me to do it for the sake of friendship. And yes he told me that he is going to export software. I also helped him to complete the paperwork process regarding partnership deed, neither had he offered me any profit in export nor I asked for it. As he also helped me financially so I signed the document and give my assent. He has helped me out to get me a job as

*Signature*  
K.

17-5-24



Accountant in my current job in the firm M/s. Riva Enterprises. The GST No of Riva Enterprises is 24AASFR8147D1ZX and registered address is Nandu Dosi Vadi, Katar Gaon, Surat.

Q.6. Have you ever been contacted by him after modification in partnership agreement?

Ans: Yes, he again contacted me to open in Partnership account (current account) for M/s M & J Export in State Bank of India, katargram Branch, Laxmi Enclave-1, Surat, which is situated on the ground floor of the same building in which his office is. Again I was not willing but he called me 2-3 times and told me to visit the above mentioned bank and put signature on the necessary document and again since I was busy and refuse to come he sent a relationship officer from SBI bank to my office and take my signature over all documents. After this I never met him. And also I never visited his office to know or to take status of what he is going to do with my signed document and when he is going to start export software.

Q.7. Do you have ever been informed that Mr. Manoj Jayeshbhai Shingala has applied for IEC and GST Registration and started to export in M/s. M & J export?

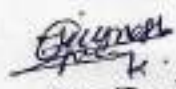
Ans: He once mentioned that he is willing to obtain GST registration at the time of AADHAR verification in Bank. I didn't opposed it at that time. But I have no idea about IEC. I also don't know when and where the first Export is going to as I never met him or contacted him for any inquiry. I have never been offered any amount of money for being a partner in this firm. This was done by me for the sake of my friendship.

Q.8. What is work profile of your current job firm i.e. M/s. Riva Enterprises?

Ans: Our firm i.e. M/s. Riva Enterprises works or selling through E-commerce. In this firm I work as accountant in this firm. I was given Rs. 22000/- PM for wages. The salary paid to me by online mode in my bank account.

Q.9. How you came in contact with Mr. Manoj Jayeshbhai Shingala?

Ans: Sh. Manoj Jayeshbhai Shingala and I were batchmates in ICAI (Institute of Chartered Accountant of India). At that time we became friends. During that period, we had to pay Rs. 50,000/- for export courses and at that time my friend Shri Manoj Jayeshbhai Shingala helped me out. During our time in ICAI, we have incorporated M/s M & J Export to start a business and became partners in the M/s. M & J Export firm. But due to my bad financial condition, I was unable to start doing business with the firm.

  
17-5-24



Q.10. 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: I don't have any idea about the work, he i.e. Shri Manoj Jayeshbhai was doing on behalf of the said firm. I don't know, what he was doing beside me. I am busy in my job and I don't even have the necessary practical knowledge of export. I am working in M/s. Riva Enterprises from past 5-6 years.

Q.11. Who are your overseas buyers/consignees?

Ans: As I have already stated that I don't have any knowledge about the business of the said export firm i.e. M/s. M & J Export.

Q.12. What are the contact details of Shri Manoj Jayeshbhai Shingala?

Ans. The mobile no. is 9913829833. The address of Shri Manoj Jayeshbhai Shingala is Near Kalakunj Society, Varachha Road. I don't know complete address. I have visited 3-4 time so far.

Q.13. Who operates the bank accounts of the said firm i.e. M/s. M & J Exports?

Ans: We opened Current joint bank account in the name of the instant firm M/s. M & J Exports. My friend Shri Manoj Shingala and I both are account holders. However, I never did any transaction with this firm's bank account. At the time of opening, I signed the KYC documents and submitted to bank. After that I have no idea about the firm's bank account. At this time I don't have any details of the said bank account.

Q.14. How many firm is Sh. Manoj Shingala operating?

Ans: Once Sh. Manoj Shingala told me that he had registered 3-4 firms on the name of his family members. He himself manages all the firms and when I argued why you are involving me into M/s M & J Export then he mentioned that he want to operate the firm without coming into knowledge of his family members.

Q.15. Why you did not appeared on the summons dated 16.05.2024?

Ans: I got scared and was in a state of shock when I received the call from the department. However, I present my self today i.e. on 17.05.2024 to record my statement.

Q.16. Do you know Shri Nikunj, Shri Mayur and Shri Mahesh?

Ans: I have met Shri Nikunj few times and mobile no. is 7990753191 and 9727340634. I have never heard about these people namely Mr. Mayur and Mr. Mahesh.

*Daynesh*  
17-5-24

Q.17 Have you ever heard about the firm M/s. Shri Narayanmuni Enterprise, if yes, please describe?

Ans. Yes, I have heard about the firm M/s. Shri Narayanmuni Enterprise a few time from Shri Manoj but I have nothing to do with the said firm and I am nowhere related to it. I only remember that Shri Manoj was showing some interest to do some export business from the aforesaid firm. But I don't remember what export he was talking about.

Q.18. Are you aware of the fact that Shri Manoj was dealing with 80 firms, if yes, then describe your involvement in the said business?

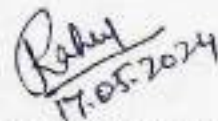
Ans: No, I have no information about these firms. I never involved with him.

Q.19. Is there anything more you like to say?

Ans: I do not wish to say anything else. I will provide all the related documents shortly.

Further, I state that I have gone through the above statement running into 05 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.

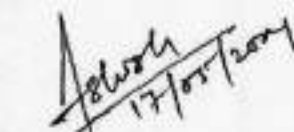
Typed by me,

  
17.05.2024

(Rahul Sharma)

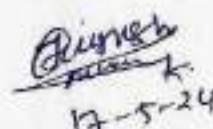
IO/SIIB(X)

Before me,

  
17/05/2024

(Ashish Kumar)

SIO/SIIB(X)

  
17-5-24

Shri Jignesh Nariya

(Partner in M/s M & J Export)

  
17-5-24



**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)	<a href="mailto:mjexp@best1house.com">mjexp@best1house.com</a>
E-mail Address (Company)	<a href="mailto:info@best1house.com">info@best1house.com</a>
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?

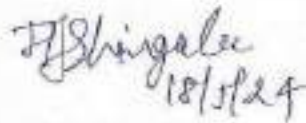
Ans: I want to say that due to fear of government raid, I got scared and hid my phone. I am also sorry for making story that my maternal uncle took my phone. He has nothing to do with the phone.

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,

  
18/5/24

(Ashish Kumar)  
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. 9714762 DATED 08.05.2024 PERTAINING TO  
EXPORTER M/S M & J EXPORT (IEC : ABCFM4678B)

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(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 22.05.2024 at 03:15 P.M. We were called for witness the drawing of the sample of the goods related to Shipping Bill no. 9714762 dated 08.05.2024 which had been examined under Panchnama dated 10.05.2024 belonging to the exporter M/s M & J EXPORT (IEC : ABCFM4678B) 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 Meena, Superintendent SIIB(X)/ACC, Shri Shailendra Yadav, holding Customs pass no. 1999/2021 (representative of CHA firm i.e. M/s Wishwa Naveen Traders).

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)".

  
P1

  
P2



We were shown the copy of Checklists, Invoices, Packing Lists, and other relevant documents related to Shipping Bill Nos. 9714762 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 Pen Drives having marking and numbers as follows:

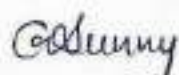
1. PROXKey, FIPS140-2 L3 Watchdata WD06979063
2. PROXKey, FIPS140-2 L3 Watchdata WD06979061
3. PROXKey, FIPS140-2 L3 Watchdata WD06979066

taken 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



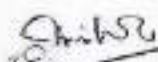
Godavarthi Sunny Babu  
Examiner  
SIIB(X), ACC

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 : [siibexport-accmum@gov.in](mailto:siibexport-accmum@gov.in)

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

Date: 22.05.2024

DIN: 20240519DE0000777207

**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. 9714762 dated 08.05.2024 with total FOB value of Rs. 9362875.20/- filed by exporter M/s M & J EXPORT (IEC : ABCFM4678B) through CHA M/s. Wishwa Naveen Traders CB No. 11/711 (ADIPD0504DCH001) was examined under Panchnama on 10.05.2024 by the Officers of SIIB(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, SIIB (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. 9714762 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(ja) of Customs Act, 1962.

And whereas, it is not practicable to take physical possession of the said goods. I hereby direct (1) M/s M & J EXPORT (IEC : ABCFM4678B) 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, SIIB(Export), ACC, Sahar, Andheri(E), Mumbai-400 099.

*Godavarty*  
22/05/2024  
(Godavarthi Sunny Babu)  
IO/SIIB (X),  
ACC, Mumbai.

Copy to:

1. M/s M & J EXPORT (IEC : ABCFM4678B), 3rd floor, 301, Lakshmi Enclave-1, Gajera School Road, Opposite Gajera School, Katargam, Surat, Gujarat, 395004. — EM743932799 IN
2. The Manager, MIAL, ACC, Sahar, Andheri (East), Mumbai (For safe custody of goods).
3. DC/AC, Export Shed, ACC — *Handwritten signature*  
24/05/24
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: siibexport-accum@gov.in

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

Date: 24.05.2024

To  
The Dy. Director,  
C.F.L. Mumbai Zonal Unit, DRI,  
UTI Building, 13, Sir, Vithaldash Thakersey Marg,  
Opposite Parkar Hall, New Marine Lines,  
Mumbai-400020.

Sir,

SUB: 01 MOBILE for Forensic Test, back up of data and 01 PEN DRIVE for forensic Test, software testing and Valuation -reg.

Please refer to above mentioned subject.

1. During the course of searching the premises of M/s M & J EXPORT, 01 mobile phone (One plus Nord CE 3 Lite 5G) was taken into the custody by SIIB(Export), Air Cargo Complex, Sahar, Andheri, Mumbai for investigation purpose.
2. Similarly, 1 sample of Pen drive bearing remarks PROXKey, FIPS140-2 L3 Watchdata WD06979061 Pertaining to M/s M & J EXPORT was drawn from the consignment under Shipping Bill no. 9714762 dated 08/05/2024 for forensic test, software testing and valuation purpose.
3. It is requested to get the data / back up of the above said 01 mobile phone and forensic analysis, software testing and valuation of 1 pen drive as required to help and enable this office for further investigation. A suitable date may be granted so that the officers of SIIB (X) who will come to your office along with all the 01 mobile phone and 01 pen drive for necessary action.

Yours faithfully,

Signed by Sanjay Kumar

Mehta

(Sanjay B. Mehta)

Date: 25-05-2024 16:35:32  
Assistant Commissioner in Charge  
SIIB(Export) Air Cargo Complex, Mumbai

*Recd.*  
*Vijay*  
*30-05-2024*  
*IO, DRI, MZU*





**OFFICE OF THE COMMISSIONER OF CUSTOMS (EXPORT)  
SPECIAL INTELLIGENCE AND INVESTIGATION BRANCH (EXPORT)  
AIR CARGO COMPLEX, SAHAR, ANDHERI (EAST), MUMBAI -  
400099**

**Email :** siibexport-accmum@gov.in

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

Date: .05.2024

DIN : 202405790E0000333BDA

To,  
The Nodal Officer,  
M/s Vodafone Idea Limited,  
1st Floor, Skyline Icon, 86/92 Andheri Kurla Road,  
Marol Naka Nr. Mittal Industrial Estate,  
Andheri East, Mumbai - 400059.

- EM 743932649 IN

Gentleman,

**Sub: Call details along with subscriber location & its address and documentary evidence  
of identity & address proof submitted by the mobile subscriber-reg.**

The investigation Cell of Special Investigation and Intelligence Branch (X) Air Cargo  
Complex, Mumbai Customs has been investigating a case.

In this connection, it is requested to provide the call data record of the following

Sr. No.	Mobile No.	Period	Case No.
1.	9913829833	01.07.2023 to 24.05.2024	F. No. SIIB/GEN-06/2024-25 ACC(X)

This above-mentioned information is sought under section 108 of the Customs Act, 1962  
and the same should be provided within three working days. Please note that delay in providing  
this information may seriously jeopardize a sensitive investigation. The soft copy of the above  
details should also be forwarded to official email ID of SIIB Export Air Cargo Complex at  
siibexport-accmum@gov.in.

Non-compliance of this notice is an offence under section 174/175 of the Indian Penal  
Code, 1860.

Signed by Sanjay Kumar  
Mehta

Date: 25-05-2024 16:38:31

( Sanjay B Mehta)

Asstt. Commissioner of Customs  
Special Investigation and Intelligence Branch (X)  
Air Cargo Complex, Sahar Road, Mumbai

**Panchnama Dated 31.05.2024 and 03.06.2024 Drawn at the Cyber Forensic Science Laboratory, Ground Floor, Directorate of Revenue Intelligence Building (UTI Building), Opp. Patkar Hall, New Marine Lines, Mumbai - 400020**

**PANCHA 1**

Name : Shri Chandrakant Ramdas Kokatare  
Age : 42Yrs  
Occupation : Housekeeping  
Address : MU-ADSARE PO-TAKED TAL-IGATPURI,  
Adsare Bk,  
Nashik, Maharashtra-422403  
Aadhar Card No. : 2039 3020 7557  
Contact No : 9823298792

**PANCHA 2**

Name : Pravin Kamble  
Age : 49 Years  
Occupation : Private Service  
Address : S/o Ramchandra Kamble, Dattaguru chawl,  
Tanaji nagar cutting no 5, kurar village, Malad  
East, Mumbai suburban- 400097  
Aadhar No. : 8707 2691 2871  
Mobile : 7700086683

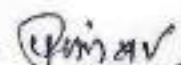
On being called upon by Shri Godavarthi Sunny Babu, who introduced himself as Intelligence Officer posted at SIIB(Export), Air Cargo Complex, Mumbai by showing his official Govt. Identity Card, we, the above mentioned panchas presented ourselves at the Cyber Forensic Science Laboratory situated at the Ground Floor of the Directorate of Revenue Intelligence Building (UTI Building), Opposite Patkar Hall, New Marine Lines, Mumbai - 400020 on 31.05.2024 at 12:40 PM. The officer requested us to witness the entire procedure of imaging and forensic analysis of 01 - Mobile Phone: Brand OnePlus Nord CE 3 Lite 5G and 01 pen drive (PROXKey, FIPS140-2 L3 Watchdata WD06979061).

The Officer explained in this manner that they can make duplicate image of the data contained in the devices without tampering the contents of the same. Having known that it is the procedural requirement of the Government, we, both the panchas, expressed our willingness to witness the entire procedure.

The Officer then introduced us to Shri Mahesh Gujar and Shri Mohit Bagul, Assistant Cyber Forensic Engineers who were present at the above said Cyber Forensic Lab and are conversant with the procedures of forensic retrieval and authentication of digital data with the aid of various equipment and software available in the Lab. The Officer informed us that he had to get the forensic analysis of the above-mentioned Mobile Phone and pen drive to retrieve the data stored in them for the purpose of investigation.

Then, the officer showed us two sealed envelopes said to contain the above mentioned Mobile Phone and pen drive. We, the panchas, found one green coloured envelope with Customs seal and one orange coloured envelope. We, the panchas, have put our dated signatures on the envelopes, as a token of

P<sub>1</sub>   
31/5/24

P<sub>2</sub> -   
31/5/24



having verified the seal to be intact. Thereafter, the envelopes were opened by the said officer and 01 Mobile Phone and 01 pen drive were taken out in front of us and handed over to Shri Mahesh Gujar and Shri Mohit Bagul for its forensic analysis. We were shown the IMEI (862301065027376 & 862301065027368) of the phone through the phone settings by forensic engineer Shri Mahesh Gujar and Shri Mohit Bagul.

Thereafter, the forensic engineer Shri Mahesh Gujar and Shri Mohit Bagul, in our presence, started the data imaging and retrieval proceeding from Mobile OnePlus Nord CE 3 Lite 5G by attaching the device to the forensic data analyzing/retrieving equipment at around 1:00 PM.

Thereafter the forensic engineer Shri Mahesh Gujar and Shri Mohit Bagul, in our presence, started the data imaging and retrieval proceeding from pen drive at 2:30 PM. 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.

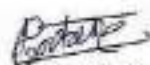
Around 6:35 PM Shri Mohit Bagul and Shri Mahesh Gujar, Assistant Cyber Forensic Engineer informed that the data imaging is done and extraction for the phone will be a time taking process and thus the same may be continued from next working day i.e. 03.06.2024 onwards to which we, the panchas agreed. The forensic lab was locked at around 07:00 PM under paper seal and keys of the same were submitted in the control room situated at ground floor of DRI Mumbai, Zonal Unit office.

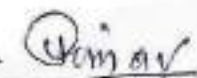
On the next day i.e. on 03.06.2024 we the panchas and the officer arrived at DRI office in the morning at 10:30 AM and found Shri Mohit Bagul and Shri Mahesh Gujar near the control room. We the panchas and the officer found that the lab is locked under a paper seal. On our arrival Shri Mohit Bagul and Shri Mahesh Gujar with the permission of we, the panchas, opened the lab and we panchas along with the officer entered the laboratory.

The extraction process was completed at approx 2:30 PM on 03.06.2024 and the report generated at approx 3:10 PM on 03.06.2024. The Engineer then created two copies i.e. Master copy and Working Copy of the data on 03.06.2024 in two different hard-drives of the phone mentioned below:

Sr. No.	Owner Details	Mobile Phone Details	IMEI No.	Master Copy Stored in	Working Copy Stored in
1.	Manoj Jayesh bhai Shingal a(mob no:991 382983 3)	OnePlus Nord CE 3 Lite 5G	1.862301065027376 2.862301065027368	Nakor 500GB HDD, SN: DD5641988 38A3	Nakor 500GB HDD, SN: DD56419883 8BD

Shri Godavarthi Sunny Babu also informed us that it is a regular practice to extract data in duplicate i.e. Master Copy and Working Copy. He further informed us that the master copy and the mobile phone after switching off will be sealed back in 2 green coloured Customs envelopes.

P.   
Godavarthi Sunny Babu

P.   
Godavarthi Sunny Babu

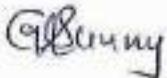
Contents of the Green Colour Envelopes:

1. Mobile Phone Brand OnePlus Nord CE 3 Lite 5G (IMEI No. 862301065027376 & 862301065027368)
2. 01 Portable Hard Drive (Brand NAKOR 500GB (Hard drive) Sr No-DD564198838A3. Containing data of the 01 Mobile Phone.

The 01 green coloured envelope containing mobile phone, 01 green coloured envelope containing master copy hard drive (SN: DD564198838A3) and 01 orange coloured envelope containing pendrive (PROXKey, FIPS140-2 L3 Watchdata WD06979061) were then sealed in our presence by Shri Godavarthi Sunny Babu, IO, SIIB(X). We, both the panchas, have put our dated signatures on the Envelopes as a token of witnessing the sealing procedure. The working copy of Portable Hard Disc Drive was kept with the said officer for official use. Extraction Report generated by Shri Mohit Bagul is attached with this Panchnama. We, the panchas have put our dated signature on the same as a token of their authenticity.

The entire Panchnama proceedings concluded on 03.06.2024 at around 6:00 PM. The Panchnama running into 03 pages from 01 to 03 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.

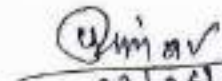
Drawn by me:



(Godavarthi Sunny Babu)  
IO, SIIB (Export),  
ACC, Mumbai.

  
03/06/24  
Pancha 1

(Chandrakant R. Kerkare)

  
03/06/2024  
Pancha 2

(Pranav R. Kamble)





# Extraction Report - Google Android Generic



## Summary

Cellebrite Physical Analyzer version	7.68.0.25
Report creation time	03-06-2024 15:07:41 +05:30
Time zone settings (UTC)	Original UTC value
Examiner name	Godavarthi Sunny Babu ID
Case number	SIIB-GEN-05/2024-25 ACC(X)
Case name	SIIB-GEN-05/2024-25 ACC(X)
Evidence number	SIIB-GEN-05/2024-25 ACC(X)
Notes	Data of OnePlus Nord CE 3 Lite 5G_CPH2467 having IMEI1 - 862301065027376 and IMEI2 - 862301065027368

## Source Extraction

<b>File System</b>	
Extraction start datetime	31-05-2024 13:01:16 UTC+5:30
Extraction end datetime	31-05-2024 18:25:21 UTC+5:30
Unit identifier	1902945802
UFED version	7.68.1.1557
Internal version	7.68.1.1557
Selected manufacturer	OnePlus
Selected device name	CPH2467
Machine name	DESKTOP-TN4K8J5
Connection type	Cable No. 100 or 170
Extraction type	File System [Android ADB]
Extraction ID	906255F5-0039-4194-9C7B-70221B1446C2
Extraction (UFED) file data integrity	Intact
<b>Logical</b>	
Extraction start datetime	31-05-2024 18:30:30 +05:30
Extraction end datetime	31-05-2024 18:31:44 +05:30
Unit identifier	1902945802
UFED version	7.68.1.1557
Internal version	7.68.1.1557
Selected manufacturer	SIM Card
Selected device name	UFI
Machine name	DESKTOP-TN4K8J5
Connection type	Cable No. SIM Card
Extraction type	Logical
Extraction ID	FFD5w47C-4C8F-45E9-AECC-68FF2B34020A
Extraction (UFED) file data integrity	Intact
Report type	SIM



Pancha 1 Godavarthi Sunny Babu  
03/06/24

Pancha 2 - Yamir  
03/06/2024

## Name \_\_\_\_\_

Ranch 2  
 @ Ranch  
 03/06/2024



ECID	0a1521163b1c114515
ID	89810273407142114281
Advertising ID #1	23e0d414-e558-480c-8707-8a0c0671a008
Advertising ID #2	ed9ec4a7-71bb-4852-b243-d70a00785fac
Advertising ID #3	77b41c47-80cd-49ae-a8e9-79bc000c12b5
Advertising ID #4	93421ef4-7e76-4ba5-94b8-b0907d07abb7
Bluetooth device name	OnePlus Nord CE 3 Lite 5G
Android ID	4a0f9933e4e2f8c3
Logical	
Model	SIM
Vendor	SIM Card
ICCID	89818270400803107219
IMSI	405357158935793
SPN	Jio
ACC	Ex001 - Class 0

### Image Hash Details (3)

Extraction images are verified

#	Name	Info
1	FileDump Verified	Path Size (bytes) SHA256 SHA256 OnePlus_CPH2467.ap 163090204500 730e5e9a6267dcae4c3a524c9a49da513cfab7e33fca00e11b46984175080a6 730e5e9a6267dcae4c3a524c9a49da513cfab7e33fca00e11b46984175080a6 50f80a6
2	KeyStore	Path Size (bytes) SHA256 OnePlus_CPH2467.ap 1641 730e5e9a6267dcae4c3a524c9a49da513cfab7e33fca00e11b46984175080a6
3	XML Verified	Path Size (bytes) SHA256 SIM Card_SIM.ap 8364 2d8a590f9977b6462c0d79b0db6ce32ag682a06d16a41198e1b67f530f3b76

### Plugins

#	Name	Author	Version
1	PreProject	Celltronic	2.0
2	ContactsCrossReference Cross references the phone numbers in a device's contacts with the numbers in SMS messages and calls. Will fill in the Name field of calls and SMS if there is a match.	Celltronic	2.0
3	ProjectProcessorFinisher	Celltronic	2.0
4	PostProject	Celltronic	2.0



Pancho 1 *Pancho*  
03/06/24

Pancho 2 - *Pancho*  
03/06/2024

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, 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 SHB (Export) at Air Cargo Complex, First Floor, Sahar, Andheri (E), Mumbai-400099, before Shri Vinod Kumar Meena, Superintendent of Customs(P), SHB (Export), ACC, Mumbai on 27.05.2024 at 02:30M.

I, as directed vide Summons No. VICM/355/2024-25/ACC(X) dated 25.05.2024 issued by Shri Vinod Kumar Meena, Supdt. (P), 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 : ABCFM4678B) and M/s SHRI NARAYANMUNI ENTERPRISE (IEC : FRNPS33509H) 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 (F card holder with power of attorney)
Family Status	Married
PAN No. (company)	ADIPD0504D
PAN No. (Personal)	APJPD8912L
Mobile No.	9820099501
E-Mail Address(personal)	nitindhawan711@gmail.com
E-mail Address (Company)	accounts@wishwagroup.com
GSTIN No	27ADIPD0504D2ZA

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



- Q6. Is the S/Bs 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 Kalubhai Nariya 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 Chirag 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. Shrinarayanmuni 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 08.05.2024 and 9715023 DATED 08.05.2024?

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 produced the copy of the purchase order to your office during the Examination of the goods i.e on 10.05.2024.

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 CHA it is your obligation as mentioned in CBLR, 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.

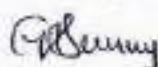
Q29. Any other things you want to add?

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 Sunny Babu)  
EO/SIB(X), ACC, Mumbai

Before me



(Vinod Kumar Mehta)  
Supdt./SIB(X), ACC, Mumbai-III



(Sh. Nitin Narayan Dhawan)  
(F-Card holder of M/s. Wishwa Navren 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, SIIB (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 t/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 t/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.

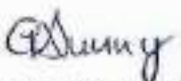
Q.15. Is there anything more you like to say?

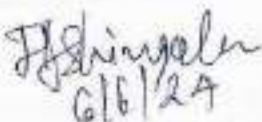
Ans: I am submitting the list of 76 firms/clients whose GSTR, ITR will be filed by me. And I will submit the remaining details of M/s Monica Fashion, M/s OMVAGMINE, M/s Athletic attire by tomorrow.

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.

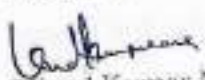
I fully agree with the statement. It is correct and as stated by me. I have put my dated signature on the bottom of every page of this statement which runs into four pages including this page.

Typed by me

  
(Godavathi Suniti Babu)  
IO/SIB(X)

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

Before me,

  
(Vinod Kumar Meena)  
SIO/SIB(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, SHB (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

*Sh. Shingala*  
26/6/24

E-Mail Address(personal)	<a href="mailto:mjexp@best1house.com">mjexp@best1house.com</a>
E-mail Address (Company)	<a href="mailto:info@best1house.com">info@best1house.com</a>
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](http://www.computaxonline.com) and his contact number is 7737324373, officer number is +91-141-4233108 and office mail id is [sales@computaxonline.com](mailto: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?

Jashim Gaba  
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.

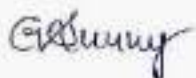
Q.16. For how much amount you have generated the fake invoices and how much of undue ITC claimed by you?

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.

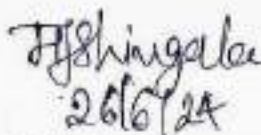
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Typed by me



(Godavarthi Sunny Babu)

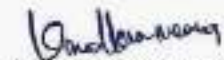
IO/SIIB(X)



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)