Show Cause No. 69/2026-27/Commissioner of Customs/CEAC/NS-II/CAC/JNCH issued to M/s AMANYS PHARMA INDIA PRIVATE LIMITED (IEC: 3113003733) & M/s. Nexus Freight Pvt. Ltd. / Nexus Global Logistics Pvt. Ltd. [CHA License No. (11/1995))]-reg

cbsec.nch < cbsec.nch@gov.in >

CEAC JNCH < ceac.jnch@gov.in >

Wed, 15 Apr 2026 2:47:10 PM +0530

To "Commissioner NS 2"<commr-ns2@gov.in>,"Siibx.jnch Siibx.jnch" <siibx.jnch@gov.in>,"CHS JNCH"<chs-jnch@gov.in>,"Customs Broker Section" <cbsec.nch@gov.in>,"irmcjnch"<irmcjnch@gmail.com>

Cc "adminindia"<admin.india@amanyspharma.com>

Sir/Madam,

Please find attached Show Cause No. 69/2026-27/Commissioner of Customs/CEAC/NS-II/CAC/JNCH issued to M/s AMANYS PHARMA INDIA PRIVATE LIMITED (IEC: 3113003733) & M/s. Nexus Freight Pvt. Ltd. / Nexus Global Logistics Pvt. Ltd. [CHA License No. (11/1995))] with RUDs for information and furthere necessary action.

CEAC, JNCH
Nhava Sheva

2 Attachment(s)

SCN AMANYS.pdf
8.4 MB

RUDs.pdf
8.2 MB

सत्यमेव जयते

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

F.No. CUS/SIIB/MISC/853/2024-SIIB(E)-JNCH Date: 13.04.2026

CUS/ASS/MISC/741/2025-CEAC-

SCN NO.- 69/2026-27/Commr./CEAC/NS-II/CAC/JNCH Date of issue: 15.04.2026

DIN:- 20260478NT000000D26D

<u>Show Cause Notice Issued under section 124 of the Customs Act, 1962.</u>

1. The exporter M/s Amanys Pharma India Private Limited filed the Shipping Bill No. 8519131 dated 09.02.2021 **(RUD-I)** through their Customs Broker M/s Nexus Freight Pvt. Ltd. under scheme code 19 (Drawback) at M/s Continental Warehousing Corporation (Nhava Seva) Private Limited, Nhava Seva, Raigad. The goods covered under the said shipping bill were consigned to France. Declared FOB of the goods was Rs. 35,55,861.06/- and claimed Drawback was Rs. 46,226/- for the said consignment. After scrutiny of documents viz; shipping bill, Invoice and Packing List, it was observed by the Dock Officer that exporter purchased the goods covered under the said shipping bill from the manufacture M/s Nector Lifescience Ltd. and M/s Saga Lifescience Ltd. at the total price of Rs. 4,88,369.28/- and thus FOB value was inflated by Rs. 30,67,491.78/- (Thirty Lakhs Sixty Seven Thousand Four Hundred Ninety One Rupees and Seventy Eight Paisa only) as mentioned in the table I below;

TABLE-I

Sr. No.	**Product Name**	**CTH**	**Supplier**	**Tax Invoice No. /Date**	**Order Qty**	**Purchase Rate (Rs.)**	**Total Purchase Value**	**FOB Value (INR)**
1.	Ceftazidime SP 1000	30042019	Nectar Life sciences Ltd.	6200113/ 22.08.2020	1056	₹ 53.13	56,105.28	3,86,096.13
2.	Cefuroxime SP 750	30042019	Nectar Life sciences Ltd.	6200113/ 22.08.2020	7950	₹ 36.12	2,87,154	16,20,906.92
3.	Celecoxib SP 200	30049069	Saga life sciences Ltd.	SL-114/28.08.2020	2100	₹ 34.50	72,450	9,75,563.76
4.	Desloratadine SP 5	30049099	Saga life sciences Ltd.	SL-139/18.09.2020	4900	₹ 13.50	66,150	4,55,263.09
5.	Meloxicam SP 7.5	30049066	Saga life sciences Ltd.	SL-072/16.07.2020	700	₹ 9.30	6,510	1,18,031.17

Total		4,88,369.28	35,55,861.06

2. The exporter M/s Amanys Pharma India Private Limited (IEC:3113003733) is a merchant exporter involved in the business of trading pharmaceutical goods and distribution in French speaking African Countries through his Overseas buyer M/s TEDIS SA, France. The exporter M/s Amanys Pharma India Private Limited was formerly known as Saham Pharma Pvt. Ltd.

3. Consequently, the subject goods pertaining to Shipping Bill Nos. 8519131 dated 09.02.2021 were examined 100% vide Panchanama dated 31.03.2021 **(RUD-I)** in the presence of two independent Panchas and Representatives of Exporter. During the Examination, the subject goods were found as declared in the said Shipping Bills, their corresponding Invoices and Packing Lists w.r.t. declared quantity and description. However, it appeared that the valuation of the goods covered in above said Shipping Bills was overvalued. Representative Sealed Samples (RSS) of the goods from the Shipping Bills were drawn randomly in duplicate for the purpose of further

investigation. The subject goods had been released provisionally on execution of bond equivalent to FOB value. Thereafter, the File No.S/6-Gen-44/2021- Continental dated 26.03.2021 was forwarded to SIIB(X) vide F. Letter vide /79/2021/EXP/Continental dated 06.04.2021 by the competent authority for further investigation **(RUD-II)**.

4. Exporter M/s Amanys Pharma India Private Limited (IEC:3113003733) vide letter dated 18.02.2021 submitted table for goods Procurement VS Sales price **(RUD III)**. However, Exporter himself declared PMV for all items in the said shipping bill no. 8519131 dated 09.02.2021. The said table is as below;

Table II

Sr. No	Product Na me	Supplier	Invoice No./ Date	Orde r Qua ntity	Purchase Rate (Rs.)	Total Purc hase Value	Sales Rate in Euro	Sales valu e in Euro	Decl. PMV
1.	Ceftazidim e SP 1000	Nectar Life sc iences Ltd.	6200113/ 2 2.08.2020	105 6	₹ 53.13	56,105.28	€4.25	€4438.00	₹ 59 .50
2.	Cefuroxim e SP 750	Nectar Life sc iences Ltd.	6200113/ 2 2.08.2020	795 0	₹ 36.12	2,87,154	€2.37	€18841.5 0	₹ 40 .45
3.	Celecoxib SP 200	Saga life scie nces Ltd.	SL-114/28. 08.2020	210 0	₹ 34.50	72,450	€5.40	€11340.0 0	₹ 38 .64
4.	Desloratadi ne SP 5	Saga life scie nces Ltd.	SL-139/18. 09.2020	490 0	₹ 13.50	66,150	€1.08	€5292.00	₹ 15 .12

5.	Meloxicam SP 7.5	Saga life scie nces Ltd.	SL-072/16. 07.2020	700	₹ 9.30	6,510	€1.96	€1372.00	₹ 10 .41
Total						**4,25,961.78**		**€41,333.50**	

From the above table, it is clearly evident that exporter has inflated the value of the goods to avail undue export benefits.

5. Thereafter, the exporter M/s Amanys Pharma India Private Limited (IEC: 3113003733) vide letter dated 11.03.2021 submitted cost sheet **(RUD IV)** of the goods covered under the said shipping bill. Cost Sheet of the said goods is mentioned below;

TABLE-III

Sr. No.	Particulars	Amount
	Direct material – Purchased	425962
	Material Consumed	425962
	Direct Wages	247000
	Direct Expenses	277300
	Warehousing Expenses	100800
	Prime Cost	1051062
	Office Overheads	
	Work Cost	
	Administration or office overheads	264000
	Transportation Cost	
	Local Transportation	24000
	Insurance	2100
	Sea Freight	155400
	Selling and Product Registration Charges	712176
	Cost of Sales	1961738
	Selling Price	3560881
	Profit of Margin	1599143

Furthermore, the exporter M/s Amanys Pharma India Private Limited (IEC: 3113003733) vide letter dated 05.08.2021 submitted another cost sheet **(RUD-V)** of the goods covered under the said shipping bill. Cost Sheet of the said goods is mentioned below;

TABLE-IV

Sr. No.	Particulars	Amount
	Direct material – Purchased	425962
	Material Consumed	425962
	Direct Wages	247000
	Direct Expenses	277300
	Warehousing Expenses	100800
	Prime Cost	1051062
	Office Overheads	
	Work Cost	
	Administration or office overheads	264000

	Transportation Cost	
	Local Transportation	47800
	Insurance	2100
	Sea Freight	235024
	Selling and Product Registration Charges	712176
	Cost of Sales	2312162
	Selling Price	3560881
	Profit of Margin	1248719

It is noticed from the above mentioned two cost sheets (**table III & IV**), provided by the exporter, that the 'Cost of Sales' is different for the same goods in the both cost sheets which clearly indicates that the above-mentioned cost sheets are after thought of exporter to adjust the declared FoB value.

6. Re-determination of Valuation

6.1 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.

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

6.3 The Exporter has produced two different cost sheets for the same goods covered under the subject consignment wherein he submitted production details, manufacturing or processing of Export details, transport details, produced cost design and an amount towards profit etc. to derive computed value of the goods. In both cost sheets, the details were different in terms of transportation cost and profit margin. Thus, in submission of dubious complete cost data details, value cannot be determined as per Rule 5 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.

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

RULE 6. Residual Method.–"Subject to the Provisions of Rule 3, where the value of the Export goods cannot be determined under the Provisions of Rules 4 and 5, the value shall be determined using reasonable means consistent with the principles and the general Provisions of these Rules provided that local Market Price of the Export goods may not be the only basis for determining the value of Export goods".

As per the Provisions of Rule 6 ibid, the assessable value of the goods is proposed to be re-determined under Rule 6 ibid, i.e. as per the Residual Method. Accordingly, value has been retrieved on the basis of internet; hence value of the goods was taken from 3 different websites. Average of their prices was taken as Market value of the goods which are reproduced in table below:

Table- V

Shipping Bill no. and dated	Item Description	website 1	website 2	Website 3	Average Wholesale price as per data available as of now	**Declared PMV (INR)**
8519131 dated 09.02.2021	Ceftazidime SP 1000	85	80	75	75	**59.5**
	Cefuroxime SP 750	55	26	55	45.33	**40.5**
	Celecoxib SP 200	8	45	11	21.33	**38.6**
	Desloratadine SP 5	60	20	60	46.66	**15.1**
	Meloxicam SP 7.5	10	8	3.5	7.16	**10.4**

From the above mentioned table, it is inferred that value derived from internet is present value as on 19.06.2025 and the subject shipment was of Feb. 2021. Considering the inflation, supply and demand Shifts, Production Costs, Technological Advancements and other factors over the period of time, value of the goods in present time should have been changed significantly, therefore PMV declared by the exporter appears to be fair and reasonable. Also, the exporter declared the present market value after adding 10% in purchase value as mentioned in Table-II which clearly indicates that exporter has included his profit margin and other costs in declared PMV. Thus, the value of the goods has been re-determined and accordingly the Export incentives have been re-determined on the basis of present market value declared by exporter himself. On the basis of Panchanama dated 31.03.2021 and Market Enquiry Report data, it is observed that the subject goods have been mis-declared in terms of valuation. The re-determined FOB value of the goods and corresponding Export incentives under the Shipping Bills would be as per **Table-V & VI** :-

Table- VI

Shipping Bill No	**Description of Goods**	**Declared unit price**	**PMV**	**Declared FoB**	**Re-determined FoB Value = Declared FoB * (Re-determined PMV/Declared Unit Price)**	**Draw back Rate**	**Re-determined Draw back**
8519131 dated 09.02.2021	Ceftazidime SP 1000	366.1	59.5	386096.13	62742.99	1.3	815.66
	Cefuroxime SP 750	204.2	40.5	1620906.92	321132.81	1.3	4174.73
	Celecoxib SP 200	465.2	38.6	975563.76	81029.61	1.3	1053.38

	Deslorat adine S P 5	93.04	15.1	455263.09	73985.15	1.3	961.81
	Meloxic am SP 7 .5	168.9	10.4	118031.71	7276.93	1.3	94.60
TOTAL							7100.18

Table- VII

S/Bill No	Description of Goods	Declared FoB	Redetermined FoB	Declared Drawback	Re-determined Drawback
8519131 dated 09.02.2021	Ceftazidime SP 1000	386096.13	62742.99	5019.25	815.66
	Cefuroxime SP 750	1620906.9	321132.81	21071.79	4174.73
	Celecoxib SP 200	975563.76	81029.61	12682.33	1053.38
	Desloratadine SP 5	455263.09	73985.15	5918.42	961.81
	Meloxicam SP 7.5	118031.71	7276.93	1534.41	94.60
	Total	3555861.6	546167.48	46226.20	7100.18
	Differential Drawback Claimed				39126.02

7. **Past Exports**:

In order to investigate past consignments, from the earlier correspondence in the file, it is noticed that the data was retrieved on ICES 1.5 system from the date of issuance of IEC i.e. 15.05.2013 till 14.06.2025 for Exporter M/s Amanys Pharma India Private Limited (IEC: 3113003733). However, On verification of retrieved data, it is observed that the exporter has claimed a total Drawback amount of Rs. 98,06,434/- (Ninty Eight Lakhs Six Thousand Four Hundred Thirty Four only) against FOB amount Rs. 146,68,01,633.95/- (One Hundred Forty Six Crore Sixty Eight Lakhs One Thousand Six Hundred Thirty Three Rupees and Ninty Five) for the goods exported under 155 shipping bills between the year 2013 to 2025.

Details of Shipping Bills for past exports from 2013 to 2025 along with Bank Realization certificate status as per ICES data are as below;

Table- VIII

Sr.No.	Shipping bill No.	Shipping bill Date	FOB (Rs.)	DBK(Rs.)	BRC Status	Scheme Code
1	2411648	3-Jun-25	1,87,99,935.71	0	Not Received	00
2	9311728	25-Mar-25	1,62,01,510.83	0	Not Received	00
3	9312190	25-Mar-25	2,07,187.87	0	NFEI	99
4	8399548	22-Feb-25	3,19,51,930.53	0	Not Received	00
5	7271378	14-Jan-25	2,36,38,947.34	0	Not Received	00
6	7271379	14-Jan-25	4,76,410.07	0	NFEI	99
7	6846637	28-Dec-24	23,84,909	0	Not Received	00
8	5115757	25-Oct-24	91,92,717.13	0	Not Received	00
9	4829910	15-Oct-24	2,90,62,198.61	0	Not Received	00
10	4829921	15-Oct-24	1,69,248.56	0	NFEI	99
11	3128948	12-Aug-24	2,25,41,441.40	0	Not Received	00
12	2564705	20-Jul-24	1,34,04,665.14	0	Not Received	00
13	2564709	20-Jul-24	5,43,307.58	0	NFEI	99
14	9945765	17-May-24	70,73,051.65	0	Not Received	00
15	9027799	10-Apr-24	2,64,62,259.74	0	Not Received	00
16	8509725	21-Mar-24	23,964.53	0	NFEI	99
17	8514232	21-Mar-24	48,99,464.16	0	Not Received	00
18	7453196	12-Feb-24	1,23,22,482.69	0	Not Received	00
19	7453241	12-Feb-24	1,57,189.48	0	NFEI	99
20	6859451	19-Jan-24	1,75,79,972.62	0	Not Received	00
21	5996056	13-Dec-23	12,92,049.22	0	Not Received	00
22	4756775	19-Oct-23	1,69,11,873.55	0	Not Received	00
23	4757552	19-Oct-23	1,97,730.55	0	NFEI	99
24	3293297	18-Aug-23	2,73,59,761.39	0	Not Received	00
25	3028672	7-Aug-23	1,71,436.53	0	NFEI	99
26	3030108	7-Aug-23	2,33,48,894.25	0	Not Received	00

27	1805879	16-Jun-23	1,25,01,040.4 8	0	Not Received	00
28	1805893	16-Jun-23	1,62,888.71	0	NFEI	99
29	9437590	20-Apr-23	98,07,256.78	0	Not Received	00
30	8984090	31-Mar-23	2,33,37,217.3 6	0	Not Received	00
31	8989264	31-Mar-23	2,24,957	0	NFEI	99
32	7461852	2-Feb-23	1,40,50,557.6 9	0	not Received	00
33	5276203	5-Nov-22	1,28,81,930.1 8	0	Not Received	00
34	5276207	5-Nov-22	1,67,05,805.0 1	0	Not Received	00
35	3768170	26-Aug-22	13699055.72	0	Not Received	00
36	3768190	26-Aug-22	337214.04	0	NFEI	99
37	2531995	1-Jul-22	2422224	0	Not Received	00
38	2420726	27-Jun-22	9417.36	0	NFEI	99
39	2422800	27-Jun-22	22853028.22	0	Not Received	00
40	9810664	20-Apr-22	268202.82	0	NFEI	99
41	9810986	20-Apr-22	15363170.4	0	Not Received	00
42	8956135	15-Mar-22	15542.84	0	NFEI	99
43	8956176	15-Mar-22	21500819.65	0	Not Received	00
44	8074048	8-Feb-22	11877886.1	0	Not Received	00
45	6846473	18-Dec-21	2517161.72	0	not	00
46	6819098	17-Dec-21	18843669.49	0	Not Received	00
47	6002129	15-Nov-21	110095.2	0	NFEI	99
48	6006273	15-Nov-21	25105366.95	0	Not Received	00
49	5278054	13-Oct-21	49542.84	0	NFEI	99
50	5278068	13-Oct-21	24723987.32	0	Not Received	00
51	4235579	30-Aug-21	33455499.77	0	Not Received	00
52	4236483	30-Aug-21	321900.59	0	NFEI	99
53	2930655	6-Jul-21	20263732.45	0	Not Received	00
54	2931028	6-Jul-21	11475.23	0	NFEI	99
55	1864555	19-May-21	911236.73	0	NFEI	99
56	1867373	19-May-21	22640014.49	0	Not	00

					Received	
57	9760805	30-Mar-21	5442575.61	0	Not Received	00
58	9542131	22-Mar-21	2135570.88	27762	Not Received	19
59	8519131	9-Feb-21	3555861.07	46226	Not Received	19
60	7954107	16-Jan-21	20347787.4	264521	Not Received	19
61	6987936	4-Dec-20	127040.99	0	NFEI	99
62	6824837	27-Nov-20	2348061.53	30525	Not Received	19
63	6732616	24-Nov-20	18203013.15	236639	Not Received	18
64	6323325	4-Nov-20	188542.2	0	NFEI	99
65	5735979	9-Oct-20	12995905.46	167076	Not Received	19
66	4985111	5-Sep-20	11050605.19	143658	Not Received	19
67	4985113	5-Sep-20	174018.26	0	NFEI	99
68	4047836	24-Jul-20	688100	0	NFEI	99
69	4022987	23-Jul-20	22579370.71	207680	Not Received	19
70	2583704	7-May-20	19767042.13	256972	Not Received	19
71	2583737	7-May-20	14263.73	0	NFEI	99
72	2583855	7-May-20	524797.75	0	NFEI	99
73	1898544	4-Mar-20	1733940	22541	Not Received	19
74	9145821	23-Dec-19	17960505.26	269408	Not Received	19
75	9146275	23-Dec-19	13066.29	0	NFEI	99
76	8553806	27-Nov-19	217356.25	0	NFEI	99
77	8553924	27-Nov-19	4530641.53	67960	Not Received	19
78	8003253	2-Nov-19	3652102.64	54782	Not Received	19
79	7858431	25-Oct-19	14127501.24	72606	Not Received	19
80	7805180	23-Oct-19	13652632.66	70221	Not Received	19
81	7411041	5-Oct-19	3043962.99	45659	Not Received	19
82	7374607	4-Oct-19	7769435.38	116542	Not Received	19
83	7374608	4-Oct-19	3134247.19	47014	Not Received	19

84	7376110	4-Oct-19	7769435.38	116542	Not Received	19
85	7353449	3-Oct-19	48254.99	0	NFEI	99
86	7362542	3-Oct-19	16555333.17	227491	Not Received	19
87	6946980	16-Sep-19	6582164.57	98732	Not Received	19
88	5983978	1-Aug-19	4122156.63	61832	Not Received	19
89	4661092	4-Jun-19	14554129.63	218312	Not Received	19
90	4661619	4-Jun-19	14557633.55	218365	Not Received	19
91	4221204	16-May-19	2941375.57	44121	Not Received	19
92	4222073	16-May-19	1045060.6	15676	Not Received	19
93	4134011	13-May-19	13635.09	0	NFEI	99
94	4134120	13-May-19	11110692.06	166660	Received	19
95	3204457	2-Apr-19	11363118.26	170447	Not Received	19
96	3158468	30-Mar-19	8394516.6	125918	Not Received	19
97	1792087	4-Feb-19	3269407.17	49041	Not Received	19
98	1070746	3-Jan-19	6797043.72	101956	Not Received	43
99	9958464	28-Dec-18	13262498.61	198937	Not Received	19
100	8672286	2-Nov-18	5862342.58	87935	Not Received	19
101	8354294	20-Oct-18	12595583.09	188934	Not Received	19
102	7513087	11-Sep-18	8111095	121666	Not Received	19
103	7513110	11-Sep-18	569710.01	0	NFEI	99
104	6855148	13-Aug-18	16112788.6	241692	Received	19
105	6855206	13-Aug-18	7924.79	0	NFEI	99
106	5651619	19-Jun-18	125567.41	0	NFEI	99
107	5651631	19-Jun-18	3124701.99	46871	Received	19
108	5353841	5-Jun-18	12193513.82	182903	Received	19
109	5353861	5-Jun-18	2611748.55	39176	Not Received	19
110	4819645	12-May-18	3935985.55	59040	Not Received	19
111	4820114	12-May-18	62186.53	0	NFEI	99
112	2344560	22-Jan-18	5195300.13	77930	Not	19

					Received	
113	1656510	19-Dec-17	3043067.91	8048	Not Received	3
114	1656538	19-Dec-17	62186.53	0	NFEI	99
115	9775848	8-Nov-17	4058360.39	60875	Not Received	19
116	9653288	2-Nov-17	17469061.52	262036	Received	19
117	9207478	10-Oct-17	783113.25	0	NFEI	99
118	9207504	10-Oct-17	11450367.86	171756	Not Received	19
119	9054484	4-Oct-17	24670208.62	370053	Not Received	19
120	7819490	4-Aug-17	99909.71	0	NFEI	99
121	7819530	4-Aug-17	10160549.83	152408	Not Received	19
122	7044217	29-Jun-17	244802.34	0	NFEI	99
123	7044407	29-Jun-17	2802099.3	42031	Not Received	19
124	7055187	29-Jun-17	489810.42	7347	Not Received	19
125	7055190	29-Jun-17	17679784.3	265197	Not Received	19
126	6580014	7-Jun-17	5003801.92	75057	Not Received	19
127	6580017	7-Jun-17	2097720.15	31466	Received	19
128	6580027	7-Jun-17	488422.82	0	NFEI	99
129	5500735	18-Apr-17	7891905.54	118379	Received	19
130	5500818	18-Apr-17	867482.18	0	NFEI	99
131	3682720	25-Jan-17	183159.93	0	NFEI	99
132	3682743	25-Jan-17	15520675.52	232810	Not Received	19
133	8365978	20-Jun-16	1118615.48	21254	Received	19
134	8110735	6-Jun-16	2006765.73	38129	Received	19
135	8072034	4-Jun-16	10857785.92	206298	Received	19
136	6158361	29-Feb-16	4600336.69	87406	Not Received	19
137	6159773	29-Feb-16	10294916.1	195603	Received	19
138	6159877	29-Feb-16	19809483.3	376380	Not Received	19
139	4252806	23-Nov-15	4271993.72	81168	Received	19
140	4226006	21-Nov-15	15679854.76	297917	Not Received	19
141	4183155	19-Nov-15	17209889.66	326988	Not Received	19
142	4187732	19-Nov-15	4283319.15	81383	Not Received	19

143	4187843	19-Nov-15	2861313	54365	Not Received	19
144	4174177	18-Nov-15	913840.04	0	NFEI	99
145	4174179	18-Nov-15	107164.94	0	NFEI	99
146	3994142	6-Nov-15	201582.06	0	NFEI	99
147	3457891	9-Oct-15	19200729.8	401928	Not Received	19
148	2836928	5-Sep-15	3229604.04	61362	Received	19
149	2837027	5-Sep-15	3297761.35	62657	Not Received	19
150	1954634	22-Jul-15	11361319.34	215865	Received	19
151	1626072	6-Jul-15	14442840.19	292354	Received	19
152	1322354	22-Jun-15	2289070.97	43492	Received	19
153	1301089	20-Jun-15	2806225.01	53318	Received	19
154	9751922	23-May-15	43678.28	0	NFEI	99
155	9751932	23-May-15	5428165.97	103135	Received	19
	Total		**146,68,01,633.95**	**98,06,434.00**		

During further investigation, ICES data was scrutinized, on perusal of the past Export data, No foreign remittance for 93 Shipping bills had been received as per FEMA regulations .The details of the Shipping Bills are as under where no BRC/foreign remittance has been realized yet against this IEC.

Table-IX

Sr.No.	Shipping bill No.	Shipping bill Date	FOB (Rs.)	DBK(Rs.)	BRC Status	Scheme Code
1	2411648	3-Jun-25	187,999,935.71	0	Not Received	0
2	9311728	25-Mar-25	16,201,510.83	0	Not Received	0
3	8399548	22-Feb-25	31,951,930.53	0	Not Received	0
4	7271378	14-Jan-25	23,638,947.34	0	Not Received	0
5	6846637	28-Dec-24	2,384,909.00	0	Not Received	0
6	5115757	25-Oct-24	9,192,717.13	0	Not Received	0
7	4829910	15-Oct-24	29,062,198.61	0	Not Received	0
8	3128948	12-Aug-24	22,541,441.40	0	Not Received	0
9	2564705	20-Jul-24	13,404,665.14	0	Not Received	0
10	9945765	17-May-24	7,073,051.65	0	Not Received	0

11	9027799	10-Apr-24	26,462,259.74	0	Not Received	0
12	8514232	21-Mar-24	4,899,464.16	0	Not Received	0
13	7453196	12-Feb-24	12,322,482.69	0	Not Received	0
14	6859451	19-Jan-24	17,579,972.62	0	Not Received	0
15	5996056	13-Dec-23	1,292,049.22	0	Not Received	0
16	4756775	19-Oct-23	16,911,873.55	0	Not Received	0
17	3293297	18-Aug-23	27,359,761.39	0	Not Received	0
18	3030108	7-Aug-23	23,348,894.25	0	Not Received	0
19	1805879	16-Jun-23	12,501,040.48	0	Not Received	0
20	9437590	20-Apr-23	9,807,256.78	0	Not Received	0
21	8984090	31-Mar-23	23,337,217.36	0	Not Received	0
22	7461852	2-Feb-23	14,050,557.69	0	not Received	0
23	5276203	5-Nov-22	12,881,930.18	0	Not Received	0
24	5276207	5-Nov-22	16,705,805.01	0	Not Received	0
25	3768170	26-Aug-22	13,699,055.72	0	Not Received	0
26	2531995	1-Jul-22	2,422,224.00	0	Not Received	0
27	2422800	27-Jun-22	22,853,028.22	0	Not Received	0
28	9810986	20-Apr-22	15,363,170.40	0	Not Received	0
29	8956176	15-Mar-22	21,500,819.65	0	Not Received	0
30	8074048	8-Feb-22	11,877,886.10	0	Not Received	0
31	6846473	44548	2,517,161.72	0	Not Received	0
32	6819098	17-Dec-21	18,843,669.49	0	Not Received	0
33	6006273	15-Nov-21	25,105,366.95	0	Not Received	0
34	5278068	13-Oct-21	24,723,987.32	0	Not Received	0

35	4235579	30-Aug-21	33,455,499.77	0	Not Received	0
36	2930655	6-Jul-21	20,263,732.45	0	Not Received	0
37	1867373	19-May-21	22,640,014.49	0	Not Received	0
38	9760805	30-Mar-21	5,442,575.61	0	Not Received	0
39	9542131	22-Mar-21	2,135,570.88	27762	Not Received	19
40	8519131	9-Feb-21	3,555,861.07	46226	Not Received	19
41	7954107	16-Jan-21	20,347,787.40	264521	Not Received	19
42	6824837	27-Nov-20	2,348,061.53	30525	Not Received	19
43	6732616	24-Nov-20	18,203,013.15	236639	Not Received	19
44	5735979	9-Oct-20	12,995,505.46	167076	Not Received	19
45	4985111	5-Sep-20	11,050,605.19	143658	Not Received	19
46	4022987	23-Jul-20	22,579,370.71	207680	Not Received	19
47	2583704	7-May-20	19,767,042.13	256972	Not Received	19
48	1898544	4-Mar-20	1,733,940.00	22541	Not Received	19
49	9145821	23-Dec-19	17,960,505.26	269408	Not Received	19
50	8553924	27-Nov-19	4,530,641.53	67960	Not Received	19
51	8003253	2-Nov-19	3,652,102.64	54782	Not Received	19
52	7858431	25-Oct-19	14,127,501.24	72606	Not Received	19
53	7805180	23-Oct-19	13,652,632.66	70221	Not Received	19
54	7411041	5-Oct-19	3,043,962.99	45659	Not Received	19
55	7374607	4-Oct-19	7,769,435.38	116542	Not Received	19
56	7374608	4-Oct-19	3,134,247.19	47014	Not Received	19
57	7376110	4-Oct-19	7,769,435.38	116542	Not Received	19
58	7362542	3-Oct-19	16,555,333.17	227491	Not Received	19

59	6946980	16-Sep-19	6,582,164.57	98732	Not Received	19
60	5983978	1-Aug-19	4,122,156.63	61832	Not Received	19
61	4661092	4-Jun-19	14,554,129.63	218312	Not Received	19
62	4661619	4-Jun-19	14,557,633.55	218365	Not Received	19
63	4221204	16-May-19	2,941,375.57	44121	Not Received	19
64	4222073	16-May-19	1,045,060.60	15676	Not Received	19
65	3204457	2-Apr-19	11,363,118.26	170447	Not Received	19
66	3158468	30-Mar-19	8,394,516.60	125918	Not Received	19
67	1792087	4-Feb-19	3,269,407.17	49041	Not Received	43
68	1070746	3-Jan-19	6,797,043.72	101956	Not Received	19
69	9958464	28-Dec-18	13,262,498.61	198937	Not Received	19
70	8672286	2-Nov-18	5,862,342.58	87935	Not Received	19
71	8354294	20-Oct-18	12,595,583.09	188934	Not Received	19
72	7513087	11-Sep-18	8,111,095.00	121666	Not Received	19
73	5353861	5-Jun-18	2,611,748.55	39176	Not Received	19
74	4819645	12-May-18	3,935,985.55	59040	Not Received	19
75	2344560	22-Jan-18	5,195,300.13	77930	Not Received	3
76	1656510	19-Dec-17	3,043,067.91	8048	Not Received	19
77	9775848	8-Nov-17	4,058,360.39	60875	Not Received	19
78	9207504	10-Oct-17	11,450,367.86	171756	Not Received	19
79	9054484	4-Oct-17	24,670,208.62	370053	Not Received	19
80	7819530	4-Aug-17	10,160,549.83	152408	Not Received	19
81	7044407	29-Jun-17	2,802,099.30	42031	Not Received	19
82	7055187	29-Jun-17	489,810.42	7347	Not Received	19

83	7055190	29-Jun-17	17,679,784.30	265197	Not Received	19
84	6580014	7-Jun-17	5,003,801.92	75057	Not Received	19
85	3682743	25-Jan-17	15,520,675.52	232810	Not Received	19
86	6158361	29-Feb-16	4,600,336.69	87406	Not Received	19
87	6159877	29-Feb-16	19,809,483.30	376380	Not Received	19
88	4226006	21-Nov-15	15,679,854.76	297917	Not Received	19
89	4183155	19-Nov-15	17,209,889.66	326988	Not Received	19
90	4187732	19-Nov-15	4,283,319.15	81383	Not Received	19
91	4187843	19-Nov-15	2,861,313.00	54365	Not Received	19
92	3457891	9-Oct-15	19,200,729.80	401928	Not Received	19
93	2837027	5-Sep-15	3,297,761.35	62657	Not Received	19
	Total		**131,75,55,192.90**	**74,44,449.00**		

As per Table-IX, there are 86 Shipping Bills for which FOB has not been realized despite completion of expected realization time period as mandated by RBI nor has the exporter submitted any BRC to this office even after issuing multiple summons. It is also pertinent to mention here that the prescribed timeline for realization of foreign remittance is 09 months as per RBI Master Circular No.14/2014-15 dated 01.07.2014, which states," it has been decided in consultation with the Government of India that the period of realization and repatriation of Export proceeds shall be nine months from the date of Export for all Exporters including Units in SEZs, Status Holder Exporters, EOUs, Units in EHTPs, STPs & BTPs until further notice.Export incentives have been disbursed as per the above-mentioned table.

Accordingly, the Drawback is liable to be demanded Back from the Exporter on account of non-receipt of foreign remittance in the Shipping Bills mentioned in Table-VI under Section 75 and 75A of the Customs Act 1962 read with Rule 17 &18 of the drawback Rules, 2017along with applicable interest under section 28AA of the Customs Act, 1962. Total drawback claimed in Shipping Bills mentioned in Table-IX in which FOB not realized despite completion of time period is ₹ 74,44,449/- (Seventy-Four Lakhs Forty-Four Thousand Four Hundred Forty Nine only) which is liable to be demanded back from the Exporter.

EXPORT INCENTIVES UNDER DUTY CREDIT SCRIPS EXPORTS FROM INDIA SCHEME (MEIS): - MERCHANDISE

The Government of India has introduced Merchandise Exports from India Scheme (MEIS) through the Foreign Trade Policy (FTP) 2015-2020 with effect from April 1, 2015. In terms of Chapter 3 of the Foreign Trade Policy (FTP) 2015-2020 exporters are issued duty credit scrips under two schemes for exports of Merchandise and Services namely (i)

Merchandise Exports fromIndia Scheme (MEIS) & (ii) Service Exports from India Scheme (SEIS) with an objective to provide rewards to the exporters to offset infrastructural inefficiencies and associated costs involved in export of goods/products, which are produced/manufactured in India, especially those having high export intensity, employment potential and thereby enhancing India's export competitiveness.

The basis of calculation of reward would be FOB value of exports realized in free foreign exchange, or on FOB value of exports as given in the Shipping Bills in free foreign exchange, whichever is less, unless otherwise specified. Therefore, the MEIS availed by the exporter is as under:

Table- X

Sr. No.	Shipping bill No.	Shipping bill Date	FOB (Rs.)	MEIS
1	6824837	27-Nov-20	2348061.53	70441.8459
2	6732616	24-Nov-20	18203013.15	546090.3945
3	5735979	9-Oct-20	12995505.46	389865.1638
4	4985111	5-Sep-20	11050605.19	331518.1557
5	4022987	23-Jul-20	22579370.71	677381.1213
6	2583704	7-May-20	19767042.13	593011.2639
7	1898544	4-Mar-20	1733940	52018.2
8	9145821	23-Dec-19	17960505.26	538815.1578
9	8553924	27-Nov-19	4530641.53	135919.2459
10	8003253	2-Nov-19	3652102.64	109563.0792
11	7858431	25-Oct-19	14127501.24	423825.0372

12	7805180	23-Oct-19	13652632.66	409578.9798
13	7411041	5-Oct-19	3043962.99	91318.8897
14	7374608	4-Oct-19	3134247.19	94027.4157
15	7376110	4-Oct-19	7769435.38	233083.0614
16	7362542	3-Oct-19	16555333.17	496659.9951
17	6946980	16-Sep-19	6582164.57	197464.9371
18	5983978	1-Aug-19	4122156.63	123664.6989
19	4661092	4-Jun-19	14554129.63	436623.888
20	4661619	4-Jun-19	14557633.55	436729.0065
21	4221204	16-May-19	2941375.57	88241.2671
22	4222073	16-May-19	1045060.6	31351.818
23	3204457	2-Apr-19	11363118.26	340893.5478
24	3158468	30-Mar-19	8394516.6	251835.498
25	1792087	4-Feb-19	3269407.17	98082.2151
26	1070746	3-Jan-19	6797043.72	203911.3116
27	9958464	28-Dec-18	13262498.61	397874.9583

28	8672286	2-Nov-18	5862342.58	175870.2774
29	8354294	20-Oct-18	12595583.09	377867.4927
30	7513087	11-Sep-18	8111095	243332.85
31	5353861	5-Jun-18	2611748.55	78352.4565
32	4819645	12-May-18	3935985.55	118079.5665
33	2344560	22-Jan-18	5195300.13	155859.0039
34	1656510	19-Dec-17	3043067.91	91292.0373
35	9775848	8-Nov-17	4058360.39	121750.8117
36	9207504	10-Oct-17	11450367.86	343511.0358
37	9054484	4-Oct-17	24670208.62	740106.2586
38	7819530	4-Aug-17	10160549.83	304816.4949
39	7044407	29-Jun-17	2802099.3	84062.979
40	7055187	29-Jun-17	489810.42	14694.3126
41	7055190	29-Jun-17	17679784.3	530393.529
42	6580014	7-Jun-17	5003801.92	150114.0576
43	3682743	25-Jan-17	15520675.52	465620.2656

44	6159877	29-Feb-16	19809483.3	594284.499
45	4183155	19-Nov-15	17209889.66	516296.6898
46	4187732	19-Nov-15	4283319.15	128499.5745
47	4187843	19-Nov-15	2861313	85839.39
48	3457891	9-Oct-15	19200729.8	576021.894
49	2837027	5-Sep-15	3297761.35	98932.8405
	Total		**45,98,46,282.4/-**	**1,37,95,388.47/-**

Thus, it was found that MEIS Benefit (as detailed in table-VII) of Rs. **1,37,95,388/-** (One Crore Thirty-Seven Lakh Ninety-Five Thousand Three Hundred and Eighty-Eight only) has been availed against past exports for which BRC status is not Submitted.

8. Further, a letter to withhold the DBK amount of Rs. 46,226/- claimed against Shipping Bill No.8519131 dated 09.02.2021 filed by the Exporter M/s. Amanys Pharma India Private Limited (IEC: 3113003733) was sent to DC, DBK, JNCH, Nhava-Sheva during the investigation. Further DBK section informed that there is no provision in the ICES system to insert alert or withhold the IGST/Drawback claim of specific Shipping Bills.

9. The Exporter vide their letter dated 25.03.2021 requested to Provisional Release of the goods for Export. The request of the Exporter was accepted by the Adjudicating Authority as per the Provisions of Board Circular No. 01/2011 dated 04.01.2011 and 30/2013 dated 05.08.2013 on 26.03.2021 and the goods were released Provisionally for Export under section 110A of the Customs Act, 1962 on execution of Bond value of Rs. 35,55,861 (Rupees Thirty Five Lakh Fifty Five Thousand Eight Hundred Sixty one only) (RUD-VI).

10. GST Supply chain:

10.1 Verification of Exporter : **<u>M/s. Amanys Pharma India Pvt Ltd (GSTN NO-27AARCS4627D1Z4)</u>**

Further, letters dated 16.11.2023,28.12.2023 & 29.01.2024 were forwarded to the jurisdictional SGST Commissionerate, SGST, GST Bhawan, Airport Road, Yerawada, Pune to verify the authenticity of Exporter M/s. Amanys Pharma India Private limited (GSTIN-27AARCS4627D1Z4). A reply has been received via FILE NO. ACST/punecantt_607/Pune-04/CGST/23-24/B-574 from the concerned authority, which states that a field visit to M/s. Amanys Pharma Indid Pvt Ltd (GSTN NO- 27AARCS4627D1Z4) was conducted. (RUD-VII).

i. The genuiness of the exporter i.e. M/s Amanys Pharma Indid Pvt Ltd. Is verified during the visit paid to the Place Of Business. The taxpayer is found genuine and conducting the business activity on registered place of business.
ii. The records related to the suppliers are also verified and found correct.
iii. M/s Amanys Pharma Indid Pvt Ltd had filed the GST Returns up to date and regularly.
iv. The ITC and IGST refund availed by the taxpayer are also verified and are found admissible in purview of law.

10.2 Verification of the suppliers :-

i) M/s. Saga Lifesciences Limited (GSTN- 24ABCCS3380H1ZF)

Further, letters dated 22.01.2025 & 28.02.2025 were forwarded to the jurisdictional SGST Commissionerate,CGST, & Central Excise, Division-IV, Ahmadabad- North to verify the authenticity of Exporter M/s. Saga Lifesciences Limited (GSTN- 24ABCCS3380H1ZF). A reply has been received via FILE NO. AR-V/Div.- IV/Misc./2023-24 from the concerned authority, which states that a field visit to M/s. Saga Lifesciences Limited (GSTN- 24ABCCS3380H1ZF) was conducted.

The taxpayer M/s. Saga Lifesciences Limited (GSTN-24ABCCS3380H1ZF) is existing at the declared address (Survey No 198/2 and 198/3, Chacharwadi, Vasna, Sanand, Ahmedabad, Gujarat, 382210). And is a Genuine taxpayer/Supplier falling under the jurisdiction of this range-V, Division-IV, Ahmedabad North Commissionerate.

It has been verified from the GST Portal that M/s. Saga Lifesciences Limited has been regularly filing its GST returns.

Supply to M/s. Amanys Pharma India Private Limited: - As per GSTR-1 records for the current F.Y. available in the system it is observed that M/s. Saga Lifesciences Limited has supplied goods to M/s. Amanys Pharma India Private Limited (GSTN- 27AARCS4627D1Z4.The details of such transactions are available in the GST returns.

Based on the verification, it is found that M/s. Saga Lifesciences Limited is a genuine entity and active taxpayer of this range.

ii). **M/s. Nectar Lifesciences Limited (GSTN- 02AABCS6468G1ZF)**

Further, letters dated 22.01.2025 & 28.02.2025 were forwarded to the jurisdictional SGST Commissionerate,CGST, & Central Excise, Range- Baddi-II , Division-Baddi, Zone-

Chandigarh to verify the authenticity of Exporter Nectar Lifesciences Limited (GSTN- 02AABCS6468G1ZF).A reply has been received via FILE NO. I/2712490/2025 from the concerned authority, which states that a field visit to M/s. Nectar Lifesciences Limited (GSTN- 02AABCS6468G1ZF) was conducted.

The taxpayer M/s. Nectar Lifesciences Limited has been found to be a genuine entity, existing at the declared premises. The detailed verification report in Form REG 30 is enclosed herewith for information. the Taxpayer is regularly filing its periodic GSTIN returns.

In view of the above replies received from the jurisdictional GST offices, it appears that the supply chain of the exporter is genuine.

11. SUMMONS & STATEMENT

11.1 Statement of Exporter: Further, in order to record the statement of Mr. Md. Iqbal Mohammed Shaikh (Proprietor of M/s. Amanys Pharma Indid Pvt Ltd (GSTN NO-27AARCS4627D1Z4)), under section 108 of Customs Act, 1962 03 Summonses (RUD-VIII) have been issued vide DIN- 20210478NT0000888B79 dated 15.04.2021 to appear on 20.05.2021, DIN- 20210678NT0000666F60 dated 22.06.2021 to appear on 23.07.2021, DIN- 20230878NT000011111C dated 16.08.2023 to appear on 04.09.2023 in the name of M/s. Amanys Pharma Indid Pvt Ltd (IEC- 3113003733) to appear before the office of SIIB(X), 5th floor, A-504, Jawaharlal Nehru Custom House, Nhava Sheva, Taluka-Uran, Dist: Raigad, Maharashtra-400707 u/s Section 108 of the Customs Act, 1962. However, Neither the Exporter turn up for the statement nor submitted any written submission despite issuance of summonses.

11.2 Statement of Custom Broker: Statement of Vikas Kashinath Jadhav, F-Card holder of the Custom Broker firm M/s. Nexus Freight Pvt. Ltd. / Nexus Global Logistics Pvt Ltd. (11/1995) was recorded on 14.07.2025 (RUD-IX) wherein he inter-alia stated that they have taken the KYC document of the exporter; further he stated that checklist used to be prepared by tallying with the invoice, tax invoice and packing list as provided by the exporter.

Further, he stated that they never visited the exporter's premises; he submitted that he had filed the Shipping Bill No. 8519131 dtd. 09.02.2021, on behalf of the Exporter M/s AMANYS PHARMA INDIA PRIVATE LIMITED (IEC: 3113003733); he stated that exporter submitted export invoice, purchase invoices and packing list for filing the said shipping bill.

On being asked about the major difference in declared value of the goods compared to purchasing value, he stated that he noticed the same and accordingly informed the exporter to which exporter replied that product has to be registered for sale in foreign countries and that process was expensive, therefore they mentioned different value of the goods in export invoice than purchase invoices.

He further stated that while filing the said shipping bill he mentioned the present market value as per the value mentioned in the purchase invoices.

On being asked about the over-valuation being done to claim higher incentives; he stated that CB and exporter both agreed to restrict export incentives on 150% of PMV but neither the CB nor exporter submitted any such declaration of restricting the export benefits to Customs as he stated that mentioning the PMV in checklist is sufficient for this.

Further, he stated that he did not have financial details and bank details of exporter with them. On being asked about their responsibility to know these details he stated that it is our responsibility to know such details but due to heavy workload and cut throat competition it becomes very tedious to know all such minute details, however, we performed all our legal duties, we will remain more vigilant in the future.

12. <u>Relevant provisions of law applicable in this case are as follows:</u>

i. **<u>Foreign Trade (Development and Regulation) Act, 1992.</u>**

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

(ii) Foreign Trade (Regulation) Rules, 1993
Rule 11: On the importation into, or Exportation out of, any customs ports of any goods, whether liable to duty or not, the owner of such goods shall in the Bill of Entry or the Shipping Bill or any other documents prescribed under the Customs Act, 1962 (52 of 1962), state the value, quality and description of such goods to the best of his knowledge and belief and in case of Exportation of goods, certify that the quality and specification of the goods as stated in those documents, are in accordance with the terms of the Export contract entered into with the buyer or consignee in pursuance of which the goods are being Exported and shall subscribe a declaration of the truth of such statement at the foot of such Bill of Entry or Shipping Bill or any other documents.

iii. **The Scheme of Duty Drawback has been incorporated in Chapter X of the Customs Act, 1962. Section 75(1) of the Customs Act, 1962 read with Customs Central Excise Duties and Service Tax Drawback Rules, 1995, mandates that:-** "Where any drawback has been allowed on any goods under this sub-section and the sole proceeds in respect of such goods are not received by the exporter in India within the time allowed under the Foreign Exchange Management Act 1999 (42 of 1999), such drawback shall (except under such circumstances or such conditions as the Central Government may, by rules made under sub-Section (2), specify the procedure for the recovery or adjustment of the amount of such drawback". **The procedure for recovery of such drawback amount has been stipulated in Rule 16 & Rule 16A of the Customs, Central Excise Duties and Service Tax Drawback Rules, 1995 as under;**

a. **Rule 16 of the Customs, Central Excise Duties and Service Tax Dray back Rules, 1995: Repayment of erroneous or excess payment of Draw back and Interest:** Where an amount of drawback and interest, if any, has been paid erroneously or the amount, so paid is in excess of what the claimant is entitled to, the claimant shall, on demand by a proper officer of Customs repay the amount so paid erroneously or in excess, as the case may be and where the claimant fails to repay the amount it shall be recovered in the manner laid down in sub-section (1) of section 142 of the Customs Act, 1962 (52 of 1962).

b. **Rule 16A of the Customs, Central Excise Duties and Service Tax Drawback. Rules 1995 as under:- Recovery of the amount of Drawback where sale proceeds not realised:** (1) Where an amount of drawback has been paid to an exporter or a person authorized by him (hereinafter referred to as the claimant) but the sale proceeds in respect of such export goods have not been realized by or on behalf of the exporter in India with the period allowed under the (Foreign Exchange Management Act, 1999 (42 of 1999), including any extension of such period, such drawback shall (expect under circumstances or conditions specified in sub rule (5), be recovered in the manner specified below-

(Provide that the time-limit referred to in this sub rule shall not be applicable to the good exported from the Domestic Tariff Area to a special economic Zone]

2. If the exporter fails to produce evidence in respect of realisation of export proceeds within the period allowed under the Foreign Exchange Management Act, 1999, or any extension of the said period by the Reserve Bank of India, the Assistant Commissioner

of Customs or the Deputy Commissioner of Customs, as the case may be shall cause notice to be issued to the exporter for production of evidence of realisation of export proceeds within a period of thirty days from the date of receipt of such notice and where the exporter does not produce such evidence within the said period of thirty days, the Assistant Commissioner of Customs Deputy Commissioner of Customs as the case may be shall pass an order to recover the amount of drawback paid to the claimant and the exporter shall repay the amount so demanded within thirty days of receipt of the said order:

Provided that where a part of the sale proceeds has been realized the amount of drawback be recovered shall be the amount equal to that portion of the amount of 'drawback paid which bears the same proportion as the portion of the sale proceeds not realized bears to the total amount of sale proceeds.

3. Where the exporter fails to repay the amount under sub Rule(2) within the said period of (thirty days) referred to in sub-rule(2), it shall be recovered in the manner laid town in rule 16.
4. Where the sale proceeds are realized by the exporter after the amount of drawback has been recovered from him under sub-rule (2) or subrule (3) and the exporter produces evidence about such realization within a period of three months from the date of realization of sale proceeds), the amount of drawback so recovered shall be repaid by the (Assistant Commissioner of Customs/ Deputy Commissioner of Customs) to the claimant provided the sale proceeds have been realized within the period permitted by Reserve Bank of India).

(vi) <u>Customs and Central Excise Duties Drawback Rules, 2017.</u>
<u>Rule 17: Repayment of erroneous or excess payment of drawback and interest</u>.

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

Rule 18(1) & 18(2) of the Customs, Central Excise Duties and Service Tax Drawback, Rules 2017; Recovery of amount of Drawback where export proceeds not realised.-

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

Provided that the time-limit referred to in this sub-rule shall not be applicable to the goods exported from the Domestic Tariff Area to a special economic zone.

2. If the exporter fails to produce evidence in respect of realisation of export proceeds within the period allowed under the Foreign Exchange Management Act, 1999, or any extension of the said period by the Reserve Bank of India, the Assistant Commissioner of Customs or the Deputy Commissioner of Customs, as the case may be, shall cause notice to be issued to the exporter for production of evidence of realisation of export proceeds within a period of thirty days from the date of receipt of such notice and where the exporter does not produce such evidence within the said period of thirty days, the

Assistant Commissioner of Customs or Deputy Commissioner of Customs, as the case may be, shall pass an order to recover the amount of drawback paid to the claimant and the exporter shall repay the amount so demanded within thirty days of the receipt of the said order:

Provided that where a part of the sale proceeds has been realised, the amount of drawback to be recovered shall be the amount equal to that portion of the amount of drawback paid which bears the same proportion as the portion of the sale proceeds not realised bears to the total amount of sale proceeds.

(v) The interest leviable on wrongly availed draw back has been incorporated in Chapter X of the Customs Act, 1962. Section 75A (2) of the Customs Act, 1962 mandates that:-

"Where any drawback has been paid to the claimant erroneously or it becomes otherwise recoverable under this Act or the rules made there under. The claimant shall, within a period of two months from the date of demand pay in addition to the said amount of drawback, interest at the rate fixed under Section 28AA and the amount of interest shall be calculated for the period beginning from the date of payment of such drawback to the claimant till the date of recovery of such Drawback".

(vi) Para 3.04 Entitlement under MEIS:
Exports of notified goods/products with ITC[HS] code, to notified markets as listed in Appendix 3B, shall be rewarded under MEIS. Appendix 3B also lists the rate(s) of rewards on various notified products [ITC (HS) code wise]. The basis of calculation of reward would be on realised FOB value of exports in free foreign exchange, or on FOB value of exports as given in the Shipping Bills in free foreign exchange, whichever is less, unless otherwise specified.

vii. **Section 50 (2) of the Customs Act, 1962:-** "The exporter of any good, while presenting a shipping bill or bill of export, shall make and subscribe to a declaration as to the truth of its Contents".

(Viii) Section 50 (3) of the Customs Act, 1962 "The exporter who presents a shopping bill or bill of export under this Section shall ensure the following, namely

a. the accuracy and completeness of the information given therein;
b. the authenticity and validity of any document supporting it: and
c. compliance with the restriction or prohibition, if any, relating to the goods under this Act or under any other law for the time being in force.

(ix) Customs Brokers Licensing Regulations, 2018:

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

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

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

x. **Section 113 (i) of the Customs Act, 1962:** Confiscated of goods attempted to be improperly exported etc. The following export goods shall be liable for confiscation any goods entered for exportation which do not correspond in respect of value or any material particular with the entry made under this Act.

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

(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;

xii. **Section 114AA of the Customs Act, 1962:** Penalty for use of false and incorrect material. If a person knowingly or intentionally makes, signs or uses, or causes to be made, signed or used, any declaration, statement or document which is false or incorrect in any material particular, in the transaction of any business for the purposes of this Act, shall be liable to a penalty not exceeding five times the value of goods.

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

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

(xv) Section 28AAA. Recovery of duties in certain cases.–

1. Where an instrument issued to a person has been obtained by him by means of-
   a. collusion; or
   b. wilful mis-statement; or
   c. Suppression of facts,

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

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

(xvi) <u>Section 28AA of the Customs Act, 1962 Interest on delayed payment of duty-</u>

1. Notwithstanding anything contained in any judgment, decree, order or direction of any court, Appellate Tribunal or any authority or in any other rovision of this Act or the Rules made there under, the person, who is liable to pay duty in accordance with the Provisions of section 28, shall, in addition to such duty, be liable to pay interest, if any, at the rate fixed under sub-section (2), whether such payment is made voluntarily or after determination of the duty under that section.
2. Interest at such rate not below ten per cent. And not exceeding thirty-six percent. per annum, as the Central Government may, by notification in the Official Gazette, fix,

shall be paid by the person liable to pay duty in terms of section 28 and such interest shall be calculated from the first day of the month succeeding the month in which the duty ought to have been paid or from the date of such erroneous refund, as the case may be, up to the date of payment of such duty.

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

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

M/s. Amanys Pharma India Pvt. Ltd. having its office at Unit No. 212, 2nd Floor, Konark Epitome, S.No. 229, Viman Nagar, Vadgaon, Sheri Pune- 411014 had filed Shipping Bill Nos. 8519131 dated 09.02.2021 through their Customs Broker M/s. Nexus Freight Pvt. Ltd. [CHA License No. AACCN0258J at Continental CFS. The re-determined FOB value of the said goods covered under the above-mentioned Shipping Bills comes to Rs. 5,46,167.48/-as against the declared FOB value of Rs. 35,55,861.06/-. By inflating the FOB value, the Exporter was attempting to claim Drawback of Rs. 46,266.00/- whereas they were eligible for Drawback of Rs. 7100.18/-. (as tabulated in Table-VII above).

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

13.2 As the Exporter had not made declaration truthfully in the said Shipping Bills, they have violated the conditions of Section 50(2) of the Customs Act, 1962. Hence, it appears that there was a deliberate mis-declaration, mis-statement and suppression of facts regarding the actual value of the impugned goods, on the part of the Exporter with mala- fide intention to claim undue Export benefits not legitimately payable to them. The Exporter had declared the FOB value in the Shipping Bills as Rs. 35,55,861.06/-whereas the re-determined FOB value as per PMV declared by the exporter was Rs. 5,46,167.48/- only and hence higher Drawback incentives were attempted to be claimed. Thus, it appeared that the said goods were attempted to be exported in violation of Section 50(2) of the Customs Act, 1962 read with Section 11(1) of Foreign Trade (Development &Regulation) Act 1992 & Rules 11 of

Foreign Trade Rules 1993, as Exporter had furnished wrong declaration to the Custom Authorities.

13.3 As the goods were attempted to be exported by mis-declaration in terms of value thereby in a manner which rendered the said goods liable for confiscation in terms of Provisions of Section 113(i) and 113(ia) of the Custom Act, 1962. Thus, the differential drawback claimed in the live Shipping Bills 39,126.02/-as mentioned in Table-I is recoverable in terms of Section 75 and 75A of the Customs Act 1962 read with Rule 17 & 18 of the drawback Rules, 2017 and along with applicable interest under section 28AA of the Customs Act, 1962 since the goods were exported and cleared provisionally.

13.4 The description of the goods was not found in consonance with the Exporter's declaration with respect to value, as the Exporter had overvalued the goods. Hence, the declared value appeared to be rejected as per Rule 8 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.

13.5 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.

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

13.7 The Exporter has produced two different cost of production details, manufacturing or processing of Export details, correct transport details, produced cost design and an amount towards profit etc. to derive computed value of the goods. In submission of dubious cost data details, value cannot be determined as per Rule 5 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.

13.8 The value of the impugned goods is, therefore, proposed to be re-determined under the residual Rule 6 of CVR (Export) Rules, 2007. This Rule stipulates that subject to the Provisions of Rule 3, where the value of the Export goods cannot be determined under the Provisions of Rules 4 and 5, the value shall be determined using reasonable means consistent with the principles and general Provisions of these Rules. Therefore, in order to arrive at the correct value of the impugned goods the same was required to be done on the basis of Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007. Accordingly, the total value of the goods has been retrieved from open source (internet) which comes at par with present market value declared by the exporter himself thus the value re-determined from Rs. 35,55,861.60/-to Rs.5,46,167.48/-as per the Market Enquiry of the subject goods.

13.9 The Exporter has produced two different cost of production details, manufacturing or processing of Export details, correct transport details, produced cost design and an amount towards profit etc. to derive computed value of the goods. Thus in submission of dubious cost data details and further, the summonses sent were not replied and exporter did not appear for giving statement before the authorities, thereby the exporter is liable for penalty under **Section 114(iii)** and **114AA**of the Customs Act, 1962.

13.10 For the past Shipping Bills as mentioned in Table-IX wherein foreign remittance have been not received by the Exporter as per ICES 1.5 and thereby in a manner which rendered the said goods liable for confiscation in terms of Provisions of Section 113(ia) & 113(ja) of the Customs Act, 1962. The Export incentive DBK amounting to Rs. 74,44,449/- (Seventy

Four Lakhs Forty Four Thousand Four Hundred Forty Nine only) claimed by the Exporter in these Shipping Bills are also liable to be demanded from them in terms of Section 75 and 75A of the Customs Act 1962 read with Rule 17 & 18 of the drawback Rules, 2017 and along with applicable interest under section 28AA of the Customs Act, 1962.

13.11 As discussed, the Exporter has obtained MEIS amounting to Rs. **1,37,95,388/-** (One Crore Thirty-Seven Lakh Ninety Five Thousand Three Hundred and Eighty Eight only) by fraud, collusion, wilful mis-statement or suppression of facts without realizing the BRC for the Past Shipping Bills as mentioned in Table-X. Hence, it appears that the M/s. Amanys Pharma India Pvt. Ltd. (IEC- 3113003733) have rendered themselves liable to penalty under section 114AB of the Customs Act, 1962 & the same should be suspended and cancelled by DGFT and is liable to be recovered under Section 28AAA and along with applicable interest under section 28AA of the Customs Act, 1962 on account of non-receipt of the foreign remittance in Shipping Bills filed by the Exporter as mentioned at Table-X above in terms of Para 3.04 of FTP 2015-20 & Public notice 02/2015-20 dated 01.04.2015 read with Notification No. 24/2015-Customs, dated 08.04.2015.

13.12 From, the statement of Vikas Kashinath Jadhav, F-Card holder of the Custom Broker firm M/s. Nexus Freight Pvt. Ltd. / Nexus Global Logistics Pvt Ltd. (11/1995) recorded under section 108 of the Customs Act, 1962, it appears that the Customs Broker did not advise the Exporter about correct valuation of the goods, further the Custom Broker did not make any declaration regarding restricting the export benefits; also CB did not have bank details of the exporter with them. Thus, it appears that the Customs Broker did not discharges his duties properly and violated sections (d) & (n) of CBLR, 2018. The said negligence on the part of Customs Broker has rendered the goods, liable for confiscation under the aforesaid provisions and themselves, liable for penalty under section 114(iii) and section 114AA of the Customs Act, 1962.

14. Now, therefore, the Exporter M/s AMANYS PHARMA INDIA PRIVATE LIMITED (IEC: 3113003733) Unit No.212, 2nd floor, Konark Epitome, S.No.229, Viman Nagar, Vadgoan, Sheri Pune, Maharashtra 411014, is hereby called upon to show cause in writing to the Commissioner of Customs, NS-II, JNCH, Nhava-Sheva, Tal.-Uran, Dist.-Raigad, Maharashtra 400707 (the Adjudicating Authority in this case), within 30 days of the receipt of this notice, as to why:

i. The declared FOB value of Rs. 35,55,861.06/-covered under the Shipping Bill Nos. 8519131 dated 09.02.2021 should not be rejected and re-determined to Rs. 5,46,167.48/- under Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007;

ii. The drawback of Rs. 46,226/- claimed in the Shipping Bill No. 8519131 dated 09.02.2021 which is liable to be redetermined to Rs 7100.18/- as shown in table VII should not be rejected since the goods were cleared for provisionally export and the sale proceeds are not realised within the stipulated time;

iii. The said impugned Export goods covered under the Shipping Bill Nos. 8519131 dated 09.02.2021 having total declared FOB value of Rs. 35,55,861.06/- which appear to be mis-declared in terms of valuation, should not be confiscated under the Provisions of Section 113(i) and 113(ia) of the Customs Act, 1962;

iv. Penalty should not be imposed on M/s. Amanys Pharma India Pvt. Ltd. (IEC-3113003733) under Section 114(iii) and114AA of the Customs Act, 1962 for the above violation;

v. The goods pertaining to Shipping Bill Nos. mentioned in Table-IX totally valued at ₹ 131,75,55,192.90/- should not be held liable for confiscation under the Provisions of Section 113(ia) and 113(ja) of the Customs Act, 1962 since the Export benefits of Drawback have been availed and taken by the Exporter without realising the Export proceeds i.e on account of non-receipt of foreign remittance of the value of Export;

vi. The drawback amount of ₹ 74,44,449/- (Seventy-four Lakhs Forty-four Thousand Four Hundred Forty-Nine only) claimed in Shipping Bills mentioned in Table-IX above should not be recovered on account of non-receipt of remittance and should not be demanded from the Exporter along with applicable interest under Section 75 and 75A of the Customs Act 1962 read with Rule 17 &18 of the drawback Rules, 2017;

vii. The MEIS amount of ₹ 1,37,95,388/- claimed in Shipping Bills mentioned in Table-X above should not be recovered after suspension and cancellation of MEIS scrip by DGFT on account of non-receipt of remittance in terms of Para 3.04 of FTP 2015-20 & Public notice 02/2015-20 dated 01.04.2015 read with Notification No. 24/2015-Customs, dated 08.04.2015 under Section 28 AAA along with applicable interest under section 28AA of the Customs Act, 1962;

viii. Penalty should not be imposed on M/s. Amanys Pharma India Pvt. Ltd. (IEC-3113003733) under Section 114(iii) and 114AA of the Customs Act, 1962 on account of non-receipt of the foreign remittance in Shipping Bill Nos. mentioned in Table-IX filed by the Exporter;

x. Penalty should not be imposed on M/s. Amanys Pharma India Pvt. Ltd. (IEC-3113003733) under Section 114AB of the Customs Act, 1962 on account of claiming export incentives/benefits without receipt of the foreign remittance in Shipping Bill Nos. mentioned in Table-X filed by the Exporter;

xi. The Bond and Bank Guarantee submitted at the time of Provisional Release of the goods for Export, should not be appropriated against Export incentives, applicable interest, redemption fine and penalty etc.

15. Now, therefore, the Customs Broker firm M/s. Nexus Freight Pvt. Ltd. / Nexus Global Logistics Pvt. Ltd. [CHA License No.(11/1995))], 205/206/207, 2nd Floor, Monarch Chambers, Marol maroshi Road, Andheri (E), Mumbai -400059, is hereby called upon to show cause in writing to the Commissioner of Customs, CEAC, NS-II, JNCH, Nhava-Sheva, Tal.-Uran, Dist-Raigad, Maharashtra 400707 (the Adjudicating Authority in this case), within 30 days of the receipt of this notice as to why;

i) Penalty should not be imposed upon Customs Broker M/s. Nexus Freight Pvt. Ltd. under Section 114(iii) and 114AA of the Customs Act, 1962 in violation of regulation 10(n) of CBLR, 2018 as Prior to M/s. Nexus Freight Pvt. Ltd taking up the exports, exporter firm had already exported shipments, for many of these shipments the time period for realisation of export proceeds had expired. It was incumbent upon the CB as part of the KYC to check whether the BRCs for past exports had been received by the exporter firm to verify its genuineness. It appears that the CB M/s. Nexus Freight Pvt. Ltd intentionally avoided the same or was complicit with the exporter firm. The CB appears to have aided and abetted the acts of omission and commission purported by exporter, which have rendered the goods liable for confiscation. Therefore, the CB has rendered himself liable for penalty under Section 114(iii) and Section 114AA of the Customs Act, 1962.

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

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

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

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

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

Digitally signed by
Giridhar Gopalkrishna Pai
Date: 13-04-2026
15:11:09

GIRIDHAR G.PAI
Commissioner of Customs
NS-II, JNCH

To,

1. M/s AMANYS PHARMA INDIA PRIVATE LIMITED (IEC: 3113003733) Unit No.212, 2nd floor, Konark Epitome,S.No.229, Viman Nagar, Vadgoan, Sheri Pune, Maharashtra 411014.

2. M/s. Nexus Freight Pvt. Ltd. / Nexus Global Logistics Pvt. Ltd. [CHA License No. (11/1995))], 205/206/207, 2nd Floor, Monarch Chambers, Marol maroshi Road, Andheri (E), Mumbai -400059

Copy to:

1. Commissioner of Customs/CAC, JNCH for adjudication

1. DC/AC, SIIB(X), JNCH, Nhava Sheva
2. DC/CHS, for Notice Board
3. Office copy
4. DC/Custom Broker Section, NCH Mumbai, Zone-1

Annexure – I

Sr. No.	List of Relied Upon Documents
RUD-I	Shipping Bill Nos. 8519131 dated 09.02.2021 and Panchnama dated 31.03.2021
RUD-II	Letter dated 06.04.2021 for forwarding of file form continental CFS to SIIB (x)
RUD-III	Letter dated 18.02.2021 for goods procurement V/s sales price.
RUD-IV	Cost sheet submitted vide letter dated 11.03.2021
RUD-V	Cost sheet submitted vide letter dated 05.08.2021
RUD-VI	Provisional Release for Export noting dated 09.07.2024.
RUD-VII	GST verification of the Exporter, M/s. Amanys Pharma India Pvt. Ltd.
RUD-VIII	03 Summons issued to Exporter
RUD-IX	Statement of Custom Broker

NEXUS FREIGHT PVT LTD

Checklist for Shipping Bill

ADC/NOC

[Custom stn: Nhava Sheva Sea,INNSA1]

Printed On : 09-Feb-2021 AEO Registration No. AEO Role :

SB No. / Date 8519131 dt 09-Feb-2021 Party Ref

Job No EXP/20-21/01655

CHA AACCN0258JCH001 NEXUS FREIGHT PVT LTD

EXPORTER DETAILS

3113003733 GSTIN: 27AARCS4627D1Z4

PAN No: AARCS4627D Exporter Type: Merchant Exporter

AMANYS PHARMA INDIA PRIVATE LIMITED

Branch Ser #0

UNIT NO. 212, 2ND FLOOR, KONARK

EPITOME S.NO. 229, VIMAN NAGAR,

VADGAON SHERI, PUNE/MAH.

CONSIGNEE

TEDIS SA

PARE DE I'ATLANTIQUE 9, AVENUE, D'OUESSANT, 91140

VILLEBON-SUR-YVETTE FRANCE

FRANCE

Port Of Loading	Nhava Sheva Sea(INNSA1)	Total Packages	7 PKG
Port Of Discharge	Le Havre(FRLEH)	Loose pkts.	
Port Of Destination	Le Havre(FRLEH)	Net Weight	595.240 KGS
Gross Weight	816.690 KGS	No Of Cntnrs	
Country of Dest	FRANCE	House BL No.	
Discharge Country	FRANCE	Rotation No/Dt.	
Master BL No.		DBK+STR (INR)	46226.00
Nature of Cargo	C - Containerised	STR Amount (INR)	
RBI Waiver No/Dt		Forex Bank A/c No	105-759815-001
State of Origin	MAHARASHTRA	DBK Bank A/c No	
Ad. Code	6500123	Total DBK (INR)	46226.00
Total FOB (INR)	3555861.06		
IGST Taxable Value(INR	3560881.03	IGST Amount(INR)	427305.72
Invoice Details	Invoice 1 / 1	Comp. Cess (INR)	0.00
Inv. Value	EUR 41333.50 (INR 3560881.03)	Unit Price Includes	Freight & Insurance
FOB Value	EUR 41275.23 (INR 3555861.06)	Inv. Date	08-Feb-2021
Inv. No	APEX-202105	Inv. Currency	EUR
Nature of contract	CIF	Exp Contract No.	
Exch. Rate	1 EUR = 86.1500 INR		

	Rate	Currency	Amount
Insurance	0.0200%	EUR	8.27
Freight		EUR	50.00
Discount			
Commission			
Other Deduction			
Packing Charges			

Nature Of Payment DA Period Of Payment 120 days

Marks & Nos AS PER INVOICE.."WE INTEND TO CLAIM BENEFIT UNDER RODTEP SCHEME"-----------WE UNDERTAKE TO ABIDE BY PROVISIONS OF FOREIGN EXCHANGE MANAGEMENT ACT, 1999, AS AMENDED FROM TIME TO TIME, INCLUDING REALIZATION / REPATRIATION OF FOREIGN EXCHANGE TO / FROM INDIA

Buyer's Name & Address EXPORT INVOICE NO. APEX-202105

AEO Code

AEO Country

AEO Role

Third Party Name & Addr.

CONTINENTAL ... CORPORATION ... III ... PKD GODOWN NO 07 E/10

S/BILL & DATE 8519131 / 09/02/21

12/2/21

12/02/21

EOU IEC Branch Sno 0

Factory Address

ITEM DETAILS

SI No / Qty / Unit	RITC / Exim Scheme Code & description / NFEI Catg / Reward Item	Description / Unit Price / Unit / FOB Val(FC)	FOB Val(INR)	Total Value(FC) / IGST Pymt Statu	PMV/Unit / IGST Taxable Valu	Total PMV(INR) / IGST Amount
1	30042019	CEFTAZIDIME SP 1000 (ITEM CODE:108104) (CEFTAZIDIME FOR INJECTION USP 1000MG WITH 10ML WFI) OTHER				
1056.000 NOS	19 (Drawback (DBK))	4.250000/NOS		4488.00	59.50	62832.00
	Yes	4481.67	386096.13	P	386641.20	46396.94

Total PMV	62832.00
Total IGST	46396.94
Total PMV (Gross)	62832.00
Total IGST (Gross)	46396.94

NEXUS FREIGHT PVT LTD

Checklist for Shipping Bill

Printed On : 09-Feb-2021 **AEO Registration No.** **AEO Role :**

SB No. / Dat 8519131 dt 09-Feb-2021
Job No EXP/20-21/01655
CHA AACCN0258JCH001 NEXUS FREIGHT PVT LTD

EXPORTER DETAILS
3113003733
AMANYS PHARMA INDIA PRIVATE LIMITED
Branch Ser #0
UNIT NO. 212, 2ND FLOOR, KONARK
EPITOME S.NO. 229, VIMAN NAGAR,
VADGAON SHERI, PUNE/MAH.

CONSIGNEE
TEDIS SA
PARE DE I'ATLANTIQUE 9, AVENUE, D'OUESSANT, 91140
VILLEBON-SUR-YVETTE FRANCE
FRANCE

ITEM DETAILS

SI No / Qty / Unit	RITC / Exim Scheme Code & description / NFEI Catg / Reward Item	Description / Unit Price / Unit / FOB Val(FC)	FOB Val(INR)	Total Value(FC) / IGST Pymt Statu	PMV/Unit / IGST Taxable Valu	Total PMV / IGST Amount
2	30042019	CEFUROXIME SP 750 (ITEM CODE: 108107) (CEFUROXIME FOR INJECTION USP 750MG WITH 10ML WFI) OTHER				
7950.000	19 (Drawback (DBK))					
NOS		2.370000/NOS		18841.50	40.45	321577.50
	Yes	18814.94	1620906.92	P	1623195.23	194783.43
3	30049069	CELECOXIB SP 200 (ITEM CODE 108304) (CELECOXIB 200 MG CAPSULE) CAPSULE OTHER				
2100.000	19 (Drawback (DBK))					
NOS		5.400000/NOS		11340.00	38.64	81144.00
	Yes	11324.01	975563.76	P	976941.00	117232.92
4	30049099	DESLORATADINE SP 5 (ITEM CODE 108303) (DESLORATADINE 5MG TABLETS) OTHER				
4900.000	19 (Drawback (DBK))					
NOS		1.080000/NOS		5292.00	15.12	74088.00
	Yes	5284.54	455263.09	P	455905.80	54708.69
5	30049066	MELOXICAM SP 7.5 (ITEM CODE 108608) (MELOXICAM TABLET BP 7.5MG) OTHER				
700.000	19 (Drawback (DBK))					
NOS		1.960000/NOS		1372.00	10.41	7287.00
	Yes	1370.07	118031.17	P	118197.80	14183.74

Total PMV	484096.50
Total IGST	380908.78
Total PMV (Gross)	546928.50
Total IGST (Gross)	427305.72

DBK DETAILS

Inv No	Item No	DBK SI No	Custom Rate / Custom SPE	DBK Rate / DBK SPE	DBK Qty / Unit	DBK Amount
1	1	3004B		1.30 / 0.00	1056.000 / NOS	5019.25
1	2	3004B		1.30 / 0.00	7950.000 / NOS	21071.79
1	3	3004B		1.30 / 0.00	2100.000 / NOS	12682.33
1	4	3004B		1.30 / 0.00	4900.000 / NOS	5918.42
1	5	3004B		1.30 / 0.00	700.000 / NOS	1534.41
						46226.00

VESSEL DETAILS

Factory Stuffed	Sample Acc.	Vessel Name	Voyage Number
No	No		

PACKING DETAILS

Package Fro	Package To	Package Kind
1	7	PKG

Additional Details

Inv/Item SI.N	SQC Qty/Unit	Origin District	Origin State	Comp. Cess Amount(INR)	PTA/FTA
1/1	69.465 KGS	25 - SOLAN	HIMACHAL PRADESH	0.00	NCPTI - Preferential Trade Benefit not claimed at Importing Country
1/2	406.775 KGS	25 - SOLAN	HIMACHAL PRADESH	0.00	NCPTI - Preferential Trade Benefit not claimed at Importing Country
1/3	56.350 KGS	25 - SOLAN	HIMACHAL PRADESH	0.00	NCPTI - Preferential Trade Benefit not claimed at Importing Country
1/4	52.850 KGS	25 - SOLAN	HIMACHAL PRADESH	0.00	NCPTI - Preferential Trade Benefit not claimed at Importing Country
1/5	9.800 KGS	25 - SOLAN	HIMACHAL PRADESH	0.00	NCPTI - Preferential Trade Benefit not claimed at Importing Country

SINGLE WINDOW - Additional Product Information

Inv No	Item No	Info Type	Info Qualifier	Info Code	Information	Measurement	Unit
1	1	Duty	Remission of Duty	RODTEPY	Claimed	69.465000	KGS
1	2	Duty	Remission of Duty	RODTEPY	Claimed	406.775000	KGS
1	3	Duty	Remission of Duty	RODTEPY	Claimed	56.350000	KGS
1	4	Duty	Remission of Duty	RODTEPY	Claimed	52.850000	KGS
1	5	Duty	Remission of Duty	RODTEPY	Claimed	9.800000	KGS

MANUFACTURER NAME

Inv No	Item No	Name & Address	Source Stat	Transit Countr
1	1	NECTAR LIFESCIENCES LTD MADHYA MARG SECTOR 9-D	04	
1	2	NECTAR LIFESCIENCES LTD MADHYA MARG SECTOR 9-D	04	
1	3	SAGA LABORATORIES CHANCHRAWADI VASNA	24	
1	4	SAGA LABORATORIES CHANCHRAWADI VASNA	24	
1	5	SAGA LABORATORIES CHANCHRAWADI VASNA	24	

END USE INFORMATION

Code	Inv / Item Sr.No.
DCH100	1/1, 1/2, 1/3, 1/4, 1/5

Code	Description
DCH100	For Human Medical Use as a Non-Food Product under Controlled Distribution (Trading)

DECLARATIONS

Decl. Type	Decl. Code	Inv / Item Sr.No.
DEC	RD001	1/1, 1/2, 1/3, 1/4, 1/5

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

SUPPORTING DOCUMENTS

Inv/Item/SrNo. Doc Issue Date Doc Expiry Date Doc Type Code	Image Ref.No.(IRN) Doc Ref.No. Doc Uploaded On Doc Name	ICEGATE ID File Type Place of Issue Issuing Party Code Beneficiary Party Code	Issuing Party Name Issuing Party Add1 Issuing Party Add2 Issuing Party City Issuing Party Pin Code	Beneficiary Party Name Beneficiary Party Add1 Beneficiary Party Add2 Beneficiary Party City Beneficiary Party Pin Code
0/0/1 20-Mar-2020 651000	2020040900028099 2020040900009788 24-Apr-2020 03:51 PM License Retention Letter-26.12.2022-Saham-Signed.p	NEXUSMUM1 pdf MAHARASHTRA	SAHAM PHARMA INDIA PRIVATE LIMITED UNIT NO. 212, 2ND FLOOR, KONARK, EPITOME S.NO. 229, VIMAN NAGAR, 411014	SAHAM PHARMA INDIA PRIVATE LIMITED UNIT NO. 212, 2ND FLOOR, KONARK, EPITOME S.NO. 229, VIMAN NAGAR, 411014

NEXUS FREIGHT PVT LTD

Checklist for Shipping Bill

Printed On : 09-Feb-2021 AEO Registration No. AEO Role :

SUPPORTING DOCUMENTS

Inv/Item/SrNo. Doc Issue Date Doc Expiry Date Doc Type Code	Image Ref.No.(IRN) Doc Ref.No. Doc Uploaded On Doc Name	ICEGATE ID File Type Place of Issue Issuing Party Code Beneficiary Party Code	Issuing Party Name Issuing Party Add1 Issuing Party Add2 Issuing Party City Issuing Party Pin Code	Beneficiary Party Name Beneficiary Party Add1 Beneficiary Party Add2 Beneficiary Party City Beneficiary Party Pin Code
0/0/2 01-Jun-2019 006000	2019060100050904 2019060100017458 01-Jun-2019 03:30 PM Nectar-Neutral Code-Signed	NEXUSMUM1 pdf INDIA	SAHAM PHARMA INDIA PRIVATE LIMITED UNIT NO. 212, 2ND FLOOR, KONARK EPITOME S.NO. 229, VIMAN NAGAR, 411014	NOUVELLE PHARMACIE DE LA SANTE PUBLIQUE DE COTE D'IVOIRE TREICHVILLE,KM 4,BOULEVARD,DE MA BPV 5,ABIDJAN DE COTE D'IVOIRE COTE D IVOIRE
0/0/3 25-Nov-2019 006000	2019112600078019 2019112600027693 27-Nov-2019 12:19 PM Nectar-WHO - GMP-Signed.pdf	NEXUSMUM1 pdf MAHARASHTRA	SAHAM PHARMA INDIA PRIVATE LIMITED UNIT NO. 212, 2ND FLOOR, KONARK, EPITOME S.NO. 229, VIMAN NAGAR, 411014	SAHAM PHARMA INDIA PRIVATE LIMITED UNIT NO. 212, 2ND FLOOR, KONARK, EPITOME S.NO. 229, VIMAN NAGAR, 411014
0/0/4 12-Jan-2017 651000	2019112600081391 2019112600028851 26-Nov-2019 06:15 PM Nectar-Mfg lic New-Signed.pdf	NEXUSMUM1 pdf MAHARASHTRA	SAHAM PHARMA INDIA PRIVATE LIMITED UNIT NO. 212, 2ND FLOOR, KONARK, EPITOME S.NO. 229, VIMAN NAGAR, 411014	SAHAM PHARMA INDIA PRIVATE LIMITED UNIT NO. 212, 2ND FLOOR, KONARK, EPITOME S.NO. 229, VIMAN NAGAR, 411014
0/0/5 20-Mar-2020 101000	2020040900028526 2020040900009921 24-Apr-2020 04:04 PM Wholesale licence-Saham-Signed.pdf	NEXUSMUM1 pdf MAHARASHTRA	SAHAM PHARMA INDIA PRIVATE LIMITED UNIT NO. 212, 2ND FLOOR, KONARK, EPITOME S.NO. 229, VIMAN NAGAR, 411014	SAHAM PHARMA INDIA PRIVATE LIMITED UNIT NO. 212, 2ND FLOOR, KONARK, EPITOME S.NO. 229, VIMAN NAGAR, 411014
0/0/6 19-Apr-2020 006000	2020050700041986 2020050700015197 07-May-2020 07:31 PM Circular on extension of gmp-Signed.pdf	NEXUSMUM1 pdf MAHARASHTRA	SAHAM PHARMA INDIA PRIVATE LIMITED UNIT NO. 212, 2ND FLOOR, KONARK, EPITOME S.NO. 229, VIMAN NAGAR, 411014	SAHAM PHARMA INDIA PRIVATE LIMITED UNIT NO. 212, 2ND FLOOR, KONARK, EPITOME S.NO. 229, VIMAN NAGAR, 411014
0/0/7 28-Aug-2020 006000	2020090400061611 2020090400023763 04-Sep-2020 04:17 PM CERTIFICATE - CHANGE IN NAME-Signed.pdf	NEXUSMUM1 pdf MAHARASHTRA	SAHAM PHARMA INDIA PRIVATE LIMITED UNIT NO. 212, 2ND FLOOR, KONARK, EPITOME S.NO. 229, VIMAN NAGAR, 411014	SAHAM PHARMA INDIA PRIVATE LIMITED UNIT NO. 212, 2ND FLOOR, KONARK, EPITOME S.NO. 229, VIMAN NAGAR, 411014
0/0/8 08-Feb-2021 0010DC	2021020900023966 2021020900009543 09-Feb-2021 12:10 PM COA-Signed.pdf	NEXUSMUM1 pdf MAHARASHTRA	AMANYS PHARMA INDIA PRIVATE LIMITED UNIT NO. 212, 2ND FLOOR, KONARK, EPITOME S.NO. 229, VIMAN NAGAR, Pune 411014	AMANYS PHARMA INDIA PRIVATE LIMITED UNIT NO. 212, 2ND FLOOR, KONARK, EPITOME S.NO. 229, VIMAN NAGAR, Pune 411014

NEXUS FREIGHT PVT LTD

Checklist for Shipping Bill

Printed On : 09-Feb-2021 AEO Registration No. AEO Role :

SUPPORTING DOCUMENTS

Inv/Item/SrNo. Doc Issue Date Doc Expiry Date Doc Type Code	Image Ref.No.(IRN) Doc Ref.No. Doc Uploaded On Doc Name	ICEGATE ID File Type Place of Issue Issuing Party Code Beneficiary Party Code	Issuing Party Name Issuing Party Add1 Issuing Party Add2 Issuing Party City Issuing Party Pin Code	Beneficiary Party Name Beneficiary Party Add1 Beneficiary Party Add2 Beneficiary Party City Beneficiary Party Pin Code
0/0/9 08-Feb-2021 934000	2021020900023967 2021020900009543 09-Feb-2021 12:10 PM EVD-Signed.pdf	NEXUSMUM1 pdf MAHARASHTRA	AMANYS PHARMA INDIA PRIVATE LIMITED UNIT NO. 212, 2ND FLOOR, KONARK, EPITOME S.NO. 229, VIMAN NAGAR, Pune 411014	AMANYS PHARMA INDIA PRIVATE LIMITED UNIT NO. 212, 2ND FLOOR, KONARK, EPITOME S.NO. 229, VIMAN NAGAR, Pune 411014
1/0/10 08-Feb-2021 331000	2021020900023968 2021020900009543 09-Feb-2021 12:10 PM INV & PL-Signed.pdf	NEXUSMUM1 pdf MAHARASHTRA	AMANYS PHARMA INDIA PRIVATE LIMITED UNIT NO. 212, 2ND FLOOR, KONARK, EPITOME S.NO. 229, VIMAN NAGAR, Pune 411014	AMANYS PHARMA INDIA PRIVATE LIMITED UNIT NO. 212, 2ND FLOOR, KONARK, EPITOME S.NO. 229, VIMAN NAGAR, Pune 411014
0/0/11 08-Feb-2021 006000	2021020900023969 2021020900009543 09-Feb-2021 12:10 PM PRODUCT PERMISSION-Signed.pdf	NEXUSMUM1 pdf MAHARASHTRA	AMANYS PHARMA INDIA PRIVATE LIMITED UNIT NO. 212, 2ND FLOOR, KONARK, EPITOME S.NO. 229, VIMAN NAGAR, Pune 411014	AMANYS PHARMA INDIA PRIVATE LIMITED UNIT NO. 212, 2ND FLOOR, KONARK, EPITOME S.NO. 229, VIMAN NAGAR, Pune 411014
0/0/12 08-Feb-2021 105000	2021020900023970 2021020900009543 09-Feb-2021 12:10 PM PURCHASE ORDER-Signed.pdf	NEXUSMUM1 pdf MAHARASHTRA	AMANYS PHARMA INDIA PRIVATE LIMITED UNIT NO. 212, 2ND FLOOR, KONARK, EPITOME S.NO. 229, VIMAN NAGAR, Pune 411014	AMANYS PHARMA INDIA PRIVATE LIMITED UNIT NO. 212, 2ND FLOOR, KONARK, EPITOME S.NO. 229, VIMAN NAGAR, Pune 411014
0/0/13 08-Feb-2021 006000	2021020900024637 2021020900009798 09-Feb-2021 12:11 PM RODTEP-Signed.pdf	NEXUSMUM1 pdf MAHARASHTRA	AMANYS PHARMA INDIA PRIVATE LIMITED UNIT NO. 212, 2ND FLOOR, KONARK, EPITOME S.NO. 229, VIMAN NAGAR, Pune 411014	AMANYS PHARMA INDIA PRIVATE LIMITED UNIT NO. 212, 2ND FLOOR, KONARK, EPITOME S.NO. 229, VIMAN NAGAR, Pune 411014
0/0/14 08-Feb-2021 380000	2021020900024638 2021020900009798 09-Feb-2021 12:11 PM TAX INV MFG-Signed.pdf	NEXUSMUM1 pdf MAHARASHTRA	AMANYS PHARMA INDIA PRIVATE LIMITED UNIT NO. 212, 2ND FLOOR, KONARK, EPITOME S.NO. 229, VIMAN NAGAR, Pune 411014	AMANYS PHARMA INDIA PRIVATE LIMITED UNIT NO. 212, 2ND FLOOR, KONARK, EPITOME S.NO. 229, VIMAN NAGAR, Pune 411014
0/0/15 08-Feb-2021 380000	2021020900024639 2021020900009798 09-Feb-2021 12:11 PM TAX INV-Signed.pdf	NEXUSMUM1 pdf MAHARASHTRA	AMANYS PHARMA INDIA PRIVATE LIMITED UNIT NO. 212, 2ND FLOOR, KONARK, EPITOME S.NO. 229, VIMAN NAGAR, Pune 411014	AMANYS PHARMA INDIA PRIVATE LIMITED UNIT NO. 212, 2ND FLOOR, KONARK, EPITOME S.NO. 229, VIMAN NAGAR, Pune 411014

MANYS
PHARMA

TAX INVOICE

Exporter : AMANYS PHARMA INDIA PRIVATE LIMITED (Formerly known as "SAHAM PHARMA INDIA PRIVATE LIMITED") 212, Konark Epitom, Vimannagar, Pune -410914 , INDIA.	**Invoice No.:** APEX-202105 **Date :** 08-02-2021 **Buyer Order No :** BC2005909 Dt.05/11/2020, BC2006372 Dt.27/11/2020 , BC2006760 Dt.15/12/2020, BC2004692 DT.03/09/2020, BC2003732 DT 16/07/2020 and BC2003731 DT.16/07/2020
Consignee: TEDIS SA Pare de l'Atlantique 9, avenue , d'Ouessant , 91140 VILLEBON-SUR-YVETTE, FRANCE Contact : Fatima Gharrou Tel No: 0033 164531564	BUYER IF (Other than Consignee)

Pre-carriage by By Road	**Place of receipt by Pre-carrie** JNPT,MUMBAI	**Terms of Delivery and Paymen** 120 days from HBL date **Inco terms:** FOB
Vessel/flight Sea Shipment	**Port of loading** Nhava Sheva Mumbai	**Bank Details:** HSBC LTD, BUND GARDEN ROAD,PUNE 411001 **Account Name:** AMANYS PHARMA INDIA PVT LTD
Port of Discharge Le-Havre	**Final destination** France	**A/C NO.:** 105-759815-512 **Swift Code:** HSBCINBB

Marks& No.	Description of goods	Batch No	MFG date	Exp date	Qty /shipper	No of shippers	Qty	Rate /unit pack in INR	Amount in INR
Pallets No	**Supporting Manufacturer :** **Nectar Lifesciences ltd.** S.C.O. 38-39, Sector 9-D, Madhaya Marg, Chandigarh, 160 009, U.T.								
01/07 TO 01/07	CEFTAZIDIME SP 1000 (ITEM CODE:108104)	STIC20001	Jul-20	Jun-23	96	11	1056	₹ 366.14	₹ 3,86,641.20
	(Ceftazidime for Injection USP 1000mg with 10ml WFI)								
	H.S.Code : 3004 2019 BUYER'S ORDER NO.BC2005909 Dt.05/11/2020								
02/07 TO 05/06	CEFUROXIME SP 750 (Item Code:108109)	SUIA20003	Dec-20	Nov-23	150	53	7950	₹ 204.18	₹ 16,23,195.23
	(Cefuroxime for Injection USP 750mg with 10ml WFI)								
	H.S.Code : 3004 2019 BUYER'S ORDER NO.BC2006372 Dt.27/11/2020 & BC2006760 Dt.15/12/2020								
	Supporting Manufacturer : SAGA LABORATORIES Survey No .198/2 & 198/3, chanchrawadi, Vasna, Ta.Sanand, Dist.AHMEDABAD-382209								
06/07 TO 06/07	CELECOXIB SP 200(Item Code 108304)	6EOO12001	Jul-20	Jun-23	300	7	2100	₹ 465.21	₹ 9,76,941.00
	(Celecoxib 200 mg capsule) CAPSULE								
	H.S.Code : 3004 9069 BUYER'S ORDER NO.BC2003731 DT.16/07/2020								
07/07 TO 07/07	DESLORATADINE SP 5(Item Code 108303)	3EOO12003	Nov-20	Oct-23	700	7	4900	₹ 93.04	₹ 4,55,505.80
	(Desloratadine 5 mg tablets)								
	H.S.Code : 3004 9099 BUYER'S ORDER NO.BC2004692 DT.03/09/2020								
	MELOXICAM SP 7.5 (Item Code : 108608)	M5BO12001	Apr-20	Mar-23	700	1	700	₹ 168.85	₹ 1,18,197.80
	Meloxicam Tablet BP 7.5mg								
	H.S.Code : 3004 9066 BUYER'S ORDER NO.BC2003732 DT.16/07/2020								
PALLET 07	Total						Net CIF Invoice Value		₹ 35,60,881.03
							IGST 12 %		₹ 4,27,305.72
							Total CIF Invoice Value		₹ 39,88,186.75

Amount Chargeable (CIF) : Thirty Nine Lakhs Eighty Eight Thousand One Hundred Eighty Six and Paisa Seventy Five.

Exchange Rate as per custom Notification No. 14/2021 - Customs (N.T.) Dt.04/02/2021 is Rs. 86.15

We have declared that we shall claim benefits under Merchandise Exports from India Scheme(MEIS)

Export shipment with payment of IGST

Wholesale License No : MH-PZ 1-66244
GSTIN : 27AARCS4627D1Z4
IEC Number : 3113003733

For Amanys Pharma India Pvt Ltd

Signature & Date 08-02-2021

Declaration : We have declared that this invoice shows actual prices of the goods described and that all particulars are true and correct.

Digital signature is affixed as per the provisions of the Information Technology Act, 2000

This is computer generated document no signature required

AMANYS
PHARMA

EXPORT INVOICE

Exporter : AMANYS PHARMA INDIA PRIVATE LIMITED *(Formerly known as "SAHAM PHARMA INDIA PRIVATE LIMITED")* 212, Konark Epitom, Vimannagar, Pune -410914 , INDIA.	**Invoice No.:** APEX-202105 **Date :** 08-02-2021 **Buyer Order No :** BC2005909 Dt.05/11/2020, BC2005372 Dt.27/11/2020 , BC2006760 Dt.15/12/2020, BC2004692 DT.03/09/2020, BC2003732 DT.16/07/2020 and BC2003731 DT.16/07/2020
Consignee: TEDIS SA Pare de l'Atlantique 9, avenue , d'Ouessant , 91140 VILLEBON-SUR-YVETTE, FRANCE Contact : Isabelle DUMONTET Tel No: +33-1 64 50 38 25	BUYER IF (Other than Consignee)

Pre-carriage by By Road	**Place of receipt by Pre-carrier** JNPT,MUMBAI	**Terms of Delivery and Paymen** 120 days from HBL date **Inco terms:** DDU
Vessel/flight Sea Shipment	**Port of loading** Nhava Sheva Mumbai	**Bank Details:** HSBC LTD, BUND GARDEN ROAD,PUNE 410901 **Account Name:** AMANYS PHARMA INDIA PVT LTD
Port of Discharge Le-Havre	**Final destination** France	**A/C NO.:** 105-759815-512 **Swift Code:** HSBCINBB

Marks & No.	Description of goods	Batch No	Mfg Date	Exp Date	Qty / shipper	No of shippers	Qty	Rate /unit pack in Euro	Amount in Euro
Pallets No	**Supporting Manufacturer :** **Nectar Lifesciences ltd.** S.C.O. 38-39, Sector 9-D, Madhaya Marg, Chandigarh, 160 009, U.T.								
01/07 TO 01/07	CEFTAZIDIME SP 1000 (ITEM CODE:108104) (Ceftazidime for Injection USP 1000mg with 10ml WFI) H.S.Code : 3004 2019 BUYER'S ORDER NO.BC2005909 Dt.05/11/2020	STIC20001	Jul-20	Jun-23	96	11	1056	€ [illegible].25	€ 4,488.00
02/07 TO 05/06	CEFUROXIME SP 750 (Item Code:108109) (Cefuroxime for Injection USP 750mg with 10ml WFI) H.S.Code : 3004 2019 BUYER'S ORDER NO.BC2006372 Dt.27/11/2020 & BC2006760 Dt.15/12/2020	SUIA20003	Dec-20	Nov-23	150	53	7950	€ 2.37	€ 18,841.50
	Supporting Manufacturer : SAGA LABORATORIES Survey No .198/2 & 198/3, chanchrawadi, Vasna, Ta.Sanand, Dist.AHMEDABAD-382209								
06/07 TO 06/07	CELECOXIB SP 200(Item Code 108304) (Celecoxib 200 mg capsule) CAPSULE H.S.Code : 3004 9069 BUYER'S ORDER NO.BC2003731 DT.16/07/2020	6EOO12001	Jul-20	Jun-23	300	7	2100	€ 5.40	€ 11,340.00
07/07 TO 07/07	DESLORATADINE SP 5(Item Code 108305) (Desloratadine 5 mg tablets) H.S.Code : 3004 9099 BUYER'S ORDER NO.BC2004692 DT.03/09/2020	3EOO12003	Nov-20	Oct-23	700	7	4900	€ 1.08	€ 5,292.00
	MELOXICAM SP 7.5 (Item Code : 108608) Meloxicam Tablet BP 7.5mg H.S.Code : 3004 9066 BUYER'S ORDER NO.BC2003732 DT.16/07/2020	M5BO12001	Apr-20	Mar-23	700	1	700	€ 1.96	€ 1,372.00
PALLET 07	Total					79	16706		

Amount Chargeable (CIF) : FORTY ONE THOUSAND THREE HUNDRED AND THIRTY THREE EURO FIFTY CENTS	**Total FOB Invoice Value** € 41,333.50

TEDIS SA
Pare de l'Atlantique 9,
avenue , d'Ouessant , 91140 VILLEBON-SUR-YVETTE, FRANCE

We have decleared that we shall claim benefits under Merchandise Exports from India Scheme(MEIS)

Wholesale Licence No : MH-PZ 1-66244
GSTIN : 27AARCS4627D1Z4
IEC Number : 3113003733

Declaration : We have declared that this invoice shows actual prices of the goods described and that all particulars are true and correct. Digital signature is affixed as per the provisions of the Information Technology Act, 2000

For Amanys Pharma India Pvt Ltd

Signature & Date 08-02-2021

AMANYS
PHARMA

PACKING LIST

Exporter : AMANYS PHARMA INDIA PRIVATE LIMITED *(Formerly known as "SAHAM PHARMA INDIA PRIVATE LIMITED")* 212, Konark Epitom, Vimannagar, Pune -410914 , INDIA.	**Invoice No.:** APEX-202105 **Date :** 08-02-2021 **Buyer Order No :** BC2005909 Dt.05/11/2020, BC2006372 Dt.27/11/2020 , BC2006760 Dt.15/12/2020, BC2004692 DT.03/09/2020, BC2003732 DT.16/07/2020 and BC2003731 DT.16/07/2020
Consignee: TEDIS SA Pare de l'Atlantique 9, avenue , d'Ouessant , 91140 VILLEBON-SUR-YVETTE, FRANCE Contact : Isabelle DUMONTET Tel No: +33-1 64 50 38 25	BUYER IF (Other than Consignee) :
Pre-carriage by By Road / **Place of receipt by Pre-carrier** JNPT,MUMBAI	**Terms of Delivery and Paymen** 120 days from HBL date **Inco terms** DDU
Vessel/flight Sea Shipment / **Port of loading** Nhava Sheva Mumbai	Bank Details: HSBC LTD, BUND GARDEN ROAD,PUNE 410901 Account Name: AMANYS PHARMA INDIA PVT LTD
Port of Discharge Le_harve / **Final destination** France	**A/C NO.:** 105-759815-512 **Swift Code** HSBCINBB

Marks& No.	No of boxes	Description of goods	Batch No	Mfg. Date	Exp. Date	Quantity	Net wt. in kg	Gr.Wt. in kg
Pallets No								
01/07 TO 01/07	11	CEFTAZIDIME SP 1000 (ITEM CODE:108104)	STIC20001	Jul-20	Jun-23	1056	69.465	99.865
02/07 TO 04/07	48	CEFUROXIME SP 750 (Item Code:108109)	SUIA20003	Dec-20	Nov-23	7200	368.400	485.400
05/07 TO 05/07	5	CEFUROXIME SP 750 (Item Code:108107)	SUIA20003	Dec-20	Nov-23	750	38.375	60.875
06/07 TO 06/07	7	CELECOXIB SP 200(Item Code 108304)	6EOO12001	Jul-20	Jun-23	2100	56.350	78.350
07/07 TO 07/07	7	DESLORATADINE SP 5(Item Code 108305)	3EOO12003	Nov-20	Oct-23	4900	52.850	81.150
	1	MELOXICAM SP 7.5 (Item Code : 108608)	M5BO12001	Apr-20	Mar-23	700	9.800	11.050
PALLET 07	79					16706	595.240	816.690

TEDIS SA Pare de l'Atlantique 9, avenue , d'Ouessant , 91140 VILLEBON-SUR-YVETTE, FRANCE	For Amanys Pharma India Pvt Ltd
We have declear that we shall claim benefits under Merchandise Exports from India Scheme(MEIS) Digital signature is affixed as per the provisions of the Information Technology Act, 2000	
IEC number : 3113003733	Signature & Date 03-02-2021

This is computer generated document no signature required

AMANYS
PHARMA

EXPORT INVOICE

Exporter : AMANYS PHARMA INDIA PRIVATE LIMITED *(Formerly known as "SAHAM PHARMA INDIA PRIVATE LIMITED")* 212, Konark Epitom, Vimannagar, Pune -410914 , INDIA.	**Invoice No.:** APEX-202105 **Date :** 08-02-2021 **Buyer Order No :** BC2005909 Dt.05/11/2020, BC2006372 Dt.27/11/2020 , BC2006760 Dt.15/12/2020, BC2004692 DT.03/09/2020, BC2003732 DT.16/07/2020 and BC2003731 DT.16/07/2020
Consignee: TEDIS SA Pare de l'Atlantique 9, avenue , d'Ouessant , 91140 VILLEBON-SUR-YVETTE, FRANCE Contact : Isabelle DUMONTET Tel No: +33-1 64 50 38 25	BUYER IF (Other than Consignee)

Pre-carriage by By Road	**Place of receipt by Pre-carrier** JNPT,MUMBAI	**Terms of Delivery and Paymen** 120 days from HBL date **Inco terms:** DDU
Vessel/flight Sea Shipment	**Port of loading** Nhava Sheva Mumbai	**Bank Details:** HSBC LTD, BUND GARDEN ROAD,PUNE 410901 **Account Name:** AMANYS PHARMA INDIA PVT LTD
Port of Discharge Le-Havre	**Final destination** France	**A/C NO.:** 105-759815-512 **Swift Code:** HSBCINBB

Marks & No.	Description of goods	Batch No	Mfg Date	Exp Date	Qty / shipper	No of shippers	Qty	Rate /unit pack in Euro	Amount in Euro
Pallets No	**Supporting Manufacturer :** **Nectar Lifesciences ltd.** S.C.O. 38-39, Sector 9-D, Madhaya Marg, Chandigarh, 160 009, U.T.								
01/07 TO 01/07	CEFTAZIDIME SP 1000 (ITEM CODE:108104) (Ceftazidime for Injection USP 1000mg with 10ml WFI) H.S.Code : 3004 2019 BUYER'S ORDER NO.BC2005909 Dt.05/11/2020	STIC20001	Jul-20	Jun-23	96	11	1056	€ 4.25	€ 4,488.00
02/07 TO 05/06	CEFUROXIME SP 750 (Item Code:108109) (Cefuroxime for Injection USP 750mg with 10ml WFI) H.S.Code : 3004 2019 BUYER'S ORDER NO.BC2006372 Dt.27/11/2020 & BC2006760 Dt.15/12/2020	SUIA20003	Dec-20	Nov-23	150	53	7950	€ 2.37	€ 13,841.50
	Supporting Manufacturer : SAGA LABORATORIES Survey No .198/2 & 198/3, chanchrawadi, Vasna, Ta.Sanand, Dist.AHMEDABAD-382209								
06/07 TO 06/07	CELECOXIB SP 200(Item Code 108304) (Celecoxib 200 mg capsule) CAPSULE H.S.Code : 3004 9069 BUYER'S ORDER NO.BC2003731 DT.16/07/2020	6EO012001	Jul-20	Jun-23	300	7	2100	€ 5.40	€ 11,340.00
07/07 TO 07/07	DESLORATADINE SP 5(Item Code 108305) (Desloratadine 5 mg tablets) H.S.Code : 3004 9099 BUYER'S ORDER NO.BC2004692 DT.03/09/2020	3EO012003	Nov-20	Oct-23	700	7	4900	€ 1.08	€ 5,292.00
	MELOXICAM SP 7.5 (Item Code : 108608) Meloxicam Tablet BP 7.5mg H.S.Code : 3004 9066 BUYER'S ORDER NO.BC2003732 DT.16/07/2020	M5BO12001	Apr-20	Mar-23	700	1	700	€ 1.96	€ 1,372.00
PALLET 07	Total					79	16706		
						Total FOB Invoice Value			**€ 41,333.50**

Amount Chargeable (CIF) : FORTY ONE THOUSAND THREE HUNDRED AND THIRTY THREE EURO FIFTY CENTS

TEDIS SA
Pare de l'Atlantique 9,
avenue , d'Ouessant , 91140 VILLEBON-SUR-YVETTE, FRANCE

We have decleared that we shall claim benefits under Merchandise Exports from India Scheme(MEIS)

Wholesale Licence No : MH-PZ 1-66244
GSTIN : 27AARCS4627D1Z4
IEC Number : 3113003733

Declaration : We have declared that this invoice shows actual prices of the goods described and that all particulars are true and correct. Digital signature is affixed as per the provisions of the Information Technology Act, 2000

For Amanys Pharma India Pvt Ltd

Signature & Date 08-02-2021

AMANYS
PHARMA

PACKING LIST

Exporter : AMANYS PHARMA INDIA PRIVATE LIMITED *(Formerly known as "SAHAM PHARMA INDIA PRIVATE LIMITED")* 212, Konark Epitom, Vimannagar, Pune -410914 , INDIA.	**Invoice No.:** APEX-202105 **Date :** 08-02-2021 **Buyer Order No :** BC2005909 Dt.05/1./2020, BC2006372 Dt.27/11/2020 , BC2006760 Dt.15/12/2020, BC2004692 DT.03/09/2020, BC2003732 DT.16/07/2020 and BC2003731 DT.16/07/2020
Consignee: TEDIS SA Pare de l'Atlantique 9, avenue , d'Ouessant , 91140 VILLEBON-SUR-YVETTE, FRANCE Contact : Isabelle DUMONTET Tel No: +33-1 64 50 38 25	BUYER IF (Other than Consignee) :

Pre-carriage by By Road	**Place of receipt by Pre-carrier** JNPT,MUMBAI	**Terms of Delivery and Paymen** 120 days from BL date **Inco terms** DDU
Vessel/flight Sea Shipment	**Port of loading** Nhava Sheva Mumbai	Bank Details: HSBC LTD, BUND GARDEN ROAD,PUNE 410901 Account Name: AMANYS PHARMA INDIA PVT LTD
t of Discharge Le_harve	**Final destination** France	**A/C NO.:** 105-759815-512 **Swift Code** HSBCINBB

Marks& No.	No of boxes	Description of goods	Batch No	Mfg. Date	Exp. Date	Quantity	Net wt. in kg	Gr.Wt. in kg
Pallets No								
01/07 TO 01/07	11	CEFTAZIDIME SP 1000 (ITEM CODE:108104)	STIC20001	Jul-20	Jun-23	1056	69.465	99.865
02/07 TO 04/07	48	CEFUROXIME SP 750 (Item Code:108109)	SUIA20003	Dec-20	Nov-23	7200	368.400	485.400
05/07 TO 05/07	5	CEFUROXIME SP 750 (Item Code:108107)	SUIA20003	Dec-20	Nov-23	750	38.375	60.375
06/07 TO 06/07	7	CELECOXIB SP 200(Item Code 108304)	6EO012001	Jul-20	Jun-23	2100	56.350	78.350
07/07 TO 07/07	7	DESLORATADINE SP 5(Item Code 108305)	3EO012003	Nov-20	Oct-23	4900	52.850	81.150
	1	MELOXICAM SP 7.5 (Item Code : 108608)	M5BO12001	Apr-20	Mar-23	700	9.300	11.050
PALLET 07	79					16706	595.240	816.690

TEDIS SA
Pare de l'Atlantique 9,
avenue , d'Ouessant , 91140 VILLEBON-SUR-YVETTE, FRANCE

We have declear that we shall claim benefits under Merchandise Exports from India Scheme(MEIS)

Digital signature is affixed as per the provisions of the Information Technology Act, 2000

IEC number : 3113003733

For Amanys Pharma India Pvt Ltd

Signature & Date 08-02-2021

This is computer generated document no signature required

Food & Drugs Control Administration

BLOCK NO. 8, 1ST FLOOR, Dr. JIVRAJ MEHTA BHAVAN,
GANDHINAGAR, GUJARAT STATE, INDIA.PIN: 382010

Certificate No. : **19121734**

On the basis of the inspection carried out on **21-22/11/2019** *we certify that the site indicated on this certificate complies with Good Manufacturing Practices for the dosage forms, categories and activities listed in Table 1.*

1 *Name & Address of site:* **SAGA LIFESCIENCES LIMITED**

SURVEY NO 198/2 & 198/3, CHACHRAWADI VASNA, TA - SANAND,

City : CHACHRAWADI VASNA, Dist. AHMEDABAD

GUJARAT STATE, INDIA

2 *Manufacturer's Licence number:* **G/25/1877 G/28/1330**

3 *Table : 1*

Dosage Form (s)	*Category (ies)*	*Activity (ies)*
Tablet (Coated & Uncoated, granules), Capsule (Hard Gelatin), Dry Syrup, Oral Powder	General	Manufacturer
Tablet, Capsule, Dry Syrup	Beta-lactum	

The responsibility for the quality of the individual batches of the pharmaceutical products manufactured through this process lies with the manufacturer.

This certificate remains valid until **26/11/2022**. *It becomes invalid if the activities and /or categories certified herewith are changed or if the site is no longer considered to be in compliance with GMP*

Format of this certificate is as per WHO TRS No. 908 of 2003.

Address of certifying authority

Food & Drugs Control Administration, Block No. 8, 1ST floor, Dr. Jivraj Mehta Bhavan, Gandhinagar, Gujarat State, India. – Pin : 382010

Name & function of responsible Person : *(Dr. H.G. KOSHIA)*
Commissioner

COMMISSIONER, FOOD & DRUGS CONTROL ADMINISTRATION, GUJARAT STATE, GANDHINAGAR

Email : *comfdca@gujarat.gov.in*

Phone : *91-79-23253417, Fax : 91-79-232-53400*

Date : **27/11/2019**

NOTARY N. C. UPADHYAY AHMEDABAD DIST. GUJARAT REG. NO. 12979/17 EXPIRY DATE 08/02/2022 GOVT. OF INDIA

TRUE COPY
N.C.Upadhyay
N. C. UPADHYAY
NOTARY
GOVT. OF INDIA

No.: HFW-H (Drugs) 346/06 (Vol-V)

HEALTH & FAMILY WELFARE DEPARTMENT HIMACHAL PRADESH.

Dated- **Baddi -173205,** **the** 22-04-2019

G.M.P CERTIFICATE

This is to certify that **M/s Nectar Lifesciences Limited (Unit-VI), Vill. Bhatoli Kalan, (Adjoining EPIP), P.O. Barotiwala, Teh. Baddi, Distt. Solan[H.P] -174103 (INDIA)** is holding licence in form No. **28** & Renewal on Form No. **26** bearing No. **MB/06/456** valid up to **09.01.2022** for manufacture & sale.

1. The firm is following **GOOD MANUFACTURING PRACTICES** as stipulated under the provisions of REVISED Schedule "M" of Drugs & Cosmetics Rules,1945 in respect of category of Drugs & Cosmetics Rules, 1945 in respect of category of drugs **Tablets,Capsules, Dry Syrup & Dry Powder Injections (Cephalosprins), Granules.**

2. The firm should however carry out self-inspection from time to time to ensure that the requirements of Good Manufacturing Practices are complied with.

3. This certificate is issued on the request of the firm for limited purpose of submitted the same in connection with participating in the **Tenders in Government Hospitals, Defense, Supply to Non- regulated markets & Institutions.**

This Certificate is valid for the period of two years from the date of issue.

22/4/19

(Manish Kapoor)
ADC-Cum-Licensing Auth.
Baddi, Distt. Solan, (H.P.)
Email:sdc4hp@gmail.com
Phone:01795-244288

M/s Nectar Lifesciences Limited (Unit-VI),
Vill. Bhatoli Kalan, (Adjoining Jharmajri EPIP),
P.O. Barotiwala, Tehsil. Baddi, Distt. Solan
[H.P] -174103 (INDIA)

OFFICE OF THE COMMISSIONER OF CUSTOMS (NS-II)
JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVASHEVA
TAL: URAN, DIST: RAIGAD, MAHARASHTRA – 400 707

F. No. S/6-Gen-/79/2021/EXP/Continental

Date:

प्राप्त किया / RECEIVED
वि.आ.अ.शा./ SIIB (EXPORT)
(6) 06 APR 2021
जवाहरलाल नेहरू सीमाशुल्क भवन, न्हावा सेवा, उरण
Jawaharlal Nehru Custom House, Nhava Sheva, Uran.

6/4
Supdt. (Jad.) Jomla
8/4
5/4

To,
The Dy. Commissioner of Customs
SIIB(X), JNCH,
Mumbai Zone-II, Raigad,

Sir,

The Addl. Commissioner of Customs has directed to forward the file regarding suspected overvaluation of the consignment covered under S/B No 8519131 dt. 09.02.2021.

In this regard, find enclosed herewith original particulars as mentioned in table below:

Sl. No.	Particulars	Remarks
1	FNo. S/6-Gen/44/2021/X-Continental Dt. 26.03.2021	Original File
2	CEFTAZIDIME SP 1000 (Sample No 204469) CEFUROXIME SP 750 (Sample No 204470) CELECOXIB SP 200 (Sample No 204471) DESLORATADINE SP 5 (Sample No 204472) MELOXICAM SP 7.5 (Sample No 204473)	Custom Sealed Green Envelops (In Duplicate)
3	Original Panchanama Dt. 31.03.2021	In Duplicate
4	Bond covering FOB Value Vide ref No. 36133 dt. 02.03.2021	BB 026689 (In original)

Yours Faithfully,

06/4/2021
(D.B. Mohapatra)
Asst. Commissioner of Customs
CONTINENTAL CFS/Cluster-C

AMANYS

Date : February 18, 2021,
Ref.: APIL/2021/011

To,
The Asst. / Dy. Commissioner of Customs,
Nhava Sheva,
Mumbai
Dear Sir/Madam,

We Amanys Pharma India Private Limited is engaged in the business of trading of Pharmaceutical Goods and distributes in French speaking African countries like Ivory Coast, Senegal, Mauritania, Cameroon, Gabon and Mali. We are paying destitution cost as well as marketing and sales promotion cost which is included in the sales price and the sale price is high compared to procurement cost / price.

TEDIS SA issued us contract copies / sales order , attached herewith for your ready reference.

Please see below table for goods procurement vs sales price.

Sr. No.	Products	Supplier Name	Invoice No.	Invoice Date	Order Qty	Purchase Rate	Purchase Total	Sales Rate	Sales Value
1	CEFTAZIDIME SP 1000 (ITEM CODE:108104)	Nectar Lifesciences Ltd.	6200113	22-08-2020	1056	₹ 53.13	₹ 56,105.28	€ 4.25	€ 4,438.00
2	CEFUROXIME SP 750 (Item Code:108107)	Nectar Lifesciences Ltd.	6200113	22-08-2020	7950	₹ 28.27	₹ 2,24,746.50	€ 2.37	€ 18,841.50
3	CELECOXIB SP 200(Item Code 108304)	Saga Lifesciences Ltd.	SL-114	28-08-2020	2100	₹ 34.50	₹ 72,450.00	€ 5.40	€ 11,340.00
4	DESLORATADINE SP 5(Item Code 108303)	Saga Lifesciences Ltd.	SL-139	18-09-2020	4900	₹ 13.50	₹ 66,150.00	€ 1.08	€ 5,2[illegible].00
5	MELOXICAM SP 7.5 (Item Code : 108608)	Saga Lifesciences Ltd.	SL-072	16-07-2020	700	₹ 9.30	₹ 6,510.00	€ 1.96	€ 1,372.00
							₹ 4,25,961.78		€ 41,333.50

Please do the needful.

Thanks and Regards

FOR AMANYS PHARMA INDIA PVT. LTD.

AUTHORIZED SIGNATURY

AMANYS PHARMA INDIA PRIVATE LIMITED
AMANYS PHARMA
PUNE

AMANYS
PHARMA

Date : March 11, 2021
Ref.: APIL/2021/013

To,
The Asst. / Dy. Commissioner of Customs,
Nhava Sheva,
Mumbai
Dear Sir/Madam,

Subject: Provisional Release of export shipment.

We Amanys Pharma India Private Limited is engaged in the business of trading Pharmaceutical Goods and distributes in French speaking African countries.

This is with reference to the shipping bill no.8519131 Dt.09.02.2021; please see below table of cost sheet.

	PARTICULARS	AMOUNT
		TOTAL
	DIRECT MATERIAL-PURCHASED	425962
	MATERIAL CONSUMED	425962
ADD	ADMIN AND TECHNICAL STAFF SALARY	247000
ADD	WAREHOUSING EXPENSES	100800
	PRIME COST	1051062
ADD	**OFFICE OVERHEADS**	
	WORK COST	
ADD	ADMINISTRATION OR OFFICE OVERHEADS	264000
ADD	**TRANSPORTATION COST**	
	LOCAL TRANSPORTATION	24000
	INSURANCE	2100
	SEA FREIGHT	155400
ADD	SALES PROMOTION / REGISTRATION EXPENSES - 20% OF SELLING PRICE	712176
	COST OF SALES	**1961738**
	SELLING PRICE	**3560881**
	PROFIT MARGIN	**1599143**

Please allow me to request you for provisional approval on subject shipment to process export, our customer is chasing with us for goods to delivered

Please do the needful.

Thanks and Regards

For Amanys Pharma India P.L.

Soignez avec passion !

Amanys Pharma India Private Limited *(Formerly known as Saham Pharma)*
212, Konark Epitome, Viman Nagar, Pune - 411 014 - INDIA - Phone: +91 20 4125 1111 - E-mail: admin.india@amanyspharma.com - CIN: U24233PN2012FTC143297
www.amanyspharma.com

AMANYS
PHARMA

Date : August 5, 2021
Ref.: APIL/2021/032

To,

The Asst. / Dy. Commissioner of Customs,
Nhava Sheva,
Mumbai

Dear Sir/Madam,

Subject : Cost sheet

We Amanys Pharma India Private Limited is engaged in the business of trading Pharmaceutical Goods and distributes in French speaking African countries.

This is with reference to the shipping bill no.8519131 Dt.09.02.2021; please see below table of costing sheet.

	PARTICULARS	AMOUNT
		TOTAL
	DIRECT MATERIAL-PURCHASED	425962
	MATERIAL CONSUMED	425962
ADD	DIRECT WAGES	247000
ADD	DIRECT EXPENSES	277300
ADD	WAREHOUSING EXPENSES	100800
	PRIME COST	1051062
ADD	**OFFICE OVERHEADS**	
	WORK COST	
ADD	ADMINISTRATION OR OFFICE OVERHEADS	264000
ADD	**TRANSPORTATION COST**	
	LOCAL TRANSPORTATION	47800
	INSURANCE	2100
	SEA FREIGHT	235024
ADD	SELLING AND PRODUCT REGISTRATION OVERHEADS	712176
	COST OF SALES	**2312162**
	SELLING PRICE	**3560881**
	PROFIT MARGIN	**1248719**

Please do the needful.

Thanks and Regards

FOR AMANYS PHARMA INDIA PVT. LTD.

AUTHORIZED SIGNATURY

AMANYS PHARMA INDIA PRIVATE LIMITED AMANYS PHARMA * PUNE *

Soignez avec passion !

F.No. SG/Misc-05/2021-22/SIIB(X)/JNCH

Foregoing notes may be seen please:-

The exporter M/s.Amanya Pharma India Pvt. Ltd. (IEC No.3113003733) have filed a S/B No. 8519131 dated 09.02.2021 through his C.B M/s. Nexus Freight Pvt. Ltd.(C.B. No.11/1995) for export of the Pharmaceuticals medicine declared under CTH 30042019 vide Invoice No. APEX-202105 dated 08.02.2021, declared Invoice value as 41333.50 EURO, having assessable value of Rs. 35,55,861/- claimed DBK of Rs.46,226/- to his consignee M/s. TEDIS SA, France.

2. During the course of, scrutiny of documents following observation has been made by the Export-Shed Officer.

(i) The exporter is a merchant exporter and he had purchased as declared Pharmaceuticals medicines from different local manufacturer named as Nectar Lifesciences Ltd. Dist-Solan Himachal Pradesh & Saga Lifesciences Ltd Dist-Ahmedabad Gujarat, and highly inflated the Invoice Value to avail undue Drawback and other export benefits.

(ii) As per Purchase order issued from local manufacturer total purchase amount to Rs. 4,25,962/- has been involved wherein sale value of the subject goods have been declared of Rs.35,55,861/-. Thus it appeared the exporter had inflated the FOB Value approx Rs.31,29,899/-

(iii) The subject goods covered under S/B No. 8519131/09.02.2021 had been released on provisional basis subject to execution of Bond equal to FOB Value.

(iv) The file has been referred to SIIB (X) as per instruction of the Addl. Commissioner of Customs (Docks) for further investigation .

(v) Under the reasonable belief the goods have been seized under panchnama dated 31.03.2021 and sample had been drawn for further detailed examination as required.

If approved, we may issue a summon to the Exporter alongwith C.B. under Section 108 of Customs Act, 1962 regarding Over-Invoicing of the subject goods covered under Shipping Bill No. 8519131/09.02.2021.

Submitted for information & further order please.

09.4.2021
I.O/SIIB(X)
(Prem Kr.)

14/4/21
S.I.O/SIIB(X)
(Mukesh Yadav)

12/4
DC/SIIB(X)

0 2 APR 2024

G-Cell

GOVT. OF MAHARASHTRA DEPT. OF GOODS & SERVICE TAX

Government of Maharashtra
Office of the Assistant Commissioner of State Tax,
PUNE CANTT_607 (PUN-VAT-D-705),
Cabin No-243, 2st floor, GST Bhavan, Yerwada, Pune-411 006,
Phone no- 020-26609206, E-mail –acst.d705@gmail.com

NO: ACST/punecantt_607/PUNE-04/CGST /23-24/B-574 PUNE, DATE: 14/03/2024

केन्द्रीकृत प्राप्ति कक्ष (NS-II)
CENTRALISED RECEIPT UNIT
19
01 APR 2024
जवाहरलाल नेहरू सीमाशुल्क भवन, न्हावा शेवा, मुंबई-II
Jawaharlal Nehru Custom House, Nhava Sheva, Mumbai-II

To,
Deputy Commissioner Of Customs,
SIIB(X), JNCH
Office of commissioner of Customs NS –II
Jawaharlal Nehru Custom House , Nhava sheva
Dist Raigad , Maharashtra -400707

SUB :- Verification of Genuineness of the exporter M/s Amanyas Pharma Indid Pvt Ltd (IEC No 3113003733) (GST NO-27AARCS4627D1Z4)-reg.

REF :- Letter received from your office no F. No.SG/INV-19/2021-22/SIIB(X)/JNCH Dated 29/01/2024

With reference to above subject, following verification is submitted in case of M/s Amanyas Pharma Indid Pvt Ltd (GSTN NO-27AARCS4627D1Z4).

i) The genuiness of the exporter i.e. M/s Amanyas Pharma Indid Pvt Ltd. Is verified during the visit paid to the Place Of Business . The taxpayer is found genuine and conducting the business activity on registered place of business.

ii) The records related to the suppliers are also verified and found correct.

iii) M/s Amanyas Pharma Indid Pvt Ltd had filed the GST Returns up to date and regularly.

iv) The ITC and IGST refund availed by the taxpayer are also verified and are found admissible in purview of law

Date: 14/03/2024

(UDAY MANE)
ASSISTANT COMMISSIONER OF STATE TAX
(ADDITIONAL CHARGE)
PUN-VAT-D-705 (PUNE CANTT_607)

Copy-Assistant Commissioner of State Tax (PUN-AST-D-001)

CBIC-DIN-20230878NT000011111C

SUMMONS

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

To,

Md. Iqbal Mohammed Shaikh (Prop. of M/s Amanyas Pharma India Pvt. Ltd.)

Unit No.212, 2nd Floor, Konark Epitome, S. No.229, Viman Nagar, Vadgaon, Sheri Pune - 411014.

WHEREAS, I, **Bharat Gupta** am making inquiry in connection with **M/s Amanyas Pharma India Pvt. Ltd.** under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to
(a) give evidence and / or
(b) produce documents or things of the following description in your possession or under your control:

1. **eBRC of Previous Shipping Bills**
2. **GSTR 1, GSTR 2A & GSTR 3B for the year 2021-22 & 22-23**
3. **ANY OTHER RELEVANT DOCUMENT**

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I do hereby summon you to appear before me in person on **2023-09-04** at **12:30:PM** at the office of **OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II SPECIAL INVESTIGATION AND INTELLIGENCE BRANCH (X),A-504, Jawaharlal Nehru Custom House, Nhava Sheva, Dist-Raigad, Maharashtra ? 400 707.**

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

Given under my hand and seal of office to-day the **16** day of **August, 2023** at **JNCH,NHAVA SHEVA**

Name : **Bharat Gupta**

Signature : 16/08/2023

Designation :
Superintendent / Appraiser / Senior Intelligence Officer

Seal of Office.

O/C

Em-188827661IN

dt 16.08.23

Generate DIN

Home / Generate DIN / Customs / Summ

DIN User Dashboard

Generate DIN

Logout

CBIC-DIN-20210678NT0000666F60

SUMMONS

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

To,

Md. Iqbal Mohammed Shaikh (Prop. of M/s.Amanyas Pharma India Pvt. Ltd.

Unit No.212,2nd Floor, Konark Epitome S. No.229, Viman Nagar, Vadgaon Sheri Pune-411014.

"ISSUED BY SPEED POST"
SIIB (X)
EM780125934?IN

WHEREAS, I, **Mukesh Yadav** am making inquiry in connection with **Export Made By M/s. Amanyas Pharma India Pvt. Ltd.** under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to
(a) give evidence and / or
(b) produce documents or things of the following description in your possession or under your control:

1. ID Proof like PAN, Aadhar card etc. /Authority Letter

2. Export Documents such as Shipping Bill, Invoices covered under RITC No.30042019, 30049069 made by the last 05 Years

3. Any other relevant documents

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I do hereby summon you to appear before me in person on **2021-07-23** at **11:30:AM** at the office of **Office of the Special Intelligence & Investigation Branch (X), 6th Floor, C-604, Jawaharlal Nehru Custom House, Nhava Sheva, Taluka- Uran, Dist - Raigad, Maharashtra**

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

Given under my hand and seal of office to-day the **22** day of **June, 2021** at **Tal-Uran, Dist-Raigad, Maharashtra-400707**

Name : **Mukesh Yadav**

Signature :

Designation : **Superintendent**

Seal of Office

CBIC-DIN-20210478NT0000888B79

SUMMONS

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

To,

Md. Iqbal Mohammed Shaikh (Prop. of M/s.Amanyas Pharma India Pvt. Ltd.

Unit No.212,2nd Floor, Konark Epitome S. No.229, Viman Nagar, Vadgaon Sheri Pune-411014.

WHEREAS, I, **Mukesh Yadav** am making inquiry in connection with **Export made by M/s.Amanyas Pharma India Pvt. Ltd.** under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to
(a) give evidence and / or
(b) produce documents or things of the following description in your possession or under your control:

1. **ID Proof like PAN, Aadhar card etc.**
2. **Export Documents such as Shipping Bill, Invoices covered under RITC No.30042019, 30049069 made by the last 05 Years**
3. **Any other relevant documents**

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I do hereby summon you to appear before me in person on **2021-05-20** at **11:30:AM** at the office of **Office of the Special Intelligence & Investigation Branch (X), 6th Floor, C-604, Jawaharlal Nehru Custom House, Nhava Sheva, Taluka- Uran, Dist - Raigad, Maharashtra**

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

Given under my hand and seal of office to-day the **15** day of **April, 2021** at **Office of the Special Intelligence & Investigation Branch (X), 6th Floor, C-604, Jawaharlal Nehru Custom House, Nhava Sheva, Taluka- Uran, Dist - Raigad, Maharashtra**

Name : **Mukesh Yadav**

Signature ....

Designation :
Superintendent

Seal of Office.

Statement of Shri Vikas Kashinath Jadhav, S/o Kashinath Jadhav, Date of Birth-24.08.1975, F-card Holder of the Custom Broker firm M/s. Nexus Freight Pvt. Ltd. / Nexus Global Logistics Pvt Ltd.(11/1995) in reference to M/s AMANYS PHARMA INDIA PRIVATE LIMITED (IEC: 3113003733), resident of F221, Bansi Bldg, Amrut Nagar CHS, Amrut nagar, Ghatkopar West- Maharashtra-400086, recorded under Section 108 of the Customs Act, 1962, in the office of Special Investigation and Intelligence Branch (Export), situated at 5th floor, JNCH, Dist.- Raigad – 400707, at 17:00 hrs on 14.07.2025.

In pursuance of Summons issued under CBIC- DIN- 20250778NT000000E229 dated 14.07.2025, issued under seal and signature of Shri Rakesh Kumar, Senior Intelligence Officer, SIIB (X), I appear before you on 14.07.2025, in order to get my statement recorded; therefore, I,Vikas Kashinath Jadhav, F-Card holder of the Custom Broker firm M/s. Nexus Freight Pvt. Ltd. / Nexus Global Logistics Pvt Ltd. (11/1995) in reference M/s AMANYS PHARMA INDIA PRIVATE LIMITED (IEC: 3113003733), present myself today on 14.07.2025, before Shri Rakesh Kumar, to give statement u/s 108 of the Customs Act, 1962. I have also been explained that giving false evidence under this enquiry is an offence punishable u/s 227 of the Bhartiya Nyaya Sanhita. I am also informed that this statement of mine can be used as evidence against me or any other person in any court of law, or for any adjudication proceedings. I have understood the provision of Section 108 of the Customs Act, 1962 and will tender my true, correct and voluntary statement which is as follows:

I state that I reside at the abovementioned address with my family with my wife and son. My Aadhar No. is 2216 2365 2761 & PAN is AHAPJ0082G. I am submitting copies of my PAN and Aadhar card for my identity proof & F-card holder of CB Nexus Global Logistics Pvt Ltd. (11/1995) having ID Kardex No. F/MUMB1/202519003 in reference to M/s AMANYS PHARMA INDIA PRIVATE LIMITED (IEC: 3113003733). I have completed B.com, in 2000, from Mumbai University. I can read, write and understand Hindi and English languages. My mobile no. is 9820812796.

Q.1 Please introduce yourself.

Ans. I,Vikas Kashinath Jadhav, F-Card holder of the Custom Broker firm M/s. Nexus Freight Pvt. Ltd. We have changed firm name from M/s. Nexus Freight Pvt. Ltd. to Nexus Global Logistics Pvt Ltd. (11/1995) in year 2022.

Q.2 Have you taken the KYC documents of the Exporter? If yes, please provide details of the documents.

Ans. Yes sir, we have taken the following documents of the Exporter:

1. Copy of IEC
2. Authorisation Letter
3. PAN card
4. Aadhar card
5. GST Registration certificate
6. KYC form
7. ITR
8. Bank Statement
9. Copy of GSTR1.
10. Copy of latest Electricity Bill

Jadhav
14.07.25

Q.3. As you say that you are employee at M/s. Nexus Freight Pvt. Ltd. / Nexus Global Logistics Pvt Ltd. (11/1995). What are the obligations of the Customs Broker towards Customs, at the time of filing any Customs Related documents?

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

Q.4. Have you ever visited the Exporter's M/s AMANYS PHARMA INDIA PRIVATE LIMITED (IEC: 3113003733) Business Premises?

Ans. No sir.

Q.5. Have you filed Shipping Bill No. 8519131 dtd. 09.02.2021 on behalf of M/s AMANYS PHARMA INDIA PRIVATE LIMITED (IEC: 3113003733)?

Ans. Yes, we have filed the aforesaid Shipping Bill No. 8519131 dtd. 09.02.2021, on behalf of the Exporter M/s AMANYS PHARMA INDIA PRIVATE LIMITED (IEC: 3113003733).

Q.6. Which documents were provided by the exporter to file the said shipping bill?

Ans. Exporter submitted invoice, packing list, purchase order and purchase invoices to our office for filing the said shipping bill on behalf of exporter.

Q.7. As you mentioned that exporter submitted purchase invoices for the goods covered under said shipping bill, have you verified the same?

Ans. I tallied the export invoice with purchase invoices. There was major difference in the value of the goods between both invoices therefore I mentioned present market value (PMV) as per the value mentioned in purchase invoices.

Q.8. Did you inform/ask exporter about difference of value in export invoice and purchase invoice?

Ans. Yes. We informed the same to the exporter to which they replied that the product has to be registered for sale in foreign countries and that process is expensive, therefore they mentioned different value of the goods in export invoice than purchase invoices.

Q.9. Since there is major difference in the value compared to purchase invoice, did you inform the exporter that there is over-valuation in terms of claiming export benefits?

Ans. Yes, we informed exporter that your export incentives will be restricted to 150% of PMV. They agreed to this restriction of export incentives on 150% of PMV.

Q.10. As you mentioned that exporter has agreed to restrict the export incentives on 150% of PMV but neither the exporter nor CB has produced any such declaration to Customs?

14.07.25

Ans: After verifying the Purchase invoice, we declared the PMV in the checklist as per the value mentioned in purchase invoice. As per our understanding, it was enough to restrict the export incentives. Therefore, we did not give any declaration to Customs regarding restriction of export incentives.

Q.11 Do you have exporter's financial documents like ITR, Bank statement etc?
Ans. Sir, we do not have any such information available with us.

Q.12 Which Bank account is used for remittance of export proceeds, for purchasing of goods and day to day transactions? Please provide the details of the said Bank Account?
Ans. Sir, we do not have such information with us.

Q.13 Have the exporter ever over-valued the goods, in order to draw undue export-incentives?
Ans. Sir, we do not have such information with us. We only relied upon the documents provided by the Exporter.

Q14. Is it not your responsibility to know all these aforesaid details before presenting the goods for Customs clearance for the purpose of Export?
Ans. Yes sir, it is our responsibility to know such details but due to heavy workload and cut throat competition it becomes very tedious to know all such minute details. However, we performed all our legal duties, we will remain more vigilant in the future.

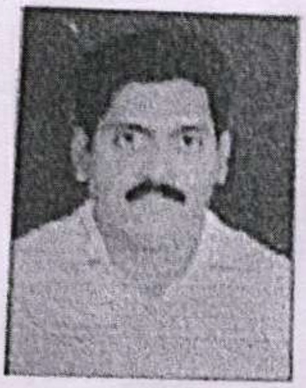
Q.15. Have you ever been penalized by Customs, GST or any Govt. agency till date?
Ans. No Sir, as per my knowledge, we have never been penalized by Customs, GST or any Govt. agency till date.

Q.16. Do you want to say anything else?
Ans. At present I don't want to add anything to the above statement. Whenever I will be called by the department I will produce myself before the department to co-operate in further investigation.

The above statement of mine, running from page 01 to 03, is my true, correct and voluntary statement given without any force, threat, fear, inducement or coercion. On my request the said statement has been typed on the office computer of SIIB(X), JNCH, Nhava Sheva, Dist.- Raigad, Maharashtra- 400707, as per my said and as per my request and I certify it has been recorded exactly as stated by me in response to questions raised during the proceedings. I, therefore, affix my dated signature on every page of the statement in token of having been recorded correctly as stated by me.

14/07/25
Drawn by me
(Rakesh Kumar)
SIO / 'D' Cell

14.07.25
(Shri Vikas Kashinath Jadhav)
F-card Holder of the Custom Broker firm M/s. M/s. Nexus Freight Pvt. Ltd. / Nexus Global Logistics Pvt Ltd. (11/1995).



FORM - F

Authority Card

Customs Pass No. F/MUMB1/202519003

I, **VIKAS KASHINATH JADHAV** have passed the examination conducted under regulation 6 of the Customs Brokers Licensing Regulations, 2018.

Holder Signature

Issuing Auth. Signature

Issuing Authority: Dy./Asst. Commissioner of Customs

Harish R. Ra
DC/CBS, Mumb

14.07.25

Central Board of Indirect Taxes and Customs
Department of Revenue, Ministry of Finance,
Government of India

CBLMS No.	:	2015MUMB10792
Name of the Customs Broker	:	NEXUS GLOBAL LOGISTICS PVT. LTD.
Type of Customs Broker	:	Company (Pvt. Ltd.)
Customs Broker License No.	:	AACCN0258J
Designation of Pass Holder	:	director
PAN of Pass Holder	:	AHAPJ0082G
Issued at (Customs Station)	:	Mumbai Customs (General)
Issue Date	:	11, February 2025
Valid Up to	:	Lifetime

https://cblms.gov.in

सत्यमेव जयते
भारत सरकार

आधार

भारतीय विशिष्ट ओळख प्राधिकरण
भारत सरकार
Unique Identification Authority of India
Government of India

नोंदविण्याचा क्रमांक / Enrollment No.: 0000/00563/85225

To
विकास काशिनाथ जाधव
Vikas Kashinath Jadhav
C/O Sunita Kashinath Jadhav
F 221 2nd Floor Bansi Bldg Amrut Nagar Chs
Amrut Nagar Amrut Nagar
Mumbai
Ghatkopar West
Mumbai Suburban
Maharashtra 400086
9820812796

ME593703780FH

159370378 02/01/2012

आपला आधार क्रमांक / Your Aadhaar No. :

2216 2365 2761

माझे आधार, माझी ओळख

भारत सरकार
Government of India

विकास काशिनाथ जाधव
Vikas Kashinath Jadhav
जन्म तारीख / DOB : 24/08/1975
पुरुष / Male

2216 2365 2761

माझे आधार, माझी ओळख

14.07.25