



**OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS (GENERAL)  
CUSTOMS BROKER SECTION, NEW CUSTOM HOUSE,  
BALLARD ESTATE, MUMBAI-I.**

F.NO. GEN/CB/619/2024-CBS

Date: 04 .02.2025

DIN: 2025027700000038683A

**SHOW CAUSE NOTICE No. 75 /2024-25**

**UNDER REGULATION 17 OF THE CUSTOMS BROKER LICENSING  
REGULATIONS, 2018**

**M/s. Parshuram Bhikaji Logistics Pvt. Ltd.**, having office address at 07, Crado Chawl, Near Sai Hanuman Temple, Opp. Air Cargo Complex, Sahar, Andheri (East), Mumbai - 400099 [*hereinafter referred to as the Customs Broker/ CB*], bearing PAN based Registration No. **AAGCP7238JCH001** are holding a regular **Customs Broker License No. 11/210** issued by the Commissioner of Customs, Mumbai under Regulation 10 (1) of the Customs House Agents Licensing Regulations (CHALR), 1984 [*Now regulation 7(2) of Customs Broker Licensing Regulations (CBLR, 2018)*] and as such they are bound by the regulations and conditions stipulated therein.

2. An offence report in the form of **Show Cause Notice No. 53/ADC/EXP.ASSMT. /2024-25/ACC dated 06.11.2024**, issued by Additional Commissioner of Customs, Export Assessment Section, Air Cargo Complex (Export), Mumbai was received in the Customs Broker Section, New Custom House, Mumbai through email dated **07.11.2024** wherein inter-alia following were informed:

**2.1 M/s. Jayshree Enterprises** (IEC Code ACRPW7195D) (*hereinafter referred to as "the exporter"*) having declared address as 404, GROUND FLOOR, HAJI MOHD NOORA LANE, JAMAT K BANDRA WEST, MUMBAI MAHARASHTRA- 400050 have filed a **Shipping Bill No. 4135658 dated 13.09.2022** at Air Cargo Complex (INBOM4), Sahar, Mumbai, through their Customs Broker M/s S. Murugan, for export of Ready Made Garments (RMG) (*hereinafter referred to as "the goods"*), having total declared

FOB Rs. 73,06,567/-, and claimed/availed Drawback amount of Rs. 1,50,705/- and also claimed RoSCTL amount of Rs. 2,14,505/-. Total amount claimed Rs. 3,65,210/-. The exporter is a Proprietorship, which has obtained GST registration in June 2022. The exporter is registered for goods falling under Chapters 61 and 6201. The supplier in the case was M/s Bound Enterprises. The Details of the supplier:

Supply Chain level	GSTN	Supplier name	Date of Registration	Legal name	Jurisdiction	Address	HSN registered for	Supplied to
L1	27BQ PPJB 295Q 1ZJ	BOUND ENTERPRISES	04/07/2022	ABHISHEKH BALU JADHAV	NAVI MUMBAI	BLDG NO-3/B ROOM NO-323, 3 RD FLOOR, GODAHAIVARI BLD G, Lalubhai Compound Road, Mumbai-400043	03 - Fish and crustaceans, molluscs and other aquatic invertebrates	Jayshree Enterprises

## 2.2 Details of Past Exports:

As informed by NCTC, the Let Export Order (LEO) for the said shipping bill was given on 13.09.2022. Alerts were inserted against the exporters on 21.09.2022 for suspension of export benefits. Details of past exports made by the exporter are as below:

TABLE-I

Sr. No.	S/B details and date	FOB Value (in Rs.)	DBK (in Rs.)	ROD (in Rs.)	ROSCTL claimed (in Rs.)	IGST Amt (in Rs.)	FOB Realised (in Rs.)
1.	4055140 dt. 08/09/2022	6,18,400.99/-	0	0	0	0	0

2.	4135658 dt. 13/09/2022	12,65,802.93/-	31,645/-	0	26,582	0	0
3.	4164506 dt. 14/09/2022	10,25,787.61/-	26,663/-	0	51,275	0	0
4.	4240827 dt. 17/09/2022	26,77,137.9/-	56,220/-	0	77,637	0	0
5.	4243903 dt. 17/09/2022	17,19,437.6/-	36,177/-	0	59,011	0	0
	<b>TOTAL (in Rs.)</b>	<b>73,06,567.03/-</b>	<b>1,50,705/-</b>	<b>-</b>	<b>2,14,505/-</b>	<b>-</b>	<b>-</b>

2.2.1 Apart from the above shipping bills, it has been observed that the exporter has filed 06 S/Bs No. 3090372 dt 27/07/2022, 3094239 dt 27/07/2022, 3094633 dt 27/07/2022, 4044272 dt 08/09/2022, 4298381 dated 20.09.2022, 4319152 dated 21.09.2022, but none of the shipping bills is having LEO details in system, the same were purged after 30 days. Hence, it clearly appeared that the exporter wanted to purge the initial Shipping bills and tried to avoid the RMS instruction.

### 3. Statements recorded during the course of investigation:

3.1. Shri Swapnil Narayan Phodase, employee of the CB in his statement recorded on 13.10.2022 under Section 108 of Customs Act, 1962 inter-alia stated that:

- i. M/s Parshuram Bhikaji Logistics is a 40 years old company and was incorporated as private Ltd company in 2012. He has been working in the company for 2.5 years as Customs Clearance Clerk.
- ii. Exporter contacted them by himself. After that, further communication work was done on phone calls by him. The exporter has given the Authority letter dated 03.06.2022 authorizing M/s Parshuram Bhikaji Logistics for the customs clearance related work. Also, submitted copies of IEC, GST, PAN Card, ADHAAR Card, ITR for assessment year 2022-23, Bank Statement copy of Exporter to this office. They verified office of M/s. Jayshree Enterprises, IEC Code, PAN Card, GST registration Certificate, and submitted the KYC for the same.
- iii. Their office person physically verified the address mentioned in GST registration copy i.e. 404, GR FLOOR, HAJI MOHD NOORA LANE, JAMAT K

BANDRA WEST, MUMBAI MAHARASHTRA- 400050. Mobile number of exporter is 8976320232 and mail id - enterprisesjayshree110@gmail.com.

iv. They have carried out First time export procedure of M/s Jayshree Enterprises.

v. They had communicated on 12/10/2022. When he asked him about S/B Nos 3090372 dt 27/07/2022, 3094239 dt 27/07/2022 and 3094633 dt 27/07/2022 and asked whether he filed new Shipping Bills with those previous Invoices.

vi. He was also asked provide E way Bill and Purchase Tax Invoice. They received the documents Invoice and packing list by hand via exporter's representative. After receiving documents, they used to make checklist and they used to take approval via phone call/WhatsApp from the Exporter M/s Jayshree Enterprises., then after approval from M/s Jayshree Enterprises, they used to file Shipping Bill on ICEGATE portal.

vii. However, after that the cargo was not received by them, hence further processing was not done by them. On being asked about the status of Shipping Bills S/B Nos 3090372 dt. 27/07/2022, 3094239 dt 27/07/2022 and 3094633 dt 27/07/2022, he said that Shipping Bills were filed by them but they did not receive the cargo from the exporter's side.

viii. They, as a Custom Broker verified the correctness of the classification declared by the exporter, restrictions or prohibitions. They used to take Invoice and Packing List and verify them for classification as per description in Invoice. And the scrutinization for the same was done by the CB.

ix. They have received the documents of M/s Jayshree Enterprises via exporter's representative. They submitted the documents online on ICEGATE from their office. They would have charged Rs. 4500/- for per shipping bill if the export had been done.

**3.2. Shri Kishen Ram Wagle proprietor of M/s Jayshree Enterprises**, in his statement recorded on 25.11.2022 under Section 108 of Customs Act, 1962 inter-alia stated that:

i. he is the Proprietor of M/s Jayshree Enterprises and his firm exports the garments, fabrics and imitation jewellery.

- ii. He started business in the Month of June, 2022. His office address is 404, Ground Floor, Haji Mohamed Noora lane, Jamat K Bandra West, Mumbai- 400 050. It is the same address mentioned in IEC.
- iii. He exported goods to Sudan, Nigeria; that the Shipping Bill Number 4135658 dated 13.09.2022 was filed by him. Total 11 Shipping bills filed by them from ACC wherein goods of 05 shipping bills were exported and 06 shipping bills were purged; that the six shipping bills were purged because the order has been cancelled from buyers namely Marsh Impex Textiles Trading LLC, Dubai. He doesn't have any proof for cancellation of order. The order has been cancelled verbally through mobile calls.
- iv. Total four Shipping Bills were filed by them were under DBK Scheme. They authorized **M/s S. Murugan** and **M/s Parsuram Bhikaji Logistic Pvt. Ltd.** for export the goods. The goods covered under the said shipping bills are readymade garments, imitation jewellery and general merchandise goods;
- v. They procured the goods from **Bound Enterprises, Mumbai**; that they had not purchased goods from other supplier other than Bound Enterprises for export purpose. He submitted Tax Invoice and E-way bill of Supplier - M/s Bound Enterprises regarding procurement of the goods. The goods were supplied directly by supplier at ACC, Mumbai. They have only E-way bill.
- vi. They have not maintained stock register because they purchased the goods when they received order from overseas buyer. They ordered the goods directly to supplier as per requirement of buyer; that he has not paid any amount to supplier; that they purchased the goods for 120 days' credit. They will pay the supplier after receipt of BRC.
- vii. He has submitted the contract copy for purchase of export material from supplier. The supplier is trader. He doesn't have any agreement with buyer.
- viii. They contact the buyer through middleman/agents Shri Abhishek Balu Jadhav. His mobile number is 9594489058. He does not have his address. He met him through his employee namely Shri Bhushan Vishwas Singote. They exported the goods as per the requirements of the buyer.



**3.3.** Further **Shri Kishen Ram Wagle** proprietor of M/s Jayshree Enterprises (IEC-ACRPW7195D), in his statement recorded on 30.05.2023 under Section 108 of Customs Act, 1962 inter-alia stated that:

i. M/s Jayshree Enterprises is not doing any business at present. The Shop was located at 404, Ground Floor, Haji Mohd. Noora Lane, Jamat K Bandra (West), Mumbai -400050 and it has been closed since mid of September. His rent agreement is expired now and he does not know about the present status of the Premises. He is not doing any business now.

ii. He stated that his supplier is M/s Bound Enterprises. He signed the contract with the supplier M/s Bound Enterprise. However, his brother Shri Anil Kishan Wagle was looking after the supplies related work and he was in contact with the supplier. His brother had passed away two months back. He never had any contact with the supplier. However, he knew one mobile number of M/s Bound Enterprises-9594489058. He doesn't know the name of person dealing from M/s Bound Enterprise.

iii. He stated that address of M/s Bound Enterprises is mentioned in the contract copy. However, he never visited the address.

iv. On being asked about the difference in signature in KYC, Cheques and Statements, he stated that earlier he used to sign in English and the same was in his old pan card which he submitted in his earlier statement dated 25.11.2022 and also the same appears in Bank KYC and cheques which have been shown to him. However, he has changed his signature in recent past and also made a new PAN Card accordingly.

**4.** Search warrant No 10/2022-23 dated 09.03.2023 was issued by the Assistant Commissioner of Customs, SIIB(X), ACC, Mumbai vide F. No. SIIB/INV-29/2022-23/ACC (X) to search the premises on 10.03.2023 of M/s Bound Enterprises, supplier of the exporter M/s. Jayshree Enterprises. Officers of SIIB(X) visited at the supplier's address to carry out search. The officers found that there is no office named M/s Bound Enterprises. It was confirmed that the person Mr. Balu Jadhav was staying there and no firm namely **M/s Bound Enterprises** was in existence.

**4.1.** Further, letters dated 29.09.2022 and 25.04.2023 were sent to the Jurisdictional CGST for verifying the supply chain, genuineness of business transactions made with supplier, verification of accumulated ITC & IGST (Refund) as claimed/available and

verification of existence of exporter and to provide the copy of GSTIN registration details and GSTR-1, 2A, 3B, 9 & 9C etc from GSTIN registration.

4.2. Reply was received from O/o The Joint Commissioner, Anti Evasion CGST&C. Ex, Mumbai West Commissionerate vide their letter F. No. V/CGST/MW/INV/T-6/Jayshree/1129/22/13555 dated 12.09.2023 informing that M/s. Jayshree Enterprises has taken GST registration on 07.06.2022 for trading the exports of *Mens and Womens apparels* under HSN 61 and 62. The said entity has filed six nil GSTR-3B returns and in January 2023, they have availed inward ITC of Rs 1.24 Cr and has discharged liability of Rs 0.97 crores of refund due to inverted Duty structure.

4.3. They further stated that scrutiny of inward ITC availed by M/s. Jayshree Enterprises reveals that the entire ITC credit of Rs. 1.24 crores is availed on the basis of fake ITC generated by a group of GSTIN's. During the physical verification of registered principal place of business situated at GROUND Floor, 404, Haji Mohd Noora lane, Jamat K Bandra West, Mumbai, Mumbai Suburban, Maharashtra, 400052, the premises was found closed. The registered mobile number when contacted was found to be not in service. After enquiry, it was informed that there is no business activity being carried from the premises by the taxpayer. No one in the vicinity has identified Mr Kishen Ram Wagle, the proprietor of M/s. Jayshree Enterprises. Therefore, taxpayer appeared to be non-existent/non-operational. Summons were issued to the owner of premises, but no one appeared in their office to tender oral evidence.

4.4. Accordingly, procedure for cancellation of the GST registration of the subject taxpayer was initiated and efforts were being made to trace the mastermind. The jurisdictional Division has been proactively alerted to not to process any refund application and jurisdictional Commissionerates of recipients & suppliers of M/s. Jayshree Enterprises have been alerted. The GSTR-1, 2A and 3B were forwarded to the ACC (Export) office, however, GSTR-9 and 9C were not filed by the subject entity till date.

#### 5. Remittance Details:

In respect of BRC status of past exports, the data retrieved from ICES 1.5 system showed that no realisation has been done for past exports as yet. As per the above table (TABLE-I), the exporter M/s Jayshree Enterprises claimed/availed

Drawback and RoSCTEL for an amount of **Rs. 1,50,705/- (Drawback) + 2,14,505 (ROSCTL). (Total Rs. 3,65,210/-).**

5.1. Further, it was found from the BRC details of M/s. Jayshree Enterprises that total FOB from 08.06.2022 till date is **Rs 73,06,567/-, (Rs. Seventy-Three Lakhs Six Thousand Five Hundred Sixty-Seven rupees only)** and the same has not been realised till date. In respect of Scroll status of past exports, there are no Scroll generated for the above shipping bills. The exporter has claimed **Rs 1,50,705/- (Drawback)+ 2,14,505 (ROSCTL) (Total Rs. 3,65,210/-)**, against the above said shipping bills (Table-I). Further, BRC has not been realised for the said 05 shipping bills where the drawback amount of Rs. 1,50,705/- has been claimed by the exporter. The claimed amount appeared to be rejectable recoverable as per Rules 17, 18(1) & 18(2) of Customs and Central Excise Duties Drawback Rules, 2017.

6. The exporter M/s Jayshree Enterprises had filed all shipping Bills as well as past Shipping Bills. The exporter had claimed Drawback under the said shipping bills under the provisions of Section 75 of the Customs Act, 1962 read with The Customs and Central Excise Duties Drawback Rules, 2017. The Section 75(1) of the Customs Act, 1962 makes it mandatory, for claiming drawback on any goods, to receive the sale proceeds in respect of such goods by or on behalf of the exporter in India within the time allowed under the Foreign Exchange Management Act, 1999 (42 of 1999).

6.1. It is evident from the data available in ICES 1.5 System under the category, Details of Defaulting IECs (FOB Yet to be realized) that the foreign remittance has not been realized even after the expiry of the prescribed time- limit. In the event of non-realisation of sale proceeds, the drawback benefit claimed/availed is deemed never to have been allowed and becomes rejectable/recoverable under relevant rules of The Customs and Central Excise Duties Drawback Rules, 2017.

6.2. Further, in terms of CBIC Notification No. 77/2021-Customs (N.T.) dated 24th September, 2021 as amended, the duty credit allowed under the ROSCTL Scheme shall be subject to realisation of sale proceeds in India, within the period allowed under the Foreign Exchange Management Act, 1999 (42 of 1999), failing which, such duty credit shall be deemed to be ineligible. Thus, such duty credit allowed under ROSCTL Scheme becomes liable for cancellation and recovery in terms of para 3, 4 and 5 of the notification *ibid*.



7. From the above stated facts and extant legal provisions, it appeared that:
- i. The exporter M/s Jayshree Enterprises had exported total 5 consignments from Air Cargo Complex, Mumbai through CHA M/s Parshuram Bhikaji Logistics Pvt Ltd having total FOB amount of Rs. 73,06,567.03/-, claiming drawback of Rs. 1,50,705/- and ROSCTL of Rs. 2,14,505/-. The export proceeds in respect of the said shipping bills have not been realised even after stipulated time is over.
  - ii. As per Rule 2(a) of the Customs and Central Excise Duties Drawback Rules, 2017, the "drawback" in relation to any goods manufactured in India and exported, means the rebate of duty excluding integrated tax leviable under subsection (7) and compensation cess leviable under subsection (9) respectively of section 3 of the Customs Tariff Act, 1975 (51 of 1975) chargeable on any imported materials or excisable materials used in the manufacture of such goods. It is pertinent to mention that during investigation, the Directors of company M/s Jayshree Enterprises or any other persons concerned with the firms did not produce any documents like Tax-Invoices etc, in respect of impugned export goods, which could support genuine purchase and prove payment of duty/tax, though they were offered enough opportunity through Summons under Section 108 of the Customs Act, 1962.
  - iii. Therefore, it appeared from the investigation that necessary ingredient of second proviso to Rule 3(1) of the Customs and Central Excise Duties Drawback Rules, 2017 is attracted in this case which does not permit any amount of drawback in such cases where no duty has been paid. Due to non-production/submission of required documents/information, it appears that no statutory duty was levied on the purchase of the exported goods by the Exporter as the same were procured from Local Unregistered Supplier. Also, the sale proceeds of the goods exported vide Shipping Bills mentioned in TABLE-I have not been realised till date as per ICES 1.5 system. Thus, the drawback claimed vide Shipping Bills mentioned in TABLE-I appears rejectable/recoverable with interest under the provisions of Rule 17, Rule 18(1) & Rule 18(2) of the Customs and Central Excise Duties Drawback Rules, 2017 read with Section 75(1) & 75A (2) of the Customs Act, 1962.
  - iv. The duty credit under ROSCTL Scheme is allowed subject to realisation of sale proceeds in respect of such goods in India within the period allowed under the Foreign Exchange Management Act, 1999 (42 of 1999), failing which such duty credit shall be

deemed to be ineligible. The sale proceeds in respect of goods exported vide all Shipping Bills mentioned in TABLE-I have not been realised so far. Further, the exporter appeared to have violated the provisions of the Customs Act, 1962 and other allied acts as enumerated above. Thus, the exporter's claim under ROSCTL Scheme appears liable for cancellation and recovery under Notification No. 77/2021- Customs (N.T.) dated 24th September, 2021, as amended, read with Regulation 8 of Electronic Duty Credit Ledger Regulations, 2021.

**8. Role of the Customs Broker:**

i. The Customs Broker (CB) is an agent authorised by the exporter to work on their behalf. As per regulation 10(d) & 10(e) of the CBLR, 2018, it is the obligation of the Customs Broker to exercise due diligence to ascertain the correctness of any information he imparts to a client and to advise the client accordingly 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. Also, as per regulation 10(m), it is mandatory for a Customs Broker to discharge his duties as a Customs Broker with utmost speed and efficiency and without any delay;

ii. These CBLR Regulations caused a mandatory duty upon the CB, who is an important link between the Customs Authorities and the exporter. Any dereliction/lack of due diligence since has caused the Exchequer loss in terms of evasion of Customs Duty. A Customs Broker occupies a very important position in the customs House and was supposed to safeguard the interests of both the exporter and the Customs department.

iii. Further, in a regime of trade facilitation, a lot of trust is being placed on the Customs Broker who directly deals with the exporters. Failure to comply with regulation by the CB mandated in the CBLR gives room for unscrupulous persons to get away with import-export violations and revenue frauds.

iv. The Customs Broker being aware about Customs Act, Rules, Regulations, etc. failed to advise his client comply with the provisions of the Act, other allied Acts and the rules and regulations thereof and non-complied the same and did not exercise

due diligence to ascertain the correctness of any information even though it was mandated by the regulation 10(d) & 10(e) of the CBLR, 2018.

v. The above act of omissions and commissions by the Customs Broker has resulted in contravention of the provisions of Regulation 10(d), 10(e) & 10(m) of the CBLR, 2018, 50(2), 50(3), 75(1) & 75A(2) of the Customs Act, 1962 read with Section 11(1) of the Foreign Trade (Development And Regulation) Act, 1992, Section 7(1) & 8 of the Foreign Exchange Management Act, 1999, Rule 17 & 18 of the Customs and Central Excise Duties Drawback Rules, 2017, Rule 11 of the Foreign Trade (Regulations) Rules, 1993 and Regulation 9 of the Foreign Exchange Management (Export of Goods & Services) Regulations, 2015. Thus, the goods already exported vide Shipping Bills as mentioned in Table-I (though not available physically) are liable for confiscation under Section 113(i), 113(ja) & 113(jb) of the Customs Act, 1962 and the CB M/s Parshuram Bhikaji Logistics Pvt. Ltd. and its directors liable for penal action under Section 114 (iii) and/or Section 117 of the Customs Act, 1962.

9. **Show Cause Notice No. 53/ADC/EXP.ASSMT. /2024-25/ACC dated 06.11.2024**, was issued by Additional Commissioner of Customs, ACC (Export), Mumbai on the Custom Broker, M/s Parshuram Bhikaji Logistics Pvt Ltd., calling them as to why penalty should not be imposed on them under Section 114(iii), and/or also under 117 of the Customs Act, 1962 read with CBLR-2018.

10. On perusal of the offence report dated 06.11.2024, it is observed that the CB have violated certain provisions and failed to carry out certain statutory obligations laid under CBLR, 2018.

#### 10.1 Regulation 10(d) of CBLR, 2018:

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

a. On perusal of the offence report, it appears that that exporter was a merchant exporter who procured the goods from a fictitious supplier. In terms of the requirement of the Circular No. 16/2009-Customs dated 25.5.2009 issued vide F. No. 609/137/2007- DBK, the merchant exporters who purchase goods from traders were required to furnish a declaration in the prescribed format, at the time of export of such

goods. It was the responsibility of the CB to advise his client about the requirements of such declaration. It appears that the exporter had filed total 05 Shipping Bills (**Table-I**) under Scheme Code 60 (Drawback and Rebate of State and Central Taxes Levies) without submitting any Bank Realisation Certificate (BRC) for the said shipping bills, that were required to be submitted in prescribed format as per **Circular No. 5/2009-Customs dated 02.02.2009 issued vide F. No. 609/167/2007-DBK**. It was the responsibility of the CB to advise his client to submit these statements (BRCs/negative statements) to the proper officer in respect of the drawback shipping bills. Moreover, the CB also failed to bring the matter of these non-compliances to the Deputy/Assistant Commissioner of Customs. Hence, it appears that CB failed to perform due obligation under Regulation 10(d) of CBLR, 2018.

#### **10.2 Regulation 10(e) of CBLR, 2018:**

*"A Customs Broker shall exercise due diligence to ascertain the correctness of any information which he imparts to a client with reference to any work related to clearance of cargo or baggage."*

a. On scrutiny of the offence report, it is amply clear that no foreign remittance was received in respect of the exported goods and hence undue export incentives were availed by the exporter. The case could only be detected by the investigation carried out by the SIIB(X), ACC, Mumbai. It further appears that the CB failed to exercise due diligence and to sensitize the exporter to make proper declaration in terms of Circular No. 5/2009-Customs dated 02.02.2009 and Circular No. 16/2009-Customs dated 25.5.2009 in respect of the exported goods.

b. Thus, it appears that CB failed to exercise due diligence in respect of the cargo undertaken for the clearance in respect of the exporter M/s. Jayshree Enterprises. Hence, it appears that CB failed to perform due obligation under Regulation 10(e) of CBLR, 2018.

#### **10.3 Regulation 10(m) of CBLR, 2018:**

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

a. During the investigation in the instant case, it is well established that no foreign remittance was received in respect of the exported goods and hence undue export



incentives were availed by the exporter. The case could only be detected by the investigation carried out by the SIIB(X), ACC, Mumbai. The CB did not ensure submission of BRC and hence failed to discharge his duties as a Customs Broker with utmost speed and efficiency and without any delay. Thus, it appears that CB failed to comply with the obligation under Regulation 10(m) of CBLR, 2018.

11. It appears that an attempt of fraudulent exports would not have been possible, if the Customs Broker had fulfilled his due obligation bestowed on him under Regulation 10(d), 10(e) and 10(m) of CBLR, 2018. It is pertinent to mention the judgement of the Hon'ble Supreme Court in the case of Commissioner of Customs V/s. K. M. Ganatra, and Co. in Civil Appeal no. 2940 of 2008 which approved the observation of Hon'ble CESTAT Mumbai in M/s. Noble Agency V/s. Commissioner of Customs, Mumbai [2002 (142) E.L.T.84 (Tri. - Mumbai)]:

*"The CHA occupies a very important position in the Customs House. The Customs procedures are complicated. The importers have to deal with a multiplicity of agencies viz. carriers, custodians like BPT as well as the Customs. The importer would find it impossible to clear his goods through these agencies without wasting valuable energy and time. The CHA is supposed to safeguard the interests of both the importers and the Customs. A lot of trust is kept in CHA by the importers/exporters as well as by the Government Agencies. To ensure appropriate discharge of such trust, the relevant regulations are framed. Regulation 14 of the CHA Licensing Regulations lists out obligations of the CHA. Any contravention of such obligations even without intent would be sufficient to invite upon the CHA the punishment listed in the Regulations..."*

12. In view of the above, as per Regulation 17(1) of CBLR, 2018, Customs Broker M/s. Parshuram Bhikaji Logistics Pvt. Ltd. (PAN: AAGCP7238J) is hereby called upon to show cause, as to why:

(a) The Customs Broker license bearing no.11/210 issued to M/s Parshuram Bhikaji Logistics Pvt. Ltd. (PAN: AAGCP7238J) should not be revoked under regulation 14 read with regulation 17 of the CBLR, 2018.

(b) Security deposited by them should not be forfeited under regulation 14 read with regulation 17 of the CBLR, 2018; and/or

(c) Penalty should not be imposed upon them under regulation 18 read with regulations 17 of the CBLR, 2018.

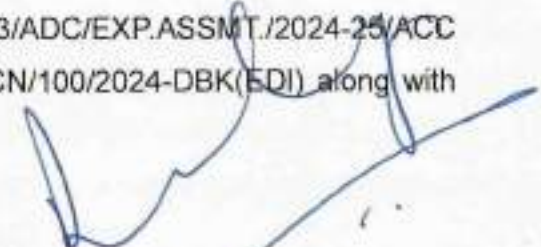


13. The CB M/s. Parshuram Bhikaji Logistics Pvt. Ltd. (CB-11/210) (PAN: AAGCP7238J) are directed to submit written submission to this show cause notice within 30 days from the date of issuance of this notice and appear for personal hearing on the date as may be fixed and to produce proof of evidence/documents, if any, in their defence to the **Inquiry Officer, Smt. Radha Arvindakshan, Assistant Commissioner of Customs, Import-I, Mumbai Customs, Zone-I**, who shall conduct inquiry under Regulation 17 of CBLR, 2018. If no reply is received within the stipulated time period, it will be presumed that they have no explanation to offer and it will be presumed that they do not want personal hearing and the issue will be decided on the facts available on records.

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

15. The documents/records relied upon are as under:

(i) Offence Report Show Cause Notice No. 53/ADC/EXP.ASSMT./2024-25/ACC dated 06.11.2024 issued vide F.No. CUS/DBK/SCN/100/2024-DBK(EDI) along with RUDs.



(Rajan Chaudhary)

Principal Commissioner of Customs (G)  
New Custom House,  
Mumbai - I

Encl: As above.

To,

**M/s. Parshuram Bhikaji Logistics Pvt. Ltd.**

**(CB No. 11/210)**

07, Crado Chawl,

Near Sai Hanuman Temple,

Opp. Air Cargo Complex, Sahar,

Andheri (East), Mumbai – 400099.

**Copy to:**

1. The Pr./ Chief Commissioner of Customs, Mumbai I, II, III Zone.
2. CIU's of NCH, ACC & JNCH.
3. Pr. Additional Director General, DRI, MZU.
4. EDI of NCH, ACC & JNCH.
5. Bombay Custom House Agent Association.
6. Office copy.
7. Notice Board.
8. The Inquiry Officer, Smt. Radha Arvindakshan, Assistant Commissioner of Customs, Import-I, Mumbai Customs, Zone-I.



F. No. CUS/DBK/SCN/100/2024-DBK(EDI)

Date- 06-11-2024

I/2408227/2024

DIN No. 20241179OE000002020F

SCN No. 53/ADC/EXP.ASSMT./2024-25/ACC

**SHOW CAUSE NOTICE ISSUED UNDER SECTION 124 READ WITH  
SECTION 75A(2) OF THE CUSTOMS ACT,1962 AND RULE 17 and 18 OF  
THE CUSTOMS AND CENTRAL EXCISE DUTIES DRAWBACK RULES, 2017**

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**M/s. Jayshree Enterprises (IEC Code ACRPW7195D)**(hereinafter referred to as "the exporter") having declared address in IEC as 404, GROUND FLOOR, HAJI MOHD NOORA LANE, JAMAT K BANDRA WEST, MUMBAI MAHARASHTRA-400050 had filed **Shipping Bil No. 4135658 dated 13.09.2022** (hereinafter mentioned "The Subject Shipping Bill") at Air Cargo Complex (INBOM4), Sahar, Mumbai, through their Custom Broker **M/s S. Murugan** (hereinafter referred to as "the CHA/Custom Broker"), for export of Ready Made Garments (RMG) (hereinafter referred to as "the goods"), having total declared FOB Rs. 73,06,567/- , and claimed/availed Drawback amount Rs. 1,50,705/- and also claimed RoSCTL amount Rs. 2,14,505/-. Total amount claimed Rs. 3,65,210/-. The exporter is a Proprietorship, which has obtained GST registration in June 2022. The exporter is registered for goods falling under Chapters 61 and 6201.The registered mobile number is 8976320232 and email ID is [enterprisesjayshree110@gmail.com](mailto:enterprisesjayshree110@gmail.com)

## 2. The Details of the suppliers:

Supplier Chain Level	GSTN	Supplier Name	Date of Registration	Legal Name	NJurisdiction	Address	HSN registered for	Supplied To
L1	27BQP PJ8295 Q1ZJ	BOUND E NTERPRIS ES	04/0 7/20 22	ABHISHE KH BALU JADHAV	NAVI MUMB AI	BLDG NO-3/B ROOM NO-323, 3RD FLOOR, GODAHAIVARI BLDG, Lallubhai Compound Road, Mumbai-400043	03 - Fish and crustaceans, molluscs and other aquatic invertebrates	Jayshree Enterprises

3 . In respect of the live Shipping Bill No. 4135658 dated 13.09.2022 filed at ACC, Mumbai as informed by NCTC, the Let Export Order (LEO) has been given on 13.09.2022. Alerts were inserted against all the said exporters on 21.09.2022 for suspension of export benefits. The past 5 exports of the exporter in which LEO was given are as follows- Shipping Bill No. 4055140 dt 08/09/2022, 4135658 dt 13/09/2022, 4164506 dt 14/09/2022, 4240827 dt 17/09/2022 and 4243903 dt 17/09/2022 which has been investigated during the investigation. It has been observed that the exporter has filed 06 S/Bs No. 3090372 dt 27/07/2022, 3094239 dt 27/07/2022, 3094633 dt 27/07/2022, 4044272 dt 08/09/2022, 4298381 dated 20.09.2022, 4319152 dated 21.09.2022. but none of the S/B is having LEO details in system, the same were purged after 30 days. Hence, it clearly appears that the exporter wanted to purge the initial Shipping bills and try to avoid the RMS instruction.

4 . A letter dated 29.09.2022 was sent to the Branch Manager, Kotak Mahindra Bank, D. N. Road Branch, Mumbai to forward the KYC details and Bank statement. The Kotak Mahindra Bank provided the details pertaining to the Exporter, i. e. transaction details, Customer Relation Form, Credit Facility Declaration etc. from 27.06.2022 to 23.11.2022. Further a letter dated 21.03.2023 was sent to the Branch Manager, Kotak Mahindra Bank, DN Road Branch, Mumbai for provisional attachment of Bank A/c No. 4947018371 of M/s. Jayshree Enterprises as per

section 110(5) of the Customs Act, 1962, and also with a request to forward the KYC details and Bank statement.

**5.** The summons was issued to Custom Broker M/s. Parshuram Bhikaji Logistics Pvt Ltd on 12.10.2022, The authorized representative of CB M/s Parshuram Bhikaji Logistics appeared on 13.10.2022 to give statement in response of summon issued under provisions of section 108 of Customs Act.

**5.1** The statement of Shri Swapnil Narayan Phodase, Employee of M/s. Parshuram Bhikaji Logistics Pvt Ltd was recorded on 13.10.2022 (**RUD-1**) under section 108 of the Customs Act 1962. **In the said Statement of Shri Swapnil Narayan Phodase, inter alia stated that M/s Parshuram Bhikaji Logistics is a 40 years old company and was incorporated as private Ltd company in 2012. He has been working in the company for 2.5 years as Customs Clearance Clerk.**

*Exporter contacted them by himself. After that, further communication work were done on phone calls by him. The exporter has given the Authority letter dated 03.06.2022 authorizing M/s Parshuram Bhikaji Logistics for the customs clearance related work. Also, submitted copies of IEC, GST, PAN Card, ADHAAR Card, ITR for assessment year 2022-23, Bank Statement copy of Exporter to this office. They verified office of M/s. Jayshree Enterprises , IEC Code, PAN Card, GST registration Certificate, and submitted the KYC for the same. Their office person physically verified the address mentioned in GST registration copy i.e. 404, GR FLOOR, HAJI MOHD NOORA LANE, JAMAT K BANDRA WEST, MUMBAI MAHARASHTRA- 400050. Mobile number of exporter is 8976320232 and mail id - enterprisesjayshree110@gmail.com. They have carried out First time export procedure of M/s Jayshree Enterprises. They had communicated on 12/10/2022. When he asked him about S/B Nos 3090372 dt 27/07/2022, 3094239 dt 27/07/2022 and 3094633 dt 27/07/2022 and asked whether he filed new Shipping Bills with those previous Invoices. He was also asked provide E way Bill and Purchase Tax Invoice. They received the documents Invoice and packing list by hand via exporter's representative. After receiving documents, they used to make checklist and they used take approval via phone call/whats app from the Exporter M/s Jayshree Enterprises., then after approval from M/s Jayshree Enterprises , they used to file Shipping Bill on ICEGATE portal. However, after that the cargo was not received by them, hence further processing was not done by them. On being asked about the status of Shipping bills S/B Nos 3090372 dt 27/07/2022, 3094239 dt 27/07/2022 and 3094633 dt 27/07/2022, he said that Shipping Bills were filed by them but they did not receive the cargo from the exporter's side. They, as a Custom Broker verified the correctness of the classification declared by*



*the exporter, restrictions or prohibitions. They used to take Invoice and Packing List and verify them for classification as per description in Invoice. And the scrutinization for the same was done by the CB. They have received the documents of M/s Jayshree Enterprises via exporter's representative. They submitted the documents online on ICEGATE from their office. They would have charged Rs. 4500/- for per shipping bill if the export had been done.*

**6.** Summons was also issued to CB M/s S Murugan on 15.10.2023. The authorized representative of CB M/s S Murugan appeared on 15.10.2022 to give statement in response of summons issued under provisions of section 108 of Customs Act.

**6.1** The statement of Shri Shailesh Krushna Kumar Mahamunkar, Employee of M/s S Murugan was recorded on 15.10.2022 (**RUD-2**) under section 108 of the Customs Act 1962. In the said statement, he inter alia stated that *M/s S Murugan is a 12 years old company. He has been working in the company for 3 years as Customs Clearance Clerk. This CB were appointed as Custom Broker in June, 2022. Exporter contacted them by himself in their office. After that further communication work were done on phone calls by him. Further, the exporter has given the Authority letter dated 03.06.2022 authorizing M/s S Murugan for the customs clearance related work. Also, submitted copies of IEC, GST, PAN Card, ADHAAR Card, ITR for assessment year 2022-23, Bank Statement copy of Exporter to this office. They verified office of M/s. Jayshree Enterprises , IEC Code , PAN Card, GST registration Certificate, and submitted the KYC for the same. Their office person physically verified the address mentioned in GST registration copy i.e. 404, GR FLOOR, HAJI MOHD NOORA LANE, JAMAT K BANDRA WEST, MUMBAI MAHARASHTRA- 400050. Mobile number of exporter is 8976320232 and mail id - enterprisesjayshree110@gmail.com. They have contacted the Exporter last on 14/10/2022 regarding payment of Bills of Previous 5 Shipments done through them. They also asked the exporter about S/B No 4044272 dt 08/09/2022, 4298381 dt 20/09/2022 and 4319152 dt 21/09/2022 and he told that he will provide the goods for exporting these shipments. The Exporter told that he doesn't want to export any of them because one live shipment has been kept on hold at Nhava Sheva Port. They received the documents - Invoice and packing list by hand via exporter's representative, after receiving documents, they used to make checklist, they used to also take approval via phone call/whats app from the Exporter M/s Jayshree Enterprises,, then after approval from M/s Jayshree Enterprises , they used to file Shipping Bill on ICEGATE portal. After that the cargo was not received to them, hence further*

*processing was not done by them. On being asked about the status of Shipping bills S/B No 4044272 dt 08/09/2022, 4298381 dt 20/09/2022 and 4319152 dt 21/09/2022, he said Shipping Bills were filed by us but they have not received the cargo from the exporter's side. They as a Custom Broker verified the correctness of the classification declared by the exporter, restrictions or prohibition. On being asked about the status of Shipping bills S/B Nos in which export has taken place and filed by them, He stated that SB No 4135658 dt 13/09/2022, SB No 4164506 dt 14/09/2022, 4243903 dt 17/09/2022, 4240827 dt 17/09/2022, 4055140 dt 08/09/2022 were exported through them and got Let Export Order. They used to take Invoice and Packing List and verify them for classification as per description in Invoice. And the scrutinization for the same was done by the CB. They have received the documents of M/s Jayshree Enterprises via exporter's representative. The goods directly came to Air Cargo Complex by their transport and they did the carting of the goods. They submitted the documents online on ICEGATE from their office. They have charged Rs. 2800/- per shipping bill for which export have been done. The payment of the same has not been received yet.*

**7.** The summons has been issued to exporter on 23.09.2022 & 12.10.2022, and 02.11.2022, 09.11.2022 but he has not appeared for statement/ providing document evidence. After that, the officer of the SIIB (Export),ACC visited the premises of the exporter vide Visit report dated 22.11.2022 (**RUD-3**) M/s Jayshree Enterprises situated at 404, Ground Floor, Haji Mohd. Noora Lane, Bandra (West), Mumbai. In the said visit, it was found that there was a shop, located at the premises of the exporter's address. The shop was locked and there was a board above the said shop mentioning "JAYSHREE ENTERPRISES" alongwith address i.e 404, Ground Floor, Haji Mohd. Noora Lane, Bandra (West), Mumbai-400050., email id - enterprisesjayshree110@gmail.com. Mobile No. 8976320232 and GSTIN No.27ACRPW7195D1ZS of the exporter M/s Jayshree Enterprises. On asking about the shop from the nearby shopkeepers about the shop of exporter M/s Jayshree Enterprises, all of them replied that the shop has been closed since one or two months. On contacting on the mobile number available on the board of the shop/exporter's address, the person picked the call said that he is the exporter Shri Kishan Ram Wagle, proprietor of M/s Jayshree Enterprises and presently is in Surat. He was further asked to appear in this office in relation to ongoing investigation in the said case to which he replied that he will appear to this office within a week

**8.** Another summon was issued to proprietor of M/s Jayshree Enterprises (IEC-ACRPW7195D) on 18.11.2022.

**8.1** The statement of Shri Kishen Ram Wagle proprietor of M/s Jayshree Enterprises (IEC-ACRPW7195D), was recorded on 25.11.2022 (**RUD-4**) under section 108 of the Customs Act 1962. He inter alia stated that he is the Proprietor of M/s Jayshree Enterprises; His firm exports the garments, fabrics and imitation jewellery; that he started business in the Month of June, 2022. His office address is 404, Ground Floor, Haji Mohamed Noora lane, Jamat K Bandra West, Mumbai-400 050. It is the same address mentioned in IEC. He exported goods to Sudan, Nigeria; that the Shipping Bill Number 4135658 dated 13.09.2022 was filed by him. Total 11 Shipping bills filed by them from ACC wherein goods of 05 shipping bills were exported and 06 shipping bills were purged; that the six shipping bills were purged because the order has been cancelled from buyers namely Marsh Impex Textiles Trading LLC, Dubai. He doesn't have any proof for cancellation of order. The order has been cancelled verbally through mobile calls. Total four Shipping Bills were filed by them were under DBK Scheme. They authorized M/s S. Murugan and Parsuram Bhikaji Logistic Pvt. Ltd. for export the goods. The goods cover under the said shipping bills are readymade garments, imitation jewellery and general merchandise goods; that they procured the goods from Bound Enterprises, Mumbai; that they had not purchased goods from other supplier other than Bound Enterprises for export purpose. He submitted Tax Invoice and E-way bill of Supplier - M/s Bound Enterprises regarding procurement of the goods. The goods were supplied directly by supplier at ACC, Mumbai. They have only E-way bill. They have not maintained stock register because they purchases the goods when they receive order from overseas buyer. They order the goods directly to supplier as per requirement of buyer; that he has not paid any amount to supplier; that they purchased the goods for 120 days credit. They will pay the supplier after receipt of BRC. He has submitted the contract copy for purchase of export material from supplier. The supplier is trader. He doesn't have any agreement with buyer. They contact the buyer through middleman/agents **Shri Abhishek Balu Jadhav**. His mobile number is 9594489058. He does not have his address. He met him through his employee namely Shri Bhushan Vishwas Singote. They exported the goods as per the requirements of the buyer.

**9. Further summons was issued to proprietor of M/s Jayshree Enterprises (IEC-ACRPW7195D) on 21.12.2022, 13.01.2023 and the same was returned back.**

**10.** As per the directions of competent authority, Search warrant No 10/2022-23 dated 09.03.2023 was issued by the Assistant Commissioner of Customs, SIIB (X), ACC, Mumbai vide F. No. SIIB/INV-29/2022-23/ACC (X) to search the

premises on 10.03.2023 of M/s Bound Enterprises, supplier of the Exporter M/s. Jayshree Enterprises. Shri Abhinav Khanna Supdt/SIIB(X) and Shri Girdhari Lal Meena. EO/SIIB (X) visited at the following address to carry out search-

Bldg No 3/B, Room No 323, Godhavari Bldg,  
Lallubhai Compound Road, Shivaji Nagar, Mankhurd,  
Mumbai Suburban- 400043.

The officers of SIIB (Export) reached at the said address at around 03:00 pm. On reaching the address i. e. Bldg No. 3/B, Room No 323, Godhavari Bldg, Lallubhai Compound Road, Shivaji Nagar, Mankhurd, Mumbai Suburban- 400043, it was found that there is no office named M/s Bound Enterprises. There was living a person named Shri Balu Jadhav, Mobile No 7900092967. He was living there since inception of the building complex. He told that he doesn't know how the address of M/s Bound Enterprises was having his house address. We also confirmed the same from neighbors and it was told by the neighbors that the same person is living there and **No firm** namely M/s Bound Enterprises was in existence there. After that, an enquiry was made to the Secretary of the Society Mr. Sanjay Bhoir (Mob No 9870166747) residing at Room No 3 of the same building. He also confirmed that the person **Mr. Balu Jadhav** was staying there and no firm namely M/s Bound Enterprises was in existence. (Visit/Search Report **(RUD-5)**).

**10.1** It is cleared from the above facts that the firm M/s Bound Enterprises is not in existence at the address mentioned above. The same has been corroborated from the neighbors and Society Secretary as well.

**11.** The statement of Shri Kishen Ram Wagle proprietor of M/s Jayshree Enterprises (IEC-ACRPW7195D), was recorded on 30.05.2023 (RUD-6) in pursuance of Summon No. AK/105/2023-24 dated 30.05.2023 under section 108 of the Customs Act 1962. He inter alia stated that M/s Jayshree Enterprises is not doing any business at present. The Shop was located at 404, Ground Floor, Haji Mohd. Noora Lane, Jamat K Bandra (West), Mumbai -400050 and it has been closed since mid of September. His rent agreement is expired now and he does not know about the present status of the Premises. He is not doing any business now.

He stated that his supplier is M/s Bound Enterprises. He signed the contract with the supplier M/s Bound Enterprise. However his brother Shri Anil Kishan Wagle was looking after the supplies related work and he was in contact with the supplier. His brother had passed away two months back. He never had any contact with the supplier. However, he knew one mobile number of M/s Bound Enterprises -

9594489058. He doesn't know the name of person dealing from M/s Bound Enterprise. He stated that address of M/s Bound Enterprises is mentioned in the contract copy. However he never visited the address. On being asked about the difference in signature in KYC, Cheques and Statements, he stated that earlier he used to sign in English and the same was in his old pan card which he submitted in his earlier statement dated 25.11.2022 and also the same appears in Bank KYC and cheques which have been shown to him. However, he has changed his signature in recent past and also made a new PAN Card accordingly and he is submitting the same.

**12.** Further, a letter dated 29.09.2022 was sent to the Jurisdictional CGST for supply chain, genuineness of business transactions made with supplier, verification of accumulated ITC & IGST (Refund) as claimed/available and verification of existence of exporter. Further, a letter dated 25.04.2023 was sent to the Jurisdictional CGST for verification of genuineness of GSTR details of exporters and their suppliers verification of accumulated ITC & IGST (Refund) as claimed/available and verification of existence of exporter and to provide the copy of GSTIN registration details and GSTR-1, 2A, 3B, 9 &9C etc from GSTIN registration.

**12.1** In this regard, reply received from Joint Commissioner, Anti Evasion CGST& C. Ex, Mumbai West Commissionerate vide letter F. No. V/CGST/MW/INV/T-6/Jayshree/1129/22/13555 dated 12.09.2023 (**RUD-7**). They informed that M/s. Jayshree Enterprises has taken GST registration on 07.06.2022 for trading the exports of Mens and Womens apparels under HSN 61 and 62. The said entity has filed six nil GSTR-3B returns and in January 2023, they have availed inward ITC of Rs 1.24 Cr and has discharged liability of Rs 0.97 crores of refund due to inverted Duty structure. They further stated that scrutiny of inward ITC availed by M/s. Jayshree Enterprises reveals that the entire ITC credit of Rs. 1.24 crores is availed on the basis of fake ITC generated by a group of GSTIN's. During the physical verification of registered principal place of business situated at GROUND Floor, 404, Haji Mohd Noora lane, Jamat K Bandra West, Mumbai, Mumbai Suburban, Maharashtra,400052,the premises was found closed. The registered mobile number when contacted was found to be not in service. After enquiry, it is informed that there is no business activity being carried from the premises by the taxpayer. No one in the vicinity has identified Mr Kishen Ram Wagle, the proprietor of M/s. Jayshree Enterprises. Therefore taxpayer appears to be non-existent/non-operational. Summons has been issued to the owner of premises, but no one appeared in this office to tender oral evidence. Accordingly, procedure for



cancellation of the GST registration of the subject taxpayer has been initiated & efforts are being made to trace the mastermind. The jurisdictional Division has been proactively alerted to not to process any refund application and jurisdictional Commissionerates of recipients & suppliers of M/s. Jayshree Enterprises have been alerted. As requested, GSTR-1, 2A and 3B have been annexed to this letter. GSTR-9 and 9C has not been filed by the subject entity till date.

**13.** During the investigation, the details of exports made by the exporter M/s. Jayshree Enterprises were retrieved from the ICES System and the details of the same are as below:-

**Past Export Details**

Sr.No	SB No & Date	FOB (in Rs.)	DBK (in Rs.)	ROD(in Rs.)	ROSCTL(in Rs.)	IGST(in Rs)	FOB Realised
1	4055140 & 08/09/2022	618400.99	0	0	0	0	0
2	4135658 & 13/09/2022	1265802.93	31645	0	26582	0	0
3	4164506 & 14/09/2022	1025787.61	26663	0	51275	0	0
4	4240827 & 17/09/2022	2677137.9	56220	0	77637	0	0
5	4243903 & 17/09/2022	1719437.6	36177	0	59011	0	0
	<b>Total</b>	<b>73,06,567.03</b>	<b>1,50,705</b>		<b>2,14,505</b>		

**13.1 In respect of BRC status of past exports, the data retrieved from ICES 1.5 system shows that no realisation has been done for past exports as yet(RUD-8).** As per the above table, the exporter M/s Jayshree Enterprises claimed/availed Drawback and RoSCTEL for an amount of Rs. **1,50,705/- (Drawback) + 2,14,505 ( ROSCTL). Total Rs. 3,65,210/-.**

**13.2** Further, BRC details of M/s. Jayshree Enterprises were retrieved from ICES System and it was found that total FOB from 08.06.2022 till date is Rs **73,06,567/-, (Rs. Seventy Three Lakhs Six Thousand Five Hundred Sixty Seven rupees)** and the same has not been realised till date.

**13.** In respect of Scroll status of past exports, there are no Scroll generated for the above shipping bills. The exporter has claimed **Rs 1,50,705/- (Drawback) + 2,14,505 ( ROSCTL). Total Rs. 3,65,210/-,** against the above said shipping

bills (Refer Table ). Further, BRC has not been realised for the 05 shipping bills where the drawback amount of Rs. **1,50,705/-** has been claimed by the exporter.

The Claimed amount appears to be rejectable recoverable as per Rules 17, 18(1) & 18(2) of Customs and Central Excise Duties Drawback Rules, 2017.

**14.** The exporter M/s Jayshree Enterprises had filed all shipping Bills as well as past Shipping Bills. The exporter had claimed Drawback under the said shipping bills under the provisions of Section 75 of the Customs Act, 1962 read with The Customs and Central Excise Duties Drawback Rules, 2017. The Section 75(1) of the Customs Act, 1962 makes it mandatory, for claiming drawback on any goods, to receive the sale proceeds in respect of such goods by or on behalf of the exporter in India within the time allowed under the Foreign Exchange Management Act, 1999 (42 of 1999).

14.1 It is evident from the data available in ICES 1.5 System under the category, Details of Defaulting IECs (FOB Yet to be realized) that the foreign remittance has not been realized even after the expiry of the prescribed time-limit. In the event of non-realisation of sale proceeds, the drawback benefit claimed/availed is deemed never to have been allowed and becomes rejectable/recoverable under relevant rules of The Customs and Central Excise Duties Drawback Rules, 2017.

14.2 Further, in terms of CBIC Notification No. 77/2021-Customs (N.T.) dated 24th September, 2021 as amended, the duty credit allowed under the ROSCTL Scheme shall be subject to realisation of sale proceeds in India, within the period allowed under the Foreign Exchange Management Act, 1999 (42 of 1999), failing which, such duty credit shall be deemed to be ineligible. Thus, such duty credit allowed under ROSCTL Scheme becomes liable for cancellation and recovery in terms of para 3, 4 and 5 of the notification *ibid*.

14.3 Further, in terms of CBIC Notification No. 76/2021-Customs (N.T.) dated 23<sup>rd</sup> September, 2021 as amended, the duty credit allowed under the RODTEP Scheme shall be subject to realisation of sale proceeds in India within the period allowed under the Foreign Exchange Management Act, 1999 (42 of 1999), failing which such duty credit shall be deemed to be ineligible. Thus, such duty credit allowed under RODTEP Scheme becomes liable for cancellation and recovery in terms of para 3, 4 and 5 of the notification *ibid*.

## **15. Relevant provisions of law applicable in this case.**

***(i) Section 11 (1) of the Foreign Trade (Development and Regulation)***

**Act, 1992:** "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 export and import policy (now termed as Foreign Trade Policy) for the time being in force"

(ii) **Section 7(1) of the Foreign Exchange Management Act, 1999** provides that every exporter of the goods shall furnish a declaration containing true and correct material particulars including the amount representing the full export value he expect to receive on sale of goods in a market outside India.

(iii) **Section 8 of the Foreign Exchange Management Act, 1999** - Realisation and repatriation of foreign exchange.—Save as otherwise provided in this Act, where any amount of foreign exchange is due or has accrued to any person resident in India, such person shall take all reasonable steps to realise and repatriate to India such foreign exchange within such period and in such manner as may be specified by the Reserve Bank.

(iv) **Section 50 (2) of the Customs Act, 1962:** "The exporter of any goods, while presenting a shipping bill or bill of export, shall at the foot thereof make and subscribe to a declaration as to the truth of its contents"

(v) **Section 50 (3) of the Customs Act, 1962:** The exporter who presents a shipping bill or bill of export under this section shall ensure the

following, namely:—

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

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

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

(vi) **Rule 3(1)(c)(ii) Customs and Central Excise Duties Drawback Rules, 2017:**

"No drawback shall be allowed"

(ii) if the said goods are produced or manufactured, using imported materials or excisable materials in respect of which duties have not been paid.

(vii) **Rule 17 Customs and Central Excise Duties Drawback Rules, 2017:**

***"Repayment of erroneous or excess payment of drawback and interest"***

*Where an amount of drawback and interest, if any, has been paid erroneously or the amount so paid is in excess of what the claimant is entitled to, 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.*

***(viii) Rule 18 Customs and Central Excise Duties Drawback Rules, 2017:***

*"Recovery of amount of Drawback where export proceeds not realized"*

- 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.*
- 2. If the exporter fails to produce evidence in respect of realisation of export proceeds within the period allowed under the FEMA, 1999, or any extension of the said period by the RBI, the Asst. Commissioner of Customs or the Deputy Commissioner of Customs, as the case may be, shall cause notice to be issued to the exporter for the production of evidence of realisation of export proceeds within a period of 30 days from the date of receipt of such notice and where the exporter cannot produce such evidence within the said period of 30 days, the Asst. Commissioner of Customs or the 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 30 days of receipt of said order.*

***(ix) SECTION 75. Drawback on imported materials used in the manufacture of goods which are exported. –***

*(1) Where it appears to the Central Government that in respect of goods of any class or description manufactured, processed or on which any operation has been carried out in India, being goods which have been entered for export and in respect of which an order permitting the clearance*

*and loading thereof for exportation has been made under section 51 by the proper officer, or being goods entered for export by post under clause (a) of section 84 and in respect of which an order permitting clearance for exportation has been made by the proper officer, a drawback should be allowed of duties of customs chargeable under this Act on any imported materials of a class or description used in the manufacture or processing of such goods or carrying out any operation on such goods, the Central Government may, by notification in the Official Gazette, direct that drawback shall be allowed in respect of such goods in accordance with, and subject to, the rules made under sub-section (2):*

*Provided further that where any drawback has been allowed on any goods under this sub-section and the sale proceeds in respect of such goods are not received by or on behalf of 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 rule, specify, be deemed never to have been allowed and 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.*

(x) **Section 75A(2) of Customs Act 1962:**

*"Where any drawback has been paid to the claimant erroneously or it becomes otherwise recoverable under this Act or the rules made thereunder, 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<sup>27</sup>[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."*

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

(xii) **Section 113 (ia) of the Customs Act, 1962:** *- 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.*

(xiii) **Section 114 (iii) of the Customs Act, 1962:** *in the case of any other goods, to a penalty not exceeding the value of the goods, as declared by the exporter or the value as determined under this Act, whichever is the greater.*

(xiv) **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 documents which is false or incorrect in any material particular, in the transaction of any business for the purpose of this Act, shall be liable to a penalty not exceeding five times of the value of goods.

(xv) **Section 113 (ja) of the Customs Act, 1962:** *'Confiscation of goods attempted to be improperly exported, etc.- The following export goods shall be liable to confiscation- 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;'*

(xvi) **Sub Regulation 10 of Customs Brokers Licensing Regulations, 2018, obligations of Customs Broker:**

(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;

(e) Exercise due diligence to ascertain the correctness of any information which he imparts to a client with reference to any work related to clearance of cargo or baggage;

(m) discharge his duties as a Customs Broker with utmost speed and efficiency and without delay;

(xvii) **Rule 11 of the Foreign Trade (Regulations), 1993:** *stipulates that on exportation out of any customs port of any goods, whether liable to duty or not, the owner of the such goods shall in the S/bill or any other documents prescribed under the customs act, 1962 (52 of 1962), state the value, quantity and description of such goods to the best of his knowledge and belief and certify that the quality and specifications of the goods as stated in those documents, are in accordance with the terms of the export contract entered into with the buyer or consignee in pursuance of which the goods are*



being exported and shall subscribe a truthful declaration of such statement at the foot of such shipping bill or any other documents.

**Regulation 9 of the Foreign Exchange Management (Export of Goods & Services) Regulations, 2015:**

*"The amount representing the full export value of goods/software/services exported shall be realised and repatriated to India within Nine months from the date of export."*

(xviii) **Regulation 8 of Electronic Duty Credit Ledger Regulations, 2021:**

**Suspension or cancellation of duty credit.** - Where a person contravenes any of the provisions of the Act or any other law for the time being in force or the rules or regulations made there under in relation to the exports to which the duty credit relates, or in relation to the e-scrip, the said duty credit or e-scrip may be suspended or cancelled in the ledger in the manner as notified by the Central Government under section 51B of the Act.

(xix) Relevant paras of Notification No. 77/2021-Customs (N.T.) dated 24th September, 2021 for RoSCTL and 76/2021-Customs (N.T.) dated 23<sup>rd</sup> September, 2021 for RoDTEP and as amended:

2. Such duty credit shall be subject to the following conditions, namely:-

.....

*(4) that the duty credit allowed under the Scheme, against export of goods notified vide notification No. 14/26/2016-IT (Vol.II), dated the 8th March, 2019 for the Scheme, shall be subject to realisation of sale proceeds in respect of such goods in India within the period allowed under the Foreign Exchange Management Act, 1999 (42 of 1999), failing which such duty credit shall be deemed to be ineligible;*

.....

*(6) that the exporter has realised the sale proceeds against export of goods made earlier by the said exporter where the period allowed for realisation, including any extension of the said period by the Reserve Bank of India, has expired: Provided that duty credit shall be issued by Customs in excess of the ineligible amount of duty credit pertaining to the unrealised portion of sale proceeds against export*

*of goods made earlier:*

*Provided further that if the Principal Commissioner of Customs or Commissioner of Customs has reason to believe, on the basis of risk evaluation or on the basis of enquiry, that the claim of duty credit made by an exporter on export goods may not be bona fide, he may direct, for reasons to be recorded in writing, to allow duty credit after realisation of sale proceeds of such exports;*

.....

### **3. Cancellation of duty credit.-**

*(1) Where a person contravenes any of the provisions of the said Act or any other law for the time being in force or the rules or regulations made there under in relation to exports to which the duty credit relates, or in relation to the e-scrip, the Principal Commissioner of Customs or Commissioner of Customs having jurisdiction over the customs station of registration of the e-scrip may, after enquiry, pass an order to cancel the said duty credit or e-scrip.*

*(2) Where the e-scrip is so cancelled, the duty credit amount in the said e-scrip shall be deemed never to have been allowed and the proper officer of Customs shall proceed to recover the duty credit amount used in such e-scrip or transferred from such e-scrip.*

*(3) The proper officer of Customs may, without prejudice to any other action that may be taken under the said Act or any other law for the time being in force, suspend the operation of the said e-scrip or the electronic duty credit ledger of such exporter or any duty credit transferred from such e-scrip, during pendency of the enquiry under sub-clause (1).*

### **4. Recovery of amount of duty credit.-**

*(1) Where an amount of duty credit has, for any reason, been allowed in excess of what the exporter is entitled to, the exporter shall repay the amount so allowed in excess, himself or on demand by the proper officer, along with interest, at the rate as fixed under section 28AA of the said Act for the purposes of that section, on that portion of duty credit allowed in excess, which has been used or transferred, and where the exporter fails to repay the amount along*

*with interest, as applicable, it shall be recovered in the manner provided in section 142 of the said Act.*

**5. Recovery of amount of duty credit where export proceeds are not realised.-**

*(1) Where an amount of duty credit has been allowed to an exporter but the sale proceeds in respect of such export goods have not been realised by the exporter in India within the period allowed under the Foreign Exchange Management Act, 1999 (42 of 1999), the exporter shall, himself or on demand by the proper officer, repay the amount of duty credit, along with interest, at the rate as fixed under section 28AA of the said Act for the purposes of that section, within fifteen days of expiry of the said period.*

*(2) In case any extension of the said period for realisation of sale proceeds has been given by the Reserve Bank of India and the exporter produces evidence of such extension to the proper officer, and if the said sale proceeds are not realised in such extended period, the exporter shall repay the said amount of duty credit along with the said interest, within fifteen days of expiry of the said period.*

*(3) If a part of the sale proceeds has been realised, the amount of duty credit to be recovered shall be the amount equal to that portion of the amount of duty credit allowed which bears the same proportion as the portion of the sale proceeds not realised bears to the total amount of sale proceeds.*

*(4) Where the exporter fails to repay the duty credit amount within the said period of fifteen days, the said duty credit shall be deemed never to have been allowed and it shall be recovered, along with the said interest, in the manner as provided in section 142 of the said Act.*

(xx) **Section 117 of the Customs Act, 1962:** Any person who contravenes any provision of this Act or abets any such contravention or who fails to comply with any provision of this Act with which it was his duty to comply, where no express penalty is elsewhere provided for such contravention or failure, shall be liable to a penalty not exceeding [four lakh rupees].

(x xi) *Relevant paras of Notification No. 76/2021-Customs (N.T.) dated 23<sup>rd</sup>*

*September, 2021 for RoDTEP and as amended:*

*2. Such duty credit shall be subject to the following conditions, namely:-*

*(4). that the duty credit allowed under the Scheme against export of goods notified in the Appendix shall be subject to realization of sale proceeds in respect of such goods in India within the period allowed under the Foreign Exchange Management Act, 1999 (42 of 1999); failing which such duty credit shall be deemed to be ineligible;*

*(5) that the imports and exports are undertaken through the seaports, airports or through the inland container depots or through the land customs stations which allow the bill of entry and shipping bill or bill of export to be presented and processed electronically on the customs automated system;*

*(6) that the exporter has realised the sale proceeds against export of goods made earlier by the said exporter where the period allowed for realization, including any extension of the said period by the Reserve Bank of India, has expired: Provided that duty credit shall be issued by Customs in excess of the ineligible amount of duty credit pertaining to the unrealised portion of sale proceeds against export of goods made earlier: Provided further that if the Principal Commissioner of Customs or Commissioner of Customs has reason to believe, on the basis of risk evaluation or on the basis of enquiry, that the claim of duty credit made by an exporter on export goods may not be bona fide, he may direct, for reasons to be recorded in writing, to allow duty credit after realisation of sale proceeds of such exports;*

*(7) that duty credit under the Scheme for exports made to Nepal, Bhutan and Myanmar shall be allowed only upon realization of sale proceeds against irrevocable letters of credit in freely convertible currency established by importers in Nepal, Bhutan and Myanmar in favour of Indian exporters for the value of such goods.*

**3. Cancellation of duty credit.** - *(1) Where a person contravenes any of the provisions of the Act or any other law for the time being in force or the rules or regulations made thereunder in relation to exports to which the duty credit relates, or in relation to the e-scrip, the Principal Commissioner of Customs or Commissioner of Customs having jurisdiction over the customs station of registration of the e-scrip may, after enquiry, pass an order to cancel the said duty credit or e-scrip.*

*(2) Where the e-scrip is so cancelled, the duty credit amount in the said e-scrip*

*shall be deemed never to have been allowed and the proper officer of Customs shall proceed to recover the duty credit amount used in such e-scrip or transferred from such e-scrip.*

*(3) The proper officer of Customs may, without prejudice to any other action that may be taken under this Act or any other law for the time being in force, suspend the operation of the said e-scrip or the electronic duty credit ledger of such exporter or any duty credit transferred from such e-scrip, during pendency of the enquiry under sub-clause (1).*

**4. Recovery of amount of duty credit.** - *(1) Where an amount of duty credit has, for any reason, been allowed in excess of what the exporter is entitled to, the exporter shall repay the amount so allowed in excess, himself or on demand by the proper officer, along with interest, at the rate as fixed under section 28AA for the purposes of that section, on that portion of duty credit allowed in excess, which has been used or transferred, and where the exporter fails to repay the amount along with interest, as applicable, it shall be recovered in the manner provided in section 142 of the said Act. (*

*2) The duty credit amount that an exporter is so required to repay under sub-clause (1) shall be deemed never to have been allowed, and if the exporter fails to repay the said amount within a period of fifteen days along with interest so demanded, then the proper officer of Customs may, without prejudice to any action against the exporter, proceed for recovery of the said duty credit amount from the transferee in the manner as provided in section 142 of the said Act.*

**5. Recovery of amount of duty credit where export proceeds are not realised.** - *(1) Where an amount of duty credit has been allowed to an exporter but the sale proceeds in respect of such export goods have not been realized by the exporter in India within the period allowed under the Foreign Exchange Management Act, 1999 (42 of 1999), the exporter shall, himself or on demand by the proper officer, repay the amount of duty credit, along with interest, at the rate as fixed under section 28AA of the said act for the purposes of that section, within fifteen days of expiry of the said period.*

*(2) In case any extension of the said period for realisation of sale proceeds has been given by the Reserve Bank of India and the exporter produces evidence of such extension to the proper officer, and if the said sale proceeds are not realised in such extended period, the exporter shall repay the said amount of duty credit along with the said interest, within fifteen days of expiry of the said*

*period.*

*(3) If a part of the sale proceeds has been realized, the amount of duty credit to be recovered shall be the amount equal to that portion of the amount of duty credit allowed which bears the same proportion as the portion of the sale proceeds not realized bears to the total amount of sale proceeds.*

*(4) Where the exporter fails to repay the duty credit amount within the said period of fifteen days, the said duty credit shall be deemed never to have been allowed and it shall be recovered, along with the said interest, in the manner as provided in section 142 of the said Act.*

*(5) The proper officer of Customs may, without prejudice to any action against the exporter, proceed for recovery of said duty credit amount from the transferee in the manner as provided in section 142 of the said Act.*

*6. During the pendency of any recovery, as provided in clauses 4 and 5, no further duty credit, on any subsequent exports, shall be allowed to such exporter till the time such recovery is made and any unutilised duty credit with the exporter or the transferee shall be suspended pending such recovery.*

## **16. Role of the Exporter:**

**16.1** The Exporter M/s Jayshree had filed 05 shipping bills (as detailed in Table-I) from 2022 to till date. The FOB realisation data has been retrieved from ICES system and it was noticed that FOB amount of Rs. **73,06,567/-** in respect of 05 shipping bills has not been realised. Further, the FOB is yet to be realized in spite of declaration given by them at the time of shipment. The export proceeds may be realized within stipulated period of nine months or extended permitted period as allowed by RBI under FEMA, 1999. However, exporter has neither submitted the bank statement nor submitted bank receipt advice for the BRC realization. Therefore, the exporter is not eligible for export incentives viz Drawback, ROSCTL& RODTEP, under the provisions of Section 75 of Customs Act, 1962 read with second proviso to Rule 3(1) of the Customs and Central Excise Duties Drawback Rules, 2017, Notification No. 77/2021-Customs (N.T.) dated 24th September, 2021 and Notification No. 76/2021-Customs (N.T.) dated 23rd September, 2021. Therefore, the non-submission of export related documents by exporter to prove genuineness of business transactions, has resulted into non-disclosure of correct material particular and thereby attracting the provisions of Section 113(i) & 113(ia) of the Customs Act, 1962. As per Section 113(ja) of the Customs Act, 1962, 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 shall be liable to confiscation. In the instant case, it appears that the said exporter has filed the shipping bills for export under Letter of Undertaking (LUT) and availed the ITC credit though the supply chain seems non-existent, and availed undue drawback and other export benefits like ROSCTL& RODTEP etc. without producing any relevant document to prove their genuineness of business transactions. The supplier of the exporter has been found to be fake. Thus, it appears that the exporter was consciously involved in this whole racket of exporting the goods with malafide intention to avail undue drawback & other export benefits like ROSCTL& RODTEP and availment of wrongful ITC credit and subsequently claim the same as remission or refund and thereby attracting the provisions of Section 113 (ja) of Customs Act, 1962. During the search conducted by this office it was found that there is no office named M/s Bound Enterprises Therefore, it appears that export goods were purchased from non-registered suppliers and no statutory duty were paid/levied by their suppliers to the Government Exchequer. Thus, the non-duty paid goods clearly indicates the complete mis-match of the exporter's supply chain, fraudulent exports of goods and availment of undue drawback and other export benefits like ROSCTL& RODTEP etc.

**16.2** The above acts of omission and commission by M/s Jayshree enterprises. and its Proprietor **Shri Kishen Ram Wagle** in violation of provisions of Section 50(2), 50(3) & 75(1) of the Customs Act, 1962 read with Section 11(1) of the Foreign Trade (Development And Regulation) Act, 1992, Section 7(1) & 8 of the Foreign Exchange Management Act, 1999, Rule 11 of the Foreign Trade (Regulations) Rules, 1993 and Regulation 9 of the Foreign Exchange Management (Export of Goods & Services) Regulations, 2015. Rule 17, Rule 18(1) & Rule 18(2) of the Customs and Central Excise Duties Drawback Rules, 2017 read with Section 75(1) & 75A(2) of the Customs Act, 1962. Thus, the goods exported vide Shipping Bills (though not available physically) are liable for confiscation under Section 113(i) and 113(ia), 113(ja) of the Customs Act, 1962 and M/s **Jayshree Enterprises**. and its Proprietor are liable for penal action under Section 114 (iii) and/or Section 114AA or 117 of the Customs Act, 1962.

**16.3** As per Rule 2(a) of the Customs and Central Excise Duties Drawback Rules, 2017, the "drawback" in relation to any goods manufactured in India and exported, means the rebate of duty excluding integrated tax leviable under subsection (7) and compensation cess leviable under subsection (9) respectively of

section 3 of the Customs Tariff Act, 1975 (51 of 1975) chargeable on any imported materials or excisable materials used in the manufacture of such goods. It is pertinent to mention that during investigation, the Directors of company M/s **Jayshree Enterprises** or any other persons concerned with the firms did not produce any documents like Tax-Invoices etc, in respect of impugned export goods, which could support genuine purchase and prove payment of duty/tax, though they were offered enough opportunity through Summons under Section 108 of the Customs Act, 1962.

**16.4** Therefore, it appears from the investigation that necessary ingredient of second proviso to Rule 3(1) of the Customs and Central Excise Duties Drawback Rules, 2017 is attracted in this case which does not permit any amount of drawback in such cases where no duty has been paid. Due to non-production/submission of required documents/information, it appears that no statutory duty was levied on the purchase of the exported goods by the Exporter as the same were procured from Local Unregistered Suppliers. Also, the sale proceeds of the goods exported vide Shipping Bills have not been realised till date as per ICES 1.5 system. Thus, the drawback amount of Rs. **1,50,705/-** claimed/availed vide the Shipping Bills appears rejectable/recoverable with interest under the provisions of Rule 17, Rule 18(1) & Rule 18(2) of the Customs and Central Excise Duties Drawback Rules, 2017 read with Section 75(1) & 75A(2) of the Customs Act, 1962.

**16.5** The duty credit under ROSCTL Scheme and RODTEP Scheme is allowed subject to realisation of sale proceeds in respect of such goods in India within the period allowed under the Foreign Exchange Management Act, 1999 (42 of 1999), failing which such duty credit shall be deemed to be ineligible. The sale proceeds in respect of goods exported vide all Shipping Bills have not been realised so far. Further, the exporter appears to have violated the provisions of Customs Act, 1962 and other allied acts as enumerated above. Thus, the exporter's claim of Rs. **2,14,505/-** under ROSCTL scheme appears liable for cancellation and recovery under Notification No. 77/2021-Customs (N.T.) dated 24th September, 2021 & Notification No. 76/2021-Customs (N.T.) dated 23rd September, 2021 as amended, read with Regulation 8 of Electronic Duty Credit Ledger Regulations, 2021.

**17.** Therefore, **Shri Kishen Ram Wagle proprietor of M/s Jayshree Enterprises**, who had deliberately attempted to defraud the Government by claiming undue higher amount of drawback as well as export benefits, thereby acted in a manner which rendered the said goods liable for confiscation in terms of the provisions of Section 113 (i), 113(ia) and 113(ja) of the Customs Act, 1962.

Thus, they have rendered themselves liable to penalty in terms of Section 114 (iii) and 114AA & 117 of the Customs Act, 1962.

### **Role of the Customs Broker:**

**18.** The Customs Broker (CB) is an agent authorised by the exporter to work on their behalf. As per regulation 10(d) & 10(e), 10(m) of the CBLR, 2018, it is the obligation of the Customs Broker to exercise due diligence to ascertain the correctness of any information he imparts to a client and to advise the client accordingly 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, discharge his duties as a Customs Broker with utmost speed and efficiency and without delay:

**18.1** These CBLR Regulations caused a mandatory duty upon the CHA, who is an important link between the Customs Authorities and the exporter. Any dereliction/lack of due diligence since has caused the Exchequer loss in terms of evasion of Customs Duty. A Customs Broker occupies a very important position in the Customs House and was supposed to safeguard the interests of both the exporter and the Customs department.

**18.2** Further, in a regime of trade facilitation, a lot of trust is being placed on the Customs Broker who directly deals with the exporters. Failure to comply with regulation by the CB mandated in the CBLR, gives room for unscrupulous persons to get away with import-export violations and revenue frauds.

**18.3** In this case, it appears that the Customs Broker being aware about Customs Act, Rules, Regulations, etc. failed to advise his client and comply with the provisions of the Act, other allied Acts and the rules and regulations thereof and non-complied the same and did not exercise due diligence to ascertain the correctness of information even though it was mandated by the regulation 10(d) & 10(e), 10(m) of the CBLR, 2018.

**19.** The above act of omissions and commissions by the Customs Broker has resulted in contravention of the provisions of Regulation 10(d), 10(e) and 10(m) of the CBLR, 2018, 50(2), 50(3) & 75(1) of the Customs Act, 1962 read with Section 11(1) of the Foreign Trade (Development And Regulation) Act, 1992, Section 7(1) & 8 of the Foreign Exchange Management Act, 1999, Rule 17 & 18 of the Customs and Central Excise Duties Drawback Rules, 2017, Rule 11 of the Foreign Trade (Regulations) Rules, 1993 and Regulation 9 of the Foreign Exchange Management

(Export of Goods & Services) Regulations, 2015. Thus, the goods exported vide Shipping Bills as detailed at Table (though not available physically) are liable for confiscation under Section 113(i), 113(ia) & 113(ja) of the Customs Act, 1962 and the CB **M/s S Murugan and Parshuram Bhikaji Logistics Pvt Ltd** liable for penal action under Section 114 (iii) and/or Section 117 of the Customs Act, 1962.

**20.** Now therefore, **M/s Jayshree Enterprises, and** its proprietor, **Shri Kishen Ram Wagle** are hereby called upon to Show Cause to the Addl./Joint Commissioner of Customs, Export, Air Cargo Complex, Mumbai-400 099 within 30 days of receipt of this notice as to why:

(i) the export goods, covered under the past shipping bills with total declared FOB value of **Rs. 73,06,567/- (Rs. Seventy Three Lakhs Six Thousand Five Hundred Sixty Seven Only)** should not be confiscated under the provisions of Section 113 (i), 113(ia) & 113(ja) of the Customs Act, 1962.

(v) the total duty drawback amount of **Rs. 1,50,705/- (Rs. One Lakh Fifty Thousand Seven Hundred Five Only)** claimed/availed under the said shipping bills should not be rejected under the provisions of Section 75(1) of Customs Act, 1962 read with Rule 3(1)(c)(ii) of the Customs and Central Excise Duties Drawback Rules, 2017 as against such export goods, no duty/tax appears to have been paid on procurement of the goods and no export proceeds have been realised, therefore required to be recovered from the exporter under Rule 17, 18(1) & 18(2) of Customs and Central Excise Duties Drawback Rules, 2017 alongwith applicable interest under Section 75A(2) of the Customs Act, 1962.

(vii) the export benefits under ROSCTL of **Rs. 2,14,505/- ( Rs. Two Lakhs Fourteen Thousand Five Hundred Five Only)** , claimed for the 05 Shipping Bills should not be cancelled and recovered, if availed under the provisions of Notification No. 77/2021-Customs (N.T.) dated 24th September, 2021, as amended, read with Regulation 8 of Electronic Duty Credit Ledger Regulations, 2021.

(viii) penalty should not be imposed on **M/s Jayshree Enterprises,** and its proprietor, **Shri Kishen Ram Wagle** for their various acts of omission and commission under Section 114(iii) and 114AA and/or 117 of the Customs Act, 1962.

**21.** The Customs Broker M/s S. Murugan and Parshuram Bhikaji Logistics Pvt Ltd are hereby called upon and to Show Cause to the Addl. / Joint Commissioner of

Customs (Export), Air Cargo Complex, Sahar, Mumbai within 30 days of the receipt of this notice as to why:-

(i) Penalty should not be imposed on Custom Brokers M/s S Murugan under Section 114(iii), and/or also under 117 of the Customs Act, 1962 read with CBLR-2018.

(ii) Penalty should not be imposed on Custom Brokers M/s Parshuram Bhikaji Logistics Pvt Ltd under Section 114(iii),and/or also under 117 of the Customs Act, 1962 read with CBLR-2018.

22. Any representation, oral or written, against this notice shall be made to the Addl. Commissioner of Customs (Export), Air Cargo Complex, Sahar, Andheri (East) Mumbai-400 099 within 30 days of receipt of this notice. If the Exporter desires to be heard in person, they may accordingly mention the same in their reply / submissions. If no reply is received within one month from issuance this notice, it will be presumed that the notice has admitted the short levy and necessary action to recover the said amount will be initiated in accordance with law.

23. This notice is issued without prejudice to any other action that may be taken against the noticee or any other person, in this regard, under the Customs Act, 1962 or under any other law for the time being in force in the Republic of India.

24. This Show Cause Notice is issued without prejudice to any right of the department to modify and / or amend the show cause notice and disclose additional evidences in support of the allegations, before the adjudication of the case.

25. In case, noticee wish to inspect any of the documents relied upon by the Department in this Show Cause Notice and if they desire to obtain copies thereof, they may do so by prior appointment with the Assistant / Deputy Commissioner, SIIB (X), ACC, Sahar, Mumbai 400 099.

**Signed by Saroj Samaiya**  
**Date: 06-11-2024 15:22:28**

**SAROJ SAMAIYA**  
**ADDL. COMMISSIONER OF CUSTOMS**  
**Export , ACC, MUMBAI**

To,

(i). Shri Kishen Ram Wagle  
Room No. 292, Bellasis Road,  
S T Bus Depot, Mumbai Central,  
Mumbai-400008

(ii) M/s Jayshree Enterprises  
404, GR FLOOR, HAJI MOHD NOORA LANE,  
JAMAT K BANDRA WEST,  
MUMBAI MAHARASHTRA- 400050

(iii) M/s s Murugan,  
C-10 2<sup>nd</sup> Floor, Sahar Roy Apartment,  
Opp Sahar Cargo Complex,  
Andheri (E) Mumbai 400099

(iv)M/s Parshuram Bhikaji Logistics Pvt Ltd  
07 Ground Floor, Creado Chawl,  
Near Sai Hanuman Mandir,  
Sahara, Andheri East, Mumbai-400099

Copy to:

1. The Addl. Commissioner of Customs (Export), Air Cargo Complex, Mumbai for adjudication.
2. The Addl. Commissioner of Customs in charge of CBS Section, New Custom House, Mumbai Custom Zone-1 with request to take appropriate action under CBLR, 2018. .
3. Notice Board, Air Cargo Complex, Mumbai.

## 4. Office copy

<b>Sr. No.</b>	<b>Relied Upon documents</b>	
1.	The statement of Shri Swapnil Narayan Phodase	
2.	The statement of Shri Shailesh Krushna Kumar Mahamunkar	
3.	<i>Visit report dated 22.11.2022 of M/s Jayshree Enterprises</i>	
4.	The statement of Shri Kishen Ram Wagle proprietor of M/s Jayshree Enterprises (IEC-ACRPW7195D), was recorded on 25.11.2022	
5.	(Visit Report on 10.03.2023 <b>(RUD-5)</b> ).	
6.	<b>The statement of Shri Kishen Ram Wagle proprietor of M/s Jayshree Enterprises (IEC-ACRPW7195D), was recorded on 30.05.2023</b>	
7.	reply received from Joint Commissioner, Anti Evasion CGST& C.Ex, Mumbai West Commissionerate through vide letter F. No. V/CGST/MW/INV/T-6/Jayshree/1129/22/13555 dated 12.09.2023 <b>(RUD-7)</b> .	
8.	BRC Status (No Realisation)S	



केंद्रीय माल एवं सेवाकरआयुक्त का कार्यालय, मुंबई पश्चिम  
Office of the Commissioner of CGST, Mumbai West  
महावीर जैन विद्यालय, सी.डी. बर्फीवाला मार्ग, जुहु लेन, अंधेरी(प.), मुंबई-400058  
Mahavir Jain Vidyalaya, C.D. Burfiwala Road, Juhu Lane, Andheri(W)  
Mumbai-400058

PH- 022-26210384 Fax No.- 022-26237832

MOST URGENT  
REPLY-III

F.No. V/CGST/MW/INV/T-6/Jayshree/1129/22  
Mumbai, the September, 2023

13555  
12-09-23

To,  
The Additional Commissioner of Customs,  
Special Investigation & Intelligence Branch (SIIB)-Export  
Air Cargo Complex, Sahar, Andheri (East), Mumbai 40009



Sir,

Sub: Request for verification of GST Registration No 27ACRPW7195D1ZS of M/s. Jayshree Enterprises (IE Code: ACRPW7195D) - reg.

Kindly refer to your letter bearing F. No.SIIB/ Inv-29/2021-22/ ACC(X) dated 16.08.2023.

In this regard it is to inform that this office has already reported findings in respect of verification of GST Registration No 27ACRPW7195D1ZS of M/s. Jayshree Enterprises vide letter F.No. V/CGST/MW/INV/T-6/Jayshree/1129/22 dated 13.12.2022(Copy enclosed) and subsequently vide letter F.No. V/CGST/MW/INV/T-6/Jayshree/1129/22 dated 03.03.2023 (Copy enclosed).

2. Further, it is to inform that this office has received CIU Reference Letter F.No. VI/16-Tech-02/CIU/PCCO/MZ/2022-Pt-II dated 01.03.23 received from Chief Commissioner, CGST &C.Ex., Mumbai Zone, vide which it is informed that M/s Jayshree Enterprises (27ACRPW7195D1ZS) has taken GST registration on 07.06.2022 for trading and exports of Mens and Womens apparels under HSN 61 and 62. The said entity has filed six nil GSTR-3B returns and in January 2023, they have availed inward ITC of Rs 1.24 Cr and has discharged liability of Rs 0.24 crores for sale of imitation jewellery under HSN 70181090. Now the said entity has filed claim of Rs 0.97 Crores of refund due to Inverted Duty Structure. Further the letter states that scrutiny of inward ITC availed by M/s Jayshree Enterprises reveals that the entire ITC credit of Rs 1.24 crores is availed on the basis of fake ITC generated by a group of GSTIN's.

3. During physical verification of registered principal place of business situated at Gr Floor, 404, Haji Mohd Noora Lane, Jamat K Bandra West, Mumbai, Mumbai Suburban, Maharashtra, 400052, the premises was found closed. The registered Mobile number when contacted was found to be not in service. After enquiry, it is informed that there is no business activity being carried from the premises by the taxpayer. No-one in the vicinity has identified Mr Kishen Ram Wagle, the proprietor of M/s Jayshree Enterprises. Therefore taxpayer appears to be non-existent/non-operational. Summons has been issued to the owner of premises, but no one appeared in this office to tender oral evidence. Accordingly, procedure for cancellation of the GST registration of the subject taxpayer has been initiated & efforts are being made to trace the mastermind.



4. The Jurisdictional Division has been proactively alerted to not to process any refund application and Jurisdictional Commissionerates of recipients & suppliers of M/s Jayshree Enterprises have been alerted vide letter F.No. V/CGST/MW/INV/T-6/CIU-1354/1500/23 dated 31.05.2023 in this regard (copy enclosed).Also, as requested, GSTR-1, 2Aand 3B have been annexed to this letter. GSTR-9 and 9C has not been filed by the subject entity till date (attached copy of screenshot of gst.gov.in). In view of the above, you are requested to take further necessary action to safeguard the government revenue.

Yours faithfully,

*Prashant Chauhan*

(Dr. Prashant Chauhan)

Joint Commissioner, Anti Evasion  
CGST & C.Ex., Mumbai West Commissionerate

 <p>सत्यमेव जयते</p>	<p>केंद्रीयमाल- एवंसेवाकरआयुक्तकाकार्यालय, मुंबईपश्चिम Office of the Commissioner of CGST, Mumbai West महावीरजैनविद्यालय, सी.डी. बर्फीवालामार्ग, जुहूलेन, अंधेरी(प.), मुंबई Mahavir Jain Vidyalaya, C.D. Burfiwala Road, Juhu Lane, Andheri(W), Mumbai-400058 PH- 022-26210384 Fax No.- 022-26237832</p>	 <p>आज़ादी का अमृत महोत्सव</p>
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MOST URGENT

F.No. V/CGST/MW/INV/T-6/Jayshree/1129/22

16587  
14-12-22

To,  
The Additional Commissioner of Customs,  
Special Investigation & Intelligence Branch (SIIB)-Export  
Air Cargo Complex, Sahar, Andheri (East), Mumbai

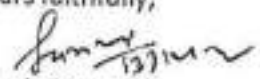
Sir,

SUB: Request for verification of GST Registration No.27ACRPW7195D1ZS of M/s. Jayshree Enterprises- regarding

Kindly refer to your letter bearing F. No.SIIB/ Inv-29/2021-22/ ACC(X) issued on the subject on 29/09/22.

- In this regard, it is to submit that the physical verification of the principal place of business of M/s. Jayshree Enterprises (GSTN: 27ACRPW7195D1ZS) was carried out on 4<sup>th</sup> November 2022 and the premises was found at the given address but the same was closed. A copy of the visit report enclosed (Annexure A).
- Later, The proprietor of the unit, namely, M/s. Jayashree Enterprises, Mr. Kisan Ram Wagale, appeared in the office and his statement was recorded under Section 70 of the CGST Act, 2017 on 29/11/2022 (Copy enclosed).
- In accordance with Circular No. 16/2019- Customs dated 17/06/2019, the verification of the assessee was taken up and it has been found that the assessee has filed NIL GSTR-3B and NIL GSTR-1 Returns for the period from June 2022 to November 2022. There is neither Input Tax Credit (ITC) availed by the assessee nor any refund claim filed by the assessee, as on date.

Yours faithfully,

  
(Pankaj Kumar)

Joint Commissioner  
Anti Evasion, CGST & C.Ex.,  
Mumbai West Commissionerate

Encl: As above.



केंद्रीयमाल- एवंसेवाकरआयुक्तकाकार्यालय, मुंबईपश्चिम  
Office of the Commissioner of CGST, Mumbai West  
महावीरजैनविद्यालय, सी.डी. बर्फीवालामार्ग, जुहूलेन, अंधेरी(प.), मुंबई  
Mahavir Jain Vidyalaya, C.D. Burfiwala Road, Juhu Lane, Andheri(W),  
Mumbai-400058  
PH- 022-26210384 Fax No.- 022-26237832

75  
आज़ादी का  
अमृत महोत्सव

MOST URGENT

F.No. V/CGST/MW/INV/T-6/Jayshree/1129/22

(15/12)  
- 13/12/22

To,  
The Additional Commissioner of Customs,  
Special Investigation & Intelligence Branch (SIIB)-Export  
Air Cargo Complex, Sahar, Andheri (East), Mumbai-400099

Sir,

SUB: Inquiry i.r.o M/s. Jayshree Enterprises (IE Code: ACRPW7195D)- regarding

Kindly refer to your letter bearing F. No.SIIB/ Inv-29/2021-22/ ACC(X) dated 29/09/22 and report sent by this office vide letter F.No V/CGST/MW/INV/T-6/Jayshree/1129/22 dated 13.12.2022.

In this regard it is to inform that this office has received CIU Reference Letter F.No. VI/16-Tech-02/CIU/PCCO/MZ/2022-Pt-II dated 01.03.23 received from Chief Commissioner, CGST & C.Ex., Mumbai Zone, vide which it is informed that M/s Jayshree Enterprises (27ACRPW7195D1ZS) has taken GST registration on 07.06.2022 for trading and exports of Mens and Womens apparels under HSN 61 and 62. The said entity has filed six nil GSTR-3B returns and in January 2023, they have availed inward ITC of Rs 1.24 Cr and has discharged liability of Rs 0.24 crores for sale of imitation jewellery under HSN 70181090. Now the said entity has filed claim of Rs 0.97 Crores of refund due to Inverted Duty Structure. Further the letter states that scrutiny of inward ITC availed by M/s Jayshree Enterprises reveals that the entire ITC credit of Rs 1.24 crores is availed on the basis of fake ITC generated by a group of GSTIN's.

In view of the above, you are requested to take further necessary action to safeguard the government revenue.

Yours faithfully,

(Pankaj Kumar)

Additional Commissioner  
Anti Evasion, CGST & C.Ex.,  
Mumbai West Commissionerate

MC

GSTIN: Z7ACRPW7195D1ZS GSTR 1 (January 2023)

GSTIN/ UIN of Recipient	Invoice details		Taxable Value	Amount			Place of Supply	Reverse Charge	GSTIN of e-commerce Operator	Invoice Type	Differential%	Source Type of ITR	IRN number	IRN number	IRN generation Date
	Value	Rate (%)		CGST	SGST/UTGST	CESS									

07MVBPS2654C1ZF	587100	3	570000	17100	0	0	0	0	07	N					
07MVBPS2654C1ZF	588800	3	569000	28800	0	0	0	0	07	N					
07MVBPS2654C1ZF	5897010	3	5667000	170100	0	0	0	0	07	N					
07MVBPS2654C1ZF	3321750	3	3225000	96750	0	0	0	0	07	N					
07MVBPS2654C1ZF	5079900	3	4932000	147960	0	0	0	0	07	N					
07MVBPS2654C1ZF	5071260	3	4875000	146250	0	0	0	0	07	N					
07MVBPS2654C1ZF	5021250	3	4875000	146250	0	0	0	0	07	N					
07MVBPS2654C1ZF	3615300	3	3510000	105300	0	0	0	0	07	N					
07MVBPS2654C1ZF	3630750	3	3525000	105750	0	0	0	0	07	N					
07MVBPS2654C1ZF	3529560	3	1485000	44550	0	0	0	0	07	N					
07MVBPS2654C1ZF	494545	3	4801500	144045	0	0	0	0	07	N					
07MVBPS2654C1ZF	1344150	3	1305000	39150	0	0	0	0	07	N					
07MVBPS2654C1ZF	6674400	3	6480000	194400	0	0	0	0	07	N					
07MVBPS2654C1ZF	1931250	3	1875000	56250	0	0	0	0	07	N					
07MVBPS2654C1ZF	695250	3	675000	20250	0	0	0	0	07	N					
07MVBPS2654C1ZF	648500	3	630000	18900	0	0	0	0	07	N					
07MVBPS2654C1ZF	494400	3	480000	14400	0	0	0	0	07	N					
07MVBPS2654C1ZF	5283500	3	5130000	153900	0	0	0	0	07	N					
07MVBPS2654C1ZF	3862500	3	3750000	112500	0	0	0	0	07	N					
07MVBPS2654C1ZF	2564700	3	2490000	74700	0	0	0	0	07	N					
07MVBPS2654C1ZF	3399000	3	3300000	99000	0	0	0	0	07	N					
07MVBPS2654C1ZF	4856360	3	4812000	144360	0	0	0	0	07	N					
07MVBPS2654C1ZF	4856360	3	4812000	144360	0	0	0	0	07	N					
07MVBPS2654C1ZF	5256090	3	5109000	153090	0	0	0	0	07	N					
07MVBPS2654C1ZF	1668600	3	1620000	48600	0	0	0	0	07	N					
07MVBPS2654C1ZF	293550	3	285000	8550	0	0	0	0	07	N					
07MVBPS2654C1ZF	5854005	3	5693500	170505	0	0	0	0	07	N					
Total:			82044000	2461320	0	0	0	0							

FORM GSTN-24  
[See Rule 60(1)]

GSTIN	27ACFW7180012	Return Period	03/2022	Section Name	S29
27AAAC04	BAIK	08/22	15-Aug-22	06-22	830000000000703 08-07-2022 205 18 250 0 22.5 22.5 0 27

Invoice Type  
 R - Regular GST Invoice  
 DE - Deemed Export  
 SEWP - SEZ Exports with payment  
 SEWOP - SEZ Exports without payment

Type of Amendment  
 A - Receiver GSTIN Amended  
 H - Invoice Number Amended  
 D - Details Amended

FORM GSTN-24  
[See Rule 60(1)]

GSTIN	27ACFW7180012	Return Period	03/2022	Section Name	S29
27AAAC04	BAIK	08/22	11-Oct-22	06-22	000000015000019 08-09-2022 063.18 18 731.49 0 65.84 65.84 0 27

Invoice Type  
 R - Regular GST Invoice  
 DE - Deemed Export  
 SEWP - SEZ Exports with payment  
 SEWOP - SEZ Exports without payment

Type of Amendment  
 A - Receiver GSTIN Amended  
 H - Invoice Number Amended  
 D - Details Amended

FORM GSTN-24  
[See Rule 60(1)]

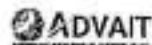
GSTIN	27ACFW7180012	Return Period	03/2022	Section Name	S29
27AAO072	BAIK	08/22	06-22		4022-20489 07-30-2022 81703 18 70072.34 0 03078.51 03078.51 0 27 800e1506k7c 15-05-2022 E-Invoice H N
					4022-20479 07-30-2022 108846 18 23046.48 0 12391.8 12391.8 0 27 4e0e70e202 19-08-2022 E-Invoice H N
					4022-20477 07-30-2022 488861 18 412915.7 0 37365.47 37365.47 0 27 489f42d035 15-09-2022 E-Invoice H N
					5 2000 0 50 50 0 27 689f42d035 15-09-2022 E-Invoice H N
					4022-20476 07-30-2022 395790 18 30333.76 0 27282.04 27282.04 0 27 67b48346d2 15-09-2022 E-Invoice H N
					5 2000 0 50 50 0 27 67b48346d2 15-09-2022 E-Invoice H N

Invoice Type  
 R - Regular GST Invoice  
 DE - Deemed Export  
 SEWP - SEZ Exports with payment  
 SEWOP - SEZ Exports without payment

Type of Amendment  
 A - Receiver GSTIN Amended  
 H - Invoice Number Amended  
 D - Details Amended







ANALYTICAL REPORTS BASIC PROFILE COMPANY INFORMATION SIGNIFICANT PROFILE REGISTRATION FORM RETURN DETAILS TAX PAYMENT BY CHALLANS TAX PAYMENT BY DAC GS CUSTOMS

Analysed Reports - GSTR 30 vs GSTR 1

Selected Files -  
 FY: 2012 - 2013  
 GSTIN: 27ACRPW718SD125  
 Legal Name: KISHEN RAM MASLE  
 Trade Name: Jayshree Enterprises

- GSTM1 credit entries have been considered in the reporting month, while the impact of amendments has been given in the month in which original document was reported
- EPC would show the quarters in months, as are applicable for a taxpayer

Period	GSTR-30		GSTR-1		Difference		
	Taxable Turnover	Tax payable	Taxable Turnover (with ECL)	Taxable Turnover (with EOM)	Tax payable	Taxable Turnover (with Acty)	Tax payable
June	0.00	0.00	0.00	0.00	0.00	0.00	0.00
July	0.00	0.00	0.00	0.00	0.00	0.00	0.00
August	0.00	0.00	0.00	0.00	0.00	0.00	0.00
September	0.00	0.00	0.00	0.00	0.00	0.00	0.00
October	0.00	0.00	0.00	0.00	0.00	0.00	0.00
November	0.00	0.00	0.00	0.00	0.00	0.00	0.00
December	0.00	0.00	0.00	0.00	0.00	0.00	0.00
JANUARY	6,20,44,000.00	24,61,326.00	6,20,44,000.00	6,20,44,000.00	24,61,326.00	6,20,44,000.00	24,61,326.00
February	0.00	0.00	0.00	0.00	0.00	0.00	0.00
March	0.00	0.00	0.00	0.00	0.00	0.00	0.00



**FORM GSTR-3B**

[See rule 61(5)]

Year                    2022  
 Month                 JUNE  
 Filed Date            19-07-2022

1. GSTIN	27ACRPW7195D1ZS
2. Legal name of the registered person	KISHEN RAM WAGLE

3.2 Of the supplies shown in 3.1 (a) above, details of inter-State supplies made to unregistered persons, composition taxable persons and UIN holders

Nature of Supplies	Place of Supply (State/UT)	Total/Taxable value	Amount of Integrated Tax
0	0	0	0
<b>Total</b>		0	0

5. Values of exempt, nil-rated and non-GST inward supplies

Nature of supplies	Inter-State supplies	Intra-State supplies
0	0	0
<b>Total</b>	0	0

5.1 Interest and Late Fee Payable

	IGST	CGST	SGST/UTGST	Cess
Interest	0	0	0	0
Late Fees	0	0	0	0

6.1 Payment of tax

Description	Tax Payable			Tax Paid								
	Total Tax	Interest	Late Fee	Paid Through JTC				Tax/Cess Paid in Cash			Tax Paid TDS/TCS	
				IGST	CGST	SGST/UTGST	Cess	Tax Paid	Interest	Late Fee		
Other than Reverse Charge												
IGST	0	0	0	0	0	0	0	0	0	0	0	0
CGST	0	0	0	0	0	0	0	0	0	0	0	0
SGST/UTGST	0	0	0	0	0	0	0	0	0	0	0	0
Cess	0	0	0	0	0	0	0	0	0	0	0	0
Total												

6.2 TDS/TCS Credit

Details	IGST	CGST	SGST/UTGST
TDS	0	0	0
TCS	0	0	0
Total			

7. System Calculated Interest

Summary

Description	Integrated Tax	Central Tax	State/UT Tax	Cess
Interest	null	null	null	null

Tax Period Wise Interest Liabilities

Breakup of System computed interest liability - Current Tax period [ As per proviso to subsection 1 of section 50, CGST  
Interest payable to portion of Liability paid by debiting electronic cash ledger

As per notification

- Central Tax Dated:

Tax Liability Breakup

Verification (by Authorised signatory)

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed there from.

Instructions:

- 1) Value of Taxable Supply = Value of Invoices + value of Debit Notes – value of credit notes + value of advances received for which invoices have not been issued in the same month – value of advances adjusted against invoices
- 2) Details of advances as well as adjustment of same against invoices to be adjusted and not shown separately
- 3) Amendment in any details to be adjusted and not shown separately.

FORM GSTR-3B

[See rule 61(5)]

Year 2022  
 Month JULY  
 Filed Date 24-08-2022

1. GSTIN	27ACRPW7195D128
2. Legal name of the registered person	KISHEN RAM WAGLE

3.2 Of the supplies shown in 3.1 (a) above, details of inter-State supplies made to unregistered persons, composition taxable persons and UIN holders

Nature of Supplies	Place of Supply (State/UT)	Total Taxable value	Amount of Integrated Tax
0	0	0	0
Total		0	0

5. Values of exempt, nil-rated and non-GST inward supplies

Nature of supplies	Inter-State supplies	Intra-State supplies
0	0	0
Total	0	0

5.1 Interest and Late Fee Payable

	IGST	CGST	SGST/UTGST	Cess
Interest	0	0	0	0
Late Fees	0	0	0	0

6.1 Payment of tax

Description	Tax Payable			Paid Through-ITC				Tax/Cess Paid in Cash			Tax Paid (IGST/TCS)
	Total Tax	Interest	Late Fee	IGST	CGST	SGST/UTGST	Cess	Tax Paid	Interest	Late Fee	
Other than Reverse Charge											
IGST	0	0	0	0	0	0	0	0	0	0	0
CGST	0	0	0	0	0	0	0	0	0	0	0
SGST/UTGST	0	0	0	0	0	0	0	0	0	0	0
Cess	0	0	0	0	0	0	0	0	0	0	0
Total											

6.2 TDS/TCS Credit

Details	IGST	CGST	SGST/UTGST
TDS	0	0	0
TCS	0	0	0
Total			

7. System Calculated Interest

Summary

Description	Integrated Tax	Central Tax	State/UT Tax	Cess
Interest	null	null	null	null

Tax Period Wise Interest Liabilities

Breakup of System computed interest liability - Current Tax period [ As per proviso to subsection 1 of section 50, CGST  
interest payable to portion of Liability paid by debiting electronic cash ledger

As per notification

- Central Tax Dated:

Tax Liability Breakup

Verification (by Authorised signatory)

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed there from.

Instructions:

1) Value of Taxable Supplies = Value of invoices + value of Debit Notes - value of credit notes + value of advances received for which invoices have not been issued in the same month - value of advances adjusted against invoices

2) Details of advances as well as adjustment of same against invoices to be adjusted and not shown separately

3) Amendment in any details to be adjusted and not shown separately.

**FORM GSTR-3B**  
[See rule 61(5)]

Year: 2022  
Month: AUGUST  
Filed Date: 18-08-2022

1. GSTIN	ZTACR0W7195D1Z5
2. Legal name of the registered person	KISHEN RAM WAGLE

**3.1 Details of Outward Supplies and Inward Supplies liable to reverse charge**

	Total Taxable Value	GST	COSY	SGST/IGST	Cess
(a) Outward taxable supplies (other than zero rated, nil rated and exempted)	0	0	0	0	0
(b) Outward taxable supplies (zero rated)	0	0	0	0	0
(c) Other outward supplies (NIL rated, exempted)	0	0	0	0	0
(d) Inward supplies (liable to reverse charge)	0	0	0	0	0
(e) Non-GST outward supplies	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**3.2 Of the supplies shown in 3.1 (a) above, details of inter-State supplies made to unregistered persons, composition taxable persons and UIN holders**

Nature of Supplies	Total Taxable Value	Total Taxable Value	Amount of Integrated Tax
0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>

**5. Values of exempt, nil-rated and non-GST inward supplies**

Nature of supplies	Inter-State supplies	Intra-State supplies
0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>



5.1 Interest and Late Fee Payable

	IGST	CGST	SGST/UTGST	Cess
Interest	0	0	0	0
Late Fees	0	40	40	0

6.1 Payment of tax

Description	Tax Payable				Tax Paid							
	Total Tax	Interest	Late Fee	Paid Through ITC				Tax/Cess Paid in Cash			Tax Paid Through	
				IGST	CGST	SGST/UTGST	Cess	Tax Paid	Interest	Late Fee		
Other than Revenue Charge												
IGST	0	0	0	0	0	0	0	0	0	0	0	0
CGST	0	0	0	0	0		0	0	0	0	40	
SGST/UTGST	0	0	0	0		0	0	0	0	0	40	
Cess	0	0	0				0	0	0	0	0	0
Total	0	0	0	0	0		0	0	0	0	80	0
Reverse Charge												
IGST	0	0	0	0	0	0	0	0	0	0	0	0
CGST	0	0	0	0	0		0	0	0	0	0	0
SGST/UTGST	0	0	0	0	0		0	0	0	0	0	0
Cess	0	0	0				0	0	0	0	0	0
Total	0	0	0	0	0		0	0	0	0	0	0
Grand Total	0	0	0	0	0		0	0	0	0	80	0

6.2 TDS/TCS Credit

Details	IGST	CGST	SGST/UTGST
TDS	0	0	0
TCS	0	0	0
Total	0	0	0

7. System Calculated Interest

Summary

Description	Integrated Tax	Central Tax	State/UT Tax	Cess
Interest	null	null	null	null

Tax Period Wise Interest Liabilities

Breakup of System computed Interest liability - Current Tax period [ As per proviso to subsection 1 of section 50, CGST  
 Interest payable to portion of Liability paid by debiting electronic cash ledger

As per notification - Central Tax Dated:

Tax Liability Breakup

Verification (by Authorized signatory)  
I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed there from.

Instructions:

1) Value of Taxable Supplies = Value of Invoices + value of Debt Notes – value of credit notes + value of advances received for which invoices have not been issued in the same month – value of advances adjusted against invoices

2) Details of advances as well as adjustment of same against invoices to be adjusted and not shown separately

3) Amendment in any details to be adjusted and not shown separately.

**FORM GSTR-3B**  
[See rule 61(5)]

Year                    2022  
Month                  SEPTEMBER  
Filed Date            17-10-2022

1.	GSTIN	27ACRPW7195D125
2.	Legal name of the registered person	KISHEN RAM WAGLE

3.2 Of the supplies shown in 3.1 (a) above, details of Inter-State supplies made to unregistered persons, composition taxable persons and UIN holders

Nature of Supplies	Place of Supply (State/UT)	Total Taxable value	Amount of Integrated Tax
0	0	0	0
<b>Total</b>			

5. Values of exempt, nil-rated and non-GST inward supplies

Nature of supplies	Inter-State supplies	Intra-State supplies
0	0	0
<b>Total</b>		

5.1 Interest and Late Fee Payable

	IGST	CGST	SGST/UTGST	Cess
Interest	0	0	0	0
Late Fees	0	0	0	0

6.1 Payment of tax

Description	Tax Payable			Paid Through ITC				Tax/Cess Paid in Cash			Tax Paid TDS/TCS
	Total Tax	Interest	Late Fee	IGST	CGST	SGST/UTGST	Cess	Tax Paid	Interest	Late Fee	
Other than Reverse Charge											
IGST	0	0	0	0	0	0	0	0	0	0	0
CGST	0	0	0	0	0	0	0	0	0	0	0
SGST/UTGST	0	0	0	0	0	0	0	0	0	0	0
Cess	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>											

6.2 TDS/TCS Credit

Details	IGST	CGST	SGST/UTGST
TDS	0	0	0
TCS	0	0	0
<b>Total</b>			

7. System Calculated Interest

Summary				
Description	Integrated Tax	Central Tax	State/UT Tax	Cess
Interest	null	null	null	null

Tax Period Wise Interest Liabilities

Breakup of System computed Interest liability - Current Tax period [ As per proviso to subsection 1 of section 50, CGST  
Interest payable to portion of Liability paid by debiting electronic cash ledger

As per notification

- Central Tax Dated:

Tax Liability Breakup

Verification (by Authorised signatory)

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed there from.

Instructions:

- 1) Value of Taxable Supplies = Value of invoices + value of Debit Notes – value of credit notes + value of advances received for which invoices have not been issued in the same month – value of advances adjusted against invoices
- 2) Details of advances as well as adjustment of same against invoices to be adjusted and not shown separately
- 3) Amendment in any details to be adjusted and not shown separately.

FORM GSTR-3B

[See rule 61(5)]

Year 2022  
 Month OCTOBER  
 Filed Date 19-11-2022

1. GSTIN	27ACRPW7195D1Z5
2. Legal name of the registered person	KISHEN RAM WAGLE

3.2 Of the supplies shown in 3.1 (a) above, details of inter-State supplies made to unregistered persons, composition taxable persons and UIN holders

Nature of supplies	Place of supply (State/JT)	Total Taxable value	Amount of Integrated Tax
0	0	0	0
Total		0	0

5. Values of exempt, nil-rated and non-GST inward supplies

Nature of supplies	Inter-State supplies	Intra-State supplies
0	0	0
Total	0	0

5.1 Interest and Late Fee Payable

	IGST	CGST	SGST/UTGST	Cess
Interest	0	0	0	0
Late Fees	0	0	0	0

6.1 Payment of tax

Description	Tax Payable			Paid Through ITC				Tax Paid			Tax Paid TDS/TCS
	Total Tax	Interest	Late Fee	Paid Through ITC				Tax/Cess Paid in Cash			
				IGST	CGST	SGST/UTGST	Cess	Tax Paid	Interest	Late Fee	
Other than Reversal Charge											
IGST	0	0	0	0	0	0	0	0	0	0	0
CGST	0	0	0	0	0		0	0	0	0	0
SGST/UTGST	0	0	0	0		0	0	0	0	0	0
Cess	0	0	0				0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	0	0

6.2 TDS/TCS Credit

Details	IGST	CGST	SGST/UTGST
TDS	0	0	0
TCS	0	0	0
Total			

7. System Calculated Interest

Summary				
Description	Integrated Tax	Central Tax	State/UT Tax	Cess
Interest	null	null	null	null

Tax Period Wise Interest Liabilities



Breakup of System computed interest liability - Current Tax period (As per proviso to subsection 1 of section 50, CGST)  
Interest payable to portion of Liability paid by debiting electronic cash ledger

As per notification

- Central Tax Dated:

Tax Liability Breakup

Verification (by Authorised signatory)

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed there from.

Instructions:

- 1) Value of Taxable Supplies = Value of invoices + value of Debit Notes – value of credit notes + value of advances received for which invoices have not been issued in the same month – value of advances adjusted against invoices
- 2) Details of advances as well as adjustment of same against invoices to be adjusted and not shown separately
- 3) Amendment in any details to be adjusted and not shown separately.

FORM GSTR-3B

[See rule 61(5)]

Year 2022  
 Month NOVEMBER  
 Filed Date 11-12-2022

1. GSTIN	27ACRPW7196D125
2. Legal name of the registered person	KISHEN RAM WAGLE

3.2 Of the supplies shown in 3.1 (a) above, details of Inter-State supplies made to unregistered persons, composition taxable persons and UIN holders

Nature of Supplies	Place of Supply (State/UT)	Total taxable value	Amount of Integrated Tax
0	0	0	0
Total		0	0

5. Values of exempt, nil-rated and non-GST inward supplies

Nature of supplies	Inter-State supplies	Intra-State supplies
0	0	0
Total	0	0

5.1 Interest and Late Fee Payable

	IGST	CGST	Sgst/UTGST	Cess
Interest	0	0	0	0
Late Fees	0	0	0	0

th

6.1 Payment of tax

Description	Tax Payable			Tax Paid								
	Total Tax	Interest	Late Fee	Paid Through ITC				Tax/Cess Paid in Cash			Tax Paid TDS/TCS	
				IGST	CGST	SGST/UTGST	Cess	Tax Paid	Interest	Late Fee		
Other than Reverse Charge												
IGST	0	0	0	0	0	0	0	0	0	0	0	
CGST	0	0	0	0	0			0	0	0	0	
SGST/UTGST	0	0	0	0		0		0	0	0	0	
Cess	0	0	0				0	0	0	0	0	
Total	0	0	0	0	0	0	0	0	0	0	0	

6.2 TDS/TCS Credit

Details	IGST	CGST	SGST/UTGST
TDS	0	0	0
TCS	0	0	0
Total			

7. System Calculated Interest

Summary				
Description	Integrated Tax	Central Tax	State/UT Tax	Cess
Interest	null	null	null	null

Tax Period Wise Interest Liabilities

bh

Breakup of System computed interest liability - Current Tax period [ As per proviso to subsection 1 of section 58, CGST  
Interest payable to portion of Liability paid by debiting electronic cash ledger

As per notification

- Central Tax Dated:

Tax Liability Breakup

Verification (by Authorised signatory)

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed there from.

Instructions:

- 1) Value of Taxable Supplies = Value of Invoices + value of Debit Notes – value of credit notes + value of advances received for which invoices have not been issued in the same month – value of advances adjusted against invoices
- 2) Details of advances as well as adjustment of same against invoices to be adjusted and not shown separately
- 3) Amendment in any details to be adjusted and not shown separately.

**FORM GSTR-3B**  
[See rule 61(5)]

Year 2022  
Month DECEMBER  
Filed Date 18-01-2023

1. GSTIN	27ACRPW7196D12S
2. Legal name of the registered person	KISHEN RAM WAGLE

3.2 Of the supplies shown in 3.1 (a) above, details of inter-State supplies made to unregistered persons, composition taxable persons and UIN holders

Nature of Supplies	Place of Supply (State/UT)	Total Taxable value	Amount of Integrated Tax
0	0	0	0
<b>Total</b>		0	0

5. Values of exempt, nil-rated and non-GST inward supplies

Nature of supplies	Inter-State supplies	Intra-State supplies
0	0	0
<b>Total</b>	0	0

5.1 Interest and Late Fee Payable

	IGST	CGST	SGST/UTGST	Cess
Interest	0	0	0	0
Late Fees	0	0	0	0

6.1 Payment of tax

Description	Tax Payable			Tax Paid								
	Total Tax	Interest	Late Fee	Paid Through ITC				Tax/Cess Paid In Cash			Tax Paid TDS/TCS	
				IGST	CGST	SGST/UTGST	Cess	Tax Paid	Interest	Late Fee		
Debit than Revenue Charges												
IGST	0	0	0	0	0	0	0	0	0	0	0	0
CGST	0	0	0	0	0		0	0	0	0	0	0
SGST/UTGST	0	0	0	0		0	0	0	0	0	0	0
Cess	0	0	0				0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	0	0	0

6.2 TDS/TCS Credit

Details	IGST	CGST	SGST/UTGST
TDS	0	0	0
TCS	0	0	0
Total	0	0	0

7. System Calculated Interest

Summary

Description	Integrated Tax	Central Tax	State/UT Tax	Cess
Interest	null	null	null	null

Tax Period Wise Interest Liabilities

Breakup of System computed interest liability - Current Tax period [ As per proviso to subsection 1 of section 50, CGST  
Interest payable to portion of Liability paid by debiting electronic cash ledger

As per notification

- Central Tax Dated:

Tax Liability Breakup

Verification (by Authorised signatory)

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed there from.

Instructions:

- 1) Value of Taxable Supplies = Value of Invoices + value of Debit Notes – value of credit notes + value of advances received for which invoices have not been issued in the same month – value of advances adjusted against invoices
- 2) Details of advances as well as adjustment of same against invoices to be adjusted and not shown separately
- 3) Amendment in any details to be adjusted and not shown separately.



**FORM GSTR-3B**  
(See rule 61(5))

Year: 2023  
 Month: JANUARY  
 Filed Date: 14-02-2023

1. GSTIN	27ACRPW7195D1Z5
2. Legal name of the registered person	KISHEN RAM WAGLE

**3.1 Details of Outward Supplies and Inward Supplies liable to reverse charge**

	Total taxable value	IGST	CGST	SGST/UTGST
(a) Outward taxable supplies (other than zero rated, nil rated and exempted)	8,20,44,000	24,61,320	0	0
(b) Outward taxable supplies (zero rated)	0	0	0	0
(c) Other outward supplies (Nil rated, exempted)	0	0	0	0
(d) Inward supplies (liable to reverse charge)	0	0	0	0
(e) Non-GST outward supplies	0	0	0	0
<b>Total</b>	<b>8,20,44,000</b>	<b>24,61,320</b>	<b>0</b>	<b>0</b>

**3.2 Of the supplies shown in 3.1 (a) above, details of inter-State supplies made to unregistered persons, composition taxable persons and UIN holders**

Nature of Supplies	Place of supply (State/UT)	Total taxable value	Amount of Integrated tax
0	0	0	0
<b>Total</b>			

**4. Eligible ITC**

Details	IGST	CGST	SGST/UTGST	Debit
(A) ITC Available (whether in full or part)	1,24,85,992	-1,39,617	-1,39,617	0
(1) Import of goods	0	0	0	0
(2) Import of services	0	0	0	0
(3) Inward supplies liable to reverse charge (other than 1 and 2 above)	0	0	0	0
(4) Inward supplies from ISD	0	0	0	0

(S) All other ITC	1,24,85,992	-1,39,817	-1,39,817	0
(B) ITC Reversed	0	0	0	0
(1) As per rules 42 and 43 of CGST Rules	0	0	0	0
(2) Others	0	0	0	0
(C) Net ITC Available (A) - (B)	1,24,85,992	-1,39,817	-1,39,817	0
(D) Ineligible ITC	0	0	0	0
(1) As per section 17(5)	0	0	0	0
(2) Others	0	0	0	0

5. Values of exempt, nil-rated and non-GST inward supplies

Name of supplier	Inter-State supplies	Intra-State supplies
0	0	0
Total	0	0

5.1 Interest and Late Fee Payable

	IGST	CGST	SGST/UTGST	Cess
Interest	0	0	0	0
Late Fees	0	0	0	0

6.1 Payment of tax

Description	Tax Payable			Paid Through ITC				Tax/Cess Paid in Cash			Tax Paid TDS/TCS
	Total Tax	Interest	Late Fee	IGST	CGST	SGST/UTGST	Cess	Tax/Cess Paid in Cash			
								Tax Paid	Interest	Late Fee	
IGST	0	0	0	24,81,320	0	0	0	0	0	0	0
CGST	0	0	0	1,39,818	0		0	0	0	0	0
SGST/UTGST	0	0	0	1,39,818		0	0	0	0	0	0
Cess	0	0	0				0	0	0	0	0
Total	0	0	0	27,60,956	0		0	0	0	0	0

Reverse Charge										
IGST	0	0	0	0	0	0	0	0	0	0
CGST	0	0	0	0	0	0	0	0	0	0
SGST/UTGST	0	0	0	0	0	0	0	0	0	0
Cess	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	0
Grand Total	27,40,956									

6.2 TDS/TCs Credit

Details	IGST	CGST	SGST/UTGST
TDS	0	0	0
TCs	0	0	0
Total			

7. System Calculated Interest

Summary

Description	Integrated Tax	Central Tax	State/UT Tax	Cess
Interest	null	null	null	null

Tax Period Wise Interest Liabilities

Breakup of System computed Interest liability - Current Tax period [ As per proviso to subsection 1 of section 50, CGST

Interest payable to portion of Liability paid by debiting electronic cash ledger

As per notification

- Central Tax Dated:

Tax Liability Breakup

Verification (by Authorized signatory)

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed there from.

Instructions:

- 1) Value of Taxable Supplies = Value of invoices + value of Debit Notes – value of credit notes + value of advances received for which invoices have not been issued in the same month – value of advances adjusted against invoices
- 2) Details of advances as well as adjustment of same against invoices to be adjusted and not shown separately
- 3) Amendment in any details to be adjusted and not shown separately.



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Commissioner, OGS  
C. D. Beaufort  
Annapolis (MD), Annapolis, MD



STATEMENT OF SHRI SWAPNIL NARAYAN PHODASE, EMPLOYEE OF M/S PARSHURAM BHIKAJI LOGISTICS PVT LTD, OFFICE ADDRESS: 07 GROUND FLOOR, CREADO CHAWL, NEAR SAI HANUMAN MANDIR, SAHARA, ANDHERI EAST, MUMBAI- 400099, UNDER SECTION 108 OF THE CUSTOMS ACT, 1962 BEFORE SUPERINTENDENT OF CUSTOMS, SPECIAL INVESTIGATION AND INTELLIGENCE BRANCH (EXPORT), AIR CARGO COMPLEX, SAHAR, MUMBAI 400 099 ON 13.10.2022 AT 13:00 HRS

I, Swapnil Narayan Phodase, employee of M/s Parshuram Bhikaji Logistics Pvt Ltd as directed vide the Summons No. (Din No.- 20221079OA000000F523) SS/375/2022-23 ACC(X) issued vide F. NO.SIB/INV-29/2022-23/ACC (X), present myself for giving voluntary statement in respect of the export made by M/s. Jayshree Enterprises, through Air Cargo Complex, Mumbai under Section 108 of the Customs Act, 1962. I am Employee of M/s Parshuram Bhikaji Logistics Pvt Ltd. ~~holding~~. I am submitting zerox copy of Aadhar No. 463208878974, PAN Card No.ADOPF5397A as a proof of identity. I am submitting Authority letter issued by F Card No. B-409 holder Shri Ram P Bhosale Director of M/s Parshuram Bhikaji Logistics Pvt Ltd. authorising me to give the statement. I have been explained the Provisions of Section 108 of the Customs Act, 1962 and have understood the same. I understand and know that my statement can be used as evidence against me or any other person in a judicial or quasi-judicial proceeding in any court of law. I have also been explained that giving a false or fabricated statement is an offence punishable under Section 193 of the Indian Penal Code. Having understood the same, I proceed to give my true and voluntary statement as under.

Name	Swapnil Narayan Phodase
Age	03.04.1996 ( 26Yrs)
Father's Name	Narayan Phodase
Present Residential Address	Bldg No 9, Sector 15 Sun Mitra Apartment Airoli Mumbai Maharashtra 400708
Permanent Residential Address	Alame, Ballalwadi, Pune, Maharashtra 410502
Office Address	07 Ground floor, Creado chawl, near Sai Hanuman mandir, Sahara, Andheri East, Mumbai- 400099,
PAN card	ADOPF5397A
Aadhar Card	463208878974
CHA No.	11/210
Education Qualification	B. Com
Language Known	Hindi and English (Read and Write)
E Mail address	Swapnilphodase11@gmail.com
Contact No. / Mobile Phone	9594072248
Bank Account Details(personal)	159096400832, IndusInd Bank, JB Nagar, Mumbai
Bank Account Details(office)	201004376027 IndusInd Bank, opp sangam talkies, Mumbai
GST No.	27AAGCP7238J1Z0

The above information given by me is true and correct. I have been residing at the above mentioned address since last 2.5 Yrs., I am currently residing with my Cousins and their family at the above said address.

Q.1. Please tell me about your company M/s Parshuram Bhikaji Logistics Pvt Ltd.

Ans. M/s Parshuram Bhikaji Logistics Pvt Ltd is 40 years old. The company is incorporated as Pvt Ltd company in 2012. I have been working in the company since 2.5 Years. I have been appointed as Customs Clearance Clerk since my appointment.

*Swapnil*  
01/10/2022

Q.2 Have your company appointed as Custom Broker by exporter M/s Jayshree Enterprises?  
Can you provide authority letter for the same?

Ans. Yes, we were appointed as Custom Broker in June, 2022. Yes, I have submitted the authority letter for the same.

Q.3 How did you contact the Exporter?

Ans. Exporter contacted by himself to me after that further communication work were done on phone calls by me.

Further the exporter has given the Authority letter dated 03.06.2022 authorizing Parshuram Bhikaji Logistics Pvt Ltd. for the customs clearance related work.

Q.4. Do you have KYC details given to you by Exporter M/s. Jayshree Enterprises? Can you provide copy of same?

Ans. Yes, I am submitting copies of IEC, Bank Letter, PAN Card, ADHAAR Card of proprietor ITR acknowledgement for assessment year 2022-23, GST Copy, Bank Statement copy of Exporter to this office.

Q.5 Did you carry out Address Verification of Exporter M/s. Jayshree Enterprises? Can you provide documents in support of that?

Ans. Yes, We verified office of M/s. Jayshree Enterprises , IE Code , PAN Card, GST registration Certificate, I have submitted the KYC for the same.

Q.6 Which Address of Exporter was verified ? Do you have mobile number and mail id of exporter?

Ans. Our office person physically verified the address mentioned in GST registration copy i.e. 404, GR FLOOR, HAJI MOHD NOORA LANE, JAMAT K BANDRA WEST, MUMBAI MAHARASHTRA- 400050. Mobile number of exporter is 8976320232 and mail id - enterprisesjayshree110@gmail.com.

Q.7 Have you verified the address in respect of IEC and GST copy?

Ans. Yes , I have verified both addresses as both the address are same as mention above.

Q.8. Did you carry out the First Time Export procedure regarding M/s Jayshree Enterprises ?

Ans. Yes, we have carried out First time export procedure of M/s Jayshree Enterprises.

Q.9 Did you carry out Authorized Dealer code registration procedure for the M/s Jayshree Enterprises?.

Ans. No, as the exporter already had AD code registered.

Q10. When did you last contacted/communicated to exporter?

Ans. We had communicated on 12/10/2022 when we asked him about S/B Nos 3090372 dt 27/07/2022, 3094239 dt 27/07/2022 and 3094633 dt 27/07/2022 and asked him that will he file new SBs with those previous Invoices. We have also asked him to provide E way Bill and Purchase Tax Invoice.

*Signature*  
13/10/2022



Q.11 What did the exporter answered when you asked him to work again or otherwise?

Ans. The Exporter told that He doesn't want to export these Shipment.

Q.12 How did you assist the exporter in the customs procedure? What was the procedure of export?

Ans. We received the documents Invoice and packing list by hand via exporter's representative, after receiving documents, we used to make checklist, we use to also take approval via phone call/whats app from the Exporter M/s Jayshree Enterprises., then after approval from M/s Jayshree Enterprises , we used to file Shipping Bill on ICEGATE portal. After that the cargo was not received to us, hence further processing was not done by us.

Q.13 For which period (From and to) did you assist the exporter in the customs procedure? How many shipping bills were filed by you?

Ans. We have done it on a single day i.e.27/07/2022 for 3 SBs for M/s Jayshree Enterprises.

Q14. What is the status of Shipping bills S/B Nos 3090372 dt 27/07/2022, 3094239 dt 27/07/2022 and 3094633 dt 27/07/2022?

Ans. The said Shipping Bills were filed by us but we did not receive the cargo from the exporter's side.

Q15. Did you asked the exporter to provide the cargo for the said SBs for Exporting them?

Ans. Yes, communicated was made multiple times but the exporter didn't confirmed the date of providing the goods cargo. He told that he is not sure that he will export the same or otherwise.

Q.16 Do you as a Custom Broker verifies the correctness of the classification declared by the exporter, restrictions or prohibition?

Ans. Yes, it is verified.

Q.17 Which documents were taken by you to verify genuineness of Export of goods? Whether these documents scrutinized by your firm? Who gave these documents to you on behalf of the exporter?

Ans. We used to take Invoice and verify them for classification as per description in Invoice. Yes, it is scrutinized and verified by us. We have received the documents of M/s Jayshree Enterprises by hand via exporter's representative.

Q.18 From where have you filed the documents?

Ans. We submitted the documents online on ICEGATE from our office.

Q.19. How much fees would you charge from exporter? If the export have been done.

Ans. We would charged 4500Rs. for per shipping bill. We have not received any amount till date as none of the SBs was exported through us.

*Handwritten signature and date:*  
13/10/2022

Q. 20 A summons No. AK/350/2022-23 dated 28/09/2022 has been returned as not delivered to your office with remark "no such person resides there". It means you have changed your address. What do you want to say in this regard?

Ans. Yes it was changed and we have informed and communicated O/o the Principal Commissioner of Customs NCH Bellard Estate for changing in address twice on dated 05/10/2020 and 01/07/2022. I am submitting the copy of the receipt of Sevottam for token of the same. We was informed by exporter that Summons has been received to him. Hence we voluntarily come forward to accept the summons by hand and to co-operate in investigation.

Q.21 Do you have to say anything apart from these questions?

Ans. No.

The above statement is running into four (4) pages is given by me voluntarily without any force, coercion or threat. The above statement has been typed by the officer on my request. I have read and understood the contents of the same and hereby confirm that the statement has been correctly recorded as stated by me.

*Swapnil*  
13/10/2022

Swapnil. N. Phodase.

Kazdate :- 460/2020

Before me  
Jyoti  
13/10/2022  
(S. Shantana)  
Sd/- (13/10/22)



**STATEMENT OF SHRI SHAILESH KRUSHNA KUMAR MAHAMUNKAR, EMPLOYEE OF M/S S MURUGAN, OFFICE ADDRESS: C-10 2ND FLOOR, SAHAR ROY APARTMENT, OPP SAHAR CARGO COMPLEX, ANDHERI (E) MUMBAI 400099, UNDER SECTION 108 OF THE CUSTOMS ACT, 1962 BEFORE SUPERINTENDENT OF CUSTOMS, SPECIAL INVESTIGATION AND INTELLIGENCE BRANCH (EXPORT), AIR CARGO COMPLEX, SAHAR, MUMBAI 400 099 ON 15.10.2022 AT 13:00 HRS**

I, Shailesh Krushna Kumar Mahamunkar, employee of M/s S Murugan as directed vide the Summons No. (Din No.- 202210790A0000927548) SS/374/2022-23 ACC(X) issued vide F. NO.SIIB/INV-29/2022-23/ACC (X), present myself for giving voluntary statement in respect of the export made by M/s. Jayshree Enterprises, through Air Cargo Complex, Mumbai under Section 108 of the Customs Act, 1962. I am Employee of M/s S Murugan holding G Card No 357/2021. I am submitting zerox copy of Aadhar No. 257311909567, PAN Card No.AOJPM7627L as a proof of identity. I am submitting Authority letter issued by Shri Ranjan Gopale Partner of M/s S Murugan, authorising me to give the statement. I have been explained the Provisions of Section 108 of the Customs Act, 1962 and have understood the same. I understand and know that my statement can be used as evidence against me or any other person in a judicial or quasi- judicial proceeding in any court of law. I have also been explained that giving a false or fabricated statement is an offence punishable under Section 193 of the Indian Penal Code. Having understood the same, I proceed to give my true and voluntary statement as under.

Name	Shailesh Krushna Kumar Mahamunkar
Age	48 Yrs
Father's Name	Krushna Kumar Mahamunkar
Present Residential Address	B-10 Shivsai CHS Pereira wadi, mohili village, Mumbai Sakinaka, Maharashtra 400072
Permanent Residential Address	B-10 Shivsai CHS Pereira wadi, mohili village, Mumbai Sakinaka, Maharashtra 400072
Office Address	C-10 2 <sup>nd</sup> Floor, Sahar Roy Apartment, Opp Sahar Cargo Complex, Andheri (E) Mumbai 400099
PAN card	AOJPM7627L
Aadhar Card	257311909567
CHA No.	11/1936
Education Qualification	12th
Language Known	Hindi and English (read and write)
E Mail address	mahamunkarshailesh71@gmail.com
Contact No. / Mobile Phone	9372231503
Bank Account Details(personal)	075601000027391 Indian Overseas Bank Chakala Mumbai-400099
Bank Account Details(office)	7512017281 Kotak Mahindra Bank Shop No 1 Gnd Floor Center Point, Andheri kurla road Mumbai-400059
GST No.	27ABWFS4343P1Z5

The above information given by me is true and correct. I have been residing at the above mentioned address since last 30 Yrs., I am currently residing with my family at the above said address.

15/10/22 Q.1. Please tell me about your company M/s S Murugan.

Ans. M/s S Murugan is 12 years old. I have been working in the company since 3 Years. I have been appointed as Customs Clearance Clerk since my appointment.

Q.2 Have your company appointed as Custom Broker by exporter M/s Jayshree Enterprises? Can you provide authority letter for the same?

Ans. Yes, we were appointed as Custom Broker in June, 2022. Yes, I have submitted the authority letter for the same.

Q.3 How did you contact the Exporter?

Ans. Exporter contacted by himself to my office, after that further communication work were done on phone calls by me.

Further the exporter has given the Authority letter dated 03.06.2022 authorizing S Murugan. for the customs clearance related work.

Q.4 Do you have KYC details given to you by Exporter M/s. Jayshree Enterprises? Can you provide copy of same?

Ans. Yes, I am submitting copies of IEC, Bank Letter, PAN Card, ADHAAR Card of proprietor ITR acknowledgement for assessment year 2022-23, GST Copy, Bank Statement from April 2022 to 06 June 2022 copy of Exporter to this office.

Q.5 Did you carry out Address Verification of Exporter M/s. Jayshree Enterprises? Can you provide documents in support of that?

Ans. Yes, We verified office of M/s. Jayshree Enterprises , IE Code , PAN Card, GST registration Certificate, I have submitted the KYC for the same.

Q.6 Which Address of Exporter was verified ? Do you have mobile number and mail id of exporter?

Ans. Our office person physically verified the address mentioned in GST registration copy i.e. 404, GR FLOOR, HAJI MOHD NOORA LANE, JAMAT K BANDRA WEST, MUMBAI MAHARASHTRA- 400050. Mobile number of exporter is 8976320232 and mail id - enterprisesjayshree110@gmail.com.

Q.7 Have you verified the address in respect of IEC and GST copy?

Ans. Yes , I have verified both addresses as both the address are same as mention above.

Q.8 Did you carry out Authorized Dealer code registration procedure for the M/s Jayshree Enterprises?.

Ans. No, as the exporter already had AD code registered.

Q.9. When did you last contacted/communicated to exporter?

Ans. We have contacted the Exporter yesterday i.e. 14/10/2022 regarding payment of Bills of Previous 5 Shipments done through us. We also asked him about S/B No 4044272 dt 08/09/2022, 4298381 dt 20/09/2022 and 4319152 dt 21/09/2022 that will he provide the goods for exporting these shipments.

Q.10 What did the exporter answered when you asked him about exporting of those three SBs i.e. S/B No 4044272 dt 08/09/2022, 4298381 dt 20/09/2022 and 4319152 dt 21/09/2022 ?

Ans. The Exporter told that He doesn't want to export any of them because one live shipment has been kept on hold at Nhava Sheva Port.



Q. 11 How many Shipping Bills have you filed for M/s Jayshree Enterprises.

Ans. We have filed 8 Shipping Bills for the exporter M/s Jayshree Enterprises. Out of which 5 SBs got LEO except 3 above mentioned Shipping Bills.

Q 12 Give the detail of the SBs which have got LEO.

Ans These 5 SBs are SB No 4135658 dt 13/09/2022, SB No 4164506 dt 14/09/2022, 4243903 dt 17/09/2022, 4240827 dt 17/09/2022, 4055140 dt 08/09/2022.

Q 13 Did you know from where the exporter has procured the goods for export?

Ans No, we didn't know anything about the procurement of the goods for export.

Q 14 How have you found the goods. Whether goods were verified before packing/Export by you?

Ans. The goods directly comes to Air Cargo Complex by their transport. No, the goods were not verified before examination. We checked only number of cartons, marks and number at the time of carting the goods. During Examination of the goods our representative were present.

Q. 15 Whether the representative of exporter or exporter accompanied the goods/cargo during the transportation of the goods and the procedure of the custom clearance?

Ans. No.

Q.16 How did you assist the exporter in the customs procedure? What was the procedure of export?

Ans. We received the documents Invoice and packing list by hand/mail/whatsapp via exporter and exporter's representative, after receiving documents, we used to make checklist, we use to also take approval via phone call/whats app from the Exporter M/s Jayshree Enterprises., then after approval from M/s Jayshree Enterprises . we used to file Shipping Bill on ICEGATE portal. The goods directly comes to Air Cargo Complex by their transport. We did the carting of the goods and do formalities regarding registration work.

Q.17 For which period (From and to) did you assist the exporter in the customs procedure?

Ans. We have assisted the exporter M/s Jayshree Enterprises for One month i.e. in September 2022.

Q 18. What is the status of Shipping bills S/B No 4044272 dt 08/09/2022, 4298381 dt 20/09/2022 and 4319152 dt 21/09/2022 ?

Ans. The said Shipping Bills were filed by us but we did not receive the cargo from the exporter's side.

Q 19 Did you asked the exporter to export these 3 Shipping Bills earlier?

Ans. We have asked the exporter to export these Shipping Bills a lot of time and he told that he is not sure whether he will provide the goods.

Q.20 Do you as a Custom Broker verifies the correctness of the classification declared by the exporter, restrictions or prohibition?

Ans. Yes, it is verified.

Q.21 Which documents were taken by you to verify genuineness of Export of goods? Whether these documents scrutinized by your firm?

Ans. We used to take Invoice and verify them for classification as per description in Invoice. Yes, it is scrutinized and verified by us.

Q.22 From where have you filed the documents?

Ans. We submitted the documents online on ICEGATE from our office.

Q.23 . How much fee you would charge from exporter?

Ans. We would charged 2800 Rs. per shipping bill. We have not received any amount till date.

Q.24 Do you have to say anything apart from these questions?

Ans. No.

The above statement is running into four (4) pages is given by me voluntarily without any force, coercion or threat. The above statement has been typed by the officer on my request. I have read and understood the contents of the same and hereby confirm that the statement has been correctly recorded as stated by me.

before me  
15/10/2022  
L.S. Sharma  
Suptd/5110/X

15/10/22  
Sharesh K. Mahamud

## VISIT REPORT

I the undersigned visited the premises of the exporter M/s Jayshree Enterprises situated at 404, Ground Floor, Haji Mohd. Noora Lane, Bandra (West), Mumbai on 22.11.2022.

In the said visit it was found that there was a shop, located at the premises of the exporter's address. The shop was locked and there was a board above the said shop mentioning "JAYSHREE ENTERPRISES" alongwith address i.e 404, Ground Floor, Haji Mohd. Noora Lane, Bandra (West), Mumbai-400050., email id, Mobile No. and GSTIN No. of the exporter M/s Jayshree Enterprises. Print out of the image clicked during visit is enclosed herewith. On asking about the shop from the nearby shopkeepers about the shop of exporter M/s Jayshree Enterprises, all of them replied that the shop has been closed since one or two months.

On contacting on the mobile number available on the board of the shop/exporter's address, the person picked the call said that he is the exporter Shri Kishan Ram Wagle, proprietor of M/s Jayshree Enterprises and presently is in Surat. He further asked to appear in this office in relation to ongoing investigation in the said case to which he replied that he will appear in this office within a week.

*Abhinev*  
*22/11/2022*

*(Abhinev - Khanna)*  
*Subdt / SIFB(x)*



STATEMENT OF SHRI KISHEN RAM WAGLE (MOB NO. 8976320232), 47 YEARS, RESIDING AT ROOM NO-292, BELLASIS ROAD, ST BUS DEPOT, MUMBAI CENTRAL, MUMBAI-400008 UNDER SECTION 108 OF THE CUSTOMS ACT, 1962 BEFORE SATYANARAYAN SHARMA, SUPERINTENDENT OF CUSTOMS, SPECIAL INVESTIGATION AND INTELLIGENCE BRANCH (EXPORT), AIR CARGO COMPLEX, SAHAR, MUMBAI 400 099 ON 25.11.2022

I am in receipt of your Summons No. SNS/487/2022-23 (CBIC DIN 202211790A0000013340) dated 18.11.2022 issued vide F. No. SIIB/INV-29/2022-23/ACC(X) for giving voluntary statement with regard to export by M/s Jayshree Enterprises (IEC-ACRPW7195D) through Air Cargo Complex, Mumbai under Section 108 of the Customs Act, 1962. I have been explained the Provisions of Section 108 of the Customs Act, 1962. I understand and know that my statement can be used as evidence against me or any other person in a judicial or quasi-judicial proceeding in any court of law. I have also been explained that giving a false or fabricated statement is an offence punishable under Section 193 of the Indian Penal Code. Having understood my responsibilities. I give my true and voluntary statement as under.

My name is **Kishen Ram Wagle**, I have studied up to 5th. I am staying at the address given above with my family, wife and three children. I can read, write and understand Hindi languages. My Aadhar No. Is 638436747001. My Official Email id is enterprisesjayshree110@gmail.com. I am having a personal mobile no. **8976320232**.

Q.1 What is the role of you in this firm?

Ans I am Proprietor of M/s Jayshree Enterprises.

Q.2 Tell me about your firm?

Ans. Our firm exports the garments, fabrics and imitation jewellery . It has been started in the Month of June, 2022.

Q.3 What is the address of your office?

10/2/07  
25/11/2022



Ans. Our office address is 404, Ground Floor, Haji Mohamed Noora lane, Jamna K Bandra West, Mumbai-400 050.. It is the same address mentioned in IEC.

Q. 4 Is your office address same which has been mentioned at the time of issuance of IEC?

Ans. Yes.

Q.5 what is the address of GST registration ?

Ans. It is the same address mentioned on IEC.

Q.6 Mention the countries where you have been exporting the goods?

Ans. We have exported goods to Sudan, Nigeria.

Q.7 Is Shipping Bill Number 4135658 dated 13.09.2022 has been filed by you. How many shipping bills filed by you till now?

Ans. Yes, the said shipping bill is filed by me. Total 11 Shipping bills filed by us from ACC wherein goods of 05 shipping bills were exported and 06 shipping bills were purged.

Q.9 Why the 06 Shipping Bills were purged?

Ans. The order has been cancelled from buyers namely Marsh Impex Textiles Trading LLC, Dubai.

Q.10 Have you any proof of cancellation of order?

Ans. I have not any proof for cancellation of order. The order has been cancelled verbally through mobile calls.

Q. 11 How many S/Bs have been filed under DBK Scheme from procuring ICE to till date?

Ans. Total four Shipping Bills were filed by us.

Q.12 Whether have you authorized S. Murugan (CHA) or any other CHA for export the goods ?

Ans. Yes, we authorised M/s S. Murugan and Parsuram Bhikaji Logistic Pvt. Ltd. for export the goods.

Q.13 What are the goods covered under the said Shipping Bills?

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25/11/2022

7 Ans. The goods cover under shipping bills are readymade garments, imitation jewellery and general merchandise goods.

Q.14 From where have you procured the goods ? And tell the names of supplier of the good.

Ans. We have procured the goods from Bound Enterprises, Mumbai .

Q.14 Have you ever purchased goods from other supplier other than Bound Enterprises for export purpose.

Ans. No.

Q.15 Have you any proof of procurement of goods from the Supplier?

Ans. Yes , I am submitting Tax Invoice and E-way bill of Supplier Bound Enterprises procurement of the goods.

Q.16 Have you any proof of transport the goods viz. Toll slip, transport challan , weightment slip, receipt voucher, Delivery challan, stock register?

Ans. The goods supplied directly by supplier to ACC. We have only E-way bill. We have not maintain stock register because we purchase the goods when we receive order from overseas buyer. We order the goods directly to supplier as requirement of buyer.

Q.17 Do you have paid any amount to supplier?

Ans. No

Q.18 Why do you have not paid payment of goods to supplier?

Ans. We purchased the goods for 120 days credit. We will pay the supplier after receiving of BRC.

Q.19 Do You have any agreement with the supplier?

Ans. Yes, I am submitting the contract copy for purchase of export material from supplier.

Q.20 Does the supplier have any manufacturing plant to manufacture the goods or the supplier is trader.

Ans. No. The supplier is trader.

Q.21 Do you have any buyer agreement with respect to goods covered under the above Shipping Bills?

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२६/११/२०२२

Ans. We don't have any agreement with buyer. We contract with buyer through middleman/agents Shri Abhishek Balu Jadhav. His mobile number is 9594489058. I do not have his address. I met him through my employee namely Shri Bhushan Vishwas Singote. we exported the goods accordingly as per the requirements of the buyer.

Q.22 Do you filed GST return ?

Ans. Yes, we filed GST return. I will submit the same next week.

Q.23 Do you have bank statement ?

Ans. I will submit the bank statement of our firm in the next week with GST returns.

Q.24 Do you want to add anything ?

Ans. Our company is new and we received IEC code in 2022. We are new in the field of export business. We would like to add that we will abide by all the rules and regulations meant for the export purpose in future. On behalf of my company, I request the Competent Authority to take lenient view of our case.

I have nothing more to add and I will appear before you to give my further statement as and when called. The above statement running into (4) pages is given by me voluntarily without any force, coercion or threat. The above statement has been typed by the officer on my request and explained me in Hindi. I have read and understood the contents of the same and hereby confirm that the statement has been correctly recorded as stated by me.

*Statement taken before me*  
*Forh.*  
*25/11/22*

किशन  
25/11/2022



## SEARCH REPORT

Date: 10.03.2023

In pursuance of the search warrant No 10/2022-23 dt 09.03.2023 issued by the Assistant Commissioner of Customs, SIIB (X) ACC, Mumbai-400099 in F.No.SIIB/INV-29/2022-23/ACC (X) to visit the premises of M/s Bound Enterprises, supplier of the Exporter M/s. Jayshree Enterprises on 10.03.2023. We, Shri Abhinav Khanna Supdt/SIIB(X) and Shri Giridhari Lal Meena EO/SIIB (X) visited at the following address to carry out search-

Bldg No 3/B, Room No 323, Godhavari Bldg,  
Lallubhai Compound Road, Shivaji Nagar, Mankhurd,  
Mumbai Suburban- 400043.

We reached at the said address at around 03:00 pm, after reaching the address i.e Bldg No 3/B, Room No 323, Godhavari Bldg, Lallubhai Compound Road, Shivaji Nagar, Mankhurd, Mumbai Suburban- 400043, it was found that there is no office named M/s Bound Enterprises. There was living a person named Shri Balu Jadhav Mobile No 7900092967. He was living there since inception of the building complex. He told that he don't know how the address of M/s Bound Enterprises having his house address. We also confirmed the same from neighbours and it was told by the neighbours that the same person is living there and No firm namely M/s Bound Enterprises was in existence there. After that, an enquiry was made to the Secretary of the Society Mr. Sanjay Bhoir (Mob No 9870166747) residing at Room No 3 of the same building. He also confirmed that the person Mr. Balu Jadhav was staying there and no firm namely M/s Bound Enterprises was in existence. We have taken the photographs of the same which are appended with this report.

It is clear from the above facts that the firm M/s Bound Enterprises is not in existence at the address mentioed above. The same has been coroborated from the neighbours and Society Secretary as well.

*Abhinav*  
10/03/2023  
(Abhinav Khanna)

Supdt. / SIIB (X)

ACC, Mumbai.

STATEMENT OF SHRI KISHEN RAM WAGLE(MOB NO. 8976320232), ROOM NO 292, BELLASIS ROAD, S T BUS DEPOT, MUMBAI CENTRAL MUMBAI-400008 UNDER SECTION 108 OF THE CUSTOMS ACT, 1962 BEFORE ABHINAV KHANNA, SUPERINTENDENT OF CUSTOMS, SPECIAL INVESTIGATION AND INTELLIGENCE BRANCH (EXPORT), AIR CARGO COMPLEX, SAHAR, MUMBAI 400 099 ON 30.05.23.

I am in receipt of your Summons No. AK/105/2023-24 dated 30.05.2023 issued vide F. No. SIIB/INV-29/2022-23/ACC(X) for giving voluntary statement with regard to export by M/s Jayshree Enterprises (IEC-ACRPW7195D) through Air Cargo Complex, Mumbai under Section 108 of the Customs Act, 1962. I have been explained the Provisions of Section 108 of the Customs Act, 1962. I understand and know that my statement can be used as evidence against me or any other person in a judicial or quasi-judicial proceeding in any court of law. I have also been explained that giving a false or fabricated statement is an offence punishable under Section 193 of the Indian Penal Code. Having understood my responsibilities. I give my true and voluntary statement as under.

My name is **Kishen Ram Wagle**, I have studied up to 5th. I am staying at the address given above with my family, wife and three children. I can read, write and understand Hindi language. My Aadhar No. is 638436747001. My Official Email id is enterprisesjayshree110@gmail.com. I am having a personal mobile no. **8976320232**.

Q.1 Whether M/s Jayshree Enterprises is doing any business at present?

Ans No, M/s Jayshree Enterprises is not doing any business at present.

Q.2 Since when the premises M/s Jayshree Enterprises is closed?

Ans. The shop/office was located at 404, Ground Floor, Haji Mohd. Noora Lane, Jamat K Bandra(West), Mumbai-50 and it has been closed since mid of September My rent agreement is expired now and i don't know about the present status of the premises. I am not doing any business now.

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30/05/23



Q.3 Please tell your bank account details?

Ans. I have only one bank account in Kotak Mahindra, DN Road Branch, Mumbai. The account number is 4947018371.

Q. 4 Please tell the names of the supplier?

Ans. We have only one supplier i.e M/s Bound Enterprises.

Q.5 You signed the contract with the supplier M/s Bound Enterprises for purchase of export materials? When and how did you contact to supplier M/s Bound Enterprises ?

Ans. Yes I signed the contract with the supplier M/s Bound enterprise. However, my brother Shri Anil Kishan Wagle was looking after the supplies related work and he was in contact with the supplier. My brother Shri Anil Kishan Wagle has passed away two months back. I never had any contact with the supplier. However, I know one mobile number of M/s Bound Enterprises i.e 9594489058. I don't know the name of person dealing from M/s Bound Enterprises.

Q.6 When did you last contact the supplier M/s Bound Enterprises ?

Ans. My brother Contacted. I have no idea.

Q.7 Please tell all the details viz address, Bank account details you have in respect of M/s Bound ?

Ans. The address of M/s Bound Enterprises is mentioned in the Contract copy however i have never visited the said address.

Q.9 Did you pay any money to supplier M/s Bound Enterprises? If yes then when and how?

Ans. No we have not paid any amount to supplier till date.

Q. 10 It has been noticed that your signatures are different from your statement and bank KYC and cheques. Please tell the reason for the same.

Ans. Yes. Earlier I used to sign in English and the same was there in my old PAN Card which I submitted in earlier statement dated 25.11.2022 and

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30/11/23

also the same appears in Bank KYC and cheques which have been shown to me. However, I have changed my signature in recent past and also made a new PAN Card accordingly and I am submitting the same.

Q.11 Do you want to add anything ?

Ans. I am new in the field of export business. I request the Competent Authority to take lenient view of our case.

I have nothing more to add and I will appear before you to give my further statement as and when called. The above statement running into (3) pages is given by me voluntarily without any force, coercion or threat. The above statement has been typed by the officer on my request and explained to me in Hindi. I have read and understood the contents of the same and hereby confirm that the statement has been correctly recorded as stated by me.

Before me  
  
30/05/23  
(Obhina Khemrao)  
Subpost of Customs

किसन  
30/05/2023

**Indian Customs EDI System - Exports**  
AIR CARGO COMPLEX, SAIJAR, ANDHERI(E) MUMBAI 400099

Status of an IEC (FOB Realisation)

Expected Realisation Date Between 01/01/2022 to 07/10/2023

Amount in Rs.

Serial No.	IEC	Exporter Name	FOB To Be Realized	FOB Actually Realized
1	ACRPW7195D	Jayshree Enterprises	73,06,568	

This report is limited to Data sent by RBI and integrated in ICES

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