



प्रधान सीमाशुल्कआयुक्त (सामान्य) का कार्यालय
OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS (GENERAL)
कस्टम ब्रोकरअनुभाग, नवीन सीमाशुल्क भवन,बेलार्डइस्टेट, मुंबई- 400001
CUSTOMS BROKER SECTION, NEW CUSTOM HOUSE, BALLARD ESTATE,
MUMBAI - 400001.
EMAIL: cbsec.nch@gov.in

F. No. GEN/CB/411/2026-CBS
DIN:- 20261077NO0000A2D83E

Date: 09.10.2026

SHOW CAUSE NOTICE No. 33/2026-27
UNDER REGULATION 17 OF THE CBLR, 2018

1. M/s. Oriion Consultancy (CB Licence No. 11/2242, PAN: AADPA5222D), having office address at "46, 2nd Floor, Kamla BMC Market, Chikuwadi, Near Phoenix Hospital, Link Road, Borivali (West), Mumbai – 400092" (hereinafter referred to as "the Customs Broker" or "the CB"), is the holder of Customs Broker Licence No. 11/2242, issued by the Commissioner of Customs, Mumbai under Regulation 7(1) of the Customs Brokers Licensing Regulations (CBLR), 2013 [Now Regulation 7(2) of CBLR, 2018], and as such is bound by the regulations and conditions stipulated therein.

2. As per offence report in the form of Show Cause Notice No. 501/2026-27/ADC/CEAC/NS-II/CAC/JNCH dated 22.07.2026 (DIN: 20260778NT000036938E) (RUD-I), issued by the Assistant Commissioner of Customs, SIIB(X), Jawaharlal Nehru Custom House (JNCH), Nhava Sheva, Mumbai with the approval of the Additional Commissioner of Customs, CEAC, NS-II, JNCH, Nhava Sheva, under F. No. CUS/SIIB/MISC/363/2024-SIIB(E), to the exporter M/s. Anaya Corporation (IEC: AZMPY8573D) (hereinafter referred to as "the exporter") and to the CB, and received in this office through e-mail dated 24.07.2026 from CEAC, JNCH, penalty has been proposed on the Customs Broker under Sections 114(iii) and 114AA of the Customs Act, 1962, arising out of the CB's filing of Shipping Bill No. 9667793 dated 06.05.2024 on behalf of the exporter without verifying the veracity and genuineness of the exporter, which was subsequently found to be non-existent at its declared principal place of business. The said Show Cause Notice, vide Para 20 thereof, records that the CB has thereby violated Regulation 10(n) of the CBLR, 2018.

Brief Facts of the Case

3. On the basis of specific intelligence, the export consignment of the exporter covered under Shipping Bill No. 9667793 dated 06.05.2024, filed by the CB at JWR Logistics Pvt. Ltd. CFS, Nhava Sheva, was put on hold by the Special Investigation and Intelligence Branch (Exports), JNCH [SIIB(X)] vide Hold No. 23/2024-25-SIIB(X) dated 14.05.2024 issued under F. No. CUS/SIIB/MISC/363/2024-SIIB(E), as the supply chain of the exporter appeared to be fake/manipulated and the declared value of the goods appeared

to be highly inflated with a view to availing undue Drawback and other export incentives.

4. The exporter declared its address as C-39, Old Plot No. 300 and 8, Ground Floor, Khasra No. 1, Budh Vihar, Tajpur Extn., Badarpur, South Delhi, Delhi – 110044, with GSTIN 07AZMPY8573D1ZM. The goods, declared as readymade garments, were consigned to M/s. Ahmed Chohan General Trading Co. LLC, Dubai, UAE, on D.A. (180 days) payment terms, under LUT, as tabulated below:

Sr.	Description of goods	Declared (Rs.)	FOB	Drawback claimed (Rs.)	RoSCTL claimed (Rs.)
1	Girls Suit C+P 2 Pcs	3,58,715.28		12,555.03	17,325.94
2	Babies Garments C+P Girls Suit	3,85,973.28		9,424.80	13,019.35
3	Babies Garments Poly. Girls Frocks Man Made Fibre	2,44,421.66		6,599.38	8,162.77
4	Girls Frocks Poly. Man Made Fibre	34,26,722.95		99,374.97	1,62,769.34
5	Girls Frocks Poly. with Jacket Man Made Fibre	5,75,788.08		16,697.85	27,349.93
	Total	49,91,621.25		1,44,652.03	2,28,627.33

Examination of Goods

5. The goods were subjected to 100% examination under Panchanama dated 17.05.2024 drawn at JWR Logistics Pvt. Ltd. CFS, in the presence of two independent panchas, the G-Card holder of the CB and the authorised representative of the exporter. A total of 41 cartons containing 8,063 pieces were found, and the quantity and physical description of the goods were found as per declaration. Representative samples were drawn for testing and for market enquiry.

6. The samples were forwarded to the Chemical Examiner, JNCH Laboratory (Lab Nos. 438/SIIB(X) to 442/SIIB(X) dated 06.06.2024). As per the test reports, all items were found as declared except "Girls Suit C+P 2 Pcs" and "Girls Frocks Poly. with Jacket Man Made Fibre", which were found to differ from the declaration in terms of composition, which affected their classification and the rate of export incentive.

Market Enquiry and Re-determination of Value

7. A market enquiry was conducted on 04.06.2024 at the wholesale market at Mangaldas Market, Masjid Bunder, Mumbai, in the presence of the authorised representative of the exporter. On the basis of the market enquiry and the test reports, the declared FOB value was proposed to be rejected under Rule 8 and re-determined under Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007, with consequential re-determination of the export incentives, as under: -

Particulars	Declared (Rs.)	Re-determined (Rs.)	Excess claimed (Rs.)
FOB value	49,91,621.25	33,04,472.41	16,87,148.84

Particulars	Declared (Rs.)	Re-determined (Rs.)	Excess claimed (Rs.)
Drawback	1,44,652.03	94,166.77	50,485.26
RoSCTL	2,28,627.33	1,50,879.88	77,747.45
Total excess incentive			1,28,232.71

Provisional Release

8. On the request of the exporter, the goods were provisionally released for Back-to-Town (BTT) on execution of a bond for 100% of the re-determined value and furnishing of a Bank Guarantee of Rs. 1,30,000/-.

Verification of the Exporter

9. SIIB(X), JNCH requested the jurisdictional CGST authority to verify the genuineness of the exporter. The Assistant Commissioner, MCIE Division, CGST Delhi East Commissionerate, vide letter dated 05.11.2024 (in reply to SIIB(X) letter dated 12.06.2024), reported, inter alia, that: -

"...Physical Verification in respect of M/s Anaya Corporation (GSTIN-07AZMPY8573D1ZM) was conducted at the Principal place of business (PPOB)... The taxpayer found to be Non Existent at the registered PPOB. Name plate of another firm by name M/s Barnwal Enterprises was visible there. Hence, M/s Anaya Corporation (GSTIN- 07AZMPY8573D1ZM) appears to be a bogus firm. The taxpayer has filed GSTR-1 & GSTR-3B returns for the period December'23 to April-24 and no returns were filed later."

The said report further records that the only Input Tax Credit reflected in GSTR-2A/2B of the exporter was Rs. 5,130/- for April 2024, from a logistics service provider, and that no ITC was availed through GSTR-3B. As per the Show Cause Notice, the exporter was registered under GST only with effect from 11.12.2023 and had filed nil returns.

10. Three summonses under Section 108 of the Customs Act, 1962, dated 30.10.2024, 08.11.2024 and 19.12.2024, were issued to the exporter at its declared address. All three were returned undelivered by the postal authorities with the remarks "No such firm" or "Insufficient address", and the exporter never appeared before the investigating agency.

Past Exports of the Exporter

11. Verification in the ICES 1.5 system revealed that, prior to the subject Shipping Bill, the exporter had exported goods under six Shipping Bills filed between 29.02.2024 and 20.03.2024, with a total declared FOB value of Rs. 46,51,366.86/-, claiming Drawback of Rs. 72,661/- and RoSCTL of Rs. 1,10,579/-. No foreign remittance was received against any of these Shipping Bills within the period of nine months prescribed under FEMA, as tabulated below: -

Sr.	Shipping Bill No. & Date	Declared (Rs.)	FOB	Drawback (Rs.)	RoSCTL (Rs.)
1	7925948 dt. 29.02.2024	7,65,199.80		0	0

Sr.	Shipping Bill No. & Date	Declared FOB (Rs.)	Drawback (Rs.)	RoSCTL (Rs.)
2	7934955 dt. 29.02.2024	16,16,874.82	50,602	79,227
3	8088320 dt. 06.03.2024	33,274.56	0	0
4	8146548 dt. 07.03.2024	12,51,634.74	0	0
5	8328753 dt. 14.03.2024	7,00,228.34	11,252	18,482
6	8478576 dt. 20.03.2024	2,84,154.60	10,807	12,870
	Total	46,51,366.86	72,661	1,10,579

Statement Recorded Under Section 108 of the Customs Act, 1962

12. In pursuance of Summons dated 19.12.2024, the statement of Shri Ravindra Kumar Mishra, G-Card holder and authorised representative of M/s. Oriion Consultancy, was recorded on 03.01.2025 before SIIB(X), JNCH, wherein he, inter alia, stated that: -

- (i) he had been working as G-Card holder with M/s. Oriion Consultancy at JNCH since 2024, and the firm had been engaged in the business of clearance for a long time;
- (ii) Shipping Bill No. 9667793 dated 06.05.2024 had been filed by the CB on behalf of M/s. Anaya Corporation, and the goods were readymade garments;
- (iii) as a procedure, the CB asks exporters to send the necessary documents by e-mail, prepares a checklist on the basis of the documents submitted by the exporter, sends the checklist to the exporter for approval and, after approval, files the Shipping Bill on ICEGATE;
- (iv) the CB came into contact with the exporter through a forwarder, whose name was not stated;
- (v) the KYC details of M/s. Anaya Corporation had been taken by the CB;
- (vi) the CB did not physically verify the address of M/s. Anaya Corporation at the time of KYC before filing the Shipping Bill;
- (vii) this was the first export of M/s. Anaya Corporation, and he was not aware of the earlier consignments;
- (viii) on being shown the GST portal status of the exporter, reflecting that the GSTIN stood cancelled suo moto w.e.f. 11.12.2023, he stated that the CB had not been in contact with the exporter for long and was not aware of it;
- (ix) on being shown the CGST verification report holding the exporter to be a bogus firm, he stated that he had no idea about it as the CB was not in contact with the exporter;
- (x) on being asked whether the CB had diligently followed its obligations under Regulation 10 of the CBLR, 2018 in respect of the subject Shipping Bill, he admitted that the CB did not conduct any visit for

physical verification of the premises/address of the exporter, and that the CB does not know where the goods had been procured from.

Findings of the Investigation

13.1 The exporter, M/s. Anaya Corporation, was found by the jurisdictional CGST authority to be non-existent at its declared principal place of business, where the nameplate of another firm was displayed; it had been registered under GST only on 11.12.2023, filed returns only up to April 2024 and thereafter ceased all compliance; and all three summonses addressed to it were returned undelivered with the remark "No such firm". The investigation has accordingly held the exporter to be a bogus, fly-by-night entity.

13.2 The declared FOB value of Rs. 49,91,621.25/- under the subject Shipping Bill was re-determined at Rs. 33,04,472.41/-, and excess export incentives of Rs. 1,28,232.71/- (Drawback of Rs. 50,485.26/- and RoSCTL of Rs. 77,747.45/-) were sought to be availed on that basis.

13.3 The same entity had, within about three months of its GST registration, exported goods under six Shipping Bills of a total declared FOB value of Rs. 46,51,366.86/-, against none of which export proceeds were realised.

13.4 The CB, by its own statement, merely obtained copies of the IEC and GST registration of the exporter, dealt with the exporter through a forwarder, did not physically verify the declared address, and did not know where the goods had been procured from.

13.5 On these findings, the Show Cause Notice dated 22.07.2026 (RUD-I) proposes rejection and re-determination of the declared value, confiscation of the goods under Sections 113(i), 113(ia) and 113(ja) of the Customs Act, 1962, recovery of export incentives on the past exports, and penalties on the exporter under Sections 114(iii), 114AA, 114AB and 114AC of the Customs Act, 1962, and further proposes penalty on the CB under Sections 114(iii) and 114AA of the Customs Act, 1962, for its failure to comply with Regulation 10(n) of the CBLR, 2018.

Role of the Customs Broker – Analysis of Violation of the CBLR, 2018

14. It appears that the CB, M/s. Oriion Consultancy, filed Shipping Bill No. 9667793 dated 06.05.2024 on behalf of a client whose identity and functioning at the declared address it had not verified, and which was subsequently found to be non-existent, and thereby failed to fulfil its obligations under the CBLR, 2018. The relevant provision, the manner of its contravention, and the CB's explanation thereto (as recorded in the statement of its G-Card holder, Shri Ravindra Kumar Mishra, dated 03.01.2025) are discussed in detail below: -

14.1 The Customs Broker is the first point of contact between the trade and the Customs, and is licensed under the CBLR, 2018 precisely because the Department reposes trust in the CB that the persons on whose behalf it transacts business are real, identifiable and functioning entities. A non-existent entity cannot, by itself, approach the Customs; it requires a licensed Customs Broker to file its Shipping Bills. The default of the CB in the present case, though one of omission, is therefore not incidental to the scheme of the exporter; it provided

the means by which a paper entity was able to enter goods for export at an inflated value of Rs. 49,91,621.25/- (against a re-determined value of Rs. 33,04,472.41/-) and to claim excess export incentives of Rs. 1,28,232.71/-. Had the CB carried out the verification required by Regulation 10(n), the non-existence of the exporter would have come to light before the Shipping Bill was filed, and the attempted misuse of the export incentive schemes could have been prevented at the threshold.

14.2 The nature and scale of the transaction are material to an assessment of the CB's conduct. The subject Shipping Bill declared an FOB value of about Rs. 50 lakh and claimed both Drawback and RoSCTL, on D.A. 180-day credit terms, on behalf of an entity registered under GST less than five months earlier, located in Delhi, and introduced to a Mumbai-based CB through a forwarder. Each of these circumstances called for closer verification of the client; the CB carried out none.

Regulation 10(n) of CBLR, 2018:-

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

14.3 Regulation 10(n) casts upon the CB a positive duty to verify four distinct matters, namely, the correctness of the IEC, the correctness of the GSTIN, the identity of the client, and the functioning of the client at the declared address, and prescribes the manner of such verification, namely, by using reliable, independent and authentic documents, data or information. Each requirement is a separate obligation, and compliance with one does not amount to compliance with the others. The validity of an IEC or GSTIN on a Government portal satisfies, at most, the first two; it establishes neither who the client is nor that the client is actually carrying on business at the declared address. The Board, vide Circular No. 09/2010-Customs dated 08.04.2010, had prescribed "Know Your Customer" (KYC) norms for Customs Brokers, the object of which, now given statutory form in Regulation 10(n), is to ensure that the Customs Broker satisfies itself about the true identity and actual existence of its client, so that fictitious or dummy entities are not able to use the customs clearance system through a licensed Customs Broker.

14.4 Identity of the client: The CB's G-Card holder has admitted that the CB came into contact with the exporter only through a forwarder, whose name has not been disclosed; that the CB had not been in contact with the exporter for long; that it was unaware of the exporter's GST status and of its earlier exports; and that it did not know where the goods had been procured from. The proprietor of the exporter never appeared before the investigating agency and has remained untraceable. These admissions show that the CB had no first-hand knowledge of who its client actually was, which is precisely the situation that Regulation 10(n) is designed to prevent.

14.5 Functioning at the declared address: The CB has categorically admitted that it did not physically verify the address of the exporter at the time of KYC,

and did not conduct any visit to the premises of the exporter. Nor has the CB shown that it used any other independent means, such as correspondence to the declared address, verification through a local agent, or any other reliable source, to satisfy itself that the exporter was functioning at that address. The jurisdictional CGST authority, on a single physical visit, found the exporter non-existent there and the nameplate of another firm, M/s. Barnwal Enterprises, displayed at the premises; the postal authorities, on three separate occasions, returned the summonses with the remark "No such firm". The most basic verification would therefore have revealed that the declared address was not the place of business of the exporter. Even if Regulation 10(n) does not expressly mandate a physical visit, it requires verification of the client's functioning at the declared address through reliable and independent means; the question is therefore not whether a physical visit was mandatory, but whether any independent verification was done at all, and on the CB's own admission, none was done.

14.6 Reliance on client-supplied documents: As recorded in the Show Cause Notice, the CB merely obtained copies of the IEC and GST registration from the exporter and began filing Shipping Bills on its behalf. The procedure described by the CB's G-Card holder, namely receipt of documents by e-mail, preparation of a checklist, approval by the exporter and filing on ICEGATE, contains no step of verification of the client at any stage. Copies of the IEC and GST registration furnished by the client are the very documents to be verified; they cannot also be the means of verification, and are not "independent" documents, data or information within the meaning of Regulation 10(n).

14.7 Lack of knowledge of its own client: The CB's G-Card holder stated that this was the first export of the exporter and that he was not aware of the earlier consignments. However, the ICES records show that the exporter had already made six exports between 29.02.2024 and 20.03.2024, none of which resulted in realisation of export proceeds. The CB's lack of awareness of such basic facts about its own client confirms that no meaningful KYC or verification was carried out.

14.8 The obligation under Regulation 10(n) arises before the CB files any document on behalf of the client, and does not depend on whether the CB had knowledge of, or participated in, any fraud by the client. It is contravened by the mere failure to carry out the verification prescribed, regardless of intent. The proceedings under the CBLR, 2018 are independent of the adjudication proceedings under the Customs Act, 1962 initiated vide the Show Cause Notice dated 22.07.2026, and the contravention of Regulation 10(n) stands established on the CB's own admissions recorded under Section 108 of the Customs Act, 1962, irrespective of the outcome of the said adjudication. The high degree of care expected of a Customs Broker, as a responsible link between the Customs and the trade, has been emphasised by the Hon'ble Delhi High Court in *Kunal Travels (Cargo) v. Commissioner of Customs (I&G), New Delhi* [2017 (354) E.L.T. 447 (Del.)].

14.9 Taken cumulatively, it can be concluded that: -

- (i) the CB did not establish the identity of its client, having come into contact with it only through an undisclosed forwarder and having admittedly lost contact with the exporter;
- (ii) the CB, on its own admission, did not verify the functioning of the exporter at its declared address, whether by physical visit or by any other independent means, although such verification would readily have revealed that the exporter did not exist at that address;
- (iii) the CB relied solely on copies of documents furnished by the exporter, which do not constitute reliable, independent and authentic documents, data or information within the meaning of Regulation 10(n);
- (iv) the CB was unaware of basic facts regarding its client, including its GST status, its earlier exports and the source of the goods; and
- (v) the circumstances of the transaction, namely a newly registered entity, a high-value consignment with claims of Drawback and RoSCTL, D.A. 180-day credit terms and an introduction through a forwarder, called for heightened verification, yet none was carried out,

which together indicate a complete failure on the part of the CB to discharge the obligation cast upon it under Regulation 10(n) of the CBLR, 2018, resulting in a non-existent entity gaining access to the customs clearance system for the purpose of claiming undue export incentives.

15. The Customs Broker occupies a position of trust in the customs clearance process, a role that has become more, and not less, critical in the current environment of trade facilitation, where an increasing proportion of export consignments move without examination and Customs relies correspondingly more on the diligence of the Customs Broker in verifying the bona fides of its clients. Considering the findings recorded above, and the findings recorded in the Show Cause Notice dated 22.07.2026 (RUD-I), it appears that the CB, M/s. Oriion Consultancy, has, by its acts of omission, violated Regulation 10(n) of the CBLR, 2018.

Show Cause

16. In view of the above, in terms of Regulation 17(1) of the CBLR, 2018, the Customs Broker M/s. Oriion Consultancy (CB Licence No. 11/2242) is hereby called upon to show cause as to why: -

- (i) the licence bearing No. 11/2242, issued to them, should not be revoked;
- (ii) the security deposit should not be forfeited;

(iii) penalty should not be imposed upon them,

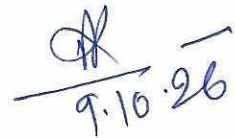
under Regulation 14 read with Regulations 17 and 18 of the CBLR, 2018, for their failure to comply with the provisions of the CBLR, 2018, as elaborated in the foregoing paragraphs, within 30 days from the date of issue of this notice.

17. The Customs Broker is directed to appear for a personal hearing on the date and time as may be fixed, and to produce evidence/documents, if any, in its defence, before the Inquiry Officer, **Shri Rajesh Dabas, AC, Export, NCH, Mumbai Customs, Zone-I** who shall conduct the inquiry under Regulation 17 of the CBLR, 2018. If no reply is received within the stipulated period, it will be presumed that the Customs Broker has no explanation to offer and does not wish to be heard in person, and the matter will be decided on the facts available on record.

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

The documents/records relied upon are as under: -

i. Show Cause Notice No. 501/2026-27/ADC/CEAC/NS-II/CAC/JNCH dated 22.07.2026 issued by the Assistant Commissioner of Customs, SIIB(X), JNCH, Nhava Sheva, Mumbai with the approval of the Additional Commissioner of Customs, CEAC, NS-II, JNCH, Nhava Sheva, along with the Relied Upon Documents thereto.



Ajay Kumar Pandey
Principal Commissioner of Customs (General)
CBS, New Custom House, Mumbai Zone-I.

To,

M/s Oriion Consultancy (CB Licence No. 11/2242; PAN: AADPA5222D),
46, 2nd Floor, Kamla BMC Market, Chikuwadi, Near Phoenix Hospital,
Link Road, Borivali (West), Mumbai – 400 092.

Copy to:

The Inquiry Officer appointed to conduct inquiry into the case under Regulation 17 of the CBLR, 2018.

 सत्यमेव जयते	भारतसरकार/ Government of India वित्तमंत्रालय / Ministry of Finance आयुक्त सीमाशुल्क एन.एस.-II कार्यालय Office of Commissioner of Customs NS-II जवाहरलालनेहरूकस्टमहाउस, न्हावाशेवा, जिला- रायगढ़, महाराष्ट्र - 400 707 Jawaharlal Nehru Custom House, NhavaSheva, Dist- Raigad, Maharashtra – 400 707	
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F. No. CUS/SIIB/MISC/363/2024-SIIB(E)

Date: 22.07.2026

CUS/ASS/MISC/722/2024-CEAC

SCN NO.- 501/2026-27/ADC/CEAC/NS-II/CAC/JNCH

DIN NO. 20260778NT000036938E

Show Cause Notice Issued under section 124 of the Customs Act, 1962**BRIEF FACT OF THE CASE**

On the basis of specific intelligence regarding export of suspicious consignment of M/s Anaya Corporation (IEC- AZMPY8573D) covered under Shipping bill No. 9667793 all dated 06.05.2024(hereinafter referred to as“Shipping Bill”) **(RUD-I)** filed by Customs Broker M/s. ORIION CONSULTANCY (License No. AADPA5222D) at JWR CFS. The goods covered in the shipping bills No. 9667793 dated 06.05.2024 having declared items as Radymade Garments were put on hold vide Hold No. 23/2024-25-SIIB(X) vide letter F. No. CUS/SIIB/MISC/363/2024-SIIB(E) dated 14.05.2024 for examination of the same as the supply chain of the exporter appeared to be fake/manipulated and the declared value of the goods appeared to be very highly overvalued and mis-declared to avail illegitimate claim of drawback and other export incentives. Hence the case was taken up by this unit for detailed investigation.

2. M/s Anaya Corporation (IEC- AZMPY8573D) having its office at C-39, Old Plot No.300 and 8, Ground Floor, Khasara No. 1, Budh Vihar, Tajpur, Badarpur, South Delhi, Delhi-110044 had filed 01 Shipping bill for export of following items destined to UAE. The details are as under:

TABLE-I

Sr. No.	Shipping Bill No. & Date	Item description	Declared FOB Value (in Rs)	Drawback	RoSCTL	IGST
				Claimed (in Rs)	claimed (in Rs)	amount
1	9667793 dated 06.05.2024	GIRLS SUIT C+P 2PCS	3,58,715.28	12,555.03	17325.94	LUT

2		BABIES GARMENTS C+P GIRLS SUIT	3,85,973.28	9424.8	13019.35	
3		BABIE GARMENTS	2,44,421.66	6599.38	8162.77	
		POLY. GIRLS FROCKS MAN MADE FIBRE				
4		GIRLS FROCKS POLY MAN MADE FIBRE.	34,26,722.95	99374.97	162769.34	
5		GIRLS FROCKS POLY. WITH JACKET MAN	5,75,788.08	16697.85	27349.93	
		MADE FIBRE				
Total:			49,91,621.25	1,44,652.03	2,28,627.33	

3. Consequently, the subject goods pertaining to Shipping Bill No. 9667793 dated 06.05.2024 subject to 100% examination vide Panchanama dated 17.05.2024 **(RUD-II)** in the presence of two independent Panchas, representatives of Customs broker. During the examination, the quantity and physical description of the goods were found as per declaration in the said Shipping Bill, their corresponding invoices and Packing lists w.r.t. declared quantity and description. Representative Sealed Samples(RSS) of the goods were drawn randomly for the purpose of testing and further investigation.

4. Further, 05 letters dated 06.06.2024 was forwarded to DYCC, JNCH for testing of RSS in order to determine exact characteristics, nature and composition of the subject goods. The details of test report **(RUD-III)** are as under

Sr.	Shipping bill No. & Date	Test Report	Description	Test results
	9667793 dated 06.05.2024	441/SII B(X) dated 06.06.2024	GIRLS SUIT C+P 2PCS	REPORT: The sample as received is in the form of readymade garment (Girl top & lower) TOP: It is made of printed woven fabric having white knitted lining fabric inside with plastic zip at the backside & one metallic buckle at the front side. Total weight of sample (Top) :100.8gm Weight of the printed woven fabric :80.2gm Weight of the white knitted lining fabric: 14.1gm Plastic zip & metallic buckle : Balance vLOWER: It is made of black dyed, knitted fabric with elastomeric strip fitted at the waist side. It is wholly made of polyster filament yarns Total weight of sample (lower) : 137.9gm Weight of the elastomeric strip : 12.8gm Sealed remnant returned
2		442/SII B(X) dated 06.06.2024	BABIES GARMEN TS C+P GIRLS SUIT	REPORT: The sample as received is in the form of readymade garment (2 piece set) Total weight of sample (Upper+Lower) : 139.6gm Weight of Top: 57.4gm Weight of pant : 82.4gm TOP: The sample as received is in the form of readymade garment (top having sleeves). It is made of dyed woven fabric having design at front line with dyed knitted fabric fitted with zip at back side and elastic at sleeves. Dyed woven

3				knitted fabric is wholly composed of polyester filament yarns. Weight of top: 57.4gm Weight of Dyed woven fabric : 41.7gm Weight of Dyed knitted fabric : 14.2gm Weight of elastic and zip : balance G.S.M of woven fabric : 87.1 PANT: The sample as received is in the form of readymade garment (lower Half). It is made of dyed knitted fabric fitted elastic at waist portion having decorative plastic buttons knitted fabric is wholly composed of polyester filament yarns. Weight of Top: 82.4gm Weight of Dyed knitted fabric: 73.4gm Weight of elastic and decorative plastic buttons : Balance Sealed remnant returned
		43 8/ SII B(X) da te d 06. 06. 20 24	BABIES GARMEN TS POLY. GIRLS FROCKS MAN MADE FIBRE	REPORT: The sample is in the form of readymade garment(frock) It consists of two parts (upper and lower) stitched together. Upper part is made of printed woven fabric fitted with decorative design, plastic buttons at front side and zip at back side. Lower part is made of dyed knitted fabric lined with dyed

				knitted fabric. It is wholly composed of polyester filament yarns. 1. Net weight of sample : 185.5gm 2. Wt of printed woven fabric (upper): 54.9gm, GSM :87.7 3. Wt of dyed knitted fabric (lower) : 101.2gm 4. Wt of dyed knitted fabric of lining: 21.6gm 5. Wt of decorative design, plastic buttons : 5.0gm 6. Wt of zip : balance Sealed remnant returned.
4		43 9/ SII B(X) da te d 06. 06. 20 24	GIRLS FROCKS POLY. MAN MADE FIBRE	REPORT: Sample is in the form of readymade textile article (Girls frock). Upper part of frock made of printed woven fabric having white knitted lining fabric fitted with decorative buttons on front and zipper on back. Lower part of frock is made of dyed woven fabric with metalized yarns having dyed knitted lining fabric and elastic on waist. It is wholly made of polyester filament yarns. Total wt of sample : 390.3gm Wt of base fabric of lower part : 159.7gm & GSM 78.77 Wt of base fabric of upper part: 112.6gm & GSM 94.63 Wt of knitted lining fabic of lower part : 80.7gm Wt of knitted lining fabric of upper part: 33.7gm Wt of zipper and decorative buttons and elastic: Balance

				Sealed remnant returned.
5		44 0/ SII B(X) da te d 06. 06. 20 24	GIRLS FROCKS POLY. WITH JACKET MAN MADE FIBRE	REPORT: The sample as received in the form of dyed and printed woven readymade garments (girl frock) with jacket. FROCK: It is made of three layers. The upper dyed and printed woven fabric is composed of polyster filament yarn, where the white innermost woven lining fabric is composed of polyster filament yarns. Belt is made of polyunethane covered with polyster fabric. Total weight of sample : 256.6gm Weight of the upper portion : 138.9gm Weight of brown middle portion :60.2gm Weight of white innermost portion: 44.5gm Weight of belt: balance JACKET: It is made of yarn dyed woven fabric composed of white filament yarns made of polyster on one side and black coloured spun yarn made of cotton on other side . It is having metallic buttons on the front side. Total weight of sample : 88.2gm Weight of base fabric : 80.1gm Weight of buttons : Balance % composition in base fabric:

As per the DYCC report, all goods were found to be as declared, except two i.e. GIRLS FROCKS POLY. WITH JACKET MAN MADE FIBRE and GIRLS SUIT C+P 2PCS wherein the goods were found to be mis-classified in terms of description (polyester instead of blend) in the above mentioned Shipping Bill.

5. To ascertain prevailing market value of the goods, the market enquiry of the goods found covered under the subject shipping bill was required to be conducted, therefore this office had requested to the exporter to represent them during the said market enquiry. Hence, the market enquiry was conducted on 04.06.2024 **(RUD-IV)** along with authorised representative of the exporter. As per the market enquiry the value of the goods has been re-determined and accordingly the export incentives have been re-determined. The re-determined FOB value of the goods and corresponding export incentives under the Shipping Bills would be as below:

Table-II

Sl No.	Shipping Bill No. & Date	Description of goods	Declared			Re-determined		
			FOB (INR)	Drawback (INR)	ROSCTL (INR)	FOB	Drawback	ROSCTL
1.	9667793 dated 06.05.2024	GIRLS SUIT C+P 2PCS	3,58,715.28	12,555.03	17325.94	2,47,596	8662.97	11954.90
2.		BABIES GARMENTS C+P GIRLS SUIT	3,85,973.28	9424.80	13019.35	2,72,497.14	6653.90	9191.66
3.		BABIE GARMENTS POLY. GIRLS FROCKS MAN MADE FIBRE	2,44,421.66	6599.38	8162.77	1,65,473.46	4467.78	5526.20
4		GIRLS FROCKS POLY. MAN MADE FIBRE	34,26,722.95	99374.97	162769.34	22,27,369.92	64593.73	105800.07
5		GIRLS FROCKS POLY. WITH JACKET MAN	5,75,788.08	16697.85	27349.93	3,91,535.89	11354.53	18597.95

		MADE FIBRE						
Total:			4991621.25	144652.03	228627.33	3304472.41	95732.91	151070.78

Further, based on the test report received from the DYCC, JNCH, it is seen that the exporter has attempted to claim higher incentives in the following shipping bills by mis-classifying the goods:

TABLE-III

Sr. No.	Shipping Bill No./ date	Item description	Declared RITC	Re-classified RITC	FOB (as per market enquiry)	Claimed ROSCTL	Re-determined ROSCTL
1.	9667793 dated 06.05.2024	GIRLS SUIT C+P 2PCS	62041999	61041990	2,47,596	@2.78+2.05 17325.94	@2.65+2.10 11761

TABLE-IV

Sr. No.	Shipping Bill No./ date	Item description	Declared RITC	Re-classified RITC	FOB (as per market enquiry)	Claimed Drawback	Re-determined Drawback
1.	9667793 dated 06.05.2024	GIRLS FROCKS POLY. WITH JACKET MAN MADE FIBRE	62044390	62044999	575788.08	575788.08 @2.9% 16697.85	575788.08 @1.7 9788.39

In light of the DYCC reports and the Market enquiry report dated 04.06.2023 the declared FOB as well as the claimed export incentives are to be re-determined as under:

TABLE-V

Sl No.	Shipping Bill No. & Date	Description of goods	Declared			Re-determined		
			FOB (INR)	Drawback (INR)	ROSC TL (INR)	FOB	Drawback	ROSC TL
1	9667793 dated 06.05.2024	GIRLS SUIT C+P 2PCS	3,58,715.28	12,555.03	17325.94	2,47,596	8662.97	11761
2		BABIES GARMENTS C+P GIRLS SUIT	3,85,973.28	9424.8	13019.35	2,72,497.14	6653.9	9191.66
3		BABIE GARMENTS POLY. GIRLS FROCKS MAN MADE FIBRE	2,44,421.66	6599.38	8162.77	1,65,473.46	4467.78	5526.2

CUS/ASS/MISC/722/2024	CEAC-O/o-Comptroller Cus-Nhava Sheva-II	GIRLS FROCKS POLY. MAN MADE FIBRE	34,26,722.95	99374.97	162769.34	22,27,369.92	64593.73	105800.07	I/4413937/2026
4									
5		GIRLS FROCKS POLY. WITH JACKET MAN MADE FIBRE	5,75,788.08	16697.85	27349.93	3,91,535.89	9788.39	18597.95	
Total :			4991621.3	144652.03	228627.33	3304472.41	94166.77	150879.88	

It is thus seen that the exporter has attempted to claim undue export incentives which are summarised as under:

Table-VI

Re-determined FOB (in Rs.)	Differential Drawback (in Rs.)	Differential ROSCTL (in Rs.)	Total excess export benefits (in Rs.)
33,04,472.41/-	50,485/-	77,747/-	1,28,232/-

6. As can be seen from the table above, based on the report received by the DYCC, JNCH and market enquiry conducted on 04.06.2024, it appears that the goods declared by the exporter in the Shipping Bill No. 9667793 dated 06.05.2024 have been mis-declared in terms of their value. The value of the goods have been re-determined based on the market survey report dated 04.06.2024 and the DYCC Test report received in this regard. The export incentive such as drawback & RoSCTL are therefore to be re-determined with respect to the new re-determined FOB of the goods as mentioned in the table above. Hence the declared value i.e. Rs. 49,91,621.25/-appeared to be liable for rejection in terms of Rule 8 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007 and the value needs to be re-determined as per the provisions of the said Rules. For the purpose of Customs Tariff Act, 1975, valuation of export goods is to be done in terms of Section 14 of the Customs Act, 1962 read with Customs Valuation (Determination of value of Export Goods) Rules, 2007 (CVR). As per the provisions of Act/Rules, transaction value of the goods is to be accepted, subject to Rule 8 of Customs Valuation (Determination of value of Export Goods) Rules, 2007. Prima facie on examination of the subject consignment, the declared value of the goods appeared to be on the higher side; the declared transaction value appeared liable for rejection under Rule 8 of the CVR and the said value is required to be re-determined by sequentially proceeding in terms of Rule 4 to 6 of the Customs Valuation Rules, 2007.

7.Re-determination of Valuation

7.1 Accordingly, as per Rule 3(3) ibid, since the value of the impugned goods could not be determined under the provisions of Sub Rule (1), the value was to be re-determined by proceeding sequentially through Rule 4 to Rule 6 of the

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

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

7.3 The Exporter has neither produced any cost of production details, manufacturing or processing of export details and correct transport details nor produced cost design or brand or an amount towards profit etc. to derive computed value of the goods. In absence of complete cost data details, value cannot be determined as per Rule 5 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.

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

RULE 6. Residual Method. –“Subject to the provisions of rule 3, where the value of the export goods cannot be determined under the provisions of rules 4 and 5, the value shall be determined using reasonable means consistent with the principles and the general provisions of these rules provided that local market price of the export goods may not be the only basis for determining the value of export goods”.

As per the provisions of Rule 6 *ibid*, the assessable value of the goods is proposed to be re-determined under Rule 6 *ibid*, i.e. as per the residual method. Accordingly, Market survey was conducted by the officers of SIIB (Export) on 04.06.2024. Value of the goods was taken from 3 different shops/dealers and average of their prices was taken as market value of the same. The details of the determination of the value is summarized in the Market Survey Report dated 04.06.2024.

8. Further, an alert to withhold the export incentives against the exporter M/s. Anaya Corporation (IEC-AZMPY8573D) was inserted during the investigation.

9. In the meantime, on Exporter's request, the goods were allowed to release

provisionally for Back to Town on execution of bond equivalent to 100% re-determined value of the subject goods and on submission of Bank Guarantee amounting to Rs. 1,30,000/-(Rupees One Lakh Thirty Thousand Only).

10. Further, the jurisdictional DC/CGST Commissionerate of the exporter was requested to verify genuineness of the Exporter M/s Anaya Corporation, to which the Asstt. Commissioner, Division-Mohan Co-operative Industrial Estate, Range-165, CGST, Delhi, vide their letter dated 05.11.2024 **(RUD-V)** have interalia replied that:

“On physical verification at the principal place of business, the taxpayer found to be Non existent at the registered PPOB, Name plate of another firm by name M/s Barnwal Enterprises was visible there Hence, M/s Anaya Corporation appears to be bogus Firm.

The Taxpayer has filed GSTR-1 & GSTR-3B returns for the period December’23 to April-24 and no returns were filed later. ”

From the GST report received above, it is clear that the exporter is a fly by night operator, and was established only to export inferior goods to claim higher export incentives.

SUMMONS & STATEMENT

11. In order to record the statement of M/s Anaya Corporation (IEC-AZMPY8573D), under section 108 of Customs Act, 1962 03 Summons have been issued vide DIN-20241078NT00006606A0 dated 30.10.2024, DIN-20241278NT000092449C dated 08.11.2024 & DIN-20241278NT000000CBB2 dated 19.12.2024 **(RUD-VI)** in the name of M/s Anaya Corporation to appear before the office of SIIB(X) under Section 108 of the Customs Act, 1962. However, the all summons sent via speed post have not been delivered to the exporter with postal remark that the ‘No Such firm’ or ‘Insufficient address’.

12. Further, on receipt of Summons CBIC-DIN- 20241278NT0000336384 dated 19.12.2024, statement of Shri. Ravindra Kumar Mishra, authorised representative of M/s. Oriion Consultancy was recorded on 03.01.2024 **(RUD-VI)** wherein he interalia stated that the firm is engaged in the business of clearance and forwarding since very long time; that the Shipping Bill No. 9667793 dated 06.05.2024 has been filed by M/s. Oriion Consultancy on behalf of M/s Anaya Corporation and the goods being exported under the said Shipping Bill were ‘RMG’; that they guide their exporters verbally to send us all necessary documents as per exporting commodity on their mail I’d and also ask whether they want to claim export benefits or not. After that they create checklist based on the documents submitted by the exporter. Thereafter they send the checklist to exporter for approval, after getting approval from exporter, they file Shipping Bill on behalf of exporter on ICEGATE; that they came in

contact with the exporter through his friend who is a forwarding agent; they had taken the KYC details of the Company M/s Anaya Corporation; that they did not physically verify the address of M/s Anaya Corporation at the time of KYC before filing Shipping Bills; that they are not in contact with the exporter since long and hence are not aware about their present GST status; that they admit that they did not conduct any visit for physical verification of the premises/address of the exporter.

13. Past Exports:

On perusal of the ICES 1.5 system, it is seen that the exporter has exported goods vide 06 Shipping Bills prior to the 01 live shipment which is under investigation. The details of such Shipping Bills is as under:

Table-VII

Sr. No.	Shipping Bill No. & Date	Declared FOB Value (in Rs)	Drawback Claimed (in Rs)	RoSCTL claimed (in Rs)	IGST
1.	7925948 dated 29.02.2024	765199.8	0	0	LUT
2.	7934955 dated 29.02.2024	1616874.82	50602	79227	LUT
3.	8088320 dated 06.03.2024	33274.56	0	0	LUT
4.	8146548 dated 07.03.2024	1251634.74	0	0	LUT
5.	8328753 dated 14.03.2024	700228.34	11252	18482	LUT
6.	8478576 dated 20.03.2024	284154.6	10807	12870	LUT
	Total:	46,51,66.86/-	72,661/-	1,10,579/-	

The 1.5 system shows that no foreign remittance has not been received as mandated under FEMA regulations within the prescribed 09 months, by the exporter in any of the past 06 shipment (Table-VII). Hence, the export incentives claimed by the exporter in all the 06 Shipping Bills shall be demanded back alongwith applicable interest in terms of rule 18 of Customs and Central Excise Duties Drawback Rules, 2017 and section 28AAA read with section 28AA of the Customs Act, 1962.

14. RELEVANT LEGAL PROVISIONS

A. Customs Act, 1962

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

Section 50: Entry of goods for exportation. –

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

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

(2) The Exporter of any goods, while presenting a shipping bill or bill of export, shall make and subscribe to a declaration as to the truth of its contents. (3) The Exporter who presents a shipping bill or bill of export under this section shall ensure the following, namely :-

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

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

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

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

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

Section 114AA. Penalty for use of false and incorrect material.—

If a person knowingly or intentionally makes, signs or uses, or causes to be made, signed or used, any declaration, statement or document which is false or incorrect in any material particular, in the transaction of any business for the

purposes of this Act, shall be liable to a penalty not exceeding five times the value of goods

Section 114AB. Penalty for obtaining instrument by fraud, etc.-

Where any person has obtained any instrument by fraud, collusion, wilful misstatement or suppression of facts and such instrument has been utilised by such person or any other person for discharging duty, the person to whom the instrument was issued shall be liable for penalty not exceeding the face value of such instrument.

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

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

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

28AAA. Recovery of duties in certain cases.—(1) Where an instrument issued to a person has been obtained by him by means of — (a) collusion; or (b) wilful mis-statement; or (c) suppression of facts, for the purposes of this Act or the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992), by such person or his agent or employee and such instrument is utilised under the provisions of this Act or the rules made or notifications issued thereunder, by a person other than the person to whom the instrument was issued, the duty relatable to such utilisation of instrument shall be deemed never to have been exempted or debited and such duty shall be recovered from the person to whom the said instrument was issued: Provided that the action relating to recovery of duty under this section against the person to whom the instrument was issued shall be without prejudice to an action against the importer under section 28.

28AA. Interest on delayed payment of duty—(1) Notwithstanding anything contained in any judgment, decree, order or direction of any court, Appellate Tribunal or any authority or in any other provision of this Act or the rules made

thereunder, the person, who is liable to pay duty in accordance with the provisions of section 28, shall, in addition to such duty, be liable to pay interest, if any, at the rate fixed under sub-section (2), whether such payment is made voluntarily or after determination of the duty under that section. (2) Interest at such rate not below ten per cent. and not exceeding thirty-six per cent. per annum, as the Central Government may, by notification in the Official Gazette, fix, shall be paid by the person liable to pay duty in terms of section 28 and such interest shall be calculated from the first day of the month succeeding the month in which the duty ought to have been paid or from the date of such erroneous refund, as the case may be, up to the date of payment of such duty

B. Customs and Central Excise Duties Drawback Rules, 2017

Rule 18: 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 authorized by him (hereinafter referred to as the claimant) but the sale proceeds in respect of such export goods have not been realized by or on behalf of the exporter in India within the period allowed under the Foreign Exchange Management Act, 1999 (42 of 1999), including any extension of such period, such drawback shall, except under circumstances or conditions specified in sub-rule(5), be recovered.

Foreign Trade (Development and Regulation) Act, 1992

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

Foreign Trade (Regulation) Rules, 1993

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

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

RULE 3 - Determination of the method of Valuation

(1) Subject to rule 8, the value of export goods shall be the transaction value.

(2) The transaction value shall be accepted even where the buyer and seller are related, provided that the relationship has not influenced the price.

(3) If the value cannot be determined under the provisions of sub-rule (1) and sub-rule (4), the value shall be determined by proceeding sequentially through rules 4 to 6.

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

(1) “the value of the export goods shall be based on the transaction value of goods of like kind and quality exported at or about the same time to other buyers in the same destination country of importation or in its absence another destination country of importation adjusted in accordance with the provisions of sub-rule (2).

(2) In determining the value of export goods under sub-rule (1), the proper officer shall make such adjustments as appear to him reasonable, taking into consideration the relevant factors, including –

- (i) Difference in the dates of exportation,
- (ii) Difference in commercial levels and quantity levels,
- (iii) Difference in composition, quality and design between the goods to be assessed and the goods with which they are being compared,
- (iv) Difference in domestic freight and insurance charges depending on the place of exportation”.

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

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

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

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

(F) RULE 8. Rejection of declared value. –

(a) “When the proper officer has reason to doubt the truth or accuracy of the value declared in relation to any export goods, he may ask the exporter of such goods to furnish further information including documents or other evidence and if, after receiving doubt about the truth or accuracy of the value so declared, the

transaction value shall be deemed to have not been determined in accordance with sub- rule (1) of rule 3.

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

Customs Brokers Licensing Regulations, 2018:

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

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

15. M/s Anaya Corporation (IEC- AZMPY8573D) having its office at C-39, Old Plot No.300 and 8, Ground, Badarpur, South Delhi, Delhi-110044 had filed 01 Shipping bill No.9667793 dated 06.05.2024 filed by Customs Broker M/s. ORIION CONSULTANCY (License No. AADPA5222D). The re-determined FOB value of the said goods covered under the above mentioned Shipping Bill comes to Rs. 33,04,472.41/- as against the declared FOB value of Rs. 49,91,621.25/-. By inflating the FOB value, the exporter was attempting to claim Drawback of Rs. 1,44,652.03/- and RoSCTL of Rs. 2,28,627.33/- whereas they were eligible for Drawback of Rs. 94,166.77/- and RoSCTL of Rs. 1,50,879.88/- respectively. (as tabulated in Table-V above).

15.2 As can be seen from the Table-V above, based on the market enquiry conducted on 04.06.2024 and the DYCC reports received, it appears that the goods declared by the exporter in the Shipping Bills No. 9667793 dated 06.05.2024 have been mis-declared in terms of their value and mis-classified in terms of their composition. During the market enquiry it was found that the value of the goods filed under the said Shipping Bill were inflated and hence needed to be re-determined under Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007. The export incentive such as drawback & RoSCTL are therefore re-determined with respect to the re-determined FOB as mentioned in the table-IV above. It can thus be seen that the goods are mis-declared to avail undue export incentive and thereby rendering the goods liable for confiscation under section 113 (i), 113(ia) and 113 (ja) of the Customs Act, 1962.

15.3 The Exporter has violated the provisions of Rule 11 of the Foreign Trade (Regulations), 1993 in as much, as they did not make a correct declaration of

value of goods in the Shipping Bill filed by them to the Customs authorities.

15.4 As the Exporter had not made declaration truthfully in the said Shipping Bill, they have violated the conditions of Section 50(2) of the Customs Act, 1962. Hence, it appears that there was a deliberate mis-declaration, mis-statement and suppression of facts regarding the actual value of the impugned goods, on the part of the Exporter with mala-fide intention to claim undue export benefits not legitimately payable to them. The exporter had declared the FOB value in the shipping bill as Rs. 49,91,621.25/- whereas the re-determined FOB value after conducting the Market Survey was Rs. 33,04,472.41/- only and hence higher Drawback & RoSCTL and other export incentives were claimed. Thus, it appeared that the said goods were attempted to be exported in violation of Section 50(2) of the Customs Act, 1962 read with Section 11(1) of Foreign Trade (Development & Regulation) Act 1992 & Rules 11 of Foreign Trade Rules 1993, as exporter had furnished wrong declaration to the Custom Authorities.

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

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

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

15.8 The Exporter has neither produced any cost of production details, manufacturing or processing of export details and correct transport details nor produced cost design or brand or an amount towards profit etc, to derive computed value of the goods. In absence of complete cost data details, value could not be determined as per Rule 5 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.

15.9 The value of the impugned goods is, therefore, proposed to be re-determined under the residual Rule 6 of CVR (Export) Rules, 2007. This rule stipulates that subject to the provisions of Rule 3, where the value of the export goods cannot be determined under the provisions of Rules 4 and 5, the value shall be determined using reasonable means consistent with the principles and general provisions of these rules. Therefore, in order to arrive at the correct value of the impugned goods the same was required to be done on the basis of Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007. Accordingly, the total value of the goods have been re-determined as Rs.33,04,472.41/- as per the market enquiry conducted of the subject goods.

15.10 With respect to the exporter M/s Anaya Corporation (IEC-AZMPY8573D), jurisdictional DC/CGST Commissionerate was requested to verify genuineness of the Exporter M/s Anaya Corporation, to which the Asstt. Commissioner, Division-Mohan Co-operative Industrial Estate, Range-165, CGST, Delhi, vide their letter F.No.CUS/SIIB/MISC/363/2024-SIIB(E) dated 12.06.2024 have interalia replied that as under: *"On physical verification at the principal place of business, the taxpayer found to be Non existent at the registered PPOB, Name plate of another firm by name M/s Barnwal Enterprises was visible there Hence, M/s Anaya Corporation appears to be bogus Firm.*

M/s. Anaya Corporation is registered with effect from 11.12.2023 and has filed GSTR-1 & GSTR-3B returns for the period December'23 to April-24 and no returns were filed later.

The taxpayer is non-existent and filed all Nil returns."

From the GST report received above, it is clear that the exporter is a fly by night operator, and was established only to export inferior goods to claim higher export incentives. Therefore, it appears that the exporter connived with their supplier to obtain invoice by fraud and collusion to utilize input tax credit on the basis of such invoice for discharging tax on goods which have been entered for exportation under the Shipping Bill filed by them. Hence, M/s Anaya Corporation (IEC- AZMPY8573D) appears liable for penalty under section 114AC of the Customs Act, 1962.

15.11 On perusal of the ICES 1.5 system, it is seen that the exporter has exported goods vide 06 Shipping Bills prior to the 01 live shipment which is under investigation as tabulated in Table-VII above. The ICES 1.5 system shows that no foreign remittance has not been received as mandated under FEMA regulations within the prescribed 09 months, by the exporter in any of the past 06 shipments. The goods under the said 06 shipments have thus been rendered liable to confiscation under Section 113(ia) and 113 (ja) of the Customs Act,

1962. The export incentives claimed by the exporter in all the past 06 Shipping Bills shall be demanded back alongwith applicable interest in terms of rule 18 of Customs and Central Excise Duties Drawback Rules, 2017 and section 28AAA read with section 28AA of the Customs Act, 1962, read with CBIC Notification 77/2021 dated 24.09.2021.

16. It is thus cogent and clear that the exporter M/s. Anaya Corporation (IEC- AZMPY8573D) had mis-declared the impugned goods in terms of their value and attempted to defraud the Government by claiming undue higher amount of Drawback and ROSCTL and thereby acted in a manner which rendered the said goods under Table-I above liable for confiscation in terms of the provisions of Section 113(i), 113(ia) and 113 (ja) of the Customs Act, 1962.

17. It further appears that the exporter M/s Anaya Corporation (IEC- AZMPY8573D) have rendered themselves liable to penalty in terms of Section 114(iii) of the Customs Act, 1962 on account of mis-declaration of value of the impugned goods and attempting to export improperly as their omission and commission has rendered the goods liable for confiscation u/s 113(i), 113(ia) and 113 (ja) of the Customs Act, 1962.

18. M/s Anaya Corporation (IEC- AZMPY8573D), has knowingly & intentionally caused to sign & used the documents to provide the undue advantage to the exporter with malafide intent to avail undue/excess export benefits in form of Drawback and ROSCTL. Further, as per the GST verification report, exporter was operating as fly by night and is currently not traceable at his principal place of business and is a bogus firm. Therefore, M/s Anaya Corporation (IEC- AZMPY8573D) is also liable for penalty u/s 114 AA of Customs Act, 1962 for this intentional mis-declaration.

19 . The exporter M/s Anaya Corporation (IEC- AZMPY8573D) has exported 06 Shipment in the past wherein they have claimed Drawback and ROSCTL knowing fully well that the remittance in all these shipping Bills will not be received, since they were anyways operating merely to defraud the government by claiming export incentives till the time they were apprehended. Once, their shipment was brought under investigation, they chose to close their operation and vanish. As they have attempted to obtain instrument i.e. ROSCTL by fraud and suppression of facts, hence the exporter M/s Anaya Corporation (IEC- AZMPY8573D) is also liable for penalty under section 114AB of the Customs Act, 1962.

20. The Custom Broker M/s. ORIION CONSULTANCY (License No. AADPA5222D) failed to ascertain the veracity and genuineness of the export

firm M/s Anaya Corporation (IEC- AZMPY8573D). The regulation 10 (n) of the CBLR, 2018 has mandated that the CB has to verify correctness of Importer Exporter Code (IEC) number, Goods and Services Tax Identification Number (GSTIN), identity of his client and functioning of his client at the declared address by using reliable, independent, authentic documents, data or information. In the instant case, as stated by the CB, they have merely taken copies of the IEC and GST registration from the exporter and started filing Shipping Bills on their behalf. The CB has to verify the antecedents of the exporter by using reliable, independent, authentic documents, data or information, which the CB has failed to do in this case. The CB in their voluntary statement has submitted that they had not verified the principal place of business of the exporter. Had the CB confirmed the veracity and genuineness of the exporter through their own independent and reliable sources, he could have easily known that the exporter and their supply chain is dubious. The CB has thereby violated regulation 10(n) of the CBLR, 2018 and have rendered themselves liable for penalty under section 114(iii) and 114AA of the Customs Act, 1962.

21. Now, M/s Anaya Corporation (IEC- AZMPY8573D) having its registered office at C-39, Old Plot No.300 and 8, Ground Floor, Khasra No. 1, Budh Vihar, Tajpur Extn, Badarpur, South Delhi, Delhi-110044 through their proprietor Shri. Mohan Lal Yadav, are hereby called upon to Show Cause to the Additional Commissioner of Customs, CEAC, NS-II, JNCH, having office at Jawaharlal Custom House, Nhava Sheva, Tal-Uran, Dist-Raigad, Maharashtra, within 30 days of receipt of this notice as to why:

- (i) The declared FOB value of Rs. 49,91,621.25 covered under the Shipping Bill no. 9667793 dated 06.05.2024 should not be rejected and re-determined to Rs. 33,04,472.41/- under rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.
- (ii) The goods covered under the shipping bill no.9667793 dated 06.05.2024 should not be confiscated under the provisions of Sections 113(i), 113(ia) and 113(ja) of the Customs Act, 1962.
- (iii) The claimed Drawback of Rs. 1,44,652.03 and RoSCTL of Rs. 2,28,627.33 covered under shipping bill no. 9667793 dated 06.05.2024 should not be rejected on account of release of goods for back to town.
- (iv) The goods exported under past 06 Shipping Bills detailed in Table-VII above should not be confiscated under the provisions of Section 113(i), 113(ia) and 113(ja) of the Customs Act, 1962.
- (v) The claimed export incentive viz. Drawback of Rs. 72,661/- and RoSCTL of Rs. 1,10,579/- claimed by the exporter under 06 Shipping Bills mentioned at Table-VII above should not be recovered from the exporter along with applicable interest in terms of Rule 18 of the Customs and Central Excise Duties Drawback Rules, 2017 and Section 28AAA read with Section 28AA of the Customs Act, 1962, read with CBIC Notification 77/2021 dated 24.09.2021, on account of non-receipt of foreign remittance.

- (vi). Penalty should not be imposed on M/s Anaya Corporation (IEC- AZMPY8573D) under Section 114(iii), 114AA, 114AB and 114AC of the Customs Act, 1962 in respect of Shipping Bills mentioned at Table-I above.
- (vii) Penalty should not be imposed on M/s Anaya Corporation (IEC- AZMPY8573D) under Section 114(iii), 114AA, 114AB and 114AC of the Customs Act, 1962 in respect of Shipping Bills mentioned at Table-VII above.
- (viii) The Cash security amount of Rs. 1,30,000/- (Rs. One Lakhs Thirty Thousand Only) which would have been furnished by the exporter M/s Anaya Corporation (IEC- AZMPY8573D) against provisional release of goods for Back to Town under Shipping Bill n o . 9667793 dated 06.05.2024, should not be appropriated towards recoverable dues, applicable fine and penalty.

22. M/s. ORIION CONSULTANCY (License No. AADPA5222D) are hereby called upon to Show Cause to the Additional Commissioner of Customs, CEAC, NS-II, JNCH, having office at Jawaharlal Custom House, Nhava Sheva, Tal-Uran, Dist-Raigad, Maharashtra, within 30 days of receipt of this notice as to why Penalty should not be imposed on M/s. ORIION CONSULTANCY (License No. AADPA5222D) under Section 114(iii) and 114AA of the Customs Act, 1962 for above mentioned act of omission.

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

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

25. The list of Relied Upon Documents is attached as Annexure-I.

Digitally signed by

Jyoti Agrawal

Date: 22-07-2026

13:11:45

JYOTI AGRAWAL
ADDL. COMMISSIONER OF CUSTOMS
CEAC, NS-II, JNCH

To,
Noticees,

1. M/s Anaya Corporation (IEC- AZMPY8573D)
C-39, Old Plot No.300 and 8, Ground Floor,
Khasra No. 1, Budh Vihar, Tajpur Extn,
Badarpur, South Delhi, Delhi-110044
2. M/s. ORIION CONSULTANCY (License No. AADPA5222D),
46 2nd floor, kamla BMC Market, Chikuwadi, Near Phoenix Hospital,
Link Road, Borivali west, Mumbai-400092

Copy to:

1. The Asstt. Commissioner of Customs, SIIB (X), JNCH
2. Supdt/CHS, JNCH for display on Notice Board.
3. Office Copy
4. Custom Broker section, NCH,ZONE-1 Mumbai

Annexure – I

Sr. No.	List of Relied Upon Documents
RUD-I	Copy of Shipping bills No. 9667793 all dated 06.05.2024
RUD-II	Panchanama dated 17.05.2024
RUD-III	DYCC Test Reports
RUD-IV	Copy of market enquiry dated 04.06.2024
RUD-V	Copy of letter dated 05.11.2024 received from Asstt. Commissioner, Division-Mohan Co-operative Industrial Estate, Range-165, CGST, Delhi.
RUD-VI	Copy of Summons issued vide DIN-20241078NT00006606A0 dated 30.10.2024, DIN-20241278NT000092449C dated 08.11.2024 & DIN-20241278NT000000CBB2 dated 19.12.2024 to M/s M/s Anaya Corporation (IEC- AZMPY8573D)
RUD-VII	Copy of statement of Shri. Ravindra Kumar Mishra, authorised representative of M/s. ORIION CONSULTANCY (License No. AADPA5222D) on 03.01.2025.

**F.No.CUS/SIIB/MISC/363/2024-SIIB(E)****Date: 17-01-2025**

To,
The Assistant Commissioner of Customs,
IRMC Section, NS-II,
JNCH, Nhava Sheva, Mumbai Zone II.

Sir,

Sub.: Forwarding of Draft Show Cause Notice in respect of M/s Anaya Corporation (IEC- AZMPY8573D)-reg.

This office initiated investigation against M/s Anaya Corporation (IEC-AZMPY8573D) for mis-declaration of goods covered under shipping bill nos. 9667793 all dated 06.05.2024 wherein goods were attempted to be exported to avail illegitimate export incentive fraudulently.

2. The investigation has since been completed and the DSCN along with RUDs is being forwarded for necessary forwarding to the respective section at the earliest.
3. This issues with the approval of Joint Commissioner, SIIB(X), JNCH, Nhava Sheva

Yours faithfully,

Sd/-
(Itha Ramlingeswara Rao)
Assistant Commissioner of Customs,
SIIB(X), JNCH, Nhava Sheva, Mumbai.

Encl: As above

Copy to:- ADC/CEAC, NS-II, JNCH for information and further necessary action.

1. In this connection please refer to this office letter of even no. dated 14.06.2024 giving NOC for provisional release of the goods for Back to Town pertaining to Shipping Bill No. 9667793 all dated 06.05.2024. Further, it is also seen that there has been one more shipment by the exporter vide Shipping Bill No. 9016901 dated 10.04.2024, wherein the FEMA mandated 09 months period has not elapsed. However, the remittance status of the same may be ascertained at the time of SCN/Adjudication and demand may be raised accordingly.

2. The investigation has since been completed and the DSCN along with RUDs is being forwarded through IRMC Section for issuance at your end after due diligence at the earliest.

3. Further, it is to inform that this office functions in the light of Section 110AA of the Customs Act, 1962. The DSCN is forwarded for issuance, in which decision may be taken after exercise of due diligence by the proper officer. Duty/Export Incentive and other calculations may be verified and suitable changes, if any, may be carried out in the DSCN before issuance of the SCN.

4. This issues with the approval of Joint Commissioner, SIIB(X), JNCH, Nhava Sheva.

Signed by Itha

Ramalingeswara Rao

Date: 17-01-2025 07:42:34

(Itha Ramlingeswara Rao)

Assistant Commissioner of Customs,
SIIB(X), JNCH, Nhava Sheva, Mumbai

 सत्यमेव जयते	भारत सरकार/ Government of India वित्त मंत्रालय /Ministry of Finance आयुक्त सीमाशुल्क एन.एस.-II कार्यालय Office of Commissioner of Customs NS-II जवाहरलाल नेहरू कस्टम हाउस, न्हावा शेवा, जिला- रायगढ़, महाराष्ट्र - 400 707 Jawaharlal Nehru Custom House, NhavaSheva, Dist- Raigad, Maharashtra – 400 707	
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F.No.CUS/SIIB/MISC/363/2024-SIIB(E) Date: #ApprovedDate#

DRAFT SHOW CAUSE NOTICE

Subject: Investigation into overvaluation of goods covered under shipping bill no. 9667793 dated 06.05.2024 attempted to be exported by M/s Anaya Corporation (IEC- AZMPY8573D) to avail illegitimate export incentives fraudulently.

On the basis of specific intelligence regarding export of suspicious consignment of M/s Anaya Corporation (IEC- AZMPY8573D) covered under Shipping bill No. 9667793 all dated 06.05.2024(hereinafter referred to as “Shipping Bill”) **(RUD-I)** filed by Customs Broker M/s. ORIION CONSULTANCY (License No. AADPA5222D) at JWR CFS. The goods covered in the shipping bills No. 9667793 dated 06.05.2024 having declared items as Radymade Garments were put on hold vide Hold No. 23/2024-25-SIIB(X) vide letter F. No. CUS/SIIB/MISC/363/2024-SIIB(E) dated 14.05.2024 for examination of the same as the supply chain of the exporter appeared to be fake/manipulated and the declared value of the goods appeared to be very highly overvalued and mis-declared to avail illegitimate claim of drawback and other export incentives. Hence the case was taken up by this unit for detailed investigation.

2. M/s Anaya Corporation (IEC- AZMPY8573D) having its office at C-39, Old Plot No.300 and 8, Ground Floor, Khasara No. 1, Budh Vihar, Tajpur, Badarpur, South Delhi, Delhi-110044 had filed 01 Shipping bill for export of following items destined to UAE. The details are as under:

TABLE-I

Sr. No.	Shipping Bill No. & Date	Item description	Declared FOB Value (in Rs)	Drawback Claimed (in Rs)	RoSCTL claimed (in Rs)	IGST amount
1.	9667793 dated 06.05.2024	GIRLS SUIT C+P 2PCS	3,58,715.28	12,555.03	17325.94	LUT
2.		BABIES GARMENTS C+P GIRLS SUIT	3,85,973.28	9424.80	13019.35	
3.		BABIE GARMENTS POLY. GIRLS FROCKS MAN MADE FIBRE	2,44,421.66	6599.38	8162.77	
4		GIRLS FROCKS POLY.	34,26,722.95	99374.97	162769.34	

		MAN MADE FIBRE				
5		GIRLS FROCKS POLY. WITH JACKET MAN MADE FIBRE	5,75,788.08	16697.85	27349.93	
Total:			49,91,621.25	1,44,652.03	2,28,627.33	

3. Consequently, the subject goods pertaining to Shipping Bill No. 9667793 dated 06.05.2024 subject to 100% examination vide Panchanama dated 17.05.2024 **(RUD-II)** in the presence of two independent Panchas, representatives of Customs broker. During the examination, the quantity and physical description of the goods were found as per declaration in the said Shipping Bill, their corresponding invoices and Packing lists w.r.t. declared quantity and description. Representative Sealed Samples(RSS) of the goods were drawn randomly for the purpose of testing and further investigation.

4. Further, 05 letters dated 06.06.2024 was forwarded to DYCC, JNCH for testing of RSS in order to determine exact characteristics, nature and composition of the subject goods. The details of test report **(RUD-III)** are as under:

Sr. No.	Shipping bill No. & Date	Test Report	Description	Test results
1.	9667793 dated 06.05.2024	441/SIIB(X) dated 06.06.2024	GIRLS SUIT C+P 2PCS	REPORT: The sample as received is in the form of readymade garment (Girl top & lower) TOP: It is made of printed woven fabric having white knitted lining fabric inside with plastic zip at the backside & one metallic buckle at the front side. Total weight of sample (Top) :100.8gm Weight of the printed woven fabric :80.2gm Weight of the white knitted lining fabric: 14.1gm Plastic zip & metallic buckle : Balance LOWER: It is made of black dyed, knitted fabric with elastomeric strip fitted at the waist side. It is wholly made of polyester filament yarns. Total weight of sample (lower) : 137.9gm Weight of the elastomeric strip : 12.8gm Sealed remnant returned
		442/SIIB(X) dated 06.06.2024	BABIES GARMENTS C+P GIRLS SUIT	REPORT: The sample as received is in the form of readymade garment (2 piece set) Total weight of sample (Upper+Lower) : 139.6gm Weight of Top: 57.4gm Weight of pant : 82.4gm TOP: The sample as received is in the form of readymade garment (top having sleeves). It is made of dyed woven fabric having design at front line with dyed knitted fabric fitted with zip at back side and elastic at sleeves. Dyed woven fabric and Dyed knitted fabric is wholly composed of polyester filament yarns. Weight of top: 57.4gm Weight of Dyed woven fabric : 41.7gm Weight of Dyed knitted fabric : 14.2gm

			Weight of elastic and zip : balance G.S.M of woven fabric : 87.1 PANT: The sample as received is in the form of readymade garment (lower Half). It is made of dyed knitted fabric fitted elastic at waist portion having decorative plastic buttons knitted fabric is wholly composed of polyester filament yarns. Weight of Top: 82.4gm Weight of Dyed knitted fabric: 73.4gm Weight of elastic and decorative plastic buttons : Balance Sealed remnant returned
3.	438/SIIB(X) dated 06.06.2024	BABIES GARMENTS POLY. GIRLS FROCKS MAN MADE FIBRE	REPORT: The sample is in the form of readymade garment(frock) It consists of two parts (upper and lower) stitched together. Upper part is made of printed woven fabric fitted with decorative design, plastic buttons at front side and zip at back side. Lower part is made of dyed knitted fabric lined with dyed knitted fabric. It is wholly composed of polyester filament yarns. 1. Net weight of sample : 185.5gm 2. Wt of printed woven fabric (upper): 54.9gm, GSM :87.7 3. Wt of dyed knitted fabric (lower) : 101.2gm 4. Wt of dyed knitted fabric of lining: 21.6gm 5. Wt of decorative design, plastic buttons : 5.0gm 6. Wt of zip : balance Sealed remnant returned.
4.	439/SIIB(X) dated 06.06.2024	GIRLS FROCKS POLY. MAN MADE FIBRE	REPORT: Sample is in the form of readymade textile article (Girls frock). Upper part of frock made of printed woven fabric having white knitted lining fabric fitted with decorative buttons on front and zipper on back. Lower part of frock is made of dyed woven fabric with metalized yarns having dyed knitted lining fabric and elastic on waist. It is wholly made of polyester filament yarns. Total wt of sample : 390.3gm Wt of base fabric of lower part : 159.7gm & GSM 78.77 Wt of base fabric of upper part: 112.6gm & GSM 94.63 Wt of knitted lining fabric of lower part : 80.7gm Wt of knitted lining fabric of upper part: 33.7gm Wt of zipper and decorative buttons and elastic: Balance Sealed remnant returned.
5.	440/SIIB(X) dated 06.06.2024	GIRLS FROCKS POLY. WITH JACKET MAN MADE FIBRE	REPORT: The sample as received in the form of dyed and printed woven readymade garments (girl frock) with jacket. FROCK: It is made of three layers. The upper dyed and printed woven fabric is composed of polyester filament yarn, where the white innermost woven lining fabric is composed of

				polyester filament yarns. Belt is made of polyurethane covered with polyester fabric. Total weight of sample : 256.6gm Weight of the upper portion : 138.9gm Weight of brown middle portion :60.2gm Weight of white innermost portion: 44.5gm Weight of belt: balance JACKET: It is made of yarn dyed woven fabric composed of white filament yarns made of polyester on one side and black coloured spun yarn made of cotton on other side . It is having metallic buttons on the front side. Total weight of sample : 88.2gm Weight of base fabric : 80.1gm Weight of buttons : Balance % composition in base fabric: Black spun yarns on cotton: 70.1% White polyester filament yarns : Balance Sealed remnant returned.
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As per the DYCC report, all goods were found to be as declared, except two i.e. GIRLS FROCKS POLY. WITH JACKET MAN MADE FIBRE and GIRLS SUIT C+P 2PCS wherein the goods were found to be mis-classified in terms of description (polyester instead of blend) in the above mentioned Shipping Bill.

5. To ascertain prevailing market value of the goods, the market enquiry of the goods found covered under the subject shipping bill was required to be conducted, therefore this office had requested to the exporter to represent them during the said market enquiry. Hence, the market enquiry was conducted on 04.06.2024 **(RUD-IV)** along with authorised representative of the exporter. As per the market enquiry the value of the goods has been re-determined and accordingly the export incentives have been re-determined. The re-determined FOB value of the goods and corresponding export incentives under the Shipping Bills would be as below:

Table-II

Sl No.	Shipping Bill No. & Date	Description of goods	Declared			Re-determined		
			FOB (INR)	Drawback (INR)	ROSCTL (INR)	FOB	Drawback	ROSCTL
1.	9667793 dated 06.05.2024	GIRLS SUIT C+P 2PCS	3,58,715.28	12,555.03	17325.94	2,47,596	8662.97	11954.90
2.		BABIES GARMENTS C+P GIRLS SUIT	3,85,973.28	9424.80	13019.35	2,72,497.14	6653.90	9191.66
3.		BABIE GARMENTS POLY. GIRLS FROCKS MAN MADE FIBRE	2,44,421.66	6599.38	8162.77	1,65,473.46	4467.78	5526.20
4		GIRLS FROCKS POLY. MAN MADE FIBRE	34,26,722.95	99374.97	162769.34	22,27,369.92	64593.73	105800.07
5		GIRLS FROCKS POLY. WITH JACKET MAN	5,75,788.08	16697.85	27349.93	3,91,535.89	11354.53	18597.95

		MADE FIBRE						
		Total:	4991621.25	144652.03	228627.33	3304472.41	95732.91	151070.78

Further, based on the test report received from the DYCC, JNCH, it is seen that the exporter has attempted to claim higher incentives in the following shipping bills by mis-classifying the goods:

TABLE-III

Sr. No.	Shipping Bill No./ date	Item description	Declared RITC	Re-classified RITC	FOB (as per market enquiry)	Claimed ROSCTL	Re-determined ROSCTL
1.	9667793 dated 06.05.2024	GIRLS SUIT C+P 2PCS	62041999	61041990	2,47,596	@2.78+2.05 17325.94	@2.65+2.10 11761

TABLE-IV

Sr. No.	Shipping Bill No./ date	Item description	Declared RITC	Re-classified RITC	FOB (as per market enquiry)	Claimed Drawback	Re-determined Drawback
1.	9667793 dated 06.05.2024	GIRLS FROCKS POLY. WITH JACKET MAN MADE FIBRE	62044390	62044999	575788.08	575788.08 @2.9% 16697.85	575788.08 @1.7 9788.39

In light of the DYCC reports and the Market enquiry report dated 04.06.2023 the declared FOB as well as the claimed export incentives are to be re-determined as under:

TABLE-V

Sl No.	Shipping Bill No. & Date	Description of goods	Declared			Re-determined		
			FOB (INR)	Drawback (INR)	ROSC TL (INR)	FOB	Drawback	ROSC TL
1.	9667793 dated 06.05.2024	GIRLS SUIT C+P 2PCS	3,58,715.28	12,555.03	17325.94	2,47,596	8662.97	11761
2.		BABIES GARMENTS C+P GIRLS SUIT	3,85,973.28	9424.80	13019.35	2,72,497.14	6653.90	9191.66
3.		BABIE GARMENTS POLY. GIRLS FROCKS MAN MADE FIBRE	2,44,421.66	6599.38	8162.77	1,65,473.46	4467.78	5526.20
4		GIRLS FROCKS POLY. MAN MADE	34,26,722.95	99374.97	162769.34	22,27,369.92	64593.73	105800.07

		FIBRE						
5		GIRLS FROCKS POLY. WITH JACKET MAN MADE FIBRE	5,75,788.08	16697.85	27349.93	3,91,535.89	9788.39	18597.95
Total:			4991621.25	144652.03	228627.33	3304472.41	94166.77	150879.88

It is thus seen that the exporter has attempted to claim undue export incentives which are summarised as under:

Table-VI

Re-determined FOB (in Rs.)	Differential Drawback (in Rs.)	Differential ROSCTL (in Rs.)	Total excess export benefits (in Rs.)
33,04,472.41/-	50,485/-	77,747/-	1,28,232/-

6. As can be seen from the table above, based on the report received by the DYCC, JNCH and market enquiry conducted on 04.06.2024, it appears that the goods declared by the exporter in the Shipping Bill No. 9667793 dated 06.05.2024 have been mis-declared in terms of their value. The value of the goods have been re-determined based on the market survey report dated 04.06.2024 and the DYCC Test report received in this regard. The export incentive such as drawback & RoSCTL are therefore to be re-determined with respect to the new re-determined FOB of the goods as mentioned in the table above. Hence the declared value i.e. Rs. 49,91,621.25/- appeared to be liable for rejection in terms of Rule 8 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007 and the value needs to be re-determined as per the provisions of the said Rules. For the purpose of Customs Tariff Act, 1975, valuation of export goods is to be done in terms of Section 14 of the Customs Act, 1962 read with Customs Valuation (Determination of value of Export Goods) Rules, 2007 (CVR). As per the provisions of Act/Rules, transaction value of the goods is to be accepted, subject to Rule 8 of Customs Valuation (Determination of value of Export Goods) Rules, 2007. Prima facie on examination of the subject consignment, the declared value of the goods appeared to be on the higher side; the declared transaction value appeared liable for rejection under Rule 8 of the CVR and the said value is required to be re-determined by sequentially proceeding in terms of Rule 4 to 6 of the Customs Valuation Rules, 2007.

7. Re-determination of Valuation

7.1 Accordingly, as per Rule 3(3) *ibid*, since the value of the impugned goods could not be determined under the provisions of Sub Rule (1), the value was to be re-determined by proceeding sequentially through Rule 4 to Rule 6 of the

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

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

7.3 The Exporter has neither produced any cost of production details, manufacturing or processing of export details and correct transport details nor produced cost design or brand or an amount towards profit etc. to derive computed value of the goods. In absence of complete cost data details, value cannot be determined as per Rule 5 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.

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

RULE 6. Residual Method. –“Subject to the provisions of rule 3, where the value of the export goods cannot be determined under the provisions of rules 4 and 5, the value shall be determined using reasonable means consistent with the principles and the general provisions of these rules provided that local market price of the export goods may not be the only basis for determining the value of export goods”.

As per the provisions of Rule 6 *ibid*, the assessable value of the goods is proposed to be re-determined under Rule 6 *ibid*, i.e. as per the residual method. Accordingly, Market survey was conducted by the officers of SIIB (Export) on 04.06.2024. Value of the goods was taken from 3 different shops/dealers and average of their prices was taken as market value of the same. The details of the determination of the value is summarized in the Market Survey Report dated 04.06.2024.

8. Further, an alert to withhold the export incentives against the exporter M/s. Anaya Corporation (IEC-AZMPY8573D) was inserted during the investigation.

9. In the meantime, on Exporter's request, the goods were allowed to release

provisionally for Back to Town on execution of bond equivalent to 100% re-determined value of the subject goods and on submission of Bank Guarantee amounting to Rs. 1,30,000/- (Rupees One Lakh Thirty Thousand Only).

10. Further, the jurisdictional DC/CGST Commissionerate of the exporter was requested to verify genuineness of the Exporter M/s Anaya Corporation, to which the Asstt. Commissioner, Division-Mohan Co-operative Industrial Estate, Range-165, CGST, Delhi, vide their letter dated 05.11.2024 (**RUD-V**) have interalia replied that:

“On physical verification at the principal place of business, the taxpayer found to be Non existent at the registered PPOB, Name plate of another firm by name M/s Barnwal Enterprises was visible there Hence, M/s Anaya Corporation appears to be bogus Firm.

The Taxpayer has filed GSTR-1 & GSTR-3B returns for the period December’23 to April-24 and no returns were filed later. ”

From the GST report received above, it is clear that the exporter is a fly by night operator, and was established only to export inferior goods to claim higher export incentives.

SUMMONS & STATEMENT

11. In order to record the statement of M/s Anaya Corporation (IEC-AZMPY8573D), under section 108 of Customs Act, 1962 03 Summons have been issued vide DIN-20241078NT00006606A0 dated 30.10.2024, DIN-20241278NT000092449C dated 08.11.2024 & DIN-20241278NT000000CBB2 dated 19.12.2024 (**RUD-VI**) in the name of M/s Anaya Corporation to appear before the office of SIIB(X) under Section 108 of the Customs Act, 1962. However, the all summons sent via speed post have not been delivered to the exporter with postal remark that the ‘No Such firm’ or ‘Insufficient address’.

12. Further, on receipt of Summons CBIC-DIN- 20241278NT0000336384 dated 19.12.2024, statement of Shri. Ravindra Kumar Mishra, authorised representative of M/s. Oriion Consultancy was recorded on 03.01.2024 (**RUD-VI**) wherein he interalia stated that the firm is engaged in the business of clearance and forwarding since very long time; that the Shipping Bill No. 9667793 dated 06.05.2024 has been filed by M/s. Oriion Consultancy on behalf of M/s Anaya Corporation and the goods being exported under the said Shipping Bill were ‘RMG’; that they guide their exporters verbally to send us all necessary documents as per exporting commodity on their mail I’d and also ask whether they want to claim export benefits or not. After that they create checklist based on the documents submitted by the exporter. Thereafter they send the checklist to exporter for approval, after getting approval from exporter, they file Shipping Bill on behalf of exporter on ICEGATE; that they came in

contact with the exporter through his friend who is a forwarding agent; they had taken the KYC details of the Company M/s Anaya Corporation; that they did not physically verify the address of M/s Anaya Corporation at the time of KYC before filing Shipping Bills; that they are not in contact with the exporter since long and hence are not aware about their present GST status; that they admit that they did not conduct any visit for physical verification of the premises/address of the exporter.

13. Past Exports:

On perusal of the ICES 1.5 system, it is seen that the exporter has exported goods vide 06 Shipping Bills prior to the 01 live shipment which is under investigation. The details of such Shipping Bills is as under:

Table-VII

Sr. No.	Shipping Bill No. & Date	Declared FOB Value (in Rs)	Drawback Claimed (in Rs)	RoSCTL claimed (in Rs)	IGST
1.	7925948 dated 29.02.2024	765199.8	0	0	LUT
2.	7934955 dated 29.02.2024	1616874.82	50602	79227	LUT
3.	8088320 dated 06.03.2024	33274.56	0	0	LUT
4.	8146548 dated 07.03.2024	1251634.74	0	0	LUT
5.	8328753 dated 14.03.2024	700228.34	11252	18482	LUT
6.	8478576 dated 20.03.2024	284154.6	10807	12870	LUT
	Total:	46,51,66.86/-	72,661/-	1,10,579/-	

The 1.5 system shows that no foreign remittance has not been received as mandated under FEMA regulations within the prescribed 09 months, by the exporter in any of the past 06 shipment (Table-VII). Hence, the export incentives claimed by the exporter in all the 06 Shipping Bills shall be demanded back alongwith applicable interest in terms of rule 18 of Customs and Central Excise Duties Drawback Rules, 2017 and section 28AAA read with section 28AA of the Customs Act, 1962.

14. RELEVANT LEGAL PROVISIONS

A. Customs Act, 1962

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

Section 50: Entry of goods for exportation. –

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

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

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

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

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

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

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

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

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

Section 114AA. Penalty for use of false and incorrect material.—

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

Section 114AB. Penalty for obtaining instrument by fraud, etc.-

Where any person has obtained any instrument by fraud, collusion, wilful misstatement or suppression of facts and such instrument has been utilised by such person or any other person for discharging duty, the person to whom the instrument was issued shall be liable for penalty not exceeding the face value of such instrument.

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

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

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

28AAA. Recovery of duties in certain cases.—(1) Where an instrument issued to a person has been obtained by him by means of — (a) collusion; or (b) wilful mis-statement; or (c) suppression of facts, for the purposes of this Act or the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992), by such person or his agent or employee and such instrument is utilised under the provisions of this Act or the rules made or notifications issued thereunder, by a person other than the person to whom the instrument was issued, the duty relatable to such utilisation of instrument shall be deemed never to have been exempted or debited and such duty shall be recovered from the person to whom the said instrument was issued: Provided that the action relating to recovery of duty under this section against the person to whom the instrument was issued shall be without prejudice to an action against the importer under section 28.

28AA. Interest on delayed payment of duty—(1) Notwithstanding anything contained in any judgment, decree, order or direction of any court, Appellate Tribunal or any authority or in any other provision of this Act or the rules made

thereunder, the person, who is liable to pay duty in accordance with the provisions of section 28, shall, in addition to such duty, be liable to pay interest, if any, at the rate fixed under sub-section (2), whether such payment is made voluntarily or after determination of the duty under that section. (2) Interest at such rate not below ten per cent. and not exceeding thirty-six per cent. per annum, as the Central Government may, by notification in the Official Gazette, fix, shall be paid by the person liable to pay duty in terms of section 28 and such interest shall be calculated from the first day of the month succeeding the month in which the duty ought to have been paid or from the date of such erroneous refund, as the case may be, up to the date of payment of such duty

B. Customs and Central Excise Duties Drawback Rules, 2017

Rule 18: 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 authorized by him (hereinafter referred to as the claimant) but the sale proceeds in respect of such export goods have not been realized by or on behalf of the exporter in India within the period allowed under the Foreign Exchange Management Act, 1999 (42 of 1999), including any extension of such period, such drawback shall, except under circumstances or conditions specified in sub-rule(5), be recovered.

Foreign Trade (Development and Regulation) Act, 1992

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

Foreign Trade (Regulation) Rules, 1993

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

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

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

(1) Subject to rule 8, the value of export goods shall be the transaction value.

(2) The transaction value shall be accepted even where the buyer and seller are related, provided that the relationship has not influenced the price.

(3) If the value cannot be determined under the provisions of sub-rule (1) and sub-rule (4), the value shall be determined by proceeding sequentially through rules 4 to 6.

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

(1) “the value of the export goods shall be based on the transaction value of goods of like kind and quality exported at or about the same time to other buyers in the same destination country of importation or in its absence another destination country of importation adjusted in accordance with the provisions of sub-rule (2).

(2) In determining the value of export goods under sub-rule (1), the proper officer shall make such adjustments as appear to him reasonable, taking into consideration the relevant factors, including –

- (i) Difference in the dates of exportation,
- (ii) Difference in commercial levels and quantity levels,
- (iii) Difference in composition, quality and design between the goods to be assessed and the goods with which they are being compared,
- (iv) Difference in domestic freight and insurance charges depending on the place of exportation”.

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

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

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

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

(F) RULE 8. Rejection of declared value. –

(a) “When the proper officer has reason to doubt the truth or accuracy of the value declared in relation to any export goods, he may ask the exporter of such goods to furnish further information including documents or other evidence and if, after receiving doubt about the truth or accuracy of the value so declared, the

transaction value shall be deemed to have not been determined in accordance with sub- rule (1) of rule 3.

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

Customs Brokers Licensing Regulations, 2018:

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

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

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

15. M/s Anaya Corporation (IEC- AZMPY8573D) having its office at C-39, Old Plot No.300 and 8, Ground, Badarpur, South Delhi, Delhi-110044 had filed 01 Shipping bill No. 9667793 dated 06.05.2024 filed by Customs Broker M/s. ORIION CONSULTANCY (License No. AADPA5222D). The re-determined FOB value of the said goods covered under the above mentioned Shipping Bill comes to Rs. 33,04,472.41/- as against the declared FOB value of Rs. 49,91,621.25/-. By inflating the FOB value, the exporter was attempting to claim Drawback of Rs. 1,44,652.03/- and RoSCTL of Rs. 2,28,627.33/- whereas they were eligible for Drawback of Rs. 94,166.77/- and RoSCTL of Rs. 1,50,879.88/- respectively. (as tabulated in Table-V above).

15.2 As can be seen from the Table-V above, based on the market enquiry conducted on 04.06.2024 and the DYCC reports received, it appears that the goods declared by the exporter in the Shipping Bills No. 9667793 dated 06.05.2024 have been mis-declared in terms of their value and mis-classified in terms of their composition. During the market enquiry it was found that the value of the goods filed under the said Shipping Bill were inflated and hence needed to be re-determined under Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007. The export incentive such as drawback& RoSCTL are therefore are re-determined with respect to the re-determined FOB as mentioned in the table-IV above. It can thus be seen that the goods are mis-declared to avail undue export incentive and thereby rendering the goods liable for confiscation under section 113 (i), 113(ia) and 113 (ja) of the Customs Act, 1962.

15.3 The Exporter has violated the provisions of Rule 11 of the Foreign Trade (Regulations), 1993 in as much, as they did not make a correct declaration of

value of goods in the Shipping Bill filed by them to the Customs authorities.

15.4 As the Exporter had not made declaration truthfully in the said Shipping Bill, they have violated the conditions of Section 50(2) of the Customs Act, 1962. Hence, it appears that there was a deliberate mis-declaration, mis-statement and suppression of facts regarding the actual value of the impugned goods, on the part of the Exporter with mala-fide intention to claim undue export benefits not legitimately payable to them. The exporter had declared the FOB value in the shipping bill as Rs. 49,91,621.25/- whereas the re-determined FOB value after conducting the Market Survey was Rs. 33,04,472.41/- only and hence higher Drawback & RoSCTL and other export incentives were claimed. Thus, it appeared that the said goods were attempted to be exported in violation of Section 50(2) of the Customs Act, 1962 read with Section 11(1) of Foreign Trade (Development & Regulation) Act 1992 & Rules 11 of Foreign Trade Rules 1993, as exporter had furnished wrong declaration to the Custom Authorities.

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

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

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

15.8 The Exporter has neither produced any cost of production details, manufacturing or processing of export details and correct transport details nor produced cost design or brand or an amount towards profit etc, to derive computed value of the goods. In absence of complete cost data details, value could not be determined as per Rule 5 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.

15.9 The value of the impugned goods is, therefore, proposed to be re-determined under the residual Rule 6 of CVR (Export) Rules, 2007. This rule stipulates that subject to the provisions of Rule 3, where the value of the export goods cannot be determined under the provisions of Rules 4 and 5, the value shall be determined using reasonable means consistent with the principles and general provisions of these rules. Therefore, in order to arrive at the correct value of the impugned goods the same was required to be done on the basis of Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007. Accordingly, the total value of the goods have been re-determined as Rs. 33,04,472.41/- as per the market enquiry conducted of the subject goods.

15.10 With respect to the exporter M/s Anaya Corporation (IEC-AZMPY8573D), jurisdictional DC/CGST Commissionerate was requested to verify genuineness of the Exporter M/s Anaya Corporation, to which the Asstt. Commissioner, Division-Mohan Co-operative Industrial Estate, Range-165, CGST, Delhi, vide their letter F.No.CUS/SIIB/MISC/363/2024-SIIB(E) dated 12.06.2024 have interalia replied that as under:

“On physical verification at the principal place of business, the taxpayer found to be Non existent at the registered PPOB, Name plate of another firm by name M/s Barnwal Enterprises was visible there Hence, M/s Anaya Corporation appears to be bogus Firm.

M/s. Anaya Corporation is registered with effect from 11.12.2023 and has filed GSTR-1 & GSTR-3B returns for the period December’23 to April-24 and no returns were filed later.

The taxpayer is non-existent and filed all Nil returns.”

From the GST report received above, it is clear that the exporter is a fly by night operator, and was established only to export inferior goods to claim higher export incentives. Therefore, it appears that the exporter connived with their supplier to obtain invoice by fraud and collusion to utilize input tax credit on the basis of such invoice for discharging tax on goods which have been entered for exportation under the Shipping Bill filed by them. Hence, M/s Anaya Corporation (IEC- AZMPY8573D) appears liable for penalty under section 114AC of the Customs Act, 1962.

15.11 On perusal of the ICES 1.5 system, it is seen that the exporter has exported goods vide 06 Shipping Bills prior to the 01 live shipment which is under investigation as tabulated in Table-VII above. The ICES 1.5 system shows that no foreign remittance has not been received as mandated under FEMA regulations within the prescribed 09 months, by the exporter in any of the past 06 shipments. The goods under the said 06 shipments have thus been rendered liable to confiscation under Section 113(ia) and 113 (ja) of the Customs Act,

1962. The export incentives claimed by the exporter in all the past 06 Shipping Bills shall be demanded back alongwith applicable interest in terms of rule 18 of Customs and Central Excise Duties Drawback Rules, 2017 and section 28AAA read with section 28AA of the Customs Act, 1962, read with CBIC Notification 77/2021 dated 24.09.2021.

16. It is thus cogent and clear that the exporter M/s. Anaya Corporation (IEC- AZMPY8573D) had mis-declared the impugned goods in terms of their value and attempted to defraud the Government by claiming undue higher amount of Drawback and ROSCTL and thereby acted in a manner which rendered the said goods under Table-I above liable for confiscation in terms of the provisions of Section 113(i), 113(ia) and 113 (ja) of the Customs Act, 1962.

17. It further appears that the exporter M/s Anaya Corporation (IEC- AZMPY8573D) have rendered themselves liable to penalty in terms of Section 114(iii) of the Customs Act, 1962 on account of mis-declaration of value of the impugned goods and attempting to export improperly as their omission and commission has rendered the goods liable for confiscation u/s 113(i), 113(ia) and 113 (ja) of the Customs Act, 1962.

18. M/s Anaya Corporation (IEC- AZMPY8573D), has knowingly & intentionally caused to sign & used the documents to provide the undue advantage to the exporter with malafide intent to avail undue/excess export benefits in form of Drawback and ROSCTL. Further, as per the GST verification report, exporter was operating as fly by night and is currently not traceable at his principal place of business and is a bogus firm. Therefore, M/s Anaya Corporation (IEC- AZMPY8573D) is also liable for penalty u/s 114 AA of Customs Act, 1962 for this intentional mis-declaration.

19. The exporter M/s Anaya Corporation (IEC- AZMPY8573D) has exported 06 Shipment in the past wherein they have claimed Drawback and ROSCTL knowing fully well that the remittance in all these shipping Bills will not be received, since they were anyways operating merely to defraud the government by claiming export incentives till the time they were apprehended. Once, their shipment was brought under investigation, they chose to close their operation and vanish. As they have attempted to obtain instrument i.e. ROSCTL by fraud and suppression of facts, hence the exporter M/s Anaya Corporation (IEC- AZMPY8573D) is also liable for penalty under section 114AB of the Customs Act, 1962.

20. The Custom Broker M/s. ORIION CONSULTANCY (License No. AADPA5222D) failed to ascertain the veracity and genuineness of the export

firm M/s Anaya Corporation (IEC- AZMPY8573D). The regulation 10 (n) of the CBLR, 2018 has mandated that the CB has to verify correctness of Importer Exporter Code (IEC) number, Goods and Services Tax Identification Number (GSTIN), identity of his client and functioning of his client at the declared address by using reliable, independent, authentic documents, data or information. In the instant case, as stated by the CB, they have merely taken copies of the IEC and GST registration from the exporter and started filing Shipping Bills on their behalf. The CB has to verify the antecedents of the exporter by using reliable, independent, authentic documents, data or information, which the CB has failed to do in this case. The CB in their voluntary statement has submitted that they had not verified the principal place of business of the exporter. Had the CB confirmed the veracity and genuineness of the exporter through their own independent and reliable sources, he could have easily known that the exporter and their supply chain is dubious. The CB has thereby violated regulation 10(n) of the CBLR, 2018 and have rendered themselves liable for penalty under section 114(iii) and 114AA of the Customs Act, 1962.

21. Now, M/s Anaya Corporation (IEC- AZMPY8573D) having its registered office at C-39, Old Plot No.300 and 8, Ground Floor, Khasra No. 1, Budh Vihar, Tajpur Extn, Badarpur, South Delhi, Delhi-110044 through their proprietor Shri. Mohan Lal Yadav, are hereby called upon to Show Cause to the Additional Commissioner of Customs, CEAC, NS-II, JNCH, having office at Jawaharlal Custom House, Nhava Sheva, Tal-Uran, Dist-Raigad, Maharashtra, within 30 days of receipt of this notice as to why:

- i. The declared FOB value of Rs. 49,91,621.25/- covered under the Shipping Bill no. 9667793 dated 06.05.2024 should not be rejected and re-determined to Rs. 33,04,472.41/- under rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.
- ii. The said impugned export goods covered under the shipping bill no. 9667793 dated 06.05.2024 having total declared FOB value of Rs. 49,91,621.25/- which appear to be mis-declared in terms of value and classification, should not be confiscated under the provisions of Sections 113(i), 113(ia) and 113(ja) of the Customs Act, 1962.
- iii. The claimed Drawback of Rs. 1,44,652.03/- and RoSCTL of Rs. 2,28,627.33/- covered under shipping bill no. 9667793 dated 06.05.2024 should not be rejected on account of release of goods for back to town.
- iv. The goods exported under past 06 Shipping Bills detailed in Table-VII above should not be confiscated under the provisions of Section 113(i), 113(ia) and 113(ja) of the Customs Act, 1962.
- v. The claimed export incentive viz. Drawback of Rs. 72,661/- and RoSCTL of

Rs. 1,10,579/- claimed by the exporter under 06 Shipping Bills mentioned at Table-VII above are liable to be demanded back/recovered from the exporter alongwith applicable interest in terms of Rule 18 of the Customs and Central Excise Duties Drawback Rules, 2017 and Section 28AAA read with Section 28AA of the Customs Act, 1962, read with CBIC Notification 77/2021 dated 24.09.2021, on account of non-receipt of foreign remittance.

- vi. Penalty should not be imposed on M/s Anaya Corporation (IEC-AZMPY8573D) under Section 114(iii), 114AA, 114AB and 114AC of the Customs Act, 1962 in respect of Shipping Bills mentioned at Table-I above.
 - vii. Penalty should not be imposed on M/s Anaya Corporation (IEC-AZMPY8573D) under Section 114(iii), 114AA, 114AB and 114AC of the Customs Act, 1962 in respect of Shipping Bills mentioned at Table-VII above.
 - viii. The Cash security amount of Rs. 1,30,000/- (Rs. One Lakhs Thirty Thousand Only) which would have been furnished by the exporter M/s Anaya Corporation (IEC- AZMPY8573D) against provisional release of goods for Back to Town under Shipping Bill n o. 9667793 dated 06.05.2024, should not be appropriated towards recoverable dues, applicable fine and penalty.
22. M/s. ORIION CONSULTANCY (License No. AADPA5222D) are hereby called upon to Show Cause to the Additional Commissioner of Customs, CEAC, NS-II, JNCH, having office at Jawaharlal Custom House, Nhava Sheva, Tal-Uran, Dist-Raigad, Maharashtra, within 30 days of receipt of this notice as to why Penalty should not be imposed on M/s. ORIION CONSULTANCY (License No. AADPA5222D) under Section 114(iii) and 114AA of the Customs Act, 1962.

23. The noticees are required to specifically mention in their written reply as to whether they wish to be heard in person before the case is decided. In case the noticees do not submit a written reply within the aforesaid period or if they fail to attend the personal hearing, whenever it is fixed by the adjudicating authority, the case will be decided on the basis of material evidence available on record, ex parte, without any further reference to them.

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

25. This Show Cause Notice is issued without prejudice to department's right to amend, modify, supplement and revise the Show Cause Notice with

additional facts in support of allegation contained in the Show Cause Notice. This Notice is issued without prejudice to any other action that may be initiated against the noticees or any other person under the Customs Act, 1962 or any other Act or law for the time being in force in India in relation to the goods covered in this Show Cause Notice also.

26. The list of Relied Upon Documents is attached as Annexure-I.

ADDL. COMMISSIONER OF CUSTOMS
CEAC, NS-II, JNCH

To,
Noticees,

1. M/s Anaya Corporation (IEC- AZMPY8573D)
C-39, Old Plot No.300 and 8, Ground Floor,
Khasra No. 1, Budh Vihar, Tajpur Extn,
Badarpur, South Delhi, Delhi-110044
2. M/s. ORIION CONSULTANCY (License No. AADPA5222D),
46 2nd floor, kamla BMC Market, Chikuwadi, Near Phoenix Hospital,
Link Road, Borivali west, Mumbai-400092

Copy to:

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

Annexure – I

Sr. No.	List of Relied Upon Documents
RUD-I	Copy of Shipping bills No. 9667793 all dated 06.05.2024
RUD-II	Panchanama dated 17.05.2024
RUD-III	DYCC Test Reports
RUD-IV	Copy of market enquiry dated 04.06.2024
RUD-V	Copy of letter dated 05.11.2024 received from Asstt. Commissioner, Division-Mohan Co-operative Industrial Estate, Range-165, CGST, Delhi.
RUD-VI	Copy of Summons issued vide DIN-20241078NT00006606A0 dated 30.10.2024, DIN-20241278NT000092449C dated 08.11.2024 & DIN-20241278NT000000CBB2 dated 19.12.2024 to M/s M/s Anaya Corporation (IEC- AZMPY8573D)
RUD-VII	Copy of statement of Shri. Ravindra Kumar Mishra, authorised representative of M/s. ORIION CONSULTANCY (License No. AADPA5222D) on 03.01.2025.

ORIION CONSULTANCY

Indian Customs EDI System - Exports (ICES / E)

Shipping Bill For Export

Custom : INNSA1

Printed on: 05/06/2024 17:46:24

Job: 26 Date: 06/05/2024 SB No: 9667793 Date: 06/05/2024

State Of Origin: DELHI

Exporter's Name

IEC No : AZMPY8573D(0) Type : MERCHANT PAN : AZMPY8573D

ANAYA CORPORATION

C-39, OLD PLOT NO.300 AND 8 GROUND
FLOOR, KHASARA NO.1, BUDH VIHAR, TAJPU
BADARPUR 110044 DELHI

GST No : GSN - 07AZMPY8573D1ZM

Consignee's Name

AHMED CHOHAN GENERAL TRADING CO LLC

OFFICE NO. 43-44, DUBAI MUNICIPALITY,
JAL FAHIDI, BUR DUBAI, DUBAI, UAE
DUBAI UNITED ARAB EMIRATESPort of Loading (INNSA1) : NHAVA SHEVA SEA
Final Destination Country (AE) : UNITED ARAB EMIRATES
Final Destination Port (AEJEA) : JEBEL ALI
Port of Discharge (AEJEA) : JEBEL ALI
Country of Discharge (AE) : UNITED ARAB EMIRATESNo of Packages : 41 CTN
Net Weight : 2173.000 KGS
Gross Weight : 2255.000 KGS
No of Containers : 0
Nature of Cargo : C

Marks & Nos : "WE HEREBY DECLARE THAT WE INTEND TO CLAIM REWARD UNDER RODTEP/ROSCTL SCHEME"

Forex Bank Account : 42539193688
Authorised Dealer Code : 0003479
I.F.S. Code No : SBIN0001703
Drawback Account No :
ST/Excise Regn :Rotation No :
FOB Value (Rs.) : 4991621.25
RODTEP Amount : 0.00
Drawback Amount : 144652.03
ROSCTL Amount : 228627.33Invoice Details Serial No : 1
Invoice Value (USD) : 60431.25 (Rs. 4991621.25)
FOB Value (USD) : 60431.25 (Rs. 4991621.25)
Nature of Contract : FOB
Invoice No : EXP/AC/24-25/106 Date : 03/05/2024Drawback Amount(Rs) : 144652.03
Nature of Payment : DA (180 Days)
Exporter Contract No :
Exchange Rate : USD 1 = Rs 82.6Insurance
Freight
Discount
Commission
Other Deduction
Packing Charges

IWR LOGISTICS PVT. LTD.

RECEIVED PKGS. 41 GR.WT. 22.55
EXPORT SHED NO. D LOCATION F-17
S/B NO. 9667793 S/B DATE 6/5/24

Buyer's Name

SAME AS CONSIGNEE

Sl.No	RITC Code	Item Description	Unit	Rate	Per	Unit	Total Value(FC)	FOB Value(INR)	Reward
Scheme Description		Declared PMV(INR)			Accepted PMV(INR)				
Manufacturer Details									
#Pkg	Transit Country	Source State	HAWB No	IGST Pymt	Tax Value(INR)	Tax Amount(INR)	End Use		
1	62041999	GIRLS SUIT C+P 2PCS					60		
	564	PCS	7.7	Per 1	PCS	4342.80	358715.28	YES	
		DRAWBACK AND ROSCTL				699.62	394586.81		
#		SOUTH EAST DELHI			LUT	0.00	0.00	GNX100	
2	62099090	BABIES GARMENTS C+P GIRLS SUIT					60		
	792	PCS	5.9	Per 1	PCS	4672.80	385978.28	YES	
		DRAWBACK AND ROSCTL				536.07	424572.81		
#		SOUTH EAST DELHI			LUT	0.00	0.00	GNX100	
3	62093000	BABIES GARMENTS POLY. GIRLS FROCKS MAN MADE FIBRE					60		
	466	PCS	6.35	Per 1	PCS	2959.10	244421.68	YES	
		DRAWBACK AND ROSCTL				576.96	268863.83		
#		SOUTH EAST DELHI			LUT	0.00	0.00	GNX100	
4	62044390	GIRLS FROCKS POLY. MAN MADE FIBRE					60		
	5353	PCS	7.75	Per 1	PCS	41485.75	3426722.95	YES	
		DRAWBACK AND ROSCTL				704.16	3769395.24		
#		SOUTH EAST DELHI			LUT@0.00	0.00	0.00	GNX100	
					%				
5	62044390	GIRLS FROCKS POLY. WITH JACKET MAN MADE FIBRE					60		
	888	PCS	7.85	Per 1	PCS	6320.80	575788.08	YES	
		DRAWBACK AND ROSCTL				13.25	633866.80		
#		SOUTH EAST DELHI			LUT@0.00	0.00	0.00	GNX100	
					%				

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EXP.
 17/5/24

ORIION CONSULTANCY

Custom : INNSA1

Indian Customs EDI System - Exports (ICES / E)

Printed on: 05/06/2024 17:46:24

Shipping Bill For Export

Job: 26 Date: 06/05/2024 SB No: 9667793 Date: 06/05/2024

State Of Origin: DELHI

Total Tax Amount	0.00	Total FOB	4991621.25
Total GST Amount	0.00	Total PMV	5490783.38

Drawback Details

Inv SINO	Item SINO	Drawback No	Custom Rate	Drawback Rate	Custom Special Rate	Drawback Special Rate	Drawback Quantity	Drawback Amount
1	1	62040102B	3.5	65.9/PCS			564 PCS	12555.03
1	2	620902B	2.5	11.9/PCS			792 PCS	9424.80
1	3	620903B	2.7	29.8/PCS			466 PCS	6599.38
1	4	62040303B	2.9	40.2/PCS			5353 PCS	99374.97
1	5	62040303B	2.9	40.2/PCS			888 PCS	16697.85
								144652.03

ROSTL Details

Inv SINO	Item SINO	ROSTL No	State Levy Duty	State Levy Rate	Central Levy Duty	Central Levy Rate	Drawback Quantity	State Levy Amount	Central Levy Amount	ROSTL Amount
1	1	62040102B	2.78	57/PCS	2.05	42.1/PCS	564 PCS	9972.28	7353.66	17325.94
1	2	620902B	2.18	8.3/PCS	1.67		792 PCS	6573.60	6445.75	13019.35
1	3	620903B	2.1	8.6/PCS	1.7		466 PCS	4007.60	4155.17	8162.77
1	4	62040303B	2.65	23.3/PCS	2.1	18.5/PCS	5353 PCS	90808.16	71961.18	162769.34
1	5	62040303B	2.65	23.3/PCS	2.1	18.5/PCS	888 PCS	15258.38	12091.55	27349.93
								228627.33		

Package Details

Package From	Package To	Type	Package From	Package To	Type	Package From	Package To	Type	Package From	Package To	Type
1	16	CTN	51	75	CTN						

Info Details

Inv SINO	Item SINO	SQC Quantity	RODTEP Claim Rate	RODTEP Amount	GST Amount	CCS Amount	District Name State Name	Trade Type	Info Code
1	1	564 NOS	YES				0670 SOUTH EAST DELHI 07 DELHI	NCPTI	
1	2	792 NOS	YES				0670 SOUTH EAST DELHI 07 DELHI	NCPTI	
1	3	466 NOS	YES				0670 SOUTH EAST DELHI 07 DELHI	NCPTI	
1	4	5353 NOS	YES				0670 SOUTH EAST DELHI 07 DELHI	NCPTI	
1	5	888 NOS	YES				0670 SOUTH EAST DELHI 07 DELHI	NCPTI	

Supporting Document Details

Inv Item	IRN DRN	Doc Type	Place of Issue	Issue Date	Expiry Date	Issuing Party Beneficiary Party
1	2024050600111313	934000	INDIA	06/05/2024		ANAYA CORPORATION
1	2024050600039726	Value declaration (GATT Valuation Declaration)				AHMED CHOCHAN GENERAL TRADING CO LLC
1	2024050600111314	380000	INDIA	06/05/2024		ANAYA CORPORATION
1	2024050600039726	Commercial invoice				AHMED CHOCHAN GENERAL TRADING CO LLC
1	2024050600111315	271000	INDIA	06/05/2024		ANAYA CORPORATION
1	2024050600039726	Packing list				AHMED CHOCHAN GENERAL TRADING CO LLC

Statement Details

Code-Type	Serial Nos Details
RS001-DEC	1/1, 1/2, 1/3, 1/4, 1/5, I/We ANAYA CORPORATION holder of IEC No. AZMPY8573D, in regard to my/our claim under RosCTL scheme made in this Shipping Bill or Bill of Export, hereby declare that: 1. I/ We undertake to abide by the provisions, including conditions, restrictions, exclusions and time-limits as provided under RosCTL scheme, and relevant notifications, regulations, etc., as amended from time to time. 2. Any claim made in this shipping bill or bill of export is not with respect to any duties or taxes or levies which are exempted or remitted or credited under any other mechanism outside RosCTL 3. I/We undertake to preserve and make available relevant documents relating to the exported goods for the purposes of audit in the manner and for the time period prescribed in the Customs Audit Regulations, 2018.

Following is the list of document attached

Invoice	Item	Agency	Document Name
-	-	-	Invoice
-	-	-	Packing List

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RYP.
Paul/8/24
17/5/24

ORIION CONSULTANCY

Indian Customs EDI System - Exports (ICES / E)

Shipping Bill For Export

Job: 26 Date: 06/05/2024 SB No: 9667793 Date: 06/05/2024

State Of Origin: DE/IN

Factory Stuffing NO
Sample Accompanied NO

Vessel Name & Voyes

Rotation No & Date

We declare that particulars given here true and correct.

We undertake to abide by the provisions of Foreign Exchange Management Act, 1999, as amended from time to time, including realisation or repatriation of foreign exchange to or from India.

We declare that, I have not claimed or shall not claim credit/rebate/refund/reimbursement of these specific State Levies under any other mechanism and I am eligible for the rebate claimed for. Further, declare that an Internal Complaints Committee (ICC), where applicable, in pursuance of the Sexual Harassment of Women at workplace (Prevention, Prohibition and Redressal) Act, 2013 has been constituted.

Signature of Exporter/CHA with Date

[Signature]
P-2022

P-1-

[Signature]
17/5/24

P-2-

[Signature]
17/5/24

[Signature]
17/05/24

c/b -

RKP
Recd Shubh
17/5/24

Exporter

M/s. ANAYA CORPORATION
C-39, OLD PLOT NO. 300 AND 8, GROUD
BADARPUR
New Delhi

PACKING LIST

Packing list No. EXP/AC/24-25/106

03.05.2024

SHIPPING:

CONSIGNEE:

Ahmed Chohan General Trading co LLC

Office no.43-44, Dubai Municipality, Al fahidi, Bur Dubai, Dubai

TEL: +971543413580

Email: sameerahmedchohan77@gmail.com

Buyer (if other than Consignee)

Ahmed Chohan General Trading co LLC

Office no.43-44, Dubai Municipality, Al fahidi, Bur Dubai, Dubai, UAE

TEL: +971543413580

Email: sameerahmedchohan77@gmail.com

S.No.	Ctn No.	DES/CLR	SIZE	MARKA	Pcs
	1	GIRLS FROCK-P		B.B	252
	2	GIRLS FROCK-P		B.B	15
		GIRLS FROCK-P WITH JACKET		B.B	96
	3	GIRLS FROCK-P		B.B	120
	4	GIRLS FROCK-P		B.B	120
	5	BABIES 2P GIRLS CHADDA TOP-C+P		B.B	240
	6	BABIES 2P GIRLS CHADDA TOP-C+P		B.B	240
	7	GIRLS FROCK-P		B.B	252
	8	GIRLS FROCK-P		B.B	246
	9	GIRLS FROCK-P WITH JACKET		B.B	192
	10	GIRLS FROCK-P WITH JACKET		B.B	192
	11	GIRLS FROCK-P		B.B	216
	12	GIRLS FROCK-P WITH JACKET		B.B	216
	13	2P GIRLS SUIT C+P		B.B	216
	14	BABIES 2P GIRLS CHADDA TOP-C+P		B.B	48
		GIRLS FROCK-P		B.B	132
	15	GIRLS FROCK-P		B.B	252
	16	GIRLS FROCK-P		B.B	243
	51	BABIES 2P GIRLS CHADDA TOP-C+P		B.B	240
	52	GIRLS FROCK-P		B.B	216
	53	GIRLS FROCK-P		B.B	108
	54	GIRLS FROCK-P		B.B	157
		BABIES GIRLS FROCK-P		B.B	84
	55	GIRLS FROCK-P		B.B	108
	56	2P GIRLS SUIT C+P		B.B	180
	57	GIRLS FROCK-P		B.B	216
	58	BABIES GIRLS FROCK-P		B.B	150
		GIRLS FROCK-P		B.B	150
	59	GIRLS FROCK-P		B.B	108
	60	GIRLS FROCK-P		B.B	216
	61	GIRLS FROCK-P		B.B	240
	62	GIRLS FROCK-P		B.B	192
	63	GIRLS DANGRI FROCK-P		B.B	192
	64	GIRLS FROCK-P		B.B	216
	65	GIRLS FROCK-P		B.B	240
	66	GIRLS FROCK-P		B.B	108

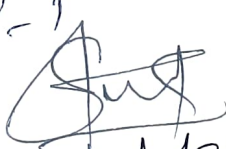
P-1
17/5/24

P-2
17/5/24

EXP/AC/24-25/106

EXP/AC/24-25/106
17/5/24

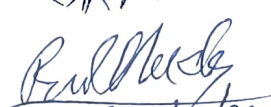
67	GIRLS FROCK-P			B.B	180
68	GIRLS FROCK-P			B.B	216
69	GIRLS FROCK-P			B.B	216
70	GIRLS FROCK-P WITH JACKET			B.B	192
71	GIRLS FROCK-P			B.B	108
72	GIRLS FROCK-P			B.B	12
	2P GIRLS SUIT C+P			B.B	168
73	GIRLS FROCK-P			B.B	198
74	BABIES GIRLS FROCK-P			B.B	232
	BABIES 2P GIRLS CHADDA TOP-C+P			B.B	24
75	GIRLS FROCK-P			B.B	108
TOTAL CTN : 41					
TOTAL NT. WT:2173.00 KGS					
TOTAL GR. WT:2255.00 KGS					
For ANAYA CORPORATION					
 Proprietor					

P-1

17/5/24

P-2

17/5/24


17/05/24
C/B-

RKP.

17/5/24

Panchanama dated 17.05.2024 drawn at JWR Logistics Pvt Ltd-CFS, in respect of Examination of goods covered under SB no. 9667793 Dated 06.05.2024 pertaining to M/s ANAYA CORPORATION (IEC-AZMPY8573D)

	Pancha 1	Pancha 2
Name	Sameer Sampat Kurkute	Pravin Raghunath Mhatre
Date of Birth	25.09.1995	13.05.1992
Occupation	Private company	Private company
Type of ID card	Aadhar card	Aadhar card
ID number	7290 4750 7377	8559 7786 2479
Address	Kurkutwadi, Bota, Ahmednagar, maharashtra-422602	S/O Raghunath Mhatre, 35, Sarde, vasheni, Raigarh, Uran Maharashtra-410206

We, the above mentioned panchas, on being called upon by one person who introduced himself as Vikram Meena, Intelligence Officer (IO), SIIB(X), JNCH by showing us his Govt. Identity card, presented ourselves at JWR Logistics Pvt Ltd, CFS, on 17.05.2024 at 20.00 Hrs. Further, the said officer introduced us to Ravi Kumar Gupta, Senior Intelligence Officer (SIO), SIIB(X), JNCH & Shri Sudhir D. Jadhav, Senior Intelligence Officer (SIO), SIIB(X), JNCH by showing us their Govt. Identity card. The said officers introduced us to Shri Ravindra Kapil Mishra, G card holder (Customs pass no. G/mumb1/20248406) of CHA firm M/s ORIION CONSULTANCY (AADPA5222DCH001) & Rahul Rajendra Shukla, authorised Representative of exporter M/s ANAYA CORPORATION. The officers explained to us that the exporter M/s ANAYA CORPORATION (IEC-AZMPY8573D) having the address: C-39 OLD PLOT NO. 300 AND 8 GROUND FLOOR, KHASARA NO. 1 BUDH VIHAR, TAJPU BADARPUR DELHI- 110044 has filed Shipping Bill No. 9667793 Dated 06.05.2024 through CHA M/s ORIION CONSULTANCY for export of their consignment under the said shipping bill. The said cargo was kept on hold for detailed examination vide Hold letter No. 23/2024-25/SIIB(X) dated 14.05.2024 issued vide F.No. CUS/SIIB/MISC/363/2024-SIIB.

Further, the officers informed us that export consignment against said Shipping Bill Nos. 9667793 Dated 06.05.2024 having details as per Table-A has been ordered for detailed examination by SIIB(X), JNCH by Competent Authority. The said cargo was destined to United Arab Emirates.

Table-A

Sr.N o.	SB No./Date	RITC	Description of goods	Qty	Rate per Piece	FOB (in Rupees)	Drawback (in rupees)	ROSC TL (in rupees)	IGST amount paid in INR
	9667793 dated 06.05.2024	62041999	GIRLS SUIT C+P 2 PCS	564	636.02	3,58,715.28	12,555.03	17325.94	UNDER LUT
		62099090	BABIES GARMENTS C+P GIRLS SUIT	792	487.34	3,85,973.28	9424.80	13019.35	
		6209300	BABIES GARMENTS POLY. GIRLS FROCKS MAN MADE FIBRE	466	524.51	2,44,421.66	6599.38	8162.77	
		62044390	GIRLS FROCKS POLY. MAN MADE FIBRE	5353	640.15	34,26,722.95	99374.97	162769.34	
		6204430	GIRLS FROCKS POLY. WITH JACKET MAN MADE FIBRE	888	648.41	5,75,788.08	16697.85	27349.93	
TOTAL				8063 (Total 41 cartons; 1 TO 16 & 51 TO 75		49,91,621.25	1,44,652.03	2,28,627.33	

We the panchas along with Custom Broker/ Exporter and the aforesaid officers visited the Export Shed NO. D, location F-17 of JWR Logistics Pvt Ltd-CFS where the above-mentioned goods were kept in open.

Further, we were shown the copy of the said Hold letter, Shipping Bill, packing list, Export invoice. We put our dated signature on the above-said documents as a token of having seen the same.

Further, the examination procedure started in our presence. Total 41 cartons were found which was same as declared. Thereafter all the cartons were opened and examined one by one and the officers counted the quantity (total 8063 pcs) of goods in the Cartons. The quantity and physical description of the goods were found as per declaration in the shipping bill.

During the examination officers observed that the composition of the goods (Garments) & Valuation can be ascertained only after testing by DYCC, JNCH & Market enquiry. Therefore, representative samples, in triplicate, were drawn from the said shipping bill as per the goods found therein as mentioned in the Table – B below:

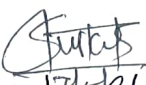
Table-B

Sl.No.	SB No./Date	Description of goods	Carton No. from which sample was drawn
1	9667793 dated 06.05.2024	GIRLS SUIT C+P 2 PCS	13
2		BABIES GARMENTS C+P GIRLS SUIT	51
3		BABIES GARMENTS POLY. GIRLS FROCKS MAN MADE FIBRE	74
4		GIRLS FROCKS POLY. MAN MADE FIBRE	66
5		GIRLS FROCKS POLY. WITH JACKET MAN MADE FIBRE	70

All the representative samples were thereafter sealed in green colour envelopes and we have put our dated signature on the same. The examined goods were repacked and handed over to the CFS authorities for safe custody.

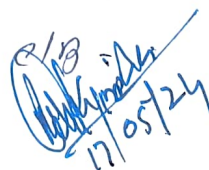
The Panchanama which started at 20.00 Hrs on 17.05.2024 concluded at 22.30 Hrs on the same day and at the same place without any untoward incident. The entire Panchanama was conducted in a peaceful and systematic manner and no damage to any movable and immovable property as well as the goods was caused during the course of the Panchanama. Nothing was taken over by the said Customs officers except for the sealed samples mentioned above. Also, no religious or cultural sentiments were hurt during the course of the Panchnama. No damage was done to the cargo.

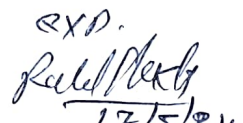
We, the panchas have read over the said proceedings of Panchnama running into 01 to 04 pages which is typed and printed in the office of JWC Logistics Park Pvt Ltd CFS. The Panchnama has been read over to us in Hindi & English as well and therefore, we find it to be correctly recorded and typed as per our say.

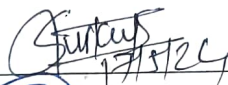
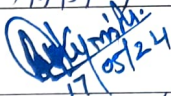
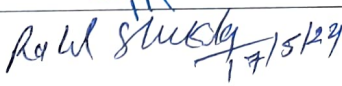
P-1 
17/5/24

P-2 
17/5/24

2

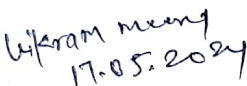

17/05/24

EXP. 
17/5/24

Sr. No.	Name	Signature
1	Pancha-I (Sameer Sampat Kurkute)	
2	Pancha-II (Pravin Raghunath Mhatre)	
3	Ravindra Kapil Mishra, G-Card holder of CHA Firm M/s ORIION CONSULTANCY (AADPA5222DCH001).	
4.	Rahul Rajandra Shukla Authorised Representative of exporter M/s ANAYA CORPORATION (IEC- AZMPY8573D)	

Drawn and typed by me at the office of JWR Logistics Pvt Ltd-CFS.

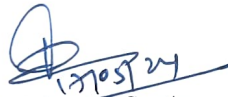
(as per panchas say),


17.05.2024

Vikram Meena

IO/SIIB(X)/JNCH

In Presence of


17.05.24
Ravi Kumar Gupta
SIO/ SIIB(X)/ JNCH

In Presence of


17.05.2024
Sudhir D. Jadhav
SIO/ SIIB(X)/ JNCH



**OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II
SPECIAL INVESTIGATION AND INTELLIGENCE BRANCH (X)**
Jawaharlal Nehru Custom House, NhavaSheva,
Dist- Raigad, Maharashtra - 400 707.
Email Id - siibx.jnch@gov.in

F. No. CUS/SIIB/MISC/363/2024-SIIB(E)

Date: 06.2024

To,

The Chemical Examiner Grade-I (Incharge),
O/o Joint Director, JNCH Lab
Nhava Sheva, Tal-Uran,
Dist: Raigad

Subject: Testing of Samples pertaining to Shipping Bill no: 9667793 dated 06.05.2024 filed by exporter M/s Anaya Corporation (IEC- AZMPY8573D) -reg.

Please refer to the subject mentioned above.

2. In this regard it is informed that this office is investigating goods meant to be exported covered under shipping Bill No. 9667793 dated 06.05.2024.

3. It is suspected that the nature and the composition of the goods may be mis-declared. In view of above, 01 sealed sample is enclosed herewith for testing purpose, the details of which are tabulated below:

Sr. No	Shipping Bill & Date	Declared description	No. of RAS
1.	9667793/ 06.05.2024	Girls Frocks Poly. With Jacket Man Made Fibre	01

4. It is therefore requested to conduct necessary tests on the enclosed sample and inform this office about the Nature and composition etc. to this office as early as possible.

This issues with the approval of Commissioner of Customs, NS-II.

(Ravi Kr. Gupta)

Superintendent of Customs,
SIIB(X)/JNCH, Nhava Sheva.

Encl- 01 sealed sample.

Lab No. 440 / SIIB (X) dt. 06/06/24

SIIB No. 9667793 / 06.5.24

Report:- The sample as received is in the form of dyed and printed woven readymade garment (Girls frock) with Jacket.

Frock :- It is made of three layers. The upper dyed and printed woven fabric is composed of polyester filament yarns. The middle dyed lining (brown) knitted fabric is composed of polyester filament yarn, whereas the white innermost woven lining fabric is composed of polyester filament yarns. Belt is made of polyurethane covered with polyester fabric.

Total weight of sample = 256.6 gm

Weight of the upper portion = 138.9 gm

Weight of brown middle portion = 60.2 gm

Weight of white innermost portion = 44.5 gm

Weight of belt = Balance.

Jacket :- It is made of yarn dyed woven fabric. It is composed of white filament yarns made of polyester on one side and black coloured spun yarns made of cotton on other side. It is having metallic buttons on the front side.

Total weight of sample = 88.28 gm

Weight of base fabric = 80.1 gm

Weight of Buttons = Balance.

% Composition in base fabric =

Black spun yarns or cotton = 70.1 %

White polyester filament yarns = Balance.

Sealed remnant returned.

Anil Bagotia

12/6/24 Anil Bagotia
Assistant Chemical Examiner
JNCH Laboratory

Dalal
12/6/24 Dalal
Assistant Chemical Examiner Gr. II
जवाहरलाल नेहरू कनिष्ठ लोक भवन प्रयोगशाला
Jawaharlal Nehru Custom House Laboratory



OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II
SPECIAL INVESTIGATION AND INTELLIGENCE BRANCH (X)
Jawaharlal Nehru Custom House, NhavaSheva,
Dist- Raigad, Maharashtra - 400 707.
Email Id - siibx.jnch@gov.in

F. No. CUS/SIIB/MISC/363/2024-SIIB(E)

Date: .06.2024

To,

The Chemical Examiner Grade-I (Incharge),
O/o Joint Director, JNCH Lab
Nhava Sheva, Tal-Uran,
Dist: Raigad

Subject: Testing of Samples pertaining to Shipping Bill no: 9667793 dated 06.05.2024 filed by exporter M/s Anaya Corporation (IEC- AZMPY8573D) -reg.

Please refer to the subject mentioned above.

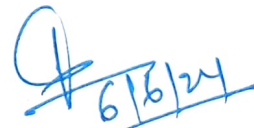
2. In this regard it is informed that this office is investigating goods meant to be exported covered under shipping Bill No. 9667793 dated 06.05.2024.

3. It is suspected that the nature and the composition of the goods may be mis-declared. In view of above, 01 sealed sample is enclosed herewith for testing purpose, the details of which are tabulated below:

Sr. No	Shipping Bill & Date	Declared description	No. of RSS
1.	9667793/ 06.05.2024	Girls Suit C+P 2Pcs	01

4. It is ~~therefore~~ requested to conduct necessary tests on the enclosed sample and inform ~~this office~~ about the Nature and composition etc. to this office as early as possible.

This issues with the approval of Commissioner of Customs, NS-II.


(Ravi Kr. Gupta)
Superintendent of Customs,
SIIB(X)/JNCH, Nhava Sheva.

Encl- 01 sealed sample.

Lab No 441 / SIB CX dt - 06/06/24

SIB No 9667793/06.5.24

Report:- The sample as received is in the form of readymade garment (Girls Top and lower).

Top:- It is made of printed woven fabric having white knitted lining fabric inside with plastic zip at the back side & one metallic buckle at the front side.

Total weight of sample (Top) = 100.8 gm

Weight of the printed woven fabric = 80.2 gm

Weight of the white knitted lining fabric = 14.1 gm

Plastic zip & metallic buckle = Balance

Lower:- It is made of black dyed, knitted fabric with elastomeric strip fitted at the waist side. It is wholly made of polyester filament yarns.

Total weight of sample (Lower) = 137.9 gm

Weight of the elastomeric strip = 12.8 gm.

Sealed remnant returned

Smt Bagotia

12/6/24

Smt Bagotia
Assistant Chemical Examiner
JNCH Laboratory

Pratul Dalal
12/6/24

Pratul Dalal
Gr-II / Chemical Examiner Gr. II
Nehru Custom House Laboratory
Nhava Sheva



**OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II
SPECIAL INVESTIGATION AND INTELLIGENCE BRANCH (X)
Jawaharlal Nehru Custom House, NhavaSheva,
Dist- Raigad, Maharashtra - 400 707.
Email Id - siibx.jnch@gov.in**

F. No. CUS/SIIB/MISC/363/2024-SIIB(E)

Date: .06.2024

To,

The Chemical Examiner Grade-I (Incharge),
O/o Joint Director, JNCH Lab
Nhava Sheva, Tal-Uran,
Dist: Raigad

Subject: Testing of Samples pertaining to Shipping Bill no: 9667793 dated 06.05.2024 filed by exporter M/s Anaya Corporation (IEC- AZMPY8573D) -reg.

Please refer to the subject mentioned above.

2. In this regard it is informed that this office is investigating goods meant to be exported covered under shipping Bill No. 9667793 dated 06.05.2024.

3. It is suspected that the nature and the composition of the goods may be mis-declared. In view of above, 01 sealed sample is enclosed herewith for testing purpose, the details of which are tabulated below:

Sr. No	Shipping Bill & Date	Declared description	No. of RSS
1.	9667793/ 06.05.2024	Babies Garments C+P Girls Suit	01

4. It is therefore requested to conduct necessary tests on the enclosed sample and inform this office about the Nature and composition etc. to this office as early as possible.

This issues with the approval of Commissioner of Customs, NS-II.

(Ravi Kr. Gupta)
Superintendent of Customs,
SIIB(X)/JNCH, Nhava Sheva.

Encl- 01 sealed sample.

Lab No. 442 / STEB Co. dt - 06/06/24

S/B No.: 9697793 Dated 03.05.24

Report: - 2. The sample as received is in the form of readymade garment (2 piece set)

3. Total weight of sample (Upper + lower) = 139.6 gm

4. weight of Top = 57.4 gm

5. weight of pant = 82.4 gm

1. Top -

The sample as received is in the form of readymade garment (top having sleeves). It is made of dyed woven fabric having design at front line with dyed knitted fabric fitted with zip at back side and elastic at sleeves. Dyed woven fabric and Dyed knitted fabric is wholly composed of polyester filament yarns.

Weight of Top = 57.4 gm

Weight of Dyed woven fabric = 41.7 gm

Weight of Dyed knitted fabric = 14.2 gm

Weight of elastic and zip = Balance

G.S.M. of Woven fabric = 87.1

2. Pant - The sample as received is in the form of readymade garment (lower Half). It is made of dyed knitted fabric fitted elastic at waist portion having decorative plastic buttons. Knitted fabric is wholly composed of polyester filament yarns.

Weight of Top = 82.4 gm

Weight of Dyed knitted fabric = 73.1 gm

Weight of elastic and decorative plastic buttons = Balance

Sealed remnant returned

24/06/24

Arunabh Srivastav
Assistant Chemical Examiner
JNCH Laboratory

n. Maity

24.06.2024

डॉ. मृतिंजय माथी
Dr. MRITUNJOY MAITY
रसायन परीक्षक ग्रेड-II
CHEMICAL EXAMINER GR-II
J.N.C.H. Laboratory Nhava Sheva

CE II



**OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II
SPECIAL INVESTIGATION AND INTELLIGENCE BRANCH (X)
Jawaharlal Nehru Custom House, NhavaSheva,
Dist- Raigad, Maharashtra - 400 707.
Email Id - siibx.jnch@gov.in**

F. No. CUS/SIIB/MISC/363/2024-SIIB(E)

Date: .06.2024

To,

The Chemical Examiner Grade-I (Incharge),
O/o Joint Director, JNCH Lab
Nhava Sheva, Tal-Uran,
Dist: Raigad

Subject: Testing of Samples pertaining to Shipping Bill no: 9667793 dated 06.05.2024 filed by exporter M/s Anaya Corporation (IEC- AZMPY8573D) -reg.

Please refer to the subject mentioned above.

2. In this regard it is informed that this office is investigating goods meant to be exported covered under shipping Bill No. 9667793 dated 06.05.2024.

3. It is suspected that the nature and the composition of the goods may be mis-declared. In view of above, 01 sealed sample is enclosed herewith for testing purpose, the details of which are tabulated below:

Sr. No	Shipping Bill & Date	Declared description	No. of RSB
1.	9667793/ 06.05.2024	Babies Garments Poly. Girls Frocks Man Made Fibre	01

4. It is therefore requested to conduct necessary tests on the enclosed sample and inform this office about the Nature and composition etc. to this office as early as possible.

This issues with the approval of Commissioner of Customs, NS-II.

(Ravi K. Gupta)

Superintendent of Customs,
SIIB(X)/JNCH, Nhava Sheva.

Encl- 01 sealed sample.

Lab No 438 / STIB CX) dt- 06/06/24

S/B No.: 9667793 Dated 06.05.2024

Report: - The sample is in the form of readymade garment (frock).

It consists of two parts (upper and lower) stitched together.

Upper part is made of printed woven fabric fitted with decorative design, plastic buttons at front side and zip at back side. Lower part is made of dyed knitted fabric lined with dyed knitted fabric. It is wholly composed of polyester filament yarns.

- Net weight of sample = 185.5 gm.
- wt. of printed woven fabric (upper) = 54.9 gm, GSM = 87.7
- wt. of dyed knitted fabric (lower) = 101.2 gm
- wt. of dyed knitted fabric of lining = 21.6 gm
- wt. of decorative design, plastic buttons = 5.0 gm
- wt. of zip = balance

Sealed remnant returned

HPS
27/6/24
हरिपाल सिंह
HARI PAL SINGH
सहायक रसायन परीक्षक
Assistant Chemical Examiner

RF-IT
Shw P
27.06.2024
डॉ. रवि शंकर शर्मा
Dr. Ravi Shankar Sharma
रसायनिक परीक्षक ग्रे II
Chemical Examiner Gr II



**OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II
SPECIAL INVESTIGATION AND INTELLIGENCE BRANCH (X)
Jawaharlal Nehru Custom House, NhavaSheva,
Dist- Raigad, Maharashtra - 400 707.
Email Id - siib.x.jnch@gov.in**

F. No. CUS/SIIB/MISC/363/2024-SIIB(E)

Date: .06.2024

To,

The Chemical Examiner Grade-I (Incharge),
O/o Joint Director, JNCH Lab
Nhava Sheva, Tal-Uran,
Dist: Raigad

Subject: Testing of Samples pertaining to Shipping Bill no: 9667793 dated 06.05.2024 filed by exporter M/s Anaya Corporation (IEC- AZMPY8573D) -reg.

Please refer to the subject mentioned above.

2. In this regard it is informed that this office is investigating goods meant to be exported covered under shipping Bill No. 9667793 dated 06.05.2024.

3. It is suspected that the nature and the composition of the goods may be mis-declared. In view of above, 01 sealed sample is enclosed herewith for testing purpose, the details of which are tabulated below:

Sr. No	Shipping Bill & Date	Declared description	No. of RSS
1.	9667793/ 06.05.2024	Girls Frocks Poly. Man Made fibre	01

4. It is therefore requested to conduct necessary tests on the enclosed sample and inform this office about the Nature and composition etc. to this office as early as possible.

This issues with the approval of Commissioner of Customs, NS-II.


(Ravi Kr. Gupta)
Superintendent of Customs,
SIIB(X)/JNCH, Nhava Sheva.

Encl- 01 sealed sample.

Lab No. 439 / SIB (X) dt. 06/06/24

S/B No: 9667793 Date: 06.05.2024

Report: Sample is in the form of readymade textile article (Girls frock). Upper part of frock made of printed woven fabric having white knitted lining fabric fitted with decorative buttons on front and zipper on back. Lower part of frock is made of dyed woven fabric with metalized yarns having dyed knitted lining fabric and elastic on waist. It is wholly made of polyester filament yarns.

Total wt of sample

= 390.3 gm

Wt of base fabric of lower part

= 159.7 gm and GSM 78.77

Wt. of base fabric of upper part

= 112.6 gm and GSM 94.63

Wt of knitted lining fabric of lower part

= 80.7 gm

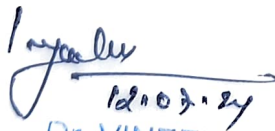
Wt of knitted lining fabric of upper part

= 33.7 gm

Wt. of Zipper and decorative buttons and elastic

= Balance

SEALED/R/S RETURNED


12.03.24
Dr. VINEET YADAV
Chemical Assistant

1

12/3/24
प्राफुल दलाल / Praful Dalal
रसायन परीक्षक ग्रेड-II
Chemical Examiner Gr. II

Market Survey Report dated 04.06.2024

As per instruction of Deputy Commissioner, SIIB(X), JNCH, I undersigned, along with Jatin Budania, IO, SIIB(X), JNCH and Rahul Rajandra Shukla Authorized Representative of exporter M/s ANAYA CORPORATION (IEC-AZMPY8573D) conducted the market survey of goods covered under Shipping Bill No. 9667793 Dated 06.05.2024 by M/s ANAYA CORPORATION (IEC-AZMPY8573D) on 04.06.2024. Details pertaining to the subject samples are given below-

Sr. No.	SB No./ Date	RITC	Description of goods	Qty	Rate per Piece	FOB (in Rupees)	Drawback (in rupees)	ROSCTL (in rupees)	IGST amount paid in INR
1	9667793	62041999	GIRLS SUIT C+P 2 PCS	564	636.02	3,58,715.28	12,555.03	17325.94	UNDER LUT
2	dated 06.05.2024	62099090	BABIES GARMENTS C+P GIRLS SUIT	792	487.34	3,85,973.28	9424.80	13019.35	
3		6209300	BABIES GARMENTS POLY. GIRLS FROCKS MAN MADE FIBRE	466	524.51	2,44,421.66	6599.38	8162.77	
4		62044390	GIRLS FROCKS POLY. MAN MADE FIBRE	5353	640.15	34,26,722.95	99374.97	162769.34	
5		6204430	GIRLS FROCKS POLY. WITH JACKET MAN MADE FIBRE	888	648.41	5,75,788.08	16697.85	27349.93	
TOTAL				8063 (Total 41 cartons; 1 TO 16 & 51 TO 75		49,91,621.25	1,44,652.03	2,28,627.33	

To ascertain the proper value of the above-mentioned items, we carried the samples with us. We went to the wholesale market in Mangaldas Market, Masjid Bunder, Mumbai where such items are sold on a wholesale basis. The said samples were shown to the below-mentioned wholesalers situated in the market. The wholesalers said that the subject goods are manufactured by various local manufacturers and its market price varies from the price offered by different local manufacturers. So accurate price could not be quoted or ascertained. But they have quoted the approximate price of similar types of goods. The rates quoted by the concerned wholesalers are mentioned below.

Sr No.	SB No./ Date	Description of goods	GUDLUCK TRADERS; 65, Chakla Street, (Sheriff Devji street), Mumbai-400 003	M/s Narbhram Morarji & Co. M/s BhikhooBhai& CO.; 95-99, Noori Tower, chakla street, Masjid bunder Mumbai-400 003	AHUJA RUMAL HOUSE Sheriff devji Street, Chakla Street, Mumbai 400 003	Average price per piece as per market enquiry (INR)	Average price per piece after adding 30% Misc expenses (INR)	Price as declared by exporter (in Rs.)
1	9667793 dated 06.05.2024	GIRLS SUIT C+P 2 PCS	315	335	365	338.33	439	636.02
2		BABIES GARMENTS C+P GIRLS SUIT	235	260	300	265	344	487.34
3		BABIES GARMENTS POLY. GIRLS FROCKS MAN MADE FIBRE	225	270	325	273.33	355.32	524.51
4		GIRLS FROCKS POLY. MAN MADE FIBRE	290	320	350	320	416	640.15

Rajesh Shukla
4/6/24

	GIRLS FROCKS POLY. WITH JACKET MAN MADE FIBRE	300	350	370	340	442	648.41
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Enquiry of the prices of the similar goods was done at the above-mentioned shops and the price of the similar goods is shown in the above table. The original visiting cards and pictures are attached herewith to this survey report.

Vikram Meena
04.06.2024

(Vikram Meena)
IO/SIIB(X)

Jatin Budania
4/6/24

(Jatin Budania)
IO, SIIB(X), JNCH

Rahul Rajendra Shukla
4/6/24

(Rahul Rajendra Shukla)
authorised Representative
of exporter M/s ANAYA CORPORATION)



सहायक आयुक्त कार्यालय
Office of Assistant Commissioner
मंडल - एम.सी.आई. ई, जीएसटी दिल्ली पूर्व आयुक्तालय
Division - MCIE, GST Delhi East Commissionerate
5 तल, 14-15, फार्म भवन, नेहरू प्लेस, नई दिल्ली - 110019
5th Floor, 14-15, Farm Bhavan, Nehru Place, New Delhi -
110019



To,

The Deputy Commissioner, SIIB(X),
Office of the Commissioner of Customs, NS-II
Jawaharlal Nehru Custom House, Nhava Sheva,
Distt- Raigad, Maharashtra- 400707.

Subject: Verification of genuineness of the supplier M/s Anaya Corporation (GST-07AZMPY8573D1ZM)- reg.

Sir,

Please refer to your office letter no. CUS/SIIB/MISC/363/2024-SIIB (E) dated 12.06.2024 on the subject cited above.

In this regard, it is to inform that to verify the genuineness of the taxpayer, Physical Verification in respect of M/s Anaya Corporation (GSTIN- 07AZMPY8573D1ZM) was conducted at the Principal place of business (PPOB) i.e C-39, OLD PLOT NO. 300 AND 8, GROUND FLOOR, KHASRA NO.1, BUDH VIHAR, TAJPUR EXTN, BADARPUR, New Delhi, South Delhi, Delhi, 110044. The taxpayer found to be Non Existent at the registered PPOB. Name plate of another firm by name M/s Barnwal Enterprises was visible there. Hence, M/s Anaya Corporation (GSTIN- 07AZMPY8573D1ZM) appears to be a bogus firm.

The taxpayer has filed GSTR-1 & GSTR-3B returns for the period December'23 to April-24 and no returns were filed later.

Further, for checking genuineness of Input tax Credit the, GSTR-2A/2B returns available on portal were checked and it was found that ITC was available only in GSTR 2A/2B of April-24. ITC of Rs. 5,130/- which shown from M/s EXPRESS SEAWAYS LOGISTICS PRIVATE LIMITED (GSTIN 27AADCE6071F1ZQ). However, as per GST BO the taxpayer has not availed any ITC through GSTR-3B return.

Submitted for kind information and further necessary action please.

Yours faithfully,

**Signed by Kollamoram
Vijaya Bhaskar Reddy**

Date: 05.11.2024 19:02:57
(K Vijaya Bhaskar Reddy)

Assistant Commissioner,
MCIE Division, CGST Delhi East.

SUMMONS

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

To,

M/s Anaya Corporation

**C-39, Old Plot No. 300 and 8, Ground
Floor, Khasra No. 1, Budh Vihar, Tajput
Extn, Badarpur, Delhi-110044**

EM0783856521N

05/11/2024

WHEREAS, I, **Kumar Swetank** am making inquiry in connection with
**Investigation related to goods exported under Shipping Bill No. 9667793 dated
06.05.2024**

under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

(a) give evidence and / or
(b) produce documents or things of the following description in your possession or under
your control:

- 1. to depose statement verbally and in writing**
- 2. documents w.r.t. Shipping Bill No. 9667793 dated 06.05.2024**
- 3. Any other documents related to this investigation**

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs
Act, 1962, I do hereby summon you to appear before me ☒ **in person** / or ☐ **by an**
authorised agent on **2024-11-08** at **12:00:PM** at the office of
B-403, 4th Floor, SIIB(X), JNCH Nhava Sheva

Inquiry as aforesaid is deemed to be a judicial proceeding within the meaning of section
229 and section 267 of Bharatiya Nyaya Sanhita, 2023 (45 of 2023) and non-compliance of
this summon is an offence punishable under section 208 and section 210 of Bharatiya Nyaya
Sanhita, 2023 (45 of 2023).

Given under my hand and seal of office to-day the **30** day of **October, 2024** at
JNCH, Nhava Sheva

Name : **Kumar Swetank**

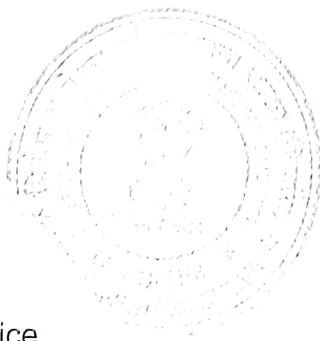
Signature :

30/10/2024

Designation :

Superintendent / Appraiser / Senior Intelligence Officer

Seal of Office.



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

To,

M/s Anaya Corporation**C-39, Old Plot No. 300 and 8, Ground
Floor, Khasra No. 1, Budh Vihar, Tajpur
Extn, Badarpur, Delhi-110044***EM082331806FN
19/11/2024*

WHEREAS, I, **Kumar Swetank** am making inquiry in connection with
**Investigation related to goods covered under shipping bill no. 9667793 dated
06.05.2024**

under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

- (a) give evidence and / or
(b) produce documents or things of the following description in your possession or under
your control:

- 1. to depose statement verbally and in writing**
- 2. Documents w.r.t. Shipping Bill No. 9667793 dated 06.05.2024**
- 3. Any other documents related to this investigation**

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs
Act, 1962, I do hereby summon you to appear before me ☒ **in person** / or ☐ **by an**
authorised agent on **2024-11-18** at **12:00:PM** at the office of
B-403, 4th Floor, SIIB(X), JNCH Nhava Sheva

Inquiry as aforesaid is deemed to be a judicial proceeding within the meaning of section
229 and section 267 of Bharatiya Nyaya Sanhita, 2023 (45 of 2023) and non-compliance of
this summon is an offence punishable under section 208 and section 210 of Bharatiya Nyaya
Sanhita, 2023 (45 of 2023).

Given under my hand and seal of office to-day the **08** day of **November, 2024** at
JNCH, Nhava Sheva

Name : **Kumar Swetank**

Signature :

*[Signature]
08/11/2024*

Designation :

Superintendent / Appraiser / Senior Intelligence Officer

Seal of Office

SUMMONS

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

To,

M/s ANAYA CORPORATION

**C-39, OLD PLOT NO. 300 AND 8,
GROUND FLOOR, KHASRA NO. 1,
BUDH VIHAR, TAJPUR EXTN.,
BADARPUR, DELHI -110044**

EM097934808IN

19/12/24

WHEREAS, I, **Kumar Swetank** am making inquiry in connection with
SB NO.- 9667793 dated 06.05.2024 under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

(a) give evidence and / or

(b) produce documents or things of the following description in your possession
or under your control:

- 1. Tax invoice, GSTR2A/2B of exporter and domestic supplier etc.**
- 2. Documents required to depose statement verbally and in writing**
- 3. Copy of Past Shipping Bills, Invoices, BRC and any other relevant documents**

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the
Customs Act, 1962, I do hereby summon you to appear before me ☒ **in person** / or
☐ **by an authorised agent** on **2025-01-06** at **12:30:PM** at the office of
B-403, 4th Floor, SIIB(X), JNCH Nhava Sheva

Inquiry as aforesaid is deemed to be a judicial proceeding within the meaning
of section 229 and section 267 of Bharatiya Nyaya Sanhita, 2023 (45 of 2023) and
non-compliance of this summon is an offence punishable under section 208 and
section 210 of Bharatiya Nyaya Sanhita, 2023 (45 of 2023).

Given under my hand and seal of office to-day the **19** day of **December, 2024** at
JNCH, Nhava Sheva

Name : **Kumar Swetank**

Signature :

Designation :

Superintendent / Appraiser / Senior Intelligence Officer

Seal of Office.

Statement of Shri. Ravindra Kumar Mishra, authorised representative of M/s. Oriion Consultancy, recorded under Section 108 of the Customs Act, 1962 in the office of Special Investigation and Intelligence Branch (Exports) situated at Room No. B-403, 4th floor, Jawaharlal Nehru Custom House, Nhava Sheva, Taluka - Uran, District - Raigad, Maharashtra - 400 707 on 03.01.2024.

In receipt of Summons CBIC-DIN- 20241278NT0000336384 dated 19.12.2024 issued by Shri Kumar Swetank, Superintendent of Customs (P), Special Investigation and Intelligence Branch (Exports) from SIIB (X) office situated at Room No. B 403 , 4th floor, Jawaharlal Nehru Custom House, Nhava Sheva, Taluka - Uran, District - Raigad, Maharashtra – 400707, I present myself for giving statement under section 108 of the Customs Act, 1962 on 23.12.2024. I have been explained the provisions of section 108 of the Customs Act, 1962; that giving false evidence under the said section of the said act is an offence under Section 174, 175 & 228 of the Indian Penal Code, 1860 and punishable under Section 193 of the Indian Penal Code, 1860; that this statement of mine can be used as evidence either against me or any other person in any court of law, anywhere in India. Having been explained the said provisions of the 108 of the Customs Act, 1962 & Sections of the Indian Penal Code, 1860 to me and understood the same; I am giving my true, correct and voluntary statement as follows:

My name is Ravindra Kumar Mishra aged 46 years and DOB-15-04-1977. I am residing at A/104, New Ganesh Krupa CHS, Chinchapada Road, Opposite Model College, Kalyan East, Kalyan PO; Katemanivali Dist; Thane, Maharashtra-421306. I have personal Mobile No. 9120059114, Aadhaar Card bearing No.625557616243, PAN Card bearing No. AKDPM2377D and I am submitting the copies of the same as proof of my identity. I have completed my BA from Allahabad University in 2000. I can read, understand and write in Hindi and English. I am married and I am staying along with my wife and son at the address mentioned above. On my request, the undersigned SIIB (X) officer is typing my statement in the desktop computer/Cell-F as per my say.

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

Ans. I worked as G-Card holder with the firm Oriion Consultancy since the year 2024 at JNCH only. Our firm is engaged in the business of clearance since very long time.

Q. Have you ever given statement before any agency?

Ans. Yes, I have given statement before Marine Preventive, Marine Lines and SIIB(I), JNCH in 2024.


03/01/25

Q. Have the Shipping Bills No. 9667793 dated 06.05.2024 filed by you on behalf of M/s Anaya Corporation and what are the goods being exported under the said Shipping Bill?

Ans. Yes, the Shipping Bills No. 9667793 dated 06.05.2024 have been filed by us on behalf of M/s Anaya Corporation and the goods being exported under the said Shipping Bills were 'RMG'.

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

Ans. We guide our exporters verbally to send us all necessary documents as per exporting commodity on our mail I'd and also ask whether they want to claim export benefits or not. After that we create checklist based on the documents submitted by the exporter. Thereafter we sent the checklist to exporter for approval, after getting approval from exporter, we file Shipping Bill on behalf of exporter on ICEGATE.

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

Ans. We came into contact with the exporter through Forwarder M/s

Q. Have you taken the KYC details of M/s Anaya Corporation before filing their Shipping Bills?

Ans. Yes Sir, KYC details of the Company M/s Anaya Corporation had been taken by us and a copy of the same is submitted for your ready reference.

Q. Have you verified the address of M/s Anaya Corporation?

Ans. No Sir, we did not physically verify address at the time of KYC before filing Shipping Bills.

Q. Since when are you handling the export clearance of M/s Anaya Corporation?

Ans. This is first time export of M/s Anaya Corporation (IEC no. AZMPY8573D).

Q. Has the exporter exported goods earlier too?

Ans. Yes sir I have brought the documents and I will submit 1 copy of it. Sir I am not aware about the earlier consignments.

Q. Now, I will show you present status of GST no. of M/s Anaya Corporation (07AZMPY8573D1ZM) on GSTN porter, which is showing, "*the same is cancelled suo-moto since 11/12/2023*", do you know about it or can you explain?

Ans. Sir, we are not in contact with the exporter since long, therefore I am not aware about it.

Q. Now, I will show you the GST reply of Verification of the genuineness of exporter M/s Anaya Corporation which states that the firm is bogus. What do you want to say about it?



Ans. Sir as I told you that we are not in contact with the exporter. So I have no idea about it.

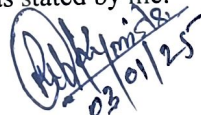
Q. Regulation 10 of the CBLR, 2018 mandates that the CB shall advise his client to comply with the provisions of the Act, other allied Acts and the rules and regulations thereof, and in case of non-compliance, shall bring the matter to the notice of the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be. Have you diligently followed the regulation w.r.t. the shipment under Shipping Bills no. 9667793 dated 06.05.2024

Ans. We admit that we did not conduct any visit for physical verification of the premises/address of the exporter. We do not know where the goods have been procured from.

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

Ans. We work diligently in case of all the import and export shipment filed by us. I would like to assert that we would co-operate with the customs authorities in the ongoing investigation.

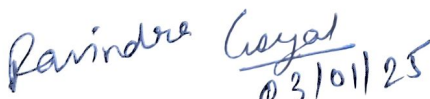
The above statement of mine running into 03 pages (serially mentioned 1 to 3) and it has been recorded correctly as per my true, correct and voluntary say and recorded as per my say without any force, threat, inducement or coercion. On my request, the said statement has been typed on the office computer of SIIB(X), JNCH, Nhava Sheva, District - Raigarh, Maharashtra - 400707 as per my say. I certify it has been recorded exactly as stated by me in response to questions raised to me during the proceedings. I have nothing more to add. Statement of mine is correctly recorded as per my say; I, therefore affix my dated signature on each page of the statement in token of having been recorded correctly as stated by me.



(Ravindra Kumar Mishra)

Authorised representative, M/s Oriion Consultancy

Typed by me

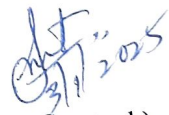


(Ravindra Kumar Goyal)

IO /SIIB(X)

JNCH, NHAVA SHEVA

Before me



(Kumar Swetank)

SIO /SIIB(X)

JNCH, NHAVA SHEVA