



प्रधानआयुक्त (सामान्य) सीमाशुल्क का कार्यालय

OFFICE OF THE PR. COMMISSIONER OF CUSTOMS (GENERAL)

कस्टम ब्रोकर अनुभाग, नवीन सीमाशुल्क भवन, बेलार्ड इस्टेट, मुंबई- I

**CUSTOMS BROKER SECTION, NEW CUSTOM HOUSE, BALLARD ESTATE,
MUMBAI - 400001**

Email-Id: cbsec.nch@gov.in

F. No. GEN/CB/185/2026-CBS

Date: 05/06/2026

DIN - 2026067700000000EF83

SHOW CAUSE NOTICE No. 13 /2026-27

ISSUED UNDER REGULATION 17 OF THE CBLR, 2018

M/s Eastern Cargo Carriers (CB License No.-11/680), having registered address: #26, Adarsh Industrial Estate, Sahar Road, Andheri (East), Mumbai - 400099 (hereinafter referred to as the Customs Broker/CB), is the holder of Customs Broker License No. AAAFE4844NCH001 (CB No.-11/680), issued by the Commissioner of Customs, Mumbai, under Regulation 8 of CHALR, 1984 (now Regulation 7(2) of CBLR, 2018) and as such, they are bound by the regulations and conditions stipulated therein.

An offence report regarding the offence made by the CB, issued by the Assistant Commissioner of Customs, EGM & Export Assessment, ACC, Mumbai vide O-i-O No. AC/GLM/1039/2025-26/Exp.Assmt/ACC dated 10.03.2026 vide F.No. GEN/INV/Misc/397/2025-DBK(EDI)-ACC(X)//SIIB/GEN-317/2023-24 ACC(X) was received in the Customs Broker Section, NCH, Zone-I, Mumbai on 16.03.2026. On perusal of the offence report, it was observed that copy of SCN & RUDs were not forwarded to this office along with the offence report. Therefore, a letter dated 10.04.2026 was forwarded to the AC/EGM & Export Assessment, ACC, Mumbai for requesting the aforementioned documents so that appropriate action may be taken against the CB M/s Eastern Cargo Carriers. In reply, a mail dated 13.04.2026 containing copy of SCN & RUDs have been received in this office from EGM/ACC, Mumbai. Therefore, proper offence report has been received in this office on 13.04.2026.

Brief facts of the case

An alert was invoked in ICES 1.5 system by SIIB (X), ACC, Mumbai against the exporter M/s Sun Impex (IEC No. 0305081624) based on an NCTC alert received via email on 25.04.2023. Previous investigation with regard to the said NCTC e-mail was completed, with an IR issued on 30.12.2023 and the case was adjudicated vide an OIO dated 05.08.2024, however, the alert still remained active. Subsequently, the exporter filed two Shipping Bills (S/B no. 8235593 and 8238266 both dtd 12.03.2024), claiming export incentives. Details of Shipping Bills are mentioned below:

Sr. No.	S/B No. & Date	Description of goods	FOB (in Rs.)	DBK (in Rs.)	IGST	RODTEP (in Rs.)	ROSCTL
1	8235593 dated 12.03.2024	Total 9 items - laboratory apparatus like various types of syringe, burette etc.)	2,20,215.1	2,306.9	LUT	1,520.15	0
2	8238266 dated 12.03.2024	Total 45 items (various laboratory apparatus like funnel, syringe, pipette, petri dish, Glass ware Dean & Stark etc. and other lab related items)	5,16,095.7	5,825.35	LUT	5,937.43	0
	Total		7,36,310.8	8,132.25		7,457.58	

2. As per the alert instructions, "No LEO should be granted without NOC from SIIB (X), ACC, Mumbai." Accordingly, the consignments covered under S/B Nos. 8235593 & 8238266 both dated 12.03.2024 were 100% examined on 19.03.2024 and the goods were found to be mis-declared in terms of country of origin (syringes, petri dishes and other filtration instruments), quantity (glass bottles and bottle reagent glass were found in excess) and description (there was mismatch in description of item Glass Ware Dean & Stark which were found as 10 ml instead of the declared 6 ml). Further, as goods were found to be mis-declared in terms of country of origin, quantity and description, the goods were seized vide seizure memo dated 19.03.2024 on the reasonable belief that the goods are liable for confiscation under section 113 (ia) and 113(ja) of Customs Act, 1962. Subsequently, the goods were provisionally released vide letter dated 30.03.2024 on furnishing a bond of the full value of the goods i.e. Rs. 7,36,311/- and bank guarantee of Rs. 50,000/- by competent authority.

3. Statements of the concerned persons:

3.1 Shri Amit Matalia, Proprietor of M/s Sun Impex, in his statement dated 05.11.2024 inter alia stated that

- i) M/s Sun Impex firm is Merchant exporter. He is proprietor of the said firm.
- ii). The firm specialised in export of Lab Chemicals, Lab Glassware & Plasticware, Lab Instruments & Equipments & Lab Sundry items.
- iii). He self-purchased goods covered under SB No. 8235593 and 8238266 both dated 12.03.2024 for export and had procured the said goods from M/s Scientific House, Room No 11/A, 2nd Floor, Om Shanti Bldg 42/44 Babugenu Road, Kalba Devi, Mumbai.

- iv). He stated that declared country of origin for the said goods under SB No.8235593 and 8238266 dated 12.03.2024 was India. As the goods were manufactured locally hence the country of origin may not have been mentioned in the packages.
- v). He stated that he was not aware that syringes are imported items as he has purchased the goods including syringes from local trader who has not informed him that the syringes were imported. Additionally, he stated that Petri dishes and other filtration instrument were manufactured in India.
- vi). He stated that he was not aware that the syringes were imported, & that due to lack of awareness, it was unintentionally mis-declared.
- vii). He stated that he had purchased the goods from local trader and not a manufacturer hence no such document is available. He had submitted the tax invoice for the goods purchased where Country of Origin is not mentioned.
- viii). He stated that he was not aware about the specific conditions of Customs Drawback Scheme and he was not aware that mis-declaration could result in availing undue benefits.
- ix). He stated that regarding quantity, two glass bottles may have been provided by the supplier in excess due to breakage issue. Different size of Glass Ware Dean & Stark may be due to non-availability of the required size from the seller i.e. M/s Scientific House, Mumbai. Suitable amendment in SB No. 8235593 dated 12.03.2024 was made before LEO.
- x). He stated that documents were prepared by the CHA M/s Eastern Cargo Carriers as per invoice and packing list provided by the exporter.
- xi). He stated that the mistakes were inadvertent and was done with no mala-fide intentions.

3.2 Statement of Shri Vilas Gangaram Birmole, employee of CB M/s. Eastern Cargo Carriers was recorded on 22.11.2024, wherein he inter-alia stated that:

- (i) He has been working with this firm M/s Eastern Cargo Carriers since 1982. He is a G-Card custom pass holder vide Kardex No. B-569.
- ii). He handles documentation related to Customs clearance for export in M/s Eastern Cargo Carriers.
- iii). He had verified the KYC documents related to GST and IEC registration, along with the PAN and Aadhaar Card of the proprietor of the exporter, M/s Sun Impex, i.e., Shri Amit Jaysukh Matalia. Further, the physical verification of the exporter's address was carried out.
- iv). Both S/Bs No. 8235993 & 8238266 dated 12.03.2024 were filed by M/s. Eastern Cargo Carriers on behalf of exporter M/s. Sun Impex.
- v). He had prepared the documentation for Customs clearance for the aforesaid two Shipping Bills of the exporter. The exporter had submitted Tax Invoice & Packing List for the above two Shipping Bills.
- vi). He stated they have cleared five Shipping Bills in the past for the said exporter.
- vii). On being asked have you explained to the party/exporter about export incentives like Drawback etc. while filing the said Shipping Bills, he replied

"Yes."

viii). The CB was asked which items were having country of origin as Australia, Malaysia, China & Portugal, to which the CB replied that syringes were having country of origin as Australia, Malaysia, China & Portugal.

ix). He agreed that during the examination of the said goods, two glass bottles were found in excess and the item Glass Ware Dean & Stark 10 ml was found instead of 6 ml.

x). He stated that the exporter had requested to convert the two Shipping Bills from Drawback Scheme to Free Shipping Bill Scheme. However, during amendment only one item of S.B. No. 8235593 dated 12.03.2024 was amended from Drawback to Free. Further amendment could not be made due to system error at that time.

4 . In the instant case, the CB M/s. Eastern Cargo Carriers (CB No. 11/680) had filed the said 2 Shipping bills no. 8235593 and 8238266, both dated 12.03.2024 from their office. During investigation, it was found that the goods covered under above mentioned 2 S/Bs were found mis-declared in terms of country of origin, quantity and description to avail undue export incentives. It has been noticed that the exporter is a merchant and there is negligence on the part of CB as the CB has failed to exercise due diligence to ascertain the correctness of any information which he imparts to a client with reference to any work related to clearance of cargo. Further, it appears that the CB has failed to advise the exporter properly regarding conditions to avail export incentives under Drawback and other relevant Govt. schemes.

5. Role of Customs Broker:-

It is evident that the Customs Broker M/s Eastern Cargo Carriers (CB No. 11/680) facilitated the exporter in clearance of mis-declared goods and have failed to fulfil their obligations laid down under Customs Broker Licensing Regulations (CBLR), 2018. The relevant provisions of CBLR, 2018 outlining the obligations of Customs Broker are extracted below:

Regulation 10 (d) of CBLR, 2018:-

"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;"

It is the primary duty of the CB to advise his client to follow rules and regulations of the Customs Act, 1962 and the allied acts and if any discrepancy found, it is his duty to bring the same to the notice of the Customs authorities. In the instant case, the exporter attempted to claim Drawback and RODTEP on imported and mis-declared goods indicates that the CB failed to properly vet the transaction. If the CB had performed basic due diligence on the supplier's invoice (which was silent on origin), they would have noted the discrepancy before declaring the origin as "India" in the Shipping Bills. Such negligence facilitates the attempt to defraud the exchequer of export incentives. Despite knowing his duties as a Customs Broker, he failed to discharge his duties efficiently and appears to be in connivance with the exporter by facilitating the clearance of the

export of the mis-declared goods.

This omission represents a clear deviation from the responsibilities outlined in Regulation 10(d) of CBLR, 2018. In view of the above, it appears that the Customs Broker has contravened the provisions of Regulation 10(d) by not ensuring compliance with the relevant statutory requirements and by neglecting to inform the same to the Deputy/Assistant Commissioner of Customs.

Regulation 10(e) of CBLR, 2018:-

“exercise due diligence to ascertain the correctness of any information which he imparts to a client with reference to any work related to clearance of cargo or baggage;”

The CB is obliged under Regulation 10(e) to exercise due diligence and satisfy themselves before submitting data to Customs that was provided by the exporter to them. In the instant case, the exporter, M/s Sun Impex, was already under an active SIIB Alert and had a history of prior investigations (IR dated 30.12.2023). A diligent Customs Broker is expected to exercise a higher degree of scrutiny when dealing with an exporter who is flagged in the system. The CB failed to verify the source of the goods or advise the exporter against claiming incentives on imported items (syringes), which led to the filing of incorrect Shipping Bills.

In view of the above, it appears that the Customs Broker has contravened the provisions of Regulation 10(e) of the CBLR, 2018 by not providing the correct information to the client with reference to the clearance of the impugned S/Bs.

6. In view of the above, in terms of Regulation 17(1) of CBLR, 2018, the Customs Broker M/s Eastern Cargo Carriers (CB No. 11/680) is hereby called upon to Show Cause, as to why:

- i. the license bearing no. 11/680, issued to them, should not be revoked;
- ii. security deposit should not be forfeited;
- iii. penalty should not be imposed;

upon them under Regulation 14 read with Regulation 17 & 18 of the CBLR, 2018 for their failure to comply with the provisions of CBLR, 2018, within 30 days from the date of issue of this notice.

7. They are directed to appear for personal hearing on the date as may be fixed and to produce evidence/documents, if any, in their defense to the Inquiry Officer ~~Shri. Alok Kumar./A.C., Export., N.C.H., Zone-I~~ who shall conduct inquiry under Regulation 17 of CBLR, 2018.

8. If no reply is received within the stipulated time period, it will be presumed that they have no explanation to offer and it will be presumed that they do not want personal hearing and the issue will be decided on the facts available on records.

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

~~A~~
5.6.26

(Ajay Kumar Pandey)

Pr. Commissioner of Customs, CBS (General),
New Customs House, Mumbai, Zone-I.

Encl.: RUD's.

To,

M/s Eastern Cargo Carriers,
#26, Adarsh Industrial Estate, Sahar Road,
Andheri (East), Mumbai – 400099

Cont. No.: 9920757888

Copy to:

1. The Pr./Chief Commissioner of Customs, Mumbai Zone I, II, III.
2. The Commissioner of Customs, Mumbai Zone I, II, III.
3. CIU of NCH, ACC & JNCH.
4. EDI of NCH, ACC & JNCH.
5. BCBA.

**Show cause Notice Issued under Section 124 of Customs Act,
1962 in respect of M/s Sun Impex**

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

Egm Acc Mumbai <egm-accmum@gov.in >

Mon, 13 Apr 2026 12:59:23 PM +0530

To "Customs Broker Section"<cbsec.nch@gov.in>

Sir,

Please find in attachment the Show cause Notice issued to M/s Sun Impex (IEC N0-0305081624) along with RUDs.

Regards,
Asst. Commissioner of Customs,
EGM & Export Assessment,
ACC, Mumbai Zone - III.

2 Attachment(s)

Sun Impex.pdf

5.1 MB

RUD of Sun Impex.pdf

2.3 MB



OFFICE OF COMMISSIONER OF CUSTOMS (EXPORT)
EGM & EXPORT ASSESSMENT SECTION,
AIR CARGO COMPLEX, SAHAR, ANDHERI (E), MUMBAI-400099
E-mail Id: egm-accmum@gov.in

I/3533374/2025

F.No: SIIB/GEN-317/2023-24 ACC(X) Date: 14-11-2025
CUS/SIIB/INT/11/2025 ACC(X)

SCN No.:

**SHOW CAUSE NOTICE ISSUED UNDER SECTION - 124 OF CUSTOMS ACT,
1962.**

An alert was invoked in the 1.5 Customs EDI System by SIIB (X), ACC, Mumbai against the exporter M/s Sun Impex (IEC No. 0305081624) on the basis of NCTC alert received through e-mail dated 25.04.2023. Previous investigation with regard to the said NCTC e-mail was completed, and IR was issued on 30.12.2023 and case was adjudicated vide OIO no. ADC/MKS/46/2024-25/Adj(X), ACC issued dated 05.08.2024. However, the alert was still active against the said exporter. Subsequently, the exporter filed two Shipping Bills No. 8235593 and 8238266, both dated 12.03.2024, claiming export incentives. Details of Shipping Bills are mentioned below:-

Table-A

Sl. No.	SB No. & Date	Description of Goods	FOB (in Rs.)	DBK (in Rs.)	IGST	RODTEP (in Rs.)	ROSCTL
1	8235593 dated 12.03.2024	Total 9 items - (laboratory apparatus like various types of syringe, burette etc.)	220215.1	2306.9	LUT	1520.150	
	8238266 dated	Total 45 items (various laboratory apparatus like funnel, syringe, pipette, petri dish, Glass ware Dean & Stark etc. and other					

2	12.03.2024	lab related items)	516095.7	5825.35	LUT	5937.43	0
	Total		736310.8	8132.25		7457.58	

2. As per the alert instructions, "No LEO should be granted without NOC from SIIB (X), ACC, Mumbai." Accordingly, the consignments covered under Shipping Bills No. 8235593 & 8238266 both dated 12.03.2024 were 100% examined vide Panchanama dated 19.03.2024 **(RUD- 1)**. During examination the goods were found to be mis-declared in terms of country of origin (syringes, petri dishes and other filtration instruments), quantity (glass bottles and bottle reagent glass were found in excess) and description (there was mismatch in description of item Glass Ware Dean & Stark which were found as 10 ml instead of the declared 6 ml). Further, as goods were found to be mis-declared in terms of country of origin, quantity and description, the goods were seized vide seizure memo dated 19.03.2024 on the reasonable belief that the goods are liable for confiscation under section 113 (ia) and 113(ja) of Customs Act, 1962. **(RUD - 2)**

As per Board Circular No. 01/2011 dated 04.01.2011 - "In case the export goods are suspected of mis-declaration or where declaration is to be confirmed and further enquiry / confirmatory test or expert opinion is required (as in the case of chemicals or textiles articles), the goods should be allowed exportation provisionally. The exporters in these cases are required to execute a Bond of an amount equal to the value of goods and furnish appropriate security in order to cover the redemption fine and penalty in case goods are found to be liable to confiscation. In case exports are made under any Export Promotion / Reward Schemes, the finalization of export incentives should be done only after receipt of the test report / finalisation of enquiry and final decision in the matter. The Bond executed for provisional release shall contain a clause to this effect".

In view of Board Circular mentioned above, and the request of the exporter for provisional release of export consignment vide their letter dated 20.03.2024, the goods were provisionally released vide letter dated 30.03.2024 **(RUD - 3)**, on furnishing a bond on the full value of the goods i.e. 736311/- and bank guarantee of Rs. 50,000/-, by competent authority.

3. Summons dated 05.10.2024 was issued to M/s Sun Impex directing the production of all export related documents pertaining to S/Bs No. 8235593 and 8238266, both dated 12.03.2024 along with other relevant details in respect of clearances of goods by M/s Sun Impex and to appear in person at the office of SIIB (X), ACC, Mumbai on 16.10.2024. However Mr. Amit Matalia, Proprietor of M/s Sun Impex, vide letter dated 12/10/2024, requested to allow him to come in person on 05/11/2024. Accordingly, statement of Mr. Amit Matalia was recorded under section 108 of Customs Act, 1962 on 05.11.2024. Mr. Amit Matalia in his statement (**RUD-4**) inter-alia stated that:

- M/s Sun Impex firm is Merchant exporter. He is proprietor of the said firm.
- The firm specialised in export of Lab Chemicals, Lab Glassware & Plasticware, Lab Instruments & Equipments & Lab Sundry items.
- He submitted a copy of IEC issued by DGFT, copy of GST Registration Certificate, purchase invoice.
- He stated that he self purchased goods covered under SB No. 8235593 and 8238266 both dated 12.03.2024 for export.
- He stated that he had procured the said goods from M/s Scientific House, Room No 11/A, 2nd Floor, Om Shanti Bldg 42/44 Babugenu Road, Kalba Devi, Mumbai.
- He stated that declared country of origin for the said goods under SB No.8235593 and 8238266 dated 12.03.2024 was India. As the goods were manufactured locally hence the country of origin may not have been mentioned in the packages.
- He stated that he was not aware that syringes are imported items as he has purchased the goods including syringes from local trader who has not informed him that the syringes were imported. Additionally, he stated that Petri dishes and other filtration instrument were manufactured in India.
- He stated that he was not aware that the syringes were imported, & that due to lack of awareness, it was unintentionally misdeclared.
- He stated that he had purchased the goods from local trader and not a manufacturer hence no such document is available. He had submitted the tax invoice for the goods purchased where Country of Origin is not mentioned.
- He stated that he was not aware about the specific conditions of Customs Drawback Scheme.
- He stated that he was not aware that mis-declaration could result in availing undue benefits.
- He stated that regarding quantity, two glass bottles may have been provided by the supplier in excess due to breakage issue. Different size of Glass Ware Dean & Stark may be due to non-availability of the required size from the seller i.e. M/s Scientific House, Mumbai. Suitable amendment in SB No. 8235593 dated 12.03.2024 was made before LEO.
- He stated that it was inadvertent. Due to lack of awareness and knowledge.
- He stated that Documents were prepared by the CHA M/s Eastern Cargo Carriers as per invoice and packing list provided by the exporter.
- He stated that the mistakes were inadvertent and was done with no mala-fide

intentions.

4. Further, a summons dated 16.11.2024 was issued to CB M/s Eastern Cargo Carriers for producing KYC documents, all relevant documents in connection with export of goods by M/s Sun Impex and to appear in person at the office of SIIB (X), ACC, Mumbai on 22.11.2024. Statement of Shri Vilas Gangaram Birmole, employee of CB M/s Eastern Cargo Carriers, was recorded under section 108 of Customs Act, 1962 on 22.11.2024. Shri Vilas Gangaram Birmole in his statement **(RUD - 5)** inter-alia stated that:

- He has been working with this firm M/s Eastern Cargo Carriers since 1982. He is a G-Card custom pass holder vide Kardex No. B-569.
- He handles documentation related to Customs clearance for export in M/s Eastern Cargo Carriers.
- He had verified the KYC documents related to GST and IEC registration, along with the PAN and Aadhaar Card of the proprietor of the exporter, M/s Sun Impex, i.e., Shri Amit Jaysukh Matalia. Further, the physical verification of the exporter's address was carried out.
- Both S/Bs No. 8235993 & 8238266 dated 12.03.2024 were filed by M/s. Eastern Cargo Carriers on behalf of exporter M/s. Sun Impex.
- He had prepared the documentation for Customs clearance for the aforesaid two Shipping Bills of the exporter. The exporter had submitted Tax Invoice & Packing List for the above two Shipping Bills.
- He stated they have cleared five Shipping Bills in the past for the said exporter.
- On being asked have you explained to the party/exporter about export incentives like Drawback etc. while filing the said Shipping Bills, he replied "Yes."
- Examination of the goods were carried out in the presence of CB under Panchanama dated 19.03.2024 wherein it was found that packages containing syringes, Petri dishes and other filtration instruments were having country of origin as Australia, Malaysia, China and Portugal.

The proprietor of exporter, in his statement dated 05.11.2024, had stated that he was not aware that syringe is imported item as he had purchased the goods including syringes from local trader and the trader had not informed him that syringes are imported. Further the exporter had stated that Petri dishes and other filtration instrument are manufactured in India.

The CB was asked which items were having country of origin as Australia, Malaysia, China & Portugal, to which the CB replied that syringes were having country of origin as Australia, Malaysia, China & Portugal.

- He agreed that during the examination of the said goods, two glass bottles were found in excess and the item Glass Ware Dean & Stark 10 ml was found instead of 6 ml.

- He stated that the exporter had requested to convert the two Shipping Bills from Drawback Scheme to Free Shipping Bill Scheme. However, during amendment only one item of S.B. No. 8235593 dated 12.03.2024 was amended from Drawback to Free. Further amendment could not be made due to system error at that time. [A letter dated 27.03.2024 was submitted by the exporter to AC, SIIB (X), ACC requesting for waiver of Bond & BG as goods will be sent under free Shipping Bill. **(RUD-6)**]

5. BRC Status of Past Exports: Past export of the exporter has been retrieved from ICES 1.5 and it has been revealed that BRC against Shipping Bills as mentioned below in Table-B have not been realized yet :

Table-B

Sl. No.	SB No. & Date	FOB (in Rs.)	DBK (in Rs.)	IGST	RODTEP (in Rs.)	ROSCTL
1	1488690 dated 19.05.2022	24391.15	0	LUT	0	0
2	3293950 dated 04.08.2022	31363.20	408	LUT	251	0
3	9228780 dated 12.04.2023	703581.26	8115	LUT	6653	0
	Total	759335.61	8523		6904	0

* SB mentioned at Sl. No. 1 & 2 in the above table is already covered under previous Investigation Report dated 30.12.2023.

Remittance Details: The export data for the exporter at ACC, Mumbai was retrieved from EDI 1.5 system and it is found that BRCs of S/Bs No. 8235593 and 8238266, both dated 12.03.2024 have been realized within stipulated time period.

6. The status of IEC - 0305081624 of the exporter, as available on the website of DGFT (<https://www.dgft.gov.in>), is mentioned as 'Valid'.

7. As per the details available on the website of GST (<https://services.gst.gov.in/>), the effective date of registration of M/s Sun Impex (GSTIN/UIN: 27ABMPM5076B1ZL) is 01.07.2017 and status is active.

8. LEGAL PROVISIONS APPLICABLE IN THE CASE:

Relevant provisions of law applicable in this case:

Section 7(1) of the Foreign Exchange Management Act, 1999

provides that every exporter of the goods shall furnish a declaration containing true and correct material particulars including the amount representing the full export value he expect to receive on sale of goods in a market outside India.

Section 8 of the Foreign Exchange Management Act, 1999 -

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

Rule 11 of the Foreign Trade (Regulations) Rules, 1993:**11. Declaration as to value and quality of imported goods.-**

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.

Section 50 of the Custom Act, 1962:

50(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

50(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 restrictions and prohibition, if any relating to the goods under this act or under any other law for the time being in force.

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

"No drawback shall be allowed"

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

Rule 17: Repayment of erroneous or excess payment of drawback and interest.- *Where an amount of drawback and interest, if any, has been paid erroneously or the amount so paid is in excess of what the claimant is entitled to, the claimant shall, on demand by a proper officer of Customs repay the amount so paid erroneously or in excess, as the case may be, and where the claimant fails to repay the amount, it shall be recovered in the manner laid down in sub-section (1) of the Section 142 of the Customs Act, 1962.*

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

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

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

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

MoT's Notification No. 14/26/2016-IT (Vol.II) (Part II) dated 02.05.2019:

2. In continuation of the aforesaid notification, nature of rebate, mechanism of issue of scrips, over-claim/ claim based on mis-declaration and procedure for recovery under ROSCTL are hereby notified as follows:-

(C) Over-claim/ claim based on mis-declaration and procedure for recovery:

(i) The rebate allowed is subject to the receipt of sale proceeds within time allowed under the Foreign Exchange Management Act, 1999 failing which such rebate shall be deemed never to have been allowed. Action under the FT (D&R) Act may be taken by the Regional Authorities for recovery of erroneous or excess paid ROSCTL. Further, the exporter is required to return any over-payment of rebate issued through the scrips arising from miscalculation. Where there is repayment, recovery or return, interest shall also be paid by the exporter at the rate of fifteen per cent per annum calculated from the date of debit of the scrip till the date of repayment, recovery or return along with penalty, if imposed under an Adjudication order. Unutilized scrip under ROSCTL would be 4 THE GAZETTE OF INDIA: EXTRAORDINARY [PART I—SEC. 1] surrendered with no interest, however, a penalty may be imposed in case of mis-declaration and fraudulent practice under the provisions of FT (D&R) Act.

(ii) In case a recovery is due, DGFT or any officer designated by the DGFT shall issue a letter to the exporter and request the exporter to deposit the full sum (principal plus interest) within 30 days in the relevant account head of Customs. In case of non-compliance, action under the FT (D&R) Act would be initiated and a penalty might be

imposed along with suitable action to recover duty plus interest.

75. Drawback on imported materials used in the manufacture of goods which are exported

(1) Where it appears to the Central Government that in respect of goods of any class or description 5 [manufactured, processed or on which any operation has been carried out in India] 6 [, being goods which have been entered for export and in respect of which an order permitting the clearance and loading thereof for exportation has been made under section 51 by the proper officer], 1 [or being goods entered for export by post under 2 [clause (a) of section 84] and in respect of which an order permitting clearance for exportation has been made by the proper officer], a drawback should be allowed of duties of customs chargeable under this Act on any imported materials of a class or description used in the 3 [manufacture or processing of such goods or carrying out any operation on such goods], the Central Government may, by notification in the Official Gazette, direct that drawback shall be allowed in respect of such goods in accordance with, and subject to, the rules made under sub-section (2):

Provided further that where any drawback has been allowed on any goods under this sub-section and the sale proceeds in respect of such goods are not received by or on behalf of the exporter in India within the time allowed under the Foreign Exchange Management Act, 1999 (42 of 1999), such drawback shall [except under such circumstances or such conditions as the Central Government may, by rule, specify, be deemed never to have been allowed and the Central Government may, by rules made under sub-section (2), specify the procedure for the recovery or adjustment of the amount of such drawback.]

Section 75A(2) in The Customs Act, 1962

Where any drawback has been paid to the claimant erroneously or it becomes otherwise recoverable under this Act or the rules made thereunder, the claimant shall, within a period of two months from the date of demand, pay in addition to the said amount of drawback, interest at the rate fixed under section 28-AA 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.

Section 113 of the Custom Act, 1962:

The following export goods shall be liable to confiscation:

Section 113 (ia) of the Customs Act, 1962: - Any goods

entered for exportation under claim for drawback which do not correspond in any material particular with any information furnished by the exporter or manufacturer under this Act in relation to the fixation of the rate of drawback under section 75.

Section 113 (ja) of the Customs Act, 1962: 'Confiscation of goods attempted to be improperly exported, etc. - The following export goods shall be liable to confiscation- any goods entered for exportation under claim of remission or refund of any duty or tax or levy to make a wrongful claim in contravention of the provisions of this Act or any other law for the time being in force;"

Section 114(iii) of the Customs Act, 1962:

Penalty for attempt to export goods improperly, etc.

- 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. (iii) "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 of the Customs Act, 1962:

Penalty for use of false and incorrect material

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

Provisions of Customs Brokers Licensing Regulations, 2018

Regulation 10. Obligations of Customs Broker: -
A Customs Broker shall

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

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

9. Findings of Investigation:-

9.1 An alert was invoked by SIIB (X), ACC, Mumbai on the basis of NCTC alert received through e-mail dated 25.04.2023 against the exporter M/s Sun Impex (IEC No. 0305081624). A prior investigation with regard to the said NCTC e-mail was completed, and IR was issued on 30.12.2023 and case was adjudicated vide OIO no. ADC/MKS/46/2024-25/Adj(X), ACC issued dated 05.08.2024. However, the alert was still active against the said exporter. Subsequently, the exporter filed two Shipping Bills No. 8235593 and 8238266, both dated 12.03.2024 for export to Nigeria, claiming export incentives, through Customs Broker M/s Eastern Cargo Carriers (CB 11/680) for customs clearance. As per the alert instructions, "No LEO should be granted without NOC from SIIB (X), ACC, Mumbai." Accordingly, 100% examination of the consignments covered under Shipping Bills No. 8235593 & 8238266 both dated 12.03.2024 was done as per Panchnama dated 19.03.2024. On examination, goods were found to be mis-declared in terms of country of origin, quantity and description.

9.2. Details of both the SBs filed by exporter are mentioned below:

Table-C

Sl. No.	SB No. & Date	FOB (in Rs.)	DBK (in Rs.)	IGST	RODTEP (in Rs.)	ROSCTL
1	8235593 dated 12.03.2024	220215.1	2306.9	LUT	1520.15	0
2	8238266 dated 12.03.2024	516095.7	5825.35	LUT	5937.43	0
	Total	736310.8	8132.25		7457.58	

9.3 The said consignments were examined 100% under Panchnama dated 19.03.2024. During examination the goods were found to be mis-declared in terms of country of origin (syringes, petri dishes and other filtration instruments), quantity (glass bottles and bottle reagent glass were found in excess) and description (there was mismatch in description of item Glass Ware Dean & Stark which were found as 10 ml instead of the declared 6 ml).

9.4 Further, as goods were found to be mis-declared in terms of country of origin, quantity and description, the goods were seized vide seizure memo dated 19.03.2024 on the reasonable belief that the goods are liable for confiscation under section 113 (ia) and 113(ja) of Customs Act, 1962. At the request of the exporter for provisional release of export consignment vide their letter dated 20.03.2024, the goods were provisionally released vide letter dated 30.03.2024, on furnishing bond of full value of the goods i.e. 736311/- and bank guarantee of Rs. 50,000/- by competent authority.

9.5 Further, as per statement of Mr. Amit Matalia, Proprietor of M/s Sun Impex, recorded on 05.11.2024, M/s Sun Impex is merchant exporter and the firm specialised in export of Lab Chemicals, Lab Glassware & Plasticware, Lab Instruments & Equipments & Lab Sundry items. The said firm have IEC No. 0305081624 issued on 28.02.2006 and GSTIN Certificate (27ABMPM5076B1ZL) issued 01/07/2017. The exporter had filed Shipping bills no. 8235593 and 8238266 both dated 12.03.2024 through Customs Broker M/s Eastern Cargo Carriers. Mr. Amit Matalia, in his statement had stated that the goods covered under Shipping bills no. 8235593 and 8238266 dated 12.03.2024 were purchased from M/s Scientific House, Room No 11/A, 2nd Floor, Om Shanti Bldg 42/44 Babegenu Road, Kalba Devi, Mumbai. That the declared country of origin for the said goods under SB No.8235593 and 8238266 both dated 12.03.2024 was India.

As per statement of exporter, as the goods were manufactured locally hence the country of origin may not have been mentioned in the packages and he was not aware that the syringes are imported items as he has purchased the goods including syringes from local trader who has not informed him that the syringes

were imported. Additionally, he stated that Petri dishes and other filtration instrument were manufactured in India. That due to lack of awareness it was unintentionally mis-declared. That he was not aware about the specific conditions of Customs Drawback Scheme. He stated that he was not aware that mis-declaration could result in availing undue benefits. However, as per the statement of Mr. Vilas Gangaram Birmole (employee of CB - M/s Eastern Cargo Carriers), he had explained to the party/exporter about export incentives like Drawback etc. while filing the said Shipping Bills. Also as per statement of CB employee, Shipping Bills No.8235593 and 8238266 both dated 12.03.2024 were filed by M/s Eastern Cargo Carriers on behalf of exporter M/s Sun Impex. He had prepared the documentation for Customs clearance for the aforesaid two Shipping Bills of the exporter. The exporter had submitted Tax Invoice & Packing List for the above two Shipping Bills.

9.6. Further, regarding mis-declaration in quantity and description of goods, the exporter stated that two glass bottles may have been provided by the supplier in excess due to breakage issue and different size of Glass Ware Dean & Stark may be due to non-availability of the required size from the seller i.e. M/s Scientific House, Mumbai. The exporter had stated that suitable amendment in SB No. 8235593 dated 12.03.2024 was made before LEO. Also, as per statement of CB representative, the exporter had requested to convert the two Shipping Bills from Drawback Scheme to Free Shipping Bill Scheme. However, during amendment only one item of S.B. No. 8235593 dated 12.03.2024 was amended from Drawback to Free. Further amendment could not be made due to system error at that time.

9 . 7 . The exporter, vide letter dated 27/03/2024, had mentioned that he would be filing the free shipping bill and would not be claiming any kind of incentives from the Govt. of India. Also, as per details available in ICES 1.5 system, amendment was made in only one item of shipping bill no. 8235593 dated 12/03/2024 before grant of LEO, and all other items were not amended in above mentioned shipping bills.

9.8. The exporter said that the documents were prepared by the CB M/s Eastern Cargo Carriers as per invoice and packing list provided by their firm. The exporter declared India as the country of origin for the goods under SB No. 8235593 and 8238266, both dated 12.03.2024. As per the statement of the CB,

he had explained to the exporter about incentives like Drawback etc. The invoice provided by the exporter to the CB, mentioned India as the country of origin of goods. However, the tax invoice submitted to this office by the exporter does not mention the country of origin, as the supplier of exporter did not indicate it in the tax invoice provided to the exporter.

9.9. During examination the goods were found to be mis-declared in terms of country of origin (syringes, petri dishes and other filtration instruments), quantity (glass bottles and bottle reagent glass were found in excess) and description (there was mismatch in description of item Glass Ware Dean & Stark which were found as 10 ml instead of the declared 6 ml). However, as per statement of the exporter only syringes were imported and Petri dishes and other filtration instrument were manufactured in India. Further, the exporter stated that two glass bottles may have been provided by the supplier in excess due to breakage issue and different size of Glass Ware Dean & Stark may be due to non-availability of the required size from the seller i.e. M/s Scientific House, Mumbai. Thus, the two glass bottles (Qty.-2, value in Rs. 792.12) found in excess amount to un-declared goods and the glass ware dean & stark 10 ml (Qty.-5, value in Rs. 13,640.7/-) amounts to mis-declared goods in Shipping Bill. Therefore, considering all the aforementioned details, it appears that the firm M/s. Sun Impex attempted to avail undue export incentives, irrespective of receiving remittances, on the basis of goods found to be mis-declared in terms of country of origin, quantity and description.

9.10. Further, vide letter dated 27/03/2024, the exporter (M/s Sun Impex) had submitted that the shipments under Shipping Bills No. 8235593 & 8238266 both dated 12.03.2024 will be sent under free shipping bill. Further, the exporter had mentioned that he would be filing the free shipping bill and would not be claiming any kind of incentives from the Govt. of India. However, during the investigation, it was found that, due to system error, amendment was made in only one item of shipping bill no. 8235593 dated 12/03/2024 before grant of LEO, while all other items remained un-amended. Additionally, no amendments were made in Shipping Bill No. 8238266 dated 12/03/2024. Thus, the exporter's claim of drawback amount of Rs. 8132.25/- and of Rs. 7457.58/- under RODTEP Scheme claimed/availed vide Shipping Bills No. 8235593 & 8238266 both dated 12.03.2024

(mentioned in Table-A) appears to be rejectable/recoverable with interest under the relevant provisions.

9.11. Further, as per the ICES 1.5 system, the BRC for the Shipping Bills as mentioned in Table-B has not been realized till date. Shipping Bills mentioned at Sl. No. 1 & 2 of Table-B is already covered in previous Investigation Report dated 30.12.2023 in respect of the exporter M/s Sun Impex. The exporter had claimed Drawback under the Shipping bill No. 9228780 dated 12.04.2023 (mentioned at Sl. No. 3 of Table-B). As per details available in ICES 1.5 system, BRC not realized till date for the goods exported under said SB. Therefore, the exporter is not eligible for export incentives viz. Drawback & RODTEP for the said Shipping Bill under the provisions of Section 75 of the Customs Act, 1962 read with the Customs and Central Excise Duties Drawback Rules, 2017, Notification No. 77/2021-Customs (N.T.) dated 24.09.2021 and Notification No. 76/2021-Customs (N.T.) dated 23.09.2021. Thus, the drawback amount of Rs. 8115/- claimed/availed vide Shipping Bill No. 9228780 dated 12.04.2023 (mentioned at Sl. No. 3 of Table-B) appears to be rejectable/recoverable with interest under the provisions of Rule 17, Rule 18(1) & Rule 18(2) of the Customs and Central Excise Duties Drawback Rules, 2017 read with Section 75(1) & 75A(2) of the Customs Act, 1962.

The duty credit under ROSCTL Scheme and RODTEP Scheme is allowed subject to realization of sale proceeds in respect of such goods in India within the period allowed under the Foreign Exchange Management Act, 1999, failing which such duty credit shall be deemed to be ineligible. The sale proceeds in respect of goods exported vide Shipping Bill No. 9228780 dated 12.04.2023 (mentioned at Sl. No. 3 of Table-B) has not realized so far. Thus the exporter's claim of Rs. 6653/- under RODTEP Scheme as mentioned in Table-B appears to be liable for cancellation and recovery under Notification No. 77/2021-Customs (N.T.) dated 24.09.2021 & Notification No. 76/2021-Customs (N.T.) dated 23.09.2021 as amended, read with Regulation 8 of Electronic Duty Credit Ledger Regulations, 2021.

10. Role of Exporter:

10.1. Mr. Amit Matalia, proprietor of the firm M/s. Sun

Impex in his statement dated 05.11.2024 stated that he is the proprietor of the firm M/s Sun Impex. M/s Sun Impex is Merchant exporter and exports Lab Chemicals, Lab Glassware & Plasticware, Lab instruments & Equipments & Lab Sundry Items related products through CB M/s Eastern Cargo Carriers. The said firm have IEC No. 0305081624 was issued on 28.02.2006 and GSTIN Certificate (27ABMPM5076B1ZL) issued 01/07/2017. He stated that the goods covered under Shipping bills no. 8235593 and 8238266 dated 12.03.2024 were purchased from M/s Scientific House, Room No 11/A, 2nd Floor, Om Shanti Bldg 42/44 Babegenu Road, Kalba Devi, Mumbai.

10.2. The exporter said that the export related documents were prepared by the CB M/s Eastern Cargo Carriers as per invoice and packing list provided by the exporter's firm. The exporter declared India as the country of origin for the goods under SB No. 8235593 and 8238266, both dated 12.03.2024. As per the statement of the CB, he had explained to the exporter about incentives like Drawback etc. The invoice provided by the exporter to the CB, mentioned India as the country of origin of goods. However, the tax invoice submitted to this office by the exporter does not mention the country of origin, as the supplier of exporter did not indicate it in the tax invoice issued to the exporter. Thus, the exporter failed to provide proof of country of origin document for all 9 items under SB No. 8235593 dated 12.03.2024 as well as for all 45 items under SB No. 8238266 dated 12.03.2024. Further, the exporter, in his statement, has accepted that two glass bottles may have been provided by the supplier in excess due to breakage issue and different size of Glass Ware Dean & Stark may be due to non-availability of the required size from the seller i.e. M/s Scientific House, Mumbai, resulting in mis-declaration in quantity and description of goods. In view of above, the exporter failed to check proper description/quantity of the goods supplied by its supplier, before preparation of documents for filing of Shipping Bill.

10.3. Based on the aforementioned, it appears that the firm M/s. Sun Impex attempted to avail undue export incentives, irrespective of receiving remittances, on the basis of goods found to be mis-declared in terms of country of origin, quantity and description.

1 0 . 4 . In view of above investigation, the following recovery/penalty is proposed:-

(a) Vide their letter dated 27/03/2024, the exporter (M/s Sun Impex) had submitted that the shipments under Shipping Bills No. 8235593 & 8238266 both dated 12.03.2024 will be sent under free shipping bill. Further, the exporter had mentioned that he would be filing the free shipping bill and would not be claiming any kind of incentives from the Govt. of India. However, during the investigation, it was found that, due to system error, amendment was made in only one item of shipping bill no. 8235593 dated 12/03/2024 before grant of LEO, while all other items remained unamended. Additionally, no amendments were made in Shipping Bill No. 8238266 dated 12/03/2024.

Thus, the drawback amount of Rs. 8132.25/- claimed/availed vide Shipping Bills No. 8235593 & 8238266 both dated 12.03.2024 (mentioned in Table-A) appears to be rejectable/recoverable with interest under the provisions of Rule 17, Rule 18(1) & Rule 18(2) of the Customs and Central Excise Duties Drawback Rules, 2017 read with Section 75(1) & 75A(2) of the Customs Act, 1962.

Also, the exporter's claim of Rs. 7457.58/- under RODTEP Scheme as mentioned in Table-A appears to be liable for cancellation and recovery under Notification No. 77/2021-Customs (N.T.) dated 24.09.2021 & Notification No. 76/2021-Customs (N.T.) dated 23.09.2021 as amended, read with Regulation 8 of Electronic Duty Credit Ledger Regulations, 2021.

(b) Incentives claimed by the exporter in respect of past export: As per the ICES 1.5 system, the exporter had claimed Drawback under the Shipping bill No. 9228780 dated 12.04.2023 (mentioned at Sl. No. 3 of Table-B). As per details available in ICES 1.5 system, BRC not realized till date for the goods exported under said SB. Therefore, the exporter is not eligible for export incentives viz. Drawback & RODTEP for the said Shipping Bill under the provisions of Section 75 of the Customs Act, 1962 read with the Customs and Central Excise Duties Drawback Rules, 2017, Notification No. 77/2021-Customs (N.T.) dated 24.09.2021 and Notification No. 76/2021-Customs (N.T.) dated 23.09.2021. Thus, the drawback amount of Rs. 8115/- claimed/availed vide Shipping Bill No. 9228780 dated 12.04.2023 (mentioned at Sl. No. 3 of Table-B) appears to be rejectable/recoverable with interest under the provisions of Rule 17, Rule 18(1) & Rule 18(2) of the Customs and Central Excise Duties Drawback Rules, 2017 read with Section 75(1) & 75A(2) of the Customs Act, 1962.

Further, the duty credit under ROSCTL Scheme and RODTEP Scheme is allowed subject to realization of sale proceeds in respect of such goods in India within the period allowed under the Foreign Exchange Management Act, 1999, failing which such duty credit shall be deemed to be ineligible. The sale proceeds in respect of goods exported vide Shipping Bill No. 9228780 dated 12.04.2023 (mentioned at Sl. No. 3 of Table-B) has not realized so far. Thus the exporter's claim of Rs. 6653/- under RODTEP Scheme as mentioned in Table-B appears to be liable for cancellation and recovery under Notification No. 77/2021-Customs (N.T.) dated 24.09.2021 & Notification No. 76/2021-Customs (N.T.) dated 23.09.2021 as amended, read with Regulation 8 of Electronic Duty Credit Ledger Regulations, 2021.

(c) The above acts of omission and commission by M/s. Sun Impex has resulted in violation of provisions of Section 50(2) and 50(3) of the Customs Act, 1962 read with Rule 11 of the Foreign Trade (Regulations) Rules, 1993. Thus, the goods attempted to be exported vide Shipping Bills of total FOB Value of Rs. 736310.8/- are liable for confiscation under 113(ia) & Section 113(ja) of the Customs Act, 1962 and M/s. Sun Impex is liable for penal action under Section 114AA and/or 114 (iii) of the Customs Act, 1962.

11. Role of Customs Broker

11.1 The Customs Broker (CB) is an agent authorised by the exporter to work on their behalf. As per regulation 10(d) & 10(e) of the CBLR, 2018, it is the obligation of the Customs Broker to exercise due diligence to ascertain the correctness of any information he imparts to a client and to advise the client accordingly to comply with the provisions of the Act 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.

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

exporter and the Customs department.

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

11.4 In this case, it appears that the Customs Broker being aware about Customs Act, Rules, Regulations, etc. failed to advise his client and comply with the provisions of the Act and the rules and regulations thereof he failed to exercise due diligence to ascertain the correctness of information even though it was mandated by the regulation 10(d) & 10(e) of the CBLR, 2018.

11.5 As per investigation, goods covered under Shipping Bills No. SB No. 8235593 and 8238266, both dated 12.03.2024 were found mis-declared in terms of country of origin, quantity and description to avail undue export incentives. It has been noticed that the exporter is a merchant and there is negligence on part of CB as the CB has failed to exercise due diligence to ascertain the correctness of any information which he imparts to a client with reference to any work related to clearance of cargo. Further, it appears that the CB has failed to advise the exporter properly regarding conditions to avail export incentives under Drawback and other relevant Govt. schemes.

11.6 The above act of omissions and commissions by the Customs Broker Eastern Cargo Carriers has resulted in contravention of the provisions of Regulation 10(d) and 10(e) of the CBLR, 2018, and Section 50(2) and 50(3) of the Customs Act, 1962. Thus, the goods attempted to be exported vide Shipping Bills of total FOB Value of Rs. 736310.8/- are liable for confiscation under 113(ia) & Section 113(ja) of the Customs Act, 1962 and CB M/s. Eastern Cargo Carriers is liable for penal action under 114 (iii) of the Customs Act, 1962.

During the course of investigation, all the facts/evidences/documents have been collected. The Exporter/Customs Broker are liable for penal action under Customs Act 1962, under the provisions of Customs and under other applicable legal provisions.

12. Now, therefore the Exporter **M/s. Sun Impex (IEC No. 0305081624)** through its Proprietor namely **Shri Amit Matalia** is hereby called upon to Show

Cause before the Asst./Dy. Commissioner of Customs (Export), Air Cargo Complex, Andheri (E), Mumbai – 400099 within 30 days of receipt of this notice as to why:

- i. The goods exported under Shipping Bill No. 8235593 and 8238266 both dated 12.03.2024 is not liable for confiscation under Section 113(ia) & 113(ja) of the Customs Act, 1962.
- ii. Drawback amount of Rs. 8,132.25/- claimed/availed vide Shipping Bill No. 8235593 dtd. 12.03.2024 and 8238266 dtd. 12.03.2024 should not be rejected/ recovered with interest under the provisions of Rule 17 & Rule 18 of the Customs and Central Excise Duties Drawback Rules, 2017 read with Section 75(1) & 75A(2) of the Customs Act, 1962.
- iii. Claim of Rs. 7,457.58/- under RoDTEP Scheme should not be rejected/recoverable/cancelled and recovered under MoT's Notification No. 14/26/2016-IT (Vol.II) (Part II) dated 02.05.2019.
- iv. the drawback amount of Rs. 8115/- claimed/availed vide Shipping Bill No. 9228780 dated 12.04.2023 (mentioned at Sl. No. 3 of Table-B) should not be rejected and recovered with interest under the provisions of Rule 17, Rule 18(1) & Rule 18(2) of the Customs and Central Excise Duties Drawback Rules, 2017 read with Section 75(1) & 75A(2) of the Customs Act, 1962.
- v. The sale proceeds in respect of goods exported vide Shipping Bill No. 9228780 dated 12.04.2023 (mentioned at Sl. No. 3 of Table-B) has not realized so far. Thus why the exporter's claim of Rs. 6653/- under RODTEP Scheme as mentioned in Table-B be cancelled and recovered under Notification No. 77/2021-Customs (N.T.) dated 24.09.2021 & Notification No. 76/2021-Customs (N.T.) dated 23.09.2021 as amended, read with Regulation 8 of Electronic Duty Credit Ledger Regulations, 2021.
- v. Penalty should not be imposed on M/s. Sun Impex (IEC - 0305081624) under section 114 (iii) and/or 114AA of the Custom Act, 1962.

13 . Now therefore, Customs Broker **M/s. Eastern Cargo Carriers** through its representative namely **Shri Vilas Gangaram Birmole**, Employee, POA hereby called upon to Show Cause before the Asst./Dy. Commissioner of Customs (Export), Air Cargo Complex, Andheri (E), Mumbai – 400099 within 30 days of receipt of this notice as to why:

- i. Penalty should not be imposed on M/s. Eastern Cargo Carriers under Section 114(iii) of the Custom Act, 1962.

14. Any representation, oral or written, against this notice shall be made to the Additional/Joint Commissioner of Customs (Export), Air Cargo Complex, Sahar, Andheri (East) Mumbai-400099 within 30 days of receipt of this notice. If the Exporter desires to be heard in person, they may accordingly mention the same in their reply / submissions. If no reply is received within 30 days from the receipt of this notice or if they fail to appear before the adjudicating authority, whenever the case is posted for personal hearing, the case may be adjudicated on the basis of evidence on record without any further notice to them.

15. This notice is issued without any prejudice to department's right to amend,

modify, supplement and revise the Show Cause Notice with additional facts in support of allegations 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 provisions of the Customs Act, 1962 or any other law for the time being in force in the Republic of India.

16. In case the noticees wish to inspect any of the documents relied upon by the Department in this Show Cause Notice and if they desire to obtain copies thereof, they may do so by prior appointment with Asst./Dy. Commissioner of Customs (Exports), Mumbai Customs, Zone-III, Air Cargo Complex, Andheri (East), Mumbai 400099.

**Digitally signed by
Girraj Lal Meena
Date: 14-11-2025
19:56:34**

Assistant Commissioner of Customs,
Export, Air Cargo Complex
Mumbai Zone-III.

Encl: All RUDs as mentioned above.

To,

1. **M/s. SUN IMPEX. (IEC - 0305081624)**

C/o Shri Amit Matalia,
E-205, BHOOMI CLASSIC,
OPP. INORBIT MALL, LINK ROAD,
MALAD(W), MUMBAI - 64..

Email: amatalia@gmail.com

2. **M/s EASTERN CARGO CARRIERS**

Shine Logistics Pvt Ltd,
Unit No. 46 & 51, ADARSH INDUSTRIAL ESTATE,
SAHAR ROAD, ANDHERI (E), MUMBAI - 400 099.

E-mail: clearance@easterncargo.co.in

Copy to:

1. The Additional Commissioner of Customs (Export), ACC for Adjudication.

2. The Deputy Commissioner of Customs, SIIB(X), ACC, Mumbai.
3. Notice Board, Air Cargo Complex, Mumbai.
4. Office copy.

RELIED UPON DOCUMENTS

S. No.	Relied Upon Documents	RUD
1.	Panchanama dated 19.03.2024.	RUD-1
2.	Seizure memo dated 19.03.2024.	RUD-2
3.	Provisional Release vide letter dated 30.03.2024.	RUD-3
4.	Statement of Mr. Amit Matalia (Prop. of M/s. Sun Impex) dated 05.11.2024.	RUD-4
5.	Statement of Shri Vilas Gangaram Birmole , employee of CB M/s Eastern Cargo Carriers dated 22.11.2024.	RUD-5
6.	Letter dated 27.03.2024 submitted by the exporter	RUD-6

RELIED UPON DOCUMENTS

S. No.	Relied Upon Documents	RUD
1.	Panchanama dated 19.03.2024.	RUD-1
2.	Seizure memo dated 19.03.2024.	RUD-2
3.	Provisional Release vide letter dated 30.03.2024.	RUD-3
4.	Statement of Mr. Amit Matalia (Prop. of M/s. Sun Impex) dated 05.11.2024.	RUD-4
5.	Statement of Shri Vilas Gangaram Birmole , employee of CB M/s Eastern Cargo Carriers dated 22.11.2024.	RUD-5
6.	Letter dated 27.03.2024 submitted by the exporter	RUD-6

PANCHANAMA DATED 19.03.2024

1. Name : Deepak Arvind Raikar
 Address : S/o Arvind Raikar, Near Saraswat Bank. 1/7 Ram Hari Society, Kajupada
 Bhatwadi, Ghatkopar West, Mumbai, Maharashtra-400084
 Age : 33Yrs.
 Occupation : Service
 Mobile No. : 9702138097
 Aadhar No. : 3812 7894 7278

2. Name : Bhau Satyavan Gode
 Address : S/o Satyawan Gode, Jay Shivaji Chawl Bhawani Nagar Church Pakhadi
 Road Sahargaon, vile Parle east Mumbai Sahar P and T Colony Andheri
 Mumbai Suburban Maharashtra 400099
 Age : 31 Yrs.
 Occupation : Service
 Mobile No : 8355962567
 Aadhar No. : 6173 7050 6296

We the above mentioned panchas were called upon by Mr. Shubham Kumar Baswal, Preventive Officer, SIIB (Export), ACC, Sahar, Andheri (E), Mumbai on 19.03.2024 at MIAL Examination area, Export Shed, Air Cargo Complex, Sahar, Andheri (East), Mumbai- 400 099 at 14:30 HRS to witness the Examination of goods covered under Shipping Bills Nos. 8235593 dated 12.03.2024 and 8238266 dated 12.03.2024 of M/s Sun Impex.

Here, we were introduced to Shri Mukesh Kumar, Supdt. Export Shed, ACC & Shri Ankit, Appraiser, SIIB (Export), ACC, Sahar. We were also introduced to Shri Vilas Birmole (Customs Pass No. B-569) employec of M/s. Eastern Cargo Carriers (CHA No: AAAFE4844NCH1001).

~~19/03/24~~

Bhau Gode

19/3/24

The said officer informed us to witness the examination of the goods covered under the above said shipping bills. The officer explained to us that the said shipments had been held on the basis of specific intelligence received from ADG/NCTC by his office. Then, in our presence the consignments placed in MIAL Examination area, Export Shed, Air Cargo Complex, Sahar, Andheri (East), Mumbai-400 099 were inspected and they were found to be intact and properly sealed. We were shown shipping Bills No. 8235593 dated 12.03.2024 and 8238266 dated 12.03.2024, packing list, check list, airway bill and invoice and we have signed on copies of each of these documents as a token of having seen them. The packages were counted to be 2 and 9 boxes respectively and were in order as per the packing list. Then the packages were taken for weighing and all of the packages were weighed. The gross weight of all the 11 packages was found to be 176.5 kg. After weighing, the packages were taken to examination Area for 100% examination.

The officers then proceeded to open the packages covered under the said shipping bill and examined them 100 percent. During examination, it was found that the country of origin of all the goods have been declared as India and export benefits been claimed on each item. However, during examination the country of origin is not mentioned in almost all of the packages. Further, other packages containing syringes, Petri dishes and other filtration instruments are having country of origin as Australia, Malaysia, China and Portugal. Further, the content of each of the boxes was checked and the goods were found to be misdeclared in terms of quantity and description in some of the packages such as excess Glass Bottles and excess Bottle Reagent Glass were found. Also, there was mismatch in description in certain items such as Glass Ware Dean & Stark 6ml which were found to be Glass Ware Dean & Stark 10ml. After examination, the goods were re-packed in respective packages in our presence. During the course of the examination, no goods were taken over.

The above Panchanama is running into 03 pages which have been read by us and the events are correctly recorded as witnessed by us and told to us.

Panchanama concluded peacefully at 1800 hrs on the same day i.e. on 19.03.2024 at the same place. No unwanted incident took place, neither any damage to the property was caused nor was any religious sentiments hurt during the course of Panchanama.


19/03/24

Bhargode

19/3/24

The above details have been explained to us in our vernacular language on satisfying that we, the panchas, have put our dated signature on all 3 pages of panchanama.

Shubham
19/03/2024

(Shubham Kumar Baswal)
PO/SIIB(X), ACC, SAHAR

DRAWN IN FRONT OF ME

Mukesh Kumar
19/03/24
(Mukesh Kumar)

Supdt/(X-Shed), ACC, SAHAR

Pancha -1

Deepak
19/03/24
(Deepak - Raitan)

Pancha -2

Bhau gade
19/3/24
(Bhau satyavan gade)

Mimob
19/03/2024

Authorised Representative of Eastern Cargo Carriers



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

F. No. SIIB/GEN-06/2023-24 ACC(X)
DIN: 202403190F0000000F3A

Date: .03.2024

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

This office received export consignments declared as "Lab Instrument Parts" vide Shipping Bill Nos. 8235593 and 8238266 dated 12.03.2024 with an FOB value of Rs. 220215.10/- & Rs 516095.70/- filed by exporter M/s Sun Impex (IEC No. 0305081624) through their Customs Broker M/s. Eastern Cargo Carriers (CHA No: AAAFE4844NCH001) examined on 19.03.2024 by the Officers SIIB(X), ACC, Sahar, Mumbai. During the examination, a discrepancy was noticed as declared country goods is India by the exporter. However, during examination of origin of it was found that goods were originated from different countries such as Australia, China, Malaysia, Portugal etc. Therefore, the goods are not eligible for any export benefits as claimed by the exporter. Hence, these goods are liable for confiscation under Section 113(ia) and 113(ja) of Customs Act, 1962.

Now, therefore in exercise of powers conferred on me under Section 110(1) of Customs Act 1962, 1, Shubham Kumar Baswal, Preventive Officer, of Customs, SIIB (Export), ACC, Sahar, Andheri (East), Mumbai-400 099, hereby seize the above said consignment in the reasonable belief that the aforesaid consignment with an FOB value of Rs. 220215.10/- & Rs 516095.70/- is in contravention of the provisions of the Customs Act 1962, and thus are liable for confiscation under section 113 (ia) and 113(ja) of Customs Act, 1962.

And whereas, it is not practicable to take physical possession of the said goods, I hereby direct (1) M/s Sun Impex (IEC No. 0305081624) and (2) AIASL & MIAL, Export shed (custodian of the said goods), not to remove, part with or otherwise deal with the said goods except with the permission of the office of the Commissioner of Customs, SIIB(Export), ACC, Sahar, Andheri(E), Mumbai -400 099.

Shubham
19.03.24

(Shubham Kumar Baswal)
IO/SIIB (X),
ACC, Mumbai.

Copy to:

1. M/s M/s Sun Impex (IEC No. 0305081624)
2. M/s. Eastern Cargo Carriers (CHA No: AAAFE4844NCH001)
3. The Manager, MIAL, ACC, Sahar, Andheri (East), Mumbai (For safe custody of goods).
4. AIASL, ACC, Sahar, Andheri (East), Mumbai (For safe custody of goods).
5. DC/AC, Export Shed, ACC
6. Office copy.



OFFICE OF THE COMMISSIONER OF CUSTOMS (EXPORT)
SPECIAL INTELLIGENCE AND INVESTIGATION BRANCH (EXPORT)
AIR CARGO COMPLEX, SAHAR, ANDHERI (EAST), MUMBAI – 400 099
Email: siibexport-accmum@gov.in

F. No. SIIB/Gen-06/2023-24 ACC(X)

Date: .03.2023

To,
The Asst. /Dy. Commissioner of Customs
Export Shed,
ACC, Mumbai.

J. Kuz
30/03/24

Sir,

Sub: Provisional release of goods covered under Shipping Bill Nos. 8235593 dated 12.03.2024 and 8238266 dated 12.03.2024 - reg.

Please refer to office letter F. No. CUS/ASS/MISC/360/2024-Exp-Assmt-O/o Commr-Cus-Exp-Zone-III-Mumbai dated 30.03.2024 on the above mentioned subject.

In this regard, goods pertaining to Shipping Bill Nos. 8235593 dated 12.03.2024 and 8238266 dated 12.03.2024 filed by exporter M/s Sun Impex were seized vide Seizure Memo dated 19.03.2024.

As per exporter's request, provisional release of goods pertaining to Shipping Bill Nos. 8235593 dated 12.03.2024 and 8238266 dated 12.03.2024 has been accepted by the Competent Authority on furnishing of Bank Guarantee/Demand Draft of Rs 50,000/- and a Bond of amount same as value of the goods.

In view of the above, this office has No objection for provisional release of goods pertaining to Shipping Bill No. 8235593 dated 12.03.2024 and 8238266 dated 12.03.2024.

Yours faithfully,

(Signature)
30/3/24

(Sanjay B. Mehta)

Assistant Commissioner of Customs
SIIB(X), ACC, Mumbai

Received
Oh
SIIB(X)
30-3-24

To:

1. The MIAL, Export Shed, ACC, Mumbai
2. The Asst. /Dy. Commissioner of Customs, Export Assessment, ACC, Mumbai

(Signature)
JPSA
30.03.24

(Signature)
FC

STATEMENT OF Shri Amit Matalia, Proprietor of M/s Sun Impex, Aged 51 years, office addressed at E-205, Bhoomi Classic, Opp. Inorbit Mall, Link Road, Malad (W), Mumbai-64 RECORDED UNDER SECTION 108 OF THE CUSTOMS ACT 1962, IN THE OFFICE OF THE SIIB (EXPORT) AT AIR CARGO COMPLEX, SAHAR, ANDHERI (E), MUMBAI-400099, BEFORE SHRI MUKESH MEENA, SENIOR INTELLIGENCE OFFICER OF CUSTOMS, SIIB (EXPORT), ACC ON 05/11/2024 AT 01:00 PM.

I was directed vide Summons No. MM/584/2024-25 dated 05.10.2024 issued by Sh. Mukesh Meena, Senior Intelligence Officer, SIIB(X), ACC, Sahar, Mumbai under his seal and signature, to present myself on 16/10/2024 at 01:00 PM. I acknowledged the Summon but requested to kindly allow me to present on 05/11/2024 at 01:00 PM for giving evidence and/or producing all the relevant documents and/or any other things in respect of goods exported by M/s.Sun Impex, through Air Cargo Complex, Andheri, Mumbai under Section 108 of Customs Act, 1962. I have been explained the provisions of the Section 108 of Customs Act, 1962 and have understood the same. I understand and know that my statement can be used as evidence against me or any other person in a judicial or Quasi-judicial proceedings in any court of law. I have also been explained that giving false evidence or statement during these proceedings is an offence punishable under Section 193 of Indian Penal Code 1860. Having understood the same, I proceed to give my true statement as follows:

Name in Full	Shri Amit Matalia
Date of Birth	19-08-1973
Father's Name	Jaysukh Matalia
Permanent Residential Address	E-205, Bhoomi Classic, Opp. Inorbit Mall, Link Road, Malad (W), Mumbai-400064
Present Residential Address	E-205, Bhoomi Classic, Opp. Inorbit Mall, Link Road, Malad (W), Mumbai-400064
Educational Qualification	B.Com, PGDFT
Languages Known	English, Hindi, Gujarati
Occupation	Self Employed/Proprietor
MARITAL Status	Married
PAN No. (Personal)	ABMPM5076B
Aadhar No.	6528 8699 6560
Mobile No	9820028538
E-Mail Address (Company)	amatalia@gmail.com
E-Mail Address (personal)	amatalia@gmail.com
Company Bank Name and A/c No.	IDBI Bank 0691102000008594
GSTN	27ABMPM5076B1ZL

The above information given by me is true and correct. I have been residing at E-205, Bhoomi Classic, Opp. Inorbit Mall, Link Road, Malad (W), Mumbai-400064 for the 15 years with my family.

Q1 Tell me about yourself ?

Ans. I am Amit Matalia, Proprietor of M/s Sun Impex. I started the company in 2005.

Q.2 Please submit Authorisation letter on behalf of M/s Sun Impex.

Ans. I am submitting a copy of IEC issued by DGFT as I am proprietor of M/s Sun Impex.

Q3. What is the function of your company M/s. Sun Impex (IEC No. 0305081624)? What is your company address?

Ans. SUN IMPEX is merchant exporter specialised in export of Lab Chemicals, Lab Glassware & Plasticware, Lab instruments & Equipments & Lab Sundry Items. The Address of the firm is E-205, Bhoomi Classic, Opp. Inorbit Mall, Link Road, Malad (W), Mumbai-400064.

Q.4. Do you have a valid proof of the Company Address? Please provide the proof of the mentioned Address of the M/s Sun Impex.

Ans. Yes. Copy of GST Registration Certificate of M/s Sun Impex have been submitted.

Q.5. Who purchased goods for export covered under SB No.8235593 and 8238266 both dated 12.03.2024 ?

Ans. Self purchased.

Q.6. From where have you procured your export goods? Who are your suppliers? Please submit purchase invoice in respect of the said goods.

Ans. I have procured the said goods from M/s Scientific House, Room No 11/A, 2nd Floor, Om Shanti Bldg 42/44 Babegenu Road, Kalba Devi, Mumbai. I am hereby submitting the purchase invoice.

Q.7 What is the declared country of origin for the said goods under SB No.8235593 and 8238266 dated 12.03.2024 ? Why Country of Origin was not mentioned in the packages ?

Ans. Declared country of origin for the said goods under SB No.8235593 and 8238266 dated 12.03.2024 was India. As the goods are manufactures locally hence the country of origin may not have been mentioned in the packages.

Q.8 Why some packages containing syringes, petri dishes and other filtration instrument have country of origin as Australia, Malaysia, China and Portugal ?

Ans. I was not aware that syringe is imported item as I have purchased the goods including syringes from local trader and he has not informed me that the syringes are imported. Petri dishes and other filtration instrument are manufactured in India.

Q.9. Can you explain why the country of origin was misdeclared?

Ans. I was not aware that the syringes are imported & due to lack of awareness it was unintentionally misdeclared .

Q.10. Please provide proof of country of origin document in respect of all 9 items under SB No. 8235593 and all 45 items under SB No. 8238266 both dated 12.03.2024.

Ans. I have purchased the goods from local trader and not manufacturer hence no such document is available. I am submitting the tax invoice for the goods purchased where Country of Origin is not mentioned.

Q.11. Are you aware of Drawback Scheme of Customs ?

Ans. I am not aware about the specific conditions of Customs Drawback Scheme.

Q.12. Were you aware that mis-declaration could result in availing undue benefits?

Ans. I was not aware of the same.

Q.13. During examination of the goods, mis-declaration in terms of quantity (excess Glass bottles and excess bottle reagent glass were found) and description (items declared as Glass Ware Dean & Stark 6ml were found to be Glass Ware Dean & Stark 10 ml) were found. Was any amendment made in respective Shipping Bills before grant of LEO?

Ans. Regarding quantity, two glass bottles may have been provided by the supplier in excess due to breakage issue.

Different size of Glass Ware Dean & Stark may be due to non-availability of the required size from the seller i.e. M/s Scientific House, Mumbai.

Suitable amendment in SB No. 8235593 dated 12.03.2024 was made before LEO.

Q.14. Why correct declaration in terms of quantity, Certificate of Origin etc. was not submitted while filing the said Shipping Bills ?

Ans. It was inadvertently. Due to my lack of awareness and knowledge.

Q.15. Who prepared the export documentation for above Shipping Bills?

Ans. Documents are prepared by the CHA M/s Eastern Cargo Carriers as per invoice and packing list provided by the exporter.

Q.16. Please submit bank transaction statement of M/s Sun Impex for FY 2023-24.


Ans. I will submit within 3 days.

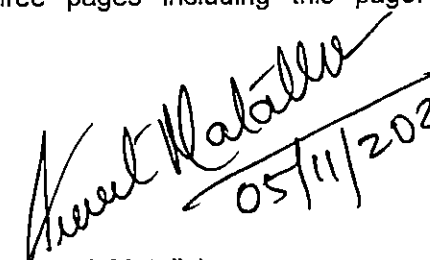
Q.17. Would you like to add anything to your statement?

Ans. The mistakes are inadvertent and with no mala-fide intentions.


This statement is given by me voluntarily and the same has been correctly recorded as per my say. The above statement has been taken down on computer as per my say. No force, pressure has been applied on me to give this statement. I will extend my fullest cooperation in this investigation and I will appear before you as and when called for with regard to investigation. I have gone through the entire statement and it is as deposed by me. I state that this statement has been typed based on the answers deposed by me. I fully agree with the statement. It is correct and as stated by me. I have put my dated signature on the bottom of every page of this statement which runs into 03 Three pages including this page.

Typed by me,


05/11/2024
(Abhay Sharma)
IO/SIIB(X)


05/11/2024
(Shri Amit Matalia)
Proprietor of M/s Sun Impex

Before me,


05.11.2024
(Mukesh Kumar Meena)
SIO/SIIB(X)

Statement of Shri Vilas Gangaram Birmole, G-card holder of C.B. firm M/s Eastern Cargo Carriers, aged 63 years, having office addressed at Unit No.-46 & 51, Adarsh Industrial Estate, Sahar Road, Andheri (E), Mumbai -400099 recorded under Section 108 of the Customs Act 1962, in the Office of the SIIB (Export) at Air Cargo Complex, Sahar, Andheri (E), Mumbai-400099, before Shri Mukesh Meena, Senior Intelligence Officer, SIIB (Export), ACC, Mumbai on 22.11.2024 at 03:00 PM.

I, as directed vide Summons No. MM/646/2024-25 dated 16.11.2024 issued by Shri Mukesh Meena, Senior Intelligence Officer, SIIB(X), ACC, Sahar, Mumbai under his seal and signature, present myself today i.e. on 22.11.2024 at 03:00 PM for giving evidence and/or producing all the relevant documents and/or any other things in respect of goods exported by M/s Sun Impex (IEC – 0305081624) through Air Cargo Complex, Andheri, Mumbai, under Section 108 of Customs Act, 1962. I have been explained the provisions of the Section 108 of Customs Act, 1962 and have understood the same. I understand and know that my statement can be used as evidence against me or any other person in a judicial or quasi-judicial proceeding in any court of law. I have also been explained that giving false evidence or statement during these proceedings is an offence punishable under Section 229 of the Bharatiya Nyaya Sanhita (BNS), 2023. Having understood the same, I proceed to give my true statement as follows:

Name in Full	Vilas Gangaram Birmole
Date of Birth	30.09.1961
Father's Name	Gangaram Bhiwa Birmole
Present Residential Address	C/301, Shiv Darshan Co-op Soc. R.B.Kadam Marg, Bhatwadi, Ghatkopar West, Mumbai, Maharashtra-400084
Permanent Residential Address	C/301, Shiv Darshan Co-op Soc. R.B.Kadam Marg, Bhatwadi, Ghatkopar West, Mumbai, Maharashtra-400084
Educational Qualification	SSC
Languages Known	Marathi, Hindi, English
Occupation	Service
Family Status	Married
PAN No. (company)	AAAFE4844N
PAN No. (Personal)	AJXPB1532C
Aadhar No.	7183 1100 8267
Mobile No.	9820268566
E-Mail Address(personal)	---
E-mail Address (Company)	clearance@easterncargo.co.in
GSTIN No	27AAAFE4844NIZ5

The above information given by me is true and correct. I have been residing at C/301, Shiv Darshan Co-op Soc. R.B.Kadam Marg, Bhatwadi, Ghatkopar West, Mumbai, Maharashtra-400084. I am currently residing with my family.


22.11.2024

Q.1. Tell me about yourself?

Ans: I am Vilas Gangaram Birmole and I have been working with this firm M/s Eastern Cargo Carriers since 1982. I am a G-Card holder vide Kardex No. B-569.

Q.2. Elaborate your role in M/s Eastern Cargo Carriers?

Ans: I handle documentation related to Customs clearance for export in M/s Eastern Cargo Carriers.

Q.3. Do you have any authorisation letter or any contract with exporter i.e. M/s Sun Impex for clearance of cargo?

Ans. I will submit the authorisation letter within 2 days.

Q.4. Have you verified the KYC documents of the party/Exporter?

Ans. Yes, we have verified documents related to GST and IEC registration along with PAN and Aadhar Card of Proprietor of exporter M/s Sun Impex i.e Sh. Amit Jaysukh Matalia. Further, the physical verification of address of exporter was carried out. I hereby submit Electricity Bill of the residence cum premise of exporter.

Q.5. Is the S/Bs No. 8235993 & 8238266 both dated 12.03.2024 filed by M/s Eastern Cargo Carriers on behalf of exporter M/s. Sun Impex?

Ans: Yes, both S/Bs No. 8235993 & 8238266 dated 12.03.2024 were filed by M/s. Eastern Cargo Carriers on behalf of exporter M/s. Sun Impex.

Q.6. Who prepared the documentation for Customs clearance in respect of the aforesaid two Shipping Bills of the exporter?

Ans. I prepared the documentation for Customs clearance for the aforesaid two Shipping Bills of the exporter.

Q.7. What documents has the exporter submitted to you for export of goods covered under S/B No. 8235993 & 8238266 dated 12.03.2024?

Ans. Exporter submitted Tax Invoice & Packing List for the above two Shipping Bills.

Q.8. Have you explained to the party/exporter about export incentives like Drawback etc. while filing the said Shipping Bills?

Ans. Yes

Q.9. How many exports have been conducted in the past by you for the said exporter?

Ans. We have cleared five Shipping Bills in the past for the said exporter.

Q.10. Which items were having country of origin as Australia, Malaysia, China & Portugal?

Ans. Syringe.


22.11.2024

Q.11. During examination of the goods, mis-declaration in terms of quantity (excess Glass bottles and excess bottle reagent glass were found) and description (items declared as Glass Ware Dean & Stark 6ml were found to be Glass Ware Dean & Stark 10 ml) were found. What you have to say about it.

Ans. Yes. Two glass bottles were found in excess and the item Glass Ware Dean & Stark 10 ml was found instead of 6 ml.

Q.12. Was necessary amendment made in respective SBs dated 12.03.2024 before grant of LEO?

Ans. The exporter has requested to convert the two Shipping Bills from Drawback Scheme to Free Shipping Bill Scheme. However, during amendment one item of S.B. No. 8235593 dated 12.03.2024 amended Drawback to Free. Further, amendment could not be made due to system error at that time.


Q.13. Would you like to add anything to your statement?


Ans. No.

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


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

Typed by me,


22.11.2024
(Abhay Sharma)
IO/SIIB(X)


22.11.2024
(Vilas Gangaram Birmole)
(G-Card holder of M/s. Eastern Cargo Carriers)

Before me,


22.11.2024
(Mukesh Meena)
SIO/SIIB(X)


22.11.2024

SUN IMPEX

E-205, Bhoomi Classic, Opp. Inorbit Mall, Link Road, Malad(w), Mumbai -64

Contact : 00-91-9820028538, 91-22-28728260 e-mail : amatalia@gmail.com

(Exporters : Lab Chemicals, Lab Glassware & Plasticware, Lab Instruments & Equipments & Lab Sundry Items)

To,
The Asst. Commissioner of Customs
SIIB(X) Air Cargo Complex
Sahar, Andheri(E)
Mumbai.

Date : 27.03.2024

Subject : Sincere request regarding the waiver of Bond & BG in regards to the shipments under shipping bill no.8235593 & 8238266 dtd 12.03.2024 respectively as goods will be sent under FREE SHIPPING BILL & NO DRAWBACK INCENTIVES OR ANY KIND OF CLAIMS ARE APPLICABLE.

Respected Sir / Madam ,

In regards to the aforesaid subject, I would earnestly request you to kindly waive the Bond & BG requirement as I would be filing the FREE shipping bill and would NOT BE CLAIMING ANY KIND OF INCENTIVES from the Government of India.

It was absolutely due to my ignorance & unawareness that we filed for drawback, as I later learned that drawback is only claimed on goods of Indian Origin whereas the shipment consist of a very small portion of imported product, hardly 5 of them out of 54 Laboratory Glassware items.

I am a small exporter and I hardly have 5 – 6 shipments in a year.

I understand that it was a mistaken due to my ignorance and I will be aware of this in future.

I plead & pray that you charge a nominal fine & penalty considering the drawback amount since the drawback amount is a small amount of Rs.8132 /=- which is a total of both the shipment and kindly release the shipment, so that the importer receives it in time (which is already delayed) and I don't have to bear the demurrage charges.

Since I DO NOT HAVE ANY dispute regarding any kind of drawback incentives or any kind of claims from the Government, so I humbly request NOT to impose a situation of provisional release of goods under BG /Demand Draft (15% of FOB value) & Bond (Equivalent to FOB value), which is turning out to be very severe on me.

I humbly request once again to kindly accept my prayer and please consider the overall situation and then kindly give your decision.

Thanking you.

For SUN IMPEX

Amit Matalia
Proprietor

(AMIT MATALIA)

Proprietor.

SUN IMPEX

E-205, Bhoomi Classic,
Opp. Inorbit Mall, Link Road,
Malad (W), Mumbai - 64.

