SCN No. 67/2026-27/COMM/Adjn/MCH

कार्यालय: प्रधान आयुक्त सीमा शुल्क, मुन्द्रा,
सीमा शुल्क भवन, मुन्द्रा बंदरगाह, कच्छ, गुजरात- **370421**
OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS,
CUSTOM HOUSE, MUNDRA PORT, KUTCH, GUJARAT-370421
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SHOW CAUSE NOTICE

[Issued under Section 28(4) read with 124 of the Customs Act, 1962]

A. OVERVIEW

M/s. Firefox Elements (hereinafter referred as "M/s Firefox" or "importer") having its registered office (as per GST Registration) at Plot No 118-A Kh No 189, Pole No Dwkg-085 Kakrola, Near of Nigam Prashad, South West Delhi-110078, holder of IEC-BPIPS7698Q, is inter-alia engaged in import of Chlorinated Polyvinyl Chloride Resin (CPVC Resin) and other chemicals. As per IEC, the registered addresses of importer are:-

i. Office No. 210, Vardman Sunder Plaza Mall, Sector-12, Plot No. 12, Dwarka, New Delhi-110075.
ii. Patel Jagrutiben Paresh kumar, Plot No. 320/3, Shop No. F-29, Asian Trade Centre, Village Anklesvar Ina, Bharuch, Gujarat-393001.

2. Intelligence developed by the officers of the Directorate of Revenue Intelligence, Lucknow Zonal Unit (hereinafter referred to as the "DRI") indicated that the importer, holder of IEC – BPIPS7698Q, is indulging in overvaluation and misdeclaration in import of CPVC Resin by declaring the same as PVC resin (classifiable under CTH 39041020) instead of CTH 39049010 at the time of import. The said misdeclaration or overvaluation of impugned goods has been done by the importer to avoid payment of anti-dumping duty imposed vide Notification No. 05/2020-Customs (ADD) dated 07.03.2020.

3. In this regard, on the basis of material collected during investigation, a Show Cause Notice dated 28.10.2024 proposing confiscation of seized goods i.e. CPVC Resin imported through BE No. 8522958 dated 28.10.2023 and 8609091 dated 03.11.2023, was issued by the Additional Commissioner, Customs Mundra through F. No. GEN/ADJ/ADC/2271/2024-Adjn/I/2388431/2024, which is pending for adjudication.

4. Since investigation on certain aspects was pending, the competent authority extended the time for issuance of Show Cause Notice by one year with effect from 29.10.2025. The importer vide letter dated 27.10.2025 was informed about the extension

of the time limit of issuance for Show Cause Notice.

B. INVESTIGATION

5. Whereas in furtherance of the investigation, a team of officers of DRI visited and searched the following premises of importer as mentioned above and the premises through which sale and purchase of imported goods had taken place:-

a) Office No. 210, Vardman Sunder Plaza Mall, Sector-12, Plot No. 12, Dwarka, New Delhi-110075

The premise was found locked and the owner or representative of M/s Firefox did not turn up despite waiting for sufficient time. The said premise was sealed for want of documents crucial for the investigation and proceedings were mentioned in Panchnama dated 31.10.2023 **(RUD-1)**.

b) Plot No 118-A Kh No 189, Pole No Dwkg-085 Kakrola, Near of Nigam Prashad, South West Delhi-110078.

The premise was searched in the presence of Panchas and Sh. Rajiv s/o Padam Singh (husband of Smt Seema, proprietor of M/s Firefox). No incriminating documents or goods were found. The premise is owned by Sh. Rajiv and is given on lease to M/s Firefox through agreement dated 14.02.2023. Panchnama dated 31.10.2023 **(RUD-2)** detailing the said search proceedings were drawn on spot.

Thereafter, summon dated 31.10.2023 was issued to Sh. Rajiv for recording of statement on 31.10.2023 under Section 108 of the Customs Act, 1962 wherein he interalia stated:-

i. That his wife's name is Smt Seema who is proprietor of M/s Firefox Elements and the office premises of firm is Plot No 118-A Kh No 189, Kakrola, Dwarka, South West Delhi. He is engaged in business of online sale of clothes and chocolates. His mobile number is 8860388181.

ii. That his wife Seema works with Manish in M/s Firefox Elements Delhi and deals in import and sale of CPVC/PVC resin.

iii. That all the documents related to firm are with Manish who lives in Garden City, Ankleshwar, Gujarat.

iv. Manish's phone no. is 6358877941 and Seema's no. is 9953576170 (currently in Gujarat). He identified photograph of Manish shown to him and appended his dated signature on it.

Further, summon dated 31.10.2023 was issued to Seema for recording of statement at DRI, Lucknow office on 15.11.2023 and the said summon was received by Sh. Rajiv.

6. Whereas the Deputy Director, DRI Surat was requested to conduct follow up/search at the declared premises of importer on IEC i.e. Plot No. 320/3, Shop No. F-29, Asian Trade Centre, Village Anklesvar Ina, Bharuch, Gujarat-393001. During the visit of said premises by officers of DRI Surat it was found that the said shop is occupied by M/s JSP Exim. The owner of said shop is Smt. Jagrutiben Patel and she has given the said shop on rent via lease agreement to Shri Yatendra Rajput of M/s JSP Exim. As per submission of shop owner and lease agreement of rent, it appears that M/s Firefox does not own the premises or has never been its tenant. Thus they were falsely using Smt. Jagrutiben Patel's address in their IEC.

7. In response to summon dated 31.10.2023, Shri Manish Kumar Dhall, authorized representative of M/s. Firefox appeared on 31.10.2023 and his statement dated 31.10.2023**(RUD-3)**was recorded u/s 108 of the Customs Act, 1962 before the officer of DRI Surat wherein he inter-alia stated that:-

i. That he resides at Block D-5, House No. 25, Garden City, Ankleshwar-393001, email id of M/s Firefox is seematokas1979@gmail.com; his email id is mkd2339@yahoo.com; his PAN Card No. is AFQPD9639F; Aadhar Card No. 74130911XXXX; address of M/s Firefox is Plot No 118-A Kh No 189, Pole No Dwkg-085 Kakrola, Near of Nigam Prashad, South West Delhi-110078; bank account of M/s Firefox is in Axis Bank Branch, Sector-12, Dwarka and in IndusInd Bank Branch, Sector-10, Dwarka. M/s Firefox has 2 additional places of business Office No. 210, Vardman Sunder Plaza Mall, Sector-12, Plot No. 12, Dwarka, New Delhi-110075 and Plot No. 320/3, Shop No. F-29, Asian Trade Centre, Village Anklesvar Ina, Bharuch, Gujarat-393001. M/s Firefox is engaged in business of import and trading of PVC Resin and procures PVC Resin from Delhi for trading.

ii. That no business activity of firm is carried out at Plot No. 320/3, Shop No. F-29, Asian Trade Centre, Village Ankleswar Ina, Bharuch, Gujarat-393001 and they have not taken the said office on rent. He does not know Smt. Jagrutiben Patel and that Shri Yatendra Rajput is his social friend.

iii. That they have imported PVC Resin from Mundra. That some of his major customers are SK Trader, Delhi and JK Traders, Delhi.

iv. On being asked to provide purchase and sales ledger of FY 2022-23 and 2023-24 till date, he said that he does not have purchase and sales ledger presently with him and will provide the same within a week's time.

v. That he has not sent any goods for job work.

vi. That he does not have any physical stock of goods imported on previous occasions as he trades it as soon as it is imported.

vii. That his CHA is M/s Him Logistic who looks after clearance work at Mundra port (concerned person : Shri Rohit – 8980404842)

8. In response to summon dated 03.11.2023 Smt Seema, proprietor of M/s. Firefox appeared on 03.11.2023 and her statement **(RUD-4)** was recorded u/s 108 of the Customs Act, 1962 before the officer of DRI Lucknow wherein she stated that:-

i. That she resides at M/s. Firefox, Plot No 118-A Kh No 189, Pole No Dwkg-085 Kakrola, Near of Nigam Prashad, South West Delhi-110078. That premises is rented and agreement was done with Rajiv. That her Aadhar Card No. is 378853546407, PAN Card No. is BPIPS7698Q. That the company deals in import of PVC Resin from China and that she has no knowledge of Indian ports where imported goods come and what is done with imported goods.

ii. That she does not know company IEC and GSTIN and does not know since when company is running and where its bank account is. All the affairs of company are handled by Manish Kumar Dhall and she is just a dummy proprietor and actual owner is Manish. For proprietorship, she receives monthly income of Rs. 30,000/- from Manish. That she was shopping in Delhi on 31.10.2023 at the time of search of premises of M/s Firefox located at Kakrola, Delhi.

9. In response to summon dated 02.11.2023, Shri Manish Kumar Dhall, authorized representative of M/s. Firefox appeared on 03.11.2023 and his statement dated 03.11.2023 **(RUD-5)** was recorded u/s 108 of the Customs Act, 1962 before the officer of DRI Lucknow wherein he stated that:-

i. That he resides at Block D-5, House No. 25, Garden City, Ankleshwar-393001 (old address: House 85, Om Residency, Rajpipla Road, Anklesvar, Bharuch, Gujarat-393001). That he handles affairs of M/s. Firefox, Plot No 118-A Kh No 189, Pole No Dwkg-085 Kakrola, Near of Nigam Prashad, South West Delhi-110078. IEC of firm is BPIPS7698Q. Legal proprietor of firm is Seema but entire business/financial work of firm is looked by him.

ii. That he came to Lucknow from Delhi by driving car in wee hours of 02/03.11.2023 because of which he was late and currently he is exhausted and request to give date for tomorrow for recording of statement.

Further, summon dated 03.11.2023 was issued to Shri Manish Kumar Dhall u/s 108 of Customs Act for appearance at DRI, Lucknow on 04.11.2023 along with instant case documents but he did not turn up in response to the said summon.

10. In response to summon dated 07.11.2023 for appearance on 15.11.2023, Shri Manish Kumar Dhall, authorized representative of M/s. Firefox Elements, Delhi appeared on 20.11.2023 and his statement dated 20.11.2023 **(RUD-6)** was recorded u/s 108 of the

Customs Act, 1962 before the officer of DRI Lucknow,the brief of the same is produced below;

i. That M/s. Firefox has 3 bank accounts in IndusInd Bank (256358877941), Yes Bank (053663700000522) and Axis Bank and in all the bank account his phone no. 9560669334 is linked and Seema's PAN is registered. That his ancestral address is F-40, First Floor, Om Vihar, Uttam Nagar, New Delhi-110059.

ii. On being asked about the address used in IEC, viz.Plot No. 320/3, Shop No. F-29, Asian Trade Centre, Village Anklesvar Ina, Bharuch, Gujarat-393001, he said that he did not have any documentary proof regarding ownership of the said premises/rent agreement.

iii. That in compliance of summon dated 07.11.2023 he is appearing on 20.11.2023, as he could not appear on 04.11.2023 as he was unwell. Further he couldnot appear on 15.11.2023 due to festival.

iv. On being asked about import and sales documents, transaction statement related to imported PVC/CPVC Resin as called vide summon dated 07.11.2023, he stated that he will submit all the documents by 29.11.2023 through post and has not brought any documents.

v. On being asked about Customs duty liability on imported CPVC Resign vide B.E. No. 8522958 dated 28.10.2023, he stated that the item declared is PVC Resin SG5, but actually the item imported is **CPVC** Resin through a Chinese trading firm Zibo Aiheng New Material Co., Ltd based in China. He accepted that CPVC Resin attracts anti-dumping Duty through Notification No. 05/2020- Customs (ADD) dated 07.03.2020 and accordingly, as per declared value of goods,anti-dumping duty comes out to Rs. 1,49,39,463/-.

vi. On being told that he had imported CPVC Resin vide B.E. No. 6888725 dated 15.07.23 and 8609091 dated 03.11.2023 at the rate of $1950/MT but price declared in BE No. 8522958 dated 28.10.2023 is $815/MT and asked as to why did he overvalue the goods, he stated that the price of imported goods vide B.E. No. 6888725 dated 15.07.2023 is $1950/MT and he had made the same payment to Chinese seller i.e. Link Chemicals (HK) Limited and for B.E. No. 8609091 dated 03.11.2023, he had purchased goods at $1950/MT but the same was on credit basis and payment of which is *yet to be made* to Chinese seller. If any duty difference arises on account of change in valuation of goods, he is ready to pay the same after consulting with CHA.

vii. On being asked about the CHA for the aforesaid 3 consignments, he stated that CHA of aforesaid 3 consignments is M/s HIM Logistics, G-Card Holder of CHA is Rohit Mehra (8980404842) and owner of said CHA firm is Prakash and he did not know whois H-Card Holder of CHA.

viii. On being asked whether he had imported any other consignment of PVC/CPV Resin, he stated that he had imported PVC Resin vide 7 BEs (roughly 140 MT per B.E.) and cleared through Mundra port (INMUN1) and ICD Barhi (INRUG6). CHA at both ports is M/s HIM Logistics. The 7 BE Nos. are as tabulated below:-

BE No.	BE Dt.
7187618	04-08-2023
7691902	05-09-2023
7787294	12-09-2023
8020411	26-09-2023
8142767	04-10-2023
8246397	11-10-2023
8482261	26-10-2023

ix. That the company M/s Firefox did not have any warehouse. They had orders in hand and as soon as the goods are imported, they sell the goods directly to manufacturer through agent and sometimes directly.

x. That there is no similar company or sister concern to M/s Firefox Elements, Delhi engaged in same imports.

xi. That he will provide sales and purchase details of firm since its inception by 28.11.2023.

xii. That he takes goods on credit from overseas supplier, credit from Indian markets at interest and sometimes from Satish Sharma, A-103, Man Bhavan Apartment, Sector 10, Dwarka, New Delhi-110075.

11. In response to summon dated 28.11.2023, Shri Rohit Mehra, G-Card Holder of CHA M/s HIM Logistics appeared on 06.12.2023 and his statement dated 06.12.2023 **(RUD-7)** was recorded u/s 108 of the Customs Act, 1962 before the officer of DRI Lucknow wherein he stated:-

i. That his current address is 2151, 3D, New Patel Nagar, Shadipur, New Delhi-110008, his Aadhar Card No. is 416246162121 and PAN Card No. is AKEPC9135G, his G-Card No. as G/MNDR1/20234720 is registered at Mundra port. H-card holder at Mundra port is Sravan Kumar (H/MNDR1/20234718), the owner of CHA firm is Prakash Chandra Sharma and F card holder is Harvinder Singh Chawla.

ii. That he is submitting ledger account, Tax Invoice and Debit Note, Bank statement, Bill of Entry, Invoice and packing list vide letter of M/s Him Logistics dated 06.12.2023. That he does not have transport documents as M/s Firefox Elements directly hires logistic company for transporting the cleared imported

goods from the port area.

iii. That the importer submits Bill of Lading, Invoice, Packing list through Whatsapp (6358877941) at CHA's Delhi office to Manish Kumar Jha (Employee of CHA - 8929190407). The CHA office generates Bill of Entry Number. The B.E. No. is generated as soon as IGM is generated by shipping line. All the documents are then sent to his wife Preeti Singh, employee of M/s Him Logistics, Mundra Branch at Whatsapp (6352267119). That his role is to get the goods cleared at Mundra port. They had cleared one B.E. No. 6888725 dated 15.07.2023 of importer through M/s World Cargo Logistics since licence of M/s Him Logistics was not registered at Mundra Port.

iv. That there were no samples taken during examination of said imported goods. The goods were taken out from container and were examined like 50% or percentage of total quantity as per instructions. The goods were seen by raw hand and no testing was done.

v. That he has neither met Mr. Manish Kumar (alias Manish Kumar Dhall) in person at Mundra port or anywhere else and nor have ever spoken to him. That his head office at Delhi is in touch with him.

vi. That Manish Kumar Dhall directly hires Logistics Company to carry the imported goods out of Customs Area Mundra port and he conveys the truck and driver details to CHA Delhi office which then forwards the information to him. That he or Sravan verify the truck details and then allow the cleared goods to be loaded. That he will email the truck and driver details/logistic details against each Bill of entry.

12. Whereas as per submission of tenant and lease agreement of rent in respect of the premises Office No. 210, Vardman Sunder Plaza Mall, Sector-12, Plot No. 12, Dwarka, New Delhi-110075, it appears that M/s Firefox Elements, Delhi does not own this premises and never have been its tenant and therefore it appears that M/s Firefox Elements is falsely using somebody else's address in its IEC.

13. During the course of investigation it is found that during F.Y. 2023-24, major buyers of goods from M/s Firefox Elements, Delhi were M/s Raas International, Jaipur (herein after referred as M/s Raas International) and M/s Ajay Industrial Corporation Ltd., GSTIN 27AAHCA1943Q1Z8, Tal-Khandala, Gat No. 381/382, Ground Bhor- Shirwal Road, Village-Wing, Satara, Maharashtra- 412801(herein after referred as M/s Ajay Industrial Corporation Ltd.). Summons were issued to M/s Raas International u/s 108 of Customs Act, 1962 for appearance in the office of DRI, Lucknow on 04.11.2023, 28.07.2025, 29.07. 2026, 11.08.2026 along with relevant records. M/s Raas International furnished unsigned documents through their letters dated 23.08.2024 and 12.08.2026, however authorized representative of M/s Raas International did not appear before the officers of DRI, Lucknow Zonal Unit for tendering statement. Accordingly, Deputy Director, DRI Jaipur was

requested to record the statement of M/s Raas International u/s 108 of Customs Act, 1962. Shri Sachin Bhargava, in the capacity of Karta HUF firm M/s Raas International appeared before the officer of DRI Jaipur on 02.09.2026 and his statementwas recorded u/s 108 of the Customs Act, 1962 **(RUD-8)**wherein he stated that: -

i) he had only traded **CPVC** Resins with M/s Firefox Elements, Delhi not any other resin or any other type of product.

Shri Sachin Bhargava, of M/s Raas International, Jaipur had furnished the attested copies of all inward and outward e-Way Bills generated by or against M/s Raas International, for the period from 01.07.2023 to 31.03.2024**(RUD-9).**

14. Whereas M/s Raas International had made few supplies to M/s Independent Chemical Company, Delhi and M/s Earthchem International Trade, New Delhi . Summons issued u/s 108 of the Customs Act, 1962 to M/s Independent Chemical Company, Delhi and M/s Earthchem International Trade, New Delhi for providing details/documents and tendering statement on 13.08.2026 and 14.08.2026 respectively. In response to the summons, M/s Independent Chemical Company, Delhi has furnished copies of inward and outward e-way bills**(RUD-10)** whereas M/s Earthchem International Trade, New Delhi has replied through e-mail**(RUD-11)**that they had never purchased any material directly from M/s Firefox Elements and they are also not aware about this company and its activities.

15. Whereas Shri Manish Kumar Dhall of M/s Firefox Elements, Delhi did not honor his submission made while tendering statement u/s 108 of Customs Act on 20.11.2023 in as much as he failed to provide the sales and purchase details of his firm since inception.Accordingly,summons for providing details required for investigation were issued for his appearance on 09.07.2025, 31.07.2026 and 12.08.2026before the officer of DRI, Lucknowbut he did not honor the said summons.Shri Manish Kumar Dhall has declared his residential premises as Block D-5, House No. 25, Garden City, Anklesvar, Gujarat-393001, and therefore Deputy Director, DRI Surat was requested to record the statement of Shri Manish Kumar Dhall of M/s Firefox Elements, Delhi u/s 108 of Customs Act, 1962. A summon dated 03.09.2026 was got received by Ms. Charanjeet Kaur at his residential premises on behalf of Shri Manish Kumar Dhall for tendering statement by him on 07.09.2026 before the officer of DRI, Surat, however he did not honor the summon **(RUD-12)**.

16. Further, Deputy Director, DRI Pune was requested to record the statement of authorized representative of M/s Ajay Industrial Corporation Ltd. u/s 108 of Customs Act, 1962. Sri Shashikant Sayaji Patane, Senior Account Executive, in the capacity of authorized representative of M/s Ajay Industrial Corporation Ltd. Tal-Khandala, Satara, Maharashtrahas tendered statementu/s 108 of the Customs Act, 1962 before the officer of DRI Pune on 16.10.2026**(RUD-13)** wherein he stated that: -

i) At the manufacturing plant of Satara, they received the goods i.e. **CPVC** Resin under the CTH 3904 from M/s Firefox Elements, Delhi (GSTIN 07BPIPS7698Q1ZG and IEC- BPIPS7698Q) during F.Y. 2023-24.

ii) On being asked to confirm whether they received goods/items called CPVC Resin or otherwise during F.Y. 2023-24, from M/s Firefox Elements, Delhi, he stated that they had received goods/items i.e. CPVC Resins under CTH 3904 from M/s Firefox Elements, Delhi.

C. FINDINGS

17. Whereas, anti-dumping duty is payable on import of *'Chlorinated Polyvinyl Chloride Resin (CPVC) - whether or not further processed into compound'* as per **Notification No. 05/2020-Customs (ADD) dated 07.03.2020 (RUD-14)**. As per the notification *a definitive antidumping duty at the rate equal to the difference between the landed value of the subject goods and the amount, currency and per unit of measurement as specified in the corresponding entry in column (8) provided that the landed value is less than the amount indicated in column (8), of the said Duty Table: -*

Explanation 1.- For the purposes of this notification, rate of exchange applicable for the purposes of calculation of such anti-dumping duty shall be the rate which is specified in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), issued from time to time, in exercise of the powers conferred by section 14 of the Customs Act, 1962 (52 of 1962), and the relevant date for the determination of the rate of exchange shall be the date of presentation of the bill of entry under section 46 of the said Customs Act.

Explanation 2. - The landed value of imports for the purpose of this notification shall be the assessable value as determined by the Customs under Customs Act, 1962 and applicable level of customs duties except duties levied under Section 3, 8B, 9, 9A of the said Customs Tariff Act.

18. Whereas it was found that importer M/s Firefox Elements, Delhi has indulged in overvaluation of imported CPVC resin from Mundra port through one (01) BE viz. 6888725 dated 15.07.2023 to evade anti-dumping duty and misdeclared CPVC resin as PVC resin while importing the item through seven (07) B.Es from ICD Barhi and Mundra sea port, to evade anti-dumping duty, the details of these 8 BEs are tabulated below in **Table-1**. The 8 B.E. Nos. are tabulated below in Table-I:-

Table-I

Sl. No.	BE No.	BE Dt.	Item declared in BE (CTH)	Issue in BE (Overvalued/mis-declared)
1.	6888725	15-07-2023	CPVC Resin(39049010)	Overvalued
2.	7187618	04-08-2023	PVC Resin(39041020)	mis-declared
3.	7691902	05-09-2023	PVC Resin(39041020)	mis-declared
4.	7787294	12-09-2023	PVC Resin(39041020)	mis-declared

5.	8020411	26-09-2023	PVC Resin(39041020)	mis-declared
6.	8142767	04-10-2023	PVC Resin(39041020)	mis-declared
7.	8246397	11-10-2023	PVC Resin(39041020)	mis-declared
8.	8482261	26-10-2023	PVC Resin(39041020)	mis-declared

The details of all 8 BEs are annexed as **ANNEXURE-A (RUD-15)**.

18(a). M/s Firefox has imported 140 MT of "Chlorinated Polyvinyl Chloride (CPVC) Resin" under CTH 39049010 through B.E No. 6888725 dated 15-07-2023 at landed value Rs. 175.73 per Kilogram as per BE,detailed below in Table II:

Table II

BE/date and its Item/ CTH	As per BE, Assessable Value in USD	Exchange Rate of USD in Rs.	As per BE, assessable value in Rs.	As per BE, Weight (in Kg)	As per BE, Weight (in Ton)	Assessable Value in USD /Wt. in Ton	As per BE, Fair landed value in Rs. (Col. D+ Col. K+ Col. L)	As per BE, Fair landed value in Rs. per Kilogram (Col. H/Col. E)	As per BE, Fair landed value in USD/ Tonne (Col. I*1000 /Col. C)	BCD in Rs. 7.5%	SWS in Rs. (10% of BCD)
Col. A	Col. B	Col. C	Col. D	Col. E	Col. F	Col. G	Col. H	Col. I	Col. J	Col.K	Col.L
6888725/ 15.07.23 CPVC Resin/ 39049010	6443.88	83.25	536453.01	3304.56	3.305	1950	580710.38	175.73	2110.87	40233.97	4023.39
	13658.78	83.25	1137093.43	7004.50	7.005	1950	1230903.64	175.73	2110.87	85282	8528.2
	23582.46	83.25	1963239.79	12093.57	12.094	1950	2125207.08	175.73	2110.87	147242.98	14724.29
	229314.88	83.25	19090463.76	117597.37	117.59	1950	20665427.02	175.73	2110.87	1431784.78	143178.47
TOTAL	**273000**		**22727250**	**140000**	**140**	**1950**	**24602248**	**175.73**	**2110.87**	**1704544**	**170454**

For this BE No. 6888725 dated15.07.23,movement of goods are detailed here as under:

i. **Stage-i**: - From M/s Firefox Elements, Delhi to M/s. Raas International, detailed as in **Table III**.

ii. **Stage-ii**: - From M/s. Raas International to M/s. Independent Chemical Company, Delhi, detailed as in **Table IV**.

iii. **Stage-iii**: - From M/s. Independent Chemical Company, Delhi to M/s. Astral Limited&M/s. Ajay Industrial Corporation Limited, detailed as in **Table V**.

Table III

E-way bill details of goods sold by M/s. Firefox Elements, Delhi (GSTIN 07BPIPS7698Q1ZG)to M/s. Raas International (GSTIN 08ABHHS5099D1ZQ)					
Sl. No	**E-Way Bill No.**	**E-way Bill Date**	**Quantity (in Kg)**	**Total value in Rs.**	**Average Rate in Rs./Kg (Total of Col. 5i.eRs. 18863950/ Total of Col.**

					4 i.e 140000 Kg)
Col. 1	**Col. 2**	**Col. 3**	**Col. 4**	**Col. 5**	**Col. 6**
1	711355010076	25/07/2023	29400	4027800	**134.74**
2	751355010320	25/07/2023	29400	4027800	
3	771355009759	25/07/2023	29400	4027800	
4	701355573844	28/07/2023	9800	1320550	
5	731355014199	25/07/2023	42000	5460000	
TOTAL			**140000**	**18863950**	

Table IV

E-way bill details of goods sold by M/s. Raas International (GSTIN 08ABHHS5099D1ZQ) to M/s. Independent Chemical Company, Delhi (GSTIN is 07APQPJ2946B1ZW)						
Sl. No	**E-Way Bill No.**	**E-way Bill Date**	**Quantity (in Kg)**	**Rate quoted in E-Way Bill and in correspond-ing Invoice (in Rs. /Kg)**	**Total value in Rs. (Col.4*Col. 5)**	**Average Rate in Rs./Kg (Sum of Col. 6 i.eRs. 18738160/ Sum of Col. 4 i.e 140000 Kg)**
Col. 1	**Col. 2**	**Col. 3**	**Col. 4**	**Col. 5**	**Col. 6**	**Col. 7**
1	701355011638	25/07/2023	29400	135.55	3985170	**133.844**
2	751355011831	25/07/2023	29400	135.55	3985170	
3	791355011440	25/07/2023	29400	135.55	3985170	
4	701355578331	28/07/2023	9800	134.75	1320550	
5	741355014473	25/07/2023	42000	130.05	5462100	
TOTAL			**140000**		**18738160**	

Table V

Invoice/E-way bill details of goods sold by M/s. Independent Chemical Company, Delhi (GSTIN is 07APQPJ2946B1ZW) to M/s. Astral Limited & M/s. Ajay Industrial Corporation Limited							
Sl. No	**Invoice No.**	**Invoice Date**	**Quanti ty (In Kg)**	**Rate quoted in Invoice (in Rs. /Kg)**	**Total value in Rs. (Col.4*Col .5)**	**Average Rate/Kg (Sum of Col. 6 i.eRs. 19180000/ Sum of Col. 4 i.e140000 Kg)**	**Remark**
Col.	**Col. 2**	**Col. 3**	**Col. 4**	**Col. 5**	**Col. 6**	**Col. 7**	**Col. 8**

1							
1	56 of 2023-24	25/07/2023	29400	137	4027800	**137**	**Goods sold to M/s. Astral Limited**
2	57 of 2023-24	25/07/2023	29400	137	4027800		
3	58 of 2023-24	25/07/2023	29400	137	4027800		
4	63 of 2023-24	28/07/2023	9800	137	1342600		
5	59 of 2023-24	25/07/2023	42000	137	5754000	**137**	**Goods sold to M/s. Ajay Industrial Corporation Limited**
TOTAL			**140000**	**137**	**19180000**	**137**	

From Table II and III above it is evident that selling price of **CPVC** Resin by M/s. Firefox Elements, Delhi to M/s Raas International is less than its fair landed imported price.

After B.E No. 6888725 dated 15.07.2023 was given out of charge (time: 9:19 pm to 10:03 pm on dt. 25.07.23 & 10:36 am on dt. 28.07.23),M/s. Firefox Elements, Delhi (the importer) sold **CPVC Resin** to M/s. Raas International**(Stage-i detailed in Table-III)**. M/s. Raas International sold the said CPVC Resin the same day to M/s. Independent Chemical Company (time: 9:36 pm to 10:06 pm on dt. 25.07.23 & 10:50 am on dt. 28.07.23) **(Stage-ii detailed in Table-IV)**. M/s. Independent Chemical Company sold the said CPVC Resin the same day to M/s. Astral Limited (time: 9:51 pm to 9:53 pm on dt. 25.07.23 & 10:53 am on dt. 28.07.23) and to M/s. Ajay Industrial Corporation Limited (time: 10:12 pm on dt. 25.07.23) **(Stage-iii detailed in Table-V)**. It is observed that buying/selling and transportation of goods through E-way bills were made and corresponding E-way bills were generated within an hour with no movement of goods (in 1st& 2nd transaction, location of goods as per E-way Bill is Mundra Port).

Further, on perusal of Table II to Table V placed above for movement of same CPVC resin,it is observed that in all the movements from Stage i to Stage iii, the lowest price at which CPVC resin is sold is at Stage-ii i.e. when M/s. Raas International (GSTIN 08ABHHS5099D1ZQ) sold it to M/s. Independent Chemical Company, Delhi as detailed in Table IV with lowest averagevalue per kilogram is Rs. 133.84($ 1607.73/MT) whichis far below of Rs.175.73 per Kg ($ 2110.87/MT) the fair landed value per kilogram as declared in BE in Table II above.

18(b). In view of the findings at para 18(a) above it is established that goods CPVC Resin imported under BE No. 6888725 dated 15-07-2023 appear to have been overvalued by declaring the assessable value of USD1950/MT or fair landed value USD2110.87/MT (Rs.175.73 per Kg) so that landed value of goods becomes less than the threshold value i.e. USD2161/MT (amount in USD/MT as per Row 6A, Col (8) of the Notification 05/2020 Customs (ADD) dated 07.03.2020) for imposition of ADD.

Therefore, the value of the goods needs to be redetermined.

18 (c).Rejection of declared value & Redetermination of Assessable Value:

The Rule 3 of the Customs Valuation (Determination of Price of Imported Goods) Rules, 2007 (hereinafter referred to as "*the CVR, 2007*") provides the method of valuation.

The Rule 3(1) of the CVR, 2007 provides that subject to Rule 12, the value of imported goods shall be the transaction value adjusted in accordance with provisions of Rule 10. The Rule 3(4) ibid states that "if the value cannot be determined under the provisions of sub-rule (1), the value shall be determined by proceeding sequentially through Rule 4 to 9 of CVR, 2007". Whereas, it appears that, transaction value in terms of Rule 3 of the CVR, 2007, is to be accepted only where there are direct evidences with regard to the price actually paid or payable in respect of the imported goods by the importer. Whereas, it further appears that, there is a reasonable doubt regarding the truth and accuracy of the value declared by the importer, and hence it appears liable to be rejected in terms of Rule 12 of the CVR, 2007.

Whereas,itappearsthat,ifactualtransactionvaluewhichmeanspricepaid or payable cannot be ascertained on the basis of Rule 3 of the CVR, 2007, the value shall be decided proceeding to subsequent rules.

Whereas, it appears that, the value of the impugned goods could not be determined under Rule 4 and 5 ibid, since the goods have been undervalued at Stage ii i.e. when M/s. Raas International (GSTIN 08ABHHS5099D1ZQ) sold it to M/s. Independent Chemical Company, Delhi as detailed in Table IV, the value of contemporaneous imports of identical and similar goods of same quality and composition was not found. Proceeding sequentially, it is stipulated under Rule 6 ibid that where the value is not determinable under Rule 3, 4 and 5, the value is to be determined under Rule 7. Whereas, Rule 7 provides for 'Deductive Value' i.e. the value is to be determined on the basis of valuation of identical goods or similar imported goods sold in India, in the condition as imported at or about the time at which the declaration for determination of value is presented, subject to deductions stipulated under the rule. Therefore, for the reasons detailed above, the value is determined as per the said Rule 7 ibid.

Whereas, as per the provisions of Rule 7 ibid, the fair transaction value of the goods actually found during investigation is at Stage-ii i.e. when M/s. Raas International (GSTIN 08ABHHS5099D1ZQ) sold it to M/s. Independent Chemical Company, Delhi as detailed in Table IV and this is re-determined under Rule 7 ibid, wherein actual/fair value of goods imported under BE No. 6888725 dated 15.07.2023 is redetermined as USD 1607.73/MT (Rs. 133.84 per Kg).

The duty liability on BE No. 6888725 dated 15.07.2023 is tabulated below in Table VI below: -

Table VI

Row	Description	BE No. 6888725 dated 15.07.2023	Remarks
A	Quantity (MT)	140	As per BE
B	(Declared Price in $/MT)	1950	As per BE
C	Exchange Rate	83.25	As per BE
D	Assessable Value in Rs. (A*B*C)	22727250	As per BE
E	Redetermined fair landed value in Rs. /Kg	133.844	As per Col. 7 of Table IV
F	Redetermined fair landed Value in USD/MT	1607.735	(E*1000)/ 83.25 (the Exchange rate)
G	Redetermined fair landed value in Rs.	18738160	F*A*C

H	Notf. ADD Value	25186455	2161*C*A
I	**Anti-Dumping duty payable in Rs.**	**6448295**	H-G
J	**IGST payable on ADD in Rs.**	**1160693**	I*18%
K	**Total Duty payable in Rs.**	**7608988**	I+J

19. In the instant case, the importer mis-declared the impugned goods imported under BE Nos. 7187618 dated 04.08.2023, 7691902 dated 05.09.2023, 7787294 dated 12.09.2023, 8020411 dated 26.09.2023, 8142767 dated 04.10.2023, 8246397 dated 11.10.2023 and 8482261 dated 26.10.2023 as PVC Resin SG5 instead of actual product CPVC Resin and wrongly classified the goods under CTH 39041020 instead of CTH 39049010. Authorized signatory of M/s Raas International, Jaipur namely Shri Sachin Bhargavain his statement dated 02.09.2026 had stated ***that he had only traded CPVC Resins with M/s Firefox Elements, Delhi and not any other resin or any other type of product***. M/s Firefox Elements, Delhi had made supplies of CPVC Resin to M/s Raas International, Jaipur through the e-way bills**(RUD-16)** mentioned in **Table VII** during the period under consideration.

Table VII

E-Way bill (EWB) for supply made from M/s Firefox to M/s Raas International	**Date of EWB**	**EWB for supply made from M/s Raas International to M/s Independent Chemical & M/s Earthchem**	**Date of EWB**	**Qty in EWB (in Kgs)**
771355009759	25.07.23	791355011440	25.07.23	29400
711355010076	25.07.23	701355011638	25.07.23	29400
751355010320	25.07.23	751355011831	25.07.23	29400
731355014199	25.07.23	741355014473	25.07.23	42000
701355573844	28.07.23	701355578331	28.07.23	9800
781369911766	27.09.23	711369917789	27.09.23	20000
771375026374	13.10.23	711375036106	13.10.23	29400
751375027610	13.10.23	701375041433	13.10.23	25200
791375028475	13.10.23	751375041777	13.10.23	25200
771375030487	13.10.23	771375042143	13.10.23	25200
771375031154	13.10.23	701375043161	13.10.23	25200
751375403683	14.10.23	731375404130	14.10.23	23800
701375565032	15.10.23	741375566446	15.10.23	29400
761375876705	16.10.23	751375877680	16.10.23	42000
711376136856	17.10.23	791376141148	17.10.23	29400
761376535412	18.10.23	751376535691	18.10.23	32200
731378039038	24.10.23	741378040161	24.10.23	25500

771378039197	24.10.23	741378040343	24.10.23	30000
751378039399	24.10.23	701378040552	24.10.23	30000
711378039553	24.10.23	771378040665	24.10.23	31500
751378039683	24.10.23	741378040851	24.10.23	25500

Similarly, Sri Shashikant Sayaji Patane, Senior Account Executive, in the capacity of authorized representative of M/s Ajay Industrial Corporation Ltd. Tal-Khandala, Satara, Maharashtra in his statement dated 16.10.2026 had stated ***that at the manufacturing plant of Satara, they received the goods CPVC Resin under the CTH 3904 from M/s Firefox Elements, Delhi (GSTIN 07BPIPS7698Q1ZG and IEC- BPIPS7698Q) during F.Y. 2023-24. Further, on being asked to confirm whether he received goods/items called CPVC Resin or otherwise from M/s Firefox Elements, Delhi, he stated that they had received goods/items i.e CPVC Resins under CTH 3904 from M/s Firefox Elements, Delhi.*** M/s Firefox Elements, Delhi had made supplies of CPVC Resin to M/s Ajay Industrial Corporation Ltd. Tal-Khandala, Satara through the e-way bills **(RUDs-17)** mentioned in Table VIII below during the period under consideration.

Table VIII

EWB through which supply made from M/s Firefox Elements, Delhi to M/s Ajay Industrial Corp. Ltd, Satara	Date of EWB	Item description/CTH	Quantity in Kilogram
761361934794	24.08.23	CPVC	42000
781368634091	22.09.23	CPVC	42000
781370520238	29.09.23	CPVC	42000

20. From the statement of Shri Sachin Bhargava of M/s Raas International, Jaipur and Sri Shashikant Sayaji Patane, of M/s Ajay Industrial Corporation Ltd. Tal-Khandala, Satara it is evident that after out of charge was given to BEs through which alleged PVC (CTH 39041020) was imported, the goods were transferred by M/s Firefox Elements, Delhi to its buyers through E way bills (reflecting time after time of out of charge) and the buyers in their statement confirmed that the goods received from M/s Firefox Elements, Delhi were CPVC resin (CTH 39049010)instead of PVC Resin(CTH 39041020) as detailed below in **ANNEXURE-B (RUD-18)**.

ANNEXURE-B

	BE	Date	Commodity as per BE (CTH of all is 39041020)	As per BE, Weight (in Kg)	OOC date/time	EWB for supply made from M/s Firefox Elements to M/s Raas International	Date of EWB	Name of item in EWB/ CTH	EWB for supply made from M/s Raas International to M/s Independent Chemical & M/s Earthchem	Date of EWB	Qty in EWB (in Kgs)	EWB for supply made from M/s Firefox Elements to M/s Ajay Industrial Corp. Ltd Maharashtra	Date of EWB	Item /CTH	Qty in EWB (in Kgs)	EWB for supply made from M/s Firefox Elements to M/s Crestia Polytech Pvt. Ltd.	Date of EWB	Item /CTH	Qty in EWB (in Kgs)
1	7187618	04.08.23	PVC Resin SG5	140000	14.08.2023/17.17 hrs							731360181602	17.08.23	PVC	30000				
												731360182564	17.08.23	PVC	30000				
												721361680093	23.08.23	PVC	30000				
												761361934794	24.08.23	CPVC	42000				
2	7691902	05.09.23	PVC Resin SG5	140000	12.09.2023/12.19 hrs	781369911766	27.09.23	CPVC	711369917789	28.09.23	20000	781368634091	22.09.23	CPVC	42000	781368637160	22.09.23	CPVC	30000
3	7787294	12.09.23	PVC Resin SG5	140000	21.09.2023/17.39 hrs	771375026374	13.10.23	CPVC	711375036106	13.10.23	29400	781370520238	29.09.23	CPVC	42000				
4	8020411	26.09.23	PVC Resin SG5	140000	03.10.2023/16.27 hrs	751375027610	13.10.23	CPVC	701375041433	13.10.23	25200								
5	8142767	04.10.23	PVC Resin SG5	140000	09.10.2023/16.37 hrs	791375028475	13.10.23	CPVC	751375041777	13.10.23	25200								
6	8246397	11.10.23	PVC Resin SG5	142500	18.10.2023/18.26 hrs	771375030487	13.10.23	CPVC	771375042143	13.10.23	25200								
7	8482261	26.10.23	PVC Resin SG6	140000	27.10.2023/19.06 hrs	771375031154	13.10.23	CPVC	701375043161	13.10.23	25200								
						751375403683	14.10.23	CPVC	731375404130	14.10.23	23800								
						701375565032	15.10.23	CPVC	741375566446	15.10.23	29400								
						761375876705	16.10.23	CPVC	751375877680	16.10.23	42000								
						711376136856	17.10.23	CPVC	791376141148	17.10.23	29400								
						761376535412	18.10.23	CPVC	751376535691	18.10.23	32200								
						731378039038	24.10.23	CPVC	741378040161	24.10.23	25500								
						771378039197	24.10.23	CPVC	741378040343	24.10.23	30000								
						751378039399	24.10.23	3904	701378040552	24.10.23	30000								
						711378039553	24.10.23	3904	771378040665	24.10.23	31500								
						751378039683	24.10.23	3904	741378040851	24.10.23	25500								

Therefore, intention of importer appears to evade anti-dumping duty leviable on CPVC resin (CTH 39049010)which are mis-declared as PVC Resin(CTH 39041020)during their import. The anti-dumping duty liability on 07 Bills of entry comes to Rs. 12,52,57,414/-which is tabulated below in Table IX**(ANNEXURE-C as RUD-19).**

Table IX

Row	Description	BE No. 7187618 dt. 04.08.2023	BE No. 7691902 dt. 09.09.2023	BE No. 7787294 dt. 12.09.2023	BE No. 8020411 dt. 26.09.2023	BE No. 8142767 dt. 04.10.2023	BE No. 8246397 dt.11.10.2023	BE No. 8482261 dt. 26.10.2023	Remarks
A	Quantity (MT)	140	140	140	140	140	142.5	140	As per B.E
B	Declared Price/MT	780	800	800	810	825	825	815	As per B.E
C	Exchange Rate	83.6	83.9	83.95	84.05	84.05	84.15	84.2	As per B.E
D	Assessable Value	9129120	9396800	9402400	9531270	9707775	9892884	9607220	As per B.E
E	Fair Price/MT	780	800	800	810	825	825	815	Row B
F	Fair Assessable Value	9129120	9396800	9402400	9531270	9707775	9892884	9607220	(D/B)*E
G	Fair landed Value	9882272	10172036	10178098	10317599.78	10508666.44	10709046.93	10399815.65	F+ (BCD+SWS) as per BE
H	Notf. ADD Value	25292344	25383106	25398233	25428487	25428487	25913361.38	25473868	2161*C*A
I	**ADD payable**	**15410071.6**	**15211070**	**15220135**	**15110887.23**	**14919820.56**	**15204314.45**	**15074052.35**	H-G
J	Fair BCD	684684	704760	705180	714845.25	728083.125	741966.3	720541.5	F*7.5%
K	Fair SWS	68468.4	70476	70518	71484.525	72808.3125	74196.63	72054.15	J*10%
L	Fair IGST	4552621.92	4568959	4571682	4577128	4577128	4664405	4585296	(F+I+J+K)*18 %
M	Total Duty required to be paid at the time of import	20715845.92	20555265.1	20567514.9	20474344.7	20297839.7	20684882.4	20451944.2	I+J+K+L
N	IGST already paid	1778809.032	1830966.48	1832057.64	1857167.96	1891559.959	1927628.447	1871966.817	G*18%
O	**IGST remains to be payable**	**2773812.888**	**2737992.6**	**2739624.3**	**2719959.701**	**2685567.701**	**2736776.6**	**2713329.423**	L-N
P	***Duty remains to be payable(ADD+IGST)***	***18183884.49***	***17949062.6***	***17959759.3***	***17830846.93***	***17605388.26***	***17941091.05***	***17787381.77***	I+O

The representative of M/s Firefox Elements, Delhi, Shri Manish Kumar Dhall did not honor his submission made while tendering statement u/s 108 of Customs Act on 20.11.2023 in as much as he failed to provide the sales and purchase details of his firm since inception. He also did not honor the summons issued for his appearance on

09.07.2025, 31.07.2026 and 12.08.2026 and 07.09.2026. This shows the *malafide* intention of the importer to avoid the payment of duty.

21. In the instant case importer has to declare as to the truthfulness of the contents of the Bills of Entry in terms of Section 46 of the Customs act, 1962 in all their import declarations. Further, consequent upon amendment to the Section 17 of the Customs Act, 1962 vide Finance Act, 2011, 'Self-Assessment" has been introduced in Customs in 2011. Section 17 of the Customs Act, effective from 08.04.2011, provides for self-assessment of duty on imported goods by the importer himself by filing a Bill of Entry, in the electronic form. Section 46 of the Customs Act, 1962 makes it mandatory for the importer to make entry for the imported goods by presenting a Bill of Entry electronically to the proper officer. Thus, with the introduction of self-assessment, it is the responsibility of the importer to declare the correct description, value, notification in respect of the imported goods. Further, in terms of Section 17 of the Customs Act, 1962, it is obligatory for the importer to correctly self-assess the duty on the said goods, inter alia with reference to the availment of benefit of any exemption notification. It is specified that an incorrect self-assessment results in re-assessment of the duty and renders the importer liable to action in terms of the provisions of the Customs Act, 1962. Accordingly, in terms of the above provisions relating to self-assessment of duty, it is apparent that the onus of proper assessment of duty, including therein the proper availment of benefit of exemption notification in accordance with the provisions of the Customs Tariff Act, lies on the importer and that in case of improper self-assessment, the duty is liable to be re-assessed and the importer is liable to action under the provisions of the Customs Act, 1962.

22. In view of the above, it was the responsibility of the importer to present the correct facts, specifications of the imported goods in the Bill of Entry and declare the correct details of the goods, which also covers the correct classification of the goods. With the introduction of the Self-Assessment for the clearance of the import goods, much faith is bestowed on the importer. The practice of the routine assessment, concurrent audit and the examination have been dispensed with and the importer has been assigned the responsibility to assess their own goods under Section 17 of the Customs Act, 1962. However, contrary to the said provision, the importer has imported goods i.e. CPVC resin (CTH 39049010) and mis-declared the as PVC Resin SG5(CTH 39041020) under BE Nos. 7187618 dated 04.08.2023, 7691902 dated 05.09.2023, 7787294 dated 12.09.2023, 8020411 dated 26.09.2023, 8142767 dated 04.10.2023, 8246397 dated 11.10.2023 and 8482261 dated 26.10.2023. The importer also overvalued the goods imported i.e. CPVC resin under BE No. 6888725 dated 15.07.2023. The sole intention of the importer was to evade Anti-Dumping duty as leviable under Notification No. 05/2020-Customs (ADD) dated 07.03.2020. The importer failed to bring the true facts of the consignment & its declaration at the time of import to port authorities. The importer willfully suppressed the facts, despite having the information and characteristics of imported goods in their knowledge and possession.

23. The goods covered under BE Nos. 7187618 dated 04.08.2023, 7691902 dated

05.09.2023, 7787294 dated 12.09.2023, 8020411 dated 26.09.2023, 8142767 dated 04.10.2023, 8246397 dated 11.10.2023 and 8482261 dated 26.10.2023 and BE No. 6888725 dated 15.07.2023 appear to have been mis-declared and overvalued respectively before the concerned Customs authorities.

24. Further, the supplier i.e. M/s Zibo Aiheng New Material Co. Ltd., Shandong, China of the goods in the BE No. 8522958 dated 28.10.2023 wherein confiscation is proposed of seized goods vide earlier Show Cause Notice through F.No. GEN/ADJ/ADC/2271/2024-Adjn/I/2388431/2024 dated 28.10.2024, is same as in all 07 Bills of Entry in the present case wherein goods are misclassified as PVC Resin under CTH 39041020 instead of CPVC Resin of CTH 39049010, at the time of import. As detailed in aforesaid Show Cause Notice dated 28.10.2024 samples were drawn at Mundra Port from the goods imported under B.E. No. 8522958 dated 28.10.2023 wherein the declared imported item was PVC Resin SG5, and were sent to Central Institute of Petrochemicals Engineering and Technology (CIPET), Lucknow to determine whether sample is CPVC resin or not. CIPET, Lucknow vide its report dated 19.03.2024 **(RUD-20)** submitted that sample considered as CPVC. The declared item in the said 07 BEs viz. 7187618 dated 04.08.2023, 7691902 dated 05.09.2023, 7787294 dated 12.09.2023, 8020411 dated 26.09.2023, 8142767 dated 04.10.2023, 8246397 dated 11.10.2023 and 8482261 dated 26.10.2023 is also PVC Resin SG5. Therefore, there is reasonable belief that in the instant case also M/s Firefox had imported CPVC(CTH 39049010) by mis declaring it as PVC ResinSG5(CTH 39041020)to evade Anti-dumping duty in the said 07 BEs. This fact is also reinforced by the statements of authorized representatives of M/s Raas International and M/s Ajay Industrial Corporation Ltd.

25. Further, Section 114AA provides for penal action against any person who 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 business for the purposes of the Act. Smt. Seema while tendering her statement dated 03.11.2023 (recorded u/s 108 of the Customs Act, 1962) stated that all the affairs of company M/s Firefox Elements, are handled by Manish Kumar Dhall and she is just dummy proprietor and actual owner is Manish. Sri Manish Kumar Dhall while tendering his statement dated 03.11.2023 (recorded u/s 108 of the Customs Act, 1962) has accepted that he handle affairs of M/s. Firefox Elements, Plot No 118-A Kh No 189, Pole No Dwkg-085 Kakrola, Near of Nigam Prashad, South West Delhi-110078 and although legal proprietor of firm is Seema but entire business/ financial work of firm is looked by him. Therefore from the investigation and material on record, it is observed that Sri Manish Kumar Dhall of M/s Firefox Elements, Delhi had knowingly and intentionally using a dummy proprietor viz. Smt. Seema in his firm M/s Firefox Elements, Delhi for making false declaration/valuation in BEs and thereby tried to evade Anti-Dumping Duty. Sri Manish Kumar Dhall of M/s Firefox Elements, Delhi had made/signed/used and/or caused to be made/signed/used the import documents and related declarations which were false or incorrect in these material particulars. Therefore, Sri Manish Kumar Dhall of M/s Firefox Elements, Delhi is liable to penalty under Section 114AA of the Customs Act, 1962.

26. SUMMARY OF THE FINDINGS OF INVESTIGATION:

i. In the Show Cause Notice issued vide F.No. GEN/ADJ/ADC/2271/2024-Adjn/I/2388431/2024 dated 28.10.2024 in respect of BE No. 8522958 dated 28.10.2023 wherein the goods were misclassified as PVC Resin SG5 under CTH 39041020 instead of CPVC Resin of CTH 39049010, supplier was M/s Zibo Aiheng New Material Co. Ltd., Shandong, China. The samples were drawn at Mundra Port from the goods imported vide B.E. No. 8522958 dated 28.10.2023 and were sent to Central Institute of Petrochemicals Engineering and Technology (CIPET), Lucknow to determine whether sample is CPVC resin or not. **CIPET, Lucknow vide its report dated 19.03.2024 submitted that sample considered as CPVC.** The supplier in the said 07 Bills of Entry in the instant matter is also M/s Zibo Aiheng New Material Co. Ltd., Shandong, China. Therefore, there is a reasonable belief that in the instant matter also M/s Firefox had imported CPVC (CTH 39049010) from supplier M/s Zibo Aiheng New Material Co. Ltd., Shandong, China, by mis declaring it as PVC Resin SG5 (CTH 39041020) to evade Anti-dumping duty.

ii. This is corroborated from the statements of authorized representatives of M/s Raas International and M/s Ajay Industrial Corporation Ltd who confirmed that M/s Firefox Elements had supplied only **CPVC** (CTH 39049010) to them during the period under investigation and the E-Way Bills details furnished by these buyers.

iii. Sri Manish Kumar Dhall while tendering his statement dated 03.11.2023 (recorded u/s 108 of the Customs Act, 1962) has accepted that he used to handle affairs of M/s. Firefox Elements and although legal proprietor of firm is Seema but entire business/ financial work of firm is looked by him. Therefore it is observed that Sri Manish Kumar Dhall of M/s Firefox Elements, Delhi had knowingly and intentionally used a dummy proprietor viz. Smt. Seema in his firm M/s Firefox Elements, Delhi for making false declaration/valuation in BEs and thereby tried to evade Anti-Dumping Duty.

iv. Shri Manish Kumar Dhall of M/s Firefox Elements had accepted while tendering statement on 20.11.2023 that he did not have any physical stock of goods imported as he trades the same as soon as it is imported. He further stated that the company Firefox did not have any warehouse. They had orders in hand and as soon as the goods are imported, they sell the goods directly to manufacturer through agent and sometimes directly. He assured that he would provide sales and purchase details of firm since its inception by 28.11.2023, but the same were not provided. Therefore, for determining the correct value of the imported goods Summons were issued to the importer for his appearance on 09.07.2025,

31.07.2026 and 12.08.2026 and 03.09.2026 but he did not honor the summons. For getting statement of Shri Manish Kumar Dhall a team of DRI Surat visited his residential premises viz. Block D-5, House No. 25, Garden City, Ankleshwar, Gujarat-393001 and a summon dated 03.09.2026 was got received by Ms. Charanjeet Kaur at his residential premises on behalf of Shri Manish Kumar Dhall for tendering statement by him on 07.09.2026, however he did not honor the summon. Therefore it is evident from the facts mentioned above that Shri Manish Kumar Dhall of M/s Firefox Elements had evaded the investigation.

v. Sri Shri Manish Kumar Dhall of M/s Firefox Elements, in his statement had accepted that the company did not have any warehousing facilities and as soon as the goods are imported he supplied them in domestic market. M/s Firefox had declared the product imported vide 07 BEs as PVC Resin SG5 (CTH 39041020). The major customers of M/S Firefox Elements during the material period have confirmed that they had only purchased **CPVC** from M/S Firefox Elements. Thus, it appears that M/S Firefox Elements had imported CPVC vide these 07 BEs by mis-declaring it as PVC.

vi. The importer had imported CPVC resin under CTH 39049010 vide BE No. 6888725 dated 15.07.2023 at landed value Rs. 175.73 per Kg. However, on analysis on the domestic sale data of the importer for the same period, it is found that the selling value of CPVC resin by the importer to M/S Raas International is less than its fair landed import value. Thus, it appears that importer had overvalued the goods imported vide BE No. 6888725 in order to avoid payment of ADD.

D. LEGAL PROVISIONS

27. Section 14 of the Customs Act, 1962 - Valuation of goods. -

(1) For the purposes of the Customs Tariff Act, 1975 (51 of 1975), or any other law for the time being in force, the value of the imported goods and export goods shall be the transaction value of such goods, that is to say, the price actually paid or payable for the goods when sold for export to India for delivery at the time and place of importation, or as the case may be, for export from India for delivery at the time and place of exportation, where the buyer and seller of the goods are not related and price is the sole consideration for the sale subject to such other conditions as may be specified in the rules made in this behalf:

***Provided** that such transaction value in the case of imported goods shall include, in addition to the price as aforesaid, any amount paid or payable for costs and services, including commissions and brokerage, engineering, design work, royalties and licence fees, costs of transportation to the place of importation, insurance, loading, unloading and handling charges to the extent and in the manner specified in the rules made in this behalf:*

***Provided** further that the rules made in this behalf may provide for,-*

(i) the circumstances in which the buyer and the seller shall be deemed to be related;
(ii) the manner of determination of value in respect of goods when there is no sale, or the buyer and the seller are related, or price is not the sole consideration for the sale or in any other case;
(iii) the manner of acceptance or rejection of value declared by the importer or exporter, as the case may be, where the proper officer has reason to doubt the truth or accuracy of such value, and determination of value for the purposes of this section:
[(iv) the additional obligations of the importer in respect of any class of imported goods and the checks to be exercised, including the circumstances and manner of exercising thereof, as the Board may specify, where, the Board has reason to believe that the value of such goods may not be declared truthfully or accurately, having regard to the trend of declared value of such goods or any other relevant criteria]
***Provided** also that such price shall be calculated with reference to the rate of exchange as in force on the date on which a bill of entry is presented under section 46, or a shipping bill of export, as the case may be, is presented under section 50.*
(2) Notwithstanding anything contained in sub-section (1), if the Board is satisfied that it is necessary or expedient so to do, it may, by notification in the Official Gazette, fix tariff values for any class of imported goods or export goods, having regard to the trend of value of such or like goods, and where any such tariff values are fixed, the duty shall be chargeable with reference to such tariff value.
***Explanation** . - For the purposes of this section -*
(a) rate of exchange" means the rate of exchange -
(i) determined by the Board, or
(ii) ascertained in such manner as the Board may direct, for the conversion of Indian currency into foreign currency or foreign currency into Indian currency;
(b)"foreign currency" and ''Indian currency" have the meanings respectively assigned to them in clause (m) and clause (q) of section 2 of the Foreign Exchange Management Act, 1999 (42 of 1999).]

Section 17 of the Customs Act, 1962- Assessment of duty
(1) An importer entering any imported goods under section 46, or an exporter entering any export goods under section 50, shall, save as otherwise provided in section 85, self-assess the duty, if any, leviable on such goods.
(2) The proper officer may verify the [the entries made under section 46 or section 50 and the self-assessment of goods referred to in sub-section (1)] and for this purpose, examine or test any imported goods or export goods or such part thereof as may be necessary.
[Provided that the selection of cases for verification shall primarily be on the basis of risk evaluation through appropriate selection criteria.]
(3) For [the purposes of verification] under sub-section (2), the proper officer may require the importer, exporter or any other person to produce any document or information, whereby the duty leviable on the imported goods or export goods, as the case may be, can be ascertained and thereupon, the importer, exporter or such other

person shall produce such document or furnish such information.]

(4) Where it is found on verification, examination or testing of the goods or otherwise that the self- assessment is not done correctly, the proper officer may, without prejudice to any other action which may be taken under this Act, re-assess the duty leviable on such goods.

(5) Where any re-assessment done under sub-section (4) is contrary to the self-assessment done by the importer or exporter and in cases other than those where the importer or exporter, as the case may be, confirms his acceptance of the said re-assessment in writing, the proper officer shall pass a speaking order on the re-assessment, within fifteen days from the date of re-assessment of the bill of entry or the shipping bill, as the case may be.

Explanation. - For the removal of doubts, it is hereby declared that in cases where an importer has entered any imported goods under section 46 or an exporter has entered any export goods under section 50 before the date on which the Finance Bill, 2011 receives the assent of the President, such imported goods or export goods shall continue to be governed by the provisions of section 17 as it stood immediately before the date on which such assent is received.]

Section 46 of the Customs Act, 1962- Entry of goods on importation

(1) The importer of any goods, other than goods intended for transit or transshipment, shall make entry thereof by presenting electronically to the proper officer a bill of entry for home consumption or warehousing in the prescribed form:

(2)---

(3)

(4) The importer while presenting a bill of entry shall at the foot thereof make and subscribe to a declaration as to the truth of the contents of such bill of entry and shall, in support of such declaration, produce to the proper officer the invoice, if any, relating to the imported goods.

Section 111. Confiscation of improperly imported goods, etc.-

The following goods brought from a place outside India shall be liable to confiscation: -

(m) [any goods which do not correspond in respect of value or in any other particular] with the entry made under this Act or in the case of baggage with the declaration made under section 77 [in respect thereof, or in the case of goods under trans-shipment, with the declaration for trans-shipment referred to in the proviso to sub-section (1) of section 54];

SECTION 112. Penalty for improper importation of goods, etc.-

Any person,-

(a) 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 111, or abets the doing or omission of such an act, or

(b) who acquires possession of or is in any way concerned in carrying, removing, depositing, harbouring, keeping, concealing, selling or purchasing, or in any other manner dealing with any goods which he knows or has reason to believe are liable to confiscation under section 111,shall be liable, -

2[(ii) in the case of dutiable goods, other than prohibited goods, subject to the provisions of section 114A, to a penalty not exceeding ten per cent. of the duty sought to be evaded or five thousand rupees, whichever is higher.

Section 114A. Penalty for short-levy or non-levy of duty in certain cases. -

Where the duty has not been levied or has been short-levied or the interest has not been charged or paid or has been part paid or the duty or interest has been erroneously refunded by reason of collusion or any wilful mis-statement or suppression of facts, the person who is liable to pay the duty or interest, as the case may be, as determined under [sub-section (8) of section 28] shall also be liable to pay a penalty equal to the duty or interest so determined.

114AA.Penaltyforuseoffalseandincorrect material—
If a person knowingly or intentionally makes, signs or uses, or causes to be made, signed or used, any declaration, statement or document whichis 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.

Relevant Provisions of Customs Valuation (Determination of Value of Imported Goods) Rules, 2007:

"*Rule4. Transaction value of identical goods. -* *(1) (a)Subjectto the provisions of rule 3, the value of imported goods shall be the transaction value of identical goods sold for export to India and imported at or about the same time as the goods being valued;*
……..
(3)In applying this rule, if more than one transaction value of identical goods is found, the lowest such value shall be used to determine the value of imported goods.

"Rule5. Transaction value of similar goods. - *(1) Subject to the provisions of rule 3, the value of imported goods shall be the transaction value of similar goods sold for export to India and imported at or about the same time as the goods being valued:*
Provided that ……..
(2)The provisions of clauses (b) and (c) of sub-rule (1), sub-rule (2) and sub-rule(3),ofrule4shall,mutatismutandis, also apply in respect of similar goods.

Rule7.Deductivevalue.-
(1) Subject to the provisions of rule3 ,if the goods being valued or identical or similar imported goods are sold in India, in the condition as imported at or about

the time at which the declaration for determination of value is presented, the value of imported goods shall be based on the unit price at which the imported goods or identical or similar imported goods are sold in the greatest aggregate quantity to persons who are not related to the sellers in India, subject to the following deductions : -

(i) either the commission usually paid or agreed to be paid or theadditionsusuallymadeforprofitsandgeneralexpensesinconnectionwith sales in India of imported goods of the same class or kind;

(ii) the usual costs of transport and insurance and associated costs incurred within India;

(iii) the customs duties and other taxes payable in India by reason of importation or sale of the goods.

(2) If neither the imported goods nor identical nor similar imported goods are sold at or about the same time of importation of the goods being valued, the value of imported goods shall, subject otherwise to the provisions of sub-rule (1), be based on the unit price at which the imported goods or identical or similar imported goods are sold in India, at the earliest date after importation but before the expiry of ninety days after such importation.

(3) (a) If neither the imported goods nor identical nor similar imported goods are sold in India in the condition as imported, then, the value shall be based on the unit price at which the imported goods, after further processing, are sold in the greatest aggregate quantity to persons who are not related to the seller in India.

(a) In such determination, due allowance shall be made for the value added by processing and the deductions provided for in items (i) to (iii) of sub-rule (1).

***Rule12. Rejection of declared value.** - (1) When the proper officer has reason to doubt the truth or accuracy of the value declared in relation to any imported goods, he may ask the importer of such goods to furnish further information including documents or other evidence and if, after receiving such further information, or in the absence of a response of such importer, the proper officer still has reasonable doubt about the truth or accuracy of the value so declared, it shall be deemed that the transaction value of such imported goods cannot be determined under the provisions of sub-rule (1) of rule 3.*

E. SHOW CAUSE NOTICE

28. Now therefore, in view of the above, M/s Firefox Elements (IEC No. BPIPS7698Q) having their registered address at Plot No 118-A Kh No 189, Pole No Dwkg-085 Kakrola, Near of Nigam Prashad, South West Delhi-110078**(Noticee No.1)** and Shri Manish Kumar Dhall resident of Block D-5, House No. 25, Garden City, Anklesvar, Gujarat-393001**(Noticee No.2)** are hereby called upon to Show Cause to the Commissioner of Customs, 5B, Port User Building, Mundra Port, Mundra, Gujarat – 370421 within 30 days of receipt of this notice issued as to why:-

1.

(a) the declared assessable value of **Rs. 2,27,27,250/-(Rupees Two Crore Twenty Seven Lakhs Twenty Seven Thousand and Two Hundred Fifty only)** in Bill of Entry No. 6888725 dated 15.07.2023 should not be rejected under Rule 12 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 and re-determine the same at **Rs. 1,87,38,160/- (Rupees One Crore Eighty Seven Lakhs Thirty Eight Thousand and One Hundred Sixty only)** under Rule 7of the CVR, 2007 read with Section 14 of the Customs Act, 1962**(Refer Table VI)**

(b) the goods imported vide Bill of Entry No. 6888725 dated 15.07.2023 already cleared for home consumption and are physically not available for seizure should not be held liable for confiscation under Section 111 (m) of the Customs Act, 1962.

(c) Anti-dumping duty along with IGST amounting to **Rs.76,08,988/- (Rupees Seventy Six Lakhs Eight Thousand and Nine Hundred Eighty Eight only)** in Bill of Entry No. 6888725 dated 15.07.2023 should not be demanded under Section 28(4) of the Customs Act, 1962 along with interest under Section 28AA of the Customs Act, 1962 **(Refer Table VI).**

(d) penalty should not be imposed upon Noticee No. 1 & Noticee No. 2 under Section 112(a) and/or 112(b)/114A of the Customs Act, 1962, for act of omission and/or commission and for the reasons and allegations as discussed in earlier paragraphs.

2.

(a) the declaration and classification made by the importer in Bills of Entry Nos. 7187618 dated 04.08.2023, 7691902 dated 05.09.2023, 7787294 dated 12.09.2023, 8020411 dated 26.09.2023, 8142767 dated 04.10.2023, 8246397 dated 11.10.2023 and 8482261 dated 26.10.2023 under Section 17(1) of the Customs Act, 1962 should not be rejected and re-assessed the said Bills of Entry under the provisions of Section 17(4)of the Customs Act, 1962 with the re-determined description and classification under CTH 39049010.

(b) the goods imported vide Bills of Entry Nos. 7187618 dated 04.08.2023, 7691902 dated 05.09.2023, 7787294 dated 12.09.2023, 8020411 dated 26.09.2023, 8142767 dated 04.10.2023, 8246397 dated 11.10.2023 and 8482261 dated 26.10.2023 already cleared for home consumption and are physically not available for seizure should not be held liable for confiscation under Section 111 (m) of the Customs Act, 1962.

(c) Anti-dumping duty along with IGST amounting to **Rs. 12,52,57,414/- (Rs. Twelve Crores Fifty Two Lakhs Fifty Seven Thousand and Four Hundred Fourteen only)** arising out of the mis-classification should not be demanded under Section 28(4) of the Customs Act, 1962 along with interest under Section 28AA of the Customs Act, 1962 (**Refer Table-IX**).

(d) Penalty should not be imposed upon Noticee No. 1 & Noticee No. 2 under Section 112(a) and/or 112(b)/114A of the Customs Act, 1962, for act of omission and/or commission and for the reasons and allegations as discussed in earlier paragraphs.

3. Penalty under Section 114AA of the Customs Act, 1962 should not be imposed upon

Noticee No. 2 for use of false and incorrect declaration in relation to the import of the goods

29. If no cause is shown by them against the action proposed to be taken within 30 days from the receipt of this notice or if they do not appear before the adjudicating authority when the case is posted for hearing, the case would be adjudicated *ex-parte* on the basis of material evidences available on record without any further reference to them.

30. This notice is issued without prejudice to any other action that may be taken against the above said notices under the Customs Act, 1962 and IGST Act, 2017 (as amended) and rules made there under.

31. A copy of the Show Cause Notice is also transmitted to the noticees at their e-mail ids as under in terms of clause (c) of sub-section 1 of Section 153 of the Customs Act, 1962, so that such service through e-mail shall be deemed to have been received by the noticees in terms of clause (c) of sub-section 1 of Section 153 of the Customs Act, 1962.

Sr. No.	**Name of the Noticee**	**e-mail id**
1	M/s Firefox Elements	seematokas1979@gmail.com, mkd2339@yahoo.com

32. Further, the Department reserves the right to add, alter, amend, modify or supplement this notice on the basis of any evidence mentioned and material facts related to the case instant, which may come to the notice of the Department after issuance of this notice and prior to adjudication of the case.

Digitally signed by
Nitin Saini
Date: 27-10-2026
17:16:13

(Nitin Saini)
Commissioner of Customs,
Custom House Mundra.

By Speed Post/Regd. Post/E-mail/Hand Delivery

File No.: GEN/ADJ/COMM/616/2026-Adjn-O/o Pr Commr-Cus-Mundra
SCN No. 67/2026-27/COMM/N.S./Adjn/MCH

Encl:(i) List of relied upon documents as ANNEXURE-D.

To: (Noticees)

1. M/s. Firefox Elements, Plot No 118-A Kh No 189,
   Pole No Dwkg-085 Kakrola, Near of Nigam Prashad,
   South West Delhi-110078
2. Shri Manish Kumar Dhall, Block D-5, House No. 25,
   Garden City, Ankleshwar-393001
   (old address: House 85, Om Residency, Rajpipla Road,
   Ankleswar, Bharuch, Gujarat-393001).

Copy forwarded to:

1. The Joint Director, Zonal Unit Lucknow, Plot No. 7/13-B-2, Near Dial 112, Gomti Nagar Extension, Lucknowp-226002.

2. The Deputy Commissioner (EDI), Customs House, Mundra with a request to upload the Show Cause Notice in departmental official website.

3. Notice Board

ANNEXURE-D
Relied Upon Documents

RUD No.	Description	Page No.
RUD-1	Panchnama dated 31.10.2023 regarding search of office No. 210, Vardman Sunder Plaza Mall, Sector-12, Plot No. 12, Dwarka, New Delhi-110075.	**1-3**
RUD-2	Panchnama dated 31.10.2023 regarding search of Plot No 118-A Kh No 189, Pole No Dwkg-085 Kakrola, Near of Nigam Prashad, South West Delhi-110078.	**4-7**
RUD-3	Statement dated 31.10.2023 of Shri Manish Kumar Dhall	**8-10**
RUD-4	Statement dated 03.11.2023 of Seema	**11-14**
RUD-5	Statement dated 03.11.2023 of Shri Manish Kumar Dhall	**15-16**
RUD-6	Statement dated 20.11.2023 of Shri Manish Kumar Dhall	**17-21**
RUD-7	Statement dated 06.12.2023 of Rohit Mehra, G-Card Holder of CHA M/s. HIM Logistics	**22-25**
RUD-8	Statementdated 02.09.2026of Shri Sachin Bhargavaof M/s Raas International	**26-30**
RUD-9	e-Way Bills generated by or against M/s Raas International, for the period from 01.07.2023 to 31.03.2024	**31-57**
RUD-10	Inward and outward e-way bills of M/s Independent Chemical Company, Delhi	**58-77**

RUD-11	Reply of M/s Earthchem International Trade, New Delhi	**78-79**
RUD-12	Summon received by Ms.Charanjeet Kaur at residential premises of Shri Manish Kumar Dhall on behalf of Shri Manish Kumar Dhall for tendering statement by Shri Manish Kumar Dhall on 07.09.2026	**80-81**
RUD-13	Statement dated 16.10.2026 of Sri ShashikantSayajiPatane, authorized representative of M/s Ajay Industrial Corporation Ltd. Tal-Khandala, Satara.	**82-84**
RUD-14	Notification No. 05/2020-Customs (ADD) dated 07.03.2020	**85-88**
RUD-15	ANNEXURE-A	**89**
RUD-16	e-way bills regarding supply of CPVC Resin made by M/s Firefox Elements, Delhi to M/s Raas International, Jaipur	**90-110**
RUD-17	e-way bills regarding supply of CPVC Resin made by M/s Firefox Elements, Delhi to M/s Ajay Industrial Corporation Ltd. Tal-Khandala, Satara.	**111-113**
RUD-18	ANNEXURE-B	**114**
RUD-19	ANNEXURE-C	**115**
RUD-20	CIPET, Lucknow report dated 19.03.2024 of examination of samples of goods imported under B.E. No. 8522958 dated 28.10.2023	**116-118**

RUD-1

पंचनामा दिनांक 31-10-2023, स्थान- कार्यालय सं0या-210, वर्द्धमान सुन्दर प्लाजा माल, सैक्टर-12 प्लाट न0-12, द्वारका, नई दिल्ली

पंच-1. सतेन्द्र पुत्र श्री राम प्रसाद, संजय नगर, गुरूद्वारा-II प्लाट न0-601, गाजियाबाद

पंच-2. सुनील पुत्र श्री हीरालाल, पालम गांव, दिल्ली

हम उपरोक्त पंचगण आज दिनांक 31-10-2023 को सुबह के करीब 11 बजे में एक व्यक्ति जिसने अपना परिचय कमलेश कुमार, आसूचना अधिकारी, डीआर आई लखनऊ के रूप में दिया, के कहने पर कार्यालय सं0या-210, वर्द्धमान सुन्दर प्लाजा माल, सैक्टर-12, प्लाट न0-12, द्वारका, नई दिल्ली में एकत्र हुए। श्री कमलेश कुमार ने अपना परिचय पत्र दिखाते हुए साथ ही उन्होंने अपने साथ आए हुए एक अन्य व्यक्ति का परिचय श्री सौरभ कुमार, आसूचना अधिकारी डीआर आई, लखनऊ के रूप में दिया।

तत्पश्चात श्री कमलेश कुमार ने हम उपरोक्त पंचगणों को सूचित किया कि उनके पास उक्त पते की तलाशी का प्राधिकार पत्र है उन्होंने हम उपरोक्त पंचों को Authorisation for Search (Under Section 105 of the Customs Act, 1962 [52 of 1962] जिसमें DIN संख्या- 20231ODDZ8000000A90C

① सतेन्द्र 31/10/23

② Sunil 31/10/23

Kumar 31.10.23

Saurabh 31/10/23

पड़ा था, दिखाया जिसमें श्री कमलेश कुमार को सम्बोधित करते हुए उपरोक्त पते की तलाशी लेने का आदेश लिखा था।

इस उपरोक्त पंच श्री कमलेश कुमार, श्री सौरभ कुमार के साथ उपरोक्त पते पर पहुंचे और देखा कि उपरोक्त पते के कार्यालय पर ताला लगा हुआ था। यह कार्यालय एक व्यवसायिक भवन/काम्पलेक्स में स्थित है। तब आस-पास इस कार्यालय के मालिक के बारे में जानकारी की तो पता चला कि यह कार्यालय मनीष भैया का है जो कभी-कभी रात में खुलता है और तुरंत बन्द हो जाता है। कार्यालय के दरवाजे पर SOS Freight Services GST No-07AKCPD5817EJZK नामक का स्टीकर चिपका पाया गया। GST No की जाँच करने पर इसका पता रंजीत विहार, दिल्ली का पाया गया। पूछने पर पता चला कि इस काम्पलेक्स में कोई भी मेंटेनेंस का कार्यालय नहीं है जिससे कि उपरोक्त कार्यालय के सम्बन्ध में कुछ और जानकारी प्राप्त नहीं हो सकी।

इसके पश्चात श्री कमलेश कुमार ने हम पंचो को सूचित किया कि चूंकि उपरोक्त कार्यालय में ताला लगा है और इसके अन्दर आयात-निर्यात से सम्बन्धित जरूरी कागजात एवं सामान हो सकता है। अतः हमें इस कार्यालय को सील करना पड़ेगा। श्री कमलेश कुमार ने

① सतेन्द्र 31/10/23

Kumar 31-10-23

② Sumit 31/10/23

Sumit 31/10/23

ने उपरोक्त कार्यालय को सील करने की कार्यवाही को गवाह के तौर पर देखने और उपस्थित रहने का आग्रह हम पंचो से किया जिसे हमने सहर्ष स्वीकार कर लिया। तब श्री कमलेश कुमार ने कार्यालय संख्या 210 वर्द्धमान सुन्दर प्लाजा माल, सेक्टर -12, प्लाट नं०-12, द्वारका, नई दिल्ली, में स्थित दरवाजे के ताले को सफेद कपड़े से सील किया और उसके ऊपर डी आर आई की सील लगाई। साथ ही कार्यालय के दरवाजे के मध्य में एक नोटिस जिसमें की लिखा था "इस कार्यालय संख्या 210, वर्द्धमान सुन्दर प्लाजा माल, सेक्टर-12, प्लाट नं०-12, द्वारका, नई दिल्ली को सीमा शुल्क अधिनियम, 1962 के अन्तर्गत सील किया गया है और बिना डी आर आई की अनुमति के ना खोला जाय और श्री कमलेश कुमार ने निम्नांकित हस्ताक्षर अपनी मोहर और डी आर आई लखनऊ की मोहर लगा कर चिपका दिया।

उपरोक्त पंचनामें की सम्पूर्ण कार्यवाही हम पंचो की उपस्थिति में शांतिपूर्वक बिना किसी भी प्रकार के कानूनी उल्लंघन में आज दिनांक 31.10.2023 को दोपहर 1:30 बजे सम्पन्न हुई। उपरोक्त पंचनामा को हमने ठीक से पढ़ा है और इसकी गवाही में हम अपने निम्नांकित हस्ताक्षर कर रहे है।

① 31/10/23

② 31/10/23

31/10/23

31/10/23

RUD-2

Panchnama dated 31.10.2023 drawn at the premises of M/s. Firefox Elements, Plot No. 118A, Kh No. 189, Pole No. DWKG-085, Kakrola, Dwarka, Delhi-100078

Panch No. 1: Akash s/o Sonpal, C-3, Bharat Vihar, Kakrola, South West Delhi-110078

Panch No. 2: Satish Kumar Panday s/o Jaleshwar Panday, 96, Kakrula Village, South West Delhi - 110078

We the above named panchas on being called by some plain clothes gentlemen, presented ourselves near Shiv Mandir, Kh. No. 189, Kakrola, Dwarka, Delhi at around 11:50 hrs. The gentlemen introduced themselves, by showing their identity cards, as the officers of Directorate of Revenue Intelligence, Zonal Unit, Lucknow (herein after referred as DRI officers). The DRI officers informed us that they have come to search the premises of M/s. Firefox Elements, Plot No. 118A, Kh No. 189, Pole No. DWKG-085, Kakrola, Dwarka, Delhi-100078 in connection with an investigation under the Customs Act, 1962. The officers requested us, the panchas, to remain present during the entire proceedings to which we, the panchas, readily agreed. Thereafter, the officers reached premises of M/s. Firefox Elements, Delhi which was found closed. There was a board on 1st floor of building in the name of M/s Viking Wear (Ph. No. 8178979263). The officer called phone number 8178979263 wherein Sanjeev Singh informed that he is not the owner of M/s Firefox Elements and he will ask the concerned person to come. At around 1:30 pm, one gentlemen appeared at the premises and opened the shop shutter of said premises. He introduced himself as Rajiv s/o Padam Singh and informed that his wife's name is Seema. The DRI officers introduced us and also themselves to Shri Rajiv and informed him regarding their visit to the said premises. Shri Rajiv informed them that Seema is proprietor of M/s Firefox Elements, Delhi. The DRI officers then showed a Search Warrant dated 31.10.2023 to Shri Rajiv and explained him the purpose of their visit, to which Shri Rajiv agreed and allowed the search proceedings to be conducted at the said premises. Search Warrant dated 31.10.2023 issued by the competent authority which after reading and being understood was duly signed by Shri Rajiv and by us, the panchas as a token of having seen the same.

Before starting the search, the DRI officers offered themselves for their personal search which was politely denied by Shri Rajiv. The DRI officers started the search of the office premises mentioned above at around 1:40 hrs. Mr. Rajiv informed the premises area is

P1 31/10/2023

Gaurav 31.10.23

P2 31/10/23

31/10/23

68 sq yard. The premises had ground + first floor. At entrance on ground floor office room was found and there was one parlour, kitchen, hall also on ground floor. The first floor had one lving room. As informed by Shri Rajiv, he purchased the said office cum residential premises in 2009 from Mr. Ashok. Then DRI officers in our presence, searched the said office premises thoroughly and no incriminating goods or documents were found.

The search proceedings started at 13:40 hrs on 31.10.2023 and concluded at 17:30 hrs on 31.10.2023. The panchnama proceedings have been recorded as per our version. The contents of this panchnama were read over to us, the panchas as well as Shri Rajiv, in English as well as our vernacular also. The officers took into possession a copy of electricity bill of the above said premises signed by Shri Rajiv. We the panchas, Shri Rajiv along with DRI officers have agreed to put our dated signatures on every page of this Panchnama, running into 02 pages, in token of having truly drawn and its correctness. Before leaving, the officers of DRI along with us the Panchas, offered themelves for personal search, which was again declined by Shri Rajiv. All the proceedings have been carried out in a peaceful and cordial manner without causing any damage to property, furniture and fixtures, documents etc. No untoward incident happened during the entire proceedings mentioned above.

Panch No. 1 31/10/23

Panch No.2 31/10/23

21/10/23

31/10/23

Drawn by me

Gaurav 31.10.23

(Gaurav Chawla)
Intelligence Officer
DRI, ZU, Lucknow

BSES Rajdhani Power Limited

Vaccine + Mask + Washing hands = Social Distancing = Victory over Covid

Due Date(देय तिथि):
16-10-2023

ECustomer

Bill of Supply for Electricity

Name	BAJIV	Sanctioned Load	: 2.00 (kW)	CA No.	: 103382901
Billing Address	S/O RADAM SINGH PLOT NO 118 -A KH NO 188,,POLE NO DWKG-085, KAKROLA, NEAR H OF NIGAM PARISHAD NEW DELHI 110078	Contract Demand	:	Energisation Date	: 03-11-2009
		M D I	: 2.98 (kW)	Meter Type	: 1PSK
		Power Factor	: 1.000	Supply Type	: LT
		Pole No.	: DWKPA002S1	Bill No.	: 100537428199
Mobile / Tel. No.	8860368191	Meter Reading Status	: DL	Bill Basis	: Actual
E-mail ID		Cycle No.	: 23	O.D. No.	: R/23/1097E150177
District / Division	Dwarka	Tariff Category	: Domestic [Residential]	CCTV Tagged	: No
Walking Sequence	KAK030118A0AA			Street Light Tagged	: No
Bill Month	OCT-23			WI FI Tagged	: No
Bill Date	30-09-2023				

Customer Care Centre No.(ग्राहक सेवा केन्द्र का नंबर) 19123 (24x7 Toll Free)

Meter No. (मीटर सं)	Unit (यूनिट)	Billed Consumption (Current) Date of Meter Reading (मीटर रीडिंग की तिथि)	Billed Consumption (Current) Reading (रीडिंग)	Billed Consumption (Previous) Date of Meter Reading (मीटर रीडिंग की तिथि)	Billed Consumption (Previous) Reading (रीडिंग)	Multiplication Factor (गुणक)	Current Consumption/खपत क्या Days (दिन)	Current Consumption/खपत क्या Unit (यूनिट)
40870133	kWh	28-09-2023	20779.00	28-08-2023	20072.00	1.00	31	707.00
40870133	kW	28-09-2023	2.98	28-08-2023		1.00		2.98

Billing Details(बिल का विवरण)

Current Period Charges (वर्तमान अवधि का शुल्क) (29-08-2023 to 28-08-2023)

Adopt e-bill. Save trees. Provide email details to us through website/helpmail

Fixed Charges"A" ₹ (स्थायी शुल्क)	Consumption Measured During (खपत अवधि दरान)	Energy Units Consumed / Billed (खपत / बिल की यूनिट)	Slabwise Energy Charge (यूनिट अनुसार ऊर्जा शुल्क) Units/Slab (यूनिट/स्लैब)	Amount = "B" ₹ (राशि)	Slabwise Power Purchase Adjustment Charge (ऊर्जा अनुसार पावर खरीद समायोजन शुल्क) PPAC % on B (B पर पीपीएसी %)	PPAC Amount = "C" ₹ (पीपीएसी राशि)	Time of Day (TOD) Charge (समय आधारित शुल्क) TOD % on "B" (B पर टीओडी %)	TOD Surcharge/ Rebate Amount = "D" ₹ (टीओडी अधिभार / छूट राशि)	Surcharge @ 9% on (Energy Charge + Fixed Charge - Rebate) = "E" ₹ (ऊर्जा शुल्क + स्थायी शुल्क - छूट पर 9% अधिभार)	Electricity Tax @ 5% on (Energy Charge, Surcharge on Energy Charge, PPAC amount & TOD Surcharge/Rebate amount) = "F" ₹ (ऊर्जा शुल्क, ऊर्जा शुल्क पर अधिभार, पीपीएसी राशि तथा टीओडी अधिभार / छूट पर, 5% विद्युत कर)	Total Amount (K = A+B+C+D+E+F+G+H+I+J) ₹ (कुल राशि)
41.20 1.00 kW (s)		206.00	3.00	618.00	27.08	167.35			260.00	236.88	1211.69
FPAC on Fixed Charge = "G" ₹		208.00	4.50	927.00	27.08	251.03			Fixed Surcharge @ 7% on (Energy Charge + Fixed Charge - Rebate) = "E" ₹		
		295.00	6.50	1917.50	27.08	519.26			245.26		
11.18									TCS Amount ₹ "I"		
CCTV Units									Base Amt.	Surcharge	
0.00											
Street Light Units									Other Charges "J"		
									(0.29)		
Wi-Fi Units									CCTV Bill Amount		
	Total Units= 707		Total (B)= 3462.50		Total (C)= 937.64		Total (D)=		0.00		

Past Dues / Refunds / Subsidy (पिछला रुकाया / वापसी / सब्सिडी)

Consumer registered under GST may submit it's GSTIN at concerned division

Provisional Bill Refunds/ (वापसी)		Arrears (बकाया)		Late Payment Surcharge (LPSC) (देरी से भुगतान पर अधिभार)	Total Charges Payable (कुल देय शुल्क)	Rebate / Subsidy* (छूट / सब्सिडी)	Net Amount Payable (कुल देय राशि)
Refund Unit	Refund Amount	Amount (राशि)	Period to which it relates (जिस अवधि से संबद्ध है)				
0				6.94	5218.57		5218.57

Amount paid immediately payable, if any (यदि तत्काल देय राशि है, तो भरें)		BG Security Deposit	₹
₹		BG Expiry Date	
Service line cum Development Charges paid (भुगतान किए गए सर्विसलाइन एवं डेवलपमेंट शुल्क)	₹ 3000.00	Cash Security Deposit	₹ 1200.00
Interest accrued for FY 2022-23 , already adjusted in bill No. 100537544806 (generated for the period 01-03-2023 to 31-03-2023)			₹ (126.00)
Interest for FY 2023-24 will be adjusted in your first bill to be generated in FY 2024-25			

Bill Amount Payable (बिल देय राशि)

₹ 5220.00

Due Date of Payment (भुगतान देय तिथि) 16-10-2023

If payment is made after the due date, LPSC for the delay, shall be charged in the next bill. (निर्धारित तिथि के बाद भुगतान करने पर इस विलंब हेतु अगले बिल में एलपीएससी जोड़ दिया जाएगा।)

Last payment ₹ 4830.00 received on 21-09-2023 Payment accounted upto 27-09-2023 . The connection shall be liable for disconnection on non-payment of all dues (including arrears of previous bills) by due date, after notice as per Section 56(1) of the Electricity Act, 2003. Charges for reconnection - Single phase ₹200, Three phase ₹ 500.

IMPORTANT MESSAGE (महत्वपूर्ण सूचना)

GoNCTD vide Order No.F.6/94/Power/Subsidy/2023/728 dated 14.04.2023 has extended subsidy to Domestic Consumers for Financial Year 2023-24 as follows: Slab upto 200 Units/ month: Slab 201-400 Units/ month will get subsidy upto Rs 800/ month.No subsidy for consumption above 400 Units/month. Power Purchase Adjustment Charge (PPAC) @ 27.08% has been levied on energy & fixed charge w.e.f 23.09.2023. DCTV Bill amount include Energy/FA,PPAC,PTC and Electricity Tax on DCTV subscription. In case any variation in the LD charges noted, consumer may visit divisional office for requisite correction. Surcharge @ 7.08% has been levied on energy & fixed charge w.e.f. 01.10.2023. The amount of Security Deposit against your connection is mentioned herewith under the heading "Security Deposit with BSCOM". Please check this against your records and discrepancy by furnishing documentary proof in that regard available with you, at the customer care centre of respective division office. Anyone basis

(This bill is computer generated, hence does not require any signature.)

BSES Powered by BHARAT BILLPAY BSES Rajdhani Power Limited

Payment slip

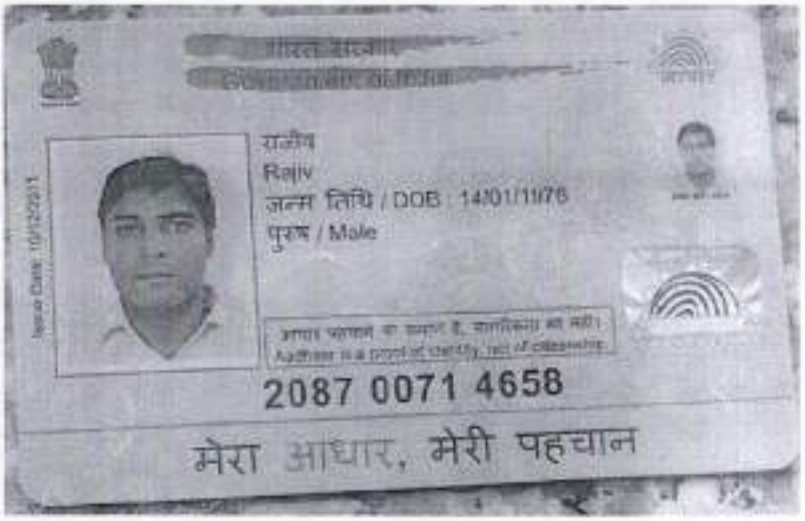
- Make your cheque/DD payable to BRPL CA No. 103382901
- Cheque should not be post dated.
- Write your telephone number on backside of the cheque.
- Cheque should be account payee and payable at Delhi.
- Do not staple, only clip the cheque to payment slip.

Bill amount payable : ₹ 5220.00
Cheque/DD No.:

Bill month:
Date:

7314 SLCC 7314/19930

7314 SLCC 7314/19930


राजीव
Rajiv
जन्म तिथि / DOB : 14/01/1976
पुरुष / Male
2087 0071 4658
मेरा आधार, मेरी पहचान


Unique Identification Authority of India
Address: PADAM SINGH, PLOT NO 118-A,
KH NO 189, KAKROLA, KAKROLA
VILLAGE, N.S.I.T Dwarka, South West
Delhi, Delhi, 110078
2087 0071 4658
1947
help@uidai.gov.in
www.uidai.gov.in

राजीव
31/10/23

RUD-3

STATEMENT OF SHRI MANISH KUMAR DHALL S/O LATE SHRI HARBANS LAL DHALL, (MO: 6358877941) AGED 47 YEARS (DOB: 09.08.1977), CLAIMED TO BE AUTHORISED SIGNATORY, FIREFOX ELEMENTS, PLOT NO 118A, KHARSA NO 189, POLE NO DWKG-085, KAKROLA, NEAR OF NIGAM PARISHAD, NEW DELHI-110078, RESIDING AT BLOCK NO D-5, HOUSE NO 25, GARDEN CITY, ANKLESHWAR- 393001, RECORDED UNDER SECTION 108 OF THE CUSTOMS ACT, 1962 BEFORE SENIOR INTELLIGENCE OFFICER, DIRECTORATE OF REVENUE INTELLIGENCE, REGIONAL UNIT, SURAT ON 31.10.2023.

I, Manish Kumar Dhall S/o Late Shri Harbans Lal Dhall, (Mo: 6358877941) Aged 47 Years (Dob: 09.08.1977), Claimed to be authorised Signatory, Firefox Elements, Plot No 118a, Kharsa No 189, Pole No Dwkg-085, Kakrola, Near Of Nigam Parishad, New Delhi- 110078, Residing at Block No D-5, House No 25, Garden City, Ankleshwar-393001 present myself on 31.10.2023 before you in response to Summons dated 31.10.2023, for recording of my statement voluntarily on behalf of Firefox Elements. Before recording of my statement, I have been explained the provisions of Section 108 of the Customs Act, 1962 according to which I have to give my true & correct statement. I have been explained that giving false statement or concealing any evidence/information under this proceeding is an offence punishable under Section 193 and 228 of the Indian Penal Code. I have also been made to understand that my statement can be used as evidence against me, my firm or any other person before any court of law or in any legal proceedings. Before recording my statement, I state that I do not have any COVID-19 symptoms like fever, cough or cold. By fully understanding my responsibilities under the above cited provisions, I hereby give my true and correct statement as under:

My name, age and address as stated above are true and correct. I am not known by any other name in the society. On being asked, I state that I can read, write and understand Hindi and English language. I have knowledge of computers. My statement is typed by the recording officer on computer on my request. On being asked, I state that I was born in Uttam Nagar, Delhi in 1977. I state that in my family, I have my wife, my two sons. On being asked, I state that my PAN Card No. is AFQPD9639F, Aadhar Card No. is 7413 0911 2765 issued by UIDAI and I produce self-attested copy of my PAN Card, Aadhar Card as my identity. I state that my initial education commenced in Uttam Nagar Delhi. In 1994, I joined as field boy in Air and Shipping Cargo Agency in Delhi and worked there till 2005. From 2005 till 2009, I worked with various firms. On being asked, I state that I started import from 2023, I started import in the firm Firefox Elements. I state that my email ID is mkd2339@yahoo.com and email id of Firefox Elements is seematokas1979@gmail.com.

On being asked, I state that the address of Firefox Elements office is Plot No 118a, Kharsa No 189, Pole No Dwkg-085, Kakrola, Near of Nigam Parishad, New Delhi- 110078 and import started in the year 2023. On being asked, I state that Firefox Elements is holding two current bank accounts in Axis Bank, Branch, Sector-12, Dwarka and IndusInd Bank, branch Sector-10, Dwarka. On being asked, I state that I donot have any savings bank account.

My further statement in Ques & Ans form is as follows:

31/10/2023

31/10/23

Q1. Please tell about the Firefox Elements (IEC-BPIPS7698Q) and your position and role in the business of Firefox Elements, Delhi?

Ans. Fireforx Elements is a proprietorship firm in the name of Smt. Seema Tokas registered at Plot No 118a, Kharsa No 189, Pole No Dwkg-085, Kakrola, Near of Nigam Parishad, New Delhi- 110078. The firm has 2 additional places of business Office no 210, Vardhman Sunder plaza mall, Sector-12, Dwarka, New Delhi and Plot No. 320/3, Shop No. F-29, Asian Trade Centre, Village Ankleshwar Ina, Bharuch, Gujarat- 393001. The firm is engaged in import and trading of PVC Resin. The firm imports from China and also locally procures the PVC Resin from Delhi for trading. I state that I am managing overall business of the firm but I am not authorised on paper or holding any post in the firm.

Q2. How did you take IEC no. BPIPS7698Q in the name of Firefox Elements? What type of documents have you submitted before DGFT for inclusion of additional place in IEC?

Ans. I state that I submitted the application for taking IEC online on DGFT Portal in the month of March, 2023 and submitted PAN Card, Aadhar Card and GSTIN for the same. Thereafter for addition of Ankleshwar office address I submitted Electricity Bill for the addition.

Q3. Please peruse the Visit note dated 31.10.2023 and Rent agreement between Smt Jagrutiben Patel & Yatinder Rajput and offer your comments?

Ans. I state that I donot know Smt Jagrutiben Patel the owner of the Shop No. F-29, Asian Trade Centre, Village Ankleshwar Ina, Bharuch, Gujarat- 393001. I further state that Shri Yatinder Rajput is my social friend as he resides in my society. I state that no business activity for the firm Firefox Elements was being done in the said premises and I have not taken the said office on rent.

Q4. What type of commodity have you imported in the name of Firefox Elements?

Ans. I state that I have imported PVC Resin in the name of Firefox Elements from Mundra SEZ.

Q5. What type of commodity have you purchase domestically in the name of Firefox Elements?

Ans. I state that I have purchased PVC Resin in the name of Firefox Elements from Delhi for trading purpose.

Q6. Please state about your major customer in India?

Ans. I state that I donot remember the customers but some of the major customers are SK Trader, Delhi and JK Traders, Delhi, complete address of whom I donot remember.

Q7. Please produce the purchase ledger and sales ledger of Firefox Elements for the period 2022-23 & 2023-24 (till date)?

31/10/23

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Ans. I state that I donot possess the same and will produce the same within a weeks time.

Q8. What types of goods have you send for job work? Please state details about your job worker?

Ans. I state that I donot send any such goods for job work.

Q9. What is the present physical stock of imported goods and where it is stored?

Ans. I state that presently 5 containers of PVC Resins are put on hold after Out of charge at Mundra Port and 5 containers are on the way and Bill of Entry for the same is to be filed. I further state that I donot have any physical stock of past imported goods as I trade the said goods as soon as they are imported.

Q10. Do you want to submit anything else?

Ans. I request you to release the present 5 containers put on hold at Mundra Port after examination as I am ready to pay differential duty amount, if any, including penalty. Further I state that my CHA Him Logistic (concerned person: Shri Rohit- Mob. No. 8980404842) is looking after clearance at Mundra Port.

This statement of mine has been voluntarily given by me, which has been typed by the recording officer on computer on my request. I have not been subjected to any pressure, threat, coercion, duress etc. by the recording officer during recording of my statement. None of my religious feelings were hurt during recording of my statement. I have once again gone through my statement and finding the same to be true and correct and as per my say and version I put my dated signatures on all the pages of my statement.

Before me

31/10/2023

(Satendra Kumar)
Senior Intelligence Officer,
DRI, Surat

31/10/23

(Manish Kumar Dhall)
Claimed to be Authorised signatory
Of Firefox Elements

Assisted by me

31/10/2023

(Himanshu Lamba)
Intelligence Officer,
DRI, Surat

RUD-4

Statements of Smt **Seema** w/o Shri **Rajiv** aged **45** years residing at **B-37, B Block Manglapuri Village, Palam Village, South West Delhi, Delhi-110045** and working *in* **M/s Firefox Elements, Plot No. 118-A, Kh No. 189, Pole No. Dwkg-085, Kakrola, Near of Nigam Prashad, South West Delhi-110078 as Proprietor** recorded under the provisions of Section 108 of the Customs Act, 1962 before the Senior Intelligence Officer, Directorate of Revenue Intelligence , Lucknow.

On being summoned under Section 108 of the Customs Act, 1962 under summons dated **03/11/2023**, I am presenting myself before the Senior Intelligence Officer, DRI, Lucknow on **03/11/2023** in compliance of the same. I have been properly explained the provisions of Section 108 of Customs Act, 1962, according to which I understand that this enquiry is deemed to be a 'Judicial Proceedings' within the meaning of Section 193 and Section 228 of the Indian Penal Code, 1960 and intentionally giving false and misleading information or fabricating false evidence for the purpose of being used in this proceedings is an offence punishable under Section 193 of the Indian Penal Code, 1960. I understand that intentionally offering insult or causing any interruption to the officer sitting in this proceeding is an offence punishable under Section 228 of the Indian Penal Code, 1960. I also understand that this statement of mine can be used against me, any firm or any other person as evidence in any proceedings for the offence under Customs Act or any other Act.

After having fully understood my responsibility under the said provisions, I am tendering my true and correct statement as on being asked hereunder:

Q.1 Please introduce yourself and inform about your company.

A.1 I am Seema, working as Proprietor in M/s Firefox Elements, Plot No. 118-A, Kh No. 189, Pole No. Dwkg-085, Kakrola, Near of Nigam Prashad, South West Delhi-110078. The premise is rented one and agreement was done with Rajiv. I have two children Sanjeev Singh (23 years) and Parul (26 years). My Aadhar card number is 378853546407

03/11/2023

3/11/23

Seema

3/11/23

and PAN Card No. is BPIPS7698Q. The company deals in import of PVC Resign from China. I have no knowledge about Indian Ports where imported goods come and what is done with imported goods. I am providing signed copy of Aadhar and Pan Card.

Q.2 What are firm's IEC, GSTIN and other details.

A.2 I do not know company IEC and GSTIN. I do not know since when company is running, where its bank account is. All the affairs of company are handled by Manish Kumar Dhall. I am a dummy proprietor of the company, actual owner of the company is Mr. Manish Kumar Dhall. For the proprietorship of this company I receive a monthly income of Rs. 30,000/- from Mr. Manish.

Q.3 When the team searched the premises of M/s Firefox Elements at Kakrola, Delhi on 31.10.2023, what was your location on that day.

A.3 I was in Delhi and shopping for Karwachauth on 31.10.2023. My train ticket was booked for Gujarat on 01.11.2023 which I did not travel and I travelled via car from Delhi to Lucknow in the night of 02.11.2023 and reached Lucknow in the morning of 03.11.2023.

The above statement from page no. 1 to 2 has been tendered without any pressure, any prejudice and contents mentioned in it is true to my knowledge and belief. The statement was carried out after office hours i.e. 6 p.m. on my request. The statement was read out to me by Manish Kumar Dhall loudly in vernacular and having understood the same I put my dated signature on it. The said statement was typed in your office system in the presence of Smt. Geeta Singh, MTS, DRI, Lucknow.

Before me 03/11/2023

31/11/23

Seema

31/11/23

9953576070


आयकर विभाग
INCOME TAX DEPARTMENT
भारत सरकार
GOVT. OF INDIA
SEEMA
DEEP CHAND
09/09/1978
Permanent Account Number
BPIPS7698O
Seema
Signature
14112014

Seema
3/11/23


[redacted]
आधार
सीमा
Seema
जन्म तिथि / DOB : 09/09/1973
महिला / Female
3788 5354 6407
मेरा आधार, मेरी पहचान

Seema

3/11/23


[redacted]
पता: W/O राजेश, बी-37, बी ब्लॉक मंगला पुरी गांव, पालम गांव, दक्षिण पश्चिमी दिल्ली, दिल्ली, 110045
Address: W/O Rajhi, B-37, B Block Mangla Puri Village, Palam Village, South West Delhi, Delhi, 110045
3788 5354 6407
1947
help@uidai.gov.in
www.uidai.gov.in

RUD-5

Statements of Shri Manish Kumar alias Manish Kumar Dhall s/o Smt **Rajrani and Late Shri Harbans Lal Dhall** aged **46** years residing at **Block No D-5, House No 25, Garden City, Ankleshwar- 393001 (old address – House 85, Om Residency, Rajpipla Road, Ankleshwar, Bharuch, Gujarat-393001)** and managing affairs of **M/s Firefox Elements, Plot No. 118-A, Kh No. 189, Pole No. Dwkg-085, Kakrola, Near of Nigam Prashad, South West Delhi-110078** recorded under the provisions of Section 108 of the Customs Act, 1962 before the Senior Intelligence Officer, Directorate of Revenue Intelligence, Lucknow.

On being summoned under Section 108 of the Customs Act, 1962 under summons dated **02/11/2023**, I am presenting myself before the Senior Intelligence Officer, DRI, Lucknow on **03/11/2023** in compliance of the same. I have been properly explained the provisions of Section 108 of Customs Act, 1962, according to which I understand that this enquiry is deemed to be a 'Judicial Proceedings' within the meaning of Section 193 and Section 228 of the Indian Penal Code, 1960 and intentionally giving false and misleading information or fabricating false evidence for the purpose of being used in this proceedings is an offence punishable under Section 193 of the Indian Penal Code, 1960. I understand that intentionally offering insult or causing any interruption to the officer sitting in this proceeding is an offence punishable under Section 228 of the Indian Penal Code, 1960. I also understand that this statement of mine can be used against me, any firm or any other person as evidence in any proceedings for the offence under Customs Act or any other Act.

After having fully understood my responsibility under the said provisions, I am tendering my true and correct statement as on being asked hereunder:

Q.1 Please introduce yourself and inform about your company.

A.1 I am Manish Kumar Dhall and residing at address mentioned above. I handle affairs of M/s Firefox Elements, Plot No. 118-A, Kh No. 189, Pole No. Dwkg-085, Kakrola,

3/11/23

03/11/2023

Near of Nigam Prashad, South West Delhi-110078. IEC of the firm is BPIPS7698Q. Legal proprietor of firm is Seema but actually entire business/financial work of this firm is looked after by me. I am providing copy of Aadhar Card No. 741309112765.

Q.2 Why did you come late today to record your statement.

A.2 I came to Lucknow from Delhi by driving car in the wee hours of 02.11.23/03.11.23. I am not used to drive such long distance and this caused delay in coming to office. Right now I am very exhausted and tried, thus need rest. Therefore, I request your goodself to give me another date preferably tomorrow for recording my statement against enquiry initiated by your office against M/s Firefox Elements, Delhi.

The above statement from page no. 1 to 2 has been tendered without any pressure, any prejudice and contents mentioned in it is true to my knowledge and belief. The statement was typed by myself on your office system.

MANISH KUMAR

03/11/23 6358877941

Before me

03/11/2023

RUD-6

Statements of Shri Manish Kumar alias Manish Kumar Dhall s/o Smt **Rajrani and Late Shri Harbans Lal Dhall** aged **46** years residing at **Block No D-5, House No 25, Garden City, Ankleshwar- 393001 (old address – House 85, Om Residency, Rajpipla Road, Ankleshwar, Bharuch, Gujarat-393001**) and managing affairs of **M/s Firefox Elements, Plot No. 118-A, Kh No. 189, Pole No. Dwkg-085, Kakrola, Near of Nigam Prashad, South West Delhi-110078** recorded under the provisions of Section 108 of the Customs Act, 1962 before the Senior Intelligence Officer, Directorate of Revenue Intelligence, Lucknow.

On being summoned under Section 108 of the Customs Act, 1962 under summons dated **07/11/2023**, I am presenting myself before the Senior Intelligence Officer, DRI, Lucknow on **20/11/2023** in compliance of the same. I have been properly explained the provisions of Section 108 of Customs Act, 1962, according to which I understand that this enquiry is deemed to be a 'Judicial Proceedings' within the meaning of Section 193 and Section 228 of the Indian Penal Code, 1960 and intentionally giving false and misleading information or fabricating false evidence for the purpose of being used in this proceedings is an offence punishable under Section 193 of the Indian Penal Code, 1960. I understand that intentionally offering insult or causing any interruption to the officer sitting in this proceeding is an offence punishable under Section 228 of the Indian Penal Code, 1960. I also understand that this statement of mine can be used against me, any firm or any other person as evidence in any proceedings for the offence under Customs Act or any other Act.

After having fully understood my responsibility under the said provisions, I am tendering my true and correct statement as on being asked hereunder:

Q1. Please refer to your statement on 03.11.2023. Do you want to add anything else about yourself or your company.

20/11/23

20/11/2023

A1. I am Manish Kumar Dhall and residing at address mentioned above. My family comprises of wife i.e. Jyoti Dhall (43 Years, Aadhar number - 512092074172) and 2 sons namely Arpit Dhall (15 years) and Garshit Dhall (13 Years). My PAN Card is AFQPD9639F. I do not have account in any bank. The company Firefox has three accounts in banks namely Yes Bank, Axis Bank and IndusInd Bank. IndusInd Account Number is 256358877941 and Yes Bank Account Number is 053663700000522. I do not remember the axis bank account number since it is hardly used and will provide the same later on. In the bank account numbers, phone number of myself i.e. 9560669334 and PAN of Seema (proprietor of Firefox) i.e. BPIPS7698Q is registered. My ancestral address is at F-40, First Floor, Om Vihar, Uttam Nagar, New Delhi – 110059 where my mother, brother and his family resides.

Q2. In your IEC Plot No. 320/3, Shop No. F-29, Asian Trade Centre, Village Ankleshwar Ina, Bharuch, Gujarat-393001. Who is the owner of said premises.

A2. The owner of the said premises is Smt. Jagrutiben Patel and the premise is rented with Shri Yatendra Rajput (owner M/s JSK Eximp). I do not have any documentary proof of the said premises ownership/rent agreement. I give Rs. 5,000/- monthly cash for sharing the said premises to Yatendra/Jitendra(his brother).

Q3. Why did you not appear on 04.11.2023 and 15.11.2023 in compliance of summon dated 03.11.2023 and 07.11.2023 respectively. There was no communication from your side either. Please explain.

A3. I was not feeling well hence did not appear on 04.11.2023. Further, due to the festival season I did not appear on 15.11.2023 and is thus appearing today i.e. 20.11.2023 in compliance of summon dated 07.11.2023. I will properly communicate with the department in future and request your goodself to forgive me.

Q4. Who have accompanied you today at the office.

20/11/2023

20/11/23

A4. The gentlemen accompanied me is Satish Sharma (9899450600). He resides at A-103, ManBhavan Apartment, Sector 10, Dwarka, New Delhi-110075. He deals in property business/real estate.

Q5. Please provide the import and sales documents, transaction statement related to your imported PVC/CPVC Resign as called vide summon dated 07.11.2023.

A5. I have not brought any documents with myself. I will submit all the documents by 29.11.2023 through post.

Q6. Please tell us about your imported consignment vide B.E. No. 8522958 dated 28.10.2023

A6. The item declared is PVC Resign SG5, but actually the item imported is CPVC Resign through a Chinese trading firm Zibo Aiheng New Material Co., Ltd based in China. I do not know Chinese manufacturer of imported goods. I talk to Mohan on his Chinese Number i.e. 008613760400061 over whatsapp when goods need to be imported. The payment is directly made to said Chinese firm and correspondence with them is through email seematokas1978@gmail.com.

Q7. Who is Mohan? Since when you know him? Did you met him, if yes where and when? Who introduced you to Mohan.

A7. Mohan is an agent who lives in Ganzhou, China. I know him since 6 years. I met him first in China through friend Deepak (8130787530) who resides in Jalandhar, Punjab.

Q8. What is Customs duty liability on imported CPVC Resign (rate of $815/MT) vide B.E. No. 8522958 dated 28.10.2023.

A8. CPVC Resign attracts Anti Dumping Duty through Notification No. 05/2020-Customs (ADD) dated 07.03.2020. Accordingly, as per declared value of goods anti dumping duty comes out to Rs. 1,49,39,463/-.

20/11/2023

20/11/23

Q9. It is seen that you have imported CPVC Resign vide B.E. No. 6888725 dated 15.07.2023 and 8609091 dated 03.11.2023 at the rate of $1950/MT but price as per B.E. No. 8522958 dated 28.10.2023 is $815/MT. Why did you overvalue the goods.

A9. The price of imported goods vide B.E. No. 6888725 dated 15.07.2023 is $1950/MT and I have made the same payment to Chinese seller i.e. Link Chemicals (HK) Limited. For B.E. No. 8609091 dated 03.11.2023, I have purchased goods at $1950/MT but the same is on credit basis and payment of which is yet to be made to Chinese seller. If any duty difference arises on account of change in valuation of goods, I am ready to pay the same after consulting with CHA.

Q10. Who is CHA for the aforesaid 3 consignments.

A10. CHA of aforesaid 3 consignments is M/s HIM Logistics. G-Card Holder of said CHA is Rohit Mehra (8980404842) and owner of said CHA firm is Prakash. I do not know who H-Card Holder of CHA is.

Q11. To whom have you sold the imported goods vide B.E. No. 6888725 dated 15.07.2023 domestically

A11. I cannot recall it and will provide the documents as mentioned in A5.

Q12. Have you imported any other consignment of PVC/CPV Resign

A12. I have imported PVC Resign vide 7 B.E.s (roughly 140 MT per B.E.) and cleared through Mundra port (INMUN1) and ICD Barhi (INRUG6). CHA at both ports is M/s HIM Logistics. The 7 B.E. Nos. are as tabulated below:-

BE No.	BE Dt.
7187618	04-08-2023
7691902	05-09-2023
7787294	12-09-2023
8020411	26-09-2023
8142767	04-10-2023
8246397	11-10-2023
8482261	26-10-2023

20/11/2023

2/11/23

Q13. Do you store the imported goods at any Warehouse. Details please.

A13. The company Firefox does not have any warehouse. We have orders in hand and as soon as the goods are imported, we sell the goods directly to manufacturer through agent and sometimes directly.

Q14. When will you pay the differential duty of Rs. 1,49,39,463/- as mentioned in A7.

A14. I will pay the said duty along with applicable interest within 15 days.

Q15. Is there any another such similar company or sister concern to M/s Firefox Elements, Delhi engaged in same imports.

A15. No

Q16. Please provide sales and purchase details of firm since inception.

A16. I will provide the same by 28.11.2023

Q17. What is source of money of purchase of said imported goods.

A17. I take credit of goods from overseas supplier, credit from Indian markets at interest and sometimes from Satish Sharma.

The above statement from answered to Question 1 to 17 from Page no. 1 to 5 has been tendered without any pressure, any prejudice and contents mentioned in it is true to my knowledge and belief. The statement was typed by myself on your office system.

20/11/23

MANISH KUMAR

Before me

20/11/2023

RUD-7

Statements of Shri Rohit Mehra S/o Shri Subash Chand Mehra aged **46** years residing at **125A, 2nd Floor Flot No. 4, Ward 8A, Gayatri Society, Dog Clinic, Subhash Nagar, Gandhidham, Kachchh, Gujarat-370201** and G-Card Holder of **2151, 3D, New Patel Nagar, Shadipur, New Delhi-110008** recorded under the provisions of Section 108 of the Customs Act, 1962 before the Senior Intelligence Officer, Directorate of Revenue Intelligence, Lucknow.

On being summoned under Section 108 of the Customs Act, 1962 under summons dated **28/11/2023**, I am presenting myself before the Senior Intelligence Officer, DRI, Lucknow on **06/12/2023** in compliance of the same. I have been properly explained the provisions of Section 108 of Customs Act, 1962, according to which I understand that this enquiry is deemed to be a 'Judicial Proceedings' within the meaning of Section 193 and Section 228 of the Indian Penal Code, 1960 and intentionally giving false and misleading information or fabricating false evidence for the purpose of being used in this proceedings is an offence punishable under Section 193 of the Indian Penal Code, 1960. I understand that intentionally offering insult or causing any interruption to the officer sitting in this proceeding is an offence punishable under Section 228 of the Indian Penal Code, 1960. I also understand that this statement of mine can be used against me, any firm or any other person as evidence in any proceedings for the offence under Customs Act or any other Act.

After having fully understood my responsibility under the said provisions, I am tendering my true and correct statement as on being asked hereunder:

Q1. Please introduce yourself and your CHA firm.

A1. I am Rohit Mehra and residing at address mentioned above currently on rent basis. My family resides at 705 F/4 Amrit Residency, Upper Ground Floor, Ward No. 6, Mehrauli, Near Peer Baba Mazar, New Delhi-110030. My phone number is 8980404842. My Aadhar Card No. is 416246162121 and PAN Card No. is AKEPC9135G. I am G

06/12/2023

अनिल कुमार यादव
वरिष्ठ आसूचना अधिकारी

Rohit
6/12/23

Card Holder of M/s HIM Logistics, Delhi having G-Card No. as G/MNDR1/20234720 at Mundra port and working with them for around 2 years and get Rs 40,000/- as monthly salary. H-card holder at Mundra port is Sravan Kumar (H/MNDR1/20234718). The owner of CHA firm is Prakash Chandra Sharma (9990006041). F card holder is Harvinder Singh Chawla (9811225446). I am submitting copy of aforementioned documents.

Q2. Please submit the documents as called vide summon dated 28.11.2023.

A2. I am submitting copy of KYC documents of M/s Firefox Elements, Delhi, ledger account, Tax Invoice and Debit Note, Bank statement, Bill of Entry, Invoice and packing list vide M/s Him Logistics Private Limited letter dated 06.12.2023. I do not have transport documents as M/s Firefox Elements directly hires logistic company for taking the cleared imported goods from the port area. The ledger account has CFS charges, Shipping Line charges, Customs Duty, CHA/agency charges, labour charges which is transferred by importer to us and thereafter paid by us to different forums as above. I am submitting copy of Shipping Line Invoice and Bill of Lading at your office email id dri.lucknow@gov.in

Q3. Please explain your role in clearance of goods of M/s Firefox Elements, Delhi.

A3. The importer through Whatsapp (6358877941) submits Bill of Lading, Invoice, Packing list at CHA's Delhi office to Manish Kumar Jha (Employee of CHA - 8929190407). Thereafter CHA office sends checklist (submitting to aforementioned email) to importer for verification. Post that office generates Bill of Entry Number. The B.E. No. is generated as soon as IGM is generated by shipping line. All the documents are then sent to my wife Preeti Singh, employee of M/s Him Logistics, Mundra Branch at whatsapp (6352267119). Thereafter, my role is to get the goods cleared at Mundra port. Some of the Bill of Entry is RMS cleared and some are Non-RMS cleared. I do not remember which Bill of Entry is RMS cleared, one can identify that from icegate, if Appr Date and Assess Date is same and Exam Date is N/A then it is RMS. We had cleared one

06/12/2023

6/12/23

B.E. No. 6888725 dated 15.07.2023 of importer through M/s World Cargo Logistics since licence of M/s Him Logistics was not registered at Mundra Port, it got registered on 03.08.2023.

Q4. Were samples of imported PVC resin (declared on B.E.) were taken during examination for non RMS Bill of Entry. If yes, were the samples tested and where?

A4. There were no samples taken during examination of said imported goods. The goods were taken out from container and were examined like 50% or percentage of total quantity as per instructions. The goods imported were seen by raw hand and no testing was done in the month of October, 2023.

Q5. As per KYC documents submitted by you Mr. Manish Kumar (alias Manish Kumar Dhall) is authorized by Seema, proprietor of M/s Firefox Elements to look after day to day affairs. Have you met him in person or know him.

A5. I have neither met Mr. Manish Kumar (alias Manish Kumar Dhall) in person at Mundra port or anywhere else and nor have ever spoken to him. Our head office at Delhi is in touch with him.

Q6. Has the Customs duty (BCD, SWS, IGST) on declared assessable value been paid for the goods on hold at Mundra port imported vide B.E. No. 8522958 dated 28.10.2023 and 8609091 dated 03.11.2023.

A6. The importer has not transferred any amount to us for discharging the said Customs duty. Further, as per icegate the importer is yet to discharge any Customs duty on the said B.E.

Q7. Please peruse Manish Kumar Dhall statement dated 20.11.2023 wherein he has accepted that item imported vide B.E. No. 8522958 dated 28.10.2023 is actually CPVC Resin and not as declared PVC Resin SG5. The anti-dumping duty as told by him on said

06/12/2023

6/12/23

import is Rs. 1,49,39,463/-. Were you aware that item imported is CPVC Resin. Please offer your comments.

A7. I am not aware that the imported goods declared as PVC Resin SG5 is actually CPVC Resin. CHA firm has filed Bill of Entry based on documents provided by importer. Duty on said import is:-

Duty Type	Amount
BCD	714108
SWS	71411
Anti Dumping	14939463
IGST	4544356
Total	20269338

The CHA will ask the importer to pay the government dues since he has accepted of mis-declaration of goods.

Q8. Whom do you handover the imported cleared goods of M/s Firefox Elements, Delhi.

A8. As submitted in A.2, Manish Kumar Dhall directly hires Logistics Company to carry the imported goods out of Customs Area Mundra port. He conveys the truck and driver details to CHA Delhi office which then forwards the information to me. I or Sravan verify the truck details and then allow the cleared goods to be loaded. I will email the truck and driver details/logistic details against each Bill of entry.

The above statement from answered to Question 1 to 8 from Page no. 1 to 4 has been tendered without any pressure, any prejudice and contents mentioned in it is true to my knowledge and belief. The statement was typed by me on your office system.

06/12/2023

अभिषेक कुमार धाल
शुल्क अनुसंधान अधिकारी

Rohit
6/12/23

RUD-8



Statement of Shri Sachin Bhargava S/o Shri Raju Bhargava, Aged- 51 years (DOB:- 18.12.1975), Karta HUF firm M/s Raas International, Dhamani Street Chaura Rasta, Jaipur-302003, and resident of 2/570, Jawahar Nagar, Jaipur-302004 recorded under Section 108 of the Customs Act, 1962 before the Senior Intelligence Officer, DRI, Jaipur on 02.09.2026 at the office of DRI, Jaipur situated at S-10, Bhawani Singh Lane, Bhawani Singh Marg, C-Scheme, Jaipur PAN:ACSPB7152N, Aadhar: 6208 7913 8794 E-mail:sachinbhargava75@gmail.com, Phone Number: 9950009777

On being summoned under Section 108 of the Customs Act, 1962 under Summons dated 27.08.2026 issued vide DIN 202608DDZ400000DFF84, I am presenting myself before the Senior Intelligence Officer in compliance of the same. I have been properly explained the provisions of Section 108 of Customs Act, 1962, according to which I understand that this enquiry is deemed to be a 'Judicial Proceedings' within the meaning of Section 229 and Section 267 of the Bhartiya Nyaya Sanhita, 2023 (BNS 2023 in Short) and intentionally giving false and misleading information or fabricating false evidence for the purpose of being used in this proceedings is an offence punishable under Section 208 of the Bhartiya Nyaya Sanhita, 2023. I, understand that intentionally offering insult or causing any interruption to the officer sitting in this proceeding is an offence punishable under Section 210 of the Bhartiya Nyaya Sanhita, 2023. I, also understand that this statement of mine can be used against me, any firm or any other person as evidence in any proceedings for the offence under Customs Act or any other Act.

After having fully understood my responsibility under the said provisions, I am tendering my true and correct statement as on being asked hereunder:-

Q1. Please introduce yourself and about your finn in details along with email ID, postal address and contact number.

A1. I am Sachin Bhargava S/o Shri Raju Bhargava, Aged- 51 years (DOB:- 18.12.1975), Karta HUF firm M/s Raas International, Dhamani Street Chaura Rasta, Jaipur-302003, and resident of 2/570, Jawahar Nagar, Jaipur-302004. I have studied MBA from IIRM Jaipur. In my family, I have my mother, my wife and two sons. My E-mail id is sachinbhargava75@gmail.com and current Phone Number is 9950009777. Earlier I were engaged in business of manufacturing school notebooks through my HUF firm M/s Raas International, Jaipur. I have no other firm apart from M/s Raas International. During 2023-24, I also did trading of CPVC Resins and EVA (Plastic granules for footwear manufacturing). I have done that trading only in one year of 2023-24 and since then I have stopped any business activity under my firm M/s Raas International. Currently, I am engaged in manufacturing of School notebooks on jobwork. Apart from this I also do trading of rattan handicrafts.

Q2. Please see your letter dated 23.08.2024 wherein you had requested to give date in October (15-30) for appearance. Subsequently Summons were issued for your appearance on 28.07.2025, 29.07.2026 and 11.08.2026 to tender statement and furnish attested copies of Invoices and e-way bills through which imported CPVC Resin were received from M/s Firefox Elements, Delhi and corresponding attested copies of sale invoice and e way bills for the sales made by you against these goods supplied by M/s Firefox Elements, Delhi. Against these summons, you vide your letter received in this office on 12.08.2026 have supplied signed/attested copies of sale invoice and e way bills for the sales made by you against the CPVC Resin supplied by M/s Firefox Elements, Delhi. However you still failed to furnish signed/attested copies of Invoices and e-way bills through which you have received imported CPVC/PVC from M/s Firefox Elements, Delhi. Give your explanation in this regard.

A2. The purchase documents have been lost due to a fire incident and therefore are not being traceable now. I have approached supplier for invoices. I also approached to My Chartered Accountant for the same.

SIO, DRI

2/9/26

however he was busy in accounting of financial closures but he has assured me to provide the same by today evening. I will provide the same to your office by today evening i.e. 02.09.2026. I have already submitted copies of all Inward E-way Bills along with Ledger of Firefox Elements. Although, I earlier submitted unsigned documents but I am putting my dated signature on the same.

Q3. Please see copies of e-way bills as submitted by you vide your letter 23.08.2024. In few of the e-way bills, M/s Firefox Elements has dispatched CPVC Resin to you from Mundra, Gujrat and shipped it to Mundra Gujrat. For e.g. see the e-way bill number 771375026374 dated 13.10.2023 vide which M/s Firefox Elements has dispatched CPVC Resin from Mundra, Gujrat and shipped it to you at Mundra Gujrat. Please inform the place in Mundra from where these goods dispatched to you and also inform the place in Mundra where CPVC Resin received by you.-

A3. I have seen e-way bill number 771375026374 dated 13.10.2023 and put dated signature as token of acceptance. I myself or any of my staff didn't go to receive the goods at Mundra. I had no site or office at Mundra. Sh. Manish Jain of M/s Independent Chemical helped in arranging the purchase of CPVC and corresponding sales. I have received supply Ex- Mundra Port from the importer and sold the goods at Ex-Mundra Port only through the same vehicle. Goods received under Invoice No. 93/23-24 dated 13.10.2023 under e-way bill 771375026374 dated 13.10.2023 were supplied to M/s Earthchem International Trade vide Invoice No. 59 dated 13.10.2023 under E-way Bill 7113 7503 6106 and Vehicle Number is same in both the E-way Bill i.e. GJ02XX3329. I am producing sales invoice No. 59 dated 13.10.2023 and copies of above E-way Bills with dated signature.

Q4. Please see copies of e-way bills as submitted by you vide your letter 23.08.2024. In few of the e-way bills, M/s Firefox Elements has dispatched CPVC Resin to you from Village Hiranki Alipur Delhi and shipped it to Village Hiranki Alipur Delhi. For e.g. see the e-way bill dated number 781369911766 dated 27.09.2023 vide which M/s Firefox Elements has dispatched CPVC Resin from Village Hiranki Alipur Delhi and shipped it to you at Village Hiranki Alipur Delhi. Please inform the place in Village Hiranki Alipur Delhi from where goods dispatched to you and also inform the place in Village Hiranki Alipur Delhi, where CPVC Resin received by you.

A4. I have seen e-way bill number 781369911766 dated 27.09.2023 vide which M/s Firefox Elements has dispatched CPVC Resin from Village Hiranki Alipur Delhi and has been shipped to M/s Raas International at the same address and put dated signature as token of acceptance. I myself or any of my staff didn't go to receive the goods at Delhi. I had no site or office at Delhi. Sh. Manish Jain of M/s Independent Chemical helped in arranging the purchase of CPVC and corresponding sales. I issued invoices for the address given by Sh. Manish Jain telephonically. He arranged purchase and sales of the goods. Some of supplies are received at Khasra No.294, Kehar Singh State, Saidulajab, Village Lane 2, South, Delhi and some are at Village Hiranki Alipur Delhi. I do not have any further details of location. Goods received under Invoice No. 89/23-24 dated 27.09.2023 under e-way bill 781369911766 dated 27.09.2023 were supplied to M/s Independent Chemical Company vide Invoice No. 44 dated 27.09.2023 under E-way Bill 7113 6991 7789 and Vehicle Number is same in both the E-way Bill i.e. UP13CT8994. I am producing copies of above E-way Bills with dated signature. I will submit Sales and purchase invoices by today i.e. 02.09.2026 evening.

Q5. Vide your letter dated 12.08.2026, while furnishing signed copies of e-way bills for the supplies made by you but you have not furnished signed copy of e-way bill 711369917789 (Supply made by M/s Rass to M/s Independent Chemical). Please explain the reason and furnish signed copy of e-way bill 711369917789

A5. I was in impression that these are documents generated from Portal therefore there is no need to sign or attest the same, therefore I didn't provided the attested copies. However, I have put dated signature on the same.

Q6. Please see the e-way bill number 771375026374 dated 13.10.2023 vide which M/s Firefox Elements has dispatched CPVC Resin from Mundra, Gujrat and shipped it to M/s Rass at Mundra Gujrat and subsequently please also see the e-way bill number 711375036106 dated 13.10.2023 vide which M/s Rass has dispatched CPVC Resin from Mundra, Gujrat and shipped it to Mundra Gujrat to M/s Earthchem. Vehicle No. GJ02XX3329 in both the e-way bills is same. Please comment with respect to same places of shipments and also provide supporting attested documents in support of your submission.

A6. As answered under Q3 above, I reiterate that Purchase and sales of goods were arranged by Sh. Manish Jain of M/s Independent Chemical Company and I issued invoices as informed by him. Also, the goods were

SIO, DRI

2/9/20

traded through the same vehicle. I have no other documents like agreements or Purchase order as trades were done telephonically.

Q7. Please see e-way bill number 701355011638 dated 25.07.2023 in which vehicle number is GJ12BX8245 where as in corresponding Invoice number 38 dated 25.07.2024, vehicle number is GJ12BT9149. Please explain this difference in vehicle number.

A7. I have seen e-way bill number 701355011638 dated 25.07.2023 in which vehicle number is GJ12BX8245 where as in corresponding Invoice number 38 dated 25.07.2024, vehicle number is GJ12BT9149 and put dated signature as token of acceptance. In this regard, I state that Vehicle No. under E-way bill is correct however in invoice it was typographical mistake as that day two sales invoices were issued, Invoice no. 37 & 38. Goods supplied vide Invoice No. 37 dated 25.07.2023 were dispatched under E-way Bill 791355011440 dated 25.07.2023 vide Vehicle No. GJ12BT9149. Therefore by clerical mistake same vehicle number was typed in next Invoice no. 38 dated 25.07.2023 also. I am producing copies of Invoice No. 37 dated 25.07.2023 and E-way Bill 791355011440 dated 25.07.2023 herewith.

Q8. Please provide the attested copies of e-way bills through which CPVC resin were supplied to you by M/s Firefox Elements, Delhi which were earlier imported by M/s Firefox Elements, Delhi against their Bill of Entry 6888725 dated 15.07.23, 7187618 dt. 04.08.23, 7691902 dt. 05.09.23, 7787294 dt. 12.09.23, 8020411 dt. 26.09.23, 8142767 dt. 04.10.23, 8246397 dt. 11.10.23 and 8482261 dt. 26.10.23. The attested copies of e-way bills which are required to be provided by you should correspond the respective Bill of entry.

A8. As answered to the Q.2 above, I have submitted all the inward E-way Bills. Currently, I do not have invoices but I will submit by toady i.e. 02.09.2026 evening. Further, I want to state that I have no knowledge about the imports or BoEs of M/s Firefox Elements, Delhi or its correspondence sales. I can only produce my documents.

Q.9. During the period 15.07.2023 to 30.10.2023 are there any other e-way bills/Invoices (as already furnished by you vide your letters dt.23.08.24 and 12.08.2026) for the inward supply received from M/s Firefox Elements, Delhi and corresponding outward supply made by you. If there are e-way bills/Invoices other than that supplied vide your letters dt. 23.08.24 and 12.08.2026 then furnish the attested copies of the same.

A. 9. There is no other purchase /e-way bill of M/s Raas International from M/s Firefox Elements, Delhi apart from the details submitted by me.

Q 10. As you have stated in A. 1 above that during 2023-24, you did trading of CPVC Resins. In this regard please confirm whether you did trading of CPVC Resins or other Resin with M/s Firefox Elements, Delhi.

A 10. I have only traded CPVC Resins with M/s Firefox Elements, Delhi not any other resin or any other type of product.

I have nothing further to add at this juncture. Whenever further statements will be required, I will present to tender my statements. My statement are recorded in a peaceful and cordial atmosphere, which I have tendered voluntarily. No untoward incident has taken place during the recording of the statement. My above statement are recorded on a computer as per my request without any threat, duress, inducement or promise. Further, I was provided with Water & Tea during the recording of the statements. I have once again gone through my statement and found it to be recorded/typed as per my say and version and is true and correct. In token of its correctness, I put my dated signature on all the pages (1 to 3) of this statement.

For RAAS INTERNATIONAL

KARTA (MUST) 2/9/26

For M/s Raas International,
Dhamani Street Chaura Rasta, Jaipur-302003

Before Me

02/09/2026

PRAMOD KUMAR MANDAWAT
SENIOR INTELLIGENCE OFFICER
DIRECTORATE OF REVENUE INTELLIGENCE
REGIONAL UNIT, JAIPUR





For BAAS INTERNATIONAL

2/9/25


आयकर विभाग
INCOME TAX DEPARTMENT
भारत सरकार
GOVT. OF INDIA
स्थायी लेखा संख्या कार्ड
Permanent Account Number Card
ACSPB7152N
Name
SACHIN BHARGAVA
Father's Name
RAJU BHARGAVA
Date of Birth
15/12/1975


भारत सरकार

For RAJS INTERNATIONAL
KARTA (HUF)
2/9/26

RUD-9

e-Way Bill

1. E-WAY BILL Details

eWay Bill No: 7913 5501 1440	Generated Date: 25/07/2023 09:36 PM	Generated By: 08ABH HS509 9D1ZQ Valid Upto: 26/07/2023
Mode: Road	Approx Distance: 1km	
Type: Outward - Supply	Document Details: Tax Invoice - 37 - 25/07/2023	Transaction type: Combination of 2 and 3

2.Address Details

From	To
GSTIN : 08ABH HS509 9D1ZQ RAAS INTERNATIONAL RAJASTHAN :: Dispatch From :: MUNDRA PORT,GUJARAT-370421	GSTIN : 07APG PJ294 6B1ZW INDEPENDENT CHEMICAL COMPANY DELHI :: Ship To :: MUNDRA PORT,GUJARAT-370421

3. Goods Details

HSN Code	Product Name & Desc.	Quantity	Taxable Amount Rs.	Tax Rate (C+S+I+Cess+Cess Non.Advol)
39049010	CPVC RESIN J 700 & CPVC RESIN J 700	29400.00 KGS	3985170.00	NE+NE+18.000+0.000+0.00

Tot. Taxble Amt	CGST Amt	SGST Amt	IGST Amt	CESS Amt	CESS Non.Advol Amt	Other Amt	Total Inv.Amt
3985170.00	0.00	0.00	717330.60	0.00	0.00	0.00	4702500.60

4. Transportation Details

Transporter ID & Name :

Transporter Doc. No & Date : & 25/07/2023

5. Vehicle Details

Mode	Vehicle / Trans Doc No & Dt.	From	Entered Date	Entered By	CEWB No. (If any)	Multi Veh.Info (If any)
Road	GJ12BT9149	MUNDRA PORT	25-07-2023 09:36 PM	08ABHHS509D1ZQ	-	-

For RAAS INTERNATIONAL

KARTA(HUF)

25/7/26

e-Way Bill

1. E-WAY BILL Details

eWay Bill No: 7013 5501 1638	Generated Date 25/07/2023 09:38 PM	Generated By: 08ABH HS509 9D1ZQ Valid Upto: 26/07/2023
Mode: Road	Approx Distance: 1km	
Type: Outward - Supply	Document Details: Tax Invoice - 38 - 25/07/2023	Transaction type: Combination of 2 and 3

2.Address Details

From	To
GSTIN : 08ABH HS509 9D1ZQ RAAS INTERNATIONAL RAJASTHAN :: Dispatch From :: MUNDRA PORT,GUJARAT-370421	GSTIN : 07APO PJ364 6R1ZW INDEPENDENT CHEMICAL COMPANY DELHI :: Ship To :: MUNDRA PORT,GUJARAT-370421

3. Goods Details

HSN Code	Product Name & Desc.	Quantity	Taxable Amount Rs.	Tax Rate (C+S+I+Cess+Cess Non.Advol)
39049010	CPVC RESIN J 700 & CPVC RESIN J 700	29400.00 KGS	3985170.00	NE+NE+18.000+0.000+0.00

Tot. Tax'ble Amt	CGST Amt	SGST Amt	IGST Amt	CESS Amt	CESS Non.Advol Amt	Other Amt	Total Inv.Amt
3985170.00	0.00	0.00	717330.60	0.00	0.00	0.00	4702500.60

4. Transportation Details

Transporter ID & Name :

Transporter Doc. No & Date : & 25/07/2023

5. Vehicle Details

Mode	Vehicle / Trans Doc No & DL	From	Entered Date	Entered By	CEWB No. (If any)	Multi Veh.Info (If any)
Road	GJ12BX8245	MUNDRA PORT	25-07-2023 09:38 PM	08ABHHS5099D1ZQ	-	-



For RAAS INTERNATIONAL

GUPTA (HUF)

2/9/26

e-Way Bill

1. E-WAY BILL Details

eWay Bill No: **7513 5501 1831**	Generated Date:**25/07/2023 09:40 PM**	Generated By: **08ABH HS509 9D1ZQ** Valid Upto: **26/07/2023**
Mode: **Road**	Approx Distance: **1km**	
Type: **Outward - Supply**	Document Details: **Tax Invoice - 39 - 25/07/2023**	Transaction type: **Combination of 2 and 3**

2.Address Details

From	To
GSTIN : 08ABH HS509 9D1ZQ RAAS INTERNATIONAL RAJASTHAN :: Dispatch From :: MUNDRA PORT,GUJARAT-370421	GSTIN : 07APQ PJ294 6B1ZW INDEPENDENT CHEMICAL COMPANY DELHI :: Ship To :: MUNDRA PORT,GUJARAT-370421

3. Goods Details

HSN Code	Product Name & Desc.	Quantity	Taxable Amount Rs.	Tax Rate (C+S+I+Cess+Cess Non.Advol)
39049010	CPVC RESIN J 700 & CPVC RESIN J 700	29400.00 KGS	3985170.00	NE+NE+18.000+0.000+0.00

Tot. Tax'ble Amt	CGST Amt	SGST Amt	IGST Amt	CESS Amt	CESS Non.Advol Amt	Other Amt	Total Inv.Amt
3985170.00	0.00	0.00	717330.60	0.00	0.00	0.00	4702500.60

4. Transportation Details

Transporter ID & Name | Transporter Doc. No & Date : & 25/07/2023

5. Vehicle Details

Mode	Vehicle / Trans Doc No & Dt.	From	Entered Date	Entered By	CEWB No. (If any)	Multi Veh.Info (If any)
Road	GJ12BZ7896	MUNDRA PORT	25-07-2023 09:40 PM	08ABHHS5099D1ZQ	-	-

7513550611831

For RAAS INTERNATIONAL

KARTA (HUF)

25/9/23

e-Way Bill

1. E-WAY BILL Details

eWay Bill No: **7413 5501 4473**	Generated Date: **25/07/2023 10:06 PM**	Generated By: **08ABH HS509 9D1ZQ** Valid Upto: **25/07/2023**
Mode: **Road**	Approx Distance: **1km**	
Type: **Outward - Supply**	Document Details: **Tax Invoice - 40 - 25/07/2023**	Transaction type: **Combination of 2 and 3**

2.Address Details

From	To
GSTIN : 08ABH HS509 9D1ZQ RAAS INTERNATIONAL RAJASTHAN :: Dispatch From :: MUNDRA PORT,GUJARAT-370421	GSTIN : 07AFQ PJ294 6B1ZW INDEPENDENT CHEMICAL COMPANY DELHI :: Ship To :: MUNDRA PORT,GUJARAT-370421

3. Goods Details

HSN Code	Product Name & Desc.	Quantity	Taxable Amount Rs.	Tax Rate (C+S+I+Cess+Cess Non.Advol)
39049010	CPVC RESIN J 700 & CPVC RESIN J700	42000.00 KGS	5462100.00	NE+NE+18.000+0.000+0.00

Tot. Tax'ble Amt	CGST Amt	SGST Amt	IGST Amt	CESS Amt	CESS Non.Advol Amt	Other Amt	Total Inv.Amt
5462100.00	0.00	0.00	983178.00	0.00	0.00	0.00	6445278.00

4. Transportation Details

Transporter ID & Name :

Transporter Doc. No & Date : & 25/07/2023

5. Vehicle Details

Mode	Vehicle / Trans Doc No & Dt.	From	Entered Date	Entered By	CEWB No. (If any)	Multi Veh.Info (If any)
Road	GJ12BZ5010	MUNDRA PORT	25-07-2023 10:06 PM	08ABHHS5099D1ZQ	-	-



For RAAS INTERNATIONAL

2/9/26

e-Way Bill

1. E-WAY BILL Details

eWay Bill No: 7013 5557 8331	Generated Date:28/07/2023 10:50 AM	Generated By: 08ABH HS509 9D1ZQ Valid Upto: 29/07/2023
Mode: Road	Approx Distance: 1km	
Type: Outward - Supply	Document Details: Tax Invoice - 41 - 28/07/2023	Transaction type: Combination of 2 and 3

2.Address Details

From	To
GSTIN : 08ABH HS509 9D1ZQ RAAS INTERNATIONAL RAJASTHAN :: Dispatch From :: MUNDRA PORT,GUJARAT-370421	GSTIN : 07APG PJ294 6B1ZW INDEPENDENT CHEMICAL COMPANY DELHI :: Ship To :: MUNDRA PORT,GUJARAT-370421

3. Goods Details

HSN Code	Product Name & Desc.	Quantity	Taxable Amount Rs.	Tax Rate (C+S+I+Cess+Cess Non.Advol)
39049010	CPVC RESIN J 700 & CPVC RESIN J 700	9800.00 KGS	1320550.00	NE+NE+18.000+0.000+0.00

Tot. Tax'ble Amt	CGST Amt	SGST Amt	IGST Amt	CESS Amt	CESS Non.Advol Amt	Other Amt	Total Inv.Amt
1320550.00	0.00	0.00	237699.00	0.00	0.00	0.00	1558249.00

4. Transportation Details

Transporter ID & Name :

Transporter Doc. No & Date : & 28/07/2023

5. Vehicle Details

Mode	Vehicle / Trans Doc No & Dt.	From	Entered Date	Entered By	CEWB No. (If any)	Multi Veh.Info (If any)
Road	G.24X4921	MUNDRA PORT	28/07/2023 10:50 AM	08ABHHS5099D1ZQ	-	-

701355578331

FOR RAAS INTERNATIONAL
KARTA (HUF)

2/9/26

For Q. 5

(12)

e-Way Bill

1. E-WAY BILL Details

e-Way Bill No: 7113 6991 7789 | Generated Date: 27/09/2023 10:07 PM | Generated By: 08ABH HS509 9D1ZQ
Valid Upto: 28/09/2023

Mode: Road | Approx Distance: 1km

Type: Outward - Supply | Document Details: Tax Invoice - 44 - 27/09/2023 | Transaction type: Combination of 2 and 3

2.Address Details

From	To
GSTIN: 08ABH HS509 9D1ZQ RAAS INTERNATIONAL RAJASTHAN Dispatch From VILLAGE HIRANKI ALIPUR DELHI,DELHI-110036	GSTIN: 07APG PJ294 6B1ZW INDEPENDENT CHEMICAL COMPANY DELHI Ship To : VILLAGE HIRANKI ALIPUR DELHI,DELHI-110036

3. Goods Details

HSN Code	Product Name & Desc.	Quantity	Taxable Amount Rs.	Tax Rate (C+S+I+Cess+Cess Non.Advol)
3904	CPVC RESIN & CPVC RESIN	20000.00 KGS	2582000.00	NE+NE+18.000+0.000+0.00

Tot. Taxable Amt	CGST Amt	SGST Amt	IGST Amt	CESS Amt	CESS Non.Advol Amt	Other Amt	Total Inv Amt
2582000.00	0.00	0.00	464760.00	0.00	0.00	0.00	3046760.00

4. Transportation Details

Transporter ID & Name :

Transporter Doc. No & Date : & 27/09/2023

5. Vehicle Details

Mode	Vehicle / Trans Doc No & Dt.	From	Entered Date	Entered By	CEWB No. (If any)	Multi Veh.Info (If any)
Road	LP13CT6354	DELHI	27/09/2023 10:07 PM	08ABHHS5099D1ZQ	-	-

For RAAS INTERNATIONAL

AUTH. SIGNATORY

27/9/23

e-Way Bill

1. E-WAY BILL Details

eWay Bill No: **7113 7503 6106**	Generated Date: **13/10/2023 08:24 PM**	Generated By: **08ABH HS509 9D1ZQ** Valid Upto: **14/10/2023**
Mode: **Road**	Approx Distance: **1km**	
Type: **Outward - Supply**	Document Details: **Tax Invoice - 59 - 13/10/2023**	Transaction type: **Combination of 2 and 3**

2.Address Details

From	To
GSTIN : 08ABH HS509 9D1ZQ RAAS INTERNATIONAL RAJASTHAN :: Dispatch From :: MUNDRA,GUJARAT-370421	GSTIN : 07AAK FE202 9H1ZL EARTHCHEM INTERNATIONAL TRADE DELHI :: Ship To :: MUNDRA,GUJARAT-370421

3. Goods Details

HSN Code	Product Name & Desc.	Quantity	Taxable Amount Rs.	Tax Rate (C+S+I+Cess+Cess Non.Advol)
39049010	CPVC RESIN & CPVC RESIN	29400.00 KGS	3888230.00	NE+NE+18.000+0.000+0.00

Tot. Tax'ble Amt	CGST Amt	SGST Amt	IGST Amt	CESS Amt	CESS Non.Advol Amt	Other Amt	Total Inv.Amt
3888230.00	0.00	0.00	663881.40	0.00	0.00	0.00	4552111.40

4. Transportation Details

Transporter ID & Name :

Transporter Doc. No & Date : & 13/10/2023

5. Vehicle Details

Mode	Vehicle / Trans Doc No & Dt.	From	Entered Date	Entered By	CEWB No. (If any)	Multi Veh.Info (If any)
Road	GJ02XX3329	MUNDRA	13-10-2023 08:24 PM	08ABHHS5099D1ZQ	-	-

711375036106

FOR RAAS INTERNATIONAL
KARTA (HUF)

2/9/26

e-Way Bill

1. E-WAY BILL Details

eWay Bill No: 7013 7504 1433	Generated Date:13/10/2023 08:28 PM	Generated By: 08ABH HS509 9D1ZQ Valid Upto: 14/10/2023
Mode: Road	Approx Distance: 1km	
Type: Outward - Supply	Document Details: Tax Invoice - 60 - 13/10/2023	Transaction type: Combination of 2 and 3

2.Address Details

From	To
GSTIN : 08ABH HS509 9D1ZQ RAAS INTERNATIONAL RAJASTHAN :: Dispatch From :: MUNDRA,GUJARAT-370421	GSTIN : 07AAK FE202 9H1ZL EARTHCHEM INTERNATIONAL TRADE DELHI :: Ship To :: MUNDRA,GUJARAT-370421

3. Goods Details

HSN Code	Product Name & Desc.	Quantity	Taxable Amount Rs.	Tax Rate (C+S+I+Cess+Cess Non.Advol)
39049010	CPVC RESIN & CPVC RESIN	25200.00 KGS	3161340.00	NE+NE+18.000+0.000+0.00

Tot. Tax'ble Amt	CGST Amt	SGST Amt	IGST Amt	CESS Amt	CESS Non.Advol Amt	Other Amt	Total Inv.Amt
3161340.00	0.00	0.00	569041.20	0.00	0.00	0.00	3730381.20

4. Transportation Details

Transporter ID & Name :

Transporter Doc. No & Date : & 13/10/2023

5. Vehicle Details

Mode	Vehicle / Trans Doc No & Dt.	From	Entered Date	Entered By	CEWB No. (If any)	Multi Veh.Info (If any)
Road	GJ12AU9309	MUNDRA	13-10-2023 08:28 PM	08ABHHS5099D1ZQ	-	-

701375041433

For RAAS INTERNATIONAL
For RAAS INTERNATIONAL (HUF)

21/10/23

e-Way Bill

1. E-WAY BILL Details

eWay Bill No: 7513 7504 1777	Generated Date: 13/10/2023 08:29 PM	Generated By: 08ABH HS509 9D1ZQ Valid Upto: 14/10/2023
Mode: Road	Approx Distance: 1km	
Type: Outward - Supply	Document Details: Tax Invoice - 61 - 13/10/2023	Transaction type: Combination of 2 and 3

2.Address Details

From	To
GSTIN : 08ABH HS509 9D1ZQ RAAS INTERNATIONAL RAJASTHAN :: Dispatch From :: MUNDRA,GUJARAT-370421	GSTIN : 07AAK FE202 9H1ZL EARTHCHEM INTERNATIONAL TRADE DELHI :: Ship To :: MUNDRA,GUJARAT-370421

3. Goods Details

HSN Code	Product Name & Desc.	Quantity	Taxable Amount Rs.	Tax Rate (C+S+I+Cess+Cess Non.Advol)
39049010	CPVC RESIN & CPVC RESIN	25200.00 KGS	3161340.00	NE+NE+18.000+0.000+0.00

Tot. Tax'ble Amt	CGST Amt	SGST Amt	IGST Amt	CESS Amt	CESS Non.Advol Amt	Other Amt	Total Inv.Amt
3161340.00	0.00	0.00	569041.20	0.00	0.00	0.00	3730381.20

4. Transportation Details

Transporter ID & Name :

Transporter Doc. No & Date : & 13/10/2023

5. Vehicle Details

Mode	Vehicle / Trans Doc No & Dt.	From	Entered Date	Entered By	CEWB No. (If any)	Multi Veh.Info (If any)
Road	GJ18AV6328	MUNDRA	13-10-2023 08:29 PM	08ABHHS5099D1ZQ	-	-

7513750417777

For RAAS INTERNATIONAL

KARTA (HUF)

2/12/26

e-Way Bill

1. E-WAY BILL Details

eWay Bill No: 7713 7504 2143	Generated Date:13/10/2023 08:31 PM	Generated By: 08ABH HS509 9D1ZQ Valid Upto: 14/10/2023
Mode: Road	Approx Distance: 1km	
Type: Outward - Supply	Document Details: Tax Invoice - 62 - 13/10/2023	Transaction type: Combination of 2 and 3

2.Address Details

From	To
GSTIN : 08ABH HS509 9D1ZQ RAAS INTERNATIONAL RAJASTHAN :: Dispatch From :: MUNDRA,GUJARAT-370421	GSTIN : 07AAK FE202 9H1ZL EARTHCHEM INTERNATIONAL TRADE DELHI :: Ship To :: MUNDRA,GUJARAT-370421

3. Goods Details

HSN Code	Product Name & Desc.	Quantity	Taxable Amount Rs.	Tax Rate (C+S+I+Cess+Cess Non.Advol)
39049010	CPVC RESIN & CPVC RESIN	25200.00 KGS	3161340.00	NE+NE+18.000+0.000+0.00

Tot. Tax'ble Amt	CGST Amt	SGST Amt	IGST Amt	CESS Amt	CESS Non.Advol Amt	Other Amt	Total Inv.Amt
3161340.00	0.00	0.00	569041.20	0.00	0.00	0.00	3730381.20

4. Transportation Details

Transporter ID & Name :

Transporter Doc. No & Date : & 13/10/2023

5. Vehicle Details

Mode	Vehicle / Trans Doc No & Dt.	From	Entered Date	Entered By	CEWB No. (If any)	Multi Veh.Info (If any)
Road	GJ12AU7529	MUNDRA	13-10-2023 08:31 PM	08ABHHS5095D1ZQ	-	-



For RAAS INTERNATIONAL

Karta (HUF)

2/10/26

e-Way Bill

1. E-WAY BILL Details

eWay Bill No: 7013 7504 3161	Generated Date: 13/10/2023 08:34 PM	Generated By: 08ABH HS509 9D1ZQ Valid Upto: 14/10/2023
Mode: Road	Approx Distance: 1km	
Type: Outward - Supply	Document Details: Tax Invoice - 63 - 13/10/2023	Transaction type: Combination of 2 and 3

2.Address Details

From	To
GSTIN : 08ABH HS509 9D1ZQ RAAS INTERNATIONAL RAJASTHAN :: Dispatch From :: MUNDRA,GUJARAT-370421	GSTIN : 07AAK FE302 9H1ZL EARTHCHEM INTERNATIONAL TRADE DELHI :: Ship To :: MUNDRA,GUJARAT-370421

3. Goods Details

HSN Code	Product Name & Desc.	Quantity	Taxable Amount Rs.	Tax Rate (C+S+I+Cess+Cess Non.Advol)
39049010	CPVC RESIN & CPVC RESIN	25200.00 KGS	3161340.00	NE+NE+18.000+0.000+0.00

Tot. Tax'ble Amt	CGST Amt	SGST Amt	IGST Amt	CESS Amt	CESS Non.Advol Amt	Other Amt	Total Inv.Amt
3161340.00	0.00	0.00	569041.20	0.00	0.00	0.00	3730381.20

4. Transportation Details

Transporter ID & Name :

Transporter Doc. No & Date : & 13/10/2023

5. Vehicle Details

Mode	Vehicle / Trans Doc No & Dt.	From	Entered Date	Entered By	CEWB No. (If any)	Multi Veh.Info (If any)
Road	GJ12AU5481	MUNDRA	13-10-2023 08:34 PM	08ABHHS5099D1ZQ	-	-

70137504216I1

FOR RAAS INTERNATIONAL

e-Way Bill

1. E-WAY BILL Details

eWay Bill No: 7313 7540 4130	Generated Date:14/10/2023 09:33 PM	Generated By: 08ABH HS509 9D1ZQ Valid Upto: 15/10/2023
Mode: Road	Approx Distance: 1km	
Type: Outward - Supply	Document Details: Tax Invoice - 64 - 14/10/2023	Transaction type: Combination of 2 and 3

2.Address Details

From	To
GSTIN : 08ABH HS509 9D1ZQ RAAS INTERNATIONAL RAJASTHAN :: Dispatch From :: MUNDRA,GUJARAT-370421	GSTIN : 07AAK FE202 9H1ZL EARTHCHEM INTERNATIONAL TRADE DELHI :: Ship To :: MUNDRA,GUJARAT-370421

3. Goods Details

HSN Code	Product Name & Desc.	Quantity	Taxable Amount Rs.	Tax Rate (C+S+I+Cess+Cess Non.Advol)
39049010	CPVC RESIN & CPVC RESIN	23800.00 KGS	2885710.00	NE+NE+18.000+0.000+0.00

Tot. Tax'ble Amt	CGST Amt	SGST Amt	IGST Amt	CESS Amt	CESS Non.Advol Amt	Other Amt	Total Inv.Amt
2885710.00	0.00	0.00	537427.80	0.00	0.00	0.00	3523137.80

4. Transportation Details

Transporter ID & Name :

Transporter Doc. No & Date : & 14/10/2023

5. Vehicle Details

Mode	Vehicle / Trans Doc No & Dt.	From	Entered Date	Entered By	CEWB No. (If any)	Multi Veh.Info (If any)
Road	GJ12AU5688	MUNDRA	14-10-2023 09:33 PM	08ABHHS5095D1ZQ	-	-

731375404130

For RAAS INTERNATIONAL

AUTHORISATION(HUF)

7/9/26

e-Way Bill

1. E-WAY BILL Details

eWay Bill No: **7413 7556 6446**	Generated Date: **15/10/2023 08:35 PM**	Generated By: **08ABH HS509 9D1ZQ** Valid Upto: **16/10/2023**
Mode: **Road**	Approx Distance: **1km**	
Type: **Outward - Supply**	Document Details: **Tax Invoice - 65 - 15/10/2023**	Transaction type: **Combination of 2 and 3**

2.Address Details

From	To
GSTIN : 08ABH HS509 9D1ZQ RAAS INTERNATIONAL RAJASTHAN :: Dispatch From :: Village hiranki Alipur,DELHI-110036	GSTIN : 07AAK FE202 1H1ZL EARTHCHEM INTERNATIONAL TRADE DELHI :: Ship To :: Village hiranki Alipur,DELHI-110036

3. Goods Details

HSN Code	Product Name & Desc.	Quantity	Taxable Amount Rs.	Tax Rate (C+S+I+Cess+Cess Non.Advol)
39049010	CPVC RESIN & CPVC RESIN	29400.00 KGS	3705870.00	NE+NE+18.000+0.000+0.00

Tot. Tax'ble Amt	CGST Amt	SGST Amt	IGST Amt	CESS Amt	CESS Non.Advol Amt	Other Amt	Total Inv.Amt
3705870.00	0.00	0.00	667056.60	0.00	0.00	0.00	4372926.60

4. Transportation Details

Transporter ID & Name :

Transporter Doc. No & Date : **& 15/10/2023**

5. Vehicle Details

Mode	Vehicle / Trans Doc No & Dt.	From	Entered Date	Entered By	CEWB No. (If any)	Multi Veh.Info (If any)
Road	RJ32GC0461	Alipur	15-10-2023 08:35 PM	08ABHHS5099D1ZQ	-	-



For RAAS INTERNATIONAL
PARTNER (HUF)

2/10/23

e-Way Bill

1. E-WAY BILL Details

eWay Bill No: 7513 7587 7680	Generated Date:16/10/2023 08:43 PM	Generated By: 08ABH HS509 9D1ZQ Valid Upto: 17/10/2023
Mode: Road	Approx Distance: 1km	
Type: Outward - Supply	Document Details: Tax Invoice - 86 - 16/10/2023	Transaction type: Combination of 2 and 3

2.Address Details

From	To
GSTIN : 08ABH HS509 9D1ZQ RAAS INTERNATIONAL RAJASTHAN :: Dispatch From :: VILLAGE HIRANKI ALIPUR DELHI,DELHI-110036	GSTIN : 07AAK FR202 9H1ZL EARTHCHEM INTERNATIONAL TRADE DELHI :: Ship To :: VILLAGE HIRANKI ALIPUR DELHI,DELHI-110036

3. Goods Details

HSN Code	Product Name & Desc.	Quantity	Taxable Amount Rs.	Tax Rate (C+S+I+Cess+Cess Non.Advol)
39049010	CPVC RESIN & CPVC RESIN	42000.00 KGS	5256300.00	NE+NE+18.000+0.000+0.00

Tot. Tax'ble Amt	CGST Amt	SGST Amt	IGST Amt	CESS Amt	CESS Non.Advol Amt	Other Amt	Total Inv.Amt
5256300.00	0.00	0.00	946134.00	0.00	0.00	0.00	6202434.00

4. Transportation Details

Transporter ID & Name :

Transporter Doc. No & Date : & 16/10/2023

5. Vehicle Details

Mode	Vehicle / Trans Doc No & Dt.	From	Entered Date	Entered By	CEWB No. (If any)	Multi Veh.Info (If any)
Road	GJ12BZ2443	DELHI	16-10-2023 08:43 PM	08ABHHS5099D1ZQ	-	-

7513758777680

For RAAS INTERNATIONAL

2/9/26

e-Way Bill

1. E-WAY BILL Details

eWay Bill No: 7913 7614 1148	Generated Date:17/10/2023 05:57 PM	Generated By: 08ABH HS609 9D1ZQ Valid Upto: 18/10/2023
Mode: Road	Approx Distance: 1km	
Type: Outward - Supply	Document Details: Tax Invoice - 67 - 17/10/2023	Transaction type: Combination of 2 and 3

2.Address Details

From	To
GSTIN : 08ABH HS609 9D1ZQ RAAS INTERNATIONAL RAJASTHAN :: Dispatch From :: VILLAGE HIRANKI ALIPUR DELHI,DELHI-110036	GSTIN : 07AAK FE202 9H1ZL EARTHCHEM INTERNATIONAL TRADE DELHI :: Ship To :: VILLAGE HIRANKI ALIPUR DELHI,DELHI-110036

3. Goods Details

HSN Code	Product Name & Desc.	Quantity	Taxable Amount Rs.	Tax Rate (C+S+I+Cess+Cess Non.Advol)
39049010	CPVC RESIN & CPVC RESIN	29400.00 KGS	3705870.00	NE+NE+18.000+0.000+0.00

Tot. Tax'ble Amt	CGST Amt	SGST Amt	IGST Amt	CESS Amt	CESS Non.Advol Amt	Other Amt	Total Inv.Amt
3705870.00	0.00	0.00	667056.60	0.00	0.00	0.00	4372926.60

4. Transportation Details

Transporter ID & Name : Transporter Doc. No & Date : & 17/10/2023

5. Vehicle Details

Mode	Vehicle / Trans Doc No & Dt.	From	Entered Date	Entered By	CEWB No. (If any)	Multi Veh.Info (If any)
Road	RJ32GB8275	DELHI	17-10-2023 05:57 PM	08ABHHS6099D1ZQ	-	-

791376141148

For RAAS INTERNATIONAL

KARTA (HUF)

e-Way Bill

1. E-WAY BILL Details

eWay Bill No: 7513 7553 5691	Generated Date:18/10/2023 10:25 PM	Generated By: 08ABH HS509 9D1ZQ Valid Upto: 19/10/2023
Mode: Road	Approx Distance: 1km	
Type: Outward - Supply	Document Details: Tax Invoice - 68 - 18/10/2023	Transaction type: Combination of 2 and 3

2.Address Details

From	To
GSTIN : 08ABH HS509 9D1ZQ RAAS INTERNATIONAL RAJASTHAN :: Dispatch From :: VILLAGE HIRANKI ALIPUR DELHI,DELHI-110036	GSTIN : 07AAK FE202 9H1ZL EARTHCHEM INTERNATIONAL TRADE DELHI :: Ship To :: VILLAGE HIRANKI ALIPUR DELHI,DELHI-110036

3. Goods Details

HSN Code	Product Name & Desc.	Quantity	Taxable Amount Rs.	Tax Rate (C+S+I+Cess+Cess Non.Advol)
39049010	CPVC RESIN & CPVC RESIN	32200.00 KGS	4058810.00	NE+NE+18.000+0.000+0.00

Tot. Tax'ble Amt	CGST Amt	SGST Amt	ICGT Amt	CESS Amt	CESS Non.Advol Amt	Other Amt	Total Inv.Amt
4058810.00	0.00	0.00	730585.80	0.00	0.00	0.00	4789395.80

4. Transportation Details

Transporter ID & Name :

Transporter Doc. No & Date : & 18/10/2023

5. Vehicle Details

Mode	Vehicle / Trans Doc No & Dt.	From	Entered Date	Entered By	CEWB No. (If any)	Multi Veh.Info (If any)
Road	RJ52GA1925	DELHI	18-10-2023 10:25 PM	08ABHHS5099D1ZQ	-	-



For RAAS INTERNATIONAL

2/2/26

e-Way Bill

1. E-WAY BILL Details

eWay Bill No: **7413 7804 0161**	Generated Date: **24/10/2023 10:42 PM**	Generated By: **08ABH HS509 9D1ZQ** Valid Upto: **25/10/2023**
Mode: **Road**	Approx Distance: **1km**	
Type: **Outward - Supply**	Document Details: **Tax Invoice - 77 - 24/10/2023**	Transaction type: **Combination of 2 and 3**

2.Address Details

From	To
GSTIN : 08ABH HS509 9D1ZQ RAAS INTERNATIONAL RAJASTHAN :: Dispatch From :: Mundra,GUJARAT-370421	GSTIN : 07AAK FE202 9H1ZL EARTHCHEM INTERNATIONAL TRADE DELHI :: Ship To :: Mundra,GUJARAT-370421

3. Goods Details

HSN Code	Product Name & Desc.	Quantity	Taxable Amount Rs.	Tax Rate /(C+S+I+Cess+Cess Non.Advol)
39049010	CPVC RESIN & CPVC RESIN	25500.00 KGS	3198975.00	NE+NE+18.000+0.000+0.00

Tot. Taxble Amt	CGST Amt	SGST Amt	IGST Amt	CESS Amt	CESS Non.Advol Amt	Other Amt	Total Inv.Amt
3198975.00	0.00	0.00	575815.50	0.00	0.00	0.00	3774790.50

4. Transportation Details

Transporter ID & Name :

Transporter Doc. No & Date : & 24/10/2023

5. Vehicle Details

Mode	Vehicle / Trans Doc No & Dt.	From	Entered Date	Entered By	CEWB No. (If any)	Multi Veh.Info (If any)
Road	GJ12AT8526	Mundra	24/10/2023 10:42 PM	08ABHHS5099D1ZQ	-	-

For RAAS INTERNATIONAL

Authorised Signatory

2/9/26

e-Way Bill

1. E-WAY BILL Details

eWay Bill No: 7413 7804 0343 | Generated Date: 24/10/2023 10:47 PM | Generated By: 08ABH HS509 9D1ZQ
Valid Upto: 25/10/2023

Mode: Road | Approx Distance: 1km

Type: Outward - Supply | Document Details: Tax Invoice - 78 - 24/10/2023 | Transaction type: Combination of 2 and 3

2. Address Details

From	To
GSTIN : 08ABH HS509 9D1ZQ RAAS INTERNATIONAL RAJASTHAN :: Dispatch From :: Mundra,GUJARAT-370421	GSTIN : 07AAK FE202 9H1ZL EARTHCHEM INTERNATIONAL TRADE DELHI :: Ship To :: Mundra,GUJARAT-370421

3. Goods Details

HSN Code	Product Name & Desc.	Quantity	Taxable Amount Rs.	Tax Rate (C+S+I+Cess+Cess Non.Advol)
39049010	CPVC RESIN & CPVC RESIN	30000.00 KGS	3763600.00	NE+NE+18.000+0.000+0.00

Tot. Tax'ble Amt	CGST Amt	SGST Amt	IGST Amt	CESS Amt	CESS Non.Advol Amt	Other Amt	Total Inv.Amt
3763600.00	0.00	0.00	677430.00	0.00	0.00	0.00	4440930.00

4. Transportation Details

Transporter ID & Name : | Transporter Doc. No & Date : & 24/10/2023

5. Vehicle Details

Mode	Vehicle / Trans Doc No & DL	From	Entered Date	Entered By	CEWB No. (If any)	Multi Veh.Info (If any)
Road	GJ12BV7184	Mundra	24/10/2023 10:47 PM	08ABHHS509D1ZQ	-	-

For RAAS INTERNATIONAL

KARTA (HUF)

2 P/26

e-Way Bill

1. E-WAY BILL Details

eWay Bill No: 7013 7804 0552 | Generated Date:24/10/2023 10:51 PM | Generated By: 08ABH HS509 9D1ZQ
Valid Upto: 25/10/2023

Mode: Road | Approx Distance: 1km

Type: Outward - Supply | Document Details: Tax Invoice - 79 - 24/10/2023 | Transaction type: Combination of 2 and 3

2.Address Details

From	To
GSTIN : 08ABH HS509 9D1ZQ RAAS INTERNATIONAL RAJASTHAN :: Dispatch From :: Mundra,GUJARAT-370421	GSTIN : 07AAK FE202 9H1ZL EARTHCHEM INTERNATIONAL TRADE DELHI :: Ship To :: Mundra,GUJARAT-370421

3. Goods Details

HSN Code	Product Name & Desc.	Quantity	Taxable Amount Rs.	Tax Rate (C+S+I+Cess+Cess Non.Advol)
39049010	CPVC RESIN & CPVC RESIN	30000.00 KGS	3763500.00	NE+NE+18.000+0.000+0.00

Tot. Tax'ble Amt	CGST Amt	SGST Amt	IGST Amt	CESS Amt	CESS Non.Advol Amt	Other Amt	Total Inv.Amt
3763500.00	0.00	0.00	677430.00	0.00	0.00	0.00	4440930.00

4. Transportation Details

Transporter ID & Name : | Transporter Doc. No & Date : & 24/10/2023

5. Vehicle Details

Mode	Vehicle / Trans Doc No & Dt.	From	Entered Date	Entered By	CEWB No. (If any)	Multi Veh.Info (If any)
Road	GJ12BW7969	Mundra	24/10/2023 10:51 PM	08ABHHS5099D1ZQ	-	-

For RAAS INTERNATIONAL

KARTA

e-Way Bill

1. E-WAY BILL Details

eWay Bill No: **7713 7804 0665**	Generated Date:**24/10/2023 10:54 PM**	Generated By: **08ABH HS509 9D1ZQ** Valid Upto: **25/10/2023**
Mode: **Road**	Approx Distance: **1km**	
Type: **Outward - Supply**	Document Details: **Tax Invoice - 80 - 24/10/2023**	Transaction type: **Combination of 2 and 3**

2 Address Details

From	To
GSTIN : 08ABH HS509 9D1ZQ RAAS INTERNATIONAL RAJASTHAN :: Dispatch From :: Mundra,GUJARAT-370421	GSTIN : 07AAK FE202 9H1ZL EARTHCHEM INTERNATIONAL TRADE DELHI :: Ship To :: Mundra,GUJARAT-370421

3. Goods Details

HSN Code	Product Name & Desc.	Quantity	Taxable Amount Rs.	Tax Rate (C+S+I+Cess+Cess Non.Advol)
39049010	CPVC RESIN & CPVC RESIN	31500.00 Kgs	3951675.00	NE+NE+18.000+0.000+0.00

Tot. Taxble Amt	CGST Amt	SGST Amt	IGST Amt	CESS Amt	CESS Non.Advol Amt	Other Amt	Total Inv.Amt
3951675.00	0.00	0.00	711301.50	0.00	0.00	0.00	4662976.50

4. Transportation Details

Transporter ID & Name :

Transporter Doc. No & Date : & 24/10/2023

5. Vehicle Details

Mode	Vehicle / Trans Doc No & Dt.	From	Entered Date	Entered By	CEWB No. (If any)	Multi Veh.Info (If any)
Road	GJ12BX6973	Mundra	24/10/2023 10:54 PM	08ABHHS5099D1ZQ	-	-

FOR RAAS INTERNATIONAL
KARTA (HUF)
2/9/26

e-Way Bill

1. E-WAY BILL Details

eWay Bill No: **7413 7804 0851** | Generated Date: **24/10/2023 10:58 PM** | Generated By: **08ABH HS509 9D1ZQ**
Valid Upto: **25/10/2023**

Mode: **Road** | Approx Distance: **1km**

Type: **Outward - Supply** | Document Details: **Tax Invoice - 81 - 24/10/2023** | Transaction type: **Combination of 2 and 3**

2.Address Details

From	To
GSTIN : 08ABH HS509 9D1ZQ RAAS INTERNATIONAL RAJASTHAN :: Dispatch From :: Mundra,GUJARAT-370421	GSTIN : 07AAK FE202 9H1ZL EARTHCHEM INTERNATIONAL TRADE DELHI :: Ship To :: Mundra,GUJARAT-370421

3. Goods Details

HSN Code	Product Name & Desc.	Quantity	Taxable Amount Rs.	Tax Rate (C+S+I+Cess+Cess Non.Advol)
39049010	CPVC RESIN & CPVC RESIN	25500.00 KGS	3198975.00	NE+NE+18.000+0.000+0.00

Tot. Tax'ble Amt	CGST Amt	SGST Amt	IGST Amt	CESS Amt	CESS Non.Advol Amt	Other Amt	Total Inv.Amt
3198975.00	0.00	0.00	575815.50	0.00	0.00	0.00	3774790.50

4. Transportation Details

Transporter ID & Name : | Transporter Doc. No & Date : **& 24/10/2023**

5. Vehicle Details

Mode	Vehicle / Trans Doc No & Dt.	From	Entered Date	Entered By	CEWB No. (If any)	Multi Veh.Info (If any)
Road	GJ12AU6983	Mundra	24/10/2023 10:58 PM	08ABHHS509D1ZQ	-	-

FOR RAAS INTERNATIONAL

Tax Invoice

(ORIGINAL FOR RECIPIENT)

Tax Invoice

RAAS INTERNATIONAL Dhamani Street, Chaura Rasta, Jaipur 302003 GSTIN/UIN: 08ABHHS5099D1ZQ State Name : Rajasthan, Code : 08	Invoice No. 37	Dated 25-Jul-23
	Delivery Note	Mode/Terms of Payment 30 DAYS
	Reference No. & Date.	Other References
Consignee (Ship to) **Independent Chemical Company** 2A , First Floor, KH NO.294, Kehar Singh State, Saidulajab Village, Lane 2, South State Name : Delhi, Code : 07	Buyer's Order No.	Dated
	Dispatch Doc No. 37	Delivery Note Date
Buyer (Bill to) **Independent Chemical Company** 2A , First Floor, KH NO.294, Kehar Singh State, Saidulajab Village, Lane 2, South State Name : Delhi, Code : 07	Dispatched through	Destination EX MUNDRA PORT
	Bill of Lading/LR-RR No.	Motor Vehicle No. GJ12BT9149
	Terms of Delivery	

Sl No.	Description of Goods	HSN/SAC	Quantity	Rate	per	Amount
1	**CPVC RESIN J-700**	39049010	29,400 KGS	135.55	KGS	39,85,170.00
	IGST			18	%	7,17,330.60
	Total		29,400 KGS			₹ 47,02,500.60

Amount Chargeable (in words) E. & O.E

INR Forty Seven Lakh Two Thousand Five Hundred and Sixty paise Only

Company's PAN : ABHHS5099D

Declaration

We declare that this invoice shows the actual price of the goods described and that all particulars are true and correct.

Customer's Seal and Signature

for RAAS INTERNATIONAL

Authorised Signatory

SUBJECT TO RAJASTHAN JURISDICTION

This is a Computer Generated Invoice

2/9/26

Tax Invoice

(ORIGINAL FOR RECIPIENT)

Tax invoice

RAAS INTERNATIONAL Dhamani Street, Chaura Rasta, Jaipur 302003 GSTIN/UIN: 08ABHHS5099D1ZQ State Name : Rajasthan, Code : 08	Invoice No. **38**	Dated **25-Jul-23**
	Delivery Note	Mode/Terms of Payment **30 DAYS**
	Reference No. & Date.	Other References
Consignee (Ship to) **Independent Chemical Company** 2A , First Floor, KH NO.294, Kehar Singh State. Saidulajab Village, Lane 2, South State Name : Delhi, Code : 07	Buyer's Order No.	Dated
	Dispatch Doc No. **37**	Delivery Note Date
	Dispatched through	Destination **EX MUNDRA PORT**
Buyer (Bill to) **Independent Chemical Company** 2A , First Floor, KH NO.294, Kehar Singh State. Saidulajab Village, Lane 2, South State Name : Delhi, Code : 07	Bill of Lading/LR-RR No.	Motor Vehicle No. **GJ12BT9149**
	Terms of Delivery	

Sl No.	Description of Goods	HSN/SAC	Quantity	Rate	per	Amount
1	**CPVC RESIN J-700**	39049010	**29,400 KGS**	135.55	KGS	**39,85,170.00**
	IGST			*18*	%	**7,17,330.60**
	Total		**29,400 KGS**			**₹ 47,02,500.60**

Amount Chargeable (in words) E. & O.E

INR Forty Seven Lakh Two Thousand Five Hundred and Sixty paise Only

Company's PAN : **ABHHS5099D**

Declaration

We declare that this invoice shows the actual price of the goods described and that all particulars are true and correct.

Customer's Seal and Signature

for RAAS INTERNATIONAL

Authorised Signatory

SUBJECT TO RAJASTHAN JURISDICTION

This is a Computer Generated Invoice

Tax Invoice

(ORIGINAL FOR RECIPIENT)

Tax Invoice

RAAS INTERNATIONAL Dharmani Street, Chaura Rasta, Jaipur 302003 GSTIN/UIN: 08ABHHS5099D1ZQ State Name : Rajasthan, Code : 08	Invoice No. **39**	Dated **25-Jul-23**
	Delivery Note	Mode/Terms of Payment **30 DAYS**
	Reference No. & Date.	Other References
Consignee (Ship to) **Independent Chemical Company** 2A , First Floor, KH NO.294, Kehar Singh State. Saidulajab Village, Lane 2, South State Name : Delhi, Code : 07	Buyer's Order No.	Dated
	Dispatch Doc No. **39**	Delivery Note Date
	Dispatched through	Destination **EX MUNDRA PORT**
Buyer (Bill to) **Independent Chemical Company** 2A , First Floor, KH NO.294, Kehar Singh State. Saidulajab Village, Lane 2, South State Name : Delhi, Code : 07	Bill of Lading/LR-RR No.	Motor Vehicle No. **GJ12BZ7896**
	Terms of Delivery	

Sl No.	Description of Goods	HSN/SAC	Quantity	Rate	per	Amount
1	**CPVC RESIN J-700**	39049010	**29,400 KGS**	135.55	KGS	**39,85,170.00**
	IGST			18	%	**7,17,330.60**
	Total		29,400 KGS			₹ 47,02,500.60

Amount Chargeable (in words) E. & O.E

INR Forty Seven Lakh Two Thousand Five Hundred and Sixty paise Only

Company's PAN : **ABHHS5099D**

Declaration

We declare that this invoice shows the actual price of the goods described and that all particulars are true and correct.

Customer's Seal and Signature

for RAAS INTERNATIONAL

Authorised Signatory

SUBJECT TO RAJASTHAN JURISDICTION

This is a Computer Generated Invoice

Tax Invoice

(ORIGINAL FOR RECIPIENT)

Tax Invoice

RAAS INTERNATIONAL Dhamani Street, Chaura Rasta, Jaipur 302003 GSTIN/UIN: 08ABHHS5099D1ZQ State Name : Rajasthan, Code : 08	Invoice No. **40**	Dated **25-Jul-23**
	Delivery Note	Mode/Terms of Payment **30 DAYS**
	Reference No. & Date.	Other References
Consignee (Ship to) **Independent Chemical Company** 2A , First Floor, KH NO.294, Kehar Singh State. Saidulajab Village, Lane 2, South State Name : Delhi, Code : 07	Buyer's Order No.	Dated
	Dispatch Doc No. **40**	Delivery Note Date
Buyer (Bill to) **Independent Chemical Company** 2A , First Floor, KH NO.294, Kehar Singh State. Saidulajab Village, Lane 2, South State Name : Delhi, Code : 07	Dispatched through	Destination **EX MUNDRA PORT**
	Bill of Lading/LR-RR No.	Motor Vehicle No. **GJ12BZ5010**
	Terms of Delivery	

Sl No.	Description of Goods	HSN/SAC	Quantity	Rate	per	Amount
1	**CPVC RESIN J-700**	39049010	42,000 KGS	130.05	KGS	**54,62,100.00**
	IGST			18	%	**9,83,178.00**
	Total		42,000 KGS			₹ 64,45,278.00

Amount Chargeable (in words) E. & O.E

INR Sixty Four Lakh Forty Five Thousand Two Hundred Seventy Eight Only

Company's PAN : **ABHHS5099D**

Declaration

We declare that this invoice shows the actual price of the goods described and that all particulars are true and correct.

Customer's Seal and Signature

for RAAS INTERNATIONAL

Authorised Signatory

SUBJECT TO RAJASTHAN JURISDICTION

This is a Computer Generated Invoice

2/9/26

Tax Invoice

(ORIGINAL FOR RECIPIENT)

Tax Invoice

RAAS INTERNATIONAL Dhamani Street, Chaura Rasta, Jaipur 302003 GSTIN/UIN: 08ABHHS5099D1ZQ State Name : Rajasthan, Code : 08	Invoice No. **41**	Dated **28-Jul-23**
	Delivery Note	Mode/Terms of Payment **30 DAYS**
	Reference No. & Date.	Other References
Consignee (Ship to) **Independent Chemical Company** 2A , First Floor, KH NO.294, Kehar Singh State. Saidulajab Village, Lane 2, South State Name : Delhi, Code : 07	Buyer's Order No.	Dated
	Dispatch Doc No. **41**	Delivery Note Date
	Dispatched through	Destination **EX MUNDRA**
Buyer (Bill to) **Independent Chemical Company** 2A , First Floor, KH NO.294, Kehar Singh State. Saidulajab Village, Lane 2, South State Name : Delhi, Code : 07	Bill of Lading/LR-RR No.	Motor Vehicle No. **GJ24X4921**
	Terms of Delivery	

Sl No.	Description of Goods	HSN/SAC	Quantity	Rate	per	Amount
1	**CPVC RESIN J-700**	39049010	**9,800 KGS**	134.75	KGS	**13,20,550.00**
	IGST			18	%	**2,37,699.00**
	Total		**9,800 KGS**			**₹ 15,58,249.00**

Amount Chargeable (in words) E. & O.E

INR Fifteen Lakh Fifty Eight Thousand Two Hundred Forty Nine Only

Company's PAN : **ABHHS5099D**

Declaration

We declare that this invoice shows the actual price of the goods described and that all particulars are true and correct.

Customer's Seal and Signature

for RAAS INTERNATIONAL

Authorised Signatory

SUBJECT TO RAJASTHAN JURISDICTION

This is a Computer Generated Invoice

2/9/23

RUD-10

Tax Invoice

(TRIPLICATE FOR SUPPLIER)

e-Invoice

IRN : d1560831ff6c4fa037ab91afc744558ae0000d8aab6e1-040c31495c749ba8ec5
Ack No. : 172313158088898
Ack Date : 28-Jul-23

INDEPENDENT CHEMICAL COMPANY-DELHI - (from 1-4-23)
PLOT NO-2A, FIRST FLOOR, KH NO 294,
KEHAR SINGH STATE, SAIDULAJAB VILLAGE,
LANE NO 2, SOUTH DELHI - 110030
MSME NO: UDYAM-DL-08-0016566
GSTIN/UIN: 07APQPJ2946B1ZW
State Name : Delhi, Code : 07
E-Mail : ICCCHEMINDIA@GMAIL.COM

Consignee (Ship to)
ASTRAL LIMITED
BLOCK NO 1206, 1210, 1212, 1253 & 1264
SANTEJ NASMED ROAD
VILLAGE SANTEJ DIST GANDHINAGAR
GUJARAT
GSTIN/UIN : 24AABCA2951N1ZO
State Name : Gujarat, Code : 24

Buyer (Bill to)
ASTRAL LIMITED
BLOCK NO 1206, 1210, 1212, 1253 & 1264
SANTEJ NASMED ROAD
VILLAGE SANTEJ DIST GANDHINAGAR
GUJARAT
GSTIN/UIN : 24AABCA2951N1ZO
State Name : Gujarat, Code : 24

Invoice No. 63/2023-24	e-Way Bill No. 751355573258
Dated 28-Jul-23	
Delivery Note	Mode/Terms of Payment RTGS BY 04.08.2023
Reference No. & Date	Other References GRADE J-700
Buyer's Order No. 1000156406	Dated 23-May-23
Dispatch Doc No. 63/2023-24	Delivery Note Date
Dispatched through SHREE ARBUDA LOGISTICS PVT LTD	Destination SANTEJ, GUJARAT
Bill of Lading/LR-RR No. 2435 dt. 28-Jul-23	Motor Vehicle No. GJ24X4921
Terms of Delivery DELIVERED 24% P.A INTEREST SHALL BE APPLICABLE IF PAYMENT NOT MADE WITHIN STIPULATED PERIOD	

Sl No.	Description of Goods	HSN/SAC	Quantity	Rate	per	Amount
1	CPVC RESIN J-700	39049010	9,800.00 KGS	137.00	KGS	13,42,600.00
	IGST					2,41,668.00
	Total		9,800.00 KGS			₹ 15,84,268.00

E. & O.E

Amount Chargeable (in words)
INR Fifteen Lakh Eighty Four Thousand Two Hundred Sixty Eight Only

HSN/SAC	Taxable Value	IGST Rate	IGST Amount	Total Tax Amount
39049010	13,42,600.00	18%	2,41,668.00	2,41,668.00
Total	13,42,600.00		2,41,668.00	2,41,668.00

Tax Amount (in words) : **INR Two Lakh Forty One Thousand Six Hundred Sixty Eight Only**
Company's PAN : APQPJ2946B

Declaration
We declare that this invoice shows the actual price of the goods described and that all particulars are true and correct.

for INDEPENDENT CHEMICAL COMPANY-DELHI - (from 1-4-23)

Authorised Signatory

SUBJECT TO DELHI JURISDICTION

e-Way Bill

1. E-WAY BILL Details

eWay Bill No: **7513 5557 9298**

Generated Date: **28/07/2023 10:53 AM**

Generated By: **07APQ PJ294 6B1ZW**
Valid Upto: **30/07/2023**

Mode: **Road**

Approx Distance: **365km**

Type: **Outward - Supply**

Document Details: **Tax Invoice - 63/2023-24 - 28/07/2023**

Transaction type: **Bill From - Dispatch From**

IRN: **df560831ff6c4fa037ab91afc744558ee0060d8aab6ef040c31495c749ba8ec5**

2.Address Details

From

GSTIN : 07APQ PJ294 6B1ZW
INDEPENDENT CHEMICAL COMPANY-DELHI
DELHI

:: Dispatch From ::
MUNDRA PORT, GUJARAT 370421
- 110030, MSME NO: UDYAM-DL-08-0016566
MUNDRA,GUJARAT-370421

To

GSTIN : 24AAB CA295 1N1ZD
ASTRAL LIMITED
GUJARAT

:: Ship To ::
BLOCK NO 1206, 1210, 1212, 1253 & 1264, SANTEJ NASMED ROAD, VILLAGE SANTEJ DIST GANDHINAGAR, GUJARAT

AHMEDABAD,GUJARAT-382721

3. Goods Details

Please Refer IRN Print to view Goods Details.

Tot. Taxble Amt	CGST Amt	SGST Amt	IGST Amt	CESS Amt	CESS Non.Advol Amt	Other Amt	Total Inv.Amt
1342600.00	0.00	0.00	241658.00	0.00	0.00	0.00	1584258.00

4. Transportation Details

Transporter ID & Name : **24ABCCS5844C1ZK & SHREE ARBUDA LOGISTICS PVT LTD**

Transporter Doc. No & Date : **2435 & 28/07/2023**

5. Vehicle Details

Mode	Vehicle / Trans Doc No & Dt.	From	Entered Date	Entered By	CEWB No. (If any)	Multi Veh.Info (If any)
Road	GJ24X4921 & 2435 & 28/07/2023	MUNDRA	28/07/2023 10:53 AM	07APQPJ2946B1ZW	-	-

7513557 9298

Tax Invoice

(TRIPLICATE FOR SUPPLIER)

e-Invoice

IRN : e7192384113041702cddab09f1ecec1c3f2f58e4f3841-cb939bba60dd795ad3c
Ack No. : 172313146091321
Ack Date : 25-Jul-23

INDEPENDENT CHEMICAL COMPANY-DELHI - (from 1-4-23)
PLOT NO-2A, FIRST FLOOR, KH NO 294,
KEHAR SINGH STATE, SAIDULAJAB VILLAGE,
LANE NO 2, SOUTH DELHI - 110030
MSME NO: UDYAM-DL-08-0016566
GSTIN/UIN: 07APQPJ2946B1ZW
State Name : Delhi, Code : 07
E-Mail : ICCCHEMINDIA@GMAIL.COM

Consignee (Ship to)
AJAY INDUSTRIAL CORPORATION LIMITED
GROUND, GAT NO.381/382, TAL-KHANDALA,
BHOR-SHIRWAL ROAD, VILLAGE-WING,
Satara, Maharashtra, 412801
GSTIN/UIN : 27AAHCA1943Q1Z8
State Name : Maharashtra, Code : 27

Buyer (Bill to)
AJAY INDUSTRIAL CORPORATION LIMITED
GROUND, GAT NO.381/382, TAL-KHANDALA,
BHOR-SHIRWAL ROAD, VILLAGE-WING,
Satara, Maharashtra, 412801
GSTIN/UIN : 27AAHCA1943Q1Z8
State Name : Maharashtra, Code : 27

Invoice No. **59/2023-24**	e-Way Bill No. **721355214886**	Dated **25-Jul-23**	
Delivery Note		Mode/Terms of Payment **RTGS BY 01.08.2023**	
Reference No. & Date.		Other References **GRADE J-700**	
Buyer's Order No. **Email dated 19.07.2023**		Dated **19-Jul-23**	
Dispatch Doc No. **59/2023-24**		Delivery Note Date	
Dispatched through **SHREE ARBUDA LOGISTICS PVT LTD**		Destination **SATARA, MH**	
Bill of Lading/LR-RR No. **2424 dt. 25-Jul-23**		Motor Vehicle No. **GJ12BZ5010**	

Terms of Delivery
DELIVERED
24% P.A INTEREST SHALL BE APPLICABLE IF PAYMENT NOT MADE WITHIN STIPULATED PERIOD

Sl No.	Description of Goods	HSN/SAC	Quantity	Rate	per	Amount
1	**CPVC RESIN J-700**	39049010	42,000.00 KGS	133.00	KGS	55,86,000.00
	IGST					10,05,480.00
	Total		42,000.00 KGS			₹ 65,91,480.00

E & O.E

Amount Chargeable (in words)
INR Sixty Five Lakh Ninety One Thousand Four Hundred Eighty Only

HSN/SAC	Taxable Value	IGST Rate	IGST Amount	Total Tax Amount
39049010	55,86,000.00	18%	10,05,480.00	10,05,480.00
	Total 55,86,000.00		**10,05,480.00**	**10,05,480.00**

Tax Amount (in words) : **INR Ten Lakh Five Thousand Four Hundred Eighty Only**
Company's PAN : **APQPJ2946B**

Declaration
We declare that this invoice shows the actual price of the goods described and that all particulars are true and correct.

for INDEPENDENT CHEMICAL COMPANY-DELHI - (from 1-4-23)

Authorised Signatory

SUBJECT TO DELHI JURISDICTION

e-Way Bill

1. E-WAY BILL Details

eWay Bill No: **7213 5501 4886**

Generated Date: **25/07/2023 10:12 PM**

Generated By: **07APQ PJ294 6B1ZW**
Valid Upto: **31/07/2023**

Mode: **Road**

Approx Distance: **1058km**

Type: **Outward - Supply**

Document Details: **Tax Invoice - 59/2023-24 - 25/07/2023**

Transaction type: **Bill From - Dispatch From**

IRN: **e7192384113041702cddab09f1ecec1c3f2f58a4f3841cb939bba60dd795ad3c**

2.Address Details

From

GSTIN : 07APQ PJ294 6B1ZW
INDEPENDENT CHEMICAL COMPANY-DELHI
DELHI

:: Dispatch From ::
MUNDRA PORT, GUJARAT, 370421
- 110030, MSME NO: UDYAM-DL-08-0016566
MUNDRA,GUJARAT-370421

To

GSTIN : 27AAH CA194 3Q1Z8
AJAY INDUSTRIAL CORPORATION LIMITED
MAHARASHTRA

:: Ship To ::
GROUND, GAT NO.381/382, TAL-KHANDALA, BHOR-SHIRWAL ROAD,
VILLAGE-WING,, Satara, Maharashtra, 412801

AHMEDABAD,MAHARASHTRA,412801

3. Goods Details

Please Refer IRN Print to view Goods Details.

Tot. Tax'ble Amt	CGST Amt	SGST Amt	IGST Amt	CESS Amt	CESS Non.Advol Amt	Other Amt	Total Inv.Amt
5586000.00	0.00	0.00	1005480.00	0.00	0.00	0.00	6591480.00

4. Transportation Details

Transporter ID & Name : **24ABCCS5844C1ZK & SHREE ARBUDA LOGISTICS PVT LTD**

Transporter Doc. No & Date : **2424 & 25/07/2023**

5. Vehicle Details

Mode	Vehicle / Trans Doc No & Dt.	From	Entered Date	Entered By	CEWB No. (If any)	Multi Veh.Info (If any)
Road	GJ12BZ5010 & 2424 & 25/07/2023	MUNDRA	25-07-2023 10:12 PM	07APQPJ2946B1ZW	-	-



Tax Invoice

(TRIPLICATE FOR SUPPLIER)

e-Invoice

IRN : ea8bc7bec47782ddcb85727cf2e2e9e290f73b7d479-da773a125b2b2b13d6fd2
Ack No. : 172313146065742
Ack Date : 25-Jul-23

INDEPENDENT CHEMICAL COMPANY-DELHI - (from 1-4-23)
PLOT NO-2A, FIRST FLOOR, KH NO 294,
KEHAR SINGH STATE, SAIDULAJAB VILLAGE,
LANE NO 2, SOUTH DELHI - 110030
MSME NO: UDYAM-DL-08-0016566
GSTIN/UIN: 07APQPJ2946B1ZW
State Name : Delhi, Code : 07
E-Mail : ICCCHEMINDIA@GMAIL.COM

Consignee (Ship to)
ASTRAL LIMITED
BLOCK NO 1206, 1210, 1212, 1253 & 1264
SANTEJ NASMED ROAD
VILLAGE SANTEJ DIST GANDHINAGAR
GUJARAT
GSTIN/UIN : 24AABCA2951N1ZO
State Name : Gujarat, Code : 24

Buyer (Bill to)
ASTRAL LIMITED
BLOCK NO 1206, 1210, 1212, 1253 & 1264
SANTEJ NASMED ROAD
VILLAGE SANTEJ DIST GANDHINAGAR
GUJARAT
GSTIN/UIN : 24AABCA2951N1ZO
State Name : Gujarat, Code : 24

Invoice No. **58/2023-24**	e-Way Bill No. 711035812286
Delivery Note	
Reference No. & Date.	
Buyer's Order No. **1000156406**	
Dispatch Doc No. **58/2023-24**	
Dispatched through **SHREE ARBUDA LOGISTICS PVT LTD**	
Bill of Lading/LR-RR No. **2423 dt. 25-Jul-23**	
Terms of Delivery **DELIVERED**	

Dated **25-Jul-23**
Mode/Terms of Payment **RTGS BY 01.08.2023**
Other References **GRADE J-700**
Dated **23-May-23**
Delivery Note Date
Destination **SANTEJ, GUJARAT**
Motor Vehicle No. **GJ12BZ7896**

24% P.A INTEREST SHALL BE APPLICABLE IF PAYMENT NOT MADE WITHIN STIPULATED PERIOD

Sl No.	Description of Goods	HSN/SAC	Quantity	Rate	per	Amount
1	**CPVC RESIN J-700**	39049010	29,400.00 KGS	137.00	KGS	40,27,800.00
	IGST					7,25,004.00
	Total		29,400.00 KGS			₹ 47,52,804.00

E. & O.E

Amount Chargeable (in words)
INR Forty Seven Lakh Fifty Two Thousand Eight Hundred Four Only

HSN/SAC	Taxable Value	IGST Rate	IGST Amount	Total Tax Amount
39049010	40,27,800.00	18%	7,25,004.00	7,25,004.00
	Total 40,27,800.00		7,25,004.00	7,25,004.00

Tax Amount (in words) : **INR Seven Lakh Twenty Five Thousand Four Only**
Company's PAN **APQPJ2946B**

for INDEPENDENT CHEMICAL COMPANY-DELHI - (from 1-4-23)

Declaration
We declare that this invoice shows the actual price of the goods described and that all particulars are true and correct.

Authorised Signatory

SUBJECT TO DELHI JURISDICTION

e-Way Bill

1. E-WAY BILL Details

eWay Bill No: **7113 5501 3286**

Generated Date: **25/07/2023 09:53 PM**

Generated By: **07APQ PJ294 6B1ZW**
Valid Upto: **27/07/2023**

Mode: **Road**

Approx Distance: **365km**

Type: **Outward - Supply**

Document Details: **Tax Invoice - 58/2023-24 - 25/07/2023**

Transaction type: **Bill From - Dispatch From**

IRN: **ea8bc7bec47782ddcb85727cf2e2e9e290f73b7d479da773a125b2b2b13d6fd2**

2.Address Details

From

GSTIN : 07APQ PJ294 6B1ZW
INDEPENDENT CHEMICAL COMPANY-DELHI
DELHI

:: Dispatch From ::
MUNDRA PORT, GUJARAT, 370421
- 118030, MSME NO: UDYAM-GJ-08-0016566
MUNDRA,GUJARAT-370421

To

GSTIN : 24AAB CA295 1N1ZO
ASTRAL LIMITED
GUJARAT

:: Ship To ::
BLOCK NO 1206, 1210, 1212, 1253 & 1254, SANTEJ NASMED ROAD, VILLAGE SANTEJ DIST GANDHINAGAR, GUJARAT

AHMEDABAD GUJARAT-382721

3. Goods Details

Please Refer IRN Print to view Goods Details.

Tot. Taxble Amt	CGST Amt	SGST Amt	IGST Amt	CESS Amt	CESS Non.Advol Amt	Other Amt	Total Inv.Amt
4027800.00	0.00	0.00	725004.00	0.00	0.00	0.00	4752804.00

4. Transportation Details

Transporter ID & Name : **24ABCCS5844C1ZK & SHREE ARBUDA LOGISTICS PVT LTD**

Transporter Doc. No & Date : **2423 & 25/07/2023**

5. Vehicle Details

Mode	Vehicle / Trans Doc No & Dt.	From	Entered Date	Entered By	CEWB No. (If any)	Multi Veh.Info (If any)
Road	GJ12BZ7696 & 2423 & 25/07/2023	MUNDRA	25-07-2023 09:53 PM	07APQPJ2948B1ZW	-	-

711355013286

Tax Invoice

(TRIPLICATE FOR SUPPLIER)

e-Invoice

IRN : 858b97b73e4bd74dc3394c22e5b625d4e8727740ec-9774277fc1411223e2062e
Ack No. : 172313146062587
Ack Date : 25-Jul-23

INDEPENDENT CHEMICAL COMPANY-DELHI - (from 1-4-23)
PLOT NO-2A, FIRST FLOOR, KH NO 294,
KEHAR SINGH STATE, SAIDULAJAB VILLAGE,
LANE NO 2, SOUTH DELHI - 110030
MSME NO: UDYAM-DL-06-0016566
GSTIN/UIN: 07APQPJ2946B1ZW
State Name : Delhi, Code : 07
E-Mail : ICCCHEMINDIA@GMAIL.COM

Consignee (Ship to)
ASTRAL LIMITED
BLOCK NO 1206, 1210, 1212, 1253 & 1264
SANTEJ NASMED ROAD
VILLAGE SANTEJ DIST GANDHINAGAR
GUJARAT
GSTIN/UIN : 24AABCA2951N1ZO
State Name : Gujarat, Code : 24

Buyer (Bill to)
ASTRAL LIMITED
BLOCK NO 1206, 1210, 1212, 1253 & 1264
SANTEJ NASMED ROAD
VILLAGE SANTEJ DIST GANDHINAGAR
GUJARAT
GSTIN/UIN : 24AABCA2951N1ZO
State Name : Gujarat, Code : 24

Invoice No.	e-Way Bill No.	Dated
56/2023-24	721355013049	25-Jul-23
Delivery Note		Mode/Terms of Payment: RTGS BY 01.08.2023
Reference No. & Date.		Other References: GRADE J-700
Buyer's Order No.		Dated
1000156406		23-May-23
Dispatch Doc No.		Delivery Note Date
56/2023-24		
Dispatched through		Destination
SHREE ARBUDA LOGISTICS PVT LTD		SANTEJ, GUJARAT
Bill of Lading/LR-RR No.		Motor Vehicle No.
2421 dt. 25-Jul-23		GJ12BX8245

Terms of Delivery
DELIVERED
24% P.A INTEREST SHALL BE APPLICABLE IF PAYMENT NOT MADE WITHIN STIPULATED PERIOD

Sl No.	Description of Goods	HSN/SAC	Quantity	Rate	per	Amount
1	CPVC RESIN J-700	39049010	29,400.00 KGS	137.00	KGS	40,27,800.00
	IGST					7,25,004.00
	Total		29,400.00 KGS			₹ 47,52,804.00

E. & O.E

Amount Chargeable (in words)
INR Forty Seven Lakh Fifty Two Thousand Eight Hundred Four Only

HSN/SAC	Taxable Value	IGST Rate	IGST Amount	Total Tax Amount
39049010	40,27,800.00	18%	7,25,004.00	7,25,004.00
Total	40,27,800.00		7,25,004.00	7,25,004.00

Tax Amount (in words) : **INR Seven Lakh Twenty Five Thousand Four Only**
Company's PAN : **APQPJ2946B**

Declaration
We declare that this invoice shows the actual price of the goods described and that all particulars are true and correct.

for INDEPENDENT CHEMICAL COMPANY-DELHI - (from 1-4-23)

Authorised Signatory

SUBJECT TO DELHI JURISDICTION

e-Way Bill

1. E-WAY BILL Details

eWay Bill No: **7213 5581 3049**

Generated Date: **25/07/2023 09:51 PM**

Generated By: **07APQ PJ294 6B1ZW**
Valid Upto: **27/07/2023**

Mode: **Road**

Approx Distance: **365km**

Type: **Outward - Supply**

Document Details: **Tax Invoice - 56/2023-24 - 25/07/2023**

Transaction type: **Bill From - Dispatch From**

IRN: **858b97b73e4bd74dc3394c22e5b625d4e8727740ec9774277fc1411223c2062c**

2.Address Details

From

GSTIN : 07APQ PJ294 6B1ZW
INDEPENDENT CHEMICAL COMPANY-DELHI
DELHI

:: Dispatch From ::
MUNDRA PORT, GUJARAT, 370421
- 110033, MSME NO: UDYAM-DL-08-0016566
Mundra,GUJARAT-370421

To

GSTIN : 24AAB CA295 1N1ZO
ASTRAL LIMITED
GUJARAT

:: Ship To ::
BLOCK NO 1206, 1210, 1212, 1253 & 1264, SANTEJ NASMED ROAD,
VILLAGE SANTEJ DIST GANDHINAGAR, GUJARAT

AHMEDABAD,GUJARAT-382721

3. Goods Details

Please Refer IRN Print to view Goods Details.

Tot. Tax'ble Amt	CGST Amt	SGST Amt	IGST Amt	CESS Amt	CESS Non.Advol Amt	Other Amt	Total Inv.Amt
4027800.00	0.00	0.00	725004.00	0.00	0.00	0.00	4752804.00

4. Transportation Details

Transporter ID & Name : **24ABCCS5844C1ZK & SHREE ARBUDA LOGISTICS PVT LTD**

Transporter Doc. No & Date : **2421 & 25/07/2023**

5. Vehicle Details

Mode	Vehicle / Trans Doc No & Dt.	From	Entered Date	Entered By	CEWB No. (If any)	Multi Veh.Info (If any)
Road	GJ12BX8245 & 2421 & 25/07/2023	Mundra	25-07-2023 09:51 PM	07APQPJ2946B1ZW	-	-

721355813049

Tax Invoice

(TRIPLICATE FOR SUPPLIER) e-Invoice

IRN : def263c4a026ef7c5855cffe372ab54a47547196ea22d-40e73d18ac90bdb58e7
Ack No. : 172313146063993
Ack Date : 25-Jul-23

INDEPENDENT CHEMICAL COMPANY-DELHI - (from 1-4-23)
PLOT NO-2A, FIRST FLOOR, KH NO 294,
KEHAR SINGH STATE, SAIDULAJAB VILLAGE,
LANE NO 2, SOUTH DELHI - 110030
MSME NO: UDYAM-DL-08-0D16566
GSTIN/UIN: 07APQPJ2946B1ZW
State Name : Delhi, Code : 07
E-Mail : ICCCHEMINDIA@GMAIL.COM

Consignee (Ship to)
ASTRAL LIMITED
BLOCK NO 1206, 1210, 1212, 1253 & 1264
SANTEJ NASMED ROAD
VILLAGE SANTEJ DIST GANDHINAGAR
GUJARAT
GSTIN/UIN : 24AABCA2951N1ZO
State Name : Gujarat, Code : 24

Buyer (Bill to)
ASTRAL LIMITED
BLOCK NO 1206, 1210, 1212, 1253 & 1264
SANTEJ NASMED ROAD
VILLAGE SANTEJ DIST GANDHINAGAR
GUJARAT
GSTIN/UIN : 24AABCA2951N1ZO
State Name : Gujarat, Code : 24

Invoice No.	e-Way Bill No.	Dated
57/2023-24	711135013187	25-Jul-23
Delivery Note		Mode/Terms of Payment: RTGS BY 01.08.2023
Reference No. & Date.		Other References: GRADE J-700
Buyer's Order No.: 1000156406		Dated: 23-May-23
Dispatch Doc No.: 57/2023-24		Delivery Note Date
Dispatched through: SHREE AMBUJA LOGISTICS PVT LTD		Destination: SANTEJ, GUJARAT
Bill of Lading/LR-RR No.: 2422 dt. 25-Jul-23		Motor Vehicle No.: GJ12BT9149

Terms of Delivery
DELIVERED
24% P.A INTEREST SHALL BE APPLICABLE IF PAYMENT NOT MADE WITHIN STIPULATED PERIOD

Sl No.	Description of Goods	HSN/SAC	Quantity	Rate	per	Amount
1	**CPVC RESIN J-700**	39049010	**29,400.00 KGS**	137.00	KGS	**40,27,800.00**
	IGST					**7,25,004.00**
	Total		29,400.00 KGS			₹ 47,52,804.00

Amount Chargeable (in words) E & O.E
INR Forty Seven Lakh Fifty Two Thousand Eight Hundred Four Only

HSN/SAC	Taxable Value	IGST Rate	IGST Amount	Total Tax Amount
39049010	40,27,800.00	18%	7,25,004.00	7,25,004.00
Total	**40,27,800.00**		**7,25,004.00**	**7,25,004.00**

Tax Amount (in words) : **INR Seven Lakh Twenty Five Thousand Four Only**
Company's PAN : **APQPJ2946B**

Declaration
We declare that this invoice shows the actual price of the goods described and that all particulars are true and correct.

for INDEPENDENT CHEMICAL COMPANY-DELHI - (from 1-4-23)

Authorised Signatory

SUBJECT TO DELHI JURISDICTION

e-Way Bill

1. E-WAY BILL Details

eWay Bill No: **7113 5501 3187**

Generated Date:**25/07/2023 09:52 PM**

Generated By: **07APQ PJ294 6B1ZW**
Valid Upto: **27/07/2023**

Mode: **Road**

Approx Distance: **365km**

Type: **Outward - Supply**

Document Details: **Tax Invoice - 57/2023-24 - 25/07/2023**

Transaction type: **Bill From - Dispatch From**

IRN: **def263c4a026ef7c5855cffe372ab54a47547196ea22d40e73d18ac90bdb58e7**

2.Address Details

From	To
GSTIN : 07APQ PJ294 6B1ZW INDEPENDENT CHEMICAL COMPANY-DELHI DELHI :: Dispatch From :: MUNDRA PORT, GUJARAT, 370421 - 110030, MSME NO: UDYAM-DL-08-0016566 Mundra,GUJARAT-370421	GSTIN : 24AAB CA295 1N1ZO ASTRAL LIMITED GUJARAT :: Ship To :: BLOCK NO 1206, 1210, 1212, 1253 & 1264, SANTEJ NASMED ROAD, VILLAGE SANTEJ DIST GANDHINAGAR, GUJARAT AHMEDABAD,GUJARAT-382721

3. Goods Details

Please Refer IRN Print to view Goods Details.

Tot. Tax'ble Amt	CGST Amt	SGST Amt	IGST Amt	CESS Amt	CESS Non.Advol Amt	Other Amt	Total Inv.Amt
4027800.00	0.00	0.00	725004.00	0.00	0.00	0.00	4752804.00

4. Transportation Details

Transporter ID & Name : **24ABCCS5844C1ZK & SHREE ARBUDA LOGISTICS PVT LTD**

Transporter Doc. No & Date : **2422 & 25/07/2023**

5. Vehicle Details

Mode	Vehicle / Trans Doc No & Dt.	From	Entered Date	Entered By	CEWB No. (If any)	Multi Veh.Info (If any)
Road	GJ12BT9149 & 2422 & 25/07/2023	Mundra	25-07-2023 09:52 PM	07APQPJ2946B1ZW	-	-

711355013187

Tax Invoice

(ORIGINAL FOR RECIPIENT)

Tax Invoice

RAAS INTERNATIONAL Dhamani Street, Chaura Rasta, Jaipur 302003 GSTIN/UIN: 08ABHHS5099D1ZQ State Name : Rajasthan, Code : 08	Invoice No. 37	Dated 25-Jul-23
	Delivery Note	Mode/Terms of Payment 30 DAYS
	Reference No. & Date.	Other References
Consignee (Ship to) **Independent Chemical Company** 2A , First Floor, KH NO.294, Kehar Singh Stato. Saidulajab Village, Lane 2, South State Name : Delhi, Code : 07	Buyer's Order No.	Dated
	Dispatch Doc No. 37	Delivery Note Date
	Dispatched through	Destination EX MUNDRA PORT
Buyer (Bill to) **Independent Chemical Company** 2A , First Floor, KH NO.294, Kehar Singh Stato. Saidulajab Village, Lane 2, South State Name : Delhi, Code : 07	Bill of Lading/LR-RR No.	Motor Vehicle No. GJ12BT9149
	Terms of Delivery	

Sl No.	Description of Goods	HSN/SAC	Quantity	Rate	per	Amount
1	CPVC RESIN J-700	39049010	29,400 KGS	135.55	KGS	39,85,170.00
	IGST			18	%	7,17,330.60
	Total		29,400 KGS			₹ 47,02,500.60

Amount Chargeable (in words) E. & O.E

INR Forty Seven Lakh Two Thousand Five Hundred and Sixty paise Only

Company's PAN : ABHHS5099D

Declaration

We declare that this invoice shows the actual price of the goods described and that all particulars are true and correct.

Customer's Seal and Signature

for RAAS INTERNATIONAL

Auth. Signatory

e-Way Bill

1. E-WAY BILL Details

eWay Bill No: **7913 5501 1440** | Generated Date: **25/07/2023 09:36 PM** | Generated By: **08ABH HS509 9D1ZQ** Valid Upto: **25/07/2023**

Mode: **Road** | Approx Distance: **1km**

Type: **Outward - Supply** | Document Details: **Tax Invoice - 37 - 25/07/2023** | Transaction type: **Combination of 2 and 3**

2.Address Details

From	To
GSTIN : 08ABH HS509 9D1ZQ RAAS INTERNATIONAL RAJASTHAN :: Dispatch From :: MUNDRA PORT,GUJARAT-370421	GSTIN : 07APG PJ294 6B1ZW INDEPENDENT CHEMICAL COMPANY DELHI :: Ship To :: MUNDRA PORT,GUJARAT-370421

3. Goods Details

HSN Code	Product Name & Desc.	Quantity	Taxable Amount Rs.	Tax Rate (C+S+I+Cess+Cess Non.Advol)
39049010	CPVC RESIN J 700 & CPVC RESIN J 700	29400.00 KGS	3985170.00	NE+NE+18.000+0.000+0.00

Tot. Taxable Amt	CGST Amt	SGST Amt	IGST Amt	CESS Amt	CESS Non.Advol Amt	Other Amt	Total Inv.Amt
3985170.00	0.00	0.00	717330.60	0.00	0.00	0.00	4702500.60

4. Transportation Details

Transporter ID & Name: | Transporter Doc. No & Date : **& 25/07/2023**

5. Vehicle Details

Mode	Vehicle / Trans Doc No & Dt.	From	Entered Date	Entered By	CEWB No. (If any)	Multi Veh.Info (If any)
Road	GJ12BT9149	MUNDRA PORT	25-07-2023 09:36 PM	08ABHHS5099D1ZQ	-	-



For RAAS INTERNATIONAL

KARTA

Tax Invoice

(ORIGINAL FOR RECIPIENT)

Tax Invoice

RAAS INTERNATIONAL
Dharnani Street, Chaura Rasta, Jaipur 302003
GSTIN/UIN: 08ABHHS6099D1ZQ
State Name : Rajasthan, Code : 08

Consignee (Ship to)
Independent Chemical Company
2A , First Floor, KH NO.294, Kehar Singh
State. Saidulajab Village, Lane 2, South
State Name : Delhi, Code : 07

Buyer (Bill to)
Independent Chemical Company
2A , First Floor, KH NO.294, Kehar Singh
State. Saidulajab Village, Lane 2, South
State Name : Delhi, Code : 07

Invoice No. 38	Dated 25-Jul-23
Delivery Note	Mode/Terms of Payment 30 DAYS
Reference No. & Date.	Other References
Buyer's Order No.	Dated
Dispatch Doc No. 37	Delivery Note Date
Dispatched through	Destination EX MUNDRA PORT
Bill of Lading/LR-RR No.	Motor Vehicle No. GJ12BT9149
Terms of Delivery	

Sl No.	Description of Goods	HSN/SAC	Quantity	Rate	per	Amount
1	CPVC RESIN J-700	39049010	29,400 KGS	135.55	KGS	39,85,170.00
	IGST			18	%	7,17,330.60
	Total		29,400 KGS			₹ 47,02,500.60

Amount Chargeable (in words) E. & O.E
INR Forty Seven Lakh Two Thousand Five Hundred and Sixty paise Only

Company's PAN : ABHHS6099D

Declaration
We declare that this invoice shows the actual price of the goods described and that all particulars are true and correct.

Customer's Seal and Signature

for RAAS INTERNATIONAL

e-Way Bill

1. E-WAY BILL Details

eWay Bill No: 7013 5501 1636 | Generated Date: 25/07/2023 09:38 PM | Generated By: 08ABH HS500 9D1ZQ
Valid Upto: 26/07/2023

Mode: Road | Approx Distance: 1km

Type: Outward - Supply | Document Details: Tax Invoice - 38 - 25/07/2023 | Transaction type: Combination of 2 and 3

2.Address Details

From	To
GSTIN: 08ABH HS509 9D1ZQ RAAS INTERNATIONAL RAJASTHAN Dispatch From: MUNDRA PORT,GUJARAT-370421	GSTIN: 07APG P.094 6R1ZW INDEPENDENT CHEMICAL COMPANY DELHI Ship To: MUNDRA PORT GUJARAT-370421

3. Goods Details

HSN Code	Product Name & Desc.	Quantity	Taxable Amount Rs.	Tax Rate (C+S+I+Cess+Cess Non.Advol)
39046010	CPVC RESIN J 708 & CPVC RESIN J 709	29400.00 KGS	3985170.00	NE+NE+18.000+0.000+0.00

Tot. Taxable Amt	CGST Amt	SGST Amt	IGST Amt	CESS Amt	CESS Non.Advol Amt	Other Amt	Total Inv.Amt
3985170.00	0.00	0.00	717330.60	0.00	0.00	0.00	4702500.60

4. Transportation Details

Transporter ID & Name: | Transporter Doc. No & Date: & 25/07/2023

5. Vehicle Details

Mode	Vehicle / Trans Doc No & Dt.	From	Entered Date	Entered By	CEWB No. (If any)	Multi Veh.Info (If any)
Road	GJ12BX8245	MUNDRA PORT	25-07-2023 09:38 PM	08ABHHS5009D1ZQ	-	-

For RAAS INTERNATIONAL

KARTA (HUF)

Tax Invoice

(ORIGINAL FOR RECIPIENT)

Tax Invoice

RAAS INTERNATIONAL Dhamani Street, Chaura Rasta, Jaipur 302003 GSTIN/UIN: 08ABHHS5099D1ZQ State Name : Rajasthan, Code : 08	Invoice No. 39	Dated 25-Jul-23
	Delivery Note	Mode/Terms of Payment 30 DAYS
	Reference No. & Date.	Other References
Consignee (Ship to) **Independent Chemical Company** 2A , First Floor, KH NO.294, Kehar Singh State, Saidulajab Village, Lane 2, South State Name : Delhi, Code : 07	Buyer's Order No.	Dated
	Dispatch Doc No. 39	Delivery Note Date
	Dispatched through	Destination EX MUNDRA PORT
Buyer (Bill to) **Independent Chemical Company** 2A , First Floor, KH NO.294, Kehar Singh State, Saidulajab Village, Lane 2, South State Name : Delhi, Code : 07	Bill of Lading/LR-RR No.	Motor Vehicle No. GJ12BZ7896
	Terms of Delivery	

Sl No.	Description of Goods	HSN/SAC	Quantity	Rate	per	Amount
1	CPVC RESIN J-700	39049010	29,400 KGS	135.55	KGS	39,85,170.00
	IGST			18	%	7,17,330.60
	Total		29,400 KGS			₹ 47,02,500.60

E. & O.E

Amount Chargeable (in words)
INR Forty Seven Lakh Two Thousand Five Hundred and Sixty paise Only

Company's PAN : ABHHS5099D

Declaration
We declare that this invoice shows the actual price of the goods described and that all particulars are true and correct.

Customer's Seal and Signature

For RAAS INTERNATIONAL

e-Way Bill

1. E-WAY BILL Details

eWay Bill No: 7513 5501 1831	Generated Date: 25/07/2023 09:40 PM	Generated By: 08ABH HS509 9D1ZQ Valid Upto: 25/07/2023
Mode: Road	Approx Distance: 1km	
Type: Outward - Supply	Document Details: Tax Invoice - 39 - 25/07/2023	Transaction type: Combination of 2 and 3

2.Address Details

From	To
GSTIN: 08ABH HS509 9D1ZQ RAAS INTERNATIONAL RAJASTHAN :: Dispatch From :: MUNDRA PORT,GUJARAT-370421	GSTIN: 07APQ PJ294 9B1ZW INDEPENDENT CHEMICAL COMPANY DELHI :: Ship To :: MUNDRA PORT,GUJARAT-370421

3. Goods Details

HSN Code	Product Name & Desc.	Quantity	Taxable Amount Rs.	Tax Rate (C+S+I+Cess+Cess Non.Advol)
39049010	CPVC HF-SIN J 709 & CPVC RESIN J 709	29400.00 KGS	3985170.00	NE+NE+18.000+0.000+0.00

Tot. Tax'ble Amt	CGST Amt	SGST Amt	IGST Amt	CESS Amt	CESS Non.Advol Amt	Other Amt	Total Inv.Amt
3985170.00	0.00	0.00	717330.60	0.00	0.00	0.00	4702500.60

4. Transportation Details

Transporter ID & Name :

Transporter Doc. No & Date : & 25/07/2023

5. Vehicle Details

Mode	Vehicle / Trans Doc No & Dt.	From	Entered Date	Entered By	CEWB No. (If any)	Multi Veh.Info (If any)
Road	GJ12BZ7896	MUNDRA PORT	25-07-2023 09:40 PM	08ABHHS5059D1ZQ	-	-

751355011831

For RAAS INTERNATIONAL

ASHA (HUF)

Tax Invoice

(ORIGINAL FOR RECIPIENT)

Tax Invoice

RAAS INTERNATIONAL
Dhamani Street, Choura Rasta, Jaipur 302003
GSTIN/UIN: 08ABHHS5099D1ZQ
State Name : Rajasthan, Code : 08

Consignee (Ship to)
Independent Chemical Company
2A , First Floor, KH NO.294, Kohar Singh
State. Sakdulajab Village, Lane 2, South
State Name : Delhi, Code : 07

Buyer (Bill to)
Independent Chemical Company
2A , First Floor, KH NO.294, Kohar Singh
State. Sakdulajab Village, Lane 2, South
State Name : Delhi, Code : 07

Invoice No. **40**	Dated **25-Jul-23**
Delivery Note	Mode/Terms of Payment **30 DAYS**
Reference No. & Date.	Other References
Buyer's Order No.	Dated
Dispatch Doc No. **40**	Delivery Note Date
Dispatched through	Destination **EX MUNDRA PORT**
Bill of Lading/LR-RR No.	Motor Vehicle No. **GJ12BZ5010**
Terms of Delivery	

Sl No.	Description of Goods	HSN/SAC	Quantity	Rate	per	Amount
1	CPVC RESIN J-700	39049010	42,000 KGS	130.05	KGS	54,62,100.00
	IGST			18	%	9,83,178.00
	Total		42,000 KGS			₹ 64,45,278.00

Amount Chargeable (in words)
INR Sixty Four Lakh Forty Five Thousand Two Hundred Seventy Eight Only

E. & O.E

Company's PAN : ABHHS5099D

Declaration
We declare that this invoice shows the actual price of the goods described and that all particulars are true and correct.

Customer's Seal and Signature

For RAAS INTERNATIONAL

e-Way Bill

1. E-WAY BILL Details

eWay Bill No: 7413 5001 4473 | Generated Date 25/07/2023 10:06 PM | Generated By: 08ABH H5509 901ZQ
Valid Upto: 26/07/2023

Mode: Road | Approx Distance: 1km

Type: Outward - Supply | Document Details: Tax Invoice - 49 - 25/07/2023 | Transaction type: Combination of 2 and 3

2. Address Details

From	To
GSTIN : 08ABH H5509 901ZQ RAAS INTERNATIONAL RAJASTHAN :: Dispatch From :: MUNDRA PORT GUJARAT-370421	GSTIN : 07APG PJ294 6R1ZW INDEPENDENT CHEMICAL COMPANY DELHI :: Ship To :: MUNDRA PORT,GUJARAT-370421

3. Goods Details

HSN Code	Product Name & Desc.	Quantity	Taxable Amount Rs.	Tax Rate (C+S+I+Cess+Cess Non.Advol)
39049010	CPVC RESIN J 705 & CPVC RESIN J706	42000.00 KGS	5452100.00	NF+NE+18.000+0.000+0.00

Tot. Taxable Amt	CGST Amt	SGST Amt	IGST Amt	CESS Amt	CESS Non.Advol Amt	Other Amt	Total Inv.Amt
5452100.00	0.00	0.00	981378.00	0.00	0.00	0.00	6433478.00

4. Transportation Details

Transporter ID & Name: | Transporter Doc. No & Date: & 25/07/2023

5. Vehicle Details

Mode	Vehicle / Trans Doc No & Dt.	From	Entered Date	Entered By	CEWB No. (If any)	Multi Veh.Info (If any)
Road	GJ12BZ5010	MUNDRA PORT	25-07-2023 10:06 PM	08ABHHS5099D1ZQ	-	-

For RAAS INTERNATIONAL

KARTA (HUF)

Tax Invoice

(ORIGINAL FOR RECIPIENT)

Tax Invoice

RAAS INTERNATIONAL
Dhamani Street, Chaura Rasta, Jaipur 302003
GSTIN/UIN: 08ABHHS5099D1ZQ
State Name : Rajasthan, Code : 08

Consignee (Ship to)
Independent Chemical Company
2A , First Floor, KH NO.294, Kehar Singh
State. Saidulajab Village, Lane 2, South
State Name : Delhi, Code : 07

Buyer (Bill to)
Independent Chemical Company
2A , First Floor, KH NO.294, Kehar Singh
State. Saidulajab Village, Lane 2, South
State Name : Delhi, Code : 07

Invoice No. 41	Dated 28-Jul-23
Delivery Note	Mode/Terms of Payment 30 DAYS
Reference No. & Date.	Other References
Buyer's Order No.	Dated
Dispatch Doc No. 41	Delivery Note Date
Dispatched through	Destination EX MUNDRA
Bill of Lading/LR-RR No.	Motor Vehicle No. GJ24X4921
Terms of Delivery	

Sl. No.	Description of Goods	HSN/SAC	Quantity	Rate	per	Amount
1	CPVC RESIN J-700	39049010	9,800 KGS	134.75	KGS	13,20,550.00
	IGST			18	%	2,37,699.00
	Total		9,800 KGS			₹ 15,58,249.00

E. & O.E

Amount Chargeable (in words)
INR Fifteen Lakh Fifty Eight Thousand Two Hundred Forty Nine Only

Company's PAN : ABHHS5099D

Declaration
We declare that this invoice shows the actual price of the goods described and that all particulars are true and correct.

Customer's Seal and Signature

for RAAS INTERNATIONAL

e-Way Bill

1. E-WAY BILL Details

eWay Bill No: **7913 5557 8331** | Generated Date: **28/07/2023 10:50 AM** | Generated By: **08ABH HS509 9D1ZQ** Valid Upto: **29/07/2023**

Mode: Road | Approx Distance: **1km**

Type: Outward - Supply | Document Details: **Tax Invoice - 41 - 28/07/2023** | Transaction type: **Combination of 2 and 3-**

2.Address Details

From	To
GSTIN : 08ABH HS509 9D1ZQ RAAS INTERNATIONAL RAJASTHAN Dispatch From : MUNDRA PORT,GUJARAT-370421	GSTIN : 07APQ PJ2M 6B1ZW INDEPENDENT CHEMICAL COMPANY DELHI Ship To : MUNDRA PORT,GUJARAT-370421

3. Goods Details

HSN Code	Product Name & Desc.	Quantity	Taxable Amount Rs.	Tax Rate (C+S+I+Cess+Cess Non.Advol)
39049010	CPVC RESIN J 709 & CPVC RESIN J 739	9000.00 KGS	1320550.00	NE+NE+18.00+0.00+0.00

Tot. Taxable Amt	CGST Amt	SGST Amt	IGST Amt	CESS Amt	CESS Non.Advol Amt	Other Amt	Total Inv.Amt
1320550.00	0.00	0.00	237699.00	0.00	0.00	0.00	1558249.00

4. Transportation Details

Transporter ID & Name : | Transporter Doc. No & Date : **& 28/07/2023**

5. Vehicle Details

Mode	Vehicle / Trans Doc No & Dt.	From	Entered Date	Entered By	CEWB No. (If any)	Multi Veh.Info (If any)
Road	GJ24X4921	MUNDRA PORT	28/07/2023 10:50 AM	08ABHHS5099D1ZQ	-	-

7913555783331

For RAAS INTERNATIONAL

KARTA (HUF)

RUD-11

Fwd: Re: Summon dated 14.08.2026 ashishkumars.g129301 < ashishkumars.g129301@gov.in >

DRI LUCKNOW < dri.lucknow@gov.in >
Tue, 18 Aug 2026 2:00:45 PM +0530

To "ASHISH KUMAR SRIVASTAVA"<ashishkumars.g129301@gov.in>

महोदया/ महोदय
Madam/ Sir,

कृपया उपरोक्त विषयक संलग्नक आपको सूचनार्थ एवं आवश्यक कार्यवाही हेतु प्रेषित है.
Please find the attachment on above mentioned subject for information and necessary action at your end.

सादर/ Regards,
राजस्व आसूचना निदेशालय
Directorate of Revenue Intelligence (DRI),
आँचलिक इकाई , लखनऊ
Zonal Unit, Lucknow
Email: dri.lucknow@gov.in

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---------- Forwarded message ----------
From: Earthchem International Trade <contact@earthchem.in>
To: "LUCKNOW DRI"<dri.lucknow@gov.in>
Date: Tue, 18 Aug 2026 13:43:45 +0530
Subject: Re: Summon dated 14.08.2026
---------- Forwarded message ----------

Dear Mr Ashish Srivastava,

This is with reference to your summon for appearance on 14.08.2026

In this connection, please note that we have never purchased any material directly from Firefox Elements and we are also not aware about this company and its activities.

If you require any further information from us, do write to us.

I am a diabetic patient and under insulin injections and on kidney dialysis so I cannot attend at your office.

Regards,

Earthchem International Trade

Sent from my iPhone

On 15 Aug 2026, at 10:25 AM, DRI LUCKNOW <dri.lucknow@gov.in> wrote:

Madam/ Sir,

Please refer to summon for appearance on 14.08.2026 which you have not complied. It is requested to please furnish your complete postal address with Pin code and contact/mobile number for communication.

सादर/ Regards,
राजस्व आसूचना निदेशालय
Directorate of Revenue Intelligence (DRI),
आँचलिक इकाई , लखनऊ
Zonal Unit, Lucknow
Email: dri.lucknow@gov.in

<1768383763960002_1322765993.png>

(Save Paper - Save Trees - Go Electronic - Go Email)

From: DRI LUCKNOW <dri.lucknow@gov.in>
To: "contact"<contact@earthchem.in>
Date: Mon, 03 Aug 2026 17:29:33 +0530
Subject: Summon dated 14.08.2026

महोदया/ महोदय
Madam/ Sir,

कृपया उपरोक्त विषयक संलग्नक आपकी सूचनार्थ एवं आवश्यक कार्यवाही हेतु प्रेषित है.
Please find the attachment on above mentioned subject for information and necessary action at your end.

सादर/ Regards,
राजस्व आसूचना निदेशालय
Directorate of Revenue Intelligence (DRI),
आँचलिक इकाई , लखनऊ
Zonal Unit, Lucknow
Email: dri.lucknow@gov.in

<1.png>

(Save Paper - Save Trees - Go Electronic - Go Email)

<Earthchem.pdf>

RUD-12

Reminder ✓ Add task Snooze

Recording of statement of M/s. Firefox Elements, Delhi (IEC-BPIPS7698Q) u/s 108 of the Customs Act, 1962

SR Surat Regional Unit <drisurru@nic.in>

Tue, 08 Sep 2026 3:20:25 PM +0530

To "DRI LUCKNOW" <dri.lucknow@gov.in>

Cc "Saurabh Singh" <s.saurabh27@gov.in>, "MISHAL QUEENI DCOSTA" <mishal.dcosta@gov.in>

Tags

Security TLS Learn more

Sir,

Please refer to your letter F. no. DRI/LZU/CI-26/Int-33/F/2023 on the above subject matter.

As requested, Summon dated 03.07.2026 to appear and for recording of statement on 07.09.2026 and to produce the self attested documents mentioned on the Summon dated 03.09.2026 was issued to Shri Manish Kumar Dhall.(scanned copy of Summon dated 03.09.2026 is attached herewith).

Further, the said summon dated 03.07.2026 was hand delivered at the residential address of Shri Manish Kumar Dhall i.e. at Block No. DD-5; House No. 25, Garden City Ankleshwar and the same was received by **Mrs. Charanjeet Kaur (9310680711).**

However, Shri Manish Kumar Dhall did not appear on 07.09.2026 for recording of statement and for production of required documents.

This is for your information and further necessary action in the matter.

Directorate of Revenue Intelligence
Regional Unit, Surat

File No- F.No. DRI/AZU/SRU/B/ENQ-18/2023 /587 **CBIC-DIN-**20260909DDZ10000786114

SUMMONS

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

To,

Manish Kumar Dhall

Block No. D-5; House No. 25; Garden City, Ankleshwar-393001.

WHEREAS, I, **Ujjwal Kumar** am making inquiry in connection with **Supply of Goods Imported by M/s. Firefox Elements, Delhi against Bills of Entry No. against Bills of Entry No. 6888725 dated 15.07.23, 7187618 dt. 04.08.23, 7691902 dt. 05.09.23, 7787294 dt. 12.09.23, 8020411 dt. 26.09.23, 8142767 dt. 04.10.23, 8246397 dt. 11.10.23 and 8482261 dt. 26.10.23** 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 produce attested copies of e-way bills and corresponding invoices against Bills of Entry No. against Bills of Entry No. 6888725 dated 15.07.23, 7187618 dt. 04.08.23, 7691902 dt. 05.09.23, 7787294 dt. 12.09.23, 8020411 dt. 26.09.23, 8142767 dt. 04.10.23, 8246397 dt. 11.10.23 and 8482261 dt. 26.10.23**

2. **To produce self attested copies of Bills of Entry 6888725 dated 15.07.23, 7187618 dt. 04.08.23, 7691902 dt. 05.09.23, 7787294 dt. 12.09.23, 8020411 dt. 26.09.23, 8142767 dt. 04.10.23, 8246397 dt. 11.10.23 and 8482261 dt. 26.10.23**

3. **To provide the attested copies of purchase and sales ledger for the period F.Y. 2023-24**

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 **2026-09-07** at **10:30:AM** at the office of **DRI, SURAT at 4TH Floor, Avalon Building, Above Indian Bank, B/h S. D. Jain School, Piplod-Vesu, Piplod, Surat-395007**

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 **03** day of **September, 2026** at **Surat**

Name : **Ujjwal Kumar**

Signature : 03/09/2026 Ujjwal Kumar

वरिष्ठ आसूचना अधिकारी/Senior Intelligence Officer
डी.आर.आई., सूरत/D.R.I., Surat

Designation : **Superintendent / Appraiser / Senior Intelligence Officer**

Seal of Office

Gurpreet Kaur
5/9/26
9310680711

Statement of Shashikant Sayaji Patane, Age 37 years residing at Village Hatnoshi, Taluka Bhor, District-Pune-and working as Senior Account Executive in M/s Ajay Industrial Corporation Ltd. Tal-Khandala, Gat No. 381/382, Ground Bhor- Shirwal Road, Village- Wing, Satara, Maharashtra- 412801 (GSTIN 27AAHCA1943Q1Z8) recorded under the provisions of Section 108 of the Customs Act, 1962 before the Senior Intelligence Officer Shri Vagish Kumar Rai (DRI Pune-Regional Unit)

On being summoned under Section 108 of the Customs Act, 1962 under Summons having DIN202610DDZ90000EC6067 dated 16.10.2026, I am presenting myself before the Senior Intelligence Officer Shri Vagish Kumar Rai (DRI Pune-Regional Unit) in compliance of the same. I have been properly explained the provisions of Section 108 of Customs Act, 1962, according to which I understand that this enquiry is deemed to be a 'Judicial Proceedings' within the meaning of Section 229 and Section 267 of the Bhartiya Nyaya Sanhita, 2023 (BNS 2023 in Short) and intentionally giving false and misleading information or fabricating false evidence for the purpose of being used in this proceedings is an offence punishable under Section 208 of the Bhartiya Nyaya Sanhita, 2023. I, understand that intentionally offering insult or causing any interruption to the officer sitting in this proceeding is an offence punishable under Section 210 of the Bhartiya Nyaya Sanhita, 2023. I, also understand that this statement of mine can be used against me, any firm or any other person as evidence in any proceedings for the offence under Customs Act or any other Act.

After having fully understood my responsibility under the said provisions, I am tendering my true and correct statement as on being asked hereunder: -

Q1. Please introduce yourself and about your firm in details along with email ID, postal address and contact number.

Ans. On being asked I state that my name is Shashikant Sayaji Patne and I have been working since 2011 in the company M/s. Ajay Industrial Corporation. I am the authorized representative of the Company M/s. Ajay Industrial Corporation Ltd. located at Tal-Khandala, Gat No. 381/382, Ground Bhor- Shirwal Road, Village- Wing, Satara, Maharashtra- 412801 (GSTIN 27AAHCA1943Q1Z8). I am voluntarily submitting the Certified true copy of the Resolution passed at the meeting of Board of Directors of the Company which was held on 07.02.2018. I further add that CIN No. U51909DL2008PLC180573 which is valid as on today. This company is engaged in the manufacturing of CPVC Pipes, UPVC Pipes, SWR Pipes, UDS Pipes, Agri Pipes, Column & Casing Pipes and their fittings. The mail id of the firm is accountsatara@ajaypipes.com and the mobile number is 8975331415. The company is operating from two premises the current location of Ajay Industrial Corporation is Tal-Khandala, Gat No. 381/382, Ground Bhor- Shirwal Road, Village- Wing, Satara, Maharashtra- 412801, however, there is additional place of manufacturing of the company which is located at Gat No. 1/1 to 1/7, Chordia Industrial Park, Village Sanghvi, Taluka Khandala-District-Satara-412801.

Q.2. Please provide the Product description of CPVC pipes, UPVC Pipes, SWR Pipes and fittings being manufactured by Ajay Industrial Corporation, and do you manufacture PVC Pipes?

Ans. On being asked I wish to submit the product description of the above in the form of booklets published by our company which contain the relevant details. I further wish to add that UPVC Pipes is same as that of PVC Pipe and we use UPVC as another term for PVC, however both are the same.

Scanned with OKEN Scanner

Q.3. Please provide the details of the Raw materials being used by your company in the manufacturing of the CPVC Pipes, UPVC Pipes, SWR Pipes, UDS Pipes, Agri Pipes, Column & Casing Pipes and their fittings.

Ans. On being asked I state that for the manufacturing of the above we use different types of Resins, lubricants and chemicals as raw materials.

Q.4. What are the different types of Resins being used for the manufacturing of UPVC, CPVC and Pipes and fittings and how did you procure these different type of Resins for the manufacturing in 2023-24?

Ans. On being asked I state that for UPVC we use the Resin of grade 6701 and for CPVC we use a compound having name as CPVC Compound. I further wish to add that the input material for the manufacturing of these items was procured by us during 2023-24 from M/s. Firefox Elements Delhi, I am voluntarily submitting the purchase invoice dated 29.09.2023 which indicates that Ajay Industrial Corporation had Purchased the CPVC Resin under the HSN Code 3904 from M/s. Firefox Elements.

Q.5. Please furnish attested copies of Invoices and e-way bills through which items/goods under the CTH 3904 were received from M/s Firefox Elements, Delhi (GSTIN 07BPIPS7698Q1ZG and IEC- BPIPS7698Q) during F.Y. 2023-24 and corresponding attested copies of stock transfer/item register/ ledger showing item description for goods transferred to your production house **or** attested copies of sale invoice/e-way bills for the sales made by you against these goods supplied by M/s Firefox Elements, Delhi.

Ans. On being asked I state that I am voluntarily furnishing the copies of the attested invoices of purchase through which items/goods under the CTH 3904 were purchased from M/s Firefox Elements, Delhi (GSTIN 07BPIPS7698Q1ZG and IEC- BPIPS7698Q) during F.Y. 2023-24. This data is being mailed by me on the mail id dri-pune@gov.in. I further add that currently it is very difficult for us to obtain the rest of the bills and e-way bills corresponding to these purchase invoices that I have sent.

Q.6. From where the complete invoices and e-way bills pertaining to items/goods under the CTH 3904 were received from M/s Firefox Elements, Delhi (GSTIN 07BPIPS7698Q1ZG and IEC-BPIPS7698Q) during F.Y. 2023-24 can be obtained?

Ans. On being asked I state that the said invoices and e-way bills are available at the corporate office located at B-II/29, Mohan Co-operative Industrial Estate, Badarpur Border, New Delhi-110044. I further add that there is another office at Sahibabad which is located at Site-4, Sahibabad Industrial Area, Ghaziabad-U.P-201010, and Mr. Rajkumar having mobile Number 9810684222 can be contacted for obtaining the said documents.

Q.7. From above it appears that the plant at Satara does not receive invoices and e-way bills pertaining to items/goods under the CTH 3904 which were received from M/s Firefox Elements, Delhi (GSTIN 07BPIPS7698Q1ZG and IEC- BPIPS7698Q) during F.Y. 2023-24, however the goods were delivered at the manufacturing plant of Satara. Is it correct? What do you have to say on this?

Ans. On being asked I state that at the manufacturing plant of Satara, we receive the goods of CPVC Resin under the CTH 3904 which were received from M/s Firefox Elements, Delhi (GSTIN 07BPIPS7698Q1ZG and IEC- BPIPS7698Q) during F.Y. 2023-24 along with the e-way Bills. However, after certifying the receipt of the same against those goods those purchase documents like invoices and e-way bills were transferred to our corporate office located at B-II/29, Mohan Co-operative Industrial Estate, Badarpur Border, New Delhi-110044, which in turn have now been transferred to our new corporate office at Sahibabad, whose address is mentioned

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in the Question No. 6. I further wish to add that as on today the manufacturing plant at Satara does not have those documents. However, I wish to add that the Purchase invoices pertaining to the goods received from M/s Firefox Elements, Delhi during F.Y. 2023-24 under CTH-3904, I would send on the mail id dri-pune@gov.in.

Q8. Against the goods (under CTH 3904) transferred to your production house as asked in Questions above (which were received from M/s Firefox Elements, Delhi during F.Y. 2023-24), please furnish the attested copies of details of corresponding goods/items manufactured along with their CTH in full 8 digits.

Ans. On being asked I state that against the goods under CTH 3904 that were transferred to Ajay Industrial Corporation which were received from M/s Firefox Elements, Delhi during F.Y. 2023-24, I would submit the sample invoices of Pipes and Fittings manufactured by us on the mail id dri-pune@gov.in. I further wish to add that the CTH of the Items manufactured by us is 39174000 for Fittings and 39172390 for Pipes.

Q9. During F.Y. 2023-24, you received goods/items i.e Resins under CTH 3904 from M/s Filefox Elements, Delhi. In this regard please confirm whether you received goods/items called CPVC Resin or otherwise from M/s Filefox Elements, Delhi.

Ans. On being asked I state that we have received goods/items i.e CPVC Resins under CTH 3904 from M/s Firefox Elements, Delhi. I further add that the goods/items received by us from M/s Firefox Elements, Delhi falls under the CTH-3904. I further add that I will submit the data pertaining to the purchase of CPVC Resin Under CTH-3904 by 18.10.2026.

Q.10. Do you wish to add anything further?

Ans. I have stated the facts to the best of my knowledge and on the basis of the records presently available with me. I undertake to provide any further documents or clarification that may be required by the concerned authority.

I state that the officers present treated me properly and provided me with the necessary care and assistance throughout the recording of my statement. They also took appropriate steps to ensure my well-being whenever I complained of any discomfort.

The above statement running into 03 pages is my true and correct statement, recorded as per my say on the office computer on my own request. The statement has been given by me voluntarily without any force, threat, inducement, or coercion. I was treated with utmost respect and dignity by the officers, and was offered water and refreshments during the course of the investigation. The recording of this statement was conducted in a very cordial environment, as a token of which I am putting my dated signature hereinbelow.

Before Me (Yogesh Kumar Rai)
date 16.10.2025 S.I.O. (DRI Pune).

Name and Signature with

For M/s Ajay Industrial Corporation Ltd., Gat No. 381/382, Ground Bhor- Shirwal Road, Village-Wing, Satara, Maharashtra- 412801

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RUD-14

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

Notification No. 05/2020-Customs (ADD)

New Delhi, the 7th March, 2020

G.S.R. --(E). – Whereas, in the matter of import of 'Chlorinated Polyvinyl Chloride Resin (CPVC)-whether or not further processed into compound' (hereinafter referred to as the subject goods), falling under heading 3904 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as the said Customs Tariff Act), originating in, or exported from China PR and Korea RP (hereinafter referred to as the subject countries) and imported into India, the designated authority *vide* its preliminary findings No. 6/3/2019-DGTR, dated the 12th July, 2019, published in the Gazette of India, Extraordinary, Part I, Section 1, dated the 12th July, 2019, had recommended imposition of provisional anti-dumping duty on the imports of subject goods, originating in or exported from subject countries;

And whereas, on the basis of aforesaid findings of the designated authority, the Central Government had imposed provisional anti-dumping duty on the subject goods *vide* notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 33/2019-Customs (ADD), dated the 26th August, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G. S. R. 600 (E), dated the 26th August, 2019;

And whereas, the designated authority in its final findings *vide* notification No. 6/3/2019-DGTR, dated the 19th February, 2020, published in the Gazette of India, Extraordinary, Part I, Section 1, dated the 19th February, 2020, has come to conclusion that-

(i) the product under consideration has been exported to India from the subject countries below normal value;

(ii) such dumped imports of the subject goods from the subject countries have caused material retardation to the establishment of the domestic industry;

and has recommended imposition of definitive anti-dumping duty equal to the lesser of the margin of dumping and the margin of injury, so as to remove the injury to the domestic industry;

Now, therefore, in exercise of the powers conferred by sub-sections (1) and (5) of section 9A of the said Customs Tariff Act, read with rules 18 and 20 of the Customs Tariff (Identification, Assessment and Collection of Anti-dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995, the Central Government, on the basis of the aforesaid final findings of the designated authority, hereby imposes on the subject goods, the description of which is specified in column (3) of the Duty Table below, falling under tariff items of the First Schedule to the said Customs Tariff Act as specified in the corresponding entry in column (2), originating in the countries as specified in the corresponding entry in column (4), and exported from the countries as specified in the corresponding entry in column (5), produced by the producers as specified in the corresponding entry in column (6), having specifications as specified in the corresponding entry in column (7), and imported into India, a definitive anti-dumping duty at the rate equal to the difference between the landed value of the subject goods and the amount, currency and per unit of measurement as specified in the corresponding entry in column (8) provided that the landed value is less than the amount indicated in column (8), of the said Duty Table:-

Duty Table

S.No.	HS Code	Description of goods	Country of origin	Country of Export	Producer	Specification	Amount in USD/MT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1A	3904 10 10 3904 10 20 3904 10 90 3904 21 00 3904 22 00 3904 90 10 3904 90 90	Chlorinated Polyvinyl Chloride Resin (CPVC) - whether or not further processed into compound	China PR	Any country including China PR	Shandong Gaoxin Chemical Co Ltd	CPVC Resin	2,087
1B			China PR	Any country including China PR		CPVC Compound	2,717
2A			China PR	Any country including China PR	Shandong Pujie rubber and plastic Co. ltd	CPVC Resin	2,053
2B			China PR	Any country including China PR		CPVC Compound	2,853

3A			China PR	Any country including China PR	Shandong Xiangsheng New Materials Technology Co., Ltd.,	CPVC Resin	2,045
3B			China PR	Any country including China PR		CPVC Compound	2,853
4A			China PR	Any country including China PR	Weifang Sundow Chemical Co. Ltd	CPVC Resin	2,025
4B			China PR	Any country including China PR		CPVC Compound	2,853
5A			China PR	Any country including China PR	Shandong Xuye New Materials Co. Ltd	CPVC Resin	2,057
5B			China PR	Any country including China PR		CPVC Compound	2,657
6A			China PR	Any country including China PR	Any Producer other than mentioned above	CPVC Resin	2,161
6B						CPVC Compound	2,853
7A			Any country other than China PR and Korea RP	China PR	Any	CPVC Resin	2,161
7B						CPVC Compound	2,853
8A			Korea RP	Any country including Korea PR	Any Producer	CPVC Resin	2,024
8B						CPVC Compound	2,853

9A			Any country other than China PR and Korea RP	Korea RP	Any Producer	CPVC Resin	2,024
9B						CPVC Compound	2,853

2. The anti-dumping duty imposed under this notification shall be effective for a period of 5 years (unless revoked, amended or superseded earlier) from the date of imposition of the provisional anti-dumping duty, that is, the 26th August, 2019 and shall be payable in Indian currency:

Provided that the said anti-dumping duty shall not be levied for the period commencing from the date of the lapse of the provisional anti-dumping duty, that is the 26th February, 2020 up to the preceding day of the publication of this notification in the Official Gazette.

Explanation 1.- For the purposes of this notification, rate of exchange applicable for the purposes of calculation of such anti-dumping duty shall be the rate which is specified in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), issued from time to time, in exercise of the powers conferred by section 14 of the Customs Act, 1962 (52 of 1962), and the relevant date for the determination of the rate of exchange shall be the date of presentation of the bill of entry under section 46 of the said Customs Act.

Explanation 2. - The landed value of imports for the purpose of this notification shall be the assessable value as determined by the Customs under Customs Act, 1962 and applicable level of customs duties except duties levied under Section 3, 8B, 9, 9A of the said Customs Tariff Act.

[F.No.354/110/2019 –TRU]

(Gaurav Singh)
Deputy Secretary to the Government of India

RUD-15

ANNEXURE-A

Sl. No.	BE	Date	Commodity	CTH	As per BE, AV in USD.	Exch rate	As per BE, AV in Rs.	As per BE, Weight (in Kg)	As per BE, Weight (in Ton)	AV in USD/ Wt. in Ton	BCD 7.5%	SWS	IGST	Supplier/Third Party	OOC date/time
1	6888725	15.07.23	CPVC Resin	39049010	273000	83.25	22727250.00	140000.00	140.00	1950	1704543.75	170454.38	4428404.66	Link Chemicals Ltd. Hong Kong /Zibo Aiheng New Material Co. Ltd., China	24.07.2023/15.38 hrs
2	7187618	04.08.23	PVC Resin SG5	39041020	109200	83.60	9129120.00	140000.00	140.00	780	684684.00	68468.40	1778809.03	Zibo Aiheng New Material Co. Ltd., China	14.08.2023/17.17 hrs
3	7691902	05.09.23	PVC Resin SG5	39041020	112000	83.90	9396800.00	140000.00	140.00	800	704760.00	70476.00	1830966.48	Zibo Aiheng New Material Co. Ltd., China	12.09.2023/12.19 hrs
4	7787294	12.09.23	PVC Resin SG5	39041020	112000	83.95	9402400.00	140000.00	140.00	800	705180.00	70518.00	1832057.64	Zibo Aiheng New Material Co. Ltd., China	21.09.2023/17.39 hrs
5	8020411	26.09.23	PVC Resin SG5	39041020	113400	84.05	9531270.00	140000.00	140.00	810	714845.25	71484.53	1857167.96	Zibo Aiheng New Material Co. Ltd., China	03.10.2023/16.27 hrs
6	8142767	04.10.23	PVC Resin SG5	39041020	115500	84.05	9707775.00	140000.00	140.00	825	728083.13	72808.31	1891559.96	Zibo Aiheng New Material Co. Ltd., China	09.10.2023/16.37 hrs
7	8246397	11.10.23	PVC Resin SG5	39041020	117562.5	84.15	9892884.38	142500.00	142.50	825	741966.33	74196.63	1927628.52	Zibo Aiheng New Material Co. Ltd., China	18.10.2023/18.26 hrs
8	8482261	26.10.23	PVC Resin SG6	39041020	114100	84.20	9607220.00	140000.00	140.00	815	720541.50	72054.15	1871966.82	Zibo Aiheng New Material Co. Ltd., China	27.10.2023/19.06 hrs

RUD-16

e-Way Bill

1. E-WAY BILL Details

eWay Bill No: **7713 5500 9759** | Generated Date: **25/07/2023 09:19 PM** | Generated By: **07BPI PS769 8Q1ZG** Valid Upto: **25/07/2023**

Mode: **Road** | Approx Distance: **1km**

Type: **Outward - Supply** | Document Details: **Tax Invoice - 67/2023-24 - 25/07/2023** | Transaction type: **Combination of 2 and 3**

2.Address Details

From	To
GSTIN : 07BPI PS769 8Q1ZG FIREFOX ELEMENTS-DELHI DELHI :: Dispatch From :: MUNDRA PORT,GUJARAT-370421	GSTIN : 08ABH HS509 9D1ZQ RAAS INTERNATIONAL RAJASTHAN :: Ship To :: MUNDRA PORT,GUJARAT-370421

3. Goods Details

HSN Code	Product Name & Desc.	Quantity	Taxable Amount Rs.	Tax Rate (C+S+I+Cess+Cess Non.Advol)
39049010	CPVC RESIN J 700 & CPVC RESIN J 700	29400.00 KGS	4027800.00	NE+NE+18.000+0.000+0.00

Tot. Tax'ble Amt	CGST Amt	SGST Amt	IGST Amt	CESS Amt	CESS Non.Advol Amt	Other Amt	Total Inv.Amt
4027800.00	0.00	0.00	725004.00	0.00	0.00	0.00	4752804.00

4. Transportation Details

Transporter ID & Name : | Transporter Doc. No & Date : **& 25/07/2023**

5. Vehicle Details

Mode	Vehicle / Trans Doc No & Dt.	From	Entered Date	Entered By	CEWB No. (If any)	Multi Veh.Info (If any)
Road	GJ12BT9149	MUNDRA PORT	25/07/2023 09:19 PM	07BPIPS7698Q1ZG	-	-

771355009759

For RAAS INTERNATIONAL KARTA (HUF)

2/9/26

e-Way Bill

1. E-WAY BILL Details

e/Way Bill No: **7113 5501 0076**

Generated Date:**25/07/2023 09:22 PM**

Generated By: **07BPI PS769 8Q1ZG**
Valid Upto: **26/07/2023**

Mode: **Road**

Approx Distance: **1km**

Type: **Outward - Supply**

Document Details: **Tax Invoice - 68/23-24 - 25/07/2023**

Transaction type: **Combination of 2 and 3**

2.Address Details

From	To
GSTIN : 07BPI PS769 8Q1ZG FIREFOX ELEMENTS-DELHI DELHI :: Dispatch From :: MUNDRA PORT,GUJARAT-370421	GSTIN : 08ABH HS509 9D1ZQ RAAS INTERNATIONAL RAJASTHAN :: Ship To :: MUNDRA PORT,GUJARAT-370421

3. Goods Details

HSN Code	Product Name & Desc.	Quantity	Taxable Amount Rs.	Tax Rate (C+S+I+Cess+Cess Non.Advol)
39049010	CPVC RESIN J 700 & CPVC RESIN J 700	29400.00 KGS	4027800.00	NE+NE+18.000+0.000+0.00

Tot. Tax'ble Amt	CGST Amt	SGST Amt	IGST Amt	CESS Amt	CESS Non.Advol Amt	Other Amt	Total Inv.Amt
4027800.00	0.00	0.00	725004.00	0.00	0.00	0.00	4752804.00

4. Transportation Details

Transporter ID & Name :

Transporter Doc. No & Date : **& 25/07/2023**

5. Vehicle Details

Mode	Vehicle / Trans Doc No & Dt.	From	Entered Date	Entered By	CEWB No. (If any)	Multi Veh.Info (If any)
Road	GJ12BX8245	MUNDRA PORT	25/07/2023 09:22 PM	07BPIPS7698Q1ZG	-	-

711355010076

FIREFOX INTERNATIONAL

2/9/26

e-Way Bill

1. E-WAY BILL Details

eWay Bill No: **7513 5501 0320** | Generated Date:**25/07/2023 09:25 PM** | Generated By: **07BPI PS769 8Q1ZG** Valid Upto: **26/07/2023**

Mode: **Road** | Approx Distance: **1km**

Type: **Outward - Supply** | Document Details: **Tax Invoice - 69/23-24 - 25/07/2023** | Transaction type: **Combination of 2 and 3**

2.Address Details

From	To
GSTIN : 07BPI PS769 8Q1ZG FIREFOX ELEMENTS-DELHI DELHI :: Dispatch From :: MUNDRA PORT,GUJARAT-370421	GSTIN : 08ABH HS509 6D1ZQ RAAS INTERNATIONAL RAJASTHAN :: Ship To :: MUNDRA PORT,GUJARAT-370421

3. Goods Details

HSN Code	Product Name & Desc.	Quantity	Taxable Amount Rs.	Tax Rate (C+S+I+Cess+Cess Non.Advol)
39049010	CPVC RESIN J 700 & CPVC RESIN J 700	29400.00 KGS	4027800.00	NE+NE+18.000+0.000+0.00

Tot. Tax'ble Amt	CGST Amt	SGST Amt	IGST Amt	CESS Amt	CESS Non.Advol Amt	Other Amt	Total Inv.Amt
4027800.00	0.00	0.00	725004.00	0.00	0.00	0.00	4752804.00

4. Transportation Details

Transporter ID & Name : | Transporter Doc. No & Date : **& 25/07/2023**

5. Vehicle Details

Mode	Vehicle / Trans Doc No & Dt.	From	Entered Date	Entered By	CEWB No. (If any)	Multi Veh.Info (If any)
Road	GJ12BZ7898	MUNDRA PORT	25/07/2023 09:25 PM	07BPIPS7698Q1ZG	-	-

For RAAS INTERNATIONAL
BHILWARA (RAJ.)

29/1/26

e-Way Bill

1. E-WAY BILL Details

eWay Bill No: **7313 5501 4199**

Generated Date:**25/07/2023 10:03 PM**

Generated By: **07BPI PS769 8Q1ZG**
Valid Upto: **26/07/2023**

Mode: **Road**

Approx Distance: **1km**

Type: **Outward - Supply**

Document Details: **Tax Invoice - 70/23-24 - 25/07/2023**

Transaction type: **Combination of 2 and 3**

2.Address Details

From

GSTIN : 07BPI PS769 8Q1ZG
FIREFOX ELEMENTS-DELHI
DELHI

:: Dispatch From ::

MUNDRA PORT,GUJARAT-370421

To

GSTIN : 08ABH HS809 9D1ZQ
RAAS INTERNATIONAL
RAJASTHAN

:: Ship To ::

MUNDRA PORT,GUJARAT-370421

3. Goods Details

HSN Code	Product Name & Desc.	Quantity	Taxable Amount Rs.	Tax Rate (C+S+I+Cess+Cess Non.Advol)
39049010	CPVC RESIN J 700 & CPVC RESIN J 700	42000.00 KGS	5460000.00	NE+NE+18.000+0.000+0.00

Tot. Tax'ble Amt	CGST Amt	SGST Amt	IGST Amt	CESS Amt	CESS Non.Advol Amt	Other Amt	Total Inv.Amt
5460000.00	0.00	0.00	982800.00	0.00	0.00	0.00	6442800.00

4. Transportation Details

Transporter ID & Name :

Transporter Doc. No & Date : **& 25/07/2023**

5. Vehicle Details

Mode	Vehicle / Trans Doc No & Dt.	From	Entered Date	Entered By	CEWB No. (If any)	Multi Veh.Info (If any)
Road	GJ12BZ5010	MUNDRA PORT	25/07/2023 10:03 PM	07BPIPS7698Q1ZG	-	-

7313550014199

FOR RAAS INTERNATIONAL
AUTHORISED SIGNATORY

2/9/26

e-Way Bill

1. E-WAY BILL Details

eWay Bill No: **7913 5557 3844**

Generated Date: **28/07/2023 10:36 AM**

Generated By: **07BPI PS769 8Q1ZG**
Valid Upto: **29/07/2023**

Mode: **Road**

Approx Distance: **1km**

Type: **Outward - Supply**

Document Details: **Tax Invoice - 71/23-24 - 28/07/2023**

Transaction type: **Combination of 2 and 3**

2.Address Details

From

GSTIN : 07BPI PS769 8Q1ZG
FIREFOX ELEMENTS-DELHI
DELHI

:: Dispatch From ::

MUNDRA PORT,GUJARAT-370421

To

GSTIN : 08ASH HS509 9D1ZQ
RAAS INTERNATIONAL
RAJASTHAN

:: Ship To ::

MUNDRA PORT,GUJARAT-370421

3. Goods Details

HSN Code	Product Name & Desc.	Quantity	Taxable Amount Rs.	Tax Rate (C+S+I+Cess+Cess Non.Advol)
39049010	CPVC RESIN J 700 & CPVC RESIN J 700	9600.00 KGS	1320060.00	NE+NE+18.000+0.000+0.00

Tot. Tax'ble Amt	CGST Amt	SGST Amt	IGST Amt	CESS Amt	CESS Non.Advol Amt	Other Amt	Total Inv.Amt
1320060.00	0.00	0.00	237610.80	0.00	0.00	0.00	1557670.80

4. Transportation Details

Transporter ID & Name :

Transporter Doc. No & Date : **& 28/07/2023**

5. Vehicle Details

Mode	Vehicle / Trans Doc No & Dt.	From	Entered Date	Entered By	CEWB No. (If any)	Multi Veh.Info (If any)
Road	GJ24X4921	MUNDRA PORT	28/07/2023 10:38 AM	07BPIPS7698Q1ZG	-	-

701355573844

For RAAS INTERNATIONAL
[illegible] (HUF)

28/7/23

e-Way Bill

1. E-WAY BILL Details

eWay Bill No: **7813 6991 1766**

Generated Date:**27/09/2023 09:18 PM**

Generated By: **07BPI PS769 8Q1ZG**
Valid Upto: **28/09/2023**

Mode: **Road**

Approx Distance: **1km**

Type: **Outward - Supply**

Document Details: **Tax Invoice - 89/23-24 - 27/09/2023**

Transaction type: **Combination of 2 and 3**

2.Address Details

From

GSTIN : 07BPI PS769 8Q1ZG
FIREFOX ELEMENTS-DELHI
DELHI

:: Dispatch From ::
VILLAGE HIRANKI
ALIPUR
Delhi,DELHI-110036

To

GSTIN : 08ABH H8509 9D1ZQ
RAAS INTERNATIONAL
RAJASTHAN

:: Ship To ::
VILLAGE HIRANKI ALIPUR

Delhi,DELHI-110036

3. Goods Details

HSN Code	Product Name & Desc.	Quantity	Taxable Amount Rs.	Tax Rate (C+S+I+Cess+Cess Non.Advol)
3904	C PVC RESIN & C PVC RESIN	20000.00 KGS	2581000.00	NE+NE+18.000+0.000+0.00

Tot. Tax'ble Amt	CGST Amt	SGST Amt	IGST Amt	CESS Amt	CESS Non.Advol Amt	Other Amt	Total Inv.Amt
2581000.00	0.00	0.00	464580.00	0.00	0.00	0.00	3045580.00

4. Transportation Details

Transporter ID & Name :

Transporter Doc. No & Date : **& 27/09/2023**

5. Vehicle Details

Mode	Vehicle / Trans Doc No & Dt.	From	Entered Date	Entered By	CEWB No. (If any)	Multi Veh.Info (If any)
Road	UP13CT8394	Delhi	27/09/2023 09:18 PM	07BPIPS7698Q1ZG	-	-

For RAAS INTERNATIONAL
2/9/26

e-Way Bill

1. E-WAY BILL Details

eWay Bill No: **7713 7502 6374**

Generated Date:**13/10/2023 07:51 PM**

Generated By: **07BPI PS769 8Q1ZG**
Valid Upto: **14/10/2023**

Mode: Road

Approx Distance: **1km**

Type: **Outward - Supply**

Document Details: **Tax Invoice - 93/23-24 - 13/10/2023**

Transaction type: **Combination of 2 and 3**

2.Address Details

From

GSTIN : 07BPI PS769 8Q1ZG
FIREFOX ELEMENTS-DELHI
DELHI

:: Dispatch From ::

MUNDRA,GUJARAT-370421

To

GSTIN : 08ASH HS509 9D1ZQ
RAAS INTERNATIONAL
RAJASTHAN

:: Ship To ::

Mundra,GUJARAT-370421

3. Goods Details

HSN Code	Product Name & Desc.	Quantity	Taxable Amount Rs.	Tax Rate (C+S+I+Cess+Cess Non.Advol)
3904	C PVC RESIN & C PVC RESIN	29400.00 KGS	3686760.00	NE+NE+18.000+0.000+0.00

Tot. Tax'ble Amt	CGST Amt	SGST Amt	IGST Amt	CESS Amt	CESS Non.Advol Amt	Other Amt	Total Inv.Amt
3686760.00	0.00	0.00	663616.80	0.00	0.00	0.00	4350376.80

4. Transportation Details

Transporter ID & Name :

Transporter Doc. No & Date : **& 13/10/2023**

5. Vehicle Details

Mode	Vehicle / Trans Doc No & Dt.	From	Entered Date	Entered By	CEWB No. (If any)	Multi Veh.Info (If any)
Road	GJ02XX3329	MUNDRA	13/10/2023 07:51 PM	07BPIPS7698Q1ZG	-	-

For RAAS INTERNATIONAL

KARTA

e-Way Bill

1. E-WAY BILL Details

eWay Bill No: **7513 7502 7610**

Generated Date:**13/10/2023 07:55 PM**

Generated By: **07BPI PS769 8Q1ZG**
Valid Upto: **14/10/2023**

Mode: **Road**

Approx Distance: **1km**

Type: **Outward - Supply**

Document Details: **Tax Invoice - 94/23-24 - 13/10/2023**

Transaction type: **Combination of 2 and 3**

2.Address Details

From

GSTIN : 07BPI PS769 8Q1ZG
FIREFOX ELEMENTS-DELHI
DELHI

:: Dispatch From ::

MUNDRA,GUJARAT-370421

To

GSTIN : 08ABH HS609 9D1ZQ
RAAS INTERNATIONAL
RAJASTHAN

:: Ship To ::

MUNDRA,GUJARAT-370421

3. Goods Details

HSN Code	Product Name & Desc.	Quantity	Taxable Amount Rs.	Tax Rate (C+S+I+Cess+Cess Non.Advol)
3904	C PVC RESIN & C PVC RESIN	25200.00 KGS	3160080.00	NE+NE+18.000+0.000+0.00

Tot. Tax'ble Amt	CGST Amt	SGST Amt	IGST Amt	CESS Amt	CESS Non.Advol Amt	Other Amt	Total Inv.Amt
3160080.00	0.00	0.00	568814.40	0.00	0.00	0.00	3728894.40

4. Transportation Details

Transporter ID & Name :

Transporter Doc. No & Date : **& 13/10/2023**

5. Vehicle Details

Mode	Vehicle / Trans Doc No & Dt.	From	Entered Date	Entered By	CEWB No. (If any)	Multi Veh.Info (If any)
Road	GJ12AU9309	MUNDRA	13/10/2023 07:55 PM	07BPIPS7698Q1ZG	-	-

751376027610

For RAAS INTERNATIONAL (HUF)

2/9/26

e-Way Bill

1. E-WAY BILL Details

eWay Bill No: **7913 7502 8475** | Generated Date: **13/10/2023 07:58 PM** | Generated By: **07BPI PS769 8Q1ZG** Valid Upto: **14/10/2023**

Mode: **Road** | Approx Distance: **1km**

Type: **Outward - Supply** | Document Details: **Tax Invoice - 95/23-24 - 13/10/2023** | Transaction type: **Combination of 2 and 3**

2.Address Details

From	To
GSTIN : 07BPI PS769 8Q1ZG FIREFOX ELEMENTS-DELHI DELHI :: Dispatch From :: MUNDRA,GUJARAT-370421	GSTIN : 08ABH HS509 9D1ZQ RAAS INTERNATIONAL RAJASTHAN :: Ship To :: MUNDRA,GUJARAT-370421

3. Goods Details

HSN Code	Product Name & Desc.	Quantity	Taxable Amount Rs.	Tax Rate (C+S+I+Cess+Cess Non.Advol)
3904	C PVC RESIN & C PVC RESIN	25200.00 KGS	3160080.00	NE+NE+18.000+0.000+0.00

Tot. Tax'ble Amt	CGST Amt	SGST Amt	IGST Amt	CESS Amt	CESS Non.Advol Amt	Other Amt	Total Inv.Amt
3160080.00	0.00	0.00	568814.40	0.00	0.00	0.00	3728894.40

4. Transportation Details

Transporter ID & Name : | Transporter Doc. No & Date : **& 13/10/2023**

5. Vehicle Details

Mode	Vehicle / Trans Doc No & Dt.	From	Entered Date	Entered By	CEWB No. (If any)	Multi Veh.Info (If any)
Road	GJ18AV6328	MUNDRA	13/10/2023 07:58 PM	07BPIPS7698Q1ZG	-	-

For RAAS INTERNATIONAL
KARTA/AUTH

2/9/26

e-Way Bill

1. E-WAY BILL Details

eWay Bill No: **7713 7503 0487**

Generated Date:**13/10/2023 08:04 PM**

Generated By: **07BPI PS769 8Q1ZG**
Valid Upto: **14/10/2023**

Mode: **Road**

Approx Distance: **1km**

Type: **Outward - Supply**

Document Details: **Tax Invoice - 96/23-24 - 13/10/2023**

Transaction type: **Combination of 2 and 3**

2.Address Details

From

GSTIN : 07BPI PS769 8Q1ZG
FIREFOX ELEMENTS-DELHI
DELHI

:: Dispatch From ::

Mundra,GUJARAT-370421

To

GSTIN : 08ABH HS509 9D1ZQ
RAAS INTERNATIONAL
RAJASTHAN

:: Ship To ::

Mundra,GUJARAT-370421

3. Goods Details

HSN Code	Product Name & Desc.	Quantity	Taxable Amount Rs.	Tax Rate (C+S+I+Cess+Cess Non.Advol)
3904	C PVC RESIN & C PVC RESIN	25200.00 KGS	3160080.00	NE+NE+18.000+0.000+0.00

Tot. Tax'ble Amt	CGST Amt	SGST Amt	IGST Amt	CESS Amt	CESS Non.Advol Amt	Other Amt	Total Inv.Amt
3160080.00	0.00	0.00	568814.40	0.00	0.00	0.00	3728894.40

4. Transportation Details

Transporter ID & Name :

Transporter Doc. No & Date : **& 13/10/2023**

5. Vehicle Details

Mode	Vehicle / Trans Doc No & Dt.	From	Entered Date	Entered By	CEWB No. (If any)	Multi Veh.Info (If any)
Road	GJ12AU7529	Mundra	13/10/2023 08:04 PM	07BPIPS7698Q1ZG	-	-

77137503487

For RAAS INTERNATIONAL

2/9/26

e-Way Bill

1. E-WAY BILL Details

eWay Bill No: **7713 7503 1154**	Generated Date:**13/10/2023 08:07 PM**	Generated By: **07BPI PS769 8Q1ZG** Valid Upto: **14/10/2023**
Mode: **Road**	Approx Distance: **1km**	
Type: **Outward - Supply**	Document Details: **Tax Invoice - 97/23-24 - 13/10/2023**	Transaction type: **Combination of 2 and 3**

2.Address Details

From	To
GSTIN : 07BPI PS769 8Q1ZG FIREFOX ELEMENTS-DELHI DELHI :: Dispatch From :: Mundra,GUJARAT-370421	GSTIN : 08ABH HS509 9D1ZQ RAAS INTERNATIONAL RAJASTHAN :: Ship To :: Mundra,GUJARAT-370421

3. Goods Details

HSN Code	Product Name & Desc.	Quantity	Taxable Amount Rs.	Tax Rate (C+S+I+Cess+Cess Non.Advol)
3904	C PVC RESIN & C PVC RESIN	25200.00 KGS	3160080.00	NE+NE+18.000+0.000+0.00

Tot. Tax'ble Amt	CGST Amt	SGST Amt	IGST Amt	CESS Amt	CESS Non.Advol Amt	Other Amt	Total Inv.Amt
3160080.00	0.00	0.00	568814.40	0.00	0.00	0.00	3728894.40

4. Transportation Details

Transporter ID & Name :

Transporter Doc. No & Date : **& 13/10/2023**

5. Vehicle Details

Mode	Vehicle / Trans Doc No & Dt.	From	Entered Date	Entered By	CEWB No. (If any)	Multi Veh.Info (If any)
Road	GJ12AU5481	Mundra	13/10/2023 08:07 PM	07BPIPS7698Q1ZG	-	-

7713750311548

For RAAS INTERNATIONAL KARTA (HUF)

2/09/26

e-Way Bill

1. E-WAY BILL Details

eWay Bill No: **7513 7540 3683**

Generated Date: **14/10/2023 09:29 PM**

Generated By: **07BPI PS769 8Q1ZG**
Valid Upto: **15/10/2023**

Mode: **Road**

Approx Distance: **1km**

Type: **Outward - Supply**

Document Details: **Tax Invoice - 98/23-24 - 14/10/2023**

Transaction type: **Combination of 2 and 3**

2.Address Details

From	To
GSTIN : 07BPI PS769 8Q1ZG FIREFOX ELEMENTS-DELHI DELHI :: Dispatch From :: Mundra,GUJARAT-370421	GSTIN : 08ABH HS509 9D1ZQ RAAS INTERNATIONAL RAJASTHAN :: Ship To :: MUNDRA,GUJARAT-370421

3. Goods Details

HSN Code	Product Name & Desc.	Quantity	Taxable Amount Rs.	Tax Rate (C+S+I+Cess+Cess Non.Advol)
3904	C PVC RESIN & C PVC RESIN	23800.00 KGS	2984520.00	NE+NE+18.000+0.000+0.00

Tot. Taxable Amt	CGST Amt	SGST Amt	IGST Amt	CESS Amt	CESS Non.Advol Amt	Other Amt	Total Inv.Amt
2984520.00	0.00	0.00	537213.60	0.00	0.00	0.00	3521733.60

4. Transportation Details

Transporter ID & Name :

Transporter Doc. No & Date : **& 14/10/2023**

5. Vehicle Details

Mode	Vehicle / Trans Doc No & Dt.	From	Entered Date	Entered By	CEWB No. (If any)	Multi Veh.Info (If any)
Road	GJ12AU5688	Mundra	14/10/2023 09:29 PM	07BPIPS7698Q1ZG	-	-

751375403683

For RAAS INTERNATIONAL (HUF)

2/9/26

e-Way Bill

1. E-WAY BILL Details

eWay Bill No: **7013 7556 5032**

Generated Date: **15/10/2023 08:26 PM**

Generated By: **07BPI PS769 8Q1ZG**
Valid Upto: **16/10/2023**

Mode: **Road**

Approx Distance: **1km**

Type: **Outward - Supply**

Document Details: **Tax Invoice - 99/23-24 - 15/10/2023**

Transaction type: **Combination of 2 and 3**

2.Address Details

From

GSTIN : 07BPI PS769 8Q1ZG
FIREFOX ELEMENTS-DELHI
DELHI

:: Dispatch From ::

VILLAGE HIRANKI
ALIPUR,DELHI-110036

To

GSTIN : 08ABH HS509 9D1ZQ
RAAS INTERNATIONAL
RAJASTHAN

:: Ship To ::

Village HIRANKI
Alipur,DELHI-110036

3. Goods Details

HSN Code	Product Name & Desc.	Quantity	Taxable Amount Rs.	Tax Rate (C+S+I+Cess+Cess Non.Advol)
3904	C PVC RESIN & C PVC RESIN	29400.00 KGS	3704400.00	NE+NE+18.000+0.000+0.00

Tot. Tax'ble Amt	CGST Amt	SGST Amt	IGST Amt	CESS Amt	CESS Non.Advol Amt	Other Amt	Total Inv.Amt
3704400.00	0.00	0.00	666792.00	0.00	0.00	0.00	4371192.00

4. Transportation Details

Transporter ID & Name :

Transporter Doc. No & Date : **& 15/10/2023**

5. Vehicle Details

Mode	Vehicle / Trans Doc No & Dt.	From	Entered Date	Entered By	CEWB No. (If any)	Multi Veh.Info (If any)
Road	RJ32GC0461	ALIPUR	15/10/2023 08:26 PM	07BPIPS7698Q1ZG	-	-

For RAAS INTERNATIONAL
KARTA (HUF)

e-Way Bill

1. E-WAY BILL Details

eWay Bill No: **7613 7587 6705** | Generated Date: **16/10/2023 08:38 PM** | Generated By: **07BPI PS769 8Q1ZG**
Valid Upto: **17/10/2023**

Mode: **Road** | Approx Distance: **1km**

Type: **Outward - Supply** | Document Details: **Tax Invoice - 100/23-24 - 16/10/2023** | Transaction type: **Combination of 2 and 3**

2.Address Details

From	To
GSTIN : 07BPI PS769 8Q1ZG FIREFOX ELEMENTS-DELHI DELHI :: Dispatch From :: Village HIRANKI Alipur Delhi,DELHI-110036	GSTIN : 08ABH H5509 9D1ZO RAAS INTERNATIONAL RAJASTHAN :: Ship To :: Village HIRANKI Alipur,DELHI-110036

3. Goods Details

HSN Code	Product Name & Desc.	Quantity	Taxable Amount Rs.	Tax Rate (C+S+I+Cess+Cess Non.Advol)
3904	C PVC RESIN & C PVC RESIN	42000.00 KGS	5254200.00	NE+NE+18.000+0.000+0.00

Tot. Tax'ble Amt	CGST Amt	SGST Amt	IGST Amt	CESS Amt	CESS Non.Advol Amt	Other Amt	Total Inv.Amt
5254200.00	0.00	0.00	945756.00	0.00	0.00	0.00	6199956.00

4. Transportation Details

Transporter ID & Name : | Transporter Doc. No & Date : **& 16/10/2023**

5. Vehicle Details

Mode	Vehicle / Trans Doc No & Dt.	From	Entered Date	Entered By	CEWB No. (If any)	Multi Veh.Info (If any)
Road	GJ12BZ2443	Delhi	16/10/2023 08:38 PM	07BPIPS7696Q1ZG	-	-

7613758167705

For RAAS INTERNATIONAL (HUF)

2/9/26

e-Way Bill

1. E-WAY BILL Details

eWay Bill No: **7113 7613 6856** | Generated Date: **17/10/2023 05:49 PM** | Generated By: **07BPI PS769 8Q1ZG** Valid Upto: **18/10/2023**

Mode: **Road** | Approx Distance: **1km**

Type: **Outward - Supply** | Document Details: **Tax Invoice - 101/23-24 - 17/10/2023** | Transaction type: **Combination of 2 and 3**

2.Address Details

From	To
GSTIN : 07BPI PS769 8Q1ZG FIREFOX ELEMENTS-DELHI DELHI :: Dispatch From :: Village HIRANKI Alipur Delhi,DELHI-110036	GSTIN : 06ABH HS509 9D1ZQ RAAS INTERNATIONAL RAJASTHAN :: Ship To :: Village HIRANKI Alipur Delhi,DELHI-110036

3. Goods Details

HSN Code	Product Name & Desc.	Quantity	Taxable Amount Rs.	Tax Rate (C+S+I+Cess+Cess Non.Advol)
3904	C PVC RESIN & C PVC RESIN	29400.00 KGS	3704400.00	NE+NE+18.000+0.000+0.00

Tot. Tax'ble Amt	CGST Amt	SGST Amt	IGST Amt	CESS Amt	CESS Non.Advol Amt	Other Amt	Total Inv.Amt
3704400.00	0.00	0.00	666792.00	0.00	0.00	0.00	4371192.00

4. Transportation Details

Transporter ID & Name : | Transporter Doc. No & Date : **& 17/10/2023**

5. Vehicle Details

Mode	Vehicle / Trans Doc No & Dt.	From	Entered Date	Entered By	CEWB No. (If any)	Multi Veh.Info (If any)
Road	RJ32GB8275	Delhi	17/10/2023 05:49 PM	07BPIPS7698Q1ZG	-	-

711376138856

For RAAS INTERNATIONAL (HUF)

e-Way Bill

1. E-WAY BILL Details

eWay Bill No: **7613 7653 5412**

Generated Date: **18/10/2023 10:21 PM**

Generated By: **07BPI PS769 8Q1ZG**
Valid Upto: **18/10/2023**

Mode: **Road**

Approx Distance: **1km**

Type: **Outward - Supply**

Document Details: **Tax Invoice - 102/23-24 - 18/10/2023**

Transaction type: **Combination of 2 and 3**

2.Address Details

From	To
GSTIN : 07BPI PS769 8Q1ZG FIREFOX ELEMENTS-DELHI DELHI :: Dispatch From :: VILLAGE HIRANKI ALIPUR DELHI,DELHI-110036	GSTIN : 08ABH HS606 9D1ZQ RAAS INTERNATIONAL RAJASTHAN :: Ship To :: Village HIRANKI Alipur Delhi,DELHI-110036

3. Goods Details

HSN Code	Product Name & Desc.	Quantity	Taxable Amount Rs.	Tax Rate (C+S+I+Cess+Cess Non.Advol)
3904	C PVC RESIN & C PVC RESIN	32200.00 KGS	4057200.00	NE+NE+18.000+0.000+0.00

Tot. Tax'ble Amt	CGST Amt	SGST Amt	IGST Amt	CESS Amt	CESS Non.Advol Amt	Other Amt	Total Inv.Amt
4057200.00	0.00	0.00	730296.00	0.00	0.00	0.00	4787496.00

4. Transportation Details

Transporter ID & Name :

Transporter Doc. No & Date : **& 18/10/2023**

5. Vehicle Details

Mode	Vehicle / Trans Doc No & Dt.	From	Entered Date	Entered By	CEWB No. (If any)	Multi Veh.Info (If any)
Road	RJ52GA1925	ALIPUR DELHI	18/10/2023 10:21 PM	07BPIPS7698Q1ZG	-	-

For RAAS INTERNATIONAL

Authorised Signatory

2/9/26

e-Way Bill

1. E-WAY BILL Details

eWay Bill No: **7313 7803 9038** | Generated Date:**24/10/2023 10:13 PM** | Generated By: **07BPI PS769 8Q1ZG** Valid Upto: **25/10/2023**

Mode: **Road** | Approx Distance: **1km**

Type: **Outward - Supply** | Document Details: **Tax Invoice - 103/23-24 - 24/10/2023** | Transaction type: **Combination of 2 and 3**

2.Address Details

From	To
GSTIN : 07BPI PS769 8Q1ZG FIREFOX ELEMENTS-DELHI DELHI :: Dispatch From :: Mundra,GUJARAT-370421	GSTIN : 08ABH HS609 9D1ZQ RAAS INTERNATIONAL RAJASTHAN :: Ship To :: Mundra,GUJARAT-370421

3. Goods Details

HSN Code	Product Name & Desc.	Quantity	Taxable Amount Rs.	Tax Rate (C+S+I+Cess+Cess Non.Advol)
3904	C PVC RESIN & C PVC RESIN	25500.00 KGS	3196425.00	NE+NE+18.000+0.000+0.00

Tot. Tax'ble Amt	CGST Amt	SGST Amt	IGST Amt	CESS Amt	CESS Non.Advol Amt	Other Amt	Total Inv.Amt
3196425.00	0.00	0.00	575356.50	0.00	0.00	0.00	3771781.50

4. Transportation Details

Transporter ID & Name : | Transporter Doc. No & Date : **& 24/10/2023**

5. Vehicle Details

Mode	Vehicle / Trans Doc No & Dt.	From	Entered Date	Entered By	CEWB No. (If any)	Multi Veh.Info (If any)
Road	GJ12AT8526	Mundra	24/10/2023 10:13 PM	07BPIPS7698Q1ZG	-	-

7313780390 38

27/7/26

e-Way Bill

1. E-WAY BILL Details

eWay Bill No: **7713 7803 9197**

Generated Date:**24/10/2023 10:17 PM**

Generated By: **07BPI PS769 8Q1ZG**
Valid Upto: **25/10/2023**

Mode: **Road**

Approx Distance: **1km**

Type: **Outward - Supply**

Document Details: **Tax Invoice - 104/23-24 - 24/10/2023**

Transaction type: **Combination of 2 and 3**

2.Address Details

From

GSTIN : 07BPI PS769 8Q1ZG
FIREFOX ELEMENTS-DELHI
DELHI

:: Dispatch From ::

Mundra,GUJARAT-370421

To

GSTIN : 08ABH HS509 9D1ZQ
RAAS INTERNATIONAL
RAJASTHAN

:: Ship To ::

Mundra,GUJARAT-370421

3. Goods Details

HSN Code	Product Name & Desc.	Quantity	Taxable Amount Rs.	Tax Rate (C+S+I+Cess+Cess Non.Advol)
3904	C PVC RESIN & C PVC RESIN	30000.00 KGS	3760500.00	NE+NE+18.000+0.000+0.00

Tot. Tax'ble Amt	CGST Amt	SGST Amt	IGST Amt	CESS Amt	CESS Non.Advol Amt	Other Amt	Total Inv.Amt
3760500.00	0.00	0.00	676890.00	0.00	0.00	0.00	4437390.00

4. Transportation Details

Transporter ID & Name :

Transporter Doc. No & Date : **& 24/10/2023**

5. Vehicle Details

Mode	Vehicle / Trans Doc No & Dt.	From	Entered Date	Entered By	CEWB No. (If any)	Multi Veh.Info (If any)
Road	GJ12BV7184	Mundra	24/10/2023 10:17 PM	07BPIRS7698Q1ZG	-	-

For RAAS INTERNATIONAL
KARTA (HUF)
24/10/23

e-Way Bill

1. E-WAY BILL Details

eWay Bill No: **7513 7803 9399**	Generated Date:**24/10/2023 10:21 PM**	Generated By: **07BPI PS769 8Q1ZG** Valid Upto: **25/10/2023**
Mode: **Road**	Approx Distance: **1km**	
Type: **Outward - Supply**	Document Details: **Tax Invoice - 105/23-24 - 24/10/2023**	Transaction type: **Combination of 2 and 3**

2.Address Details

From	To
GSTIN : 07BPI PS769 8Q1ZG FIREFOX ELEMENTS-DELHI DELHI :: Dispatch From :: Mundra,GUJARAT-370421	GSTIN : 08ABH HS509 9D1ZQ RAAS INTERNATIONAL RAJASTHAN :: Ship To :: Mundra,GUJARAT-370421

3. Goods Details

HSN Code	Product Name & Desc.	Quantity	Taxable Amount Rs.	Tax Rate (C+S+I+Cess+Cess Non.Advol)
3904	&	30000.00 KGS	3760500.00	NE+NE+18.000+0.000+0.00

Tot. Tax'ble Amt	CGST Amt	SGST Amt	IGST Amt	CESS Amt	CESS Non.Advol Amt	Other Amt	Total Inv.Amt
3760500.00	0.00	0.00	676890.00	0.00	0.00	0.00	4437390.00

4. Transportation Details

Transporter ID & Name :

Transporter Doc. No & Date : **& 24/10/2023**

5. Vehicle Details

Mode	Vehicle / Trans Doc No & Dt.	From	Entered Date	Entered By	CEWB No. (If any)	Multi Veh.Info (If any)
Road	GJ12EW7969	Mundra	24/10/2023 10:21 PM	07BPIPS7698Q1ZG	-	-

V513780380359

FOR RAAS INTERNATIONAL

PARTNER/AUTHORISED SIGNATORY

2/9/26

e-Way Bill

1. E-WAY BILL Details

eWay Bill No: **7113 7803 9553**

Generated Date:**24/10/2023 10:25 PM**

Generated By: **07BPI PS769 8Q1ZG**
Valid Upto: **25/10/2023**

Mode: **Road**

Approx Distance: **1km**

Type: **Outward - Supply**

Document Details: **Tax Invoice - 106/23-24 - 24/10/2023**

Transaction type: **Combination of 2 and 3**

2.Address Details

From

GSTIN : 07BPI PS769 8Q1ZG
FIREFOX ELEMENTS-DELHI
DELHI

:: Dispatch From ::

Mundra,GUJARAT-370421

To

GSTIN : 08ABH HS509 9D1ZQ
RAAS INTERNATIONAL
RAJASTHAN

:: Ship To ::

Mundra,GUJARAT-370421

3. Goods Details

HSN Code	Product Name & Desc.	Quantity	Taxable Amount Rs.	Tax Rate (C+S+I+Cess+Cess Non.Advol)
3904	&	31500.00 KGS	3948525.00	NE+NE+18.000+0.000+0.00

Tot. Tax'ble Amt	CGST Amt	SGST Amt	IGST Amt	CESS Amt	CESS Non.Advol Amt	Other Amt	Total Inv.Amt
3948525.00	0.00	0.00	710734.50	0.00	0.00	0.00	4659259.50

4. Transportation Details

Transporter ID & Name :

Transporter Doc. No & Date : **& 24/10/2023**

5. Vehicle Details

Mode	Vehicle / Trans Doc No & Dt.	From	Entered Date	Entered By	CEWB No. (If any)	Multi Veh.Info (If any)
Road	GJ12BX6973	Mundra	24/10/2023 10:25 PM	07BPIPS7698Q1ZG	-	-

7113 7803 9553

For RAAS INTERNATIONAL KARTA (HUF)

e-Way Bill

1. E-WAY BILL Details

eWay Bill No: **7513 7803 9683**

Generated Date **24/10/2023 10:29 PM**

Generated By: **07BPI PS769 8Q1ZG**
Valid Upto: **25/10/2023**

Mode: **Road**

Approx Distance: **100km**

Type: **Outward - Supply**

Document Details: **Tax Invoice - 107/23-24 - 24/10/2023**

Transaction type: **Combination of 2 and 3**

2.Address Details

From

GSTIN : 07BPI PS769 8Q1ZG
FIREFOX ELEMENTS-DELHI
DELHI

:: Dispatch From ::

Mundra,GUJARAT-370421

To

GSTIN : 08ABH HS509 9D1ZQ
RAAS INTERNATIONAL
RAJASTHAN

:: Ship To ::

Muncra,GUJARAT-370421

3. Goods Details

HSN Code	Product Name & Desc.	Quantity	Taxable Amount Rs.	Tax Rate (C+S+I+Cess+Cess Non.Advol)
3904	&	25500.00 KGS	3196425.00	NE+NE+18.000+0.000+0.00

Tot. Tax'ble Amt	CGST Amt	SGST Amt	IGST Amt	CESS Amt	CESS Non.Advol Amt	Other Amt	Total Inv.Amt
3196425.00	0.00	0.00	575356.50	0.00	0.00	0.00	3771781.50

4. Transportation Details

Transporter ID & Name :

Transporter Doc. No & Date : **& 24/10/2023**

5. Vehicle Details

Mode	Vehicle / Trans Doc No & Dt.	From	Entered Date	Entered By	CEWB No. (If any)	Multi Veh.Info (If any)
Road	GJ12AU6983	Mundra	24/10/2023 10:29 PM	07BPIPS7698Q1ZG	-	-

751378039683

For RAAS INTERNATIONAL

e-Way Bill System

RUD-17

सत्यमेव जयते

1. E-WAY BILL Details

eWay Bill No: **7613 6193 4794** | Generated Date:**24/08/2023 03:48 PM** | Generated By: **07BPI PS769 8Q1ZG** Valid Upto: **30/08/2023**

Mode: **Road** | Approx Distance: **1058km**

Type: **Outward - Supply** | Document Details: **Tax Invoice - 84/23-24 - 24/08/2023** | Transaction type: **Bill From - Dispatch From**

Portal: **1**

2. Address Details

From	To
GSTIN : 07BPI PS769 8Q1ZG FIREFOX ELEMENTS-DELHI DELHI :: Dispatch From :: Mundra,GUJARAT-370421	GSTIN : 27AAH CA194 3Q1Z6 AJAY INDUSTRIAL CORPORATION LTD MAHARASHTRA :: Ship To :: TAL-KHANDALA GAT NO.381/382 GROUND BHOR-SHIRWAL ROAD VILLAGE-WING,MAHARASHTRA-412801

3. Goods Details

HSN Code	Product Description	Quantity	Taxable Amount Rs.	Tax Rate (C+S+I+Cess)
3904	C PVC RESIN	42000.00 KGS	5586000.00	NA+NA+18.000+0.000

Tot. Tax'ble Amt ' 5586000.00 CGST Amt ' 0.00 SGST Amt ' 0.00 IGST Amt ' 1005480.00 CESS Amt ' 0.00 CESS Non.Advol Amt ' 0.00

Other Amt '0.00 Total Inv.Amt ' 6591480

4. Transportation Details

Transporter ID & Name : **24ABCCS5844C1ZK & SHREEARBUDALOGISTICSPRIVATELIMITED**

Transporter Doc. No & Date : **2536 & 24/08/2023**

5. Vehicle Details

Vehicle No	From	Entered Date	Entered By	CEWB No. (If any)	Multi Veh.Info (If any)	Updated Reason	Portal
GJ12BZ5015 & 2536 & 24/08/2023	Mundra	24/08/2023 03:48 PM	07BPIPS7698Q1ZG	-	-		1

e-Way Bill System

सत्यमेव जयते

1. E-WAY BILL Details

eWay Bill No: **7813 6863 4091**

Generated Date:**22/09/2023 05:11 PM**

Generated By: **07BPI PS769 8Q1ZG** Valid Upto: **28/09/2023**

Mode: **Road**

Approx Distance: **1058km**

Type: **Outward - Supply**

Document Details: **Tax Invoice - 87/23-24 - 22/09/2023**

Transaction type: **Bill From - Dispatch From**

Portal: **1**

2. Address Details

From

GSTIN : 07BPI PS769 8Q1ZG
FIREFOX ELEMENTS-DELHI
DELHI

: Dispatch From :
Mundra

Mundra,GUJARAT-370421

To

GSTIN : 27AAH CA194 3Q1ZI
AJAY INDUSTRIAL CORPORATION LTD
MAHARASHTRA

: Ship To :

TAL-KHANDALA GAT NO 381/382
GROUND EHOR-SHIRWAL ROAD
VILLAGE-WING,MAHARASHTRA-412801

3. Goods Details

HSN Code	Product Description	Quantity	Taxable Amount Rs.	Tax Rate (C+S+I+Cess)
3904	C PVC RESIN	42000.00 KGS	5586000.00	NA+NA+18.000+0.000

Tot. Tax'ble Amt ' 5586000.00 CGST Amt ' 0.00 SGST Amt ' 0.00 IGST Amt ' 1005480.00 CESS Amt ' 0.00 CESS Non.Advol Amt ' 0.00

Other Amt '0.00 Total Inv.Amt ' 6591480

4. Transportation Details

Transporter ID & Name : **24ABCCS5844C1ZK & SHREEARBUDALOGISTICSPRIVATELIMITED**

Transporter Doc. No & Date : **& 22/09/2023**

5. Vehicle Details

Vehicle No	From	Entered Date	Entered By	CEWB No. (If any)	Multi Veh.Info (If any)	Updated Reason	Portal
GJ12BZ5010	Mundra	22/09/2023 05:11 PM	07BPIPS7698Q1ZG	-	-		1

e-Way Bill System

सत्यमेव जयते

1. E-WAY BILL Details

eWay Bill No: **7813 7052 0238**

Generated Date:**29/09/2023 08:14 PM**

Generated By: **07BPI PS769 8Q1ZG** Valid Upto: **05/10/2023**

Mode: **Road**

Approx Distance: **1058km**

Type: **Outward - Supply**

Document Details: **Tax Invoice - 90/23-24 - 29/09/2023**

Transaction type: **Bill From - Dispatch From**

Portal: **1**

2. Address Details

From

GSTIN : 07BPI PS769 8Q1ZG
FIREFOX ELEMENTS-DELHI
DELHI

: Dispatch From :

Mundra,GUJARAT-370421

To

GSTIN : 27AAH CA194 3Q1Z8
AJAY INDUSTRIAL CORPORATION LTD
MAHARASHTRA

: Ship To :

TAL-KHANDALA GAT NO.381/382
GROUND BHOR-SHIRWAL ROAD
VILLAGE-WING,MAHARASHTRA-412801

3. Goods Details

HSN Code	Product Description	Quantity	Taxable Amount Rs.	Tax Rate (C+S+I+Cess)
3904	C PVC RESIN	42000.00 KGS	5586000.00	NA+NA+18.000+0.000

Tot. Tax'ble Amt ' 5586000.00 CGST Amt ' 0.00 SGST Amt ' 0.00 IGST Amt '1005480.00CESS Amt '0.00 CESS Non.Advol Amt ' 0.00

Other Amt '0.00 Total Inv.Amt ' 6591480

4. Transportation Details

Transporter ID & Name : **24ABCCS5844C1ZK & SHREEARBUDALOGISTICSPRIVATELIMITED**

Transporter Doc. No & Date : **2681 & 29/09/2023**

5. Vehicle Details

Vehicle No	From	Entered Date	Entered By	CEWB No. (If any)	Multi Veh.Info (If any)	Updated Reason	Portal
GJ12BZ5015 & 2681 & 29/09/2023	MUNDRA	29/09/2023 08:27 PM	SHREE_ARBUDA123	-	-	Others	1
GJ12BZ5010 & 2681 & 29/09/2023	Mundra	29/09/2023 08:14 PM	07BPIPS7698Q1ZG	-	-		1

RUD-18

ANNEXURE-B

	BE	Date	Commodity as per BE (CTH of all is 39041020)	As per BE, Weight (in Kg)	OOC date/time	EWB for supply made from M/s Firefox Elements to M/s Raas International	Date of EWB	Name of item in EWB/ CTH	EWB for supply made from M/s Raas International to M/s Independent Chemical & M/s Earthchem	Date of EWB	Qty in EWB (in Kgs)	EWB for supply made from M/s Firefox Elements to M/s Ajay Industrial Corp. Ltd Maharashtra	Date of EWB	Item /CTH	Qty in EWB (in Kgs)	EWB for supply made from M/s Firefox Elements to M/s Crestia Polytech Pvt. Ltd.	Date of EWB	Item /CTH	Qty in EWB (in Kgs)
1	7187618	04.08.23	PVC Resin SG5	140000	14.08.2023/17.17 hrs							731360181602	17.08.23	PVC	30000				
												731360182564	17.08.23	PVC	30000				
												721361680093	23.08.23	PVC	30000				
												761361934794	24.08.23	CPVC	42000				
2	7691902	05.09.23	PVC Resin SG5	140000	12.09.2023/12.19 hrs	781369911766	27.09.23	CPVC	711369917789	28.09.23	20000	781368634091	22.09.23	CPVC	42000	781368637160	22.09.23	CPVC	30000
3	7787294	12.09.23	PVC Resin SG5	140000	21.09.2023/17.39 hrs	771375026374	13.10.23	CPVC	711375036106	13.10.23	29400	781370520238	29.09.23	CPVC	42000				
4	8020411	26.09.23	PVC Resin SG5	140000	03.10.2023/16.27 hrs	751375027610	13.10.23	CPVC	701375041433	13.10.23	25200								
5	8142767	04.10.23	PVC Resin SG5	140000	09.10.2023/16.37 hrs	791375028475	13.10.23	CPVC	751375041777	13.10.23	25200								
6	8246397	11.10.23	PVC Resin SG5	142500	18.10.2023/18.26 hrs	771375030487	13.10.23	CPVC	771375042143	13.10.23	25200								
7	8482261	26.10.23	PVC Resin SG6	140000	27.10.2023/19.06 hrs	771375031154	13.10.23	CPVC	701375043161	13.10.23	25200								
						751375403683	14.10.23	CPVC	731375404130	14.10.23	23800								
						701375565032	15.10.23	CPVC	741375566446	15.10.23	29400								
						761375876705	16.10.23	CPVC	751375877680	16.10.23	42000								
						711376136856	17.10.23	CPVC	791376141148	17.10.23	29400								
						761376535412	18.10.23	CPVC	751376535691	18.10.23	32200								
						731378039038	24.10.23	CPVC	741378040161	24.10.23	25500								
						771378039197	24.10.23	CPVC	741378040343	24.10.23	30000								
						751378039399	24.10.23	3904	701378040552	24.10.23	30000								
						711378039553	24.10.23	3904	771378040665	24.10.23	31500								
						751378039683	24.10.23	3904	741378040851	24.10.23	25500								

RUD-19

ANNEXURE-C

Row	Description	BE No. 7187618 dt. 04.08.2023	BE No. 7691902 dt. 09.09.2023	BE No. 7787294 dt. 12.09.2023	BE No. 8020411 dt. 26.09.2023	BE No. 8142767 dt. 04.10.2023	BE No. 8246397 dt.11.10.2023	BE No. 8482261 dt. 26.10.2023	Remarks
A	Quantity (MT)	140	140	140	140	140	142.5	140	As per B.E
B	Declared Price/MT	780	800	800	810	825	825	815	As per B.E
C	Exchange Rate	83.6	83.9	83.95	84.05	84.05	84.15	84.2	As per B.E
D	Assessable Value	9129120	9396800	9402400	9531270	9707775	9892884	9607220	As per B.E
E	Fair Price/MT	780	800	800	810	825	825	815	Row B
F	Fair Assessable Value	9129120	9396800	9402400	9531270	9707775	9892884	9607220	(D/B)*E
G	Fair landed Value	9882272	10172036	10178098	10317599.78	10508666.44	10709046.93	10399815.65	F+ (BCD+SWS) as per BE
H	Notf. ADD Value	25292344	25383106	25398233	25428487	25428487	25913361.38	25473868	2161*C*A
I	**ADD payable**	**15410071.6**	**15211070**	**15220135**	**15110887.23**	**14919820.56**	**15204314.45**	**15074052.35**	H-G
J	Fair BCD	684684	704760	705180	714845.25	728083.125	741966.3	720541.5	F*7.5%
K	Fair SWS	68468.4	70476	70518	71484.525	72808.3125	74196.63	72054.15	J*10%
L	Fair IGST	4552621.92	4568959	4571682	4577128	4577128	4664405	4585296	(F+I+J+K)*18%
M	Total Duty required to be paid at the time of import	20715845.92	20555265.1	20567514.9	20474344.7	20297839.7	20684882.4	20451944.2	I+J+K+L
N	IGST already paid	1778809.032	1830966.48	1832057.64	1857167.96	1891559.959	1927628.447	1871966.817	G*18%
O	**IGST remains to be payable**	**2773812.888**	**2737992.6**	**2739624.3**	**2719959.701**	**2685567.701**	**2736776.6**	**2713329.423**	L-N
P	***Duty remains to be payable***	***18183884.49***	***17949062.6***	***17959759.3***	***17830846.93***	***17605388.26***	***17941091.05***	***17787381.77***	I+O

केंद्रीय पेट्रोरसायन अभियांत्रिकी एवं प्रौद्योगिकी संस्थान (सिपेट)
(पूर्व में केंद्रीय प्लास्टिक्स अभियांत्रिकी एवं तकनीकी संस्थान)
सिपेट : पेट्रोरसायन तकनीकी संस्थान
रसायन एवं पेट्रोरसायन विभाग,
रसायन एवं उर्वरक मंत्रालय, भारत सरकार
बी-२७, अमौसी औद्योगिक क्षेत्र, लखनऊ-२२६ ००८ (उ०प्र०)
फोन : ०६००७६४०१४
ई-मेल : lucknow@cipet.gov.in
वेबसाइट : www.cipet.gov.in
मुख्यालय : सिपेट, गिण्डी, चेन्नई - ६०० ०३२

सिपेट CIPET

Central Institute of Petrochemicals Engineering & Technology (CIPET)
(Formerly Central Institute of Plastics Engineering & Technology)
CIPET : Institute of Petrochemicals Technology
Department of Chemicals & Petrochemicals
Ministry of Chemicals & Fertilizers, Govt. of India
B-27, Amausi Industrial Area, Lucknow-226 008 (U.P.)
Phone : 7607194014
E-mail : lucknow@cipet.gov.in
Website : www.cipet.gov.in
Head Office : CIPET, Guindy, Chennai - 600 032

सिपेट/परीक्षण/2023-24/2819 दिनांक : 19/03/2024

सेवा में,
To,
Directorate of Revenue Intelligence,
Lucknow Zonal Unit
2/31,Vishal Khand, Gomati Nagar,
Lucknow (U.P) -226010

राजस्व आसूचना निदेशालय
823
21 MAR 2024
आँचलिक इकाई, लखनऊ

विषय : Testing of sample - reg.

आपका पत्रांक:DRI/LZU/CI-26/Int-33/F/2023/2308 dated : 12.12.2023

महोदय,

कृपया हमारी परीक्षण रिपोर्ट क्रमांक 3068-3072 प्रमाण पत्र क्रमांक G-3220 बीजक क्रमांक ..... दिनांक ..... प्राप्त करें।

कृपया संलग्न करटमर फीडबैक फार्म भरकर वापस भेजने का कष्ट करें।

सहयोग के लिए धन्यवाद,

भवदीय

डा० एस०एन० यादव
प्रधान निदेशक एवं प्रमुख

संलग्नक : उपरोक्तानुसार

केंद्रीय पेट्रोरसायन अभियांत्रिकी एवं प्रौद्योगिकी संस्थान (सिपेटः आई.पी.टी.)
(पूर्व में केंद्रीय प्लास्टिक इंजीनियरिंग एवं तकनीकी संस्थान)
रसायन एवं पेट्रोरसायन विभाग,
रसायन एवं उर्वरक मंत्रालय, भारत सरकार
बी-२७, अमौसी इण्डस्ट्रियल एरिया, लखनऊ-२२६ ००८
फोन : ७६०७१९४०१४, ८७५६९९२८८२
E-mail : testing-lucknow@cipet.gov.in, lucknow@cipet.gov.in
www.cipet.gov.in

सिपेट CIPET

Central Institute of Petrochemicals Engineering & Technology (CIPET: IPT)
(Formerly Central Institute of Plastics Engineering & Technology)
Department of Chemicals & Petrochemicals
Ministry of Chemicals & Fertilizers, Govt. of India
B-27, Amausi Industrial Area, Lucknow-226 008
Phone : 7607194014, 8756992882
E-mail : testing-lucknow@cipet.gov.in, lucknow@cipet.gov.in
www.cipet.gov.in

Series : G

PLASTIC TESTING CENTRE
TEST CERTIFICATE

S.No. 3220

ULR-TC595524000000665F

Date: 09.02.2024

TC-5955

Issued to : Directorate of Revenue Intelligence,
Lucknow Zonal Unit
2/31,Vishal Khand, Gomati Nagar,
Lucknow (U.P) -226010

Your Ref.No.: DRI/LZU/CI-26/Int-33/F/2023/2308 **dated : 12.12.2023**

TEST REPORT AS PER IS /ASTM STANDARD FOLLOWED
TEST REPORT NO : 3068-3072

PART – A :- PARTICULARS OF SAMPLE SUBMITTED

a)	Name of the sample	:	Samples for testing as stated by the party
b)	Grade / Variety / type / size / class	:	Samples labelled as A1-1, B1-1, C1-1, D1-1 & E1-1 as stated by the party
c)	Declared value, if any &	:	--
d)	Code No.	:	--
e)	Batch No. & Date of Manufacture	:	--
f)	Quantity	:	500 gram (Approx) of each sample
g)	Mode of Packing	:	**Packed in envelope**
h)	Sealed or not	:	**Sealed & signed**
i)	Date of receipt of sample	:	**12.12.2023**
j)	Date of starting of testing	:	**14.12.2023**
k)	Date of completion of testing	:	**09.02.2024**
l)	Any other information	:	Payment received on 13.12.2023

PART - B: - SUPPLEMENTARY INFORMATIONS

a)	Reference to sampling procedure	:	Not Applicable.
b)	Supporting document for the measure ment taken & result derived	:	Not Applicable
c)	Deviation from the test method as prescribed in relevant work instructions, if any	:	Not Applicable.

सिपेट : आईपीटी, लखनऊ *Continuation Sheet* CIPET : IPT, LUCKNOW

ULR-TC595524000000665F G-3220

Issued to : Directorate of Revenue Inteiligence, Lucknow Unit
2/31,Vishal Khand, Gomati Nagar, Lucknow (U.P) -226010

Your Ref.No.: DRI/LZU/CI-26/Int-33/F/2023/2308, dated : 12.12.2023

TEST REPORT NO.- 3068-3072 Date: 09.02.2024

PART – C:- TEST RESULTS AS PER IS /ASTM STANDARD FOLLOWED

S. No	Name of the Test	Test Method	Unit	Test Value Obtained
T R No. 3068				**Sample labelled as –A1-1**
1.	Material Identification	Chemical/ ASTM D 3418	-	PVC (Poly Vinyl Chloride)
2.	Chlorine Content	IS 15778 (RA:2022)	%	Chlorine Present (38.65)%
T R No. 3069				**Sample labelled as –B1-1**
1.	Material Identification	Chemical/ ASTM D 3418	-	PVC (Poly Vinyl Chloride)
2.	Chlorine Content	IS 15778 (RA:2022)	%	Chlorine Present (39.51)%
T R No. 3070				**Sample labelled as –C1-1**
1.	Material Identification	Chemical/ ASTM D 3418	-	PVC (Poly Vinyl Chloride)
2.	Chlorine Content	IS 15778 (RA:2022)	%	Chlorine Present (40.1)%
T R No. 3071				**Sample labelled as –D1-1**
1.	Material Identification	Chemical/ ASTM D 3418	-	PVC (Poly Vinyl Chloride)
2.	Chlorine Content	IS 15778 (RA:2022)	%	Chlorine Present (40.2)%
T R No. 3072				**Sample labelled as –E1-1**
1.	Material Identification	Chemical/ ASTM D 3418	-	PVC (Poly Vinyl Chloride)
2.	Chlorine Content	IS 15778 (RA:2022)	%	Chlorine Present (40.6)%

PART – D : REMARKS- Sample considered as CPVC.

AUTHORIZED SIGNATORY
Dr. V. H. Sangeetha
Technical Manager

AUTHORIZED SIGNATORY
Vivek Kumar
Quality Manager

NOTE :

(i) This Test Report/ Certificate is issued only for the samples submitted to CIPET.
(ii) The results stated above related only to the items tested.
(iii) The quality of the subsequent production lot has to ensured by the purchaser.
(iv) The test certificate shall not be reproduced in full except without the written approval of the laboratory.
(v) Statement of conformity of a specification or standard is provided by laboratory taking into account the level of risk associated/borderline cases with the decision rule employed.