कार्यालय: प्रधान आयुक्त सीमा शुल्क, मुन्द्रा,
सीमा शुल्क भवन, मुन्द्रा बंदरगाह, कच्छ, गुजरात- **370421**
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F.No. GEN/ADJ/COMM/340/2026-Adjn
Show Cause Notice No.: 22/2026-27/COMM/N.S./Adjn/MCH

SHOW CAUSE NOTICE

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

1. INTELLIGENCE

1.1 A specific intelligence was developed that M/s Steel Strips Wheels Limited (IEC: 2288000023), having four manufacturing plants situated in Dappar (Punjab), Chennai (Tamil Nadu), Jamshedpur (Jharkhand) and Mehsana (Gujarat), is engaged in manufacturing of wheel rims by misusing the provisions of Manufacture and Other Operations in Warehouse Regulations, 2019 (MOOWR, 2019 in short) Scheme. Their plant, situated at Gujarat i.e. Survey No. 136B, Village Martoli/Tripura, Taluka-Jotana, Distt. Mehsana, Gujarat, 384430 (herein after referred to as 'licensee') had been granted license No. PWL/MWR/SSWL/AMD/90/2023 dated 09.11.2023 (**RUD-1**) for Private Bonded Customs Warehouse as per the provisions of Section 58 & 65 of the Customs Act, 1962, under MOOWR, 2019 Scheme. On examination of records/shipping bills of the licensee, it was observed that they had been exporting their products majorly through port INMUN1 and availing the benefits of the RoDTEP scheme as well as duty drawback for their exported goods which are not available to the export of goods manufactured partly or wholly in a warehouse under Section 65 of the Customs Act, 1962 (i.e. MOOWR license holder), and, thus in violation of the provisions of MOOWR, 2019 scheme.

1.2 Para 9(i) of the CBIC Notification No. 77/2023-Customs (N.T) dated 20.10.2023(**RUD-2**), pertaining to Drawback Schedule, provides as under:

> *"(9) The rates of drawback specified in the said Schedule shall not be applicable to export of a commodity or product if such commodity or product is, -*
> *(i)* ***manufactured partly or wholly in a warehouse under section 65 of the Customs Act, 1962 (52 of 1962)****."*

1.3 Further, Para 4.55 of Foreign Trade Policy, 2023 (**RUD-3**) have listed the ineligible/items/categories for Remission of Duties and Taxes on Exported Products RoDTEP Scheme and Sr No (ix) of the said list is as under:

> *"4.55 Ineligible Supplies/ Items/Categories under the Scheme: The following categories of exports/ exporters shall not be eligible for rebate under RoDTEP Scheme:*
> ***ix. Products manufactured partly or wholly in a warehouse under section 65 of the Customs Act, 1962 (52 of 1962)."***

1.4 CBIC Notification No. 76/2021-Customs (N.T) dated 23.09.2021(**RUD-4**) has listed, under Table-1, the export categories or sectors which are not eligible for duty credit under the RoDTEP scheme and in Sr. No 11 of the Table-1, it is mentioned that

> "" ***the goods manufactured partly or wholly in a warehouse under Section 65 of the Customs Act, 1962 (52 of 1962) are ineligible for duty credit***".

1.5 In view of the above provisions, it appeared that the benefits of Duty Drawback and RoDTEP Schemes are not available to the export of goods manufactured partly or wholly in a warehouse under Section 65 of the Customs Act, 1962 (under MOOWR License). However, the licensee had taken the undue benefits of Duty Drawback and RoDTEP and misused license no. PWL/MWR/SSWL/AMD/90/2023 dated 09.11.2023.

2. IMMEDIATE ACTION & STATEMENTS

2.1 Accordingly, investigation was initiated against the licensee by way of summons under Section 108 of the Customs Act, 1962. Statement of Sh. Sanjay Singh, Vice President (SAP) was recorded on 03.07.2025 (**RUD-5**), wherein, he provided copy of license no. PWL/MWR/SSWL/AMD/90/2023 dated 09.11.2023, issued by Pr. Commissioner, Customs, Ahmedabad. Vide the said statement, he also stated that Sh. Sanjay Agarwal, DGM (Finance & Accounts), Mehsana Plant was the right person to provide the details of drawback and RoDTEP availed/received by their company after receiving MOOWR License.

2.2 Thereafter, statement of Sh. Sanjay Agarwal, DGM (Finance & Accounts), Mehsana Plant, M/s Steel Strips Wheels Limited was recorded on 08.07.2025 (**RUD-6**) in which he inter alia stated/admitted as follows:

(i) Only one MOOWR license had been issued to their company for Mehsana Plant, Gujarat and address of the MOOWR warehouse was Survey No. 136B, Village Martoli/Tripura, Taluka-Jotana, Distt. Mehsana Gujarat and he confirmed the fact that manufacturing and export activities were carried out from that warehouse.

(ii) On being shown conditions/restrictions under Para 4.55(ix) of FTP, 2023 and Para 9(i) of the Customs Notification No. 77/2023-Customs (N.T) dated 20.10.2023 regarding ineligibility of duty drawback and RoDTEP, he stated that they were aware of the said provisions.

(iii) They had availed benefits of drawback and RoDTEP after consulting with their consulting firm and instead of cross checking the facts stated by their consultant, they kept on taking duty drawback and RoDTEP benefits on exports done from their MOOWR warehouse, despite all of them being inadmissible as clearly stipulated in Para 9(i) of the Customs Notification No. 77/2023-Customs (N.T) dated 20.10.2023 and Para 4.55(ix) of FTP, 2023.

(iv) He further confirmed that the company was willing to pay the wrongfully claimed duty drawback and RoDTEP benefits along with interest and penalty as per the provisions of Customs Act, 1962 and also requested to not issue show cause notice in this matter.

2.3 Further, during the course of statement dated 08.07.2025, Sh. Sanjay Agarwal, DGM (Finance & Accounts), Mehsana Plant, M/s Steel Strips Wheels Limited submitted calculation sheet of total amount claimed under the said schemes (**RUD-7**).

3. LICENSEE'S WRITTEN REPLIES/SUBMISSIONS:

3.1 Vide email dated 11.07.2025 (**RUD-8**), the licensee informed that to avoid litigation, they have deposited Duty Drawback amount as well as RoDTEP amount along with interest. Vide the said email, the licensee also submitted challans and detailed calculation of Duty Drawback and RoDTEP availed/received for the period 09.11.2023 to 08.07.2025 (**RUD-9**). Details of payments made by the licensee are as under:

Challan No.	**Date**	**Amount (Rs)**	**Type**	**Benefit availed (Rs)**	**Interest (Rs)**
974885476	10.07.2025	36,07,289	RoDTEP	32,38,451	3,68,838
1969936309	10.07.2025	1,55,02,491	Duty Drawback	1,37,80,184	17,22,307
	Total	**1,91,09,780**		**1,70,18,635**	**20,91,145**

3.2 Vide the said email, licensee also informed that in addition to the above, an **amount of Rs. 13,13,752/-** in RoDTEP scrips was not availed by them till date.

4. QUANTUM OF INELIGIBLE DUTY DRAWBACK AND RoDTEP AVAILED

4.1 On scrutiny of the export data of the licensee and submissions made by them, it is seen that the licensee has availed total Duty Drawback of Rs. 1,37,80,184/- from 09.11.2023 (date of granting MOOWR License) till 08.07.2025

Table A: Year wise Inadmissible Duty Drawback

F.Y.	**Duty Drawback amount**	**Interest @15% PA**	**Total**
2023-24	32,08,606	6,90,913	38,99,519
2024-25	1,05,71,578	10,31,394	1,16,02,972
Total	1,37,80,184	17,22,307	**1,55,02,491**

4.2 Further, licensee has availed total RoDTEP scrip of Rs **45,52,202.90/-** from 09.11.2023 (date of granting MOOWR License) till 08.07.2025 and utilized e-scrips to the tune of Rs 32,38,451/- towards import duty payment. The licensee has not utilized RoDTEP scrips amounting to Rs 13,13,752/- (credited but not used).

Table B: Year wise Inadmissible RoDTEP

F.Y	F.Y.	Sum of RoDTEP amount	Sum of interest @15% PA	Total amount of scrips with interest
2023-24	Claimed	8,78,227.46	1,52,080.48	10,30,307.94
	Unclaimed	0	0	0
2024-25	Claimed	23,60,223.33	2,16,757.35	25,76,980.68
	Unclaimed	13,13,752.11	0	13,13,752.11
Total		**45,52,202.90**	**3,68,837.83**	**49,21,040.73**

4.3 It is pertinent to mention that in the ICEGATE system, the export incentives of Drawback and RoDTEP are simultaneously processed after the EGM/Gateway EGM has been filed and therefore, whenever the drawback is processed, the RoDTEP also gets processed automatically in the system as per the defined rate and both the scrolls i.e. Drawback as well as RoDTEP are generated. The Principal Commissioner of Customs or the Commissioner of Customs having jurisdiction over the Customs Station, is thus empowered vide Notification No. 76/2021-Customs (N.T) dated 23.09.2021, to pass an order to cancel the said Duty Scrip or e-scrip. Accordingly, vide letter dated 15.10.2025 (**RUD-10**), this unit requested the Commissioner of Customs (Mundra Port) that no further RoDTEP scrips be issued to the said company for exports made from their plant situated in Gujarat and additionally, any scrips already issued or any scroll generated may be cancelled.

4.4 Detailed calculations for duty drawback and RoDTEP scrips availed by the exporter are enclosed as RUD-6.

5. SUMMARY OF INVESTIGATION

5.1 M/s Steel Strips Wheels Limited is engaged in manufacturing of wheel rims and has been granted License no. PWL/MWR/SSWL/AMD/90/2023 dated 09.11.2023 under Section 58 of the Customs Act, 1962 with the permission for undertaking manufacturing and other operations under Section 65 of the Customs Act, 1962.

5.2 In view of Para 9(i) of CBIC Notification No. 77/2023-Customs (N.T) dated 20.10.2023, Para 4.55 of Foreign Trade Policy, 2023 issued by Department of Commerce and CBIC Notification No. 76/2021- Customs (N.T) dated 23.09.2021, the goods manufactured partly or wholly in warehouse under Section 65 of the Customs Act, 1962 are ineligible for Duty Drawback & RoDTEP Scheme respectively.

5.3 The licensee, however, availed undue benefit of the duty drawback and RoDTEP scheme for their exported goods, which was not available on the export of goods, manufactured partly or wholly, in a warehouse under Section 65 of the

Customs Act, 1962. The inadmissible duty drawback to the tune of Rs.1,37,80,184 /- availed under various shipping bills of Gujarat Plant of M/s Steel Strip Wheels Limited, for the period from 09.11.2023 to 08.07.2025 appears liable to be rejected and recovered from the licensee under Section 75 of the Customs Act, 1962 read with Rule 17 of the Customs and Central Excise Duties Drawback Rules, 2017 along with interest under Section 75A(2) of the Customs Act, 1962 read with Section 28AA of the Customs Act, 1962. Further, the inadmissible RoDTEP, availed via e-scrips amounting to Rs 45,52,203/-, generated since obtaining the licensee under the MOOWR appears liable to be cancelled. Also, out of the said e-scrips, the e-scrips amounting to Rs 32,38,451/-, which had already been utilized by the licensee towards payment of Customs duty, appears liable to be recovered from the licensee, in terms of para 3 & 4 of the CBIC Notification No. 76/2021- Customs (N.T) dated 23.09.2021 issued under Section 51B of the act, read with Section 28(4) of the Customs Act, 1962 along with interest under Section 28AA of the Customs Act, 1962.

5.4 The licensee appears to have contravened the provisions in as much as they have claimed/availed the inadmissible export benefit of Duty Drawback and RoDTEP even though the said goods have been manufactured partly or wholly in a warehouse u/s 65 of the Act, making them ineligible for export incentive i.e. Duty Drawback and RoDTEP. Hence, they appear to have rendered themselves liable for penalty under Section 114(iii), 114AA & 117 of the Customs Act, 1962 for the said violation.

6. RELEVANT LEGAL PROVISIONS:

6.1 CUSTOMS ACT, 1962:

(i) Section 28 of the Customs Act, 1962 : Recovery of duties not levied or not paid or short-levied or short- paid or erroneously refunded -

(4) Where any duty has not been [10][levied or not paid or has been short-levied or short-paid] or erroneously refunded, or interest payable has not been paid, part-paid or erroneously refunded, by reason of,-
(a) collusion; or
(b) any wilful mis-statement; or
(c) suppression of facts,

by the importer or the exporter or the agent or employee of the importer or exporter, the proper officer shall, within five years from the relevant date, serve notice on the person chargeable with duty or interest which has not been [11][so levied or not paid] or which has been so short-levied or short-paid or to whom the refund has erroneously been made, requiring him to show cause why he should not pay the amount specified in the notice.

(ii) SECTION 50: Entry of goods for exportation. -

(1) The exporter of any goods shall make entry thereof by presenting [on the customs automated system] to the proper officer in the case of goods to be exported in a vessel

or aircraft, a shipping bill, and in the case of goods to be exported by land, a bill of export [in such form and manner as may be prescribed.]

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

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

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

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

(iii) SECTION 58: Licensing of private warehouses.

The Principal Commissioner of Customs or Commissioner of Customs may, subject to such conditions as may be prescribed, license private warehouse wherein dutiable goods imported by or on behalf of the licensee may be deposited

(iv) SECTION 65. Manufacture and other operations in relation to goods in a warehouse.

(1) [With the permission of the Principal Commissioner of Customs or Commissioner of Customs and 2[subject to the provisions of section 65A and] such conditions] as may be prescribed, the owner of any warehoused goods may carry on any manufacturing process or other operations in the warehouse in relation to such goods.

[Provided that the Central Government may, if satisfied that it is necessary in the public interest so to do, by notification in the Official Gazette, specify the manufacturing processes and other operations in relation to a class of goods that shall not be permitted in a warehouse.]

(2) Where in the course of any operations permissible in relation to any warehoused goods under sub-section (1), there is any waste or refuse, the following provisions shall apply : -

(a) if the whole or any part of the goods resulting from such operations are exported, import duty shall be remitted on the quantity of the warehoused goods contained in so much of the waste or refuse as has arisen from the operations carried on in relation to the goods exported:

Provided that such waste or refuse is either destroyed or duty is paid on such waste or refuse as if it had been imported into India in that form;

(b) if the whole or any part of the goods resulting from such operations are cleared from the warehouse for home consumption, import duty shall be charged on the quantity of

the warehoused goods contained in so much of the waste or refuse as has arisen from the operations carried on in relation to the goods cleared for home consumption.

(v) ***SECTION 69****: Clearance of warehoused goods for [export]. -*

(2) Any warehoused goods may be exported to a place outside India without payment of import duty if -

[(a) a shipping bill or a bill of export or the form as prescribed under section 84 has been presented in respect of such goods;]

[(b) the export duty, fine and penalties payable in respect of such goods have been paid; and]

(c) an order for clearance of such goods for [export] has been made by the proper officer.

[Provided that the order referred to in clause (c) may also be made electronically through the customs automated system on the basis of risk evaluation through appropriate selection criteria.]

(3) Notwithstanding anything contained in sub-section (1), if the Central Government is of opinion that warehoused goods of any specified descripion are likely to be smuggled back into India, it may, by notification in the Official Gazette, direct that such goods shall not be exported to any place outside India without payment of duty or may be allowed to be so exported subject to such restrictions and conditions as may be specified in the notification.

(vi) SECTION 75A(2): Interest on drawback : *(2) Where any drawback has been paid to the claimant erroneously or it becomes otherwise recoverable under this Act or the rules made thereunder, the claimant shall, within a period of two months from the date of demand, pay in addition to the said amount of drawback, interest at the rate fixed under 1[section 28AA] and the amount of interest shall be calculated for the period beginning from the date of payment of such drawback to the claimant till the date of recovery of such drawback.*

(vii) ***SECTION 113:*** *Confiscation of goods attempted to be improperly exported, etc. - The following export goods shall be liable to confiscation:-*

(a) any goods attempted to be exported by sea or air from any place other than a customs port or a customs airport appointed for the loading of such goods;

(b) any goods attempted to be exported by land or inland water through any route other than a route specified in a notification issued under clause (c) of section 7 for the export of such goods;

(c) any goods brought near the land frontier or the coast of India or near any bay, gulf, creek or tidal river for the purpose of being exported from a place other than a land customs station or a customs port appointed for the loading of such goods;

(d) any goods attempted to be exported or brought within the limits of any customs area for the purpose of being exported, contrary to any prohibition imposed by or under this Act or any other law for the time being in force;

(e) any goods found concealed in a package which is brought within the limits of a customs area for the purpose of exportation;

(f) any goods which are loaded or attempted to be loaded in contravention of the provisions of section 33 or section 34;

(g) any goods loaded or attempted to be loaded on any conveyance, or water-borne, or attempted to be water-borne for being loaded on any vessel, the eventual destination of which is a place outside India, without the permission of the proper officer;

(h) any goods which are not included or are in excess of those included in the entry made under this Act, or in the case of baggage in the declaration made under section 77;

(i) any goods entered for exportation which do not correspond in respect of value or in any material particular with the entry made under this Act or in the case of baggage with the declaration made under section 77;

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

(j) any goods on which import duty has not been paid and which are entered for exportation under a claim for drawback under section 74;

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

(k) any goods cleared for exportation which are not loaded for exportation on account of any wilful act, negligence or default of the exporter, his agent or employee, or which after having been loaded for exportation are unloaded without the permission of the proper officer;

(l) any specified goods in relation to which any provisions of Chapter IVB or of any rule made under this Act for carrying out the purposes of that Chapter have been contravened

(viii) SECTION 114: *Penalty for attempt to export goods improperly, etc. - Any person who, in relation to any goods, does or omits to do any act which act or omission would render such goods liable to confiscation under section 113, or abets the doing or omission of such an act, shall be liable, -*

(4) in the case of goods in respect of which any prohibition is in force under this Act or any other law for the time being in force, to a penalty not exceeding three times the value of the goods as declared by the exporter or the value as determined under this Act, whichever is the greater;

[(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:

Provided that where such duty as determined under sub-section (8) of section 28 and the interest payable thereon under section 28AA is paid *within thirty days from the date of communication of the order of the proper officer determining such duty, the amount of penalty liable to be paid by such person under this section shall be twenty five per cent. of the penalty so determined;]*

(5) in the case of any other goods, to a penalty not exceeding the value of the goods, as declared by the exporter or the value as determined under this Act, whichever is the greater.

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

(x) SECTION 117*: Penalties for contravention, etc., not expressly mentioned. -*

Any person who contravenes any provision of this Act or abets any such contravention or who fails to comply with any provision of this Act with which it was his duty to comply, where no express penalty is elsewhere provided for such contravention or failure, shall be liable to a penalty not exceeding 2[four lakh rupees].

(xi) Section 51B: Ledger for duty credit-

(1) The Central Government may, by notification in the Official Gazette, specify the manner in which it shall issue duty credit-

(a) in terms of remission of any duty or tax or levy chargeable on any material used in the manufacture or processing of goods or for carrying out any operation on such goods in India that are exported; or

(b) in lieu of such other financial benefit subject to such conditions and restrictions as may be specified therein.

(2) The duty credit issued under sub-section (1) shall be maintained in the customs automated system in the form of an electronic duty credit ledger of the person who is the recipient of such duty credit ledger of the person who is the recipient of such duty credit, in such manner as may be prescribed.

(3) The duty credit available in the electronic duty credit ledger may be used by the person to whom it is issued or the person to whom it is transferred, towards making payment of duties payable under this Act or under the Customs Tariff Act, 1975 (51 of 1975) in such manner and subject to such conditions and restrictions and within such time as may be prescribed.

6.2 NOTIFICATION NO. 76/2021-CUSTOMS (N.T) DATED 23.09.2021:

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

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

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

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

6.3 CUSTOMS & CENTRAL EXCISE DUTIES DRAWBACK RULES, 2017:

Rule 17: ***Repayment of erroneous or excess payment of drawback and interest.*** *- Where an amount of drawback and interest, if any, has been paid erroneously or the amount so paid is in excess of what the claimant is entitled to, the claimant shall, on demand by a proper officer of Customs repay the amount so paid erroneously or in excess, as the case may be, and where the claimant fails to repay the amount it shall be recovered in the manner laid down in sub-section (1) of section 142 of the Customs Act, 1962 (52 of 1962).*

7. LEGAL VIOLATIONS

7.1 As per Section 17 of the Customs Act, 1962 read with the proviso (2) and (3) of the Section 50 ibid, the exporter is required to make true and authentic declaration of the goods exported by them and that the same are in compliance with the restriction or prohibition, if any, relating to said goods under this Act or under any other law for the time being in force. It appears that the licensee has contravened these provisions in as much as they have claimed/availed the inadmissible export benefit of Duty Drawback and RoDTEP even though the export goods have been manufactured partly or wholly in a warehouse u/s 65 of the Act, making them ineligible for export incentive i.e. Duty Drawback and RoDTEP.

7.2 Thus, it appears that, by indulging in the practice of availing unlawful Duty Drawback and RoDTEP Scrips on the goods, which were manufactured partly or wholly in a warehouse granted Licence u/s 65 of the Customs Act, 1962, the licensee has violated provisions of Section 65 of the Act, read with Section 58 of the Customs Act, 1962, Para 9(i) of the CBIC Notification No. 77/2023-Customs (N.T) dated 20.10.2023 and Para 4.55 of Foreign Trade Policy, 2023.

8. LIABILITY TO PAY DUTY WITH INTEREST

8.1 The licensee was aware of the provisions stipulated in: Para 9(i) of the CBIC Notification No. 77/2023-Customs (N.T) dated 20.10.2023 and Sr. No. ix of Para 4.55 of Foreign Trade Policy, 2023. These provisions pertain to ineligibility of Duty drawback and RoDTEP scheme benefits, on goods partly or wholly manufactured in a warehouse operating under Section 65 of the Customs Act, 1962.

8.2 The licensee, however, during period 09.11.2023 to 08.07.2025, indulged in availing undue duty drawback to the tune of Rs.1,37,80,184 /-, which appears liable to be rejected and recovered from the Licensee/importer under Section 75 of the Customs Act, 1962 read with Rule 17 of the Customs and Central Excise Duties Drawback Rules, 2017 and Section 142(1) of the Customs Act, 1962 along with interest under Section 75A(2) of the Customs Act, 1962 read with Section 28AA of the Customs Act, 1962..

8.3 Also, the importer, in between 09.11.2023 to 08.07.2025, indulged in availing undue RoDTEP Scrips to the tune of Rs. 45,52,203/- which is availed in contravention of provisions of Customs Act, FTP 2023 & Notification No. 76/2021-Customs (N.T) dated 23.09.2021 and thus liable for cancellation under Para 3(1) of the Notification 76/2021- Customs (N.T) dated 23.09.2021. During the course of investigation, vide email dated 27.05.2026 (RUD-10A), it was intimated by the importer/exporter that, all of the above-mentioned duty-scrips valued at INR 32,38,451/-, were utilized by M/s Steel Strips Wheels Ltd w.r.t. the payment of duty for the imports made by themselves. As the said scrips were obtained by the said importer by an act of wilful misstatement, the customs duty paid by the importer, by making use of such duty scrips worth Rs. 32,38,451/-, appears liable to be recovered from the Licensee/importer, in terms of para 3 &4 of the CBIC Notification No. 76/2021-Customs (N.T.) dated 23.09.2021, issued under Section 51B of the Act, read with Section 28(4) of the Act, along with interest under Section 28AA of the Customs Act, 1962.

9. LIABILITY OF GOODS FOR CONFISCATION

9.1 From para 7 and 8 above it emerges that licensee appears to have resorted to wilful mis-statement by violating provisions of Drawback Rules and Para 4.55 FTP, 2023, and, wilfully indulged in availing undue duty drawback and RoDTEP scrips to the tune of Rs.1,37,80,184 /- and Rs. 45,52,203/- respectively (out of which scrips worth Rs. 32,38,451/- have already been utilized for importation of goods).

9.2 Thus by violating provisions of Section 65 of the Act, read with Section 58 of the Customs Act, 1962, para 9(i) of the CBIC Notification No. 77/2023-Customs (N.T) dated 20.10.2023 and Para 4.55 of Foreign Trade Policy, 2023, the licensee has rendered the goods liable for confiscation as per provisions of Section 113(j), as they availed duty drawback on the goods for manufacturing of which imported goods were cleared duty free by utilizing the provisions of MOOWR, 2019 Scheme.

9.3 Also, by wilful act of claiming undue RoDTEP Scrips for goods, which were manufactured partially or wholly in a MOOWR warehouse, which was granted Licence under section 65 of the Customs Act, 1962, the licensee has rendered the goods liable for confiscation under Section 113(ja) of the Customs Act, 1962.

10. LIABILITY FOR PENALTY OF COMPANY AND PERSONS INVOLVED

10.1 <u>M/s Steel Strips Wheels Limited</u>

(i) M/s Steel Strips Wheels Limited (IEC: 2288000023) was aware of the provisions stipulated in Para 9(i) of the CBIC Notification No. 77/2023-Customs (N.T) dated 20.10.2023 and Sr. No. ix of Para 4.55 of Foreign Trade Policy, 2023. These provisions pertain to unavailability of Duty drawback and RoDTEP scheme benefits, on goods partly or wholly manufactured in a warehouse operating under Section 65 of the Customs Act, 1962.

(ii) The licensee, however, during period 09.11.2023 to 08.07.2025, indulged in availing undue duty drawback and RoDTEP scrips to the tune of Rs.1,37,80,184/- and Rs. 45,52,203/- respectively, thus, rendering the goods exported by them liable for confiscation U/s 113(j) and 113(ja) of the Customs Act, 1962, and further, rendering themselves liable for penalty under Section 114(iii) of the Customs Act, 1962.

(iii) Also, by wilfully providing incorrect details about applicability of duty drawback and RoDTEP scrips in the shipping bills filed by them pertaining to the export goods, which were manufactured partially or wholly in their MOOWR licensed warehouse, which was granted licence U/s 65 of the Customs Act, 1962, they have rendered themselves liable for penalty U/s 114AA of the Customs Act, 1962. They also rendered themselves liable for penalty U/s 117 of the Customs Act, 1962.

10.2 <u>Liability for penalty on the persons involved</u>

(i) From the statement dated 08.07.2025 of Sh. Sanjay Agarwal, DGM (Finance & Accounts), Mehsana Plant of M/s Steel Strips Wheels Limited, it is seen that he was aware about the provisions stipulated in Para 9(i) of the CBIC Notification No. 77/2023-Customs (N.T) dated 20.10.2023 and Sr. No. ix of Para 4.55 of Foreign Trade Policy, 2023. These provisions above pertain to unavailability of Duty drawback and RoDTEP scheme benefits, on goods partly or wholly manufactured in a warehouse operating under Section 65 of the Customs Act, 1962.

(ii) Therefore, it appears that despite being fully aware of the regulatory requirements, Sh. Sanjay Agarwal knowingly facilitated the export of goods, by misrepresenting facts and failing to ensure compliance with the conditions laid down under Customs Central Excise Duties Drawback Rules, 2017 and the Foreign Trade Policy 2023, which has resulted in issue of undue duty drawback and RoDTEP scrips to the tune of Rs.1,37,80,184 /- and Rs. 45,52,203/- respectively, thus, rendering the goods exported by his firm M/s Steel Strips Wheels Limited, liable for confiscation U/s 113(j) and 113(ja) of the Customs Act, 1962, and further, rendering him liable for penalty Under Section 114(iii) and 114AA of the Customs Act, 1962.

11. **Now, therefore,** M/s Steel Strips Wheels Limited (IEC: 2288000023) Survey No 136B, 394 Village Martoli/Tejpura, Takula-Jutana, Distt. Mehsana- Gujarat-384430, is hereby called upon to Show Cause in writing, to the Adjudicating Authority, the Commissioner of Customs, Mundra, as to why:

(i) The Duty Drawback amounting to **Rs.1,37,80,184/-** (Rupees One Crore Thirty-Seven Lakh Eighty Thousand One Hundred And Eighty-Four Only) claimed and consequently paid to the licensee should not be disallowed under Section 75 of the Customs Act, 1962 read with Para 9(i) of the Notification 77/2023- Customs (N.T) dated 20.10.2023;

(ii) The Duty Drawback amount stated at Sr. no. (i) above, should not be recovered from them under Section 75 of the Customs Act, 1962 read with Rule 17 of the Customs and Central Excise Duties Drawback Rules, 2017 and Section 142(1) of the Customs Act, 1962;

(iii) The RoDTEP scrips amounting to **Rs. 32,38,451/-** (Rupees Thirty Two Lakh Thirty Eight Thousand Four Hundred And Fifty One Only), which has already been utilized by the licensee towards payment of Customs Duty, should not be cancelled as per the provisions stipulated in para 3(1) of Notification No. 76/2021- Customs (N.T) dated 23.09.2021 and the said duty credit amount of RoDTEP scrips should not be deemed never to have been allowed by the proper officer, as stipulated in para 3(2) of Notification No. 76/2021- Customs (N.T) dated 23.09.2021;

(iv) The said duty amount at para (iii) above should not be recovered from them as per para 4(1) of Notification No. 76/2021- Customs (N.T) dated 23.09.2021, issued under section 51B of the act, read with Section 28(4) of the Customs Act, 1962, in the manner provided in Section 142 of the Customs Act, 1962;

(v) The balance RoDTEP e-Scrips amounting to Rs 13,13,752/-, which have been issued incorrectly and not yet utilized by the licensee, should not be cancelled as per the provisions stipulated in para 3(1) of Notification No. 76/2021- Customs (N.T) dated 23.09.2021

(vi) Interest on the duty drawback amount as mentioned at Sr. No (ii) should not be demanded and recovered from them under Section 75A(2) read with Section 28AA of the Customs Act, 1962;

(vii) Interest on the already utilized RoDTEP e-scrip of Rs 32,38,451/- as mentioned at Sr. No (iii and iv) which has been utilized for payment of customs duty pertaining to imports done by them, should not be demanded and recovered from them under Section 28AA of the Act, read with para 4(1) of the Notification

76/2021-Customs (N.T.) dated 23.09.2021 issued under Section 51B of the Customs Act, 1962:

(viii) The amount of Rs.1,37,80,184 /- along with interest of Rs. 17,22,307/- deposited by them vide challan dated 10.07.2025 against duty drawback and amount of Rs 32,38,451/- along with interest of Rs 3,68,838/- deposited by them vide challan dated 10.07.2025 against RoDTEP should not be appropriated against the demand as mentioned at Sr. No (ii), (vi), (iv) and (vii) above respectively;

(ix) The goods exported by them during 09.11.2023 to 08.07.2025 by violating provisions of Section 65 of the Customs Act, 1962, read with Section 58 of the Customs Act, 1962, Para 9(i) of the CBIC Notification No. 77/2023-Customs (N.T) dated 20.10.2023 , Para 4.55 of Foreign Trade Policy, 2023 and Notification 76/2021- Customs (N.T) dated 23.09.2021 should not be confiscated U/s 113(j) and 113(ja) of the Customs Act, 1962;

(x) Penalty should not be imposed on the licensee under Sections 114(iii), 114AA and 117 of the Customs Act, 1962;

12. **Now, therefore,** Sh. Sanjay Agarwal, DGM (Finance & Accounts), Mehsana Plant of M/s Steel Strips Wheels Limited, is hereby called upon to Show Cause in writing, to the Adjudicating Authority, the Commissioner of Customs, Mundra, as to why penalty should not be imposed upon him under section 114(iii) and 114AA of the Customs Act, 1962.

13 All the Noticees are further required to produce at the time of showing cause all evidences upon which they intend to rely in support of their defence. They are further advised to indicate in their written submissions as to whether they desire to be heard in person before the case is adjudicated. If no mention is made about this in their written submissions, it would be presumed that they do not desire to be heard in person. If no cause is shown by them against the action proposed to be taken within 30 days from the date of receipt of this Notice, or if they do not appear before the adjudicating authority when the case is posted for hearing, the case is liable to be decided ex-parte on the basis of material evidence available on record.

14 The documents/articles as listed at Annexure-R are relied upon and are enclosed with this Show Cause Notice, and where not enclosed with this Notice will be made available for inspection on demand made in writing.

15 This Show Cause Notice is issued without prejudice to any other action that may be taken under the Customs Act, 1962 or any other law for the time being in force.

16. The Department reserves its right to issue an addendum/corrigendum to this Show Cause Notice, or to make any additions, deletions, amendments or supplements thereto at a later stage. The Department also reserves its right to issue separate Notice(s) for other noticees, offences or matters related to the above case, if warranted.

17. Documents relied upon are attached to this Show Cause Notice. A link to download all the Relied Upon documents shall be shared through email id: adj-mundra@gov.in to the email IDs of the Noticees available in records , and where not enclosed with this Notice will be made available for inspection on demand made in writing.

Enclosure(s):
(1) Annexure-R [List of Relied Upon Documents] & RUDs

Digitally signed by
Nitin Saini
Date: 15-06-2026
17:40:40

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

F.No. GEN/ADJ/COMM/340/2026-Adjn

Show Cause Notice issued to:

(1) M/s Steel Strips Wheels Limited, Survey No 136B, 394 Village Martoli/Tejpura, Takula-Jutana, Distt. Mehsana- Gujarat-384430

(2) Sh. Sanjay Agarwal, DGM (Finance & Accounts), Mehsana Plant of M/s Steel Strips Wheels Limited, Survey No 136B, 394 Village Martoli/Tejpura, Takula-Jutana, Distt. Mehsana- Gujarat-384430

Copy to [for information and necessary]:

(1) The Additional Director, Directorate of Revenue Intelligence, Ludhiana Zonal Unit, 213, Rani Jhansi Road, Civil Lines, Ludhiana [Email: dri-ldh-pb@nic.in]

(2) The Deputy Commissioner/Assistant Commissioner (EDI), Customs House, Mundra with a request to upload the Show Cause Notice to Official Website.

(3) File copy.

(4) Notice Board.

Relied Upon Documents in case of M/s Steel Strips Wheels Limited.

Sr. No.	Description of the relied upon document	No. of pages	From – To
1	License Number PWL/MWR/SSWL/AMD/90/2023 dated 09.11.2023	7	1-7
2	CBIC Notification No. 77/2023-Customs (N.T) dated 20.10.2023	2	8-9
3	Foreign Trade Policy, 2023	2	10-11
4	CBIC Notification No. 76/2021-Customs (N.T) dated 23.09.2021	5	12-16
5	Statement of Sh. Sanjay Singh dated 03.07.2025	1	17
6	Statement dated 08.07.2025 of Sh. Sanjay Agarwal	4	18-21
7	M/s Steel Strips Wheels Limited Submitted calculation sheet of total amount claimed under the schemes	10	22-31
8	Email dated 11.07.2025	2	32-33
9	Challans and detailed calculation pf Duty Drawback and RoDTEP availed/receied for the period 09.11.2025 to 08.07.2025	1	34
10	Letter dated 15.10.2025	1	35

I/1534857/2023

RUD - 1

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प्रधान आयुक्त का कार्यालय, सीमा शुल्क ,अहमदाबाद
"सीमा शुल्क भवन ,"पहली मंजिल ,पुराने हाई कोर्ट के सामने ,नवरंगपुरा ,अहमदाबाद380009 – .
दूरभाष4630 2754 (079) : फैक्स2343 2754 (079) : ई-मेल: *cus-ahmd-guj@nic.in*

DIN: 20231171MN000088208C

Date: 09-11-2023

LICENSE No. PWL/MWR/SSWL/AMD/ 90/2023

M/s. Steel Strips Wheels Limited, Survey No.136B, 394 Village Martoli/Tejpura, Taluka- Jotana, Dist-Mehsana, Gujarat, India 384430, is hereby licensed for storage of imported items, without payment of duty on importation, and domestically procured items for warehousing thereof, as a Private Bonded Warehouse under Section 58 and permitted to carry out Manufacturing and Other Related Operations in the said warehouse under Section 65 of the Customs Act, 1962, subject to the conditions described in the enclosed Annexure-A.

2. List of products as envisaged in Point No. 9 in Part-II of Circular No. 34/2019-Customs dated 01.10.2019 is attached as Annexure-B to this license.

3. This license is granted to **M/s. Steel Strips Wheels Limited, Survey No.136B, 394 Village Martoli/Tejpura, Taluka- Jotana, Dist-Mehsana, Gujarat, India 384430,** and is not transferable to any other person or persons and will remain in force till its surrender/ cancellation in terms of Private Warehouse Licensing Regulations,2016 read with the Manufacture & Other Operations in Warehouse (No. 2) Regulations, 2019, Board's Circular No. 26/2016-Customs dated 09.06.2016 & Circular No. 34/2019-Customs dated 01.10.2019.

4. This license is issued for the exclusive purpose of storage of imported and indigenous raw materials, capital goods and licensee is permitted to carry out manufacturing and other related operations in the above mentioned warehouse.

प्रधान आयुक्त कार्यालय सीमा शुल्क अहमदाबाद

Signed by
Shiv Kumar Sharma
Date: 09-11-2023 18:57:19
SHIV KUMAR SHARMA
PRINCIPAL COMMISSIONER
O/o Principal Commissioner-Customs-Ahmedabad

To,
M/s. M/s. Steel Strips Wheels Limited,
Survey No.136B, 394 Village Martoli/Tejpura,
Taluka- Jotana, Dist-Mehsana, Gujarat, India 384430

Copy to: The Deputy/Assistant Commissioner of Customs, **EPC-Paldi** to ensure submission of original Insurance policy, Solvency Certificate and Bond by the importer to his office and to monitor the validity of the same. Also, to ensure that

Sanjay 03/07/25

WAREHOUSE CODE: SBI6R290

ANNEXURE-A

LICENSE No. PWL/MWR/SSWL/AMD/ 90 /2023

THE LICENSE IS ISSUED UNDER THE FOLLOWING CONDITIONS:

GENERAL CONDITIONS:

1. The products which are allowed for storage in Private Bonded Warehouse ("Annexure-B") shall be used for manufacturing of the goods mentioned in the same sheet i.e. Annexure-B. Such stored goods at Private Bonded Warehouse shall not be moved to other premises for storage/ manufacturing/Job work etc. without permission of the competent authority.
2. License holder shall be held strictly responsible for the safe custody of bonded goods and for due observance of the law.
3. The Stock to be held at any point of time in the warehouse shall not exceed the following:

Particulars	All goods (including raw materials, Finished goods, Capital goods)
	Imported & Indigenous
Value of Duty on the stock held	**Rs.16,77,59,263/-**

4. The package and their deposition in the warehouse shall be such that every package is easily available for inspection and the same shall be stacked Bond-cum-lot-cum-item wise unless directed otherwise by the Deputy/ Assistant Commissioner of Customs, **EPC Paldi**.
5. The License is subject to fulfilment of all the conditions i.e. furnishing (i) All risk Insurance Policy, (ii) Solvency Certificate from a scheduled bank, (iii) execution of Bond in prescribed format, (iv) installation of CCTV cameras covering entire premises, without leaving any blind spots that may be vulnerable to misuse, **along with minimum 90 days recording backup** (v) deployment of adequate Security Personnel, (vi) proper installation of Fire Security Equipment, Fire Protection (vii) Submission of Fire Safety Audit Certificate (viii) Burglar Alarm System with latest Security equipment, etc. (ix) Compliance with all other conditions that may be prescribed from time to time for overall safety and security of man, material and infrastructure and for safeguarding the interest of Department w.r.t. Duty involved on goods stored in the warehouse at any point of time.

1. The Licensee shall extend the Triple Duty General/ Consignment Bond given under Section 59(1) & (2) of the Customs Act, 1962 from time to

03/07/25

time, on their own till the subsistence of warehousing License/storage of goods and pay immediately on demand, Custom dues, if any.

2. The validity of the License is subject to the extension and acceptance of General Bond rendered under Section 59(1) & (2) of Customs Act, 1962 and renewal of Insurance, compliance of solvency condition, and renewal of Leave and License Agreements, as applicable from time to time.
3. The Licensee shall appoint a warehouse keeper who has sufficient experience in warehousing operations and customs procedures, to discharge functions under the new regulations on behalf of Licensee:

(a) The warehouse keeper shall obtain a Digital signature from the authorities licensed by the Controller of Certifying Authorities for filing of electronic documents required under the Act, Rules & Regulations.

(b) The Licensee shall provide at the warehouse in respect of which a License has been issued, such facilities, equipment and personnel as are sufficient to control access to the warehouse and provide secure storage of the goods in it, including

i. Doors and other building components of sturdy construction;
ii. Secure locks on doors and windows;
iii. Signage that prominently indicates that the site or building is a Customs Bonded Warehouse;

(c) Adequate personnel, equipment and Space for the examination of goods by officers of Customs.

(d) Computerized system for accounting of receipt, storage, operations and removal of goods, etc.

(e) The software for maintenance of electronic records must incorporate the feature of audit trail which means a secure, computer generated, time-stamped electronic record that allows tracking of the course of events relating to the creation, modification, or deletion of an electronic record. It must also capture actions at the record or system level, such as, attempt to access the system or delete or modify a record.

9. The Licensee may appoint one or more employees as authorized signatories. The specimen signatures of such authorized signatories and specimen impression of the stamp of the Licensee, contact details including E-mail ID of the warehouse keeper and authorized signatories should be kept updated with the bond officers at all times.
10. The warehouse shall have facilities such as computer, photocopier, scanner and printer in the warehouse.
11. The Licensee shall maintain stock book (each page of the book to be matching numbered) and stock cards in such manner as the

Deputy/Assistant Commissioner of Customs, of the above said EPC may prescribe so as to enable a ready check of stock as per the provisions of the Customs Law and to ascertain that the conditions of the License are being satisfactorily complied with by the License holder. The input raw material must be transferred to the manufacturing premises under proper challan. The challan should be made in triplicate and should be serially numbered. The original and duplicate copy of challan should accompany the goods under transfer from godown to manufacturer premises. After the goods have been accounted for at the manufacturer premises, the duplicate copy of the challan showing receipt of goods should be returned to the godown and should be made available to any Customs authority for verification as and when required.

12. The stock book shall be produced on demand made by the Customs officer.
13. The License issued under regulations shall remain valid till its surrender/cancellation. Henceforth, there shall be no requirement for renewal of warehousing License on annual basis. However, the Licensee shall be required to renew the Insurance policy annually and also continue to comply with the solvency condition (as applicable) and the same shall be required to be submitted annually.
14. The License shall cease to be valid whenever there is a change in the constitution of the firm.
15. The License holder, if they wish to cancel the License should inform this office well in advance, and not less than 30 days prior to the date from which they wish to cancel the License.
16. A sign board will be required to be kept prominently at the entrance door leading to the manufacturing area and bonded warehouse indicating the name of Licensee, License no. & date.
17. Normally no request for extension of warehousing period will be entertained. However, in exceptional circumstances where extension is felt unavoidable, the party may apply for extension at least 2 months in advance and in any case not less than 1 month before the expiry of the warehousing period.
18. The Licensee should follow all the conditions & procedures stipulated in warehousing regulations issued under Section 58 & 65 of the Customs Act, 1962, as amended from time to time. This License is granted subject to the fulfilment of all the conditions prescribed under the Private Warehouse Licensing Regulations,2016 read with the Manufacture & Other Operations in Warehouse (No. 2) Regulations, 2019, Board's Circular No. 34/2019-Customs dated 01.10.2019, Manufacture and Other Operations in Warehouse Regulations, 2019 issued vide Notification No. 44/2019-Customs (N.T.) dated 19.06.2019, Circular No. 38/2018-Customs dated 18.10.2018, Circular No. 53/2018-Customs dated 28.12.2018, Notification No. 70/2019-Customs (N.T.) & No. 71/2019-Customs (N.T.) both dated 01.10.2019, Notification 69/2019-Customs (N.T.) dated 01.10.2019, Circular No. 18/2016-Customs dated 14.05.2016, Manufacture & Other Operations in Warehouse Regulations, 1966 as amended from time to time, etc. and Private Warehouse Licensing Regulations, 2016 issued vide Notification No. 71/2016-Customs (N.T.) dated 14.05.2016, Circular No. 26/2016-Customs dated 09.06.2016, etc.
19. This License is issued for the exclusive purpose of storage of Imported &

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03/02/24

Indigenous raw materials & capital goods as described in Annexure-B & permission to carry out manufacturing or other operations in the warehouse for final goods as described in Annexure-B.

20. The premises licensed under this License will remain within the control and jurisdiction of the Deputy/ Assistant Commissioner of Customs, of the above said EPC.
21. The Licensee should execute a bond in such form and for such sum and with such authority as may be prescribed by the Deputy/ Assistant Commissioner of Customs, of the above said EPC binding themselves to fulfil the export obligations and conditions stipulated therein. Also, they are liable to pay duty leviable on the goods along with other dues that are not proved to the satisfaction of the Deputy/Assistant Commissioner of Customs to have been used in the manufacture of articles for export.
22. No change/modification in the conditions etc. shall be authorized unless permitted by the undersigned.
23. In case imported duty paid materials are utilized in the manufacture of goods in bond, no drawback is permissible under these rules in respect of such materials.
24. No manufacture/repair operation with bonded material shall be conducted at place outside the area licensed under Section 58 of the Customs Act, 1962.
25. No manufacturing process, other than the one mentioned in the letter of the sanction shall be conducted at any time, except with the prior written permission of the Deputy/Assistant Commissioner of Customs.
26. The waste generated during the course of manufacture of the resultant product may be cleared for home consumption as per clause (b) to sub-section (2) of section 65 of the Customs Act on payment of applicable duties of Customs and GST. In cases where the resultant product is exported, and duty on the waste or refuse is paid as per proviso to clause (a) to sub-section (2) of section 65, the same shall be deposited manually through a challan. The records maintained as per Annexure-B of CBIC Circular No. 34/2019-Customs dated 01.10.2019 would be sufficient for accounting of such goods.
27. The proper Customs officer may, at his discretion, draw sample at any stage of manufacture for the purpose of such examination, as he deems fit, to verify that the bond material is being used in the process of manufacture as declared.
28. The manufacturer will promptly pay on demand all duties, charges and any other sums due together with interest on the same at prescribed rate from the date it became due in respect of all bonded materials not properly accounted for. All fines and penalties imposed for violation of the provisions of the Act and/or the Rules/ Regulations shall also have to be paid promptly/ without delay.
29. The Licensee manufacturing or carrying out other operations in a bonded warehouse shall be required to maintain records as per the form prescribed in Annexure 'B' of CBIC Circular No. 34/2019-Customs dated 01.10.2019.
30. Since the manufacturer is likely to use indigenous goods as well in the bonded area, any mix-ups of the bonded goods pertaining to such manufacture should be scrupulously avoided. To this end, the manufacturer shall, as far as possible, avoid conducting "in-bond" and other manufacture

at adjacent places simultaneously.

31. The proper officer of Customs shall have free access to all parts of the licensed permission, the goods being manufactured/ repaired "in-bond" and to call for the accounts maintained by the manufacturer for Customs purposes or otherwise.

WAREHOUSING AND MANUFACTURING OPERATIONS:

1. On completion of the manufacturing job, the material received shall be duly accounted for by the Licensee and wastage/ refuse to be cleared on full payment of duty, as prescribed in the earlier paras and/ or under any Rules/ Act.

2. The finished goods will be cleared only after following the procedure for clearance of goods for home consumption from bonded warehouse after assessing the Custom duty and paying the same in terms of provision under section 68 of Customs Act, 1962 and other relevant provisions under chapter IX *ibid*.

3. Inflammable and hazardous cargo will have to be stored separately within the licensed area and on fulfilling the requisite formalities with other government agencies.

4. Likewise, the indigenous and/or duty paid imported material shall be stored in separate storeroom. Separate accounts shall be maintained for such materials.

5. A project Register shall be maintained. The register shall have two parts. First containing accounts pertaining to the bonded materials and the other containing accounts pertaining to the non-bonded materials. The said register shall have to be produced/ submitted as and when demanded by the Deputy/ Assistant Commissioner of Customs or an officer duly authorised for the purpose.

6. The manufacturer will submit a list of all materials bonded, imported as well as indigenous, required in the manufacturing activity to the jurisdictional Customs Officer. They will also maintain and submit a separate record of indigenous and imported bonded goods.

7. The manufacturer will take all necessary care and precaution to see that the bonded area and the manufacturing area is well secured and properly guarded by their staff.

8. Any deviation from the conditions mentioned above may result in cancellation of permission/License.

आयुक्त सीमा शुल्क अहमदाबाद

02/02/25

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I/1534858/2023

Signed by
Shiv Kumar Sharma
Date: 09-11-2023 18:58:28

SHIV KUMAR SHARMA
PRINCIPAL COMMISSIONER
O/o Principal Commissioner-Customs-Ahmedabad

प्रधान आयुक्त सीमा शुल्क कार्यालय अहमदाबाद

Sanjay 03/07/25

12UD-2 8

GOVERNMENT OF INDIA

MINISTRY OF FINANCE

(DEPARTMENT OF REVENUE)

Notification No. 77/2023-CUSTOMS (N.T.)

New Delhi, the 20th October, 2023

G.S.R. 792 (E). – In exercise of the powers conferred by sub-section (2) of section 75 of the Customs Act, 1962 (52 of 1962) and sub-section (2) of section 37 of the Central Excise Act, 1944 (1 of 1944), read with rules 3 and 4 of the Customs and Central Excise Duties Drawback Rules, 2017 (hereinafter referred to as the said rules) and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 07/2020-Customs (N.T.) dated the 28th January, 2020 published vide number G.S.R. 55(E), dated the 28th January, 2020, except as respect to things done or omitted to be done before such supersession, the Central Government hereby determines the rates of drawback as specified in the Schedule annexed hereto (hereinafter referred to as the said Schedule) subject to the following notes and conditions, namely :-

Notes and conditions -

(1) The tariff items and descriptions of goods in the said Schedule are aligned with the tariff items and descriptions of goods in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) at the four-digit level only. The descriptions of goods given at the six digit or eight digits in the said Schedule are in several cases not aligned with the descriptions of goods given in the First Schedule to the Customs Tariff Act, 1975.

(2) The general rules for the interpretation of the First Schedule to the Customs Tariff Act, 1975 shall, mutatis mutandis, apply for classifying the export goods listed in the said Schedule.

(3) Notwithstanding anything contained in the said Schedule, -

(i) all art-ware or handicraft items shall be classified under the heading of art-ware or handicraft (of constituent material) as mentioned in the relevant Chapters;

(ii) any identifiable ready to use machined part or component predominantly made of iron, steel or aluminium, made through casting or forging process, and not specifically mentioned at six digit level or more in Chapter 84 or 85 or 87, except those classifiable under heading 8432 or 8433 or 8436, may be classified under the relevant tariff item (depending upon material composition and making process) under heading 8487 or 8548 or 8708, as the case may be, irrespective of classification of such part or component at four digit level in Chapter 84 or 85 or 87 of the said Schedule;

(iii) the sports gloves mentioned below heading 4203 or 6116 or 6216 shall be classified in that heading and all other sports gloves shall be classified under heading 9506.

(4) The figures shown in column (4) in the said Schedule refer to the rate of drawback expressed as a percentage of the free on board value or the rate per unit quantity of the export goods, as the case may be.

(5) The figures shown in column (5) in the said Schedule refer to the maximum amount of drawback that can be availed of per unit specified in column (3).

(6) An export product accompanied with a tax invoice and forming part of project export (including turnkey export or supplies) for which no figure is shown in column (5) in the said Schedule, shall be so declared by the exporter and the maximum amount of drawback that can be availed under the

said Schedule shall not exceed the amount calculated by applying ad-valorem rate of drawback shown in column (4) to one and half times the tax invoice value.

(7) The rates of drawback specified against the various tariff items in the said Schedule in specific terms or on ad valorem basis, unless otherwise specifically provided, are inclusive of drawback for packing materials used, if any.

(8) Drawback at the rates specified in the said Schedule shall be applicable only if the procedural requirements for claiming drawback as specified in rule 12, 13 and 14 of the said rules, unless otherwise relaxed by the competent authority, are satisfied.

(9) The rates of drawback specified in the said Schedule shall not be applicable to export of a commodity or product if such commodity or product is, -

(i) manufactured partly or wholly in a warehouse under section 65 of the Customs Act, 1962 (52 of 1962);

(ii) manufactured or exported in discharge of export obligation against an Advance Authorisation or Duty-Free Import Authorisation issued under the Duty Exemption Scheme of the relevant Foreign Trade Policy:

Provided that where exports are made against Special Advance Authorisation issued under paragraph 4.04A of the Foreign Trade Policy 2015-20 or Foreign Trade Policy 2023 in discharge of export obligations in terms of Notification No. 45/2016-Customs, dated 13th August, 2016 or Notification No. 27/2023-Customs, dated 1st April, 2023, the rates of drawback specified in the said Schedule shall apply as if in the said Schedule, the entries in columns (4) and (5) against the Tariff items in the said Schedule below all Chapters, except Chapter 61 and 62, are NIL, and those in Chapters 61 and 62 are as specified in the Table annexed hereto;

(iii) manufactured or exported by a unit licensed as hundred per cent Export Oriented Unit in terms of the provisions of the relevant Foreign Trade Policy;

(iv) manufactured or exported by any of the units situated in Free Trade Zones or Export Processing Zones or Special Economic Zones;

(v) manufactured or exported availing the benefit of the notification No. 32/1997-Customs, dated 1st April, 1997.

SCHEME FOR REMISSION OF DUTIES AND TAXES ON EXPORTED PRODUCTS

4.54 Scheme Objective and Operating Principles

i. The Scheme's objective is to refund, currently unrefunded:

a. Duties/ taxes / levies, at the Central, State and local level, borne on the exported product, including prior stage cumulative indirect taxes on goods and services used in the production of the exported product and

b. Such indirect Duties/ taxes / levies in respect of distribution of exported product.

ii. The rebate under the Scheme shall not be available in respect of duties and taxes already exempted or remitted or credited.

iii. The determination of ceiling rates under the Scheme will be done by a Committee in the Department of Revenue/Drawback Division with suitable representation of the DoC/DGFT, line ministries and experts, on the sectors prioritized by Department of Commerce and Department of Revenue.

iv. The overall budget/outlay for the RoDTEP Scheme would be finalized by the Ministry of Finance in consultation with Department of Commerce (DoC), taking into account all relevant factors.

v. The Scheme will operate in a Budgetary framework for each financial year and necessary calibrations and revisions shall be made to the Scheme benefits, as and when required, so that the projected remissions for each financial year are managed within the approved Budget of the Scheme. No provision for remission of arrears or contingent liabilities is permissible under the Scheme to be carried over to the next financial year.

vi. The sequence of introduction of the Scheme across sectors, prioritization of the sectors to be covered, degree of benefit to be given on various items within the rates recommended by the Committee and within a ceiling as may be prescribed, on the per item/total overall benefit amount permissible, within the overall budget/ outlay finalized, will be decided and notified by the Department of Commerce (DoC) in consultation with Department of Revenue.

vii. [3][Under the Scheme, a rebate would be granted to eligible exporters at a notified rate as a percentage of FOB value with a value cap per unit of the exported product, wherever required, on export of items which are categorized under the notified 8 digit HS Code. However, for certain export items, a fixed quantum of rebate amount per unit may also be notified. Rates of rebate / value cap per unit under RoDTEP will be notified in Appendix 4R and **Appendix 4RE [for exports of products manufactured by Advance Authorisation holders (except Deemed Exports), EOU and SEZ units]**. In addition to necessary changes which may be brought in view of budget control measures as mentioned above, efforts would be made to review the RoDTEP rates on an annual basis and to notify them well in advance before the beginning of a financial year.]

viii. The rebate allowed is subject to the receipt of sale proceeds within time allowed under the Foreign Exchange Management Act, 1999 failing which such rebate shall be deemed never to have been allowed. The rebate would not be dependent on the realization of export proceeds at the time of issue of rebate. However, adequate safeguards to avoid any misuse on account of non-realization and other systemic improvements as in operation under Drawback Scheme, IGST and other GST refunds relating to exports would also be applicable for claims made under the RoDTEP Scheme.

ix. Mechanism of Issuance of Rebate: Scheme would be implemented through end to end digitization of issuance of rebate amount in the form of a transferable duty credit/electronic scrip (e-scrip), which will be maintained in an electronic ledger by the Central Board of Indirect Taxes & Customs (CBIC). Necessary rules and procedure regarding grant of RoDTEP claim under the Scheme and implementation issues including manner of application, time period for application and other matters including export realization, export documentation, sampling procedures, record keeping etc. would be notified by the CBIC, Department of Revenue on an IT enabled platform with a view to end to end digitization. Necessary provisions for recovery of rebate amount where foreign exchange is not realized, suspension/withholding of RoDTEP in case of frauds and misuse, as well as imposition of penalty will also be built suitably by CBIC.

x. The Scheme will take effect for exports from 1st January 2021. However for exports made by categories under Para 4.55 (x), (xi) and (xii), the implementation date will be decided later as per provisions of Para 4.55B.

4.55 Ineligible Supplies/ Items/Categories under the Scheme

The following categories of exports/ exporters shall not be eligible for rebate under RoDTEP Scheme:

i. Export of imported goods covered under paragraph 2.46 of FTP.

ii. Exports through trans-shipment, meaning thereby exports that are originating in third country but transshipped through India.

iii. Export products which are subject to Minimum export price or export duty.

iv. Products which are restricted for export under Schedule-2 of Export Policy in ITC (HS).

v. Products which are prohibited for export under Schedule-2 of Export Policy in ITC (HS).

vi. Deemed Exports.

vii. Supplies of products manufactured by DTA units to SEZ/FTWZ units.

[5][****]

ix. Products manufactured partly or wholly in a warehouse under section 65 of the Customs Act, 1962 (52 of 1962).

[5A][****]

xiii. Products manufactured or exported availing the benefit of the Notification No. 32/1997-Customs dated 1st April, 1997.

xiv. Exports for which electronic documentation in ICEGATE EDI has not been generated/ Exports from non-EDI ports. xv. Goods which have been taken into use after manufacture.

4.55 A Government, however, reserves the right to modify any of the categories as mentioned above for inclusion or exclusion under the scope of RoDTEP, at a later date.

4.55 B Inclusion of exports made by categories mentioned in para 4.55 (x), (xi) and (xii) above and RoDTEP rates for export items under such categories would be decided based on the recommendations of the RoDTEP Committee.

4.56 Nature of Rebate

The e-scrips would be used only for payment of duty of Customs leviable under the First Schedule to the Customs Tariff Act, 1975 viz. Basic Customs Duty.

Notification - Customs - Customs - Non Tariff

MINISTRY OF FINANCE

(Department of Revenue)

NOTIFICATION NO. 76/2021- Customs (N.T.)

New Delhi, the 23rd September, 2021

G.S.R. 655(E).-In exercise of the powers conferred by sub-section (1) of section 51B of the Customs Act, 1962 (52 of 1962) (hereinafter referred to as "the said Act"), the Central Government, hereby notifies the manner to issue duty credit for goods exported under the Scheme for Remission of Duties and Taxes on Exported Products (hereinafter referred to as the "Scheme"), subject to such conditions and restrictions as specified herein, in accordance with paragraph 4.01(e) of the Foreign Trade Policy (hereinafter referred to as "FTP").

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

(1) that the duty credit is issued -

(a) in lieu of remission of any duty or tax or levy, chargeable on any material used in the manufacture or processing of goods or for carrying out any operation on such goods in India that are exported, where such duty or tax or levy is not exempted, remitted or credited under any other Scheme;

(b) against export of goods notified in Appendix 4R (hereinafter referred to as the "Appendix") of the FTP, at the respective rate and cap notified under the said Appendix:

Provided that the value of the said goods for calculation of duty credit to be allowed under the Scheme shall be the declared export FOB value of the said goods or up to 1.5 times the market price of the said goods, whichever is less;

(c) against claim of duty credit under the Scheme made by an exporter by providing the appropriate declaration at the item level in the shipping bill or bill of export in the customs automated system;

(d) against the shipping bill or bill of export, presented under section 50 of the said Act on or after the 1st day of January, 2021, and where the order permitting clearance and loading of goods for exportation under section 51 of the said Act has been made;

(e) after the claim is allowed by Customs upon necessary checks, including on the basis of risk evaluation through appropriate selection criteria, and after filing of export manifest or export report;

(f) in accordance with any rules or regulations issued in relation to duty credit, e-scrip or electronic duty credit ledger;

(2) that such duty credit shall be used for payment of the duty of customs leviable under the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) on goods when imported into India;

(3) that the export categories or sectors listed in Table-1 annexed hereto shall not be eligible for duty credit under the Scheme;

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

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

(6) that the exporter has realised the sale proceeds against export of goods made earlier by the said exporter where the period allowed for realization, including any extension of the said period by the Reserve Bank of India, has expired:

Provided that duty credit shall be issued by Customs in excess of the ineligible amount of duty credit pertaining to the unrealised portion of sale proceeds against export of goods made earlier:

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

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

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

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

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

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

[1][****]

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

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

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

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

[2][****]

6. During the pendency of any recovery, as provided in clauses 4 and 5, no further duty credit, on any subsequent exports, shall be allowed to such exporter till the time such recovery is made and any unutilised duty credit with the exporter [3][****] shall be suspended pending such recovery.

Explanation – For the purposes of this notification -

(a) "Claim" means a claim of duty credit under the Scheme made by an exporter in the shipping bill or bill of export by providing the appropriate declaration at the item level in the said shipping bill or bill of export in the customs automated system;

(b) "Duty credit" means the amount of credit of duty allowed by Customs against a claim under the Scheme;

(c) "Electronic duty credit ledger" means the ledger in the customs automated system relating to a person who is the recipient of duty credit or to person to whom the duty credit is transferred;

(d) "E-scrip" means the scrip, created in the ledger for duty credit, as mentioned in Explanation 1 of section 28AAA of the said Act;

(e) "Export manifest" or "export report" means the reference to the terms used in Section 41 of the said Act;

(f) "Foreign Trade Policy" means the Foreign Trade Policy published by the Government of India in the Ministry of Commerce and Industry and as amended from time to time;

(g) "Proper officer" means Deputy Commissioner or Assistant Commissioner of Customs.

TABLE - 1

Sl. No.	Export categories or sectors ineligible for duty credit
(1)	(2)
1.	Goods which are restricted or prohibited for export under Schedule-2 of Export Policy in ITC- HS

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2.	Export of imported goods covered under paragraph 2.46 of Foreign Trade Policy.
3.	Exports through trans-shipment, meaning thereby exports that are originating in third country but trans-shipped through India
4.	Goods subject to minimum export price or export duty
5.	Deemed exports under Foreign Trade Policy
6.	Goods manufactured or exported by any of the units situated in Special Economic Zone/ Free Trade Warehousing Zone/Electronic Hardware Technology park/Bio-Technology park/ Export Processing Zone
7.	Goods manufactured or exported by a unit licensed as hundred per cent Export Oriented Unit
8.	Goods exported under Advance Authorisation or Duty Free Import Authorisation issued under the relevant Foreign Trade Policy
9.	Goods manufactured and supplied by units in Domestic Tariff Area to units in Special Economic Zone/Free Trade Warehousing Zone
10.	Goods manufactured in Special Economic Zone/Free Trade Warehousing Zone / Export Oriented Unit / Electronic Hardware Technology Park /Bio-Technology Park/ Export Processing Zone and exported through DTA unit
11.	Goods manufactured partly or wholly in a warehouse under section 65 of the Customs Act, 1962 (52 of 1962)
12.	Goods availing the benefit of the notification No. 32/1997-Customs, dated the 1st April, 1997
13.	Goods for which claim of duty credit is not filed in a shipping bill or bill of export in the customs automated system
14.	Goods that have been taken into use after manufacture.

[F. No. CBIC-140605/12/2021-O/o Dir(Drawback)- CBEC]
GOPAL KRISHNA JHA, Director

****

NOTES:-

1. Omitted vide NOTIFICATION NO. 75/2022-Customs (N.T.) dated 14-09-2022 before it was read as,

"(2) The duty credit amount that an exporter is so required to repay under sub-clause (1) shall be deemed never to have been allowed, and if the exporter fails to repay the said amount within a period of fifteen days along with interest so demanded, then the proper officer of Customs may, without prejudice to any action against the exporter, proceed for recovery of the said duty credit amount from the transferee in the manner as provided in section 142 of the said Act." 16

2. Omitted vide NOTIFICATION NO. 75/2022-Customs (N.T.) dated 14-09-2022 before it was read as,

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

3. Omitted vide NOTIFICATION NO. 75/2022-Customs (N.T.) dated 14-09-2022 before it was read as, "or the transferee"

RUD-5

17

STATEMENT OF SHRI SANJAY SINGH S/o HAR DEO SINGH, AGE 52 YEARS (DOB: 02.07.1973), VICE PRESIDENT (SAP), M/S STEEL STRIPS WHEELS LIMITED TENDERED BEFORE SENIOR INTELLIGENCE OFFICER, DIRECTORATE OF REVENUE INTELLIGENCE ON 03.07.2025 UNDER SECTION 108 OF THE CUSTOMS ACT 1962. MOBILE NO. 78884-91532, Email: sanjay.singh@sswlindia.com, AADHAR No: 2586 0580 7020

....

In compliance to Summons dated 24.06.2025 bearing DIN No. 202506DDZ70000813431, I, Sanjay Singh, today, dated 03.07.2025 appeared before the SIO, DRI in his office situated at 213, Rani Jhansi Road, Civil lines, Ludhiana to record my statement. Before recording my statement, I have been explained the provisions of Section 108 of the Customs Act, 1962 that I have to make a true and correct statement which can be used as evidence against me or any other person/company in any departmental or court proceedings anywhere in India. I also understand that giving a false statement is an offence punishable under BNS. Accordingly, I state as under:

My statement is as follows:

Q.1: Please inform in detail about your company?
Ans: M/s Steel Strips Wheels Limited is engaged in manufacturing of wheel rims (both steel and alloy). We have 4 manufacturing plants in Dappar (Punjab), Chennai (Tamil Nadu), Jamshedpur (Jharkhand) and Mehsana (Gujarat). Our corporate office is in Sector-26 Chandigarh.

Q.2: Please inform about MOOWR license (under Customs Act) issued to your company?
Ans: Our company has only one MOOWR license and the same was issued to our Gujarat plant situated at Survey No. 136B, 394, Village Martoli/Tejpura, Taluka-Jotana, Distt. Mehsana vide License No. PWL/MWR/SSWL/ AMD/90/2023 dated 09.11.2023, by Pr. Commissioner, Customs Ahemedabad. I hereby submit copy of the same.

Q.3: Please provide copy of MOOWR returns filed by your company and details of Drawback and RoDTEP availed/received by your company after receiving MOOWR license?
Ans: I hereby submit that we are currently compiling the said data and we will provide all the requisite data within 5 days. I further submit that the Mr. Sanjay Agarwal, DGM (Finance & Accounts), Mehsana Plant (Email: sanjay.agarwal@sswlindia.com) is the right person to provide the said details.

The above statement running into one page has been typed by Sh. Nishant Sharma, Intelligence Officer as per my say on a computer installed in DRI office. It is my voluntarily statement tendered without any fear, pressure, greed or coercion. I have not concealed anything in my above statement.

Sanjay
03/07/25

Sanjay Singh
Vice-President (SAP)
M/s Steel Strips Wheels Limited

Statement Recorded
Before me
03.07.25
ASHISH TARNA

RUD-6

18

STATEMENT OF SHRI SANJAY AGARWAL S/o VINOD KUMAR MOHTA, AGE 41YEARS (DOB – 11.05.1984), DGM (FINANCE & ACCOUNTS) OF M/S STEEL STRIPS WHEELS LTD, (IEC: 2288000023) PLOT NO 77-78, 136B, 394, VILLAGE MARTOLI, TEJPURA, MAHESANA GUJARAT-384430 TENDERED BEFORE SENIOR INTELLIGENCE OFFICER, DIRECTORATE OF REVENUE INTELLIGENCE ON 08.07.2025 UNDER SECTION 108 OF THE CUSTOMS ACT 1962. Mobile No. 6354601986 email-sanjay.agarwal@sswlindia.com, AADHAR No. 3303-4462-8021.

....

In compliance to Summons dated 07.07.2025 bearing DIN No. 202507DDZ7000000A7A9, I, Sanjay Agarwal, today, on dated 08.07.2025 appeared before the SIO, DRI in his office situated at 213, Rani Jhansi Road, Civil lines, Ludhiana to record my statement. I have received the summon on 07.07.2025 to tender the statement on 14.07.2025. However, as the records were ready, I came early to record my statement. Before recording my statement, I have been explained the provisions of Section 108 of the Customs Act, 1962 that I have to make a true and correct statement which can be used as evidence against me or any other person/company in any departmental or court proceedings anywhere in India. I also understand that giving a false statement is an offence punishable under BNS. Accordingly, I state as under:

Quesiton 1: Please state your full name, designation, and official responsibilities at M/s Steel Strips Wheels Ltd.

Ans: My name is Sanjay Agarwal. I am Deputy General Manager (Finance and Accounts) at M/s Steel Strips Wheels Limited. As a Deputy General Manager (Finance and Accounts), I look after the Legal commercial matters and accounts related to Mahesana Plant, Gujarat.

Question 2: Since when have you been associated with the company?

Ans: I submit that I have been working for the company since 2022.

Question 3: As per the statement of Sh. Sanjay Singh, Vice president (SAP) of M/s Steel Strips Wheel Ltd recorded on 03.07.2025, You are the authorized person to look after the matters of export from the Mehsana Plant. Please offer your comments?

Ans: I have seen and read the statement of Sh. Sanjay Singh, Vice president (SAP) of M/s Steel Strips Wheel Ltd recorded on 03.07.2025 and put my dated signature on the same as a token of been seen. I submit that I agree with the statement of Sh. Sanjay Singh, I am the authorized person to look after these matters for the Mehsana Plant, Gujarat.

Statement Recorded Before me

08-07-25

Ashish Ralia (SIO)

Sanjay 08/07/2025

Question 4: As per the statement of Sh. Sanjay Singh, Vice president (SAP) of M/s Steel Strips Wheel Ltd recorded on 03.07.2025, your company has only been issued one MOOWR licence (Licence No. PWL/MWR/SSWL/AMD/90/2023 dated 09.11.2023) and the same was issued to your Gujarat Plant situated at Survey No. 136B, 394, Village Martoli/Tripura, Taluka-Jotana, Distt. Mehsana by Pr. Commissioner, Customs Ahemdabad. Please offer your comments on the same.

Ans: In this regard, I submit that I agree with the statement of Sh. Sanjay Singh. There is only one MOOWR Licence been issued to our company for Mahesana Plant, Gujarat.

Question 5: Please confirm the complete address of the MOOWR warehouse and whether manufacturing/export activities are carried out from that location.

Ans: I submit that the address of the MOOWR warehouse is Survey No. 136B, 394, Village Martoli/Tripura, Taluka-Jotana, Distt. Mehsana, Gujarat and yes, the manufacturing and export activities are carried out from that warehouse.

Question 6: Are exports being made from the above-mentioned MOOWR warehouse?

Ans: As I stated in the last question, export is being made from the MOOWR warehouse after manufacturing the products in the warehouse. Additionally, we import the raw material for manufacturing of Wheels (Alloy only) is also imported in the same warehouse.

Question 7: Is your company aware of the conditions/restrictions under *Para 4.55(ix) of FTP 2023 and Para 9(i) of Customs Notification No. 77/2023-Customs (N.T.) dated 20.10.2023* regarding ineligibility of exports from MOOWR warehouses for Duty Drawback and RoDTEP benefits? I am stating the provisions mentioned above-

Before me

Foreign Trade Policy 2023

Para 4.55: *Ineligible supplies/Items/Categories/under the scheme*

(ix) of FTP 2023 : Products manufactured partly or wholly in a warehouse under section 65 of the Customs Act, 1962 (52 of 1962).

8.07.25

Customs Notification No. 77/2023-Customs (N.T.) dated 20.10.2023

Para 9: The rates of drawback specified in the said Schedule shall not be applicable to exports of a commodity or products if such commodity or product is:

08/07/2025

(i) *Manufactured partly or wholly in a warehouse under section 65 of the customs act, 1962 (52 of 1962)*

Please offer your comments?

Ans: in this regard I submit that I along with our company am aware of these provisions of FTP 2023 and Notification 77/2023-Customs (N.T) dated 20.10.2023.

Question 8: Has your company claimed Duty Drawback and/or RoDTEP benefits on exports made from the MOOWR warehouse?

Ans: Yes. We have claimed Duty Drawback and RoDTEP benefits on exports made from the MOOWR warehouse situated at Mehsana, Gujarat.

Question 9: Please confirm the period during which such claims were made (e.g., from 2023 onwards).

Ans: In this regard I wish to submit that we are claiming the duty drawback and RoDTEP benefits from November 2023 to the present day for shipping bills filed from Mehsana Plant/warehouse.

Question 10: For availing the aforesaid drawback and RoDTEP script benefits while filing the Shipping bill of export, you make specific declaration for the same? what is the declaration made by you which makes the shipping bill filed by your firm eligible for such drawback and RoDTEP benefits?

Ans: In this regard, I submit that as per my knowledge we declare to customs that "*we intend to claim rewards under Remission of Duties or Taxes on Export Products (RoDTEP)*".

Question 11: you should be aware that multiple shipping bills were filed from your MOOWR warehouse where invalid Duty Drawback and RoDTEP benefits were availed and it appears that you have wilfully availed all such duty drawback and RoDTEP Scripts. What is your say on the same.

Before me
08.07.25

Ans: In this regard, I wish to submit that we have availed the benefits of MOOWR and RoDTEP Schemes after consulting with our consultancy firm M/s Ernst & Young (New Delhi office). The consultancy firm suggested us that we can claim the benefits of MOOWR but failed to inform us the ineligibility conditions/provisions of Foreign Trade Policy, 2023 and of Customs Act, 1962.

However, despite being a prominent exporter, instead of crosschecking the facts stated by the said consultant, we kept on seeking Drawback and RoDTEP benefits on exports done from the MOOWR warehouse, despite all of them being inadmissible and clearly stipulated in Para 4.55(ix) of FTP 2023 and Para 9(i) of Customs Notification No. 77/2023-Customs (N.T.) dated

Sanjay 08/07/2025

20.10.2023. Still, as an authorized person of the company i.e. M/s Steel Strips Wheels Ltd., which is a prominent and star export house, I confirm that the company/IEC i.e. M/s Steel Strips Wheels Ltd. is willing to pay the wrongfully claimed duty drawbacks and RoDTEP benefits along with interest and penalty as per the provision of Customs Act, 1962. I request you to not to issue Show Cause Notice in this matter.

Question 12: Do you know that owing to the same you have wilfully violated provisions of Customs Act, 1962 and are liable for reversal of all such duty drawback, RoDTEP Scripts, penalty and fine, in accordance with the violation committed by you.?

Ans: Yes, I agree that we have violated the provisions of Customs Act, 1962 and my firm, which is the IEC in the extant case is willing to pay any penalty in accordance with the provisions of Customs Act, 1962.

Question 13: Have you reviewed the export data and examined the total amount claimed under these schemes?

Ans: Yes, we have reviewed that export data, and, the calculation sheet, as per our record, is being submitted to you.

Question 14: Do you have anything further to state in your explanation regarding the above matter?

Ans: We wish to submit that the benefits under the MOOWR and RoDTEP schemes were availed by us wrongfully. However, we are fully willing to pay any unpaid or erroneously claimed duty drawbacks, along with applicable interest and penalty, as per the provisions of the Customs Act, 1962.

The above statement running into 4 pages has been typed by Sh. Nishant Sharma, Intelligence Officer, as per my say on the computer installed in DRI office. It is my voluntarily statement tendered without any fear, pressure, greed or coercion. I have not concealed anything.

Sanjay
08/07/2025

Sanjay Agarwal
DGM (Finance & Accounts)
M/s Steel Strips Wheels Ltd.

Statement Recorded
Before me

08.07.25
ASHISH RAHYA
(SIO)

RUD-7

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STEEL STRIPS WHEELS LTD - DUTY DRAWBACK CALCULATION.

Page 1/3

SN	SHB	Inv no	Inv dt	SHB DT	FOB val –INR	DDB AMT	DDB recd dt	bank ref	Base Date of Interest Calculation	no of Days from Claim	Intrest @ 15% PA	Total Amt (Basic Intrest)
1	5238942	ME2300000103-104-105	07/11/2023	08/11/2023	5941900.26	1,18,838.00	27/12/2023	SBIN323361410675	10/07/2025	561.00	27397.86	146235.86
2	5394212	ME2300000106-107-108	15/11/2023	17/11/2023	5509297.35	1,10,185.95	02/12/2023	SBIN423336878704	10/07/2025	586.00	26535.19	136721.14
3	5524401	ME2300000109-110-111	21/11/2023	23/11/2023	5620422.91	1,12,408.46	26/12/2023	SBIN223360478299	10/07/2025	562.00	25961.73	138370.19
4	5507685	ME2300000112	22/11/2023	22/11/2023	4601774.14	92,035.48	22/02/2024	SBIN124053829697	10/07/2025	504.00	19062.69	111098.17
5	5522428	ME2300000113	23/11/2023	23/11/2023	4515099.41	90,301.99	22/02/2024	SBIN124053829704	10/07/2025	504.00	18703.64	109005.63
6	5586748	ME2300000114	24/11/2023	25/11/2023	5980786.51	1,19,615.73	19/12/2023	SBIN223353069603	10/07/2025	569.00	27970.42	147586.15
7	5591042	ME2300000118	25/11/2023	26/11/2023	4502394.17	90,047.88	22/02/2024	SBIN124053829857	10/07/2025	504.00	18651.01	108698.90
8	5700573	ME2300000119	29/11/2023	30/11/2023	5989033.04	1,19,780.66	30/12/2023	SBIN223364201966	10/07/2025	558.00	27467.51	147248.17
9	5675063	ME2300000120	29/11/2023	29/11/2023	4573154.56	91,463.09	19/12/2023	SBIN223353071152	10/07/2025	569.00	21387.33	112850.42
10	5728793	ME2300000121	30/11/2023	01/12/2023	5614244.19	1,12,284.88	20/12/2023	SBIN223354816288	10/07/2025	568.00	26210.06	138494.94
11	5710498	ME2300000124	30/11/2023	30/11/2023	4588469.96	91,769.40	19/12/2023	SBIN223353071377	10/07/2025	569.00	21458.95	113228.35
12	5710991	ME2300000125	30/11/2023	30/11/2023	4296859.89	85,937.20	19/12/2023	SBIN223353071378	10/07/2025	569.00	20095.18	106032.38
13	5923669	ME2300000127	08/12/2023	09/12/2023	5901957.65	1,18,039.15	15/03/2024	SBIN324075958794	10/07/2025	482.00	23381.45	141420.61
14	5952583	ME2300000130	12/12/2023	11/12/2023	4605273.30	92,105.47	20/01/2024	SBIN424020395850	10/07/2025	537.00	20326.29	112431.75
15	5988000	ME2300000131	12/12/2023	12/12/2023	4485588.65	89,711.77	20/01/2024	SBIN424020396116	10/07/2025	537.00	19798.04	109509.81
16	6094897	ME2300000132	15/12/2023	16/12/2023	5354898.80	61,919.35	22/02/2024	SBIN124053939610	10/07/2025	504.00	12824.94	74744.29
17	6194113	ME2300000135	20/12/2023	21/12/2023	6063290.07	1,21,265.80	09/01/2024	SBIN324009326379	10/07/2025	548.00	27309.72	148575.52
18	6258683	ME2300000138	22/12/2023	23/12/2023	5628332.92	1,12,566.66	07/02/2024	SBIN224038481488	10/07/2025	519.00	24009.08	136575.74
19	6471519	ME2300000140	30/12/2023	02/01/2024	5956449.31	1,19,128.99	15/03/2024	SBIN324075958834	10/07/2025	482.00	23597.33	142726.32
20	6496810	ME2300000142	30/12/2023	03/01/2024	5780795.33	1,15,615.91	21/02/2024	SBIN124052118124	10/07/2025	505.00	23994.26	139610.17
21	6501464	ME2300000144	30/12/2023	03/01/2024	5404433.42	1,08,088.67	19/01/2024	SBIN324019324940	10/07/2025	538.00	23897.96	131986.63
22	6673517	ME2300000148	10/01/2024	11/01/2024	4729210.72	94,584.21	03/02/2024	SBIN324034261080	10/07/2025	523.00	20329.13	114913.34
23	6671809	ME2300000149	10/01/2024	11/01/2024	4766716.05	95,334.32	03/02/2024	SBIN324034261060	10/07/2025	523.00	20490.35	115824.67
24	6673404	ME2300000150	10/01/2024	11/01/2024	4822589.88	96,451.80	03/02/2024	SBIN324034261075	10/07/2025	523.00	20730.53	117182.33
25	6675725	ME2300000151	10/01/2024	11/01/2024	4820043.97	96,400.88	03/02/2024	SBIN324034261099	10/07/2025	523.00	20719.59	117120.47
26	6692444	ME2300000152	11/01/2024	11/01/2024	4727674.04	94,553.48	18/05/2024	SBIN124139319202	10/07/2025	418.00	16242.47	110795.96
27	6692561	ME2300000153	11/01/2024	11/01/2024	4865627.61	97,312.55	18/05/2024	SBIN124139319205	10/07/2025	418.00	16716.43	114028.98
28	6906607	ME2300000154	20/01/2024	20/01/2024	4730466.91	94,609.34	21/02/2024	SBIN524052980789	10/07/2025	505.00	19634.68	114244.02
29	6906322	ME2300000155	20/01/2024	20/01/2024	4507362.29	90,147.25	21/02/2024	SBIN524052980787	10/07/2025	505.00	18708.64	108855.89
30	6966589	ME2300000156	23/01/2024	23/01/2024	4698221.62	93,964.43	21/02/2024	SBIN524052980959	10/07/2025	505.00	19500.84	113465.27
31	6966681	ME2300000157	23/01/2024	23/01/2024	4642366.61	92,847.33	21/02/2024	SBIN524052980960	10/07/2025	505.00	19269.00	112116.33
32	6996966	ME2300000158	24/01/2024	24/01/2024	4464482.02	89,289.64	21/02/2024	SBIN524052981558	10/07/2025	505.00	18530.66	107820.30
33	9500222	ME2400000003	29/04/2024	29/04/2024	4837895.22	96,757.90	01/06/2024	SBIN324153313585	10/07/2025	404.00	16064.46	112822.37
34	9551271	ME2400000005	29/04/2024	01/05/2024	4980872.53	99,617.45	01/06/2024	SBIN324153314169	10/07/2025	404.00	16539.23	116156.68
35	9789058	ME2400000006	30/04/2024	10/05/2024	5750866.41	1,15,017.33	31/05/2024	SBIN224152292379	10/07/2025	405.00	19143.30	134160.62
36	9783374	ME2400000007	30/04/2024	10/05/2024	6089666.83	1,21,793.34	31/05/2024	SBIN224152292252	10/07/2025	405.00	20271.08	142064.42
37	3127858	ME2400000046	29/07/2024	12/08/2024	4937666.13	98,753.32	24/09/2024	SBIC300246438527	10/07/2025	289.00	11728.65	110481.97
38	3127927	ME2400000047	30/07/2024	12/08/2024	5006522.77	1,00,130.46	24/09/2024	SBIC300246438528	10/07/2025	289.00	11892.21	112022.66
39	3272975	ME2400000048	30/07/2024	17/08/2024	4859407.95	97,188.16	18/09/2024	SBIC300236823799	10/07/2025	295.00	11782.40	108970.56
40	3305401	ME2400000049	31/07/2024	19/08/2024	4602258.33	92,045.17	07/09/2024	SBIN324251310521	10/07/2025	306.00	11574.99	103620.16
41	3305618	ME2400000050	31/07/2024	19/08/2024	4899977.37	97,999.55	07/09/2024	SBIN324251310703	10/07/2025	306.00	12323.78	110323.33
42	3317120	ME2400000051	31/07/2024	19/08/2024	4927480.98	98,549.62	07/09/2024	SBIN324251310705	10/07/2025	306.00	12392.95	110942.57
43	3407177	ME2400000052	31/07/2024	22/08/2024	4411966.81	88,239.34	07/09/2024	SBIN324251310707	10/07/2025	306.00	11096.40	99335.73
44	3119496	ME2400000053	31/07/2024	10/09/2024	6142619.13	1,22,852.38	24/09/2024	SBIC300246438530	10/07/2025	289.00	14590.82	137443.21
45	3204591	ME2400000054	31/07/2024	14/08/2024	5757210.05	1,15,144.20	24/09/2024	SBIC300246438529	10/07/2025	289.00	13675.35	128819.55
46	3231793	ME2400000057	31/07/2024	16/08/2024	6457739.23	1,29,154.78	24/09/2024	SBIC300246438532	10/07/2025	289.00	15339.34	144494.13
47	3098006	ME2400000059	31/07/2024	09/08/2024	6480827.74	1,29,616.55	24/09/2024	SBIC300246438533	10/07/2025	289.00	15394.19	145010.74

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48	3167632	ME2400000060	31/07/2024	13/08/2024	6000166.85	1,20,003.34	24/09/2024	SBIC300246438531	10/07/2025	289.00	14252.45	134255.79
49	3468905	ME2400000061	23/08/2024	24/08/2024	4947129.14	98,942.58	07/09/2024	SBIN324251310709	10/07/2025	306.00	12442.37	111384.95
50	3469201	ME2400000062	23/08/2024	24/08/2024	4806336.97	96,126.74	07/09/2024	SBIN324251310711	10/07/2025	306.00	12088.27	108215.01
51	3469252	ME2400000063	23/08/2024	24/08/2024	4806253.87	96,125.08	07/09/2024	SBIN324251310714	10/07/2025	306.00	12088.06	108213.14
52	3474313	ME2400000064	24/08/2024	24/08/2024	5628303.17	1,12,566.06	18/09/2024	SBIC300236823604	10/07/2025	295.00	13646.71	126212.77
53	3766779	ME2400000065	31/08/2024	05/09/2024	4618201.89	92,364.04	24/09/2024	SBIC300246365837	10/07/2025	289.00	10969.81	103333.85
54	3889913	ME2400000066	31/08/2024	10/09/2024	5937118.70	1,18,742.37	04/10/2024	SBIC300248667136	10/07/2025	279.00	13614.71	132357.08
55	3890810	ME2400000067	31/08/2024	10/09/2024	6056064.78	1,21,121.30	04/10/2024	SBIC300248667137	10/07/2025	279.00	13887.47	135008.76
56	3815787	ME2400000068	31/08/2024	06/09/2024	5544743.00	1,10,894.86	24/09/2024	SBIC300246383225	10/07/2025	289.00	13170.66	124065.52
57	4024454	ME2400000069	31/08/2024	14/09/2024	4697669.01	93,953.38	02/10/2024	SBIC300248515613	10/07/2025	281.00	10849.68	104803.07
58	3758649	ME2400000070	31/08/2024	04/09/2024	4842997.37	96,859.95	24/09/2024	SBIC300246365836	10/07/2025	289.00	11503.78	108363.72
59	3768424	ME2400000071	31/08/2024	05/09/2024	4401929.99	88,038.60	24/09/2024	SBIC300246365838	10/07/2025	289.00	10456.09	98494.69
60	3813463	ME2400000072	31/08/2024	06/09/2024	4933785.07	98,675.70	24/09/2024	SBIC300246365839	10/07/2025	289.00	11719.43	110395.13
61	3839347	ME2400000073	31/08/2024	07/09/2024	4870311.69	97,406.23	24/09/2024	SBIC300246365840	10/07/2025	289.00	11568.66	108974.89
62	3840733	ME2400000074	31/08/2024	07/09/2024	4443735.56	88,874.71	24/09/2024	SBIC300246365841	10/07/2025	289.00	10555.39	99430.10
63	3841767	ME2400000075	31/08/2024	07/09/2024	4727421.74	94,548.43	24/09/2024	SBIC300246365843	10/07/2025	289.00	11229.25	105777.68
64	3841633	ME2400000076	06/09/2024	07/09/2024	4631008.48	92,620.17	24/09/2024	SBIC300246365842	10/07/2025	289.00	11000.23	103620.40
65	3844237	ME2400000077	06/09/2024	08/09/2024	4802955.20	96,059.10	24/09/2024	SBIC300246365844	10/07/2025	289.00	11408.66	107467.77
66	4473677	ME2400000078	29/09/2024	30/09/2024	4668521.79	93,370.44	22/10/2024	SBIC300250092580	10/07/2025	261.00	10014.94	103385.37
67	4476716	ME2400000079	29/09/2024	30/09/2024	4843667.94	96,873.36	22/10/2024	SBIC300250092581	10/07/2025	261.00	10390.66	107264.02
68	4502522	ME2400000080	30/09/2024	01/10/2024	4647297.73	92,945.95	22/10/2024	SBIC300250092582	10/07/2025	261.00	9969.41	102915.36
69	4504428	ME2400000081	30/09/2024	01/10/2024	5060828.63	1,01,216.57	22/10/2024	SBIC300250092583	10/07/2025	261.00	10856.52	112073.09
70	4774020	ME2400000082	30/09/2024	12/10/2024	4543828.22	90,876.56	05/11/2024	SBIC300253326108	10/07/2025	247.00	9224.59	100101.16
71	4724265	ME2400000083	30/09/2024	10/10/2024	6504119.83	1,30,082.40	31/10/2024	SBIC300253097582	10/07/2025	252.00	13471.55	143553.94
72	4724700	ME2400000084	30/09/2024	10/10/2024	5653165.86	1,13,063.32	31/10/2024	SBIC300253097581	10/07/2025	252.00	11709.02	124772.34
73	4547084	ME2400000085	30/09/2024	03/10/2024	5529246.79	1,10,584.94	05/11/2024	SBIC300253326107	10/07/2025	247.00	11225.13	121810.06
74	4790341	ME2400000086	30/09/2024	14/10/2024	6096457.82	1,21,929.16	29/10/2024	SBIC300252444282	10/07/2025	254.00	12727.40	134656.56
75	4803405	ME2400000087	30/09/2024	14/10/2024	4705215.90	94,104.32	29/10/2024	SBIC300252482902	10/07/2025	254.00	9822.94	103927.26
76	4801371	ME2400000088	30/09/2024	14/10/2024	4629456.13	92,589.12	29/10/2024	SBIC300252482900	10/07/2025	254.00	9664.78	102253.90
77	4802285	ME2400000089	30/09/2024	14/10/2024	4841498.24	96,829.96	29/10/2024	SBIC300252482901	10/07/2025	254.00	10107.46	106937.42
78	4833677	ME2400000091	30/09/2024	15/10/2024	4830014.65	96,600.29	29/10/2024	SBIC300252482903	10/07/2025	254.00	10083.48	106683.78
79	4853795	ME2400000092	30/09/2024	16/10/2024	4888278.56	97,765.57	29/10/2024	SBIC300252482904	10/07/2025	254.00	10205.12	107970.69
80	4859978	ME2400000093	16/10/2024	16/10/2024	5125340.42	1,02,506.81	29/10/2024	SBIC300252482905	10/07/2025	254.00	10700.03	113206.83
81	4867068	ME2400000094	16/10/2024	16/10/2024	5093021.17	1,01,860.42	29/10/2024	SBIC300252482906	10/07/2025	254.00	10632.55	112492.98
82	5392448	ME2400000095	28/10/2024	06/11/2024	4565355.39	91,307.11	27/11/2024	SBIC300256571923	10/07/2025	225.00	8442.78	99749.89
83	5458206	ME2400000096	28/10/2024	08/11/2024	4589177.53	91,783.55	27/11/2024	SBIC300256571928	10/07/2025	225.00	8486.84	100270.39
84	5394741	ME2400000097	28/10/2024	06/11/2024	4378952.45	87,579.05	27/11/2024	SBIC300256571924	10/07/2025	225.00	8098.06	95677.11
85	5402580	ME2400000098	28/10/2024	06/11/2024	4714754.30	94,295.09	27/11/2024	SBIC300256571925	10/07/2025	225.00	8719.07	103014.15
86	5449587	ME2400000102	30/10/2024	08/11/2024	4634294.78	92,685.90	27/11/2024	SBIC300256571926	10/07/2025	225.00	8570.27	101256.17
87	5822523	ME2400000103	30/10/2024	22/11/2024	6248747.21	1,24,974.94	05/12/2024	SBIC300257858383	10/07/2025	217.00	11145.03	136119.97
88	5419919	ME2400000104	30/10/2024	07/11/2024	6242738.12	1,24,854.76	27/11/2024	SBIC300256576454	10/07/2025	225.00	11544.79	136399.55
89	5582623	ME2400000105	30/10/2024	13/11/2024	6237667.19	1,24,753.34	27/11/2024	SBIC300256546295	10/07/2025	225.00	11535.41	136288.76
90	5582732	ME2400000106	30/10/2024	13/11/2024	6312449.24	1,26,248.98	05/12/2024	SBIC300257861456	10/07/2025	217.00	11258.64	137507.63
91	6031295	ME2400000107	30/10/2024	29/11/2024	4469470.02	89,389.40	12/12/2024	SBIC300258464835	10/07/2025	210.00	7714.43	97103.83
92	6233843	ME2400000108	30/10/2024	06/12/2024	4173816.93	24,121.00	26/12/2024	SBIC300260012217	10/07/2025	196.00	1942.90	26063.90
93	6236568	ME2400000109	30/10/2024	06/12/2024	4161376.24	83,227.52	26/12/2024	SBIC300260012216	10/07/2025	196.00	6703.81	89931.33
94	5452181	ME2400000110	30/10/2024	08/11/2024	4638524.86	92,770.50	27/11/2024	SBIC300256571927	10/07/2025	225.00	8578.09	101348.59
95	6011026	ME2400000111	30/10/2024	29/11/2024	4933729.24	98,674.58	12/12/2024	SBIC300258419731	10/07/2025	210.00	8515.75	107190.34
96	5996040	ME2400000112	26/11/2024	28/11/2024	4620533.54	92,410.67	12/12/2024	SBIC300258419729	10/07/2025	210.00	7975.17	100385.84
97	5996145	ME2400000113	26/11/2024	28/11/2024	4737297.66	94,745.95	12/12/2024	SBIC300258419730	10/07/2025	210.00	8176.71	102922.66

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98	6075056	ME2400000114	27/11/2024	30/11/2024	4695526.92	93,910.54	12/12/2024	SBIC300258419732	10/07/2025	210.00	8104.61	102015.15
99	6269602	ME2400000115	27/11/2024	07/12/2024	4621305.97	92,426.12	26/12/2024	SBIC300260012218	10/07/2025	196.00	7444.73	99870.85
100	6075394	ME2400000116	27/11/2024	30/11/2024	4951374.69	99,027.49	12/12/2024	SBIC300258419733	10/07/2025	210.00	8546.21	107573.70
101	6282687	ME2400000117	27/11/2024	09/12/2024	5115007.13	1,02,300.14	26/12/2024	SBIC300260012219	10/07/2025	196.00	8240.07	110540.21
102	6030944	ME2400000118	27/11/2024	29/11/2024	6628852.17	1,32,577.04	21/12/2024	SBIC300259272190	10/07/2025	201.00	10951.23	143528.27
103	6291743	ME2400000119	29/11/2024	09/12/2024	4824203.86	96,484.08	26/12/2024	SBIC300260012220	10/07/2025	196.00	7771.59	104255.67
104	6047285	ME2400000120	29/11/2024	30/11/2024	5160076.24	1,03,201.52	12/12/2024	SBIC300258464836	10/07/2025	210.00	8906.43	112107.96
105	6297301	ME2400000121	29/11/2024	09/12/2024	4723331.72	94,466.63	26/12/2024	SBIC300260012213	10/07/2025	196.00	7609.09	102075.73
106	6298283	ME2400000122	29/11/2024	09/12/2024	4710099.02	94,201.98	26/12/2024	SBIC300260012214	10/07/2025	196.00	7587.78	101789.76
107	6301562	ME2400000123	30/11/2024	09/12/2024	4992316.80	99,846.34	26/12/2024	SBIC300260012215	10/07/2025	196.00	8042.42	107888.75
108	7037795	ME2400000124	30/11/2024	05/01/2025	5268905.89	1,05,378.12	22/01/2025	SBINN520250122631 88654	10/07/2025	169.00	7318.73	112696.84
109	7037987	ME2400000125	30/11/2024	05/01/2025	5193840.70	1,03,876.81	22/01/2025	SBINN520250122631 88821	10/07/2025	169.00	7214.46	111091.27
110	7038156	ME2400000126	30/11/2024	05/01/2025	4638019.08	92,760.38	22/01/2025	SBINN520250122631 87844	10/07/2025	169.00	6442.40	99202.78
111	6927810	ME2400000127	30/11/2024	31/12/2024	4152075.90	83,041.52	22/01/2025	SBINN520250122631 51039	10/07/2025	169.00	5767.40	88808.92
112	6929090	ME2400000128	30/11/2024	31/12/2024	4161083.07	83,221.66	22/01/2025	SBINN520250122631 66385	10/07/2025	169.00	5779.92	89001.58
113	6871341	ME2400000129	30/11/2024	30/12/2024	4456996.87	89,139.94	22/01/2025	SBINN520250122631 55679	10/07/2025	169.00	6190.95	95330.89
114	6575629	ME2400000130	30/11/2024	19/12/2024	5855563.06	1,17,111.26	08/01/2025	SBIC300261994243	10/07/2025	183.00	8807.41	125918.67
115	6628668	ME2400000131	30/11/2024	20/12/2024	6262283.12	1,25,245.66	08/01/2025	SBIC300261994244	10/07/2025	183.00	9419.16	134664.82
116	6411890	ME2400000132	30/11/2024	13/12/2024	6209721.75	1,24,194.44	05/02/2025	SBINN52025020591323975	10/07/2025	155.00	7911.02	132105.45
117	6459541	ME2400000133	30/11/2024	14/12/2024	6251774.94	1,25,035.50	31/12/2024	SBIN624366127604	10/07/2025	191.00	9814.43	134849.93
118	6613158	ME2400000134	19/12/2024	20/12/2024	4834836.22	96,696.72	10/01/2025	SBIC300262151899	10/07/2025	181.00	7192.65	103889.37
119	6613015	ME2400000135	19/12/2024	20/12/2024	4872155.60	97,443.11	10/01/2025	SBIC300262151898	10/07/2025	181.00	7248.17	104691.28
120	6614509	ME2400000136	19/12/2024	20/12/2024	4826780.23	96,535.60	10/01/2025	SBIC300262151900	10/07/2025	181.00	7180.66	103716.27
121	6617299	ME2400000137	19/12/2024	20/12/2024	5047537.14	1,00,950.74	10/01/2025	SBIC300262151901	10/07/2025	181.00	7509.08	108459.82
122	6712577	ME2400000138	23/12/2024	23/12/2024	4807823.14	96,156.46	10/01/2025	SBIC300262151903	10/07/2025	181.00	7152.46	103308.92
123	6704862	ME2400000139	23/12/2024	23/12/2024	4837314.85	96,746.30	10/01/2025	SBIC300262151902	10/07/2025	181.00	7196.33	103942.63
124	6834290	ME2400000140	27/12/2024	28/12/2024	4704234.39	94,084.69	22/01/2025	SBINN520250122631 72045	10/07/2025	169.00	6534.37	100619.06
125	6836140	ME2400000141	27/12/2024	28/12/2024	4985575.47	99,711.51	22/01/2025	SBINN520250122631 70102	10/07/2025	169.00	6925.17	106636.68
126	6838362	ME2400000142	27/12/2024	28/12/2024	4834409.07	96,688.18	22/01/2025	SBINN520250122631 87948	10/07/2025	169.00	6715.19	103403.37
127	6843550	ME2400000143	27/12/2024	28/12/2024	4862799.63	97,255.99	22/01/2025	SBINN520250122631 88126	10/07/2025	169.00	6754.63	104010.62
128	6844984	ME2400000144	27/12/2024	28/12/2024	4580714.63	91,614.29	22/01/2025	SBINN520250122631 55278	10/07/2025	169.00	6362.80	97977.09
129	6850686	ME2400000145	27/12/2024	28/12/2024	5036085.88	1,00,721.72	22/01/2025	SBINN520250122631 88473	10/07/2025	169.00	6995.33	107717.05
130	6873009	ME2400000146	27/12/2024	30/12/2024	4965250.16	99,305.00	22/01/2025	SBINN520250122631 55797	10/07/2025	169.00	6896.94	106201.94
131	6915857	ME2400000147	30/12/2024	31/12/2024	4845612.63	96,912.25	22/01/2025	SBINN520250122631 55890	10/07/2025	169.00	6730.76	103643.01
132	6918851	ME2400000148	31/12/2024	31/12/2024	4778030.65	95,560.61	22/01/2025	SBINN520250122631 70705	10/07/2025	169.00	6636.88	102197.49
133	6920658	ME2400000149	31/12/2024	31/12/2024	4672944.79	93,458.90	22/01/2025	SBINN520250122631 87667	10/07/2025	169.00	6490.91	99949.81
134	7193658	ME2400000150	31/12/2024	10/01/2025	4419520.44	88,390.41	28/01/2025	SBINN520250128718 22083	10/07/2025	163.00	5920.95	94311.36
135	7335367	ME2400000151	31/12/2024	16/01/2025	4830540.02	96,610.80	05/02/2025	SBINN52025020591324410	10/07/2025	155.00	6153.98	102764.78
136	7340388	ME2400000152	31/12/2024	16/01/2025	4952393.59	99,047.87	05/[illegible]/2025	[illegible]NN52025020591325057	10/07/2025	155.00	6309.21	105357.09
137	7352076	ME2400000154	17/01/2025	17/01/2025	4821830.03	96,436.60	[illegible]	[illegible]N52025020591392018	10/07/2025	155.00	6142.88	102579.48
						1,37,80,184.42					17,22,306.48	1,55,02,490.90

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(Rupees. One Crores fifty five Lac two thousand Four hundred Ninty one

SANJAY SINGH

Digitally signed by SANJAY SINGH
Date: 2025.07.10 18:06:30 +05'30'

SN	SHB NO	inv no	inv dt	shb dt	LEO Date	FOB-Val INR	RODTEPY AMT	RODTEP SCRIP NO	RODTEP SCRIP DT	Shipping Bill unclaimed as per icegate portal	Base Date of Intrest Calculation	no of Days from Script date	Intrest @ 15% PA	Total Amt (Basic Intrest)
1	5238942	ME2300000103-104-105	07/11/2023	08/11/2023	09/11/2023	5941900.26	29709.00	2401002510	03/01/2024		10/07/2025	554	6763.88	36472.88
2	5394212	ME2300000106-107-108	15/11/2023	17/11/2023	18/11/2023	5509297.35	27546.49	2401002510	03/01/2024		10/07/2025	554	6271.54	33818.03
3	5524401	ME2300000109-110-111	21/11/2023	23/11/2023	24/11/2023	5620422.91	28102.11	2401002510	03/01/2024		10/07/2025	554	6398.04	34500.16
4	5507685	ME2300000112	22/11/2023	22/11/2023	27/11/2023	4601774.14	23008.87	2401002510	03/01/2024		10/07/2025	554	5238.46	28247.33
5	5522428	ME2300000113	23/11/2023	23/11/2023	27/11/2023	4515099.41	22575.50	2401002510	03/01/2024		10/07/2025	554	5139.79	27715.29
6	5586748	ME2300000114	24/11/2023	25/11/2023	29/11/2023	5980786.51	29903.93	2401002510	03/01/2024		10/07/2025	554	6808.27	36712.20
7	5591042	ME2300000118	25/11/2023	26/11/2023	27/11/2023	4502394.17	22511.97	2401002510	03/01/2024		10/07/2025	554	5125.33	27637.30
8	5700573	ME2300000119	29/11/2023	30/11/2023	03/12/2023	5989033.04	29945.17	2401002510	03/01/2024		10/07/2025	554	6817.65	36762.82
9	5675063	ME2300000120	29/11/2023	29/11/2023	06/12/2023	4573154.56	22865.77	2401002510	03/01/2024		10/07/2025	554	5205.88	28071.65
10	5728793	ME2300000121	30/11/2023	01/12/2023	03/12/2023	5614244.19	28071.22	2401002510	03/01/2024		10/07/2025	554	6391.01	34462.23
11	5710498	ME2300000124	30/11/2023	30/11/2023	06/12/2023	4588469.96	22942.35	2401002510	03/01/2024		10/07/2025	554	5223.31	28165.66
12	5710991	ME2300000125	30/11/2023	30/11/2023	06/12/2023	4296859.89	21484.30	2401002510	03/01/2024		10/07/2025	554	4891.36	26375.66
13	5923669	ME2300000127	08/12/2023	09/12/2023	12/12/2023	5901957.65	29509.79	2408021965	19/08/2024		10/07/2025	325	3941.38	33451.16
14	5952583	ME2300000130	12/12/2023	11/12/2023	14/12/2023	4605273.30	23026.37	2401002510	03/01/2024		10/07/2025	554	5242.44	28268.81
15	5988000	ME2300000131	12/12/2023	12/12/2023	14/12/2023	4485588.65	22427.94	2401002510	03/01/2024		10/07/2025	554	5106.20	27534.14
16	6094897	ME2300000132	15/12/2023	16/12/2023	18/12/2023	5354898.80	15479.83	2401002510	03/01/2024		10/07/2025	554	3524.31	19004.15
17	6194113	ME2300000135	20/12/2023	21/12/2023	22/12/2023	6063290.07	30316.45	2408021965	19/08/2024		10/07/2025	325	4049.11	34365.57
18	6258683	ME2300000138	22/12/2023	23/12/2023	26/12/2023	5628332.92	28141.66	2408021965	19/08/2024		10/07/2025	325	3758.65	31900.31
19	6471519	ME2300000140	30/12/2023	02/01/2024	05/01/2024	5956449.31	29782.25	2408021965	19/08/2024		10/07/2025	325	3977.77	33760.01
20	6498810	ME2300000142	30/12/2023	03/01/2024	30/01/2024	5780795.33	28903.98	2408021965	19/08/2024		10/07/2025	325	3860.46	32764.44
21	6501464	ME2300000144	30/12/2023	03/01/2024	05/01/2024	5404433.42	27022.17	2408021965	19/08/2024		10/07/2025	325	3609.13	30631.29
22	6673517	ME2300000148	10/01/2024	11/01/2024	13/01/2024	4729210.72	23646.05	2408021965	19/08/2024		10/07/2025	325	3158.21	26804.26
23	6671809	ME2300000149	10/01/2024	11/01/2024	13/01/2024	4766716.05	23833.58	2408021965	19/08/2024		10/07/2025	325	3183.25	27016.83
24	6673404	ME2300000150	10/01/2024	11/01/2024	13/01/2024	4822589.88	24112.95	2408021965	19/08/2024		10/07/2025	325	3220.57	27333.51
25	6675725	ME2300000151	10/01/2024	11/01/2024	13/01/2024	4820043.97	24100.22	2408021965	19/08/2024		10/07/2025	325	3218.86	27319.08
26	6692444	ME2300000152	11/01/2024	11/01/2024	13/01/2024	4727674.04	23638.37	2408021965	19/08/2024		10/07/2025	325	3157.18	26795.55
27	6692561	ME2300000153	11/01/2024	11/01/2024	13/01/2024	4865627.61	24328.14	2408021965	19/08/2024		10/07/2025	325	3249.31	27577.44
28	6906607	ME2300000154	20/01/2024	20/01/2024	27/01/2024	4730466.91	23652.33	2408021965	19/08/2024		10/07/2025	325	3159.04	26811.38
29	6906322	ME2300000155	20/01/2024	20/01/2024	27/01/2024	4507362.29	22536.81	2408021965	19/08/2024		10/07/2025	325	3010.05	25546.87
30	6966589	ME2300000156	23/01/2024	23/01/2024	27/01/2024	4698221.62	23491.11	2408021965	19/08/2024		10/07/2025	325	3137.51	26628.62
31	6966681	ME2300000157	23/01/2024	23/01/2024	27/01/2024	4642366.61	23211.83	2408021965	19/08/2024		10/07/2025	325	3100.21	26312.04
32	6996966	ME2300000158	24/01/2024	24/01/2024	27/01/2024	4464482.02	22322.41	2408021965	19/08/2024		10/07/2025	325	2981.42	25303.83
33	8371983	ME2300000179	29/02/2024	16/03/2024	17/03/2024	5610392.44	22496.31	2408021965	19/08/2024		10/07/2025	325	3004.64	25500.95
34	8897442	ME2300000183	31/03/2024	03/04/2024	05/04/2024	4671849.70	18687.40	2408021965	19/08/2024		10/07/2025	325	2495.92	21183.32
35	8957671	ME2300000184	31/03/2024	06/04/2024	07/04/2024	4565791.05	18263.16	2408021965	19/08/2024		10/07/2025	325	2439.26	20702.42
36	8961260	ME2300000185	31/03/2024	07/04/2024	08/04/2024	4157416.26	16629.67	2408021965	19/08/2024		10/07/2025	325	2221.09	18850.75
37	9348791	ME2400000001	23/04/2024	24/04/2024	24/04/2024	4640898.34	18563.59	2408021965	19/08/2024		10/07/2025	325	2479.38	21042.98
38	9350111	ME2400000002	23/04/2024	24/04/2024	24/04/2024	4834176.23	19336.70	2408021965	19/08/2024		10/07/2025	325	2582.64	21919.35
39	9500222	ME2400000003	29/04/2024	29/04/2024	02/05/2024	4837895.22	24189.48	2408021965	19/08/2024		10/07/2025	325	3230.79	27420.26
40	9551271	ME2400000005	29/04/2024	01/05/2024	02/05/2024	4980872.53	24904 36	2408021965	19/08/2024		10/07/2025	325	3326.27	28230.63
41	9789058	ME2400000006	30/04/2024	10/05/2024	14/05/2024	5750866.41	28754.33	Unclaimed			10/07/2025		0.00	
42	9783374	ME2400000007	30/04/2024	10/05/2024	14/05/2024	6089666.83	30448.33	2408021965	19/08/2024		10/07/2025	325	4066.73	34515.06
43	1165927	ME2400000009	24/05/2024	25/05/2024	26/05/2024	4390129.97	17560.52	2408021965	19/08/2024		10/07/2025	325	2345.41	19905.93
44	1183824	ME2400000010	26/05/2024	27/05/2024	27/05/2024	4478965.39	17915.86	2408021965	19/08/2024		10/07/2025	325	2392.87	20308.73
45	1185367	ME2400000011	26/05/2024	27/05/2024	27/05/2024	4340958.96	17363.84	2408021965	19/08/2024		10/07/2025	325	2319.14	19682.98
46	1186835	ME2400000012	26/05/2024	27/05/2024	27/05/2024	4544087.25	18176.35	2408021965	19/08/2024		10/07/2025	325	2427.66	20604.01
47	1489315	ME2400000013	31/05/2024	07/06/2024	08/06/2024	3666680.08	14666.72	2408021965	19/08/2024		10/07/2025	325	1958.91	16625.63
48	[illegible]21063	ME2400000014	31/05/2024	17/06/2024	18/06/2024	4398940.33	17595.76	2408021965	19/08/2024		10/07/2025	325	2350.12	19945.88
49	1730016	ME2400000015	31/05/2024	17/06/2024	18/06/2024	4344137.81	17376.55	2408021965	19/08/2024		10/07/2025	325	2320.84	19697.39
50	1725704	ME2400000016	17/06/2024	17/06/2024	18/06/2024	4321639.57	17286.56	2408021965	19/08/2024		10/07/2025	325	2308.82	19595.38

51	1728278	ME2400000017	17/06/2024	17/06/2024	18/06/2024	4466225.20	17864.90	2408021965	19/08/2024		10/07/2025	325	2386.07	20250.97
52	1735831	ME2400000018	17/06/2024	17/06/2024	19/06/2024	4427279.68	17709.12	2408021965	19/08/2024		10/07/2025	325	2365.26	20074.38
53	1736315	ME2400000019	17/06/2024	17/06/2024	19/06/2024	4441901.66	17767.61	2408021965	19/08/2024		10/07/2025	325	2373.07	20140.68
54	1883077	ME2400000020	22/06/2024	23/06/2024	25/06/2024	4171283.92	16685.14	2408021965	19/08/2024		10/07/2025	325	2228.49	18913.63
55	1883076	ME2400000021	22/06/2024	23/06/2024	25/06/2024	4325238.67	17300.95	2408021965	19/08/2024		10/07/2025	325	2310.74	19611.70
56	1889667	ME2400000022	22/06/2024	24/06/2024	25/06/2024	4420603.39	17682.41	2408021965	19/08/2024		10/07/2025	325	2361.69	20044.11
57	1902903	ME2400000023	23/06/2024	24/06/2024	25/06/2024	4341437.61	17365.75	2408021965	19/08/2024		10/07/2025	325	2319.40	19685.15
58	1933353	ME2400000024	24/06/2024	25/06/2024	25/06/2024	4318228.55	17272.91	2408021965	19/08/2024		10/07/2025	325	2307.00	19579.91
59	2064863	ME2400000025	28/06/2024	29/06/2024	02/07/2024	4245230.65	16980.92	2408021965	19/08/2024		10/07/2025	325	2268.00	19248.92
60	2065708	ME2400000026	28/06/2024	29/06/2024	02/07/2024	4537162.33	18148.65	2412042265	20/12/2024		10/07/2025	202	1506.59	19655.24
61	2073196	ME2400000027	29/06/2024	30/06/2024	02/07/2024	4566001.87	18264.01	2412042265	20/12/2024		10/07/2025	202	1516.16	19780.17
62	2096183	ME2400000028	30/06/2024	01/07/2024	02/07/2024	4666951.25	18667.81	2412042265	20/12/2024		10/07/2025	202	1549.68	20217.49
63	2304934	ME2400000029	30/06/2024	10/07/2024	10/07/2024	5732641.60	22930.57	2412042265	20/12/2024		10/07/2025	202	1903.55	24834.12
64	2314709	ME2400000030	30/06/2024	10/07/2024	11/07/2024	5742704.54	22970.82	2412042265	20/12/2024		10/07/2025	202	1906.89	24877.71
65	2314197	ME2400000031	30/06/2024	10/07/2024	11/07/2024	5854009.64	23416.04	2412042265	20/12/2024		10/07/2025	202	1943.85	25359.89
66	2465533	ME2400000033	30/06/2024	16/07/2024	18/07/2024	5946719.65	23786.88	2412042265	20/12/2024		10/07/2025	202	1974.64	25761.52
67	2100066	ME2400000035	30/06/2024	01/07/2024	02/07/2024	4344675.29	17378.70	2412042265	20/12/2024		10/07/2025	202	1442.67	18821.37
68	2412525	ME2400000038	13/07/2024	14/07/2024	15/07/2024	4907233.58	19628.93	2412042265	20/12/2024		10/07/2025	202	1629.47	21258.40
69	2412921	ME2400000039	14/07/2024	14/07/2024	15/07/2024	4870534.63	19482.14	2412042265	20/12/2024		10/07/2025	202	1617.28	21099.42
70	2412944	ME2400000040	14/07/2024	14/07/2024	16/07/2024	4847783.03	19391.13	2412042265	20/12/2024		10/07/2025	202	1609.73	21000.86
71	2427972	ME2400000041	15/07/2024	15/07/2024	16/07/2024	4899769.08	19599.08	2412042265	20/12/2024		10/07/2025	202	1626.99	21226.07
72	2758150	ME2400000042	26/07/2024	27/07/2024	01/08/2024	4836586.46	19346.35	2412042265	20/12/2024		10/07/2025	202	1606.01	20952.36
73	2757232	ME2400000043	26/07/2024	27/07/2024	01/08/2024	5001414.77	20005.66	2412042265	20/12/2024		10/07/2025	202	1660.74	21666.40
74	2791202	ME2400000044	28/07/2024	29/07/2024	01/08/2024	4788005.22	19152.02	2412042265	20/12/2024		10/07/2025	202	1589.88	20741.90
75	2847679	ME2400000045	28/07/2024	31/07/2024	01/08/2024	4824683.14	19298.73	2412042265	20/12/2024		10/07/2025	202	1602.06	20900.79
76	3127858	ME2400000046	29/07/2024	12/08/2024	13/08/2024	4937666.13	24688.33	2412042265	20/12/2024		10/07/2025	202	2049.47	26737.80
77	3127927	ME2400000047	30/07/2024	12/08/2024	12/08/2024	5006522.77	25032.61	2412042265	20/12/2024		10/07/2025	202	2078.05	27110.66
78	3272975	ME2400000048	30/07/2024	17/08/2024	21/08/2024	4859407.95	24297.04	2412042265	20/12/2024		10/07/2025	202	2016.99	26314.03
79	3305401	ME2400000049	31/07/2024	19/08/2024	20/08/2024	4602258.33	23011.29	2412042265	20/12/2024		10/07/2025	202	1910.25	24921.54
80	3305618	ME2400000050	31/07/2024	19/08/2024	20/08/2024	4899977.37	24499.89	2412042265	20/12/2024		10/07/2025	202	2033.83	26533.71
81	3317120	ME2400000051	31/07/2024	19/08/2024	21/08/2024	4927480.98	24637.40	2412042265	20/12/2024		10/07/2025	202	2045.24	26682.65
82	3407177	ME2400000052	31/07/2024	22/08/2024	23/08/2024	4411966.81	22059.83	2412042265	20/12/2024		10/07/2025	202	1831.27	23891.10
83	3119496	ME2400000053	31/07/2024	10/08/2024	12/08/2024	6142619.13	30713.10	2412042265	20/12/2024		10/07/2025	202	2549.61	33262.70
84	3204591	ME2400000054	31/07/2024	14/08/2024	15/08/2024	5757210.05	28786.05	2412042265	20/12/2024		10/07/2025	202	2389.64	31175.69
85	3231793	ME2400000057	31/07/2024	16/08/2024	17/08/2024	6457739.23	32288.70	2412042265	20/12/2024		10/07/2025	202	2680.40	34969.10
86	3098006	ME2400000059	31/07/2024	09/08/2024	10/08/2024	6480827.74	32404.14	2412042265	20/12/2024		10/07/2025	202	2689.99	35094.13
87	3167632	ME2400000060	31/07/2024	13/08/2024	14/08/2024	6000166.85	30000.83	2412042265	20/12/2024		10/07/2025	202	2490.48	32491.31
88	3468905	ME2400000061	23/08/2024	24/08/2024	24/08/2024	4947129.14	24735.65	2412042262	20/12/2024		10/07/2025	202	2053.40	26789.04
89	3469201	ME2400000062	23/08/2024	24/08/2024	24/08/2024	4806336.97	24031.68	2412042262	20/12/2024		10/07/2025	202	1994.96	26026.64
90	3469252	ME2400000063	23/08/2024	24/08/2024	25/08/2024	4806253.87	24031.27	2412042262	20/12/2024		10/07/2025	202	1994.92	26026.19
91	3474313	ME2400000064	24/08/2024	24/08/2024	01/09/2024	5628303.17	28141.52	2412042262	20/12/2024		10/07/2025	202	2336.13	30477.65
92	3766779	ME2400000065	31/08/2024	05/09/2024	08/09/2024	4618201.89	23091.01	2412042262	20/12/2024		10/07/2025	202	1916.87	25007.88
93	3889913	ME2400000066	31/08/2024	10/09/2024	13/09/2024	5937118.70	29685.59	2412042262	20/12/2024		10/07/2025	202	2464.31	32149.90
94	3890810	ME2400000067	31/08/2024	10/09/2024	13/09/2024	6056064.78	30280.32	2412042262	20/12/2024		10/07/2025	202	2513.68	32794.01
95	3815787	ME2400000068	31/08/2024	06/09/2024	07/09/2024	5544743.00	27723.72	2412042265	20/12/2024		10/07/2025	202	2301.45	30025.16
96	4024454	ME2400000069	31/08/2024	14/09/2024	15/09/2024	4697669.01	23488.35	2412042262	20/12/2024		10/07/2025	202	1949.85	25438.20
97	3758649	ME2400000070	31/08/2024	04/09/2024	08/09/2024	4842997.37	24214.99	2412042262	20/12/2024		10/07/2025	202	2010.18	26225.16
98	3768424	ME2400000071	31/08/2024	05/09/2024	08/09/2024	4401929.99	22009.65	2412042262	20/12/2024		10/07/2025	202	1827.10	23836.75
99	3813463	ME2400000072	31/08/2024	06/09/2024	08/09/2024	4933785.07	24668.93	2412042262	20/12/2024		10/07/2025	202	2047.86	26716.78
100	[illegible]839347	ME2400000073	31/08/2024	07/09/2024	08/09/2024	4870311.69	24351.56	2412042265	20/12/2024		10/07/2025	202	2021.51	26373.07
101	[illegible]40733	ME2400000074	31/08/2024	07/09/2024	08/09/2024	4443735.56	22218.68	2412042265	20/12/2024		10/07/2025	202	1844.45	24063.13
102	3841767	ME2400000075	31/08/2024	07/09/2024	08/09/2024	4727421.74	23637.11	2412042265	20/12/2024		10/07/2025	202	1962.20	25599.31
103	3841633	ME2400000076	06/09/2024	07/09/2024	08/09/2024	4631008.48	23155.04	2412042265	20/12/2024		10/07/2025	202	1922.19	25077.23

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104	3844237	ME2400000077	06/09/2024	08/09/2024	08/09/2024	4802955.20	24014.78	2412042262	20/12/2024		10/07/2025	202	1993.56	26008.33
105	4473677	ME2400000078	29/09/2024	30/09/2024	02/10/2024	4668521.79	23342.61	2412042262	20/12/2024		10/07/2025	202	1937.76	25280.37
106	4476716	ME2400000079	29/09/2024	30/09/2024	02/10/2024	4843667.94	24218.34	2412042262	20/12/2024		10/07/2025	202	2010.45	26228.79
107	4502522	ME2400000080	30/09/2024	01/10/2024	02/10/2024	4647297.73	23236.49	2412042262	20/12/2024		10/07/2025	202	1928.95	25165.44
108	4504428	ME2400000081	30/09/2024	01/10/2024	02/10/2024	5060828.63	25304.14	2412042262	20/12/2024		10/07/2025	202	2100.59	27404.73
109	4774020	ME2400000082	30/09/2024	12/10/2024	13/10/2024	4543828.22	22719.14	2412042262	20/12/2024		10/07/2025	202	1886.00	24605.14
110	4724265	ME2400000083	30/09/2024	10/10/2024	11/10/2024	6504119.83	32520.60	2412042262	20/12/2024		10/07/2025	202	2699.66	35220.25
111	4724700	ME2400000084	30/09/2024	10/10/2024	11/10/2024	5653165.86	28265.83	2412042262	20/12/2024		10/07/2025	202	2346.45	30612.28
112	4547084	ME2400000085	30/09/2024	03/10/2024	09/10/2024	5529246.79	27646.23	2412042262	20/12/2024		10/07/2025	202	2295.02	29941.25
113	4790341	ME2400000086	30/09/2024	14/10/2024	14/10/2024	6096457.82	30482.29	2412042262	20/12/2024		10/07/2025	202	2530.45	33012.74
114	4803405	ME2400000087	30/09/2024	14/10/2024	16/10/2024	4705215.90	23526.08	2412042262	20/12/2024		10/07/2025	202	1952.99	25479.07
115	4801371	ME2400000088	30/09/2024	14/10/2024	16/10/2024	4629456.13	23147.28	2412042262	20/12/2024		10/07/2025	202	1921.54	25068.82
116	4802285	ME2400000089	30/09/2024	14/10/2024	16/10/2024	4841498.24	24207.49	2412042262	20/12/2024		10/07/2025	202	2009.55	26217.04
117	4833677	ME2400000091	30/09/2024	15/10/2024	18/10/2024	4830014.65	24150.07	2412042262	20/12/2024		10/07/2025	202	2004.79	26154.86
118	4853795	ME2400000092	30/09/2024	16/10/2024	18/10/2024	4888278.56	24441.39	2412042262	20/12/2024		10/07/2025	202	2028.97	26470.36
119	4859978	ME2400000093	16/10/2024	16/10/2024	18/10/2024	5125340.42	25626.70	2412042262	20/12/2024		10/07/2025	202	2127.37	27754.07
120	4867068	ME2400000094	16/10/2024	16/10/2024	18/10/2024	5093021.17	25465.11	2412042262	20/12/2024		10/07/2025	202	2113.95	27579.06
121	5392448	ME2400000095	28/10/2024	06/11/2024	08/11/2024	4565355.39	22826.78	2412042262	20/12/2024		10/07/2025	202	1894.94	24721.71
122	5458206	ME2400000096	28/10/2024	08/11/2024	11/11/2024	4589177.53	22945.89	2412042262	20/12/2024		10/07/2025	202	1904.82	24850.71
123	5394741	ME2400000097	28/10/2024	06/11/2024	08/11/2024	4378952.45	21894.76	2412042262	20/12/2024		10/07/2025	202	1817.57	23712.33
124	5402580	ME2400000098	28/10/2024	06/11/2024	08/11/2024	4714754.30	23573.77	2412042262	20/12/2024		10/07/2025	202	1956.95	25530.72
125	5421401	ME2400000099	28/10/2024	07/11/2024	08/11/2024	4720403.58	14161.21	2412042262	20/12/2024		10/07/2025	202	1175.57	15336.79
126	5429448	ME2400000100	30/10/2024	07/11/2024	09/11/2024	4540210.69	13620.63	2412042262	20/12/2024		10/07/2025	202	1130.70	14751.33
127	5431410	ME2400000101	30/10/2024	07/11/2024	10/11/2024	4702482.30	14107.45	2412042262	20/12/2024		10/07/2025	202	1171.11	15278.56
128	5449587	ME2400000102	30/10/2024	08/11/2024	09/11/2024	4634294.78	23171.47	2412042262	20/12/2024		10/07/2025	202	1923.55	25095.02
129	5822523	ME2400000103	30/10/2024	22/11/2024	24/11/2024	6248747.21	31243.74	2412042262	20/12/2024		10/07/2025	202	2593.66	33837.39
130	5419919	ME2400000104	30/10/2024	07/11/2024	09/11/2024	6242738.12	31213.69	2412042262	20/12/2024		10/07/2025	202	2591.16	33804.85
131	5582623	ME2400000105	30/10/2024	13/11/2024	14/11/2024	6237667.19	31188.34	2412042262	20/12/2024		10/07/2025	202	2589.06	33777.40
132	5582732	ME2400000106	30/10/2024	13/11/2024	15/11/2024	6312449.24	31562.25	2412042262	20/12/2024		10/07/2025	202	2620.10	34182.34
133	6031295	ME2400000107	30/10/2024	29/11/2024	30/11/2024	4469470.02	22347.35	2412042262	20/12/2024		10/07/2025	202	1855.14	24202.49
134	6238843	ME2400000108	30/10/2024	06/12/2024	08/12/2024	4173816.93	14932.00	Unclaimed		6238843	10/07/2025		0.00	
135	6236568	ME2400000109	30/10/2024	06/12/2024	08/12/2024	4161376.24	20806.88	Unclaimed		6236568	10/07/2025		0.00	
136	5452181	ME2400000110	30/10/2024	08/11/2024	09/11/2024	4638524.86	23192.62	2412042262	20/12/2024		10/07/2025	202	1925.31	25117.93
137	6011026	ME2400000111	30/10/2024	29/11/2024	29/11/2024	4933729.24	24668.65	2412042262	20/12/2024		10/07/2025	202	2047.84	26716.48
138	5996040	ME2400000112	26/11/2024	28/11/2024	29/11/2024	4620533.54	23102.67	2412042262	20/12/2024		10/07/2025	202	1917.84	25020.51
139	5996145	ME2400000113	26/11/2024	28/11/2024	29/11/2024	4737297.66	23686.49	2412042262	20/12/2024		10/07/2025	202	1966.30	25652.79
140	6075056	ME2400000114	27/11/2024	30/11/2024	02/12/2024	4695526.92	23477.63	2412042262	20/12/2024		10/07/2025	202	1948.97	25426.60
141	6269602	ME2400000115	27/11/2024	07/12/2024	10/12/2024	4621305.97	23106.53	Unclaimed		6269602	10/07/2025		0.00	
142	6075394	ME2400000116	27/11/2024	30/11/2024	02/12/2024	4951374.69	24756.87	2412042262	20/12/2024		10/07/2025	202	2055.16	26812.03
143	6282687	ME2400000117	27/11/2024	09/12/2024	10/12/2024	5115007.13	25575.04	Unclaimed		6282687	10/07/2025		0.00	
144	6030944	ME2400000118	27/11/2024	29/11/2024	30/11/2024	6628852.17	33144.26	Unclaimed		6030944	10/07/2025		0.00	
145	6291743	ME2400000119	29/11/2024	09/12/2024	10/12/2024	4824203.86	24121.02	Unclaimed		6291743	10/07/2025		0.00	
146	6047285	ME2400000120	29/11/2024	30/11/2024	02/12/2024	5160076.24	25800.38	2412042262	20/12/2024		10/07/2025	202	2141.79	27942.17
147	6297301	ME2400000121	29/11/2024	09/12/2024	11/12/2024	4723331.72	23616.66	Unclaimed		6297301	10/07/2025		0.00	
148	6298283	ME2400000122	29/11/2024	09/12/2024	11/12/2024	4710099.02	23550.50	Unclaimed		6298283	10/07/2025		0.00	
149	6301562	ME2400000123	30/11/2024	09/12/2024	12/12/2024	4992316.80	24961.58	Unclaimed		6301562	10/07/2025		0.00	
150	7037795	ME2400000124	30/11/2024	05/01/2025	05/01/2025	5268905.89	26344.53	Unclaimed		7037795	10/07/2025		0.00	
151	7037987	ME2400000125	30/11/2024	05/01/2025	05/01/2025	5193840.70	25969.20	Unclaimed		7037987	10/07/2025		0.00	
152	7038156	ME2400000126	30/11/2024	05/01/2025	05/01/2025	4638019.08	23190.10	Unclaimed		7038156	10/07/2025		0.00	
153	6927810	ME2400000127	30/11/2024	31/12/2024	05/01/2025	4152075.90	20760.38	Unclaimed		6927810	10/07/2025		0.00	
154	[illegible]29090	ME2400000128	30/11/2024	31/12/2024	05/01/2025	4161083.07	20805.42	Unclaimed		6929090	10/07/2025		0.00	
155	6871341	ME2400000129	30/11/2024	30/12/2024	04/01/2025	4456996.87	22284.98	Unclaimed		6871341	10/07/2025		0.00	
156	6575629	ME2400000130	30/11/2024	19/12/2024	19/12/2024	5855563.06	29277.82	Unclaimed		6575629	10/07/2025		0.00	

157	6628668	ME2400000131	30/11/2024	20/12/2024	22/12/2024	6262283.12	31311.42	Unclaimed			6628668	10/07/2025		0.00	
158	6411890	ME2400000132	30/11/2024	13/12/2024	14/12/2024	6209721.75	31048.61	Unclaimed			6411890	10/07/2025		0.00	
159	6459541	ME2400000133	30/11/2024	14/12/2024	16/12/2024	6251774.94	31258.87	Unclaimed			6459541	10/07/2025		0.00	
160	6613158	ME2400000134	19/12/2024	20/12/2024	21/12/2024	4834836.22	24174.18	Unclaimed			6613158	10/07/2025		0.00	
161	6613015	ME2400000135	19/12/2024	20/12/2024	21/12/2024	4872155.60	24360.78	Unclaimed			6613015	10/07/2025		0.00	
162	6614509	ME2400000136	19/12/2024	20/12/2024	21/12/2024	4826780.23	24133.90	Unclaimed			6614509	10/07/2025		0.00	
163	6617299	ME2400000137	19/12/2024	20/12/2024	21/12/2024	5047537.14	25237.69	Unclaimed			6617299	10/07/2025		0.00	
164	6712577	ME2400000138	23/12/2024	23/12/2024	24/12/2024	4807823.14	24039.12	Unclaimed			6712577	10/07/2025		0.00	
165	6704862	ME2400000139	23/12/2024	23/12/2024	24/12/2024	4837314.85	24186.57	Unclaimed			6704862	10/07/2025		0.00	
166	6834290	ME2400000140	27/12/2024	28/12/2024	04/01/2025	4704234.39	23521.17	Unclaimed			6834290	10/07/2025		0.00	
167	6836140	ME2400000141	27/12/2024	28/12/2024	04/01/2025	4985575.47	24927.88	Unclaimed			6836140	10/07/2025		0.00	
168	6838362	ME2400000142	27/12/2024	28/12/2024	04/01/2025	4834409.07	24172.05	Unclaimed			6838362	10/07/2025		0.00	
169	6843550	ME2400000143	27/12/2024	28/12/2024	04/01/2025	4862799.63	24314.00	Unclaimed			6843550	10/07/2025		0.00	
170	6844984	ME2400000144	27/12/2024	28/12/2024	04/01/2025	4580714.63	22903.57	Unclaimed			6844984	10/07/2025		0.00	
171	6850686	ME2400000145	27/12/2024	28/12/2024	04/01/2025	5036085.88	25180.43	Unclaimed			6850686	10/07/2025		0.00	
172	6873009	ME2400000146	27/12/2024	30/12/2024	04/01/2025	4965250.16	24826.25	Unclaimed			6873009	10/07/2025		0.00	
173	6915857	ME2400000147	30/12/2024	31/12/2024	04/01/2025	4845612.63	24228.06	Unclaimed			6915857	10/07/2025		0.00	
174	6918851	ME2400000148	31/12/2024	31/12/2024	04/01/2025	4778030.65	23890.15	Unclaimed			6918851	10/07/2025		0.00	
175	6920658	ME2400000149	31/12/2024	31/12/2024	04/01/2025	4672944.79	23364.72	Unclaimed			6920658	10/07/2025		0.00	
176	7193658	ME2400000150	31/12/2024	10/01/2025	12/01/2025	4419520.44	22097.60	Unclaimed			7193658	10/07/2025		0.00	
177	7335367	ME2400000151	31/12/2024	16/01/2025	18/01/2025	4830540.02	24152.70	Unclaimed			7335367	10/07/2025		0.00	
178	7340388	ME2400000152	31/12/2024	16/01/2025	18/01/2025	4952393.59	24761.97	Unclaimed			7340388	10/07/2025		0.00	
179	7352076	ME2400000154	17/01/2025	17/01/2025	18/01/2025	4821830.03	24109.15	Unclaimed			7352076	10/07/2025		0.00	
180	7375759	ME2400000157	17/01/2025	17/01/2025	19/01/2025	5163824.58	15492.00	Unclaimed			7375759	10/07/2025		0.00	
181	7375858	ME2400000159	17/01/2025	17/01/2025	19/01/2025	5271577.18	15814.73	Unclaimed			7375858	10/07/2025		0.00	
182	7408565	ME2400000160	18/01/2025	19/01/2025	20/01/2025	5109977.32	15329.00	Unclaimed			7408565	10/07/2025		0.00	
183	7400808	ME2400000161	18/01/2025	18/01/2025	19/01/2025	5036928.72	15113.00	Unclaimed			7400808	10/07/2025		0.00	
184	7409360	ME2400000162	19/01/2025	19/01/2025	21/01/2025	5190062.02	15570.19	Unclaimed			7409360	10/07/2025		0.00	
185	7409378	ME2400000163	19/01/2025	19/01/2025	21/01/2025	5181311.94	15546.00	Unclaimed			7409378	10/07/2025		0.00	
186	7434570	ME2400000164	19/01/2025	20/01/2025	21/01/2025	5209804.80	15629.41	Unclaimed			7434570	10/07/2025		0.00	
187	7435084	ME2400000165	19/01/2025	20/01/2025	21/01/2025	5130059.98	15390.18	Unclaimed			7435084	10/07/2025		0.00	
188	7467749	ME2400000166	19/01/2025	21/01/2025	22/01/2025	4889390.83	14668.17	Unclaimed			7467749	10/07/2025		0.00	
189	7688636	ME2400000167	21/01/2025	29/01/2025	31/01/2025	4936018.37	14808.06	Unclaimed			7688636	10/07/2025		0.00	
190	7682266	ME2400000168	21/01/2025	29/01/2025	30/01/2025	5099240.83	15297.72	Unclaimed			7682266	10/07/2025		0.00	
191	7682291	ME2400000170	21/01/2025	29/01/2025	30/01/2025	4939543.69	14818.63	Unclaimed			7682291	10/07/2025		0.00	
192	7738684	ME2400000171	29/01/2025	30/01/2025	31/01/2025	6598276.43	19794.83	Unclaimed				10/07/2025		0.00	
193	7715663	ME2400000172	29/01/2025	29/01/2025	31/01/2025	4921463.65	14764.39	Unclaimed			7715663	10/07/2025		0.00	
194	7715706	ME2400000173	29/01/2025	29/01/2025	31/01/2025	4864834.06	14594.50	Unclaimed			7715706	10/07/2025		0.00	
195	7715747	ME2400000174	29/01/2025	29/01/2025	31/01/2025	4939674.35	14819.02	Unclaimed			7715747	10/07/2025		0.00	
196	7751423	ME2400000175	29/01/2025	30/01/2025	01/02/2025	4893124.52	14679.37	Unclaimed			7751423	10/07/2025		0.00	
197	7751477	ME2400000176	30/01/2025	30/01/2025	01/02/2025	4926620.10	14779.86	Unclaimed			7751477	10/07/2025		0.00	
198	7801122	ME2400000177	31/01/2025	01/02/2025	01/02/2025	5258083.98	15773.00	Unclaimed			7801122	10/07/2025		0.00	
199	7801430	ME2400000178	31/01/2025	01/02/2025	02/02/2025	5005336.70	15016.01	Unclaimed			7801430	10/07/2025		0.00	
200	7863226	ME2400000179	31/01/2025	04/02/2025	05/02/2025	6217323.25	18651.97	Unclaimed			7863226	10/07/2025		0.00	
							45,52,202.90							3,68,837.83	36,07,288.62

SN	SHB	Inv no	Inv dt	SHB DT	FOB val --INR	DDB AMT	DDB recd dt	bank ref	Base Date of Intrest Calculation	no of Days from Claim	Intrest @ 15% PA	Total Amt (Basic Intrest)
1	5238942	ME2300000103-104-105	07/11/2023	08/11/2023	5941900.26	1,18,838.00	27/12/2023	SBIN323361410675	10/07/2025	561.00	27397.86	146235.86
2	5394212	ME2300000106-107-108	15/11/2023	17/11/2023	5509297.35	1,10,185.95	02/12/2023	SBIN423336878704	10/07/2025	586.00	26535.19	136721.14
3	5524401	ME2300000109-110-111	21/11/2023	23/11/2023	5620422.91	1,12,408.46	26/12/2023	SBIN223360478299	10/07/2025	562.00	25961.73	138370.19
4	5507685	ME2300000112	22/11/2023	22/11/2023	4601774.14	92,035.48	22/02/2024	SBIN124053829697	10/07/2025	504.00	19062.69	111098.17
5	5522428	ME2300000113	23/11/2023	23/11/2023	4515099.41	90,301.99	22/02/2024	SBIN124053829704	10/07/2025	504.00	18703.64	109005.63
6	5586748	ME2300000114	24/11/2023	25/11/2023	5980786.51	1,19,615.73	19/12/2023	SBIN223353069603	10/07/2025	569.00	27970.42	147586.15
7	5591042	ME2300000118	25/11/2023	26/11/2023	4502394.17	90,047.88	22/02/2024	SBIN124053829857	10/07/2025	504.00	18651.01	108698.90
8	5700573	ME2300000119	29/11/2023	30/11/2023	5989033.04	1,19,780.66	30/12/2023	SBIN223364201966	10/07/2025	558.00	27467.51	147248.17
9	5675063	ME2300000120	29/11/2023	29/11/2023	4573154.56	91,463.09	19/12/2023	SBIN223353071152	10/07/2025	569.00	21387.33	112850.42
10	5728793	ME2300000121	30/11/2023	01/12/2023	5614244.19	1,12,284.88	20/12/2023	SBIN223354816288	10/07/2025	568.00	26210.06	138494.94
11	5710498	ME2300000124	30/11/2023	30/11/2023	4588469.96	91,769.40	19/12/2023	SBIN223353071377	10/07/2025	569.00	21458.95	113228.35
12	5710991	ME2300000125	30/11/2023	30/11/2023	4296859.89	85,937.20	19/12/2023	SBIN223353071378	10/07/2025	569.00	20095.18	106032.38
13	5923669	ME2300000127	08/12/2023	09/12/2023	5901957.65	1,18,039.15	15/03/2024	SBIN324075958794	10/07/2025	482.00	23381.45	141420.61
14	5952583	ME2300000130	12/12/2023	11/12/2023	4605273.30	92,105.47	20/01/2024	SBIN424020395850	10/07/2025	537.00	20326.29	112431.75
15	5988000	ME2300000131	12/12/2023	12/12/2023	4485588.65	89,711.77	20/01/2024	SBIN424020396116	10/07/2025	537.00	19798.04	109509.81
16	6094897	ME2300000132	15/12/2023	16/12/2023	5354898.80	61,919.35	22/02/2024	SBIN124053939610	10/07/2025	504.00	12824.94	74744.29
17	6194113	ME2300000135	20/12/2023	21/12/2023	6063290.07	1,21,265.80	09/01/2024	SBIN324009326379	10/07/2025	548.00	27309.72	148575.52
18	6258683	ME2300000138	22/12/2023	23/12/2023	5628332.92	1,12,566.66	07/02/2024	SBIN224038481488	10/07/2025	519.00	24009.08	136575.74
19	6471519	ME2300000140	30/12/2023	02/01/2024	5956449.31	1,19,128.99	15/03/2024	SBIN324075958834	10/07/2025	482.00	23597.33	142726.32
20	6498810	ME2300000142	30/12/2023	03/01/2024	5780795.33	1,15,615.91	21/02/2024	SBIN124052118124	10/07/2025	505.00	23994.26	139610.17
21	6501464	ME2300000144	30/12/2023	03/01/2024	5404433.42	1,08,088.67	19/01/2024	SBIN324019324940	10/07/2025	538.00	23897.96	131986.63
22	6673517	ME2300000148	10/01/2024	11/01/2024	4729210.72	94,584.21	03/02/2024	SBIN324034261080	10/07/2025	523.00	20329.13	114913.34
23	6671809	ME2300000149	10/01/2024	11/01/2024	4766716.05	95,334.32	03/02/2024	SBIN324034261060	10/07/2025	523.00	20490.35	115824.67
24	6673404	ME2300000150	10/01/2024	11/01/2024	4822589.88	96,451.80	03/02/2024	SBIN324034261075	10/07/2025	523.00	20730.53	117182.33
25	6675725	ME2300000151	10/01/2024	11/01/2024	4820043.97	96,400.88	03/02/2024	SBIN324034261099	10/07/2025	523.00	20719.59	117120.47
26	6692444	ME2300000152	11/01/2024	11/01/2024	4727674.04	94,553.48	18/05/2024	SBIN124139319202	10/07/2025	418.00	16242.47	110795.96
27	6692561	ME2300000153	11/01/2024	11/01/2024	4865627.61	97,312.55	18/05/2024	SBIN124139319205	10/07/2025	418.00	16716.43	114028.98
28	6906607	ME2300000154	20/01/2024	20/01/2024	4730466.91	94,609.34	21/02/2024	SBIN524052980789	10/07/2025	505.00	19634.68	114244.02
29	6906322	ME2300000155	20/01/2024	20/01/2024	4507362.29	90,147.25	21/02/2024	SBIN524052980787	10/07/2025	505.00	18708.64	108855.89
30	6966589	ME2300000156	23/01/2024	23/01/2024	4698221.62	93,964.43	21/02/2024	SBIN524052980959	10/07/2025	505.00	19500.84	113465.27
31	6966681	ME2300000157	23/01/2024	23/01/2024	4642366.61	92,847.33	21/02/2024	SBIN524052980960	10/07/2025	505.00	19269.00	112116.33
32	6996966	ME2300000158	24/01/2024	24/01/2024	4464482.02	89,289.64	21/02/2024	SBIN524052981558	10/07/2025	505.00	18530.66	107820.30
33	9500222	ME2400000003	29/04/2024	29/04/2024	4837895.22	96,757.90	01/06/2024	SBIN324153313585	10/07/2025	404.00	16064.46	112822.37
34	9551271	ME2400000005	29/04/2024	01/05/2024	4980872.53	99,617.45	01/06/2024	SBIN324153314169	10/07/2025	404.00	16539.23	116156.68
35	9789058	ME2400000006	30/04/2024	10/05/2024	5750866.41	1,15,017.33	31/05/2024	SBIN224152292379	10/07/2025	405.00	19143.30	134160.62
36	9783374	ME2400000007	30/04/2024	10/05/2024	6089666.83	1,21,793.34	31/05/2024	SBIN224152292252	10/07/2025	405.00	20271.08	142064.42
37	3127858	ME2400000046	29/07/2024	12/08/2024	4937666.13	98,753.32	24/09/2024	SBIC300246438527	10/07/2025	289.00	11728.65	110481.97
38	3127927	ME2400000047	30/07/2024	12/08/2024	5006522.77	1,00,130.46	24/09/2024	SBIC300246438528	10/07/2025	289.00	11892.21	112022.66
39	3272975	ME2400000048	30/07/2024	17/08/2024	4859407.95	97,188.16	18/09/2024	SBIC300236823799	10/07/2025	295.00	11782.40	108970.56
40	3305401	ME2400000049	31/07/2024	19/08/2024	4602258.33	92,045.17	07/09/2024	SBIN324251310521	10/07/2025	306.00	11574.99	103620.16
41	3305618	ME2400000050	31/07/2024	19/08/2024	4899977.37	97,999.55	07/09/2024	SBIN324251310703	10/07/2025	306.00	12323.78	110323.33
42	3317120	ME2400000051	31/07/2024	19/08/2024	4927480.98	98,549.62	07/09/2024	SBIN324251310705	10/07/2025	306.00	12392.95	110942.57
43	3407177	ME2400000052	31/07/2024	22/08/2024	4411966.81	88,239.34	07/09/2024	SBIN324251310707	10/07/2025	306.00	11096.40	99335.73
44	3119496	ME2400000053	31/07/2024	10/08/2024	6142619.13	1,22,852.38	24/09/2024	SBIC300246438530	10/07/2025	289.00	14590.82	137443.21
45	3204591	ME2400000054	31/07/2024	14/08/2024	5757210.05	1,15,144.20	24/09/2024	SBIC300246438529	10/07/2025	289.00	13675.35	128819.55
46	3231793	ME2400000057	31/07/2024	16/08/2024	6457739.23	1,29,154.78	24/09/2024	SBIC300246438532	10/07/2025	289.00	15339.34	144494.13

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47	3098006	ME2400000059	31/07/2024	09/08/2024	6480827.74	1,29,616.55	24/09/2024	SBIC300246438533	10/07/2025	289.00	15394.19	145010.74
48	3167632	ME2400000060	31/07/2024	13/08/2024	6000166.85	1,20,003.34	24/09/2024	SBIC300246438531	10/07/2025	289.00	14252.45	134255.79
49	3468905	ME2400000061	23/08/2024	24/08/2024	4947129.14	98,942.58	07/09/2024	SBIN324251310709	10/07/2025	306.00	12442.37	111384.95
50	3469201	ME2400000062	23/08/2024	24/08/2024	4806336.97	96,126.74	07/09/2024	SBIN324251310711	10/07/2025	306.00	12088.27	108215.01
51	3469252	ME2400000063	23/08/2024	24/08/2024	4806253.87	96,125.08	07/09/2024	SBIN324251310714	10/07/2025	306.00	12088.06	108213.14
52	3474313	ME2400000064	24/08/2024	24/08/2024	5628303.17	1,12,566.06	18/09/2024	SBIC300236823604	10/07/2025	295.00	13646.71	126212.77
53	3766779	ME2400000065	31/08/2024	05/09/2024	4618201.89	92,364.04	24/09/2024	SBIC300246365837	10/07/2025	289.00	10969.81	103333.85
54	3889913	ME2400000066	31/08/2024	10/09/2024	5937118.70	1,18,742.37	04/10/2024	SBIC300248667136	10/07/2025	279.00	13614.71	132357.08
55	3890810	ME2400000067	31/08/2024	10/09/2024	6056064.78	1,21,121.30	04/10/2024	SBIC300248667137	10/07/2025	279.00	13887.47	135008.76
56	3815787	ME2400000068	31/08/2024	06/09/2024	5544743.00	1,10,894.86	24/09/2024	SBIC300246383225	10/07/2025	289.00	13170.66	124065.52
57	4024454	ME2400000069	31/08/2024	14/09/2024	4697669.01	93,953.38	02/10/2024	SBIC300248515613	10/07/2025	281.00	10849.68	104803.07
58	3758649	ME2400000070	31/08/2024	04/09/2024	4842997.37	96,859.95	24/09/2024	SBIC300246365836	10/07/2025	289.00	11503.78	108363.72
59	3768424	ME2400000071	31/08/2024	05/09/2024	4401929.99	88,038.60	24/09/2024	SBIC300246365838	10/07/2025	289.00	10456.09	98494.69
60	3813463	ME2400000072	31/08/2024	06/09/2024	4933785.07	98,675.70	24/09/2024	SBIC300246365839	10/07/2025	289.00	11719.43	110395.13
61	3839347	ME2400000073	31/08/2024	07/09/2024	4870311.69	97,406.23	24/09/2024	SBIC300246365840	10/07/2025	289.00	11568.66	108974.89
62	3840733	ME2400000074	31/08/2024	07/09/2024	4443735.56	88,874.71	24/09/2024	SBIC300246365841	10/07/2025	289.00	10555.39	99430.10
63	3841767	ME2400000075	31/08/2024	07/09/2024	4727421.74	94,548.43	24/09/2024	SBIC300246365843	10/07/2025	289.00	11229.25	105777.68
64	3841633	ME2400000076	06/09/2024	07/09/2024	4631008.48	92,620.17	24/09/2024	SBIC300246365842	10/07/2025	289.00	11000.23	103620.40
65	3844237	ME2400000077	06/09/2024	08/09/2024	4802955.20	96,059.10	24/09/2024	SBIC300246365844	10/07/2025	289.00	11408.66	107467.77
66	4473677	ME2400000078	29/09/2024	30/09/2024	4668521.79	93,370.44	22/10/2024	SBIC300250092580	10/07/2025	261.00	10014.94	103385.37
67	4476716	ME2400000079	29/09/2024	30/09/2024	4843667.94	96,873.36	22/10/2024	SBIC300250092581	10/07/2025	261.00	10390.66	107264.02
68	4502522	ME2400000080	30/09/2024	01/10/2024	4647297.73	92,945.95	22/10/2024	SBIC300250092582	10/07/2025	261.00	9969.41	102915.36
69	4504428	ME2400000081	30/09/2024	01/10/2024	5060828.63	1,01,216.57	22/10/2024	SBIC300250092583	10/07/2025	261.00	10856.52	112073.09
70	4774020	ME2400000082	30/09/2024	12/10/2024	4543828.22	90,876.56	05/11/2024	SBIC300253326108	10/07/2025	247.00	9224.59	100101.16
71	4724265	ME2400000083	30/09/2024	10/10/2024	6504119.83	1,30,082.40	31/10/2024	SBIC300253097582	10/07/2025	252.00	13471.55	143553.94
72	4724700	ME2400000084	30/09/2024	10/10/2024	5653165.86	1,13,063.32	31/10/2024	SBIC300253097581	10/07/2025	252.00	11709.02	124772.34
73	4547084	ME2400000085	30/09/2024	03/10/2024	5529246.79	1,10,584.94	05/11/2024	SBIC300253326107	10/07/2025	247.00	11225.13	121810.06
74	4790341	ME2400000086	30/09/2024	14/10/2024	6096457.82	1,21,929.16	29/10/2024	SBIC300252444282	10/07/2025	254.00	12727.40	134656.56
75	4803405	ME2400000087	30/09/2024	14/10/2024	4705215.90	94,104.32	29/10/2024	SBIC300252482902	10/07/2025	254.00	9822.94	103927.26
76	4801371	ME2400000088	30/09/2024	14/10/2024	4629456.13	92,589.12	29/10/2024	SBIC300252482900	10/07/2025	254.00	9664.78	102253.90
77	4802285	ME2400000089	30/09/2024	14/10/2024	4841498.24	96,829.96	29/10/2024	SBIC300252482901	10/07/2025	254.00	10107.46	106937.42
78	4833677	ME2400000091	30/09/2024	15/10/2024	4830014.65	96,600.29	29/10/2024	SBIC300252482903	10/07/2025	254.00	10083.48	106683.78
79	4853795	ME2400000092	30/09/2024	16/10/2024	4888278.56	97,765.57	29/10/2024	SBIC300252482904	10/07/2025	254.00	10205.12	107970.69
80	4859978	ME2400000093	16/10/2024	16/10/2024	5125340.42	1,02,506.81	29/10/2024	SBIC300252482905	10/07/2025	254.00	10700.03	113206.83
81	4867068	ME2400000094	16/10/2024	16/10/2024	5093021.17	1,01,860.42	29/10/2024	SBIC300252482906	10/07/2025	254.00	10632.55	112492.98
82	5392448	ME2400000095	28/10/2024	06/11/2024	4565355.39	91,307.11	27/11/2024	SBIC300256571923	10/07/2025	225.00	8442.78	99749.89
83	5458206	ME2400000096	28/10/2024	08/11/2024	4589177.53	91,783.55	27/11/2024	SBIC300256571928	10/07/2025	225.00	8486.84	100270.39
84	5394741	ME2400000097	28/10/2024	06/11/2024	4378952.45	87,579.05	27/11/2024	SBIC300256571924	10/07/2025	225.00	8098.06	95677.11
85	5402580	ME2400000098	28/10/2024	06/11/2024	4714754.30	94,295.09	27/11/2024	SBIC300256571925	10/07/2025	225.00	8719.07	103014.15
86	5449587	ME2400000102	30/10/2024	08/11/2024	4634294.78	92,685.90	27/11/2024	SBIC300256571926	10/07/2025	225.00	8570.27	101256.17
87	5822523	ME2400000103	30/10/2024	22/11/2024	6248747.21	1,24,974.94	05/12/2024	SBIC300257858383	10/07/2025	217.00	11145.03	136119.97
88	5419919	ME2400000104	30/10/2024	07/11/2024	6242738.12	1,24,854.76	27/11/2024	SBIC300256576454	10/07/2025	225.00	11544.79	136399.55
89	5582623	ME2400000105	30/10/2024	13/11/2024	6237667.19	1,24,753.34	27/11/2024	SBIC300256546295	10/07/2025	225.00	11535.41	136288.76
90	5582732	ME2400000106	30/10/2024	13/11/2024	6312449.24	1,26,248.98	05/12/2024	SBIC300257861456	10/07/2025	217.00	11258.64	137507.63
91	6031295	ME2400000107	30/10/2024	29/11/2024	4469470.02	89,389.40	12/12/2024	SBIC300258464835	10/07/2025	210.00	7714.43	97103.83
92	6238843	ME2400000108	30/10/2024	06/12/2024	4173816.93	24,121.00	26/12/2024	SBIC300260012217	10/07/2025	196.00	1942.90	26063.90
93	6236568	ME2400000109	30/10/2024	06/12/2024	4161376.24	83,227.52	26/12/2024	SBIC300260012216	10/07/2025	196.00	6703.81	89931.33
94	5452181	ME2400000110	30/10/2024	08/11/2024	4638524.86	92,770.50	27/11/2024	SBIC300256571927	10/07/2025	225.00	8578.09	101348.59
95	6011026	ME2400000111	30/10/2024	29/11/2024	4933729.24	98,674.58	12/12/2024	SBIC300258419731	10/07/2025	210.00	8515.75	107190.34

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96	5996040	ME2400000112	26/11/2024	28/11/2024	4620533.54	92,410.67	12/12/2024	SBIC300258419729	10/07/2025	210.00	7975.17	100385.84
97	5996145	ME2400000113	26/11/2024	28/11/2024	4737297.66	94,745.95	12/12/2024	SBIC300258419730	10/07/2025	210.00	8176.71	102922.66
98	6075056	ME2400000114	27/11/2024	30/11/2024	4695526.92	93,910.54	12/12/2024	SBIC300258419732	10/07/2025	210.00	8104.61	102015.15
99	6269602	ME2400000115	27/11/2024	07/12/2024	4621305.97	92,426.12	26/12/2024	SBIC300260012218	10/07/2025	196.00	7444.73	99870.85
100	6075394	ME2400000116	27/11/2024	30/11/2024	4951374.69	99,027.49	12/12/2024	SBIC300258419733	10/07/2025	210.00	8546.21	107573.70
101	6282687	ME2400000117	27/11/2024	09/12/2024	5115007.13	1,02,300.14	26/12/2024	SBIC300260012219	10/07/2025	196.00	8240.07	110540.21
102	6030944	ME2400000118	27/11/2024	29/11/2024	6628852.17	1,32,577.04	21/12/2024	SBIC300259272190	10/07/2025	201.00	10951.23	143528.27
103	6291743	ME2400000119	29/11/2024	09/12/2024	4824203.86	96,484.08	26/12/2024	SBIC300260012220	10/07/2025	196.00	7771.59	104255.67
104	6047285	ME2400000120	29/11/2024	30/11/2024	5160076.24	1,03,201.52	12/12/2024	SBIC300258464836	10/07/2025	210.00	8906.43	112107.96
105	6297301	ME2400000121	29/11/2024	09/12/2024	4723331.72	94,466.63	26/12/2024	SBIC300260012213	10/07/2025	196.00	7609.09	102075.73
106	6298283	ME2400000122	29/11/2024	09/12/2024	4710099.02	94,201.98	26/12/2024	SBIC300260012214	10/07/2025	196.00	7587.78	101789.76
107	6301562	ME2400000123	30/11/2024	09/12/2024	4992316.80	99,846.34	26/12/2024	SBIC300260012215	10/07/2025	196.00	8042.42	107888.75
108	7037795	ME2400000124	30/11/2024	05/01/2025	5268905.89	1,05,378.12	22/01/2025	SBINN520250122631 88654	10/07/2025	169.00	7318.73	112696.84
109	7037987	ME2400000125	30/11/2024	05/01/2025	5193840.70	1,03,876.81	22/01/2025	SBINN520250122631 88821	10/07/2025	169.00	7214.46	111091.27
110	7038156	ME2400000126	30/11/2024	05/01/2025	4638019.08	92,760.38	22/01/2025	SBINN520250122631 87844	10/07/2025	169.00	6442.40	99202.78
111	6927810	ME2400000127	30/11/2024	31/12/2024	4152075.90	83,041.52	22/01/2025	SBINN520250122631 51039	10/07/2025	169.00	5767.40	88808.92
112	6929090	ME2400000128	30/11/2024	31/12/2024	4161083.07	83,221.66	22/01/2025	SBINN520250122631 66385	10/07/2025	169.00	5779.92	89001.58
113	6871341	ME2400000129	30/11/2024	30/12/2024	4456996.87	89,139.94	22/01/2025	SBINN520250122631 55679	10/07/2025	169.00	6190.95	95330.89
114	6575629	ME2400000130	30/11/2024	19/12/2024	5855563.06	1,17,111.26	08/01/2025	SBIC300261994243	10/07/2025	183.00	8807.41	125918.67
115	6628668	ME2400000131	30/11/2024	20/12/2024	6262283.12	1,25,245.66	08/01/2025	SBIC300261994244	10/07/2025	183.00	9419.16	134664.82
116	6411890	ME2400000132	30/11/2024	13/12/2024	6209721.75	1,24,194.44	05/02/2025	SBINN52025020591323975	10/07/2025	155.00	7911.02	132105.45
117	6459541	ME2400000133	30/11/2024	14/12/2024	6251774.94	1,25,035.50	31/12/2024	SBIN624366127604	10/07/2025	191.00	9814.43	134849.93
118	6613158	ME2400000134	19/12/2024	20/12/2024	4834836.22	96,696.72	10/01/2025	SBIC300262151899	10/07/2025	181.00	7192.65	103889.37
119	6613015	ME2400000135	19/12/2024	20/12/2024	4872155.60	97,443.11	10/01/2025	SBIC300262151898	10/07/2025	181.00	7248.17	104691.28
120	6614509	ME2400000136	19/12/2024	20/12/2024	4826780.23	96,535.60	10/01/2025	SBIC300262151900	10/07/2025	181.00	7180.66	103716.27
121	6617299	ME2400000137	19/12/2024	20/12/2024	5047537.14	1,00,950.74	10/01/2025	SBIC300262151901	10/07/2025	181.00	7509.08	108459.82
122	6712577	ME2400000138	23/12/2024	23/12/2024	4807823.14	96,156.46	10/01/2025	SBIC300262151903	10/07/2025	181.00	7152.46	103308.92
123	6704862	ME2400000139	23/12/2024	23/12/2024	4837314.85	96,746.30	10/01/2025	SBIC300262151902	10/07/2025	181.00	7196.33	103942.63
124	6834290	ME2400000140	27/12/2024	28/12/2024	4704234.39	94,084.69	22/01/2025	SBINN520250122631 72045	10/07/2025	169.00	6534.37	100619.06
125	6836140	ME2400000141	27/12/2024	28/12/2024	4985575.47	99,711.51	22/01/2025	SBINN520250122631 70102	10/07/2025	169.00	6925.17	106636.68
126	6838362	ME2400000142	27/12/2024	28/12/2024	4834409.07	96,688.18	22/01/2025	SBINN520250122631 87948	10/07/2025	169.00	6715.19	103403.37
127	6843550	ME2400000143	27/12/2024	28/12/2024	4862799.63	97,255.99	22/01/2025	SBINN520250122631 88126	10/07/2025	169.00	6754.63	104010.62
128	6844984	ME2400000144	27/12/2024	28/12/2024	4580714.63	91,614.29	22/01/2025	SBINN520250122631 55278	10/07/2025	169.00	6362.80	97977.09
129	6850686	ME2400000145	27/12/2024	28/12/2024	5036085.88	1,00,721.72	22/01/2025	SBINN520250122631 88473	10/07/2025	169.00	6995.33	107717.05
130	6873009	ME2400000146	27/12/2024	30/12/2024	4965250.16	99,305.00	22/01/2025	SBINN520250122631 55797	10/07/2025	169.00	6896.94	106201.94
131	6915857	ME2400000147	30/12/2024	31/12/2024	4845612.63	96,912.25	22/01/2025	SBINN520250122631 55890	10/07/2025	169.00	6730.76	103643.01
132	6918851	ME2400000148	31/12/2024	31/12/2024	4778030.65	95,560.61	22/01/2025	SBINN520250122631 70705	10/07/2025	169.00	6636.88	102197.49
133	6920658	ME2400000149	31/12/2024	31/12/2024	4672944.79	93,458.90	22/01/2025	SBINN520250122631 87667	10/07/2025	169.00	6490.91	99949.81
134	7193658	ME2400000150	31/12/2024	10/01/2025	4419520.44	88,390.41	28/01/2025	SBINN520250128718 22083	10/07/2025	163.00	5920.95	94311.36
135	7335367	ME2400000151	31/12/2024	16/01/2025	4830540.02	96,610.80	05/02/2025	SBINN52025020591324410	10/07/2025	155.00	6153.98	102764.78
136	7340388	ME2400000152	31/12/2024	16/01/2025	4952393.59	99,047.87	05/02/2025	SBINN52025020591325057	10/07/2025	155.00	6309.21	105357.09
137	7352076	ME2400000154	17/01/2025	17/01/2025	4821830.03	96,436.60	05/02/2025	SBINN52025020591392018	10/07/2025	155.00	6142.88	102579.48
						1,37,80,184.42					17,22,306.48	1,55,02,490.90

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RUD- 8

Sanjay Agarwal (Meh) <sanjay.agarwal@sswlindia.com>

Reply in reference to summon CBIC-DIN-202506DDZ70000813431/568

1 message

Sanjay Agarwal (Meh) <sanjay.agarwal@sswlindia.com>
To: DRI-1DH-PB@gov.in

Fri, Jul 11, 2025 at 12:06 PM

Dear Sir

This is in reference to the Summon letter No. CBIC-DIN-202506DDZ70000813431/568 dated 24th June 2025 issued by your department.

In compliance to this, Authorised Representative of Company personally Appeared to your office on 3rd July 2025 as well as 8th July 2025, in which we have submitted the following details:

1. Copy of MooWR Licence issued for our Mehsana (Gujarat) Plant as well as MooWR Returns since the inception of granting of Licence i.e. 9th November 2025.
2. Detailed Calculation of Duty Drawback and RODTEP availed/received for the period 9th November 2025 to till date. i.e. 8th July 2025.
3. Detailed interest calculation as per Section 28AA of Custom Act 1962.

To avoid litigation and buy peace of mind, we have refunded/deposited the amount of Duty draw back amount as well as RODTEP amount along with interest till 10th July 2025. The Copy of depoisted challans and detailed calculation of the same is attached herewith.

Challan Number	Date	Ice gate Reference	Amount	Type	Basic	Interest

9743885476	10.07.2025	008000DIINMUN10808241714534816	36,07,289	RODTEP	32,38,451	3,68,838
1969936309	10.07.2025	008000DIINMUN10808241714534816	155,02,491	Duty Draw Back	137,80,184	17,22,307
		Total	**191,09,780**		**1,70,18,635**	**20,91,145**

In addition to above, We will also write off Balance RODTEP Scrips 13,13,752/-, which is not availed (Script not generated) by Company till date.

We request you to kindly acknowledge the letter and receipts and issue us closer letter for this case.

For Steel Strips Wheels Limited

Authorised signatory.

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3 attachments

DetailRODTEPSigned.pdf
678K

DetailDBKSigned.pdf
518K

CHALLAN NO.9743885476 & 1969936309.pdf
56K

RUD-9

E-Payment Receipt

E-Payment Transaction Status Receipt

ICEGATE Ref.ID	008000DIINMUN10808241714534816	Date & Time of Payment	Jul 10, 2025, 8:08:35 PM
IEC	2288000023	IEC Name	STEEL STRIPS WHEELS LTD_IEC
Bank Branch Code	HDFC0000001	Bank Transaction Number	BHCES6C0PZFQET
Document Type	DI	ICES Location Code	INMUN1
Bank Name	HDFC Bank	Receipt Date & Time	Jul 11, 2025, 9:29:51 AM

Sr.No	Challan No.	Document Number	Document Date	Duty Amount(INR)	ICES ACK Number
1	9743885476	0000813431	24-06-2025	3607289	NA
2	1969936309	0000813431	24-06-2025	15502491	NA

12VD-10 35

	राजस्व आसूचना निदेशालय लुधियाना आंचलिक इकाई 213, रानी झाँसी रोड, सिविल लाइन्स, लुधियाना	Directorate of Revenue Intelligence Ludhiana Zonal Unit 213, Rani Jhansi Road, Civil Lines, Ludhiana
	Email.- dri-ldh-pb@nic.in	☎0161-2430197

F. No. DRI/LDZU/856/INT-6/ENQ-11/Gr-I/2025/950 Date: 15.10.2025

To

Commissioner Of Customs,
Mundra 5b, Port User Building,
Mundra Port, Mundra, Kutch, Gujarat-370421

Sir,

Subject: -Ineligible RoDTEP in respect of M/s Steel Strips Wheels Limited (IEC: 2288000023)- reg

This is to inform you that this office is currently investigating a case involving M/s Steel Strips Wheels Limited, to whom MOOWR License No. PWL/MWR/SSWL/AMD/90/2023 dated 09.11.2023 was issued by Principal Commissioner of Customs, Ahmedabad for operating a private bonded warehouse under Section 58 and for carrying out manufacturing operations under Section 65 of the Customs Act, 1962 at their address Survey No. 136B, 394 Village Martoli,/Tejpura, Taluka- Jutana, Distt. Mehsana- Gujarat-384430.

2. As per Para 4.55 of the Foreign Trade Policy (FTP) 2023 and Notification No. 76/2021-Customs (N.T.) dated 23.09.2021, exports made from a warehouse licensed under Section 65 of the Customs Act, 1962 is not eligible for benefits under the RoDTEP Scheme. However, it has been observed that the said exporter has been availing RoDTEP benefits and has been issued RoDTEP scrips.

3. In view of the above, it is requested that no further RoDTEP scrips may be issued to the aforementioned exporter for exports made from their plant at the address stated above. Additionally, any scrips already issued (if unused) or any scroll generated with respect to the above stated exporter may be cancelled to ensure compliance with the relevant provisions of the Customs Act, 1962, and the Foreign Trade Policy, 2023.

Yours faithfully

15/10/2025

(Dhananjay Mali)
Additional Director

Fwd: RE: Submission of Status Regarding Utilization / Transfer of RoDTEP Serips Issued in Respect of Exports Made Through Gujarat Plant Operating Under MOOWR Scheme reg

nishant.sharma95 < nishant.sharma95@gov.in >

DRI Ludhiana Zonal Unit < dri-ldh-pb@gov.in >

Wed, 27 May 2026 11:08:11 AM +0530

To "ASHISH RAINA NA"<ashishr.c031601@gov.in>,"Nishant Sharma"<nishant.sharma95@gov.in>,"Vishal Babbar"<vishal.babbar85@gov.in>

============ Forwarded message ============
From: SANJAY SINGH <sanjay.singh@sswlindia.com>
To: "DRI Ludhiana Zonal Unit"<dri-ldh-pb@gov.in>
Date: Wed, 27 May 2026 10:48:21 +0530
Subject: RE: Submission of Status Regarding Utilization / Transfer of RoDTEP Serips Issued in Respect of Exports Made Through Gujarat Plant Operating Under MOOWR Scheme reg
============ Forwarded message ============

Dear sir
Please find the reply letter.

STEEL STRIPS GROUP

STEEL STRIPS WHEELS LTD.
CIN: L27107PB1985PLC006159
Head Office : ISO/TS16949 Certified
SCO 49-50, Sector 26,
Madhya Marg, Chandigarh 160 019 (INDIA)
Tel : +91 172-2793112, 2790979, 2792385
Fax : +91 172-2794834 / 2790887
Website : www.sswlindia.com

Dated: 27.05.2026

To

Directorate of Revenue Intelligent

Ludhiana Zonal Unit
213 Rani Jhansi Road, Civil Lines
Ludhiana

Subject: Submission of Status Regarding Utilization/Transfer of RODTEP Scrips In respect to Exports Made from Gujarat Plant

Respected Sir,

In reference to your letter DRI/LDZU/856/INT-6/ENQ-11/Gr-1/2025/524 dated 25.05.2026, the detail of RODTEP Scrips In respect to Export made from Gujarat Plant, pertaining to the period 09.11.2023 to 08.07.2025 is given below:

RODTEP SCRIP	SCRIP DATE	Value -INR	Value of export prior to 09.11.2023
2401002510	03/01/2024	8,16,951.00	447344.00
2408021965	19/08/2024	10,23,694.00	59140.00
2412042262	20/12/2024	11,98,208.00	
2412042265	20/12/2024	7,83,763.00	
2501007219	04/01/2025	223.00	

We check and found that the scrips mentioned in table given above have been utilized by our company for payment of applicable custom duties.

For Steel strips Wheels Ltd

Authorised Signatory

Warm Regards,
Sanjay Singh | Vice President-Accounts

Steel Strips Wheels Ltd. | DID No:+ 91 172-2792385 | Mobile No:+91 7888491532 | Fax No:+91 172-2790887
SCO-49-50, Sector 26, Madhya Marg, Chandigarh- 160019, India
www.sswlindia.com

From: DRI Ludhiana Zonal Unit [mailto:dri-ldh-pb@gov.in]
Sent: 25 May 2026 16:27
To: sanjaysingh <sanjay.singh@sswlindia.com>
Subject: Submission of Status Regarding Utilization / Transfer of RoDTEP Serips Issued in Respect of Exports Made Through Gujarat Plant Operating Under MOOWR Scheme reg

Gentleman,

Please find attached herewith subject letter dated 25.05.2026 for information and necessary action.

Directorate of Revenue Intelligence,
Zonal Unit,
Ludhiana
E-mail : dri-ldh-pb@gov.in

1 Attachment(s)

DRILDZU856INT-6ENQ-11Gr-…
467.5 KB