



**प्रधान आयुक्त का कार्यालय, सीमा शुल्क ,अहमदाबाद**

“सीमा शुल्क भवन ,”पहली मंजिल ,पुराने हाई कोर्ट के सामने ,नवरंगपुरा ,अहमदाबाद 380009

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**DIN- 20251271MN0000111CA9**

**Date:24-12-2025**

**कारण बताओ नोटिस/SHOW CAUSE NOTICE**

M/s. Alfa and Sons (IEC–DDVPB2817R) having GSTIN- 07DDVPB2817R1ZU and registered Principal Place of Business at Shop No. 02 IN KH. No. 870, Block-E, G/F, Sarita Vihar, Aali Vihar, New Delhi, South East Delhi, 110076 (hereinafter referred as ‘the Exporter’ for the sake of brevity) had filed self-assessed 04 Shipping Bill Nos. 6182220, 6182333, 6182430 and 6182373 (**RUD-1**) all dated 05-12-2024 at ICD, Sachana Port (INJKA6), Customs Ahmedabad, under free shipping bill for Export of Ceramic Wall Tiles, falling under RITC Code 69072200 with declared Free on Board (FOB) value of Rs. 3,69,31,867.5/- through their Customs Broker M/s. C. P. Logistics, Ahmedabad, having license No. AOVPP1520RCH001 (hereinafter referred to as ‘the CHA’ for the sake of brevity) for customs clearance of the said consignment. Let Export Order (LEO) in respect of above shipping bills was granted on 06.12.2025. Details of shipping bills filed are tabulated as under:-

		Table-1					
Sr No	Shipping Bill No & Date	Name of Exporter	FOB Value (Rs.)	IGST Amount	Quantity (in Sq. Meter)	Container No	Consignee Name & Address
1	6182430 dt. 05.12.2024	M/s. Alfa and Sons (IEC No. DDVPB2817R)	91,58,902.5	16,53,117	11625	MAGU2337021	Blackrock General Trading LLC, Sharjah Media City, Sharjah, United Arab Emirates
2	6182373 dt. 05.12.2024		92,97,156	16,78,002	11800		
3	6182333 dt. 05.12.2024		92,57,655	16,70,892	11750	IALU2265567	
4	6182220 dt. 05.12.2024		92,18,154	16,63,782	11700		

2. Above shipping bill Nos. 6182220, 6182333, 6182430 and 6182373 all dated 05-12-2024 were identified for 100% examination on the basis of specific intelligence input/alert received by the Department through internal agency. Accordingly, the said consignment

was subjected to detailed examination in the presence of independent witnesses.

3. On 09.12.2024, the Additional Commissioner, ICD-Sachana, requested the Additional Commissioner (Export), Mundra Customs Commissionerate, to withhold the cargo pertaining to the shipping bills enumerated in Table-1 from further movement, as the said consignments were found to be lying at Mundra Port.

4. The Exporter also filed another 04 Shipping Bill Nos. 6182492, 6182568, 6182616 and 6182728 all dated 05.12.2024 at Port location INJKA6 (ICD Sachana Port), however the subject export cargo of the said Shipping Bills were never presented to the Customs ICD-Sachana Port.

## 5. EXAMINATION OF GOODS

5.1 As per the alert received, the goods covered under Shipping Bill Nos. 6182220, 6182333, 6182430 and 6182373 all dated 05-12-2024 were examined at M/s Mundhra Container Freight Station Pvt. Ltd. CFS, APSEZ, Mundra (kutch) by the Preventive Officer, SIIB, Customs House, Mundra in the presence of Shri Raju Kumar Singh, Sr. Operation Executive, M/s Mundhra Container Freight Station Pvt. Ltd. CFS and 02 independent Panchas under the Panchnama dated 02.01.2025 (RUD-2). During the course of examination, it was noticed that the goods to be exported were packed in corrugated boxes. The corrugated boxes were opened randomly and it was observed that the boxes contained wall tiles. The details of the goods physically examined during the panchmnama are as under:-

Table-2				
Sr No	Container No	No of Packages/Boxes	Quantity in Square Feet	Quantity in square meter
1	IALU2265567	1876	1876*10=18760	1742.86
2	MAGU2337021	1874	1874*10=18740	1741.01

Size of each tile = 300mm\*600mm

Area of 01 tile = 2 Square feet

No of tiles in 01 package =05

Area of tile in 01 package = 10 square feet

5.2 Er. Ajayrajsinh Baldevsinh Jhala, Customs Empanelled Chartered Engineer, examined the goods covered under Shipping Bill No. 6182220, 6182333, 6182430 and 6182373 all dated 05-12-2024 to ascertain the value of the goods. He vide report ABJ:INSP:SSIB:CE:ALFA:24-25:01 dated 08.01.2025 (RUD-3) opined that the wall tiles are of various different companies with same size and appears to be old stock of unused kind. Further he has submitted the valuation of the examined cargo as under :-

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Table-3							
Sr. No.	Container No.	Description of Goods	No of Packages/Boxes	Quantity in Square Feet	Quantity in square meter	Average per unit Market Value	Total Average Market Value
1	IALU2265567	Wall tiles (600 mm x 300mm)	1876	1876*10=18760	1742.86	Rs. 200/ Box	Rs. 3,75,200/-
2	MAGU2337021		1874	1874*10=18740	1741.01		Rs. 3,74,800/-
TOTAL			3750		3483.87		Rs. 7,50,000/-

As per the examination report submitted by the Govt. approved Chartered Engineer, the quantity of goods and FOB value of the said consignments attempted to be exported does not match with the quantity and FOB value as mentioned in the export documents.

## 6. VERIFICATION OF EXPORTER

Letters were sent to the Deputy Commissioner, Anti-Evasion-I, CGST Delhi South Commissionerate (the jurisdictional Commissionerate where the exporter was registered under GST) requesting verification of the genuineness of the exporter, M/s Alfa and Sons. Vide letter dated 17.04.2025 (**RUD-4**), it was reported that during the visit to the GST registered Principal Place of Business of the Exporter —Shop No. 02, Kh. No. 870, Block-E, G/F, Sarita Vihar Aali Vihar, South East Delhi-110076—on 09.01.2025, the premises were found closed. The visit proceedings were recorded in the Panchanama dated 08.01.2025 (**RUD-5**). It was further informed that summons had been issued to the Exporter, including through the registered email ID; however, the taxpayer neither appeared nor provided any documents or records. Additionally, physical verification at the said address was conducted twice by the officers of CGST Delhi South Commissionerate, in the following days in connection with NCTC exporter verification of other firms. The owner of the building informed that the address was being repeatedly used by unknown persons and that he was not aware of their activities. Therefore, it appears that fraudulent firms are being repeatedly created using this address, operating merely on paper with the intention of evading taxes or fraudulently claiming ITC. Further, it was informed that, upon verification on the GST-BO Portal, the GSTIN of the taxpayer was found to have been suspended with effect from 17.03.2025 by the State Jurisdictional Authority on the grounds that the entity with an active GST registration was engaged in the transfer of fraudulent input tax credit. A Show Cause Notice had also been issued under Rule 21(b) & 21(e) for violations of the provisions of Section 16 of the CGST/UTGST Act and the Rules made thereunder.

## **7. SEIZURE OF GOODS**

As the goods covered under the said Shipping Bills were mis-declared in both quantity and value by the exporter, by declaring excess quantity and unusually high and inflated values, the goods were rendered liable to confiscation under Section 113 of the Customs Act, 1962. Therefore, the overvalued and mis-declared goods attempted to be exported under Shipping Bill No. 6182220, 6182333, 6182430 and 6182373 all dated 05.12.2024 were placed under seizure vide the Seizure Memo dated 17.06.2025 (**RUD-6**) on the reasonable belief that the said goods are liable for confiscation under Section 113 of the Customs Act, 1962 and handed over the seized goods to Shri Rabindra Nath Muduli of M/s Mundhra Container Freight Station Pvt. Ltd. CFS, APSEZ, Mundra (Kutch) for safe custody vide suparatnama dated 17.06.2025 (**RUD-7**).

## **8. STATEMENT OF CUSTOMS BROKER, M/s C. P. LOGISTICS.**

**8.1** During the course of investigations, summons were issued to Sh. Vishal Kiritbhai Panchal, Proprietor of M/s C.P. Logistics, having its office at 9th Floor, 910, Atlanta Tower, Opp. Satyam Complex, Gulbai Tekra, Ahmedabad who was acting as the Customs Broker for the exporter M/s Alfa & Sons, New Delhi. His statement was recorded on 07.04.2025 (**RUD-8**) under Section 108 of the Customs Act.

**8.2** In his statement, Shri Vishal Kiritbhai Panchal inter alia stated M/s C.P. Logistics commenced business with M/s Alfa and Sons, New Delhi in November, 2024 and filed shipping Bill No. 5697686 dated 18.11.2024, 5698225 dated 18.11.2024, 5698519 dated 18.11.2024, 5698840 dated 18.11.2024, 6182220 dated 05.12.2024, 6182333 dated 05.12.2024, 6182373 dated 05.12.2024 and 6182430 dated 05.12.2024 for export of ceramic tiles; that he has received copy of letter dated 09.11.2024 through a forwarder regarding authorization for CHA addressed to Dy./Asst. Commissioner of Customs, ICD, Khodiyar to file shipping bill/Bill of Entry and customs clearance of the cargo on their behalf at ICD, Khodiyar. However, he categorically admitted that no authorization whatsoever was received for filing Shipping Bills at ICD Sachana, despite the fact that the subject Shipping Bills were filed at ICD Sachana. He further admitted that no original authorization letter from the exporter was ever obtained by M/s C.P. Logistics.

**8.3** Shri Vishal Kiritbhai Panchal further stated that he did not possess any contact details of the proprietor or authorized representative of M/s Alfa & Sons, and neither he nor any of his employees had ever personally met the proprietor, director, or authorized representative of the said exporter. He admitted that the authorization letter as well as all KYC-related documents were received only through the freight forwarder, M/s AESL Shipping Pvt. Ltd., and not directly from the exporter. He further stated that no verification of the declared address of M/s Alfa & Sons was carried out, as the exporter was located outside Gujarat,



i.e., in Delhi. He admitted that he acted solely on the basis of documents received from a third party, i.e., the forwarder, without undertaking any independent verification. He further stated that due to the exporter being located outside Gujarat and the requirement to file Shipping Bills at short notice, no physical verification of the client's business premises or business profile was carried out. He also categorically admitted that no original documents were produced by the exporter, and that M/s C.P. Logistics relied exclusively on soft copies of documents forwarded by the freight forwarder.

**8.4** Shri Vishal Kiritbhai Panchal further clearly stated that M/s C. P. Logistics did not verify the business credential of the client and failed to do any physical verification of M/s. Alfa & Sons. He also mentioned that they had received two letters from ICD Sachana in the matter of Shipping bills filed for M/s Alfa & Sons, but did not submit any reply. Additionally, he stated that he was aware about the Container number MAGU2337021 & IALU2265567 related to M/s. Alfa & Sons, hold by the Customs, as informed by forwarder, due to overvaluation of the export goods. In view of the above, it appears that M/s C.P. Logistics has failed to comply with obligation of Customs House Broker as detailed in Regulation 10 of CBLR, 2018.

## **9. STATEMENT OF FORWARDER M/s AESL SHIPPING PVT. LTD.**

**9.1** Summons was issued to Shri Virender Sharma, Director of M/s AESL Shipping Pvt Ltd., F-308, Vedmata Society IOC Road Chandkheda, Ahmedabad, Gujarat, who acted as forwarder for M/s alfa and Sons. Statement of Shri Virender Sharma was recorded on 08.05.2025 (**RUD-9**) under Section 108 of the Customs Act, 1962, wherein he *inter alia* stated that M/s AESL Shipping Pvt Ltd is operational since 05.05.2022 and is engaged in the business of clearing and forwarding agent of import and export goods and transportation services; that they don't have any Custom Broker card holder in their company; that for carrying out the business of clearing and forwarding services they use license of M/s CP Logistics, Custom House Agent; that they don't have any contract or authority letter from M/s CP Logistics, Custom House Agent, for using their license as a clearing and forwarding service provider; that It is done on mutual understanding basis only, that they have filed Shipping bills on behalf of M/s Alfa and Sons, New Delhi from November, 2024; that they have filed 8 shipping bills on their behalf all for the export of ceramic tiles till 08.05.2025.

**9.2** On being asked to provide the mobile number & email id of Proprietor of M/s. Alfa & Sons Shri Virender Sharma stated that Shri Shiv Kumar Bhaina is the Proprietor of M/s Alfa and Sons, his mobile number is 6201615337 , 9586766167 and e-mail id is alfaandsons5337@rediffmail.com. Further, he stated that neither he nor any member of the company personally met for the authorization from M/s. Alfa & Sons to act as their custom broker; that they have received the authorization letter dated 09.11.2024 addressed to

Dy./Asst. Commissioner of Customs, ICD, Khodiyar along with other KYC documents through courier authorizing M/s CP Logistics/ AESL Shipping Pvt Ltd to act as CHA to file shipping bill/Bill of Entry and customs clearance of the cargo on their behalf at ICD, Khodiyar,

**9.3** On being asked whether they are aware that the Custom Broker has to verify correctness of Importer Exporter Code (IEC) number, Goods and Services Tax Identification Number (GSTIN), identity of his client and functioning of his client at the declared address by using reliable, independent, authentic documents, data or information he stated that they are aware of their responsibility to verify the genuineness of the client before initiating any business clearance on their behalf; that However in this case they have not verified the credential of the firm; that the client was from Delhi and they have to file Shipping Bills at short notice, they did not do any physical verification of the client in respect of their business profile or the address verification of the business premises; that they have also not met any person from M/s. Alfa & Sons; that they totally relied on the soft copy of IEC copy of Importer, Company PAN Card, GST Certificate.

**9.4** On being asked about details of Shipping bills filed by them for M/s. Alfa and sons, he stated that total 8 shipping filed by them for export of tiles, Shipping Bill No. 5697686, 5698225, 5698519, 5698840 all dated 18.11.2024 were filed from ICD, Khodiyar (INSBI6) and cleared for export of goods; that Shipping Bill No. 6182220, 6182333, 6182373 and 6182430 all dated 05.12.2024 were filed from ICD, Sachana (INJKA6) and the goods are on hold at Mundra Port. He further stated that payment for clearance of the export goods was received through bank account only; that he is aware about the Container number MAGU2337021 & IALU2265567 related to M/s. Alfa & Sons are hold by the Customs due to overvaluation of the export goods; that they did not realize that the commodity is overvalued; that they have filed the shipping bills on the basis of documents submitted to them.

**9.5** On being asked whether he is still in touch with any person from M/s Alfa and Sons and when did he last contact them he stated that Last month he has talked to Ms Suhani at Mob No 9586766167, from M/s Alfa and Sons for taking the goods back to town; that she looks after the documentation at M/s Alfa and Sons; that she has requested to file for back to town request for the detained goods. Further, on being asked whether they are aware of the fact that the firm is not operational and it is merely fake entity existing merely on papers for availing fake ITC credits and IGST refunds he stated that they have no idea about the non-operational status of the firm.

**9.6** Further statement of Shri Virender Sharma, Director of M/s AESL Shipping Pvt Ltd, was again recorded on 06.06.2025 (**RUD-10**) under Section 108 of the Customs Act, 1962, wherein he inter-alia stated that he is agree with the contents of the Panchnama dated

02.01.2025 drawn at Mundhra Container Freight Station Pvt. Ltd, CFS, APSEZ, Mundra (Kutch) in respect of the export container bearing No. IALU2265567 AND MAGU2337021 in respect of export made under Shipping Bill number 6182220, 6182333, 6182373 & 6182430 all dated 05.12.2024 at ICD Sachana (INJKA6) by M/s. Alfa and Sons, Delhi (IEC - DDVPB2817R); that he is agree with the details mentioned in the inspection and opinion report dated 08.01.2025 prepared by Chartered Engineer M/s. Er. Ajayrajsinh B. Jhala; that he is the concerned person who deals with M/s. Alfa and Sons for filing of Shipping bill number 5697686, 5698225, 5698519 & 5698840 dated 18.11.2024 at ICD Khodiyar (INSBI6); that Ms. Suhani (Mobile No. 9586766167) Staff of M/s. Alfa and Sons is in contact with him for filing of the shipping bill and payment relating to the shipping bills at ICD Khodiyar (INSBI6); that the documents related to mentioned shipping bill received from her to file shipping bill at ICD Khodiyar through Whatapps.

**9.7** He further stated that M/s AESL Shipping Pvt. Ltd. issued invoices to M/s Alfa and Sons through whatsapp of Ms. Suhani (Mobile No. 9586766167) and received all payment through bank account of M/s Alfa and Sons for clearance of the export goods; that the total payments received for clearance & forwarding is Rs. 4,03,268/- with UTR reference No. 1432090102 dated 07.12.2024, 1432332310 dated 09.12.2024, 1432332733 dated 09.12.2024 & 1432333143 dated 09.12.2024 and Rs. 3,95,400/- with UTR reference No. 1432407098 dated 09.12.2024.

**9.8** During his statement he submitted the purchase order number BK/ALFA/03605 DATED 22.10.2024 issued by the M/s. Blackrock General Trading LLC, Sharjah, U.A.E and one Courier receipt number 175210006469 dated 21.12.2024 issued by M/s. Mahavir Express Services Pvt. Ltd. On being asked that the courier service is provided by Surat district, however exporter address based on DGFT and GST is Delhi, he stated that all original documents sent to them through courier at the time of filing of Shipping bills; that one courier receipt is available with him issued by M/s. Mahavir Express Services Pvt. Ltd., Surat, however he do not have past courier receipt details related to M/s Alfa & Sons, Delhi; that the exporter address based on DGFT and GST is Delhi.

**9.9** He further stated that he was in contact with Ms. Suhani (Mobile No. 9586766167) on behalf of M/s Alfa and Sons; that no other person from M/s Alfa and Sons is in contact with him; that he has not filed any shipping bill related to M/s Alfa and Sons at any other port except ICD, Sachana and ICD, Khodiyar.

#### **10. EXTENSION FOR ISSUANCE OF SHOW CAUSE NOTICE.**

During the visit of the officers of Anti Evasion-1, CGST, Delhi South Commissionerate at the registered premises of M/s Alfa and Sons, the registered premises found closed and summons dated 10.01.2025 were issued to M/s Alfa and Sons was also sent on registered email. However, the exporter neither appeared and nor provided any documents/records.

Accordingly, summons dated 08.04.2025 and 19.05.2025 and letter dated 13.05.2025 were issued to M/s Alfa and Sons at their registered premises by Preventive Section, Customs Ahmedabad and summons dated 08.04.2025 and 19.05.2025 were also issued to Shri Shiv Kumar Bhaina, the proprietor of M/s Alfa and Sons at his residential address. However, neither the proprietor nor any representative appeared to join the investigations. Therefore, the extension of 06 month for issuance of Show Cause Notice was granted by the competent authority as per provisions of Section 110(2) of the Customs Act, 1962 and the same was communicated to M/s Alfa and Sons vide letter dated 30.06.2025 issued by the Assistant Commissioner (Preventive), Customs Ahmedabad.

## **11. INVESTIGATION IN RESPECT OF OWNER OF MOBILE NO. 9586766167.**

**11.1** Customer Application Form (CAF) along with KYC details were sought from the telecom operator i.e. Bharati Airtel Limited, Gujarat Circle in respect of Mobile No 9586766167 allegedly pertains to Ms. Suhani (as stated by Shri Virender Sharma, Director of M/s AESL Shipping Pvt Ltd during his statement dated 06.06.2025). M/s Bharati Airtel Limited, Gujarat Circle vide letter dated 28.07.2025 provided the CAF in respect of Mobile No 9586766167. As per CAF provided by M/s Bharati Airtel Limited, the Mobile No 9586766167 belongs to Ms. Vaibhavi Thakor C/o Girishbhai, House No 3/2202, Pipradisheri, Salabatpura, Surat City-395003.

## **12. STATEMENT OF MS. VAIBHAVI THAKOR, SURAT.**

**12.1** Summons dated 29.07.2025, 05.08.2025 were issued to Ms. Vaibhavi Thakor to produce documents and give statement related to the investigation being conducted in respect of M/s Alfa and Sons however, she didn't turn up. Further, summons dated 28.08.2025 was served through the SIIB, Surat in physical on 08.09.2025. Thereafter, Ms. Vaibhavi Thakor appeared on 17.09.2025 to tender her statement.

**12.2** Statement of Ms. Vaibhavi Thakor was recorded on 17.09.2025 (**RUD-11**) wherein she inter alia stated that she does part time jobs with various firms such as Khushi Sarees, Shri Mahavir Textile Market, Surat, Rashi Rasayan, 414, Empire Estate Building, Ring Road, Surat and Grams & Company, World Trade Centre, Ring Road, Surat; that she does data entry and account related work in all those above mentioned firms that she know Shri Shiv Kumar Bhaina to the extent that he is the Proprietor of M/s Alfa and Sons, Delhi; that she don't know Shri Shiv Kumar Bhaina in person and she never met him; that she do not know any anything about the business activities/operations of M/s. Alfa and Sons, Delhi except she used to prepare only export invoices and packing list and thereafter forwarded the same to Virender bhai (Mob No. 9377285176), Custom House Agent at Ahmedabad; that she used to follow up with Virender Bhai for export related work of M/s. Alfa and Sons; that she never prepared e-way bills or any other documents except invoices and packing list for M/s. Alfa and Sons, Delhi; that one Shri Ajay Sharma, Mob No.

6201615337 used to manage M/s. Alfa and Sons, Delhi; that he contacted her to work for M/s. Alfa and Sons, Delhi on salary basis for Rs. 5,000/- around October-2024; that Shri Ajay Sharma used to pay her salary in cash; that she used to do the work from her home; Shri Ajay Sharma used to send her the documents such as purchase invoices, e-way bills etc. from his Mob No 6201615337 on her Mob No 9586766167 through Whatsapp; that she met Shri Ajay Sharma 5 years ago when she used to work at Apple Emroidery, Rathil Palace, Surat; that Sh. Ajay Sharma used to come at Apple Emroidery, Rathil Palace as a broker of cloths material; that she know him since then; that however, she do not know the whereabouts/address details of Sh. Ajay Sharma; that he used to contact her through Mobile No.6201615337only; that she did not prepare any financial records related to M/s. Alfa and Sons and did not handle any banking transactions related to the firm; that KYC details of M/s. Alfa and Sons, Delhi were forwarded to her (Mob No 9586766167) through Whatsapp by Sh. Ajay Sharma (Mob No. 6201615337) and she had forwarded the same to Sh. Virender Sharma, CHA at Ahmedabad; that she do not have details of whatsapp chat took place between her (Mob No 9586766167) and Sh. Ajay Sharma (Mob No. 6201615337) as she has discontinued her Mob No 9586766167 due to her personal family issue with in-laws; that she is aware that cargo related to M/s. Alfa and Sons, Delhi was held by the Customs Officer at Mundra port as the same was informed to her by Sh. Virender Sharma, CHA at Ahmedabad, however, she do not know the exact reason for holding the cargo by Custom Officials; that she was not aware about the fact that the commodity was to be exported by M/s. Alfa and Sons, Delhi i.e. Ceramic tiles were grossly overvalued and quantity of the goods were inflated as her job was limited to prepare only export invoices and packing list on the basis of the details provided by Sh. Ajay Sharma to her; that she do not have details of payment made by M/s. Alfa & Sons to CHA for clearing of cargo from ICD Sachana and ICD Khodiyar as the details of payment were not handled by her; that she used to only communicate to Sh. Ajay Sharma about the bills received from the CHA; that she was not aware that the registered premises of M/s. Alfa and Sons (GSTIN 07DDVPB2817R1ZU) was non- operational as Sh. Ajay Sharma never told her about that fact; that she don't have any knowledge about the amount M/s. Alfa and Sons has received from IGST refund/other benefits by clearing goods as overvalued as it was not her job to maintain financial records of the firm.

### **13. SEARCH AT RESIDENTIAL PREMISE OF SHRI SHIV KUMAR BHAINA, PROPRIETOR OF M/S ALFA AND SONS.**

**13.1** As Shri Shiv Kumar Bhaina proprietor of M/s Alfa and Sons did not appear to join the investigations after many summons, letters dated 26.05.2025 and 20.06.2025 were issued to the Deputy/Assistant Commissioner (Preventive), Office of Pr. Commissioner, Customs (Preventive), Patna, 5th Floor, C.R. Building, Birchand Patel Path, Patna Bihar to search the residential premises of Sh. Shiv Kumar Bhaina at Sivilibari, South Garikhana,

Panchmahli, Kumardhubi, Nirsa - cum - Chirkunda, Dhanbad, Jharkhand-828203 and to record the statement. The Superintendent, Customs (Prev.), Circle, Ranchi vide letter dated 14.08.2025 (**RUD-12**) submitted that search of the premises of Shri Shiv Kumar Bhaina, Proprietor of M/s Alfa and Sons was conducted in presence of two independence witnesses and his family members, but no relevant documents or evidences pertaining to the case were recovered from his house.

**13.2** At the said address, Shri Dev Kumar Bhaina (Elder Brother of Shri Shiv Kumar Bhaina) was present and stated that Shri Shiv Kumar Bhaina was presently not available in Dhanbad and may take some time to return back. Accordingly, voluntary statement of Smt. Lili Bhuyan, w/o Shri Shiv Kumar Bhaina and Shri Dev Kumar Bhaina (Elder Brother of Shri Shiv Kumar Bhaina) was taken. In his statement, Shri Dev Kumar Bhaina also undertook and assured that he would ensure the presence of Shri Shiv Kumar Bhaina at the office of the Superintendent, Customs (Prev.), Circle, Ranchi at Jerath Compound, Hinoo Ranchi within two or three days of his return, to record his statement as per the Customs Act, 1962.

**13.3** The office of the Superintendent, Customs (Prev.), Circle, Ranchi issued three summons dated 15.07.2025, 22.07.2025 & 06.08.2025 to Shri Shiv Kumar Bhaina to appear before their office to record his statement under Section U/s 108 of the Customs Act, 1962, however Shri Shiv Kumar Bhaina again didn't appear.

#### **14. STATEMENT OF SHRI SHIV KUMAR BHAINA, PROPRIETOR OF M/S ALFA AND SONS.**

**14.1.** Further, summons dated 17.09.2025 and 19.11.2025 were issued to Shri Shiv Kumar Bhaina, proprietor of M/s. Alfa and Sons. Shri Shiv Kumar Bhaina appeared on 19.11.2025 at Preventive (HQ) Customs Ahmedabad to tender his statement.

**14.2** Statement Shri Shiv Kumar Bhaina, proprietor of M/s Alfa and Sons was recorded on 19.11.2025 (**RUD-13**) which is reproduced as under:

**प्रश्न 1: कृपया अपना नाम, उम्र, पता और व्यवसायिक विवरण बताएं।**

उत्तर: मेरा नाम श्री शिव कुमार भैना है। मेरी आयु 43 वर्ष है। मैं मेसर्स अल्फा एंड सन्स, दिल्ली (M/s Alfa & Sons, Delhi) का Proprietor हूँ। मेरा IEC कोड DDVPB2817R है।

वर्तमान पता और व्यवसाय- सिवलीबाड़ी साउथ, गाड़ीखाना, पंचमहली, कुमारधुबी, धनबाद, झारखण्ड -828203 मेरा स्थायी पता है। वर्तमान में, मैं बराकर (Barkar), पश्चिम बंगाल में बर्तन की दुकान (utensils shop) पे सेल्समेन (salesman) का काम करता हूँ, जहाँ मेरी मासिक तनखाह Rs. 6000/- है।

**प्रश्न 2: क्या आपको ज्ञात है कि यह बयान किस जांच से संबंधित है?**

उत्तर: हाँ, मुझे बताया गया है कि मेरा यह बयान मेसर्स अल्फा एंड सन्स, दिल्ली द्वारा दायर किए गए सिरेमिक टाइल्स के निर्यात से संबंधित शिपिंग बिलों (Shipping Bills) की जांच के संबंध में दर्ज किया जा रहा है।

**प्रश्न 3: फर्म मेसर्स अल्फा एंड संस, दिल्ली (GSTIN 07DDVPB2817R1ZU) और उसके व्यावसायिक संचालन के बारे में आप क्या जानते हैं?**

उत्तर: मैं बयान करता हूँ कि फर्म मेसर्स अल्फा एंड संस, दिल्ली के व्यावसायिक संचालन के बारे में मुझे कोई जानकारी नहीं है।

**प्रश्न 4: कृपया मेसर्स अल्फा एंड संस, दिल्ली से संबंधित अपनी भूमिका का विवरण दें। साथ ही, उस कार्यालय का पता भी बताएँ जहाँ से आपने अल्फा एंड संस के लिए काम किया था।**

उत्तर: मैं बयान करता हूँ कि फर्म मेसर्स अल्फा एंड संस, दिल्ली के कामकाज से सम्बंधित कोई जानकारी मेरे पास नहीं है। मुझे इस बात की भी कोई जानकारी नहीं है कि मेसर्स अल्फा एंड संस, दिल्ली में क्या और कहाँ से काम करती थी।

**प्रश्न 5: आपने फर्म मेसर्स अल्फा एंड संस, दिल्ली को जी एस टी में पंजीकृत (GST Registration) कैसे करवाया ?**

उत्तर: मैं बयान करता हूँ कि लगभग एक-डेढ़ साल पहले मैं काम खोजने के लिए दिल्ली आया था। वहाँ मुझे नई दिल्ली रेलवे स्टेशन पर एक आदमी मिला जिसने अपना नाम अजय शर्मा बताया था। उसने मुझे अपने साथ काम करने का प्रस्ताव दिया और कहा कि हम साथ में बिजनेस करेंगे और इसमें जो भी नफा होगा उसका आधा-आधा कर लेंगे। ये बोल कर उसने मुझसे मेरा आधार कार्ड और PAN कार्ड की कॉपी ले ली। उसने मुझे बताया कि GST में रजिस्ट्रेशन के लिए एक मोबाइल नंबर की जरूरत पड़ेगी और इसके लिए मैंने अपनी सिम जिसका नंबर 6201615337 था, अजय शर्मा को दे दी थी। इसके बाद उसने इन डॉक्यूमेंट्स और सिम कार्ड के आधार पर GST में मेसर्स अल्फा एंड संस रजिस्ट्रेशन करवा लिया। इस सम्बन्ध में मुझे ज्यादा जानकारी नहीं है कि मेसर्स अल्फा एंड संस, दिल्ली को जी एस टी में पंजीकृत (GST Registration) कैसे करवाया।

**प्रश्न 6: कृपया उस व्यक्ति/व्यक्तियों का विवरण प्रदान करें जो फर्म मेसर्स अल्फा एंड संस, दिल्ली का प्रबंधन (manage) करते थे।**

उत्तर: मेरी जानकारी के अनुसार श्री अजय शर्मा ही मेसर्स अल्फा एंड संस, दिल्ली का प्रबंधन (manage) करता था। इससे ज्यादा मेरे पास फर्म मेसर्स अल्फा एंड संस, दिल्ली के कामकाज से सम्बंधित कोई जानकारी नहीं है।

**प्रश्न 7: आप अजय शर्मा के बारे में क्या जानते हैं और उसका मोबाइल नंबर व वर्तमान पता बतायें।**

उत्तर: मैं अजय शर्मा के बारे में इतना ही जानता हूँ कि वह मुझे नई दिल्ली रेलवे स्टेशन पर मिला था। उसने मुझसे मेरा आधार कार्ड और PAN कार्ड की कॉपी ली थी। उसने मुझसे मेरा सिम जिसका नंबर 6201615337 व्यापर करने के लिए लिया था। उसके बाद मेरा संपर्क उस से मेरे ही सिम कार्ड नंबर 6201615337 के जरिये होता था। उसके बाद मैं अजय शर्मा से कभी नहीं मिला। अजय शर्मा के वर्तमान पते के बारे में मुझे कोई जानकारी नहीं है।

**प्रश्न 8: क्या श्री अजय शर्मा ने आपको आपके नाम पर मेसर्स अल्फा एंड संस में व्यापार करने के बदले कोई धनराशि दी थी ?**

उत्तर: मैं बयान करता हूँ कि श्री अजय शर्मा ने मुझे मेसर्स अल्फा एंड संस में व्यापार करने के बदले कोई धनराशि नहीं दी। हालाँकि श्री अजय शर्मा ने मेसर्स अल्फा एंड संस में व्यापार से होने मुनाफे में से आधा भाग मुझे देने की बात कही थी।

**प्रश्न 9: कृपया अपने सभी बैंक खातों का विवरण दे तथा उनसे संबन्धित पिछले 01 वर्ष का बैंक स्टेटमेंट भी उपलब्ध कराएं।**

उत्तर: मैं बयान करता हूँ कि मेरा बैंक खाता Allahabad Bank, धनबाद में था लेकिन वो अकाउंट अभी बंद है और उसमें कुछ पैसे भी नहीं है। आगे मैं बयान करता हूँ कि फर्म मेसर्स अल्फा एंड संस, दिल्ली के लिए एक बैंक खाता Bank of Baroda, नई दिल्ली में खुलवाया था जिसके लिए श्री अजय शर्मा मुझे बैंक में लेकर गए थे। मुझे उस खाते के नंबर नहीं पता है और श्री अजय शर्मा ही उस खाते को सँभालते थे। Bank of

Baroda के उस खाते के स्टेटमेंट बारे में मुझे इससे ज्यादा कुछ पता नहीं है।

**प्रश्न 10:** क्या आप सुश्री वैभव ठाकोर (Ms Vaibhavi Thakor) को जानते हैं? क्या आप उनसे कभी मिले हैं?

उत्तर: मैं बयान करता हूँ कि सुश्री वैभव ठाकोर (Ms Vaibhavi Thakor) को नहीं जानता हूँ तथा मैं कभी किसी वैभव ठाकोर से नहीं मिला हूँ।

**प्रश्न 11:** कृपया मेसर्स अल्फा एंड संस, दिल्ली (IEC:DDVPB2817R) द्वारा किए गए पूर्ण व्यवसाय का विवरण प्रस्तुत करें?

उत्तर: मैं बयान करता हूँ कि फर्म मेसर्स अल्फा एंड संस, दिल्ली के व्यवसाय के बारे में मुझे कोई जानकारी नहीं है।

**प्रश्न 12:** क्या आपने कभी मेसर्स सी.पी. लॉजिस्टिक्स के प्रोपराइटर श्री विशाल किरीटभाई पंचाल और मेसर्स ए.ई.एस.एल. शिपिंग प्राइवेट लिमिटेड के निदेशक, श्री वीरेंद्र शर्मा से मेसर्स अल्फा एंड संस से संबंधित माल यानी सिरेमिक वॉल टाइल्स के customs clearance के संबंध में बात की है?

उत्तर: मैं बयान करता हूँ कि मेरी कभी भी मेसर्स सी.पी. लॉजिस्टिक्स के प्रोपराइटर श्री विशाल किरीटभाई पंचाल व मेसर्स ए.ई.एस.एल. शिपिंग प्राइवेट लिमिटेड के निदेशक, श्री वीरेंद्र शर्मा से कोई बात नहीं हुई है।

**प्रश्न 13:** कृपया मेसर्स अल्फा एंड संस, दिल्ली (IEC:DDVPB2817R) द्वारा किए गए पूर्ण व्यवसाय का विवरण प्रस्तुत करें?

उत्तर: मैं बयान करता हूँ कि फर्म मेसर्स अल्फा एंड संस, दिल्ली के व्यवसाय के बारे में मुझे कोई जानकारी नहीं है।

**प्रश्न 14:** क्या आप मुंद्रा बंदरगाह पर सीमा शुल्क अधिकारी द्वारा मेसर्स अल्फा एंड संस, दिल्ली से संबंधित कंटेनर संख्या MAGU2337021 और IALU2265567 वाले कार्गो को रोके जाने के बारे में जानते हैं?

उत्तर: मैं बयान करता हूँ कि मुंद्रा बंदरगाह पर सीमा शुल्क अधिकारी द्वारा मेसर्स अल्फा एंड संस, दिल्ली से संबंधित कंटेनर संख्या MAGU2337021 और IALU2265567 वाले कार्गो को रोके जाने के बारे में मुझे कोई जानकारी नहीं है।

**प्रश्न 15:** क्या आप इस तथ्य से अवगत हैं कि मेसर्स अल्फा एंड संस, दिल्ली द्वारा जो वस्तु निर्यात की जानी थी, अर्थात् सिरेमिक टाइल्स, का मूल्य अत्यधिक अधिक आंका गया है तथा निर्यात की जाने वाली वस्तुओं की मात्रा शिपिंग बिलों में बढ़ा-चढ़ाकर दर्शाई गई थी?

उत्तर: मैं बयान करता हूँ कि मुझे इसके बारे में कोई जानकारी नहीं है क्योंकि मैंने मेसर्स अल्फा एंड संस के व्यवसाय का कभी भी प्रबंधन नहीं किया।

**प्रश्न 16:** आपको चार्टर्ड इंजिनियर अजयराज सिंह झाला द्वारा बनाई गयी valuation report दिनांक 08-01-2025 दिखाई जा रही है जिसमें माल (सिरेमिक टाइल्स) का मूल्य रु. 7,50,000/- और वर्ग मीटर में मात्रा 3483.87 वर्ग मीटर बताई गयी है जबकि आपके द्वारा दिनांक 05.12.2025 को फाइल किये शिपिंग बिल्स में माल (सिरेमिक टाइल्स) का मूल्य (FOB) रु. 3,69,31,867.5/- और वर्ग मीटर में मात्रा 46,875 वर्ग मीटर दिखाई गयी है। इस बारे में आपको क्या कहना है।

उत्तर: मैं बयान करता हूँ कि चार्टर्ड इंजिनियर अजयराज सिंह झाला द्वारा बनाई गयी valuation report दिनांक 08-01-2025 मुझे कस्टम्स अधिकारियों द्वारा दिखाई गयी तथा हिंदी में समझायी गयी। valuation report दिनांक 08-01-2025 देखने के बाद मैंने उसके पहले और आखरी पृष्ठ पर अपने दिनांक हस्ताक्षर कर दिए हैं तथा इस रिपोर्ट को देखने के बाद मैं यह बयान करता हूँ कि मुझे इसके बारे में कोई जानकारी नहीं है क्योंकि मैंने मेसर्स अल्फा एंड संस के किसी भी व्यवसाय प्रबंधन नहीं किया।

**प्रश्न 17:** आईसीडी सचाना और आईसीडी खोडियार से कार्गो के customs clearance के लिए मेसर्स अल्फा एंड संस द्वारा सीएचए को किए गए भुगतान का विवरण प्रदान करें? भुगतान के तरीके क्या हैं और



## लेनदेन का विवरण प्रस्तुत करें।

उत्तर: मैं बयान करता हूँ कि सीएचए को किए गए भुगतान की कोई जानकारी मुझे नहीं है। यह भुगतान श्री अजय शर्मा ने ही किये होंगे।

**प्रश्न 18:** जाँच के दौरान, यह पता चला कि मेसर्स अल्फा एंड संस (GSTIN 07DDVPB2817R1ZU) का पंजीकृत परिसर, जिसका पता दुकान संख्या 2, इन ख (In kh) संख्या 870, ब्लॉक - E, G/F, सरिता विहार, आली विहार, नई दिल्ली, दक्षिण पूर्व दिल्ली, दिल्ली - 110076 है, बंद (non-operational) पायी गई। क्या आपको इस तथ्य की जानकारी थी कि मेसर्स अल्फा एंड संस अपने पंजीकृत परिसर में बंद (non-operational) था?

उत्तर: मुझे इस बारे में कोई जानकारी नहीं है कि मेसर्स अल्फा एंड संस अपने पंजीकृत परिसर पर बंद (non-operational) पाई गई क्योंकि मेसर्स अल्फा एंड संस के GST पंजीकरण के एक हफ्ते बाद मैं अपने गाँव वापस आ गया था। श्री अजय शर्मा ने मेसर्स अल्फा एंड संस में व्यापार से होने मुनाफे में से आधा भाग मुझे देने का आश्वासन दिया था।

**प्रश्न 19:** आज तक, मेसर्स अल्फा एंड संस ने माल को ओवरवैल्यूड बताकर उसे क्लियर करके IGST रिफंड/अन्य लाभों से कितनी राशि प्राप्त की है? कृपया उन सभी रिफंड/लाभों का विवरण प्रस्तुत करें जो मेसर्स अल्फा एंड संस ने आज तक ओवरवैल्यूड माल के निर्यात से प्राप्त किए हैं।

उत्तर: मैं बयान करता हूँ कि इसके बारे में मुझे कोई जानकारी नहीं है। इन सभी रिफंड/लाभों का विवरण श्री अजय शर्मा के पास ही होगा।

**प्रश्न 20:** आपको बैंक ऑफ बड़ौदा में मेसर्स अल्फा एंड संस (बैंक खाता संख्या 00930200000939) का बैंक स्टेटमेंट दिखाया जा रहा है। जिसमें मेसर्स अल्फा एंड संस ने माल को ओवरवैल्यूड बताकर उसे क्लियर करके IGST रिफंड/अन्य लाभों से राशि प्राप्त की। इस राशि को अलग अलग बैंक खातों में ट्रांसफर किया गया है जैसे M/s V M Trading, Gloriking Enterprises, XNAP Enterprises etc.। क्या आप इन फर्म के बारे में जानते हैं और मेसर्स अल्फा एंड संस का इन फर्म से क्या व्यापार लेन-देन है?

उत्तर: मैं बयान करता हूँ कि मेसर्स अल्फा एंड संस (बैंक खाता संख्या 00930200000939) का बैंक स्टेटमेंट मुझे कस्टम्स अधिकारियों द्वारा दिखाया गया है। बैंक स्टेटमेंट देखने के बाद मैंने उसके सभी पृष्ठ पर अपने दिनांक हस्ताक्षर कर दिए हैं। इस बैंक स्टेटमेंट को देखने के बाद मैं यह बयान करता हूँ कि मुझे इसके बारे में कोई जानकारी नहीं है। मैंने मेसर्स अल्फा एंड संस के बैंक खाता संख्या 00930200000939 का कभी भी प्रबंधन नहीं किया।

## 15. Statutory Provisions:-

### 15.1 Section 14. Valuation of goods.

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

*Provided that such transaction value in the case of imported goods shall include, in addition to the price as aforesaid, any amount paid or payable for costs and services, including commissions and brokerage, engineering, design work, royalties and licence fees,*

*costs of transportation to the place of importation, insurance, loading, unloading and handling charges to the extent and in the manner specified in the rules made in this behalf:*

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

*(i) the circumstances in which the buyer and the seller shall be deemed to be related;*

*(ii) the manner of determination of value in respect of goods when there is no sale, or the buyer and the seller are related, or price is not the sole consideration for the sale or in any other case;*

*(iii) the manner of acceptance or rejection of value declared by the importer or exporter, as the case may be, where the proper officer has reason to doubt the truth or accuracy of such value, and determination of value for the purposes of this section:*

*[ (iv) the additional obligations of the importer in respect of any class of imported goods and the checks to be exercised, including the circumstances and manner of exercising thereof, as the Board may specify, where, the Board has reason to believe that the value of such goods may not be declared truthfully or accurately, having regard to the trend of declared value of such goods or any other relevant criteria: ]*

*Provided also that such price shall be calculated with reference to the rate of exchange as in force on the date on which a bill of entry is presented under section 46, or a shipping bill of export, as the case may be, is presented under section 50.*

*(2) \*\*\**

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

### ***Rule 3. Determination of the method of valuation. –***

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

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

*(3) If the value cannot be determined under the provisions of sub-rule (1) and sub-rule (2), the value shall be determined by proceeding sequentially through rules 4 to 6.*

### ***Rule 4. Determination of export value by comparison. -***

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

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

*factors, including-*

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

***Rule 5. Computed value method. –***

*If the value cannot be determined under rule 4, it shall be based on a computed value, which shall include the following:-*

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

***Rule 6. Residual method. –***

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

*.....*

***Rule 8. Rejection of declared value. -***

*(1) When the proper officer has reason to doubt the truth or accuracy of the value declared in relation to any export goods, he may ask the exporter of such goods to furnish further information including documents or other evidence and if, after receiving such further information, or in the absence of a response of such exporter, the proper officer still has reasonable doubt about the truth or accuracy of the value so declared, the transaction value shall be deemed to have not been determined in accordance with sub-rule (1) of rule 3.*

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

***15.3 Section 50- Entry of goods for exportation. -***

*(1) The exporter of any goods shall make entry thereof by presenting electronically on the customs automated system to the proper officer in the case of goods to be exported in a vessel or aircraft, a shipping bill, and in the case of goods to be exported by land, a bill of*

*export in such form and manner as maybe prescribed:*

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

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

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

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

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

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

**15.4 SECTION 113. Confiscation of goods attempted to be improperly exported, etc. –**

*The following export goods shall be liable to confiscation:-*

.....

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

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

**15.5 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, -*

*(i) 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;*

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

**15.6 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*

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

*Where any person has obtained any invoice by fraud, collusion, wilful misstatement or suppression of facts to utilise input tax credit on the basis of such invoice for discharging any duty or tax on goods that are entered for exportation under claim of refund of such duty or tax, such person shall be liable for penalty not exceeding five times the refund claimed.*

*Explanation.--For the purposes of this section, the expression "input tax credit" shall have the same meaning as assigned to it in clause (63) of section 2 of the Central Goods and Services Tax Act, 2017 (12 of 2017)*

**15.8 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 [Four lakh rupees].*

**15.9 Customs Brokers Licensing Regulations, 2018**

.....

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

*(a) Customs Broker should obtain an authorisation from each of the companies, firms or individuals by whom he is for the time being employed as a Customs Broker and produce such authorisation whenever required by the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be; ... (d) advise his client to comply with the provisions of the Act, other allied Acts and the rules and regulations thereof, and in case of non-compliance, shall bring the matter to the notice of the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be; ... (n) verify correctness of Importer Exporter Code (IEC) number, Goods and Services Tax Identification Number (GSTIN), identity of his client and functioning of his client at the declared address by using reliable, independent, authentic documents, data or information; ....(q) co-operate with the Customs authorities and shall join investigations promptly in the event of an inquiry against them or their employees.*

**16. SUMMARY OF INVESTIGATION**

**16.1** Whereas, M/s Alfa and Sons (IEC: DDVPB2817R, GSTIN: 07DDVPB2817R1ZU), registered at Shop No. 02, Kh. No. 870, Block-E, G/F, Sarita Vihar, Aali Vihar, New Delhi, 110076, filed self-assessed Shipping Bill Nos. 6182220, 6182333, 6182430, and 6182373 dated 05.12.2024 at ICD Sachana, for export of ceramic wall tiles under RITC Code 69072200 with a declared Quantity 46,875 Square Meter and FOB value of Rs. 3,69,31,867.50 through M/s C.P. Logistics, Ahmedabad (CHA License: AOVPP1520RCH001). Let Export Order (LEO) for these shipping bills was granted on 06.12.2024:

**16.2** Whereas, it appears that the exporter has mis-declared the quantity and grossly over-valued the export goods. The exporter declared 46,875 sq. meters of tiles with a declared FOB value of Rs. 3,69,31,867.50/-. However, on physical examination of the goods and as per the Government-approved Chartered Engineer's report dated 08.01.2025, the actual quantity was found to be only 3,483.87 sq. meters and the market value of the goods was assessed at Rs. 7,50,000/-. The Chartered Engineer further reported that the tiles were of different companies and constituted old stock of unused goods. In view of the above, the declared FOB value appears to be grossly inflated and is liable to rejection and re-determined under Section 14 of the Customs Act, 1962 read with the Customs Valuation (Determination of Value of Export Goods) Rules, 2007. Since the value of the export goods could not be determined under Rule 4 of the said Rules for want of export of goods of like kind and quality to the same destination at or about the same time, and could also not be determined under Rule 5 due to non-availability of reliable data regarding cost of production, manufacture or processing and related elements, the value is required to be

determined under Rule 6 of the said Rules on the basis of the Chartered Engineer's valuation report as the best judgment value arrived at sequentially in accordance with Rule 3(3).

**16.3.** Whereas M/s Alfa and Sons was found to be non-existing at its registered premises at Shop No. 02, Kh. No. 870, Block-E, G/F, Sarita Vihar, Aali Vihar, New Delhi-110076 during the visit conducted by the jurisdictional CGST officers (CGST Delhi South). Further, the GSTIN of M/s Alfa and Sons has been suspended by the jurisdictional State GST authorities. Shri Shiv Kumar Bhaina, proprietor of M/s Alfa and Sons, in his statement dated 19.11.2025, stated that he had no knowledge of the activities or business carried out in the name of the firm, as he did not manage any business operations of M/s Alfa and Sons. He further stated that about one and a half years ago, while he was in Delhi in search of work, he met one person named Shri Ajay Sharma at New Delhi Railway Station, who offered to engage him in business promising to share profits. Shri Bhaina stated that Shri Ajay Sharma took from him copies of his Aadhaar card, PAN card, and a SIM card (No. 6201615337), and used these documents to obtain GST registration for M/s Alfa and Sons in his name. Shri Bhaina could not provide any contact details or whereabouts of Shri Ajay Sharma. He has admitted in his statement that he voluntarily provided his statutory documents and the SIM card to Shri Ajay Sharma, which were used for securing the GST registration of the firm. Further, the registered address of M/s Alfa and Sons is in Delhi, however, the invoices were prepared in Surat by Ms. Vaibhavi Thakor, and also all the documents for filing of Shipping bills received by CHA/Forwarder were couriered from Surat, completely unrelated location for said firm. Therefore, it appears that the said firm was created on the basis of fake/fraudulent documents with the intent to defraud the Government exchequer.

**16.4** Whereas, letters were issued to ICD Khodiyar and Customs, Ahmedabad to ascertain the status of IGST refund pertaining to Shipping Bill Nos. 5697686, 5698225, 5698519, and 5698840, all dated 18.11.2024, which were filed at ICD Khodiyar (INSBI6) by M/s Alfa and Sons for the export of Ceramic Tiles. Vide letter dated 14.11.2025, it has been informed that the refund scroll was generated on 13.12.2024 in respect of three Shipping Bills bearing Nos. 5697686, 5698225, and 5698840 all dated 18.11.2024. Therefore, it appears that M/s Alfa and Sons has already availed the IGST refund in respect of the aforesaid three Shipping Bills. Further, as discussed in the preceding paragraphs, it appears that M/s Alfa and Sons is a non-existing firm and that the IGST refund was availed on the basis of fake Input Tax Credit (ITC). Therefore, a letter F No CUS/SIIB/MISC/216/2025-O/o PR COMM-R-CUS-AHMEDABAD dated 02.12.2025 has been written to the DGGI, Delhi Zonal Unit, New Delhi for recovery of IGST refund and Input Tax Credit (ITC) fraudulently availed by M/s Alfa and Sons.

**16.5.** Whereas, the investigation has conclusively revealed that M/s C.P. Logistics, Ahmedabad, acting as a licensed Customs Broker, has grossly failed to comply with the mandatory obligations prescribed under the Customs Brokers Licensing Regulations, 2018 (CBLR, 2018).

It is observed that the Customs Broker failed to verify the genuineness, identity, and antecedents of the exporter M/s Alfa & Sons, in complete violation of Regulation 10 of the CBLR, 2018. The Customs Broker neither met nor established any direct contact with the proprietor of the exporter firm, Shri Shiv Kumar Bhaina, and admittedly did not possess even the basic contact details of the said proprietor. This conduct demonstrates a total absence of due diligence, professional responsibility, and statutory compliance.

Further, Shri Shiv Kumar Bhaina, Proprietor of M/s Alfa & Sons, in his statement, categorically stated that he does not know anyone from M/s C.P. Logistics and that he has never met or communicated with any representative of the said Customs Broker. This statement clearly establishes that the Customs Broker acted without any genuine client relationship or authorization.

It is further observed that M/s C.P. Logistics filed Shipping Bills at ICD Sachana without holding any valid or specific authorization from the exporter for filing Shipping Bills at that location. The Customs Broker had only received a copy of authorization (and not the original) for filing Shipping Bills at ICD Khodiyar.

Filing Shipping Bills at a different ICD without proper authorization constitutes a clear and serious violation of Regulation 10(a) of the CBLR, 2018, which mandates that a Customs Broker shall obtain proper authorization from the client for each Customs-related transaction.

Further investigation revealed that M/s Alfa & Sons had already availed export benefits in the form of IGST refund in respect of three Shipping Bills dated 18.11.2024, which were filed by M/s C.P. Logistics at ICD Khodiyar, thereby indicating revenue implications arising from the Customs Broker's failure to exercise due diligence.

It is also observed that M/s C.P. Logistics relied entirely on soft copies of documents forwarded by a third-party freight forwarder, without undertaking any independent verification of the exporter's credentials, business activities, or authenticity.

No physical verification of the exporter's functioning at the declared address was conducted. Further, no basic online verification was carried out. A simple verification on the GSTN portal would have revealed that M/s Alfa & Sons was registered for dealing in goods falling under Chapter 64 (Footwear), whereas the goods declared for export were ceramic tiles. The failure to notice such a glaring mismatch clearly establishes that the Customs Broker neglected its statutory obligation to verify the correctness of KYC



particulars and the nature of business of the client.

It is further observed that M/s C.P. Logistics failed to submit any reply to the letters issued by ICD Sachana during the course of investigation. This non-response reflects a lack of cooperation and a willful disregard of lawful communications and directions issued by the Customs Authorities.

Such conduct amounts to a clear violation of Regulation 10(q) of the CBLR, 2018, which obligates a Customs Broker to promptly comply with instructions and cooperate with Customs officers.

**16.6** Whereas, the investigation has revealed that M/s AESL Shipping Pvt. Ltd., acting as a freight forwarder for M/s Alfa & Sons, played an active and facilitative role in the filing of Shipping Bills from ICD Khodiyar and ICD Sachana without conducting any verification of the credentials, authenticity, or actual functioning of the exporter.

It is established that M/s AESL Shipping Pvt. Ltd. does not hold any Customs Broker licence, nor does it employ any authorised Customs Broker card holder. Shri Virender Sharma, Director of M/s AESL Shipping Pvt. Ltd., in his statements dated 08.05.2025 and 06.06.2025, recorded under Section 108 of the Customs Act, 1962, admitted that AESL Shipping was using the Customs Broker licence of M/s C.P. Logistics merely on the basis of a mutual understanding, without any written agreement or legal authorization. Such conduct is in clear contravention of the statutory framework governing Customs clearance operations.

Shri Virender Sharma further admitted that M/s AESL Shipping Pvt. Ltd. filed eight Shipping Bills on behalf of M/s Alfa & Sons for export of ceramic tiles, relying entirely on soft copies of IEC, PAN, and GST registration certificates, which were received either through a third-party forwarder or via WhatsApp from one Ms. Suhani, later identified as Ms. Vaibhavi Thakor (Mobile No. 9586766167), who acted as the sole contact person for the exporter.

It is further admitted that neither Shri Virender Sharma nor any employee of AESL Shipping ever met the exporter in person, nor did they carry out any verification of the exporter's KYC documents, business profile, or declared address, despite being fully aware that a Customs Broker or a freight forwarder is required to verify the IEC, GSTIN, identity, and functioning of the client before undertaking Customs-related work.

The investigation has further revealed that all documents pertaining to the filing of Shipping Bills, including purchase orders and courier-related documents, were received exclusively through WhatsApp. AESL Shipping raised invoices and received payments

from M/s Alfa & Sons solely on the basis of documents forwarded by Ms. Suhani (Ms. Vaibhavi Thakor), without any direct communication with or authorization from the proprietor of the exporter firm.

Shri Virender Sharma also confirmed that AESL Shipping was in contact only with Ms. Suhani and had no direct interaction or knowledge of the proprietor of M/s Alfa & Sons. He further admitted that AESL Shipping was unaware that M/s Alfa & Sons was a non-existent and fraudulent entity, created for the purpose of fraudulently availing Input Tax Credit (ITC) and IGST refunds.

**16.7** Whereas the investigation revealed that Ms. Vaibhavi Thakor alias Ms. Suhani was the only person from M/s Alfa and Sons who communicated with the CHA and the forwarder, and that she provided all documents such as invoices and other export-related records. She also acted as the primary contact for all discussions relating to the filing of Shipping Bills and payments to the forwarder and the CHA, as stated by Shri Virender Sharma of M/s AESL Shipping Pvt. Ltd. Further, Shri Virender Sharma stated that she introduced herself to him as “Ms. Suhani,” although it was later revealed that her actual name is Ms. Vaibhavi Thakor. In her statement dated 17.09.2025, Ms. Vaibhavi Thakor admitted that she had no direct connection with the proprietor, Shri Shiv Kumar Bhaina, and had never met him. She stated that her involvement with M/s Alfa and Sons arose solely because Shri Ajay Sharma contacted her around October 2024 and engaged her on a part-time, cash-salary basis to prepare export invoices and packing lists from her home. She further stated that all documents required for preparing export invoices—such as purchase invoices and e-way bills were sent to her by Shri Ajay Sharma from mobile number 6201615337 through WhatsApp, and that she forwarded these documents, including the KYC particulars of M/s Alfa and Sons, to Shri Virender Sharma (AESL Shipping) for filing of Shipping Bills, and thereafter conveyed the bills received from the CHA back to Shri Ajay Sharma. She also stated that she had known Shri Ajay Sharma for the last five years from her previous workplace and was regularly in touch with him in respect of work related to M/s Alfa and Sons. However, she claimed that she did not know his address, alternate contact number, or any other whereabouts, which creates serious doubt and suggests that she was intentionally hiding & withholding these facts. Thus, it appears that Ms. Vaibhavi Thakor was working on behalf of, and under the instructions of, the main person, Shri Ajay Sharma, in relation to the export activities carried out in the name of M/s Alfa and Sons, thereby facilitating and enabling the fraudulent export operations undertaken in the name of the said firm and abetted the fraudulent export attempts made in the name of M/s Alfa & Sons..

**16.8** Whereas, from the foregoing facts, statements, and investigation, it clearly emerges that M/s Alfa & Sons is a non-existent and fraudulently created entity, established by Shri

Ajay Sharma by misusing the statutory identity documents of Shri Shiv Kumar Bhaina, with the sole intention of misusing GST registration for availing fake Input Tax Credit (ITC) and fraudulently claiming IGST refunds.

The investigation has further established that the exporter grossly inflated the value and quantity of goods declared in the impugned Shipping Bills. This has been conclusively confirmed by the Government-approved Chartered Engineer's report, which evidences deliberate overvaluation and mis-declaration of the export goods with the intent to obtain undue IGST refund benefits.

It is also established that IGST refund has already been fraudulently availed in respect of three Shipping Bills filed at ICD Khodiyar, on the basis of fake ITC, thereby resulting in wrongful loss to the Government exchequer.

Shri Shiv Kumar Bhaina facilitated the creation and GST registration of M/s Alfa & Sons by providing his personal documents, including PAN, Aadhaar Card, and SIM/mobile number, and thereby knowingly abetted the fraudulent export attempts made in the name of the said firm.

Further, the Customs Broker, M/s C.P. Logistics, and the freight forwarder, M/s AESL Shipping Pvt. Ltd., failed to discharge their statutory obligations, acted without valid authorization, relied exclusively on soft copies of documents received through WhatsApp, and carried out no KYC or business verification. Their acts of omission and commission directly facilitated the fraudulent export attempts, amounting to gross negligence and abetment of Customs fraud.

Moreover, Ms. Vaibhavi Thakor, acting under the instructions and control of the principal conspirator, Shri Ajay Sharma, functioned as the sole contact person for the exporter. She supplied all export-related documents to the CHA and the forwarder, coordinated the filing of Shipping Bills, and deliberately concealed material information regarding the identity, whereabouts, and role of Shri Ajay Sharma, thereby actively enabling and facilitating the fraudulent export operations.

It is further noted that neither Ms. Vaibhavi Thakor nor Shri Shiv Kumar Bhaina disclosed any meaningful details regarding Shri Ajay Sharma, except his name, which clearly indicates intentional suppression of facts to shield the main mastermind behind the fraud.

In view of the above, it appears that M/s Alfa & Sons, along with Shri Shiv Kumar Bhaina, Ms. Vaibhavi Thakor, M/s AESL Shipping Pvt. Ltd., and M/s C.P. Logistics, have acted in concert and collusion to file mis-declared and grossly overvalued export consignments with the deliberate intent to defraud the Government exchequer by wrongfully availing

inadmissible IGST refunds.

Accordingly, the said persons and entities have rendered themselves liable for penal action under the provisions of the Customs Act, 1962, and other applicable laws, for their acts of mis-declaration, overvaluation, facilitation, and abetment of Customs fraud.

## **17. Contravention of Statutory Provisions:-**

**17.1** M/s Alfa and Sons filed Shipping Bill Nos. 6182220, 6182333, 6182430 and 6182373 dated 05.12.2024 at ICD Sachana Port under Section 50 of the Customs Act, 1962 declaring export of 46,875 sq. meters of Ceramic Wall Tiles with FOB value of Rs. 3,69,31,867.50, supported by invoices, packing lists and other export documents. As per the statutory mandate under Section 50 of the Customs Act, 1962, the exporter is required to furnish accurate, complete and truthful information in the Shipping Bill and to make a declaration as to the correctness of its contents. However, upon physical examination by the Proper Officer and independent verification by Chartered Engineer, the actual exportable goods were found to be only 3,483.87 sq. meters of Ceramic Wall Tiles having a total market value of Rs. 7,50,000. The exporter thereby grossly mis-declared both quantity and value in a deliberate manner, attracting provisions pertaining to fraudulent export attempt. The conduct of the exporter clearly establishes willful suppression and intentional misrepresentation in violation of Section 50 of the Customs Act, 1962.

**17.2** The act of declaring exaggerated quantity and highly inflated valuation of the export goods amounts to a planned attempt to export goods by means of false declaration, making the goods liable to confiscation under Section 113 (d) and (i) of the Customs Act, 1962 as the same were entered for exportation through mis-declaration and attempted to be exported contrary to the provisions of the law. Accordingly, M/s Alfa and Sons have rendered themselves liable to penal consequences under Section 114(iii) of the Customs Act, 1962 for abetting acts attracting confiscation.

**17.3** Further, by submitting manipulated and incorrect invoices, packing lists and export documentation with the intention of unduly claiming export incentives or benefits, M/s Alfa and Sons have consciously committed acts of fraud. Such fraud attracts specific penal provisions under Section 114AA of the Customs Act, 1962 which stipulate penalty for knowingly or intentionally using false or incorrect material in any declaration, statement, document or information submitted under the Act. Moreover, investigation reveals that the exporter availed fraudulent Input Tax Credit without any actual business activity at its registered premises. Therefore, the said entity is liable for penalty under Section 114AC of the Customs Act, 1962 relating to wrongful utilization of ITC for ulterior motives linked with export goods.

**17.4** M/s C.P. Logistics, being a licensed Customs Broker, was under a clear and unequivocal statutory obligation to strictly comply with the duties prescribed under Regulation 10 of the Customs Brokers Licensing Regulations (CBLR), 2018. These duties include, inter alia, verification of the correctness, authenticity, and legality of information furnished by the client; verification of the client's identity, antecedents, and functioning at the declared address; obtaining proper and valid authorization for each Customs-related transaction; and ensuring compliance with the provisions of the Customs Act, 1962 and allied laws.

However, investigation has conclusively revealed that M/s C.P. Logistics grossly failed to discharge these mandatory obligations. The Customs Broker failed to verify the genuineness, physical existence, and business activities of the exporter M/s Alfa & Sons. It is an admitted fact that the Customs Broker never met the proprietor or any authorised representative of the exporter, did not even possess the basic contact details of the exporter, and did not conduct any physical verification or independent verification of the exporter's place of business. Such acts of omission constitute blatant violations of Regulation 10(d) and Regulation 10(n) of the CBLR, 2018.

Despite the complete absence of due diligence, M/s C.P. Logistics proceeded to file Shipping Bills on behalf of the exporter without obtaining proper and valid authorization, thereby committing a clear violation of Regulation 10(a) of the CBLR, 2018.

Further, the Customs Broker relied entirely on documents received from third parties, without verifying their authenticity, correctness, or legal validity, and failed to advise the exporter on proper valuation of the export goods, even though valuation is a critical and legally sensitive component of export declarations. Such conduct demonstrates willful blindness and gross professional negligence.

It is further observed that M/s C.P. Logistics failed to respond to and comply with mandatory communications and directions issued by the Customs Authority during the course of investigation. This non-cooperation and disregard of lawful directions amounts to a clear violation of Regulation 10(q) of the CBLR, 2018.

The aforesaid acts of commission and omission on the part of M/s C.P. Logistics directly facilitated the filing of Shipping Bills on the basis of false, incomplete, and unverified documents, resulting in mis-declaration and gross overvaluation of export goods, with consequential revenue implications.

By failing to exercise the due diligence expected of a licensed Customs Broker, and by knowingly proceeding with Customs documentation without proper verification and authorization, M/s C.P. Logistics actively aided and abetted the misuse of Customs

procedures and the attempted evasion of law.

Accordingly, by their deliberate negligence, conscious disregard of statutory duties, and facilitative conduct, M/s C.P. Logistics has rendered itself liable for penal action under Section 114(iii) and Section 114AA of the Customs Act, 1962, for abetting a fraudulent export transaction and for use of false and incorrect documents, and further under Section 117 of the said Act for contravention of statutory procedural requirements, in addition to regulatory action under the provisions of the Customs Brokers Licensing Regulations, 2018, including suspension or revocation of licence.

**17.5** M/s AESL Shipping Pvt. Ltd., acting as Forwarder, knowingly participated in handling and forwarding export documentation without verification of authenticity of the exporter or the goods. They failed to verify the financial standing, business legitimacy, antecedents and actual operational status of M/s Alfa and Sons despite being in possession of the exporter's GST details which clearly did not mention Ceramic Tiles in "Goods and Services Dealt In." Their actions aided the fraudulent export activity. Therefore, they have rendered themselves liable for penalty under Section 114(iii) and Section 114AA of the Customs Act, 1962 for abetting a fraudulent export transaction, and further under Section 117 for contravention of statutory procedural compliance requirements.

**17.6** Ms. Vaibhavi Thakor, identified as the staff of M/s Alfa and Sons, was found to be actively engaged in preparation and submission of false export documents on instructions of the primary operator, Shri Ajay Sharma. She drew regular monetary benefit for facilitating the execution of the fraudulent export attempt. She was unable to provide legitimate justification for mis-declared goods or the whereabouts/contact details of the main operator of the firm, indicating conscious involvement. Her actions directly contributed to the export of mis-declared goods which are liable for confiscation under Section 113 of the Act, rendering her exposed to penal action under Section 114(iii), Section 114AA, and Section 117 of the Customs Act, 1962.

**17.7** Sh. Shiv Kumar Bhaina having residential address at Sivilibari, South Garikhana, Panchmahli, Kumardhubi, Nirsa - cum - Chirkunda, Dhanbad, Jharkhand-828203, has facilitated in creation and getting GST Registration of M/s Alfa and Sons by providing his personal documents like PAN & Aadhar Card and Sim (Mobile No.) and thus abetted the fraudulent export attempts made in the name of M/s Alfa & Sons. His actions directly contributed to the export of mis-declared goods which are liable for confiscation under Section 113 of the Act, rendering her exposed to penal action under Section 114(iii), Section 114AA, and Section 117 of the Customs Act, 1962.

**17.8** The valuation report issued by the empanelled Chartered Engineer clearly establishes that the declared quantity and value of the export goods are grossly inflated and devoid of

any commercial justification. Accordingly, it appears that the declared transaction value is not acceptable and is liable to be rejected under Section 14 of the Customs Act, 1962, read with the provisions of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.

Consequently, the revised market value of ₹7,50,000/- has been determined under Rule 6 of the said Rules, on the basis of the Chartered Engineer's valuation report, as a best judgment value, arrived at sequentially in accordance with Rule 3(3) of the Customs Valuation Rules, 2007.

**18.** Now therefore, **1). M/s. Alfa and Sons**, having registered address at Shop No. 02 IN KH. No. 870, Block-E, G/F, Sarita Vihar, Aali Vihar, New Delhi, South East Delhi, 110076, **2). M/s C.P. Logistics**, 9<sup>th</sup> Floor, 910, Atlanta Tower, Opp. Satyam Complex, Gulbai Tekra, Ahmedabad, **3). M/s. AESL Shipping Pvt. Ltd.**, F-308, Vedmata Society IOC Road Chandkheda, Ahmedabad, Gujarat, **4). Ms. Vaibhavi Thakor**, C/o Girishbhai, House No 3/2202, Pipradisheri, Salabatpura, Surat City- 395003 **5) Sh. Shiv Kumar Bhaina** at Sivilibari, South Garikhana, Panchmahli, Kumardhubi, Nirsa - cum - Chirkunda, Dhanbad, Jharkhand-828203, are hereby called upon to Show Cause to the Additional Commissioner of Customs, Ahmedabad, having his office at 1st Floor, Customs House, Navrangpura, Ahmedabad, within 30 days from the date of receipt of this Show Cause Notice, as to why:-

( i ) the value declared by the exporter in the Shipping Bill No. 6182220, 6182333, 6182430 and 6182373 all dated 05-12-2024 to the tune of Rs. 3,69,31,867.5/- should not be rejected in terms of provisions of Section 14 of the Customs Act, 1962 read with the provisions of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007 and why value of Rs.7,50,000/- as certified by the Govt. approved Chartered Engineer & Valuer should not be accepted.

(ii) Goods intended for export vide Shipping Bill No. 6182220, 6182333, 6182430 and 6182373 all dated 05-12-2024 having declared FOB value Rs. 3,69,31,867.5/- and market value of Rs. 7,50,000/-, should not be held liable for confiscation under Section 113(d) and 113 (i) of the Customs Act, 1962.

(iii) the value worked out by the Government Empaneled Chartered Engineer amounting to Rs. 7,50,000/-in respect of Shipping Bill No. 6182220, 6182333, 6182430 and 6182373 all dated 05-12-2024, should not be accepted for the purpose of the valuation of goods intended for export, in terms of the provisions of Section 14 of the Customs Act, 1962 read with provisions of Customs Valuation (Determination of Value of Export Goods) Rules, 2007;

(iv) Penalty should not be imposed on M/s Alfa and Sons under Section 114(iii), Section

114AA and Section 114AC of the Customs Act, 1962.

(v) Penalty should not be imposed on M/s C.P. Logistics, 9<sup>th</sup> Floor, 910, Atlanta Tower, Opp. Satyam Complex, Gulbai Tekra, Ahmedabad under Section 114(iii), Section 114AA and Section 117 of the Customs Act, 1962.

(vi) Penalty should not be imposed on M/s AESL Shipping Pvt. Ltd., F-308, Vedmata Society IOC Road Chandkheda, Ahmedabad, Gujarat, under Section 114(iii), Section 114AA and Section 117 of the Customs Act, 1962.

(vii) Penalty should not be imposed on Ms. Vaibhavi Thakor C/o Girishbhai, House No 3/2202, Pipradisheri, Salabatpura, Surat City-395003, under Section 114(iii), Section 114AA and Section 117 of the Customs Act, 1962.

(viii) Penalty should not be imposed on Sh. Shiv Kumar Bhaina at Sivilibari, South Garikhana, Panchmahli, Kumardhubi, Nirsa - cum - Chirkunda, Dhanbad, Jharkhand-828203, under Section 114(iii), Section 114AA and Section 117 of the Customs Act, 1962.

**19.** The noticee is hereby directed to produce all evidences upon which they intend to rely in support of their defense at the time of showing cause. They are further directed to indicate in their written reply as to whether they wish to be heard through virtual mode as stipulated in CBIC, New Delhi Instruction dated 27.04.2020 issued from F. No. 390/Misc/3/2019-JC or in person, before the case is decided. If no mention is made about the same in their written explanation, it will be presumed that they do not desire a personal hearing and the case will be decided ex-parte on the basis of evidences and records available on file.

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

**21.** This notice is issued without prejudice to any other action(s) that may be taken against them or against any person(s), under the provisions of the Customs Act, 1962 and/or the Rules framed there under or under any other law for the time being in force.

**22.** The documents relied upon in this Show Cause Notice, are listed in Annexure A attached to this Show Cause Notice.

Encl:- Annexure A

(SHREE RAM VISHNOI)



Digitally signed by  
SHREE RAM VISHNOI  
Date: 24-12-2025  
Additional Commissioner,  
Customs, Ahmedabad

F.No. CUS/SIIB/MISC/216/2025-PREV-O/o PR COMMR-CUS-Ahmedabad

Date: 24-12-2025

**By Post/Email-**

To,

1. M/s. Alfa and Sons, Shop No. 02 IN KH. No. 870, Block-E, G/F, Sarita Vihar, Aali Vihar, New Delhi, South East Delhi, 110076
2. Shri Shiv Kumar Bhaina, Proprietor of M/s Alfa and Sons, Sivlibadi South, Gadikhana, Panchmahli, Kumardhubi, Dhanbaad, Jharkhand, 828203.
3. M/s C.P. Logistics, 9<sup>th</sup> Floor, 910, Atlanta Tower, Opp. Satyam Complex, Gulbai Tekra, Ahmedabad
4. M/s AESL Shipping Pvt Ltd, F-308, Vedmata Society IOC Road Chandkheda, Ahmedabad, Gujarat
5. Ms. Vaibhavi Thakor C/o Girishbhai, House No 3/2202, Pipradisheri, Salabatpura, Surat City-395003

Copy to:-


1. The Assistant Commissioner of Customs, ICD, Sachana, Customs Ahmedabad.
2. The Superintendent (System), Customs Ahmedabad for uploading on website
3. Guard File


**ANNEXURE-A**

**LIST OF DOCUMENTS RELIED UPON FOR THE SHOW-CAUSE NOTICE ISSUED TO M/S. ALFA AND SONS (IEC – DDVPB2817R), at Shop No. 02 IN KH. No. 870, Block-E, G/F, Sarita Vihar, Aali Vihar, New Delhi, South East Delhi, 110076 and Others.**

RUD NO.	DESCRIPTION OF THE DOCUMENT	REMARKS
01.	Shipping Bill Nos. 6182220, 6182333, 6182430 and 6182373 all dated 05-12-2024	Available with notices
02.	Panchnama dated 02.01.2025 at Mundra Port	Copy enclosed
03.	Chartered Engineer's Report dated 08.01.2025	Copy enclosed
04.	Letter dated 17.04.2025 received from CGST Delhi South	Copy enclosed

	Commissionerate	
05.	Panchanama dated 08.01.2025 drawn by CGST Delhi South Commissionerate at Registered premise of M/s Alfa and Sons, Delhi.	Copy enclosed
06.	Seizure Memo dated 17.06.2025	Copy enclosed
07.	Suparatnama dated 17.06.2025	Copy enclosed
08.	Statement dated 07.04.2025 of Sh. Vishal Kiritbhai Panchal, Proprietor of M/s C.P. Logistics	Copy enclosed
09.	Statement dated 08.05.2025 of Shri Virender Sharma, Director of M/s AESL Shipping Pvt Ltd.	Copy enclosed
10.	Statement dated 06.06.2025 of Shri Virender Sharma, Director of M/s AESL Shipping Pvt Ltd.	Copy enclosed
11.	Statement of Ms. Vaibhavi Thakor dated 17.09.2025	Copy enclosed
12.	Letter dated 14.08.2025 from The Superintendent, Customs (Prev.), Circle, Ranchi	Copy enclosed
13.	Statement dated 19.11.2025 of Shri Shiv Kumar Bhaina, proprietor of M/s Alfa and Sons	Copy enclosed

INDIAN CUSTOMS EDI SYSTEM										Port Code: INJKA6			SB No: 6182220		SB Date: 05-DEC-24		
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS										IEC/B: DDVPB2817R		0					
DEPARTMENT OF REVENUE - MINISTRY OF FINANCE										GSTIN/TYPE: 07DDVPB2817R1ZU GSN							
GOVERNMENT OF INDIA										CB CODE: AOVPP1520RCH001							
ICD SACHANA, CWC(N) TK VIRAMGAM, AHMEDABAD, GUJARAT										Nos: 1		1		1			
										PKG: 936		G.WT KGS		12636		*5922061220241703	
<b>PART - I - SHIPPING BILL SUMMARY</b>																	
A STATUS	1.MODE	2.ASSESS	3.EXMN	4.JOBING	5.MEIS	6.DBK	7.RODTP	8.LICENCE	9.DFRC	10.RE-EXP	11.LUT						
	LAND	Y	Y	N	N	N	N	N	N	N	N						
B DECLARANT DETAILS	12.PORT OF LOADING: INJKA6 (SACHANA ICD VIRAMGAM)					13.COUNTRY OF FINAL DESTINATION: UNITED ARAB EMIRATES											
	14.STATE OF ORIGIN: Delhi					15.PORT OF FINAL DESTINATION: AEJEA (Jebel Ali)											
	16.PORT OF DISCHARGE: AEJEA (Jebel Ali)					17.COUNTRY OF DISCHARGE: UNITED ARAB EMIRATES											
	18.EXPORTER'S NAME & ADDRESS: ALFA AND SONS					19.CONSIGNEE NAME & ADDRESS: BEACROCK GENERAL TRADING LLC											
	SHOP NO.02 IN KH.NO.870, BLOCK-E, G					SHARJAH MEDIA CITY, SHARJAH, U.A.E.											
	SARITA VIHAR, AALI VIHAR																
	NEW DELHI					AE											
	2.Type: Private																
	3.AD CODE: 02000AN					5.GSTIN/TYPE: 07DDVPB2817R1ZU GSN											
	4.RBI WAIVER NO. & DT:					9.FOREX BANK A/C NO: 00XXXXXXX939											
C VALU SUMMA	5.CB NAME: C P LOGISTICS					10.DBK BANK A/C NO: 00XXXXXXX939											
	6.AEO:					11.IFSC NO: BARB0ASAFAL											
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	47.CIN NO:		5.CIN DT:		6.CIN SITE ID:												
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J PROCESS DETAILS	1.SR NO:					2.CHALLAN NO:					3.PAYMT DT:						
I ANNEX DETAILS	1.SR NO:																

INDIAN CUSTOMS EDI SYSTEM				Port Code		SB No		SB Date			
 <b>CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS</b> DEPARTMENT OF REVENUE - MINISTRY OF FINANCE GOVERNMENT OF INDIA				INJKA6		6182220		05-DEC-24			
				IEC/BT		DDVPB2817R		0			
				GSTIN/TYPE		07DDVPB2817R1ZU GSN					
				ICB CODE		AOVPP1520RCH001					
				TYPE		INV		ITEM			
				Nos		1		1			
				PKG		936		G.WT KGS 12635			
ICD SACHANA CWC(N), TK VIRAMGAM, AHMEDABAD, GUJARAT											
PART II - INVOICE DETAILS											
A. REF.	1. S.No		2. INVOICE No. & Dt		3. P.O. No. & Dt		4. LoC No. & Dt		5. Contract No. & Dt		
	AS/107 27/11/2024								02000AN		
B. TRANSACTION PARTIES	1. EXPORTER'S NAME & ADDRESS					2. BUYER'S NAME & ADDRESS					
	ALFA AND SONS SHOP NO.02 IN KH.NO.870, BLOCK-E, G SARITA VIHAR, AALI VIHAR 110076					WINCOM TRADING FZC LLC AJMAN BLB: S5-171-AJMAN BOULEVARD COMMERCIAL AJMAN, AJMAN UNITED ARAB EMIRATES					
	3. THIRD PARTY NAME & ADDRESS					4. BUYER AEO STATUS					
C. VAL DTL	1. INVOICE VALUE		2. FOB VALUE		3. FREIGHT		4. INSURANCE		5. DISCOUNT		
	110565 USD		110265 USD		275 USD		25 USD		0 USD		
D. ITEM DETAILS	6. COMMISSION		7. DEDUCT		8. P/C		9. EXCHANGE RATE				
	0 USD		0 USD		0 USD		1 USD INR 83.6				
	1. Items No		2. HS CD		3. DESCRIPTION		4. QUANTITY		5. UQC		
	1		69072200		CERAMIC WALL TILES		11700		SQM		
						6. RATE		7. VALUE (F/C)			
						9.45		110565			
<div style="text-align: center; font-size: 2em; transform: rotate(-45deg); opacity: 0.5;">LET EXPOR</div>											
A: Ref - Reference P.O. - Purchase Order, LoC - Letter of Credit, AD - Authorised Dealer, C: VAL DTL - Valuation Details FOB - Freight On Board, DEDUCT - Deduction, P/C - Packing Charge, D: HS CD - Harmonized System Code, UQC - Unit Quantity Code											

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**INDIAN CUSTOMS EDI SYSTEM**  
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS  
DEPARTMENT OF REVENUE - MINISTRY OF FINANCE  
GOVERNMENT OF INDIA

Port Code	SB No	SB Date
INJKA6	6182220	05-DEC-24
EC/BT	DDVPB2817R	0
GSTIN/TYPE	07DDVPB2817R1ZU GSN	
ICB CODE	AOVPP1520RCH001	
TYPE	INV	ITEM
Nos	1	1
PKG	936	G.WT KGS
		12636



ICD SACHANA CWC(N) TK VIRAMGAM AHMEDABAD GUJARAT

\*SB22061220241703

**PART - III - ITEM DETAILS**

1. INVS N	2. ITEMS N	3. HS CD	4. DESCRIPTION	5. QUANTITY	6. UQC	7. RATE	8. VALUE(F/C)	9. FOB (INR)	10. PMV
1	1	69072200	CERAMIC WALL TILES	11700	SQM	9.45	110565	9218154	866.66
11. DUTY AMT	12. CESS RT	13. CES AMT	14. DBKCLMD	15. IGST STA	16. IGST VALUE	17. IGST AMOUNT	18. SCH COD		
			N	P A	9243234	1663782	00		
19. SCHEME DESCRIPTION	20. SQC MSR	21. SQC UQC	22. STATE OF ORIGIN	23. DISTRICT OF ORIGIN					
Free SB Involving Remittance O	11700	SQM	Delhi	NEW DELHI					
24. PT Abroad	25. COMP CESS	26. END USE	27. FTA BENEFIT AVAILABLE	28. REWARD BENEFIT	29. THIRD PARTY ITEM				
NCPTI	0 INR	GNX100	A AY	No	N				


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INVOICE (1/1)

**GLOSSARY**

FOB - Freight On Board; HS CD - Harmonized System Code; UQC - Unit Quantity Code; PMV - Present Market Value; CESAM - Cess Amount  
IGST STA - IGST Payment Status; VAL - IGST Value; PAID - IGST Amount Paid; SCH COD - Scheme Code; SQC MSR - Standard Quantity  
Measurement; comp - compensatory; PT Abroad - Preferential treatment Availed Abroad

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INDIAN CUSTOMS EDI SYSTEM				Part Code		SB No		SB Date	
 <b>CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS</b> <b>DEPARTMENT OF REVENUE</b> <b>MINISTRY OF FINANCE</b> <b>GOVERNMENT OF INDIA</b>				INJKA6		6182220		05-DEC-24	
				IEC/B		DDVPB2817R		0	
				GSTIN/TYPE		07DDVPB2817R1ZU GSN			
				CB CODE		AOVPP1520RCH001			
				TYPE		INV		CONT	
				Nos		1		1	
ICD SACHANA CWC(N) TK VIRAMGAM AHMEDABAD GUJARAT				PKG		936		G.WT KGS 12636	
<b>PART - IV - EXPORT SCHEME DETAILS</b>									
<b>A. DRAWBACK &amp; ROSL CLAIM</b>									
1. INV SNO	2. ITEM SNO	3. DBK SNO	4. QTY/WT	5. VALUE	6. RATE	7. DBK AMT	8. STATELEV	9. CENLEV	10. ROSCTL AMT
<b>B. AA / DFIA LICENCE DETAILS</b>									
1. INV SNO	2. ITEM SNO	3. LICENCE NO	4. DESCN OF EXPORT ITEM		5. EXP SNO	6. EXP QTY	7. UQC	8. FOB VALUE	
		9. SION	10. DESCN OF IMPORT ITEM		11. IMP SNO	12. IMP QTY	13. UQC	14. INDIG / IMP	
<b>C. JOBBING DETAILS</b>									
1. BE NO	2. BE DATE	3. PORT CODE	4. DESCN OF IMPORTED GOODS			5. QTY IMP	6. QTY USED		
<b>D. SINGLE WINDOW DECLARATION</b>									
1. INVSNO	2. ITMSNO	3. INFO	4. QUALIFIER	5. INFO CD	6. INFO TEXT	7. INFO MSR	8. UQC		
1	1	CHR	SQC			11700	SQM		
1	1	DTY	GCESS			0	INR		
1	1	DTY	RDT	RODTEPN	NOT CLAIMED	11700	SQM		
1	1	ORC	DOO	79					
1	1	ORC	ERT	NCPTI					
1	1	ORC	STG	07					
<b>E. SINGLE WINDOW DECLARATION - CONSTITUENTS</b>									
1. INVSNO	2. ITMSNO	3. C SNO	4. NAME	5. CODE	6. PERCENTAGE	7. YIELD PCT	8. ING		
<b>F. SINGLE WINDOW DECLARATION - CONTROL</b>									
1. INVSNO	2. ITMSNO	3. CONTROL TYPE	4. LOCATION	5. ST DT	6. END DT	7. RES CD	8. RES TEXT		
<b>G. SUPPORTING DOCUMENTS</b>									
1. INVSNO	2. ITMSNO	3. DOCT YPCD	4. ICEGATE ID	5. IRN	6. PARTY CD	7. ISSUE PLA	8. ISS DT	9. EXP DT	
1	0	380000	CPLOGISTICS	2024120500010270			27-NOV-24		
<b>H. INVOICE DETAILS</b>									
1. SNO	2. INVOICE NO			3. INVOICE AMOUNT			4. CURRENCY		
1	ASH07			110565			USD		
<b>I. CONTAINER DETAILS</b>									
1. SNO	2. CONTAINER			3. SEAL			4. DATE		
1	IALU2265567			003869			06-DEC-24		
<b>J. AR4 DETAILS</b>									
1. INVSNO	2. ITMSNO	3. AR4 NUMBER	4. AR4 DATE	5. COMMISSIONERATE	6. DIVISION	7. RANGE			
<b>K. THIRD PARTY DETAILS</b>									
1. INVSNO	2. ITMSNO	3. IEC	4. EXPORTER NAME	5. ADDRESS	6. GSTN ID AND TYPE				
<b>L. ITEM MANUFACTURER/PRODUCER/GROWER DETAILS</b>									
1. INVSNO	2. ITMSNO	3. TYPE	4. MANUFACT CD	5. SOURCE STATE	6. TRANS CY	7. ADDRESS			
<b>M. RODTEP DETAILS</b>									
1. INVSNO	2. ITMSNO	3. QUANTITY	4. UQC	5. NO. OF UNITS	6. VALUE				
<b>Glossary</b>									
INVSNO - Invoice Serial Number ITMSNO - Item Serial Number A: DBK - Drawback ROSL - Rebate of State Levies B: DFIA - Duty Free Import									
Authorization, EXP - Export, IMP - Import UQC - Unit Quantity Code FOB - Freight On Board D: INFO - Information CD - Code MSR - Measurement									
E: ING - Ingredient F: RES CD - Result Code RES TXT - Result Text ST DT - Start Date G: IRN - Image Reference Number CD - Code PLA - Place									

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**INDIAN CUSTOMS EDI SYSTEM**  
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS  
DEPARTMENT OF REVENUE, MINISTRY OF FINANCE  
GOVERNMENT OF INDIA

Port Code	INJKAS	SB No	6182220	SB Date	05-DEC-24
IEC/B	DDVPB2817R		0		
GSTIN/TYPE	07DDVPB2817R1ZU GSN				
CB CODE	AOVPP1520RCH001				
TYPE	INV	ITEM	CONT		
No	1	1	1		
PKG	936	G.WT	KGS	12636	



\*5822061220241703

ICD SACHANA CWC(N) TK VIRAMGAM AHMEDABAD GUJARAT

**PART - IV - EXPORT SCHEME DETAILS**

**N. REEXPORT DETAILS**

1. INVS 2. ITMSN 3. BE SITE ID 4. BE NUMBERS 5. BE DATE 6. BE INV SNO 7. BE ITEM S 8. BE QTY 9. BE UQC



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OTHER ADDITIONAL INFORMATION

**Glossary**

INVSN - Invoice Serial Number, ITMSN - Item Serial Number, A - DBK - Drawback, ROSL - Rebate of State Levies, B - DFIA - Duty Free Import Authorization, EXP - Export, IMP - Import, UQC - Unit Quantity Code, FOB - Freight On Board, D - INFO - Information, CD - Code, MSR - Measurement, E - ING - Ingredient, F - RES - CD - Result Code, RES - TXT - Result Text, ST - DT - Start Date, G - IRN - Image Reference Number, CD - Code, PLA - Pla

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 <b>INDIAN CUSTOMS EDI SYSTEM</b> CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS DEPARTMENT OF REVENUE - MINISTRY OF FINANCE GOVERNMENT OF INDIA	Port Code	INJKA6	SB No	6182220	SB Date	05-DEC-24	
	IEC/B		DDVPB2817R		0		
	GSTIN/TYPE		07DDVPB2817R1ZU GSN				
	CB CODE		AOVPP1520RCH001				
	TYPE		INV	ITEM	CONT		
	Nos	1	1	1	1		
ICD SACHANA CWC(N) TK VIRAMGAM AHMEDABAD GUJARAT		PKG	936	G.WT	KGS	12536	*SB22061220241703

**PART - V - DECLARATIONS**

**A. DECLARATION STATEMENT**

**LET EXPORT COPY**

**B. AUTHORIZED SIGNATORY**

DATE

AUTHORIZED SIGNATORY

CHA NAME :AOVPP1520RCH001

PLACE

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**INDIAN CUSTOMS (EDI) SYSTEM**  
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS  
DEPARTMENT OF REVENUE - MINISTRY OF FINANCE  
GOVERNMENT OF INDIA

Port Code	SB No	SB Date
INJKA6	8182333	05-DEC-24
IEC/BF	DDVPB2817R	0
IGSTIN/TYPE	07DDVPB2817R1ZU GSN	
CB CODE	AOVPP1520RCH001	
TYPE	INV	ITEM CONT
Nos	1	1 1
PKG	940	G.WT KGS 12690

\*SB22061220242319



ICD SACHANA CWC(N) TK VIRAMGAM AHMEDABAD GUJARAT

**PART - I - SHIPPING BILL SUMMARY**


A STATUS	1.MODE	2.ASSESS	3.EXMN	4.JOBING	5.MEIS	6.DBK	7.RODTP	8.LICENCE	9.DFRC	10.RE-EXP	11.LUT
	LAND	Y	Y	N	N	N	N	N	N	N	N
B DECLARANT DETAILS	12.PORT OF LOADING INJKA6 (SACHANA ICD VIRAMGAM)					13.COUNTRY OF FINAL DESTINATION UNITED ARAB EMIRATES					
	14.STATE OF ORIGIN Delhi					15.PORT OF FINAL DESTINATION AEJEA (Jebel Ali)					
	16.PORT OF DISCHARGE AEJEA (Jebel Ali)					17.COUNTRY OF DISCHARGE UNITED ARAB EMIRATES					
	18.EXPORTER'S NAME & ADDRESS ALFA AND SONS SHOP NO.02 IN KH.NO.870, BLOCK-E, G SARITA VIHAR AALI VIHAR NEW DELHI 2.Type: Private					19.CONSIGNEE NAME & ADDRESS BLACKROCK GENERAL TRADING LLC SHARJAH MEDIA CITY, SHARJAH, U.A.E					
C VALU SUMMA	3.AD CODE 02000AN					8.GSTIN / TYPE 07DDVPB2817R1ZU GSN					
	4.RBI WAIVER NO.& DT					9.FOREX BANK A/C NO 00XXXXXXX939					
E MANIFEST DETAILS	5.CB NAME C P LOGISTICS					10.DBK BANK A/C NO 00XXXXXXX939					
	8.AEO					11.FSC NO BARB0ASAFAL					
	1.FOB VALUE 9257655					2.FREIGHT 22890		3.INSURANCE 2090		4.DISCOUNT 0	
	6.DEDUCTIONS 0					7.P/C 0		8.DUTY 0		9.CESS 0	
G. EQUIPMENT DETAILS	1.MAWB NO		2.MAWB DT		3.HAWB NO		4.HAWB DT		5.N.O.C		F INVOICE SUMMARY
	4.CIN NO		5.CIN DT		6.CIN SITE ID		1.SNO				
	24PCEG12081712439500		06-DEC-24		INJKA6		2.INV NO				
	1.CONTAINER IALU2265567		2.SEAL 003889		3.DATE 06-DEC-24		4.S.No 1		3.INV AMT		
I ANNEX DETAILS	1.SEAL TYPE WAREHOUSE SEALED		2.NATURE OF CARGO CONTAINERISED		3.NO OF PACKETS 940		4.NO OF CONTAINERS 1		5.LOOSE PACKETS 0		H CHALLAN DETAILS
	6.MARKS & NUMBERS										
J PROCESS DETAILS	1.EVENT		2.DATE		3.TIME		4.LEO NO		1/7		
	5.Submission		05-DEC-24		10:52		6.LEO Date		06-DEC-24		
	5.Assessment		05-DEC-24		15:33		8.BRC Realisation Date		30-SEP-25		
	7.Examination		06-DEC-24		16:35						
	9.LEO		06-DEC-24		16:53						
	10-SEZ UNIT Details										

Signature Not Verified

Digitally signed by DS CENTRAL BOARD  
OF INDIRECT TAXES AND CUSTOMS 03  
Date: 2024.12.06 23:26:19 IST  
Reason: CUSTOMS  
Location: INDIA

A: ASSESS - Assessed; EXMN - Examined; MEIS - Merchandise Export Incentive Scheme; DBK - Drawback; ROSL - Rebate of State Levies;  
DEEC - Duty Exemption Entitlement Certificate; DFRC - Duty Free Replenishment Certificate; LUT - Letter of Undertaking; CB - Customs Broker;  
AD - Authorized Dealer; AEO - Authorized Economic Operator; UCR - Unique Customs Reference; C - DISCOU - Discount; COM - Commission;  
P/C Packing Charges; D: EX - PR - Export Promotions; E: MAWB / HAWB - Master / House Airway Bill Number; J: BRC - Bank Realisation Certificate

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 <b>INDIAN CUSTOMS EDI SYSTEM</b> CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS DEPARTMENT OF REVENUE - MINISTRY OF FINANCE GOVERNMENT OF INDIA		<b>ICD SACHANA CWC(N) TR/VIRANGAM AHMEDABAD GUJARAT</b> PORT CODE: 470101, UNLOCODE: INAH01, SB No. 05-DEC-24 INJKA6 6182333 DDVPB2817R 0 GSTIN/TYPE 07DDVPB2817R1ZU GSN CB CODE ADVPP1520RCH001 TYPE INV. CONT NOS. 1		<b>PART - II - INVOICE DETAILS</b>		<b>A. REF</b> 1: INVOICE No. & Dt. 2: INVOICE No. & Dt. 3: P.O. No. & Dt. 4: L.C. No. & Dt. 5: Contract No. & Dt. 6: AD code 7: INV/TERM AS/08 27/11/2024 02000AN CIP		<b>B. TRANSACTION PARTIES</b> 1: EXPORTER'S NAME & ADDRESS 2: BUYER'S NAME & ADDRESS ALFA AND SONS SHOP NO.02 IN KH.NO.970, BLOCK-E, G SARITA VIHAR, ALI VIHAR 110078 MINCOM TRADING FZC LLC AJMAN BLB-56-171-AJMAN BOULEVARD COMMERCIAL AJMAN, AJMAN UNITED ARAB EMIRATES 4: BUYER AEO STATUS		<b>C. VAL Dtls</b> 1: INVOICE VALUE 2: FOB VALUE 3: FREIGHT 4: INSURANCE 5: DISCOUNT 6: COMMISSION 7: DEDUCT 8: P/C 9: EXCHANGE RATE USD 111037.5 USD 110737.5 USD 275 USD 25 USD 0 USD 0 USD 0 1 USD INR 83.6		<b>D. ITEM DETAILS</b> 1: Item No. 2: HS CD 3: DESCRIPTION 4: QUANTITY 5: UQC 6: RATE 7: VALUE (C) 1 69072200 CERAMIC WALL TILES 11750 SOM 9.45 111037.5	
---	--	--	--	------------------------------------	--	--	--	--	--	---	--	--	--



**INDIAN CUSTOMS EDI SYSTEM**  
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS  
DEPARTMENT OF REVENUE MINISTRY OF FINANCE  
GOVERNMENT OF INDIA

Port Code	INJKA6	SB No	6182333	SB Date	05-DEC-24
IEC/BT	DDVPB2817R				0
IGSTIN/TYPE	07DDVPB2817R1ZU GSN				
ICB CODE	AOVPP1520RCH001				
TYPE	INV	ITEM		CONT	
Nos	1		1		1
PKG	940	G.WT	KGS	12690	



ICD SACHANA, CWC(IN), TK VIRAMGAM, AHMEDABAD, GUJARAT

\* SB22061220242319

**PART - III - ITEM DETAILS**

1. INVS N	2. ITEMS N	3. HS CD	4. DESCRIPTION	5. QUANTITY	6. UQC	7. RATE	8. VALUE (F/C)	9. FOB (INR)	10. PMV
1	1	69072200	CERAMIC WALL TILES	11750	SQM	9.45	111037.5	9257655	866.67
11. DUTY AMT	12. CESS RT	13. CESAMT	14. DBKCLMD	15. IGSTSTAT	16. IGST VALUE	17. IGST AMOUNT	18. SCHCOD		
			N	P A	9282735	1670892	00		
19. SCHEME DESCRIPTION	20. SOC MSR	21. SOC UQC	22. STATE OF ORIGIN	23. DISTRICT OF ORIGIN					
Free SB Involving Remittance	11750	SQM	Delhi	NEW DELHI					
24. PT Abroad	25. COMP CESS	26. END USE	27. ETA BENEFIT AVAILABLE	28. REWARD BENEFIT	29. THIRD PARTY ITEM				
NCPTI	0 INR	GNX100		No	N				

LET EXPORT COM

**GLOSSARY**

FOB - Freight On Board, HS CD - Harmonized System Code, UQC - Unit Quantity Code, PMV - Present Market Value, CESAM - Cess Amount  
IGSTSTA - IGST Payment Status, VAL - IGST Value, PAID - IGST Amount Paid, SCHCOD - Scheme Code, SOC MSR - Standard Quantity  
Measurement, comp - compensatory, PT Abroad - Preferential treatment Availied Abroad

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**INDIAN CUSTOMS EDI SYSTEM**  
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS  
DEPARTMENT OF REVENUE - MINISTRY OF FINANCE  
GOVERNMENT OF INDIA

Port Code	SB No	SB Date
INJKA6	6182333	05-DEC-24
IEC/B	DDVPB2817R	0
GSTIN/TYPE	07DDVPB2817R1ZU GSN	
CB CODE	AOVPP1520RCH001	
TYPE	INV	ITEM
Nos	1	1
CONT		1
PKG	940	G.WT KGS
		12690
*S822061220242319		



OTHER ADDITIONAL INFORMATION

**PART - IV - EXPORT SCHEME DETAILS**

**A: DRAWBACK & ROSL CLAIM**

1. INV SNO	2. ITEM SNO	3. DBK SNO	4. QTY/WT	5. VALUE	6. RATE	7. DBK AMT	8. STALEV	9. CENLEV	10. ROSCTL AMT
------------	-------------	------------	-----------	----------	---------	------------	-----------	-----------	----------------

**B: AA / DFIA LICENCE DETAILS**

1. INV SNO	2. ITEM SNO	3. LICENCE NO	4. DESCN OF EXPORT ITEM	5. EXP SNO	6. EXP QTY	7. UQC	8. FOB VALUE
		9. SION	10. DESCN OF IMPORT ITEM	11. IMP SNO	12. IMP QTY	13. UQC	14. INDIG / IMP

**C: JOBBING DETAILS**

1. BE NO	2. BE DATE	3. PORT CODE	4. DESCN OF IMPORTED GOODS	5. QTY IMP	6. QTY USED
----------	------------	--------------	----------------------------	------------	-------------

**D: SINGLE WINDOW DECLARATION**

1. INVSNO	2. ITMSNO	3. INFO	4. QUALIFIER	5. INFO CD	6. INFO TEXT	7. INFO MSR	8. UQC
1	1	CHR	SQC			11750	SQM
1	1	ORC	STQ	07			
1	1	ORC	DOO	79			
1	1	ORC	EPT	NCPTI			
1	1	DTY	GCESS			0	INR
1	1	DTY	RD1007	RODTEPN	NOT CLAIMED	11750	SQM

**E: SINGLE WINDOW DECLARATION - CONSTITUENTS**

1. INVSNO	2. ITMSNO	3. C SNO	4. NAME	5. CODE	6. PERCENTAGE	7. YIELD PCT	8. ING
-----------	-----------	----------	---------	---------	---------------	--------------	--------

**F: SINGLE WINDOW DECLARATION - CONTROL**

1. INVSNO	2. ITMSNO	3. CONTROL TYPE	4. LOCATION	5. ST DT	6. END DT	7. RES CD	8. RES TEXT
-----------	-----------	-----------------	-------------	----------	-----------	-----------	-------------

**G: SUPPORTING DOCUMENTS**

1. INVSNO	2. ITMSNO	3. DOCTYPCD	4. ICEGATE ID	5. IRN	6. PARTY CD	7. ISSUE PLA	8. ISS DT	9. EXP DT
1	0	380000	CPLOGISTICS	2024120500010630			27-NOV-24	

**H: INVOICE DETAILS**

1. SNO	2. INVOICE NO	3. INVOICE AMOUNT	4. CURRENCY
1	AS/108	111037.5	USD

**I: CONTAINER DETAILS**

1. SNO	2. CONTAINER	3. SEAL	4. DATE
1	IALU2265567	003869	06-DEC-24

**J: AR4 DETAILS**

1. INVSNO	2. ITMSNO	3. AR4 NUMBER	4. AR4 DATE	5. COMMISSIONERATE	6. DIVISION	7. RANGE
-----------	-----------	---------------	-------------	--------------------	-------------	----------

**K: THIRD PARTY DETAILS**

1. INVSNO	2. ITMSNO	3. IEC	4. EXPORTER NAME	5. ADDRESS	6. GSTIN ID AND TYPE
-----------	-----------	--------	------------------	------------	----------------------

**L: ITEM MANUFACTURER/PRODUCER/GROWER DETAILS**

1. INVSNO	2. ITMSNO	3. TYPE	4. MANUFACT CD	5. SOURCE STATE	6. TRANS CY	7. ADDRESS
-----------	-----------	---------	----------------	-----------------	-------------	------------

**M: RODTEP DETAILS**

1. INVSNO	2. ITMSNO	3. QUANTITY	4. UQC	5. NO. OF UNITS	6. VALUE
-----------	-----------	-------------	--------	-----------------	----------

**Glossary**

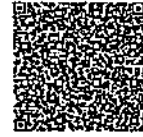
INVSNO - Invoice Serial Number	ITMSNO - Item Serial Number	A: DBK - Drawback	ROSL - Rebate of State Levies	B: DFIA - Duty Free Import
Authorization	EXP - Export	IMP - Import	UQC - Unit Quantity Code	FOB - Freight On Board
D: INFO - Information	CD - Code	MSR - Measurement	E: ING - Ingredient	F: RES CD - Result Code
RES TXT - Result Text	ST DT - Start Date	G: IRN - Image Reference Number	CD - Code	PLA - Pla

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**INDIAN CUSTOMS EDI SYSTEM**  
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS  
DEPARTMENT OF REVENUE - MINISTRY OF FINANCE  
GOVERNMENT OF INDIA

Port Code	SB No	SB Date
INJKA6	6182333	05-DEC-24
IEC/Br	DDVPB2817R	0
GSTIN/TYPE	07DDVPB2817R1ZU GSN	
CB CODE	AOVPP1520RCH001	
TYPE	INV	ITEM
Nos	1	1
PKG	940	GWT KGS



\*5822081220242319

ICD:SACHANA CWC(N)TK VIRAMGAM AHMEDABAD GUJARAT

**PART - IV - EXPORT SCHEME DETAILS**

**N. REEXPORT DETAILS**

1. INVS	2. ITMSN	3. BE SITE ID	4. BE NUMBERS	5. BE DATE	6. BE INV SNO	7. BE ITEM S	8. BE QTY	9. BE UQC
---------	----------	---------------	---------------	------------	---------------	--------------	-----------	-----------

LET EXPORT COPY

OTHER ADDITIONAL INFORMATION

**Glossary**

INVSN - Invoice Serial Number ITMSN - Item Serial Number A: DBK - Drawback, ROSL - Rebate of State Levies, B: DFIA - Duty Free Import Authorization, EXP - Export, IMP - Import, UQC - Unit Quantity Code FOB - Freight On Board, D: INFO - Information, CD - Code, MSR - Measurement, E: ING - Ingredient F: RES CD - Result Code, RES TXT - Result Text, ST DT - Start Date, G: IRN - Image Reference Number, CD - Code, PLA - Place

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INDIAN CUSTOMS EDI SYSTEM  
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS  
DEPARTMENT OF REVENUE MINISTRY OF FINANCE  
GOVERNMENT OF INDIA

Port Code	SB No	SB Date
INJKA8	6182333	05-DEC-24
IEC/B	DDVPB2817R	0
GSTIN/TYPE	07DDVPB2817R12U GSN	
ICB CODE	AOVPP1520RCH001	
TYPE	INV	ITEM CONT
Nos	1	1 1
PKGS	940	G.WT KGS 12690



\*SB22061220242319

ICD SACHANA, CWC(N), TK VIRAMGAM, AHMEDABAD, GUJARAT

PART - V - DECLARATIONS

A. DECLARATION STATEMENT

LET EXPORT COPY

B. AUTHORIZED SIGNATORY

DATE

PLACE

AUTHORIZED SIGNATORY

CHA NAME :AOVPP1520RCH001

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**INDIAN CUSTOMS EDI SYSTEM**  
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS  
DEPARTMENT OF REVENUE - MINISTRY OF FINANCE  
GOVERNMENT OF INDIA

Port Code	SB No	SB Date
INJKA6	6182430	05-DEC-24
IEC/BF	DDVPB2817R	0
GSTIN/TYPE	07DDVPB2817R1ZU GSN	
CB CODE	AOVPP1520RCH001	
TYPE	INV	ITEM
Nos	1	1
PKG	930	G.WT KGS
		12555



ICD SACHANA, CWC(N), TK VIRAMGAM, AHMEDABAD, GUJARAT

\*SB22061220241704

**PART - I - SHIPPING BILL SUMMARY**

A STATUS	1.MODE	2.ASSESS	3.EXMN	4.JOBING	5.MEIS	6.DBK	7.RODTP	8.LICENCE	9.DFRC	10.RE-EXP	11.LUT	
	LAND	Y	Y	N	N	N	N	N	N	N	N	
B DECLARANT DETAILS	12.PORT OF LOADING INJKA6 (SACHANA ICD VIRAMGAM)					13.COUNTRY OF FINAL DESTINATION UNITED ARAB EMIRATES						
	14.STATE OF ORIGIN Delhi					15.PORT OF FINAL DESTINATION AEJEA (Jebel Ali)						
	16.PORT OF DISCHARGE AEJEA (Jebel Ali)					17.COUNTRY OF DISCHARGE UNITED ARAB EMIRATES						
	18.EXPORTER'S NAME & ADDRESS ALFA AND SONS SHOP NO.02 IN KH.NO.870, BLOCK-E, G SARITA VIHAR, AALI VIHAR NEW DELHI					19.CONSIGNEE NAME & ADDRESS BLACKROCK GENERAL TRADING LLC SHARJAH MEDIA CITY, SHARJAH, U.A.E						
	20.AEO CODE 020000AN					21.GSTIN / TYPE 07DDVPB2817R1ZU GSN						
	22.RBI WAIVER NO & DT					23.FOREX BANK A/C NO 00XXXXXXXXX939						
C VALU SUMMA	24.CB NAME C P LOGISTICS					25.DBK BANK A/C NO 00XXXXXXXXX939						
	26.AEO					27.IFSC NO BARBOASAFAL						
	28.FOB VALUE 9158902.5		29.FREIGHT 22990		30.INSURANCE 2090		31.DISCOUNT 0		32.DBK CLAIM 0		33.GST AMT 1653117	
	34.DEDUCTIONS 0		35.PIC 0		36.DUTY 0		37.CESS 0		38.GST VALUE 9183982		39.RODTEP AMT 0	
E MANIFEST DETAILS	40.MAWB NO		41.MAWB DT		42.HAWB NO		43.HAWB DT		44.N.O.C		45.CURRENC	
	24PCGEG12061712457600		08-DEC-24		INJKA6						USD	
G EQUIPMENT DETAILS	46.CONTAINER		47.SEAL		48.DATE		49.S.No		50.AMOUNT			
	MAGU2337021		003670		06-DEC-24		1					
I ANNEX DETAILS	51.SEAL TYPE		52.NATURE OF CARGO		53.NO. OF PACKETS		54.NO. OF CONTAINERS		55.LOOSE PACKETS			
	WAREHOUSE SEALED		CONTAINERISED		930		1		0			
J PROCESS DETAILS	56.MARKS & NUMBERS											
	57.EVENT		58.DATE		59.TIME		60.LEO NO		1/9			
	57.Submission		05-DEC-24		10:55		61.LEO Date		06-DEC-24			
	58.Assessment		06-DEC-24		13:02		62.BRC Realisation Date		30-SEP-25			
	59.Examination		06-DEC-24		16:35							
	60.LEO		06-DEC-24		16:54							


Signature Not Verified

Digitally signed by DS-CENTRAL BOARD  
OF INDIRECT TAXES AND CUSTOMS 08  
Date: 2024.12.06 17:04:31 IST  
Reason: CUSTOMS  
Location: INDIA

Glossary  
A: ASSESS - Assessed, EXMN - Examined, MEIS - Merchandise Export Incentive Scheme, DBK - Drawback, ROSL - Rebate of State Levies,  
DEEC - Duty Exemption Entitlement Certificate, DFRC - Duty Free Replenishment Certificate, LUT - Letter of Undertaking, B: CB - Customs Broker,  
AD - Authorized Dealer, AEO - Authorized Economic Operator, UCR - Unique Customs Reference, C: DISCOU - Discount, COM - Commission,  
PIC - Packing Charges, D: EX. PR. - Export Promotions, E: MAWB / HAWB - Master / House Airway Bill Number, J: BRC - Bank Realisation Certificate

Scan QR Code using ICETRAK Mobile App for authentication.  
Visit ICEGATE portal to verify latest version\*.



 <b>INDIAN CUSTOMS EDI SYSTEM</b> CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS DEPARTMENT OF REVENUE - MINISTRY OF FINANCE GOVERNMENT OF INDIA				Port Code: INJKA6 SB No: 6182430 SB Date: 05-DEC-24 IEC/B: DDVPB2817R 0 GSTIN/TYPE: 07DDVPB2817R1ZU GSN CB CODE: AOVPP1520RCH001 TYPE: INV ITEM: 1 CONT: 1 Nos: 1 PKG: 930 G.WT: KGS 12555 *SB22061220241704			
ICD SACHANA, CWC(N) TK VIRAMGAM AHMEDABAD GUJARAT							
<b>PART - II - INVOICE DETAILS</b>							
A. REF	1. S.No.	2. INVOICE No. & Dt.	3. P.O. No. & Dt.	4. LoC No. & Dt.	5. Contract No. & Dt.	6. AD code	7. INV TERM
	1	AS/110 27/11/2024				D2000AN	CIF
B. TRANSACTION PARTIES	1. EXPORTER'S NAME & ADDRESS			2. BUYER'S NAME & ADDRESS			
	ALFA AND SONS SHOP NO.02 IN KH.NO.870, BLOCK-E, G SARITA VIHAR, AALI VIHAR 110078			WINCOM TRADING FZC LLC AJMAN BLB-SS-171-AJMAN BOULEVARD COMMERCIAL AJMAN, AJMAN UNITED ARAB EMIRATES			
C. VAL DTLS	3. THIRD PARTY NAME & ADDRESS			4. BUYER AEO STATUS			
D. ITEM DETAILS	1. INVOICE VALUE	2. FOB VALUE	3. FREIGHT	4. INSURANCE	5. DISCOUNT	6. COMMISSION	7. DEDUCT
	109856.25 USD	109556.25 USD	275 USD	25 USD	0 USD	0 USD	0 USD
	8. P/C	9. EXCHANGE RATE					
		1 USD INR 83.6					
	1. Items No.	2. HS CD	3. DESCRIPTION	4. QUANTITY	5. UQC	6. RATE	7. VALUE(F/C)
	1	69072200	CERAMIC WALL TILES	11625	SQM	9.45	109856.25
<div style="transform: rotate(-45deg); font-size: 4em; opacity: 0.5;">LET EXPOR</div>							
A: Ref - Reference P.O. - Purchase Order, LoC - Letter of Credit, AD - Authorised Dealer C: VAL: DTLS - Valuation Details FOB - Freight On Board, DEDUCT - Deduction, P/C - Packing Charge D: HS CD - Harmonized System Code, UQC - Unit Quantity Code							

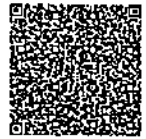
Scan QR Code using ICETRAK Mobile App for authentication.  
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**INDIAN CUSTOMS EDI SYSTEM**  
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS  
DEPARTMENT OF REVENUE - MINISTRY OF FINANCE  
GOVERNMENT OF INDIA

Port Code	INJKA6	SB No	6182430	SB Date	05-DEC-24
IEC/B	DDVPB2817R		0		
GSTIN/TYPE	07DDVPB2817R1ZU GSN				
CB CODE	AOVPP1520RCH001				
TYPE	INV	ITEM	CONT		
Nos	1	1	1		
PKG	930	G.WT	KGS	12555	



ICD SACHANA,CWC(N),TK,VIRAMGAM, AHMEDABAD, GUJARAT

\* SB22061220241704

**PART - III - ITEM DETAILS**

1. INVS N	2. ITEMS N	3. HS CD	4. DESCRIPTION	5. QUANTITY	6. UQC	7. RATE	8. VALUE (F/C)	9. FOB (INR)	10. PMV
1	1	69072200	CERAMIC WALL TILES	11625	SQM	9.45	109856.25	9158902.5	868.65
11. DUTY AMT	12. CESS RT	13. CESAMT	14. DBKCLMD	15. IGST STAT	16. IGST VALUE	17. IGST AMOUNT	18. SCH COD		
			N	P	9183982	1653117	00		
19. SCHEME DESCRIPTION	20. SQC MSR	21. SQC UQC	22. STATE OF ORIGIN	23. DISTRICT OF ORIGIN					
Free SB Involving Remittance 0	11625	SQM	Delhi	NEW DELHI					
24. PT Abroad	25. COMP CESS	26. END USE	27. ETA BENEFIT AVAILABLE	28. REWARD BENEFIT	29. THIRD PARTY ITEM				
NCPTI	0 INR	GNX100	N	No	N				

LET EXPORT COM

**GLOSSARY**

FOB - Freight On Board, HS CD Harmonized System Code, UQC - Unit Quantity Code, PMV - Present Market Value, CESAM - Cess Amount

IGSTSTA - IGST Payment Status, VAL - IGST Value, PAID - IGST Amount Paid, SCHCOD - Scheme Code, SQC MSR - Standard Quantity

Measurement, comp - compensatory, PT Abroad - Preferential treatment Availed Abroad

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**INDIAN CUSTOMS EDI SYSTEM**  
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS  
DEPARTMENT OF REVENUE MINISTRY OF FINANCE  
GOVERNMENT OF INDIA

Port Code	SB No	SB Date
INJKA6	6182430	05-DEC-24
IEC/B	DDVPB2817R	0
GSTIN/TYPE	07DDVPB2817R1ZU GSN	
CB CODE	AOVPP1520RCH001	
TYPE	INV	ITEM
Nos	1	1
PKG	930	G.WT KGS
		12555



\*SB22061220241704

ICD SACHANA, CWC(IN) TK VIRAMGAM AHMEDABAD GUJARAT

**PART - IV - EXPORT SCHEME DETAILS**

**A. DRAWBACK & ROSL CLAIM**

1. INV SNO	2. ITEM SNO	3. DBK SNO	4. QTY/WT	5. VALUE	6. RATE	7. DBK AMT	8. STATE LV	9. CEN LV	10. ROSCTI AMT
------------	-------------	------------	-----------	----------	---------	------------	-------------	-----------	----------------

**B. AA / DFIA LICENCE DETAILS**

1. INV SNO	2. ITEM SNO	3. LICENCE NO	4. DESCN OF EXPORT ITEM	5. EXP SNO	6. EXP QTY	7. UQC	8. FOB VALUE
		9. SION	10. DESCN OF IMPORT ITEM	11. IMP SNO	12. IMP QTY	13. UQC	14. INDIG / IMP

**C. JOBBING DETAILS**

1. BE NO	2. BE DATE	3. PORT CODE	4. DESCN OF IMPORTED GOODS	5. QTY IMP	6. QTY USED
----------	------------	--------------	----------------------------	------------	-------------

**D. SINGLE WINDOW DECLARATION**

1. INVSNO	2. ITMSNO	3. INFO	4. QUALIFIER	5. INFO CD	6. INFO TEXT	7. INFO MSR	8. UQC
1	1	CHR	SQC			11625	SQM
1	1	DTY	GCESS			0	INR
1	1	DTY	RDT	RODTEPN	NOT CLAIMED	11625	SQM
1	1	ORC	DOO	79			
1	1	ORC	DEPT	NCPTI			
1	1	ORC	STO	07			

**E. SINGLE WINDOW DECLARATION - CONSTITUENTS**

1. INVSNO	2. ITMSNO	3. C SNO	4. NAME	5. CODE	6. PERCENTAGE	7. YIELD PCT	8. ING
-----------	-----------	----------	---------	---------	---------------	--------------	--------

**F. SINGLE WINDOW DECLARATION - CONTROL**

1. INVSNO	2. ITMSNO	3. CONTROL TYPE	4. LOCATION	5. ST DT	6. END DT	7. RES CD	8. RES TEXT
-----------	-----------	-----------------	-------------	----------	-----------	-----------	-------------

**G. SUPPORTING DOCUMENTS**

1. INVSNO	2. ITMSNO	3. DOCTYPCD	4. ICEGATE ID	5. IRN	6. PARTY CD	7. ISSUE PLA	8. ISS DT	9. EXP DT
1	0	380000	CPLOGISTICS	2024120500011182			27-NOV-24	

**H. INVOICE DETAILS**

1. SNO	2. INVOICE NO	3. INVOICE AMOUNT	4. CURRENCY
1	AS/110	109856.25	USD

**I. CONTAINER DETAILS**

1. SNO	2. CONTAINER	3. SEAL	4. DATE
1	MAGU2337021	003870	06-DEC-24

**J. AR4 DETAILS**

1. INVSNO	2. ITMSNO	3. AR4 NUMBER	4. AR4 DATE	5. COMMISSIONERATE	6. DIVISION	7. RANGE
-----------	-----------	---------------	-------------	--------------------	-------------	----------

**K. THIRD PARTY DETAILS**

1. INVSNO	2. ITMSNO	3. IEC	4. EXPORTER NAME	5. ADDRESS	6. GSTIN ID AND TYPE
-----------	-----------	--------	------------------	------------	----------------------

**L. ITEM MANUFACTURER/PRODUCER/GROWER DETAILS**

1. INVSNO	2. ITMSNO	3. TYPE	4. MANUFACT CD	5. SOURCE STATE	6. TRANS CY	7. ADDRESS
-----------	-----------	---------	----------------	-----------------	-------------	------------

**M. RODTEP DETAILS**

1. INVSNO	2. ITMSNO	3. QUANTITY	4. UQC	5. NO OF UNITS	6. VALUE
-----------	-----------	-------------	--------	----------------	----------

**Glossary**

INVSNO - Invoice Serial Number ITMSNO - Item Serial Number A: DBK - Drawback, ROSL - Rebate of State Levies, B: DFIA - Duty Free Import Authorization, EXP - Export, IMP - Import, UQC - Unit Quantity Code FOB - Freight On Board, D: INFO - Information, CD - Code, MSR - Measurement, E: ING - Ingredient F: RES CD - Result Code, RES TXT - Result Text ST DT - Start Date, G: IRN - Image Reference Number, CD - Code, PLA - Pla

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INDIAN CUSTOMS EDI SYSTEM  
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS  
DEPARTMENT OF REVENUE - MINISTRY OF FINANCE  
GOVERNMENT OF INDIA

Port Code	SB No	SB Date
INLKA6	6182430	05-DEC-24
IEC/BY	DDVPB2817R	0
GSTIN/TYPE	07DDVPB2817R1ZU GSN	
CB CODE	AOVPP1520RCH001	
TYPE	INV	ITEM
Nos	1	1
PKG	930	G.WT KGS
		12555



\*SB22061220241704

ICD SACHANA, CWC(N), TK VIRAMGAM, AHMEDABAD, GUJARAT

PART - IV - EXPORT SCHEME DETAILS

N. REEXPORT DETAILS

1:INVS 2:ITMSN 3:BE SITE ID 4:BE NUMBER 5:BE DATE 6:BE INV SNO 7:BE ITEM S 8:BE QTY 9:BE UQC

LET EXPORT COPY

OTHER ADDITIONAL INFORMATION

Glossary

INVS - Invoice Serial Number ITMSN - Item Serial Number A: DBK - Drawback, ROSL - Rebate of State Levies, B: DFIA - Duty Free Import  
Authorization, EXP - Export, IMP - Import, UQC - Unit Quantity Code FOB - Freight On Board D: INFO - Information CD - Code MSR - Measurement  
E: ING - Ingredient F: RES CD - Result Code, RES TXT - Result Text ST DT - Start Date G: IRN - Image Reference Number, CD - Code PLA - Pla

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**INDIAN CUSTOMS EDI SYSTEM**CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS  
DEPARTMENT OF REVENUE, MINISTRY OF FINANCE  
GOVERNMENT OF INDIA

Port Code	INJKA6	SB No	6182430	SB Date	05-DEC-24
IEC/BF			DDVFB2817R		0
GSTIN/TYPE			07DDVPB2817R1ZU GSN		
CB CODE			AOVPP1520RCH001		
TYPE			INV	ITEM	CONT
Nos	1		1		1
PKG	930		G.WT	KGS	12555



\*SB22061220241704

ICD SACHANA, CWC(N), TK, VIRAMGAM, AHMEDABAD, GUJARAT

**PART - V - DECLARATIONS**

A. DECLARATION STATEMENT

B. AUTHORIZED  
SIGNATORY

DATE

AUTHORIZED SIGNATORY

CHA NAME :AOVPP1520RCH001

PLACE

Scan QR Code using ICETRAK Mobile App for authentication.  
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**INDIAN CUSTOMS EDI SYSTEM**  
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS  
DEPARTMENT OF REVENUE - MINISTRY OF FINANCE  
GOVERNMENT OF INDIA

Port Code	SB No	SB Date
INJKA6	6182373	05-DEC-24
IEC/Brt	DDVPB2817R	0
GSTIN/TYPE	07DDVPB2817R12U GSN	
CB CODE	AOVPP1520RCH001	
TYPE	INV	ITEM
Nos	1	1
IPKG	844	G.WT KGS
		12744
* SB22081220242321		



ICD SACHANA, CWC(N)TK VIRAMGAN, AHMEDABAD GUJARAT

**PART - I - SHIPPING BILL SUMMARY**

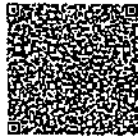
A STATUS	1. MODE	2. ASSESS	3. EXMN	4. JOBBING	5. MEIS	6. DBK	7. RODTP	8. LICENCE	9. DFRC	10. RE-EXP	11. LUT
	LAND	Y	Y	N	N	N	N	N	N	N	N
B DECLARANT DETAILS	12. PORT OF LOADING: INJKA6 (SACHANA ICD VIRAMGAN)					13. COUNTRY OF FINAL DESTINATION: UNITED ARAB EMIRATES					
	14. STATE OF ORIGIN: Delhi					15. PORT OF FINAL DESTINATION: AE/JEA (Jebel Ali)					
	16. PORT OF DISCHARGE: AE/JEA (Jebel Ali)					17. COUNTRY OF DISCHARGE: UNITED ARAB EMIRATES					
	18. EXPORTER'S NAME & ADDRESS: ALFA AND SONS SHOP NO.02 IN KH.NO.870, BLOCK-E, G SARITA VIHAR, AALI VIHAR NEW DELHI					19. CONSIGNEE NAME & ADDRESS: BLACKROCK GENERAL TRADING LLC SHARJAH MEDIA CITY, SHARJAH, U.A.E					
	20. AD CODE: 020000AN					21. GSTIN/TYPE: 07DDVPB2817R12U GSN					
	22. RBL WAIVER NO & DT:					23. FOREX BANK A/C NO: 00XXXXXXXXX939					
C. VALU SUMMARY	24. CB NAME: C P LOGISTICS					25. DBK BANK A/C NO: 00XXXXXXXXX939					
	26. AEO:					27. IFSC NO: BARB0ASAFAL					
	28. FOB VALUE: 8287156		29. FREIGHT: 22990		30. INSURANCE: 2090		31. DISCOU: 0		32. COM: 0		
	33. DEDUCTIONS: 0		34. P/C: 0		35. DUTY: 0		36. CESS: 0		37. DBK CLAIM: 0		
E. MANIFEST DETAILS	38. MAWB NO:		39. MAWB DT:		40. HAWB NO:		41. HAWB DT:		42. N.O.C:		
	43. CIN NO: 24PCEG12061712463200		44. CIN DT: 06-DEC-24		45. CIN SITE ID: INJKA6		46. SNO: 1		47. INV NO: AS/109		
	48. CONTAINER: MAGU2337021		49. SEAL: 003870		50. DATE: 06-DEC-24		51. S NO: 1		52. INV AMT: 111510		
	53. SR NO: 1		54. CHALLAN NO: 1		55. PAYMT DT: 1		56. AMOUNT: 1		57. CURRENC: USD		
G. EQUIPMENT DETAILS	58. SEAL TYPE: WAREHOUSE SEALED		59. NATURE OF CARGO: CONTAINERISED		60. NO. OF PACKETS: 944		61. NO. OF CONTAINERS: 1		62. LOOSE PACKETS: 0		
	63. MARKS & NUMBERS:		64. DATE: 06-DEC-24		65. S NO: 1		66. INV NO: AS/109		67. INV AMT: 111510		
I. ANNEX DETAILS	68. SEAL TYPE: WAREHOUSE SEALED		69. NATURE OF CARGO: CONTAINERISED		70. NO. OF PACKETS: 944		71. NO. OF CONTAINERS: 1		72. LOOSE PACKETS: 0		
	73. MARKS & NUMBERS:		74. DATE: 06-DEC-24		75. S NO: 1		76. INV NO: AS/109		77. INV AMT: 111510		
	78. SEAL TYPE: WAREHOUSE SEALED		79. NATURE OF CARGO: CONTAINERISED		80. NO. OF PACKETS: 944		81. NO. OF CONTAINERS: 1		82. LOOSE PACKETS: 0		
	83. MARKS & NUMBERS:		84. DATE: 06-DEC-24		85. S NO: 1		86. INV NO: AS/109		87. INV AMT: 111510		
J. PROCESS DETAILS	88. EVENT: 5. Submission		89. DATE: 05-DEC-24		90. TIME: 10:53		91. LEO NO: 1/8		92. LEO Date: 05-DEC-24		
	93. ASSESSMENT: 6. Assessment		94. DATE: 06-DEC-24		95. TIME: 13:02		96. BRC Realisation Date: 30-SEP-25		97. BRC Realisation Date: 30-SEP-25		
	98. EXAMINATION: 7. Examination		99. DATE: 06-DEC-24		100. TIME: 16:31		101. LEO NO: 1/8		102. LEO Date: 05-DEC-24		
	103. LEO: 9. LEO		104. DATE: 06-DEC-24		105. TIME: 16:53		106. BRC Realisation Date: 30-SEP-25		107. BRC Realisation Date: 30-SEP-25		
108. SEZ UNIT Details		109. DATE: 06-DEC-24		110. TIME: 16:53		111. LEO NO: 1/8		112. LEO Date: 05-DEC-24			

Signature Not Verified

Digitally signed by DS, CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS 08  
Date: 2024.12.06 23:26:45 IST  
Reason: CUSTOMS  
Location: INDIA

Glossary  
A: ASSESS - Assessed, EXMN - Examined, MEIS - Merchandise Export Incentive Scheme, DBK - Drawback, ROSL - Rebate of State Levies, DEEC - Duty Exemption Entitlement Certificate, DFRC - Duty Free Replenishment Certificate, LUT - Letter of Undertaking, CB - Customs Broker, AD - Authorized Dealer, AEO - Authorized Economic Operator, UCR - Unique Customs Reference Code, DISCOU - Discount, COM - Commission, P/C - Packing Charges, D: EX - PR - Export Promotions, E: MAWB / HAWB - Master / House Airway Bill Number, J: BRC - Bank Realisation Certificate

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INDIAN CUSTOMS EDI SYSTEM CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS DEPARTMENT OF REVENUE - MINISTRY OF FINANCE GOVERNMENT OF INDIA				Port Code INJKA6		SB No 6182373		SB Date 05-DEC-24			
ICD SACHANA, CWC(N), TK VIRAMGAM, AHMEDABAD, GUJARAT				IEC/B 07DDVPB2817R12U GSN		DDVPB2817R		0			
				GSTIN/TYPER AQVPP1520RCH001							
				TYPE INV		ITEM		CONT			
				Nos 1		1		1			
				PKG 944		G.WT KGS		12744		* SB22D61220242321	
PART - II - INVOICE DETAILS											
A. REF	1. S.No	2. INVOICE No. & Dt	3. P.O. No. & Dt	4. LoC No. & Dt	5. Contract No. & Dt	6. AD code	7. INVTerm				
	1	AS/109 27/11/2024				D2000AN	CIF				
B. TRANSACTION PARTIES	1. EXPORTER'S NAME & ADDRESS				2. BUYER'S NAME & ADDRESS						
	ALFA AND SONS SHOP NO.02 IN KH.NO.870, BLOCK-E, B SARITA VIHAR, AALI VIHAR 110076				WINCOM TRADING FZC LLC AJMAN BLB-SS-171-AJMAN BOULEVARD COMMERCIAL AJMAN, AJMAN UNITED ARAB EMIRATES						
	3. THIRD PARTY NAME & ADDRESS				4. BUYER AEO STATUS						
C. VAL DTL	1. INVOICE VALUE	2. FOB VALUE	3. FREIGHT	4. INSURANCE	5. DISCOUNT	6. COMMISSION	7. DEDUCT	8. P/C	9. EXCHANGE RATE		
	111510 USD	111210 USD	275 USD	25 USD	0 USD	0 USD	0 USD		1 USD INR 83.6		
D. ITEM DETAILS	1. Item SNo	2. HS CD	3. DESCRIPTION	4. QUANTITY	5. UQC	6. RATE	7. VALUE(F/C)				
	1	69072200	CERAMIC WALL TILES	11800	SQM	9.45	111510				
LET EXPORT											
Glossary											
A: Ref - Reference P.O. - Purchase Order, LoC - Letter of Credit, AD - Authorised Dealer, C: VAL DTL - Valuation Details											
FOB - Freight On Board, DEDUCT - Deduction, P/C - Packing Charge, D: HS CD - Harmonized System Code, UQC - Unit Quantity Code											

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**INDIAN CUSTOMS EDI SYSTEM**  
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS  
DEPARTMENT OF REVENUE - MINISTRY OF FINANCE  
GOVERNMENT OF INDIA

Port Code	SB No	SB Date
INJKA6	6182373	05-DEC-24
IEC/Bt	DDVPB2817R	0
IGSTIN/TYPE	07DDVPB2817R1ZU GSN	
CB CODE	ACVPP1520RCH001	
TYPE	INV	ITEM CONT
Nos	1	1
PKG	944	G.WT KGS 12744



ICD SACHANA CWC(N) TK VIRAMGAM AHMEDABAD GUJARAT

\*SB22061220242321

**PART - III - ITEM DETAILS**

INVS N	ITEMS N	HS CD	DESCRIPTION	QUANTITY	UQC	RATE	VALUE(F/C)	FOB (INR)	PMV
1	1	69072200	CERAMIC WALL TILES	11800	SQM	9.45	111510	9297156	866.68
11 DUTY AMT	12 CESS RT	13 CESAMT	14 DBKCLMD	15 IGSTSTAT	16 IGST VALUE	17 IGST AMOUNT	18 SCHCOD		
			N	P A	9322236	1678002	00		
19 SCHEME DESCRIPTION	20 SOC MSR	21 SOC UQC	22 STATE OF ORIGIN	23 DISTRICT OF ORIGIN					
Free SB Involving Remittance 0	11800	SQM	Delhi	NEW DELHI					
24 PT Abroad	25 COMP CESS	26 END USE	27 FTA BENEFIT AVAILABLE	28 REWARD BENEFIT	29 THIRD PARTY ITEM				
NCPTI	0 INR	GNX100	AY	No	N				

LET EXPORT COM

INVOICE (1/1)

**GLOSSARY**

FOB - Freight On Board, HS CD - Harmonized System Code, UQC - Unit Quantity Code, PMV - Present Market Value, CESAM - Cess Amount  
IGSTSTA - IGST Payment Status, VAL - IGST Value, PAID - IGST Amount Paid, SCHCOD - Scheme Code, SOC MSR - Standard Quantity  
Measurement, comp - compensatory, PT Abroad - Preferential treatment Availied Abroad

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**INDIAN CUSTOMS EDI SYSTEM**  
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS  
DEPARTMENT OF REVENUE - MINISTRY OF FINANCE  
GOVERNMENT OF INDIA

Port Code:	SB No:	SB Date:
INJKA6	6182373	05-DEC-24
IEC/B:	DDVPB2817R	0
GSTIN/TYPE	07DDVPB2817R1ZU GSN	
CB CODE	AOVPP1520RCH001	
TYPE:	INV	ITEM
Nos:	1	1
CONT:		1
PKGT:	944	G.WT KGS
		12744
		*S622061220242321



ICD SACHANA CWC(N) TK VIRAMGAM AHMEDABAD GUJARAT

**PART - IV - EXPORT SCHEME DETAILS**

**A. DRAWBACK & ROSL CLAIM**

1. INV SNO	2. ITEM SNO	3. DBK SNO	4. QTY/WT	5. VALUE	6. RATE	7. DBK AMT	8. STATELEV	9. CENLEV	10. ROSCTL AMT
------------	-------------	------------	-----------	----------	---------	------------	-------------	-----------	----------------

**B. AA / DFIA LICENCE DETAILS**

1. INV SNO	2. ITEM SNO	3. LICENCE NO	4. DESCN OF EXPORT ITEM	5. EXP SNO	6. EXPQTY	7. UQC	8. FOB VALUE
		9. SION	10. DESCN OF IMPORT ITEM	11. IMP SNO	12. IMPQTY	13. UQC	14. INDIG / IMP

**C. JOBBING DETAILS**

1. BE NO	2. BE DATE	3. PORT CODE	4. DESCN OF IMPORTED GOODS	5. QTY IMP	6. QTY USED
----------	------------	--------------	----------------------------	------------	-------------

**D. SINGLE WINDOW DECLARATION**

1. INVSNO	2. ITMSNO	3. INFO	4. QUALIFIER	5. INFO CD	6. INFO TEXT	7. INFO MSR	8. UQC
1	1	CHR	SQC			11800	SQM
1	1	ORC	STO	07			
1	1	ORC	DOO	79			
1	1	ORC	EPT	NCPTI			
1	1	DTY	GCESS			0	INR
1	1	DTY	ROTEP	NOT CLAIMED		11800	SQM

**E. SINGLE WINDOW DECLARATION - CONSTITUENTS**

1. INVSNO	2. ITMSNO	3. C SNO	4. NAME	5. CODE	6. PERCENTAGE	7. YIELD PCT	8. ING
-----------	-----------	----------	---------	---------	---------------	--------------	--------

**F. SINGLE WINDOW DECLARATION - CONTROL**

1. INVSNO	2. ITMSNO	3. CONTROL TYPE	4. LOCATION	5. ST DT	6. END DT	7. RES CD	8. RES TEXT
-----------	-----------	-----------------	-------------	----------	-----------	-----------	-------------

**G. SUPPORTING DOCUMENTS**

1. INVSNO	2. ITMSNO	3. DOCTYPE	4. ICEGATE ID	5. IRN	6. PARTY CD	7. ISSUE PLA	8. ISS DT	9. EXP DT
1	0	380000	CPLOGISTICS	2024120500010845			27-NOV-24	

**H. INVOICE DETAILS**

1. SNO	2. INVOICE NO	3. INVOICE AMOUNT	4. CURRENCY
1	AS/109	111510	USD

**I. CONTAINER DETAILS**

1. SNO	2. CONTAINER	3. SEAL	4. DATE
1	MAGU2337021	003870	05-DEC-24

**J. AR4 DETAILS**

1. INVSNO	2. ITMSNO	3. AR4 NUMBER	4. AR4 DATE	5. COMMISSIONERATE	6. DIVISION	7. RANGE
-----------	-----------	---------------	-------------	--------------------	-------------	----------

**K. THIRD PARTY DETAILS**

1. INVSNO	2. ITMSNO	3. IEC	4. EXPORTER NAME	5. ADDRESS	6. GSTIN ID AND TYPE
-----------	-----------	--------	------------------	------------	----------------------

**L. ITEM MANUFACTURER/PRODUCER/GROWER DETAILS**

1. INVSNO	2. ITMSNO	3. TYPE	4. MANUFACT CD	5. SOURCE STATE	6. TRANS CY	7. ADDRESS
-----------	-----------	---------	----------------	-----------------	-------------	------------

**M. RODTEP DETAILS**

1. INVSNO	2. ITMSNO	3. QUANTITY	4. UQC	5. NO. OF UNITS	6. VALUE
-----------	-----------	-------------	--------	-----------------	----------

**Glossary**

INVSNO - Invoice Serial Number, ITMSNO - Item Serial Number, A: DBK - Drawback, ROSL - Rebate of State Levies, B: DFIA - Duty Free Import Authorization, EXP - Export, IMP - Import, UQC - Unit Quantity Code, FOB - Freight On Board, D: INFO - Information, CD - Code, MSR - Measurement, E: ING - Ingredient, F: RES CD - Result Code, RES TXT - Result Text, ST DT - Start Date, G: IRN - Image Reference Number, CD - Code, PLA - Pla

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INDIAN CUSTOMS EDI SYSTEM  
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS  
DEPARTMENT OF REVENUE, MINISTRY OF FINANCE  
GOVERNMENT OF INDIA

Port Code	SB No	SB Date
INJKA6	6182373	05-DEC-24
IEC/BF	DDVPB2817R	0
GSTIN/TYPE	07DDVPB2817R1ZU GSN	
ICB CODE	AOVPP1S20RCH001	
TYPE	INV	ITEM CONT
Nos	1	1
PKG	944	G.WT KGS 12744



ICD SACHANA CWC(N) TK VIRAMGAM AHMEDABAD GUJARAT

\*SB22061220242321

PART - IV - EXPORT SCHEME DETAILS

N. REEXPORT DETAILS

1. INVS	2. ITMSN	3. BE SITE ID	4. BE NUMBERS	5. BE DATE	6. BE INV SNO	7. BE ITEM S	8. BE QTY	9. BE UQC
---------	----------	---------------	---------------	------------	---------------	--------------	-----------	-----------

LET EXPORT COPY

OTHER ADDITIONAL INFORMATION

Glossary

INVSN - Invoice Serial Number ITMSN - Item Serial Number A: DBK - Drawback, ROSL - Rebate of State Levies B: DFIA - Duty Free Import Authorization, EXP - Export, IMP - Import, UQC - Unit Quantity Code FOB - Freight On Board D: INFO - Information CD - Code MSR - Measurement E: ING - Ingredient F: RES CD - Result Code, RES TXT - Result Text ST DT - Start Date G: IRN - Image Reference Number CD - Code PLA - Pla

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INDIAN CUSTOMS EDI SYSTEM  
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS  
DEPARTMENT OF REVENUE, MINISTRY OF FINANCE  
GOVERNMENT OF INDIA

Port Code	INJKA6	SB No	6182373	SB Date	05-DEC-24
IEC/B		DDVPB2817R		0	
GSTIN/TYPE		07DDVPB2817R1ZU GSN			
CB CODE		AOVPP1520RCH001			
TYPE		INV	ITEM	CONT	
Nos	1	1	1		
PKG	944	G.WT	KGS	12744	



\*8822061220242321

ICD SACHANA CWC(N) TK VIRANGAM AHMEDABAD GUJARAT

PART - V - DECLARATIONS

A. DECLARATION STATEMENT

LET EXPORT COPY

B. AUTHORIZED SIGNATORY

DATE

AUTHORIZED SIGNATORY

CHA NAME :AOVPP1520RCH001

PLACE

Scan QR Code using ICETRAK Mobile App for authentication.  
Visit ICEGATE portal to verify latest version\*.

**Panchnama dated 02.01.2025 drawn at the premise of M/s. Mundhra Container Freight Station Pvt. Ltd. CFS, APSEZ, Mundra (Kutch) in respect of the export containers bearing no. IALU2265567 and MAGU2337021.**

Sr. No.	Name & Address of Pancha Witness (Shri)	Age	Occupation
1.	Ram Charan, S/o Gulab Singh, Ganv Ghat, Tehsil BansurLekri, Alwar, Rajasthan	23	Service
2.	Vikramsinh Pravinsinh Parmar, Moti Pipli, Patan, Gujarat-385340	31	Service

We, the above-named persons, on being called upon by Shri Jitesh Anand, Preventive Officer (herein referred to as custom officer), SIIB, Custom House, Mundra, present ourselves in person before him at 12:15 Hrs on 02.01.2025 at the gate of M/s. Mundhra Container Freight Station Pvt. Ltd. CFS, APSEZ, Mundra (Kutch). Shri Jitesh Anand, Preventive Officer explains us that he intends to conduct examination of 02 containers bearing number IALU2265567 and MAGU2337021.

Shri Jitesh Anand, informs that the exporter of the goods stuffed in subject containers is M/s. Alfa and Sons, New Delhi IEC-DDVPB2817R. The Custom officer requests us to remain as Panchas during the examination proceedings of the goods stuffed in the said containers, agreeing to the request of the custom officer, we the above-named persons agree to remain as Panchas and to remain present throughout the examination of the aforesaid containers on our own will.

Thereafter, we the Panchas, along with the Custom Officers move towards the gate of the M/s. Mundhra Container Freight Station Pvt. Ltd. CFS, APSEZ, Mundra (Kutch) and ask the security staff to call a responsible person from M/s. Mundhra Container Freight Station Pvt. Ltd. CFS. After some time, one person comes forward and introduces himself as Shri Raju Kumar Singh, Sr. operation Executive, of M/s. Mundhra Container Freight Station Pvt. Ltd. CFS. The custom officer informs him the purpose of their visit to the CFS and requests him to cooperate. Shri Raju Kumar Singh, Sr. operation Executive, agrees to cooperate in the examination proceedings and also agrees to remain present during the examination proceedings. Before entering into the CFS premises, the Custom Officer offers his personal search to Shri Raju Kumar Singh, Sr. operation Executive, which is declined by him politely.

Thereafter, Shri Raju Kumar Singh, Sr. operation Executive, lead us all, the above-mentioned persons to warehouse no. 02 Shutter No. 10 where the containers are placed.

Further, the officer verifies the seal affixed on the container. The details of the containers are as under:

Sr. No.	Container No.	Customs Seal no. of ICD Sachana	Weight as per CFS weightment slip in kgs	Goods declared
1	IALU2265567	003869	25280	Wall tiles
2	MAGU2337021	003870	25445	

After verifying the seal numbers, the containers are verified for any external damage or any wear and tear. Both the containers are found in sound condition.

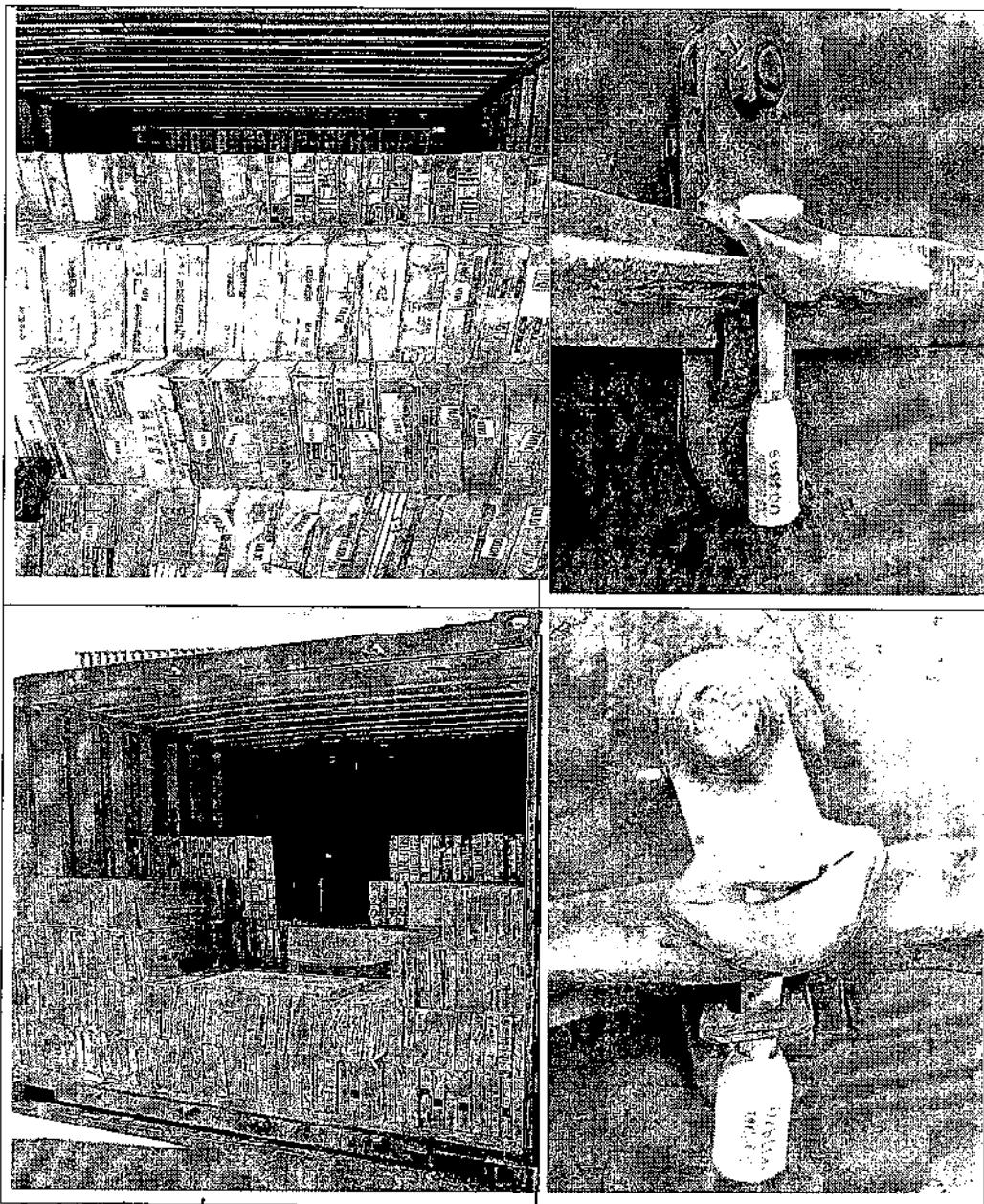
P.1 Ram charan  
2-1-25

P2- [Signature]  
2-1-25

Thereafter, the officer directs Shri Raju Kumar Singh to arrange for seal cutting of the containers. Seals of the containers are cut and the gates of containers are opened. Upon opening the gates of the container no. IALU2265567, we see that the goods are packed in corrugated boxes of brown colour. Thereafter, all the packages are de-stuffed from the container carefully, and stacked in the CFS warehouse. The corrugated boxes are opened randomly and it is observed that the boxes contained wall tiles. There were 1876 packages stuffed in the container, as per the tally sheet of the CFS. (Quantification as per annexure A to this Panchnama)

Thereafter, the gates of container no. MAGU2337021 are opened, we see that the goods are packed in corrugated boxes of brown colour. Thereafter, all the packages are de-stuffed from the container carefully, and stacked in the CFS warehouse. The corrugated boxes are opened randomly and it is observed that the boxes contained wall tiles. There were 1874 packages stuffed in the container. No samples are drawn from any of the containers.

During examination some photo graphs of the containers are taken which are reproduced as under:



P-1 Ram chamm

42

Thereafter, officer directs the CFS representative not to remove, part with or otherwise, deal with the above said consignment without permission of the competent authority and ensure to keep the goods in safe custody for further enquiry/investigation.

The above Panchnama proceedings commenced at around 12:10 Hrs. on 02.01.2025 and concluded at 16:15 Hrs on 02.01.2025 on the same day. Goods were handled with intense care and no damage to any goods is caused during the examination. We, the above mentioned Panchas and all the persons as mentioned above remained present throughout the Panchnama proceedings. No religious sentiments are harmed during the Panchnama proceedings. The Panchnama proceedings concluded in a cordial manner. The Panchnama has been typed in computer at the office of M/s. Mundhra Container Freight Station Pvt. Ltd. CFS, APSEZ, Mundra as per our say and version, print outs of the said Panchnama are taken and readout in vernacular language as well. We, the Panchas read over this Panchnama and in token of its correctness and finding the same as per our say and version, we, the Panchas, put our dated signatures on all the pages (Page 01 to Page 03) of this Panchnama.

Panch 1

*Ram charan*  
2-1-25

*[Signature]*  
02/01/2025  
(Shri Raju Kumar Singh, Sr. operation  
Executive, of M/s. Mundhra Container  
Freight Station Pvt. Ltd. CFS  
M/s. Transworld Terminal Pvt. Ltd.-  
CFS)

Panch 2

*[Signature]*  
2-1-25

*Recieve are copy*  
*[Signature]*  
02/01/2025

Drawn By Me

*[Signature]*  
02/01/25

**Jitesh Anand**  
Preventive Officer (SIIB),  
Custom House Mundra.



Annexure A- to the Panchnama dated 02.01.2025 drawn at the premise of M/s. Mundhra Container Freight Station Pvt. Ltd. CFS, APSEZ, Mundra (Kutch) in respect of the export containers bearing no. IALU2265567 and MAGU2337021.

Sr. no.	Container no	No. of package	Quantity in square feet	Quantity in square metre
1	IALU2265567	1876	1876*10=18760	1742.86
2	MAGU2337021	1874	1874*10=18740	1741.01

Size of each tile = 300mm \* 600mm

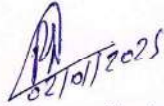
Area of 01 tile = 02square feet

No. tiles in 01 package = 05

Area of tiles in 01 package = 02\*05= 10 square feet

Panch 1


*Ram charan*  
2-01-25

  
(Shri Raju Kumar Singh, Sr.  
operation Executive, of M/s.  
Mundhra Container Freight Station  
Pvt. Ltd. CFS  
M/s. Transworld Terminal Pvt. Ltd.-  
CFS)

Panch 2

*[Signature]*  
2-1-25

Drawn By Me

  
Jitesh Anand  
Preventive Officer (SIIB),  
Custom House Mundra.

**Er. AJAYRAJSINH B. JHALA**

MPA, MBA (Productions &amp; Operations), B.E. (Mech), C.Eng (India), AMIE

Associate Member: IEI &amp; IOV.

Chartered Mechanical Engineer

Empanelled Chartered Engineer in Mundra Customs.

CHARTERED ENGINEER | VALUATION

Our Ref:- ABJ:INSP:SIIB:CE:ALFA:24-25:01

Date: 08/01/2025

Page | 1 of 6

**CHARTERED ENGINEER OPINION CERTIFICATE**

I, **Ajayrajsinh Baldevsinh Jhala (Chartered Engineer)**, hereby declare that I have carried out an random inspection of the Wall Tiles in presence of SIIB Customs & CFS; for the 02 Container Nos. : MAGU2337021 & IALU2265567 ;Exporter: **M/s. ALFA AND SONS [IEC - DDVPB2817R]**, as per the details below :-

1. I/We have randomly physically and visually inspected the Goods and observe the following:

**a) Details of Exporter:**

- i. Name :- M/s. ALFA AND SONS
- ii. Address :- SHOP NO.02 IN KH.NO.870, BLOCK-E, G/F,  
SARITA VIHAR, AALI VIHAR, New Delhi,  
South East Delhi, Delhi, 110076
- iii. IEC :- DDVPB2817R
- iv. GSTIN :- 07DDVPB2817R1ZU

**b) Details of Importer:**

- i. Name :- M/s. BLACKROCK GENERAL TRADING LLC
- ii. Address :- UNITED ARAB EMIRATES.

**c) Details of the goods:**

The goods have been randomly examined visually in presence of SIIB Customs & CFS; and verification of all import documents and ascertained with following observation :-

Sr No	Container No.	Description of Goods - As they appear visually and as per markings.	No. Of Packages / Boxes	Quantity in square feet	Quantity in square metre
1	IALU2265567	WALL TILES  (600 MM X 300 MM)	1876  Boxes	1876*10=18760	1742.86
2	MAGU2337021	WALL TILES  (600 MM X 300 MM)	1874  Boxes	1874*10=18740	1741.01

**AJAYRAJSINH B**Digitally signed by AJAYRAJSINH  
B JHALA**JHALA**

9, Ravi Residency, Opp. Rivera Residency, Airport Road, Gandhidham, Kutch, Gujarat - 370110

Email- jhala.ajayraj@gmail.com

Date: 2025.01.08 18:43:02 +05'30'

## Er. AJAYRAJSINH B. JHALA

MPA, MBA (Productions & Operations), B.E. (Mech), C.Eng (India), AMIE

Associate Member: IEI & IOV.

Chartered Mechanical Engineer

Empanelled Chartered Engineer in Mundra Customs.

CHARTERED ENGINEER | VALUATION

Our Ref:- ABJ:INSP:SIIB:CE:ALFA:24-25:01

Date: 08/01/2025

Page | 2 of 6

Size of each tile = 300 mm \* 600 mm

Area of 1 Tile = 02 Square Feet

No. Of tile in 01 Package / Box = 05 NOS.

Area of tiles in 01 Package / Box = 02\*05= 10 Square Feet

**d) The following means/aids/technical reference material has been used for inspecting the goods:**

- i. 02 Container No. :- MAGU2337021 & IALU2265567
- ii. Based on telephonic conversations with the various suppliers, general inspection available on the internet and the market survey and analysis of the similar / identical goods in Bulk Quantity.
- iii. Random physical & visual Examination of the goods and its present condition and quality.
- iv. Production Cost to manufacture an tile.
- v. Market Survey of the similar / identical goods in Bulk Quantity.
- vi. All the Documents and Proofs submitted by the SIIB Mundra Customs & CFS.

AJAYRAJSI

Digitally signed by  
AJAYRAJSINH B JHALA

NH B JHALA

Date: 2025.01.08

18:43:37 +05'30'

19, Rajiv Residency, Opp. Live a Residency, Airport Road, Gandhidham, Kutch, Gujarat – 370110.

Email: jhala.ajayraj@gmail.com



**Er. AJAYRAJSINH B. JHALA**

MPA, MBA (Productions &amp; Operations), B.E. (Mech), C.Eng (India), AMIE

Associate Member: IEI &amp; IOV.

Chartered Mechanical Engineer

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CHARTERED ENGINEER | VALUATION

Our Ref:- ABJ:INSP:SIIB:CE:ALFA:24-25:01

Date: 08/01/2025

Page | 3 of 6

**VALUATION TABLE**

Sr No	Container No.	Description of Goods - As they appear visually and as per markings.	No. Of Packages / Boxes	Quantity in square feet	Quantity in square metre	Average Per Unit Market Value of the Goods Assessed by CE in INR (approx.)	Total Average Market Value of the Goods Assessed by CE in INR (approx.)
1	IALU2265567	WALL TILES (600 MM X 300 MM)	1876 Boxes	1876*10=18760	1742.86	200 INR / Box	3,75,200.00 INR
2	MAGU2337021	WALL TILES (600 MM X 300 MM)	1874 Boxes	1874*10=18740	1741.01	200 INR / Box	3,74,800.00 INR
<b>TOTAL (Approx.) :</b>							<b>7,50,000.00</b> <b>INR</b>

**Observations / Notings :**

- The wall tiles are of various different companies with same size and appears to be old stock of unused kind.

**Please Note:** This opinion certificate is valid for this consignment only at the time and place of inspection and for customs purpose only. It should not be referred as a reference for any of the past / future consignments and for the Customs purpose only. This certificate is advisory in nature and not binding on customs. The final authority is customs only. This report should not be referred to, if the purpose is anything other than mentioned above.

**AJAYRAJSINH B**

19, Rajvi Residency, Opp. Rivera Residency, Airport Road, Gandhinagar, Kutch, Gujarat – 370110.

Email- jhala.ajay55@gmail.com

Digitally signed by AJAYRAJSINH

**B. JHALA**

Date: 2025.01.08 18:44:05 +05'30'

**Er. AJAYRAJSINH B. JHALA**

MPA, MBA (Productions &amp; Operations), B.E. (Mech), C.Eng (India), AMIE

Associate Member: IEI &amp; IOV.

Chartered Mechanical Engineer

Empanelled Chartered Engineer in Mundra Customs.

CHARTERED ENGINEER | VALUATION

Our Ref:- ABJ:INSP:SIIB:CE:ALFA:24-25:01

Date: 08/01/2025

Page | 4 of 6

I / We do not have any direct or indirect interest in the said goods.

“Issued without prejudice”

**AJAYRAJSINH B  
JHALA**Digitally signed by AJAYRAJSINH  
B JHALA

Date: 2025.01.08 18:44:27 +05'30'

Date: 08/01/2025.

Signature\_\_\_\_\_

Name of the Inspecting Person / Inspector

:- Er. Ajayrajsinh B. Jhala

Designation

:- Chartered Engineer - Customs.

Address

:- 19, Rajvi Residency, Oppo. Riveira Residency,  
Airport Road, Varasmedi,  
Gandhidham- 370201.**Please Note:-**

- This is just an Opinion Certificate for Customs Authorities Only. The above stated observations are purely on the basis of my random visual & physical examination in presence of SIIB Customs. This report is not binding on the Customs Authorities; they may consider or not. The final decision rests on Customs Authorities Only. This report should not be referred to, if the purpose is anything other than mentioned above.
- This opinion valuation certificate is valid for this consignment only. It should not be referred as a reference for any of the past / future consignments.

**Disclaimer:**

1. The inspection and certificate issued do not absolve manufacturer / seller from their contractual obligations towards their buyer regarding any harmful defects not visible or detected during the inspection.
2. This certificate is the version of my findings at the time and place of inspection. This certificate is issued based on the details and documents provided to me.
3. I here declare that I have no direct or indirect interest in the items/ goods/ properties inspected, valued and certified.
4. The inspection and appraisal have been carried out randomly to the best of my knowledge and ability.
5. No responsibility is accepted to any third party who may use or rely on the whole or any part of the content of this valuation and responsibility is limited to the exercise of reasonable care and this report is not intended to relieve the applicant as well as related parties from their obligations and responsibilities.
6. The method adopted for valuation on hypothetical calculations, collected information from web portals, documents submitted by the parties concerned and experience based analytical calculation with assumptions and approximations.

19, Rajvi Residency, Opp. Rivera Residency, Airport Road, Gandhidham, Kutch, Gujarat – 370110.

Email- jhala.ajay56@gmail.com

## Er. AJAYRAJSINH B. JHALA

MPA, MBA (Productions & Operations), B.E. (Mech), C.Eng (India), AMIE

Associate Member: IEI & IOV.

Chartered Mechanical Engineer

Empanelled Chartered Engineer in Mundra Customs.

CHARTERED ENGINEER | VALUATION

Our Ref:- ABJ:INSP:SIIB:CE:ALFA:24-25:01

Date: 08/01/2025

Page | 5 of 6

### ANNEXURE - A (EXAMINATION PHOTOS)



AJAYRAJSINH B  
JHALA

Digitally signed by  
AJAYRAJSINH B JHALA

19, Rajvi Residency, Opp. Rivera Residency, Airport Road, Gandhinagar, Kutch, Gujarat - 370140

Email- jhala.ajayraj@gmail.com

Date: 2025.01.08 18:44:50  
+05'30'



# Er. AJAYRAJSINH B. JHALA

MPA, MBA (Productions & Operations), B.E. (Mech), C.Eng (India), AMIE

Associate Member: IEI & IOV.

Chartered Mechanical Engineer

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Page | 6 of 6



AJAYRAJSINH B

Digitally signed by AJAYRAJSINH B JHALA

JHALA

19, Rajvi Residency, Opp. Rivera Residency, Airport Road, Gandhinagar, Kutch, Gujarat - 374110

Email- jhal.ajayraj@gmail.com

Date: 2025.01.08 18:45:29

+05'30'



**OFFICE OF THE PRINCIPAL COMMISSIONER  
CENTRAL EXCISE, SERVICE TAX & CGST, DELHI SOUTH  
COMMISSIONERATE**  
3<sup>rd</sup> Floor, EIL Annexe Building, Plot 2-B, Bhikaji Cama Place,  
New Delhi - 110066



C.No.DL/CGST/South/AE/Gr.1/Misc Correspondence/361/23-24

Date: .04.2025

To,

The Deputy Commissioner (Preventive),  
O/o the Pr. Commissioner of Customs, Ahmadabad  
First Floor, Opposite Old High Court,  
NavarangPura, Ahmedabad- 380009.

**Sub: Antecedent Verification of Exporter M/s Alfa and Sons, having GSTIN 07DDVPB2817R1ZU - reg.**

Please refer to your office letter F.No.Cus/SIIB/MISC/216/2025-PREV-O/o PR COMMR-CUS-AHMEDABAD dated 28.03.2025 on the subject mentioned above.

2. In this regard, it is to inform that the principle place of business of the taxpayer M/s Alfa and Sons (07DDVPB2817R1ZU) was visited u/s 67(1) of CGST Act, 2017. During the visit, the registered premise was found closed. The proceedings of visit were recorded in Panchanama dated 09.01.2025 (copy enclosed herewith). Further, summons dated 10.01.2025 to appear on 15.01.2025 was issued to the taxpayer and the same was sent on registered email also. However, the taxpayer neither appeared nor provided any document/ records and mobile number was found to be switched off thereafter.

3. Further, physical verification at the said address was conducted twice a few days thereafter in respect of NCTC exporter verification for the taxpayers M/s Animaka Overseas (07DZUPS7687R1ZJ) and M/s S N and Sons (07OVXPS8342P1ZV) and no such firms involved in export business were found at this address. The owner of the building informed that this address is being repeatedly used by someone and he is not aware of their activities. No rent agreements were provided by him, nor is he in contact with any of these fake firms. Therefore, it appears that fraudulent firms are being repeatedly created using this address, operating merely on paper with the intention of evading taxes or fraudulently claiming ITC.

4. It is pertinent to mention that while checking details on GST-BO Portal, it was observed that the subject GSTIN was Suspended (*Effective from 17/03/2025*) by the State Jurisdictional Authority with the reason of having 'Active GST registration status engaged in transfer of fraudulent input tax credit' and SCN has been issued to the taxpayer under Rule 21(b) & 21(e) in violation of the provision of Section 16 of the Act or the Rule made thereunder. (Copy of SCN enclosed).

In view of the above, it appears that an investigation is already being initiated by State jurisdictional office. This is for your kind information please.

Encl: as above.

*[Signature]*  
17/4/2025

Joint Commissioner (in-situ),  
Anti-Evasion-1,  
CGST Delhi-South Commissionerate.

Copy to: The Sales Tax officer (Ward No. 94, Zone 8), Delhi State GST & Taxation, Vyapar Bhawan, Indraprastha Marg, IP Estate, Delhi- 110002 (for kind information).



8872

Panchanama dated 08.01.2025 drawn at declared principal place of business of M/s ALFA AND SONS  
GSTIN: 07DDVPB2817R1ZU) Shop No.02 In Kh.No.870, Block-E, G/F, Sarita Vihar, Aali Vihar, New Delhi,  
South East Delhi, Delhi, 110076.

**Pancha 1:** Sh. Hem Chand (Aadhar Card No. 363107778355) S/o Ram Dhan, Bhandokhar (87), SuinSurhar, Bilaspur, Himachal Pradesh, 174033.

**Pancha 2:** Sh. Rajeev Kashyap (Aadhar Card No. 922366104793) S/o Sharda, D-111, 7 Gamri Extn., Bhajan Pura Delhi, Garhi Mendu, Delhi-110053.

Today i.e. on 08.01.2025, we, the above-mentioned panchas, on being called upon by the officers of Anti-Evasion, CGST Delhi South Commissionerate, New Delhi (hereinafter referred to as "CGST officers") presented ourselves before them to witness the inspection proceedings which was to be carried out at the registered premises of the firm M/s ALFA AND SONS (GSTIN:07DDVPB2817R1ZU) at Shop No.02 In Kh.No.870, Block-E, G/F, Sarita Vihar, Aali Vihar, South East Delhi, Delhi- 110076. The team of CGST Officers comprised Mohd. Zeeshan, Superintendent, Sh. Shailendra Kumar Sharma, Inspector and Sh. Darshan, Inspector. The CGST officers showed us the Inspection Warrant dated 08.01.2025 bearing DIN- 20251ZJ0000666F59 (valid for 01 day) issued by the Joint Commissioner (AE), Central GST, Delhi South Commissionerate and we, the panchas put our dated signature on it in token of having seen and understood the contents thereof.

2. Then, we, the panchas, along with the CGST officers, reached at Shop No.02 In Kh.No.870, Block-E, G/F, Sarita Vihar, Aali Vihar, South East Delhi, Delhi- 110076 at around 04:40 pm. Upon reaching the shop premises, it was observed that the firm having display board with the name 'ALFA AND SONS' (07DDVPB2817R1ZU), affixed on the main façade, was found closed. Further, locals were enquired about the firm M/s Alfa and Sons (07DDVPB2817R1ZU) to which they informed that the said firm is opened since last 04-05 months. However, they have not seen any movement of goods to/ from the registered place of business of M/s Alfa and Sons. Further, an attempt was made by the GST officers to contact the concerned person of the firm through telephone call on the registered mobile number i.e. 6201615337. A person picked up the call who introduced himself as Shri Shiv Kumar Bhaina, proprietor of the firm M/s Alfa and Sons. He informed the GST officers that he is currently out of station and his accountant will visit the GST office and provide the requisite documents, as sought by the GST Department by tomorrow.

3. Thus, the Inspection Warrant (FORM GST INS-01) dated 08.01.2025 bearing DIN- 20251ZJ0000666F59 issued u/s 67(1) of CGST Act, 2017 by the Joint Commissioner (AE), Central GST; Delhi South Commissionerate could not be executed. The proceedings started at 04:40 pm on 08.01.2025 and concluded at around 05:30 pm peacefully on the same day i.e. on 08.01.2025. The contents of this Panchanama have been read over and explained to us in vernacular and we have put our dated signature in token of having been correctly drawn by the officers, of CGST (Anti-Evasion), Delhi South at their vehicle car on the spot. The panchnama was typed on a laptop carried by the officers, in their car, and a printout was obtained from a nearby local printing shop using a pendrive. The entire proceedings were conducted peacefully without damage to any person or property. The religious sentiments were kept intact.

Pancha-1- Hem Chand  
8/1/25

Pancha-2 - Rajeev  
08/01/25

Drawn by me, as dictated by the Panchas

Darshan  
08/01/25

(Darshan)  
Inspector (Anti-Evasion-1)  
CGST Delhi South



कार्यालय: प्रधान आयुक्त सीमाशुल्क, मुन्द्रा,  
सीमाशुल्क भवन, मुन्द्रा बंदरगाह, कच्छ, गुजरात- 370421  
OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS:  
CUSTOM HOUSE, MUNDRA PORT, KUTCH, GUJARAT- 370421.  
PHONE : 02838-271426/271163 FAX :02838-271425  
E-mail id- commr-cusmundra@nic.in

F. No. CUS/SIIB/MISC/36/2023-SIIB-O/o Pr Commr-Cus-Mundra

Date: 17.06.2025

**DIN: 20250671MO0000111B2D**

**SEIZURE MEMO**

A consignment attempted to be exported by M/s. Alfa and Sons, New Delhi IEC-DDVPB2817R, contained in containers bearing no. IALU2265567, MAGU2337021 having description of goods as mentioned below:

Table 1: Goods found during examination					
Sr No	Container No.	Description of Goods - As they appear visually and as per markings	No. Of Packages / Boxes	Quantity in square feet	Quantity in square metre
1	IALU2265567	WALL TILES (600 MM X 300 MM)	1876 Boxes	1876 * 10 = 18760	1742.86
2	MAGU2337021	WALL TILES (600 MM X 300 MM)	1874 Boxes	1874 * 10 = 18740	1741.01

2. Whereas, an information was received by ICD Sachana vide NCTC alert no. 495/EXP/2024-25-M/R wherein it was informed that M/s. Alfa and Sons [IEC - DDVPB2817R] has filed four Shipping Bills bearing Nos. 6182220, 6182333, 6182430 and 6182373 all dated 05-12-2024, at INJKA6 port i.e. ICD Sachana, Ahmedabad, consigned to M/s. Blackrock General Trading LLC, with the declared destination being United Arab Emirates, which appeared to be risky. As the export containers has already left ICD Sachana, the information was shared with SIIB CH Mundra and the containers bearing no. IALU2265567 and MAGU2337021 were placed on hold at Mundra Port and examined on 02.01.2025 under panchnama at M/s. Mundhra Container Freight Station Pvt. Ltd. CFS, APSEZ, Mundra (Kutch).

3. Whereas, during examination the containers were found to be stuffed with Ceramic wall tiles. Subsequently, opinion of Government approved Chartered engineer was sought. In response the Chartered Engineer vide report ref. no. ABJ:INSP:SIIB:CE:ALFA:24-25:01 dated 08.01.2025, stated that the wall tiles intended to be exported were of various different companies with the same size and appearing to be old stock of unused kind and valued the goods at Rs. 7,50,000/- for both the containers as against the total declared FOB of Rs. 3,69,31,867.5. The panchnama dated 02.01.2025 and CE report as mentioned above were shared with ICD Sachana vide letter dated 16.01.2025 for further investigation at their end.



4. Whereas, the Deputy Commissioner, Preventive, ICD Sachana, requested to seize the cargo related to containers bearing No. MAGU2337021 & IALU2265567, pertaining to M/s. Alfa and Sons (IEC - DDVPB2817R) being Overvalued & Mis-declared and attempted to be illegally exported, under the reasonable belief that the same are liable to confiscation under Section 113 of the Customs Act, 1962.

5. Now, therefore in exercise of powers conferred on me under Section 110(1) of Customs Act 1962, I, Jitesh Anand, Preventive Officer, SIIB, Custom House, Mundra, hereby seize the goods as listed in Table-1 above on the reasonable belief that the said consignment meant for export appears to be liable for confiscation under Section 113 of the Customs Act, 1962:

6. Further, the Custody of the said seized goods is handed over to Shri Rabindra Nath Muduli M/s. Mundhra Container Freight Station Pvt. Ltd. CFS, APSEZ, Mundra (Kutch).

7. Shri Rabindra Nath Muduli, of M/s. Mundhra Container Freight Station Pvt. Ltd. CFS, APSEZ, Mundra (Kutch) is hereby directed to destuff the cargo from subject 02 containers bearing No. MAGU2337021 & IALU2265567 and hand over the empty containers to the shipping line and to not to part away or deal with in any manner, with the said goods, without the prior written permission of proper officer from Customs/SIIB and to keep the seized goods in safe custody and to produce the said goods, as and when needed by the Customs (After obtaining the prior permission from the SIIB Section, Customs House, Mundra) and not to charge any ground rent charges for the period of hold.



(Jitesh Anand)

Preventive Officer (SIIB),  
Custom House, Mundra

To,

1. The Deputy Commissioner, ICD Sachana, Ahmedabad (Through Email and Post).
2. The Deputy Commissioner, ICD Sachana, Ahmedabad (for forwarding a copy of the Seizure Memo to the exporter M/s. Alfa and Sons)

Copy to:

1) Shri Rabindra Nath Muduli, of M/s. Mundhra Container Freight Station Pvt. Ltd. CFS, APSEZ, Mundra (Kutch).

Recd one copy of Seizure copy







कार्यालय: प्रधान आयुक्त सीमाशुल्क,  
सीमाशुल्क भवन, मुन्द्रा बंदरगाह, कच्छ, गुजरात- 370421  
OFFICE OF THE PRINCIPAL COMMISSIONER  
OF CUSTOMS: CUSTOM HOUSE, MUNDRA  
PORT, KUTCH, GUJARAT- 370421.  
E-mail- siib-mundra/a gov.in

F. No. CUS/SIIB/MISC/36/2023-SIIB-O/o Pr Commr-Cus-Mundra

Date: 17.06.2025

**SUPRATNAMA**  
(17.06.2025)

To

The President of India,  
New Delhi.

Through Preventive Officer SIIB,  
Custom House, Mundra

1. Rabindra Nath Muduli, of M/s. Mundhra Container Freight Station Pvt. Ltd. CFS, APSEZ, Mundra (Kutch), do hereby take the possession of goods Ceramic Wall Tiles valued at FOB Rs. 7,50,000/-, attempted to be exported by M/s. Alfa and Sons, New Delhi IEC-DDVPB2817R, contained in containers bearing no. IALU2265567, MAGU2337021, kept at M/s. Mundhra Container Freight Station Pvt. Ltd. CFS, APSEZ, Mundra (Kutch), which were seized on 17.06.2025 by the officer of SIIB, Customs House Mundra from Shri Jitesh Anand, Preventive Officer (SIIB), Custom House, Mundra.

2. I undertake to keep the said goods in my safe custody. I further undertake that I will not remove, sale, deal with or part with the said seized goods in any manner, whatsoever, without written permission from SIIB Section, Customs House, Mundra. I also, undertake that I will not claim rent, demurrage or other charges of any kind, for keeping the said seized goods in my safe custody. I further undertake that in case of my leaving the job or change of my address, I will inform the Customs officers of Custom House Mundra in writing.

Handed over by me

(Jitesh Anand)  
Preventive Officer (SIIB)  
Custom House, Mundra

Received by me

Rabindra Nath Muduli,  
M/s. Mundhra Container Freight Station Pvt.  
Ltd. CFS, APSEZ, Mundra (Kutch)

Statement of Shri Vishal Kirtitbhai Panchal, Age 36, Proprietor (F- Card Holder- F/10/2016 ) of M/s. C.P Logisitics, 9th floor, 910, Atlanta Tower, Ahmedabad, Opposite - Satyam Complex, Gulbai Tekra, Ahmedabad, Gujarat having mobile number 9925404747 & email id - vishal@cplogitic.co.in in recorded under Section 108 of the Customs Act, 1962, before the Superintendent of Customs (Preventive), Ahmedabad on 07.04.2025. My Aadhar card No. is 376294445096

I, Shri Vishal Kirtitbhai Panchal, Age 36 Proprietor (F- Card Holder- F/10/2016 ) of M/s. C.P Logisitics, 9th floor, 910, Atlanta Tower, Ahmedabad, Opposite - Satyam Complex, Gulbai Tekra, Ahmedabad, Gujarat having mobile number 9925404747 & email id - vishal@cplogitic.co.in have presented myself before you today i.e. 07.04.2025 in response of your Summons dated 07.04.2025 having Document Identification Number (DIN) 20250471MN000000DF3F to give my true and correct statement. Before recording my statement, I have been fully explained the provisions of Section 108 of the Customs Act, 1962 according to which I am required to give my true and correct statement and if at any state this statement of mine is found to be false or misleading the investigation, I shall be liable to action under the provisions of Indian Penal Code, 1860 or Code of Criminal Procedure, 1973 or any other law for the time being in force. I have also been explained that my statement can be used as evidence against me or any other person/firm/company etc. in any court of law or in any other judicial and quasi-judicial proceedings. Having understood my responsibilities, I give my voluntary statement as below. I can read, write and understand English Language very well. On my request, my statement is being typed on a computer in English Language.

Before recording my statement, I have been given to understand that this statement of mine is being recorded in connection with inquiry being conducted against the export made by M/s. Alfa And Sons, having GSTIN 07DDVPB2817R1ZU & IEC - DDVPB2817R, is registered at Darya Ganj Division, Delhi North Commissionerate having Principal Place of Business at Principal Place of Business at GROUND FLOOR, 401/1-A AMAR PURI PAHARGANJ DELHI, NA, Amar Puri, New Delhi - 110055

My name, age, address and other details are true and correct as mentioned above. On my request, my statement is recorded in question-answer form:

Q.	Please give details of businesses carried out in past, business carried in present by your firm?
Ans.	We are doing Custom brokers work since 2016 in jurisdiction of Ahmedabad Customs in the name of M/s. C.P Logistics, Ahmedabad(AOVPP1520RCH001). We carry out export, import clearance in this firm. We have total 10 employees



	in M/s C.P. Logistics, out of them 1 is G Card holder and 3 are H Card holders. We carry out our business at ICD-Khodiyar, ICD-Sachana, ICD-Sanand, Air Cargo Complex, Sea Port-Mundra, Sea Port-Hazira from this office located at Ahmedabad.
Q.	How many firms / branches do you have in India? Give names, addresses and partner details, your role and business undertaken in each firm / company?
Ans.	M/s. C.P Logistics, having address at 910, Atlanta Tower, Ahmedabad, Opposite - Satyam Complex, Gulbai Tekra, Ahmedabad, Gujarat from 2022 is at Ahmedabad. We have branch one branch at Gandhidham but not having office there to work. M/s C.P. Logistics is proprietorship firm and Shri Vishal Kiritbhai Panchal is proprietor of the firm. My residential address is B-202, Vivan Elementos, Near Zundal Circles, Zundal, Gandhinagar-382421. My role in the firm is filing of bill of entry, shipping bill, etc., all correspondence, other papers relating to his business as Customs Broker and accounts including financial transactions. Further, my role is to verify correctness of Importer Exporter Code (IEC) number, Goods and Services Tax Identification Number (GSTIN), identity of my client and functioning of my client at the declared address by using reliable, independent, authentic documents, data or information. I own all the obligations detailed in regulation 10 of Customs Brokers Licensing Regulations, 2018.
Q.	Have you maintained all records and accounts of last five years of your firm?
Ans.	We have maintained all records and accounts of our business in 'Royal Impex' and 'Zoho book' for last 5 years. We keep records of all the transactions in the above mentioned software's.
Q.	Please produce details of business carried out with M/s. Alfa and Sons, Delhi(IEC:DDVPB2817R)?
Ans.	We have started business with M/s Alfa and Sons, New Delhi from November, 2024 and filed shipping Bill No. 5697686 dated 18.11.2024, 5698225 dated 18.11.2024, 5698519 dated 18.11.2024, 5698840 dated 18.11.2024, 6182220 dated 05.12.2024, 6182333 dated 05.12.2024, 6182373 dated 05.12.2024 and 6182430 dated 05.12.2024 for export of ceramic tiles.
Q.	As per Rule 10 of CBLR Rules 2018, the custom Broker has to obtain an authorization from each of the companies, firms or individuals by whom he is for the time being employed as a Customs Broker and produce such authorisation whenever required by the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be. Have you received such authorization from M/s Alfa and Sons, New Delhi?
Ans.	I have received copy of letter dated 09.11.2024 through a forwarder regarding authorization for CHA addressed to Dy./Asst. Commissioner of Customs, ICD, Khodiyar to file shipping bill/Bill of Entry and customs clearance of the cargo on their behalf at ICD, Khodiyar. However, no such authorization for export from ICD, Sachana have been received for filing of Shipping bill for export. Also, I don't have original authorization letter from the exporter however I will obtain the same from forwarder and produce to your office.
Q.	Please Provide the mobile number & email id of above mentioned staff of M/s. Alfa & Sons?
Ans.	Contact details of M/s. Alfa & Sons currently not available with me however I will produce the same after obtaining the same from forwarder.
Q.	Please Provide KYC details submitted by Exporter?
Ans.	I hereby produce copies of KYC details alongwith copy of IEC, GST registration, PAN and electricity bill.
Q.	Did any representatives from M/s. Alfa & Sons personally visit your office to submit the authorization letter to act as their custom broker?
Ans.	No, Neither we nor any member of the company personally met for the authorization from M/s. Alfa & Sons to act as their custom broker. We have

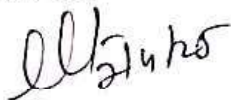


	received the authorization letter along with other KYC documents through forwarder M/s AESL Shipping Pvt. Ltd. only.
Q.	Did M/s. C.P Logistics, Ahmedabad verify the address premises of M/s Alfa & Sons before starting to act as a custom broker for them?
Ans.	No, we have not verified the address of M/s Alfa & Sons as the client location was out of Gujarat i.e. Delhi.
Q.	Did you meet any of the directors or any authorized representative of M/s Alfa and sons before to act as their custom broker for custom clearance work?
Ans.	Neither me nor any other employee of M/s. C.P Logistics have met personally to any of the directors or any authorized representative of M/s Alfa & Sons. We just had contact with forwarder Shri Virendra Kumar Sharma, director of M/s AESL Shipping Pvt. Ltd., 12, 4 <sup>th</sup> floor, Nakshtra, IOC Road, Chandkheda, Ahmedabad(Mob. 9377285176) for transaction related to M/s Alfa & Sons.
Q.	Are you aware that the Custom Broker has to verify correctness of Importer Exporter Code (IEC) number, Goods and Services Tax Identification Number (GSTIN), identity of his client and functioning of his client at the declared address by using reliable, independent, authentic documents, data or information? If yes, why did not you follow the prescribed procedure?
Ans.	Yes, we are aware of our responsibility to verify the genuineness of the client before initiating any business clearance on their behalf. However in this case we have not verified the credential of the firm, we have just acted on the basis of documents submitted to us via third person i.e. forwarder. The client was from out of Gujarat and we have to file Shipping Bills at short notice we did not do any physical verification of the client in respect of their business profile or the address verification of the business premises. M/s. Alfa & Sons did not produce any original documents to us, we only relied on the soft copy of the required documents sent via forwarder.
Q.	Do you agree that you have failed to complete your preliminary KYC verification of the new client i.e M/s Alfa & Sons, before starting to act as their custom broker for custom clearance work as you did not verify the business details, the address premises, the director's details and authority letter?
Ans.	We did not verify the business credential of the client and failed to do any physical verification of M/s. Alfa & Sons Also we did not meet any person or any of the directors from M/s. Alfa & Sons. We totally relied on the soft copy of IEC copy of Importer, Company PAN Card, GST Certificate provided by forwarder.
Q.	Have you advised the exporter M/s. Alfa & Sons about the relevant provisions of the customs law?
Ans.	As stated above, we do not have any direct contact to M/s. Alfa & Sons hence not advised about the relevant provisions of the customs law.
Q.	Please provide details of Shipping bill filed by of M/s. Alfa and sons for export of tiles at ICD Sachana & ICD Khodiyar which are exported by M/s. Alfa and Sons?
Ans.	Shipping Bill No. 5697686 dated 18.11.2024, 5698225 dated 18.11.2024, 5698519 dated 18.11.2024, 5698840 dated 18.11.2024 filed from ICD, Khodiyar(INSBI6) and cleared for export of goods. Shipping Bill NO. 6182220 dated 05.12.2024, 6182333 dated 05.12.2024, 6182373 dated 05.12.2024 and 6182430 dated 05.12.2024 filed from ICD, Sachana(INJKA6) and the goods are on hold at Mundra Port.
Q.	What are the charges you received for providing CHA service at ICD Sachana & ICD Khodiyar for cargo?
Ans.	The clearance charges Rs. 1000 per Container are charged by our firm for clearance of the export consignment of M/s. Alfa and sons. The charges are paid by forwarder M/s AESL Shipping Pvt. Ltd. for clearance of the export goods. We do not have direct contact with M/s. Alfa and sons hence no charged received directly from the exporter.

Q.	Are you aware about that Container number MAGU2337021 & IALU2265567 related to M/s. Alfa & Sons are hold by the Customs Department?
Ans.	Yes, I am aware about the Container number MAGU2337021 & IALU2265567 related to M/s. Alfa & Sons are hold by the Customs as informed by forwarder due to overvaluation of the export goods.
Q.	Have you received any letter from any of the custom office regarding your clearance of goods in respect of M/s. Alfa & Sons? If received, provide details of the compliances given by your firm.
Ans.	We have received two letters issued to M/s. C.P Logistics from ICD, Sachana for submission of documents related to compliance in respect of Shipping Bill of M/s. Alfa & Sons. We have not made any compliance however forwarder has complied to the said letter. Copy of the replies not available with me as of now. I will obtain the same from forwarder and produce to your office at the earliest.

My this statement is recorded in a peaceful and cordial atmosphere, which I have tendered voluntarily. No untoward incident has taken place during the recording of the statement. My above statement is being recorded on a computer as per my request. I have not been given any threat, duress, inducement or promise while recording my statement. I have once again gone through my statement and found it be recorded/typed as per my say and version and is true and correct. In token of its correctness, I put my dated signature on all the pages of this statement.

Before me,



Superintendent,  
Customs Preventive,  
Ahmedabad

*Vishal Kirtitbhai Panchal*  
07/04/2025

(Vishal Kirtitbhai Panchal)

Assisted by me,

*Neera Kumar*  
(Neera) Kumar 07/04/25

Inspector  
Customs Preventive Ahmedabad



Statement of Shri Virender Sharma, Age 46, Director of M/s AESL Shipping Pvt Ltd, F-308, Vedmata Society IOC Road Chandkheda, Ahmedabad, Gujarat having mobile number 9377285176 & email id [virender.sharma@aesl.co.in](mailto:virender.sharma@aesl.co.in) is recorded under Section 108 of the Customs Act, 1962, before the Superintendent of Customs (Preventive), Ahmedabad on 08.05.2025. My Aadhar card No. is 741955445278.

I, Shri Virender Sharma, Age 46, Director of M/s AESL Shipping Pvt Ltd, F-308, Vedmata Society IOC Road Chandkheda, Ahmedabad, Gujarat having mobile number 9377285176 & email id [virender.sharma@aesl.co.in](mailto:virender.sharma@aesl.co.in) have presented myself before you today i.e. 08.05.2025 in response of your Summons dated 08.05.2025 to give my true and correct statement. Before recording my statement, I have been fully explained the provisions of Section 108 of the Customs Act, 1962 according to which I am required to give my true and correct statement and if at any state this statement of mine is found to be false or misleading the investigation, I shall be liable to action under the provisions of Indian Penal Code, 1860 or Code of Criminal Procedure, 1973 or any other law for the time being in force. I have also been explained that my statement can be used as evidence against me or any other person/firm/company etc. in any court of law or in any other judicial and quasi-judicial proceedings. Having understood my responsibilities, I give my voluntary statement as below. I can read, write and understand English Language very well. On my request, my statement is being typed on a computer in English Language.

Before recording my statement, I have been given to understand that this statement of mine is being recorded in connection with inquiry being conducted against the export made by M/s. Alfa And Sons, having GSTIN 07DDVPB2817R1ZU & IEC – DDVPB2817R, is registered at Darya Ganj Division, Delhi North Commissionerate having Principal Place of Business at Principal Place of Business at GROUND FLOOR, 401/1-A AMAR PURI PAHARGANJ DELHI, NA, Amar Puri, New Delhi - 110055

My name, age, address and other details are true and correct as mentioned above. On my request, my statement is recorded in question-answer form:

Q.1	Please peruse the statement dated 07.04.2025 of Shri Vishal Kiritbhai Panchal, Proprietor of M/s C P Logistics and Panchanama dated 02.01.2025 drawn at Mundra CFS, APSEZ, Mundra, Kutch.
Ans	I have perused both the documents and I am aware of the facts of the case.
Q.	Please give details of businesses of M/s AESL Shipping Pvt Ltd?
Ans.	M/s AESL Shipping Pvt Ltd is operational since 05.05.2022 and is engaged in the business of clearing and forwarding agent of import and export goods and transportation services.
Q2	Who is Custom Broker Card holder in the M/s AESL Shipping Pvt Ltd?
Ans	We don't have any Custom Broker card holder in our company. For carrying out the business of clearing and forwarding services we use license of M/s CP Logistics, Custom House Agent.



Q3	Do you have any contract or authority letter from M/s CP Logistics, Custom House Agent for using their license as a clearing and forwarding service provider?
Ans	No, we don't have any contract or authority letter from M/s CP Logistics, Custom House Agent, for using their license as a clearing and forwarding service provider. It is done on mutual understanding basis only, there is no written authority letter.
Q4	Under what authority then did you acted as the custom broker for M/s Alfa and Sons?
Ans	We have used the license of M/s CP Logistics to act as the clearing and forwarding service provider. We don't have any authority letter as such from M/s CP Logistics but it is mutually agreed between us.
Q.5	How many firms / branches do you have in India? Give names, addresses and partner details, your role and business undertaken in each firm / company?
Ans.	M/s AESL Shipping Pvt Ltd is operational only at 12, 4 <sup>th</sup> floor, Nakshtra, IOC Road, Chandkheda, Ahmedabad, Gujarat and there are no other branches.
Q. 6	Have you maintained all records and accounts of your business of your firm?
Ans.	We have maintained all records and accounts of our business in tally accounting software.
Q.7	Please produce details of business carried out with M/s. Alfa and Sons, Delhi (IEC: DDVPB2817R)?
Ans.	We have filed Shipping bills on behalf of M/s Alfa and Sons, New Delhi from November, 2024. Till date we have filed 8 shipping bills on their behalf all for the export of ceramic tiles.
Q.8	As per Rule 10 of CBLR Rules 2018, the custom Broker has to obtain an authorization from each of the companies, firms or individuals by whom he is for the time being employed as a Customs Broker and produce such authorization whenever required by the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be. Have you received such authorization from M/s Alfa and Sons, New Delhi?
Ans.	We have received a letter dated 09.11.2024 addressed to Dy./Asst. Commissioner of Customs, ICD, Khodiyar from the proprietor of M/s Alfa and Sons, authorizing M/s CP Logistics/ AESL Shipping Pvt Ltd to act as CHA to file shipping bill/Bill of Entry and customs clearance of the cargo on their behalf at ICD, Khodiyar.
Q.9	Please Provide the mobile number & email id of Proprietor of M/s. Alfa & Sons?
Ans.	Shri Shiv Kumar Bhaina is the Proprietor of M/s Alfa and Sons, his mobile number is 6201615337, 9586766167 and e mail id is <a href="mailto:alfaandsons5337@rediffmail.com">alfaandsons5337@rediffmail.com</a>
Q.10	Please Provide KYC details submitted by Exporter?
Ans.	I hereby produce copies of KYC details alongwith copy of IEC, GST registration, PAN and electricity bill.
Q.11	Did any representatives from M/s. Alfa & Sons personally visit your office to submit the authorization letter to act as their custom broker?
Ans.	No, Neither we nor any member of the company personally met for the authorization from M/s. Alfa & Sons to act as their custom broker. We have received the authorization letter along with other KYC documents through courier.
Q.12	Did M/s AESL Shipping Pvt Ltd verified the address premises of M/s. Alfa & Sons before starting to act as a custom broker for them?
Ans.	No, we have not verified the address of M/s. Alfa & Sons as the client location was out of Gujarat i.e. Delhi.



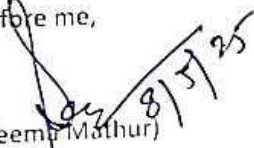
	of Gujarat i.e. Delhi.
Q.13	Did you meet any of the directors or any authorized representative of M/s Alfa and sons before to act as their custom broker for custom clearance work?
Ans.	No, M/s AESL Shipping Pvt Ltd have not met personally to proprietor or any authorized representative of M/s Alfa & Sons.
Q.14	Are you aware that the Custom Broker has to verify correctness of Importer Exporter Code (IEC) number, Goods and Services Tax Identification Number (GSTIN), identity of his client and functioning of his client at the declared address by using reliable, independent, authentic documents, data or information? If yes, why did not you follow the prescribed procedure?
Ans.	Yes, we are aware of our responsibility to verify the genuineness of the client before initiating any business clearance on their behalf. However in this case we have not verified the credential of the firm, we have just acted on the basis of documents submitted to us via third person i.e. forwarder. The client was from Delhi and we have to file Shipping Bills at short notice we did not do any physical verification of the client in respect of their business profile or the address verification of the business premises. We only relied on the soft copy of the required documents sent by the forwarder.
Q.15	Do you agree that you have failed to complete your preliminary KYC verification of the new client i.e M/s Alfa & Sons, before starting to act as their custom broker for custom clearance work as you did not verify the business details, the address premises, the proprietor's details and authority letter?
Ans.	We have not done any physical verification of M/s. Alfa & Sons. Also we have not met any person from M/s. Alfa & Sons. We totally relied on the soft copy of IEC copy of Importer, Company PAN Card, GST Certificate provided by forwarder.
Q.16	Please provide details of Shipping bill filed by of M/s. Alfa and sons for export of tiles at ICD Sachana & ICD Khodiyar which are exported by M/s. Alfa and Sons?
Ans.	Shipping Bill No. 5697686 dated 18.11.2024, 5698225 dated 18.11.2024, 5698519 dated 18.11.2024, 5698840 dated 18.11.2024 filed from ICD, Khodiyar(INSBI6) and cleared for export of goods. Shipping Bill NO. 6182220 dated 05.12.2024, 6182333 dated 05.12.2024, 6182373 dated 05.12.2024 and 6182430 dated 05.12.2024 filed from ICD, Sachana(INJKA6) and the goods are on hold at Mundra Port.
Q.17	How do you receive your payments for services provided as clearing and forwarding agent?
Ans.	M/s AESL Shipping Pvt. Ltd. receive all its payment through bank account only for clearance of the export goods.
Q.18	Are you aware about that Container number MAGU2337021 & IALU2265567 related to M/s. Alfa & Sons are hold by the Customs Department?
Ans.	Yes, I am aware about the Container number MAGU2337021 & IALU2265567 related to M/s. Alfa & Sons are hold by the Customs as informed by forwarder due to overvaluation of the export goods.
Q.19	At the time of filing the shipping bill did you realize the fact that the commodity to be exported i.e ceramic tiles appears to be grossly overvalued?
Ans.	No, we did not realize that the commodity is overvalued. We have filed the shipping bills on the basis of documents submitted to us.



Q.20	Are you still in touch with any person from M/s Alfa and Sons? When did you last contact them?
Ans.	Last month I have talked to Ms Suhani at 9586766167, from M/s Alfa and Sons for taking the goods back to town. She looks after the documentation at M/s Alfa and Sons. She has requested to file for back to town request for the detained goods.
Q.21	Are you aware of the fact that the firm is not operational and it is merely fake entity existing merely on papers for availing fake ITC credits and IGST refunds?
Ans	No, We have no idea about the non operational status of the firm.

My statement is recorded in a peaceful and cordial atmosphere, which I have tendered voluntarily. No untoward incident has taken place during the recording of the statement. My above statement is being recorded on a computer as per my request. I have not been given any threat, duress, inducement or promise while recording my statement. I have once again gone through my statement and found it be recorded/typed as per my say and version and is true and correct. In token of its correctness, I put my dated signature on all the pages of this statement.

Before me,

  
(Seema Mathur)  
Superintendent,  
Customs Preventive,  
Ahmedabad

  
(Shri Virender Sharma)

08/05/2025

Statement of Shri Virender Sharma, Age 46, Director of M/s AESL Shipping Pvt Ltd, F-308, Vedmata Society IOC Road Chandkheda, Ahmedabad, Gujarat having mobile number 9377285176 & email id -virender.sharma@aesl.co.in is recorded under Section 108 of the Customs Act, 1962, before the Superintendent of Customs (Preventive), Ahmedabad on 06.06.2025, My Aadhar card No. is 741955445278.

I, Shri Virender Sharma, Age 46, Director of M/s AESL Shipping Pvt Ltd, F-308, Vedmata Society IOC Road Chandkheda, Ahmedabad, Gujarat having mobile number 9377285176 & email id -virender.sharma@aesl.co.in have presented myself before you today i.e. 06.06.2025 in response of your Summons dated 02.06.2025 to give my true and correct statement. Before recording my statement, I have been fully explained the provisions of Section 108 of the Customs Act, 1962 according to which I am required to give my true and correct statement and if at any state this statement of mine is found to be false or misleading the investigation, I shall be liable to action under the provisions of Indian Penal Code, 1860 or Code of Criminal Procedure, 1973 or any other law for the time being in force. I have also been explained that my statement can be used as evidence against me or any other person/firm/company etc. in any court of law or in any other judicial and quasi-judicial proceedings. Having understood my responsibilities, I give my voluntary statement as below. I can read, write and understand English Language very well. On my request, my statement is being typed on a computer in English Language.

Before recording my statement, I have been given to understand that this statement of mine is being recorded in connection with inquiry being conducted against the export made by M/s. Alfa And Sons, having GSTIN 07DDVPB2817R1ZU & IEC – DDVPB2817R, is registered at Darya Ganj Division, Delhi North Commissionerate having Principal Place of Business at Principal Place of Business at GROUND FLOOR, 401/1-A AMAR PURI PAHARGANJ DELHI, NA, Amar Puri, New Delhi - 110055

My name, age, address and other details are true and correct as mentioned above. On my request, my statement is recorded in question-answer form:

Q.1.	Kindly peruse the panchnama dated 02.01.2025 drawn at Mundhra Container Freight Station Pvt. Ltd, CFS, APSEZ Mundra (Kutch) in respect of the export container bearing No. IALU2265567 AND MAGU2337021 in respect of export made under Shipping Bill number 6182220, 6182333, 6182373 & 6182430 all dated 05.12.2024 at ICD Sachana (INJKA6) by M/s. Alfa and Sons, Delhi (IEC – DDVPB2817R) and offer your comments.
Ans.	I have perused the Panchnama dated 02.01.2025 drawn at Mundhra Container Freight Station Pvt. Ltd, CFS, APSEZ Mundra (Kutch) in respect of the export container bearing No. IALU2265567 AND MAGU2337021 in respect of export made under Shipping Bill number 6182220, 6182333, 6182373 & 6182430 all dated 05.12.2024 at ICD Sachana (INJKA6) by M/s. Alfa and Sons, Delhi (IEC – DDVPB2817R) and put my dated signature on its last page

	as a token of having seen and agreeing with the contents mentioned therein.
Q 2.	Kindly peruse the Chartered engineer, Government approved valuer report vide dated 18.01.2025 related to export container bearing No. IALU2265567 AND MAGU2337021 in respect of export made under Shipping Bill number 6182220, 6182333, 6182373 & 6182430 all dated 05.12.2024 at ICD Sachana (INJKA6) by M/s. Alfa and Sons, Delhi (IEC – DDVPB2817R) and offer your comments.
Ans.	I have perused the Chartered engineer, Government approved value report vide dated 18.01.2025 in respect of export made under Shipping Bill number 6182220, 6182333, 6182373 & 6182430 all dated 05.12.2024 at ICD Sachana (INJKA6) by M/s. Alfa and Sons, Delhi (IEC – DDVPB2817R) and put my dated signature on its last page as a token of having seen. Further, I agree details mentioned in the inspection and opinion report dated 08.01.2025 prepared by Chartered Engineer M/s. Er. Ajayrajsinh B. Jhala.
Q 3.	Please give details of concerned person of your office related to dealing of Shipping Bill number 5697686, 5698225, 5698519 & 5698840 dated 18.11.2024 at ICD Khodiyar (INSBI6)
Ans.	I am the concerned person who deals with M/s. Alfa and Sons for filing of Shipping bill number 5697686, 5698225, 5698519 & 5698840 dated 18.11.2024 at ICD Khodiyar (INSBI6). Ms. Suhani (Mobile No. 9586766167) Staff of M/s. Alfa and Sons is in contact with me for filing of the shipping bill and payment relating to the shipping bills at ICD Khodiyar (INSBI6). The documents related to mentioned shipping bill received from her to file shipping bill at ICD Khodiyar through Whatapps. I will provide details of communication with M/s Alfa and Sons in respect of the above shipping bill in next week.
Q 4.	How do you receive your payments for services provided as clearing and forwarding agent for Shipping Bill number 5697686, 5698225, 5698519 & 5698840 dated 18.11.2024 at ICD Khodiyar (INSBI6)?
Ans.	M/s AESL Shipping Pvt. Ltd. issued invoices to M/s Alfa and Sons through whatsapp of Ms. Suhani (Mobile No. 9586766167) and received all payment through bank account of M/s Alfa and Sons for clearance of the export goods.  The total payments received for clearance & forwarding is Rs. 4,03,268/- with UTR reference No. 1432090102 dated 07.12.2024, 1432332310 dated 09.12.2024, 1432332733 dated 09.12.2024 & 1432333143 dated 09.12.2024. The payment details in respect of export of M/s Alfa and Sons submitted by me as Annexure-A.
Q 5.	Please give details of concerned person of your office related to dealing of Shipping Bill number 6182220, 6182333, 6182373 & 6182430 all dated 05.12.2024 at ICD Sachana (INJKA6)

20/6/25

*[Signature]*  
08/08/2025

Ans.	I am the concerned person who deals with M/s. Alfa and Sons for filing of Shipping bill number 6182220, 6182333, 6182373 & 6182430 all dated 05.12.2024 at ICD Sachana (INJKA6). Ms. Suhani (Mobile No. 9586766167) Staff of M/s. Alfa and Sons was in contact with for filing of the shipping bill at ICD Sachana (INJKA6) and payment relating to the shipping bills through Whatapps. I will provide details related above shipping bill in next week.
Q 6.	How do you receive your payments for services provided as clearing and forwarding agent for Shipping Bill number 6182220, 6182333, 6182373 & 6182430 all dated 05.12.2024 at ICD Sachana (INJKA6).?
Ans.	M/s AESL Shipping Pvt. Ltd. issued invoices to M/s Alfa and Sons through whatsapp of Ms. Suhani (Mobile No. 9586766167) and received all payment through bank account of M/s Alfa and Sons for clearance of the export goods. The total payments received for clearance & forwarding is Rs. 3,95,400/- with UTR reference No. 1432407098 dated 09.12.2024. The payment details in respect of export of M/s Alfa and Sons submitted by me as Annexure-A.
Q 7.	Are you submitting any documents related to M/s. Alfa and Sons related to investigation?
Ans.	I am submitting below documents which were provided by M/s. Alfa and Sons.  i) The purchase order number BK/ALFA/03605 DATED 22.10.2024 issued by the M/s. Blackrock General Trading LLC, Sharjah, U.A.E  ii) Courier receipt number 175210006469 dated 21.12.2024 issued by M/s. Mahavir Express Services Pvt. Ltd.
Q 8.	On going through the courier receipt issued by M/s. Mahavir Express Services Pvt. Ltd., Surat, it found that courier service provided by Surat district, however exporter address based on DGFT and GST is Delhi. Please offer comments?
Ans	I state that all original documents sent to our through courier at the time of filing of Shipping bills. One courier receipt is available with me issued by M/s. Mahavir Express Services Pvt. Ltd., Surat however I do not have past courier receipt details related to M/s Alfa & Sons, Delhi. Further, I state that the exporter address based on DGFT and GST is Delhi.
Q 7.	Are you in contact with any person/staff of M/s. Alfa and Sons.
Ans.	I was in contact with Ms. Suhani (Mobile No. 9586766167) on behalf of M/s Alfa and Sons. Further, I state that no other person from M/s Alfa and Sons in contact with me.
Q 8.	Whether you filed any shipping bill to any other port except ICD Sachana and ICD Khodiyar related to M/s. Alfa and Sons.
Ans.	No, I have not filed any shipping bill related to M/s. Alfa and Sons at any other port except ICD Sachana and ICD Khodiyar. Till date, I was filed total 08 Shipping Bills at ICD Sachana and ICD Khodiyar which details were earlier submitted in the previous statement.

*[Handwritten signature]*

*[Handwritten signature]*  
06/06/2028

Q.9.	Provide details of Mobile number/email id used by you or your staff to communicate with M/s Alfa and Sons and their employees.
Ans.	I state that I have a mobile number-9909939252 in our company to communicate with our customers. This mobile number is used by me to communicate with Ms. Suhani (Mobile No. 9586766167) in relation to M/s Alfa and Sons. We have <u>email-virendra.sharma@aesl.co.in</u> to communicate with our customers for business purpose however no communication received/sent through this email id with M/s Alfa and Sons or their staff.

my statement is recorded in a peaceful and calm atmosphere, which I have tendered voluntarily, no untoward incident has taken place during the recording of the statement. my above statement is being recorded on a computer as per my request. There has been given my thumb, dress, inducement or promise while recording my statement. There are again gone through my statement and found it recorded/typed as per my say and version and is true and correct. in token of its correctness, I put my dated signature on all the pages of this statement.

Before me,

  
(Chaina Ram)

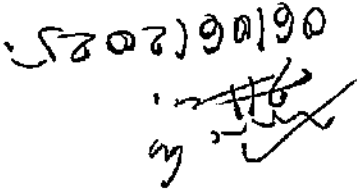
Superintendent,  
Customs Preventive,  
Ahmedabad

  
(Shri Virender Sharma)

06/06/2025


**ANNEXURE -A**  
**Bill Raised by M/s. AESL Shipping Private Limited to M/s Alfa & Sons, Delhi (DDVPB2817R)**

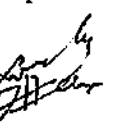
Sr. No.	INV / DATE	SB / DATE	CNTR NO	Purchase Inv.	AESL INV No.	Date	Amount	UTR No. / Ref No.	Date	Amount Paid
1	AS/103 - 12.11.2024	INSB16 - 5697686 / 18.11.2024	00LU1711931	1,2,3	00-2425-064	05.12.2024	117168	1432090102	07.12.2024	117168
2	AS/104 - 12.11.2024	INSB16- 5698225 / 18.11.2024		3,4,5,6	00-2425-065	05.12.2024	84496.1	1432332310	09.12.2024	84496
3	AS/105 - 12.11.2024	INSB16 - 5698519 / 18.11.2024		6,7,8,9	00-2425-066	05.12.2024	117168	1432332733	09.12.2024	117168
4	AS/106 - 12.11.2024	INSB16 - 5698840 / 18.11.2024	FCIU3714017	9,10,11	00-2425-067	05.12.2024	84496.1	1432333143	09.12.2024	84496
5	AS/107 - 27.11.2024	INJKA6 - 6182220 / 05.12.2024	IALU2265567	22,23,24	00-2425-068	09.12.2024	117168	1432407098	09.12.2025	395400
6	AS/108 - 27.11.2024	INJKA6 - 6182333 / 05.12.2024		24,25,26,27	00-2425-069	09.12.2024	80532.35			
7	AS/109 - 27.11.2024	INJKA6 - 6182373 / 05.12.2024	MAGU2337021	27,28,29,30	00-2425-070	09.12.2024	117168			
8	AS/110 - 27.11.2024	INJKA6 - 6182430 / 05.12.2024		30,31,32	00-2425-071	09.12.2024	80532.35			

  
 06/06/2025

# Bill Raised to Alfa & Sons

SR. No.	INV / DATE	SB / DATE	CNTR NO	Purchase Inv.	AESL INV No.	Date	Amount	UTR No. / Ref No.	Date	Amount Paid
1	AS/103 - 12.11.2024	INSBI6 - 5697686 / 18.11.2024	OOLU1711931	1, 2, 3	00-2425-064	05.12.2024	117168	1432090102	07.12.2024	117168
2	AS/104 - 12.11.2024	INSBI6 - 5698225 / 18.11.2024		3, 4, 5, 6	00-2425-065	05.12.2024	84496.1	1432332310	09.12.2024	84496
3	AS/105 - 12.11.2024	INSBI6 - 5698519 / 18.11.2024	FCIU3714017	6, 7, 8, 9	00-2425-066	05.12.2024	117168	1432332733	09.12.2024	117168
4	AS/106 - 12.11.2024	INSBI6 - 5698840 / 18.11.2024		9, 10, 11	00-2425-067	05.12.2024	84496.1	1432333143	09.12.2024	84496
5	AS/107 - 27.11.2024	INJKA6 - 6182220 / 05.12.2024	IALU2265567	22, 23, 24	00-2425-068	09.12.2024	117168	1432407098	09.12.2024	395400
6	AS/108 - 27.11.2024	INJKA6 - 6182333 / 05.12.2024		24, 25, 26, 27	00-2425-069	09.12.2024	80532.35			
7	AS/109 - 27.11.2024	INJKA6 - 6182373 / 05.12.2024	MAGU2337021	27, 28, 29, 30	00-2425-070	09.12.2024	117168			
8	AS/110 - 27.11.2024	INJKA6 - 6182430 / 05.12.2024		30, 31, 32	00-2425-071	09.12.2024	80532.35			

  
 06/06/2025

403268  




The transaction with reference ID is processed successfully. Ref ID: 1432090102



Payment Details



Preview and Confirm



Summary

### Payment Details

#### General Transaction Details

Reference ID: 1432090102

Pay From Account: ALFA AND SONS

Pay From Account Number: 00930200000939

Transaction Time: 07/12/2024 12:34:27

Amount: INR 1,17,168.00

Frequency Type: One Time

Payment Date (dd/mm/yyyy): 07/12/2024

Remarks: Invoice no 064

External Reference Number: 434212202884

Transaction Type: IMPS using IFSC P2A

Beneficiary Account: AESL SHIPPING PRIVATE LIMITED

Amount in Words:

Transaction Status: Success

INV # 00-2425-064 Dt: 05/12/2024  
Amt: 1,17,168.00

1

#### Amount & Frequency Details

Total Amount: INR 1,17,168.00

Total Charge Amount: INR 0.00

Total Got Amount: INR 0.00

06/06/2025

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Watchlist ideas



# Payment Summary

The transaction with reference ID is processed successfully. Ref ID: [1432332310]



Payment Details



Preview and Confirm



Summary

## Payment Details

### General Transaction Details

Reference ID: 1432332310  
Pay From Account: ALFA AND SONS  
Pay From Account Number: 00930200000939  
Transaction Time: 09/12/2024 13:31:56  
Amount: INR 84,496.00  
Frequency Type: One Time  
Payment Date (dd/MM/yyyy): 09/12/2024  
Remarks:  
External Reference Number: 434413530498

Transaction Type: IMPS using IFSC P2A

Beneficiary Account: AESL SHIPPING PRIVATE LIMITED

Amount in Words: Eighty Four thousand Four hundred and 0 Rupees

Transaction Status: Success

### Amount & Frequency Details

Total Amount: INR 84,496.00  
Total Charge Amount: INR 0.00

INV#

00-2425-065 Di: 05/12/2024

AMT: 84,496.10

2

File

06/06/2025

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# Payment Summary

The transaction with reference ID is processed successfully. Ref. ID: 14323327331



## Payment Details



## Preview and Confirm



## Summary

### Payment Details

#### General Transaction Details

Reference ID: 1432332733  
Pay From Account: ALFA AND SONS  
Pay From Account Number: 00930200000939  
Transaction Time: 09/12/2024 13:33:32  
Amount: INR 1,17,168.00  
Frequency Type: One Time  
Payment Date (dd/MM/yyyy): 09/12/2024  
Remarks: inv no 066  
External Reference Number: 434413299499

Transaction Type: IMPS using IFSC P2A  
Beneficiary Account: AESL SHIPPING PRIVATE LIMITED

Amount in Words:

Transaction Status: Success

INV # 00-2425-066 01.05/12/2024  
Amount 1,17,168.00

#### Amount & Frequency Details

Total Amount: INR 1,17,168.00  
Total Charge Amount: INR 0.00  
Total Gst Amount: INR 0.00

*[Signature]*  
06/06/2025

3

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Over-aggressive fsc...

## Payment Summary

The transaction with reference ID is processed successfully. Ref. ID: [1432407098]



Payment Details



Preview and Confirm



Summary

### Payment Details

#### General Transaction Details

Reference ID: 1432407098  
 Pay From Account: ALFA AND SONS  
 Pay From Account Number: 00930200000939  
 Transaction Time: 09/12/2024 18:25:37  
 Amount: INR 3,95,400.00  
 Frequency Type: One Time  
 Payment Date (dd/MM/yyyy): 09/12/2024  
 Remarks: inv no 068 069 070 071

Transaction Type: Fund Transfer Other Bank Account  
 Beneficiary Account: AESL SHIPPING PRIVATE LIMITED  
 Beneficiary Account Number: 6000321212  
 Network: RTGS  
 Amount in Words:  
 Transaction Status: Success  
 UTR Number: BARBH24344843803

#### Amount & Frequency Details

Total Amount: INR 3,95,400.00\*

\* Charges applicable to view charges click here

INV #1  
 09/12/2024  
 00-2425-068 - 1,17,168.00  
 00-2425-069 - 80,532.35  
 00-2425-070 - 1,17,168.00  
 00-2425-071 - 80,532.35  
 3,95,400.70

④

Note: For transaction with Suspect/Failed status, kindly check if account is debited by navigating to 'Mini Statement/Account Statement'.

Type here to search



06/06/2025

Payment Summary

The transaction with reference ID is processed successfully. Ref ID: [1432333143]

  
Payment Details

  
Preview and Confirm

  
Summary

Payment Details

General Transaction Details

Reference ID: 1432333143  
Pay From Account: ALFA AND SONS  
Pay From Account Number: 0093020000939  
Transaction Time: 09/12/2024 13:35:05  
Amount: INR 84,496.00  
Frequency Type: One Time  
Payment Date (DD/MM/YYYY): 09/12/2024  
Remarks: inv no 057  
External Reference Number: 434413450494

Transaction Type: IMPS using IFSC P2A  
Beneficiary Account: AESL SHIPPING PRIVATE LIMITED

Amount in Words: Eighty Four thousand Four hundred and Ninety Six Rupees

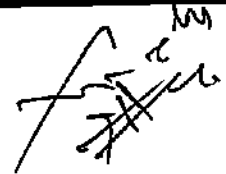
Transaction Status: Success

INR # 00-2425-067 DT: 05/12/2024  
amt: 84,496.00

(5)

Amount & Frequency Details

Total Amount: INR 84,496.00  
Total Charge Amount: INR 0.00  
Total Gst Amount: INR 0.00

 06/06/2025

# AESL SHIPPING PRIVATE LIMITED

4TH, 12, Nakshatra, IOC Road,  
CHANDKHEDA, GHANDHINAGAR

## ALFA AND SONS

Ledger Account

1-Apr-2024 to 31-Mar-2025

					Page 1	
Date	Particulars	Vch Type	Vch No.	Debit	Credit	
5-12-2024	To AGENCY CHARGES SALES - INTERSTATE	Sales	00-2425-064	1,17,168.00		①
	To OCEAN FREIGHT - Interstate 5% - Sales	Sales	00-2425-065	84,496.10		②
	To AGENCY CHARGES SALES - INTERSTATE	Sales	00-2425-066	1,17,168.00		③
	To OCEAN FREIGHT - Interstate 5% - Sales	Sales	00-2425-067	84,496.10		⑤
7-12-2024	By Kotak Mahindra Bank - Chandkheda	Receipt	29		1,17,168.00	①
9-12-2024	To AGENCY CHARGES SALES - INTERSTATE	Sales	00-2425-068	1,17,168.00		
	To OCEAN FREIGHT - Interstate 5% - Sales	Sales	00-2425-069	80,532.35		④
	By Kotak Mahindra Bank - Chandkheda	Receipt	30		84,496.00	②
	To AGENCY CHARGES SALES - INTERSTATE	Sales	00-2425-070	1,17,168.00		
	To OCEAN FREIGHT - Interstate 5% - Sales	Sales	00-2425-071	80,532.35		
	By Kotak Mahindra Bank - Chandkheda	Receipt	31		1,17,168.00	③
	By Kotak Mahindra Bank - Chandkheda	Receipt	32		3,95,400.00	④
	By Kotak Mahindra Bank - Chandkheda	Receipt	33		84,496.00	⑤
				7,98,728.90	7,98,728.00	
					0.90	
				7,98,728.90	7,98,728.90	
By	Closing Balance					

*[Handwritten Signature]*

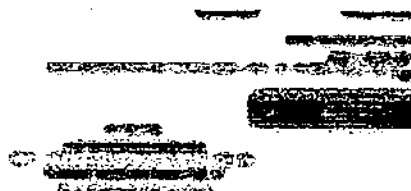
06/06/2025

Suhani



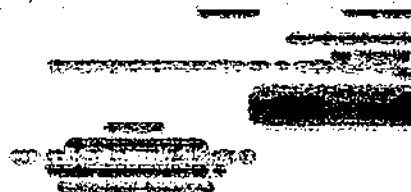
1 page 6 December 2024

1:01 pm



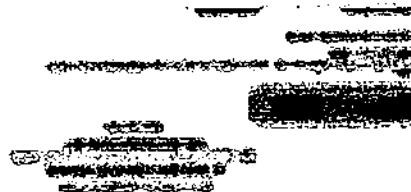
General-064-ALFA AND  
SONS-AMD-JEBELI-SE...  
1 page • 366 KB • PDF

1:01 pm



General-067-ALFA  
AND SONS-AMD-JEBELA...  
1 page • 364 KB • PDF

1:01 pm



General-065-ALFA  
AND SONS-AMD-JEBELA...  
1 page • 365 KB • PDF

1:01 pm

Message



Seen  
17/12/25



06/06/2025  
[Signature]

Seen  
Vupd  
17/12/25

1:01 pm

1 page • 364 KB • PDF

General-067-ALFA AND SONS-AMD-JEBELA...



06/06/2024  
~~17/12/25~~  
Seen

1:01 pm

1 page • 366 KB • PDF

General-064-ALFA AND SONS-AMD-JEBELAI-SE...



1:01 pm

1 page • 365 KB • PDF

General-066-ALFA AND SONS-AMD-JEBELAI-SE...



  Suhani

1 page 9 December 2024

2:57 pm ✓✓

General-070-ALFA AND SONS-  
AMD-JEBELALI-SEA-EXP-FCL-1x...

1 page • 241 kB • PDF

2:57 pm ✓✓

General-071-ALFA AND SONS-  
AMD-JEBEL ALI-SEA-EXP-FCL-1...

1 page • 240 kB • PDF

2:57 pm ✓✓

General-068-ALFA AND SONS-  
AMD-JEBEL ALI-SEA-EXP-FCL-1...

1 page • 241 kB • PDF

2:57 pm ✓✓

 Messageseen  
Vaidh  
17/12/25Five  
26/06/2025



  Suhani

9 December 2024

  
  
General-069-ALFA AND SONS-  
AMD-JEBEL ALI-SEA-EXP-FCL-1...

1 page • 240 kB • PDF

2:57 pm ✓✓

  
  
General-070-ALFA AND SONS-  
AMD-JEBELALI-SEA-EXP-FCL-1x...

1 page • 241 kB • PDF

2:57 pm ✓✓

  
  
General-071-ALFA AND SONS-  
AMD-JEBEL ALI-SEA-EXP-FCL-1...

1 page • 240 kB • PDF

2:57 pm ✓✓

*Seen by*  
*21/12/25*  
*06/06/2025*



Message



*Seen*  
*Valley*  
*17/12/25*

Date : 21/12/24

Time : 1:00 PM

To,

AESL Shipping Pvt. Ltd.

Office 34th Floor

Nokshah Estate, Toc Road

Chandkheda Ahmednagar

Pin - 382424

PHONE  
MOBILE

9909939301

**MAHAVIR**  
EXPRESS SERVICES PVT. LTD.  
CASH  
175210006469  
SURAT  
SALABATPURA 8780614211

06/06/2025



# بلاك روك للتجارة العامة ذ.م.م BLACKROCK General Trading LLC

## SUPPLIER:-

M/S ALFA AND SONS

SHOP NO-2, IN KH NO.870, BLOCK - E, G/F,  
SARITA VIHAR AALI VIHAR, NEW DELHI,  
DELHI 110076

E-mail: alfaandsons5337@rediffmail.com

## CONSIGNEE:-

BLACKROCK GENERAL TRADING LLC

SHARJAH MEDIA CITY, SHARJAH, U.A.E.

E-MAIL: blackrockgulf@gmail.com

MOB NO.: +97156 5942128

## PURCHASE ORDER

PO Number : BK/ALFA/03605

Date Issued : 22/10/2024

ITEM CODE	DESCRIPTION	QUANTITY	UNIT PRICE	TOTAL PRICE
8090	CERAMIC WALL TILES	100000 SQFT	9.45 \$ /SQFT	945000 \$

Total Amount : 945000 \$

Billing Information : Payment in USD terms DA 90 days

Shipping Information : Full Container Load shipment C&F

PAYMENT : D.A 90 Days

## Special Instruction:-

Shipping Mark: SEI

PACKING : 12.5 SQFT EACH CARTOON BOX PACKING



Handwritten signature and date: 06/06/2025

+971 565 942 128 +971 070 942 128

blackrockgulf@gmail.com Media City Shams Free Sharjah UAE

1:44 Z




←  Suhani



Check list me 4 December 2024 ye

5:49 pm

ok madam 5:49 pm ✓✓

 **Voice call**  
47 secs 5:57 pm



INV 107 TO 114.pdf

8 pages • 3.5 MB • PDF


INV 107 TO 114.pdf


5:57 pm

Inv date correct kar do baki sab  
check list ok he file kar do

5:58 pm

Ok madam 5:59 pm ✓✓

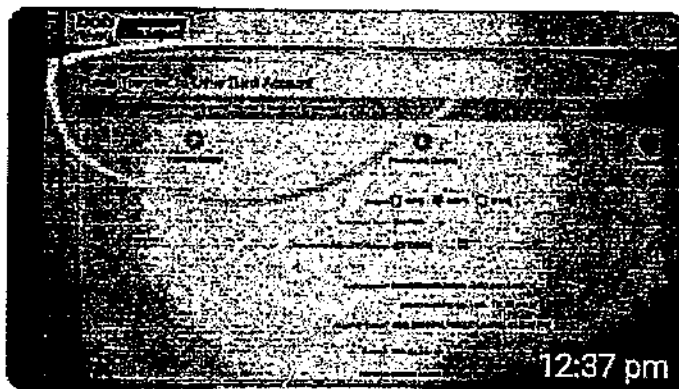
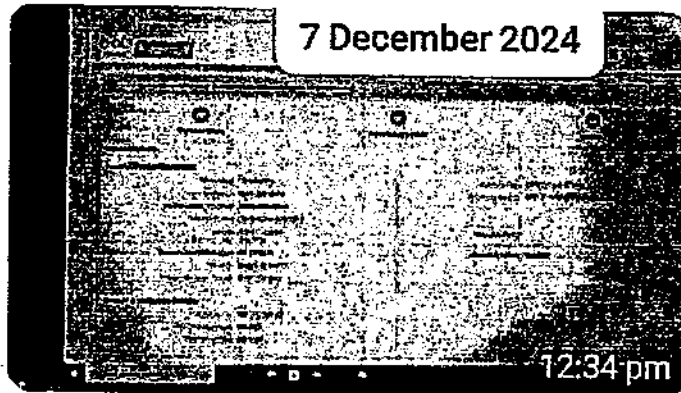
 **Missed voice call**  
Tap to call back 6:21 pm

 **Voice call**  
20 secs 7:00 pm

 Message



*Handwritten signature*  
13/06/2025

←  Suhani

Activation hua nahi he 2lk ke upar  
nahi karne dega

12:37 pm

Activation hote hi baki payment  
bhejti hu

12:38 pm

**Missed voice call**

Tap to call back 1:25 pm

9 December 2024

*This message was deleted*

11:45 am

Voice call



Message



*13/06/2025*


**Suhani**


Iap to call back 1:25 pm

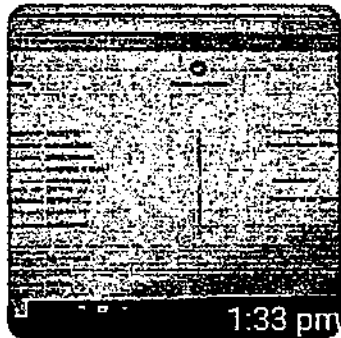
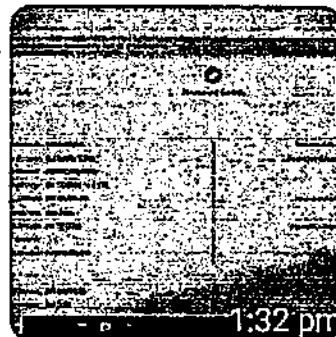
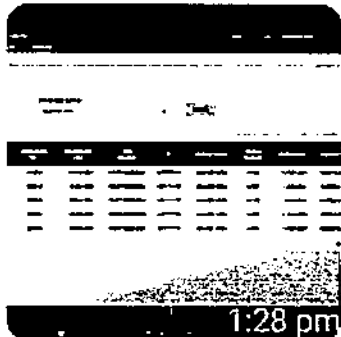
9 December 2024

This message was deleted

11:45 am

**Voice call**

17 secs 1:28 pm



dusre ko container h uska total :

403328.20/-

1:39 pm ✓✓

Ye bhi transfer kr dijiye

1:39 pm ✓✓

**Bill**

1:43 pm




Message



For - An  
 9/11/2024  
 13/06/2024



  **Suhani**

3:00 pm

9 December 2024

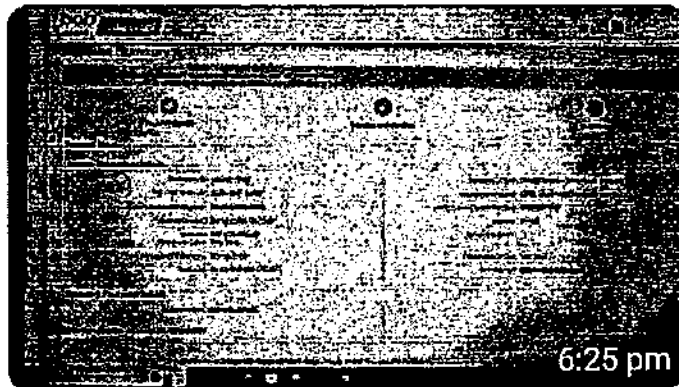
ok madam 3:08 pm ✓✓

**Voice call**

56 secs 4:59 pm

**Voice call**

48 secs 6:04 pm



6:25 pm



SEAWAY BL- ACLMUNJEA735.pdf

1 page • 5.0 MB • PDF

7:10 pm ✓✓

Dusri wali BL kal subh milegi  
madam, line walo ki system down h  
to

7:11 pm ✓✓



Message



*Handwritten signature*  
24/12/2024  
12/06/2025



Statement of Ms. Vaibhavi Thakor C/o Girishbhai, House No 3/2202, Pipradisheri, Salabatpura, Surat City-395003, Age 29 years, Staff Member of M/s. Alfa and Sons, Delhi, GSTIN 07DDVPB2817R1ZU, having mobile number 9586628942, 9586766167 and email id - [vaibhavithakor1011@gmail.com](mailto:vaibhavithakor1011@gmail.com) in recorded under Section 108 of the Customs Act, 1962, before the Superintendent of Customs (Preventive), Ahmedabad on 17.09.2025 under Section 108 of the Customs Act, 1962. My Aadhar card No. is 398469104761.

I, Vaibhavi Thakor C/o Girishbhai, House No 3/2202, Pipradisheri, Salabatpura, Surat City-395003, Gujarat, Age 29 years, having mobile number 9586628942, 9586766167 and email id - [vaibhavithakor1011@gmail.com](mailto:vaibhavithakor1011@gmail.com) have presented myself before you today i.e. 17.09.2025 in response of your Summons dated 28.08.2025 having Document Identification Number (DIN) 20250871MN000000E744 to give my true and correct statement. As I have requested vide letter 09.09.2025, due some personal reasons, I could not appear in compliance of earlier summons. Therefore, I have appeared today for recording of my statement. Before recording my statement, I have been fully explained the provisions of Section 108 of the Customs Act, 1962 according to which I am required to give my true and correct statement and if at any state this statement of mine is found to be false or misleading the investigation, I shall be liable to action under the provisions of Indian Penal Code, 1860 or Code of Criminal Procedure, 1973 or any other law for the time being in force. I have also been explained that my statement can be used as evidence against me or any other person/firm/company etc. in any court of law or in any other judicial and quasi-judicial proceedings. Having understood my responsibilities, I give my voluntary statement as below. I can read, write and understand English Language very well. On my request, my statement is being typed on a computer in English Language.

Before recording my statement, I have been given to understand that this statement of mine is being recorded in connection with inquiry being conducted against the export made by M/s. Alfa And Sons, having GSTIN 07DDVPB2817R1ZU& IEC - DDVPB2817R, is registered at Darya Ganj Division, Delhi North Commissionerate having Principal Place of Business at Principal Place of Business at GROUND FLOOR, 401/1-A AMAR PURI PAHARGANJ DELHI, NA, Amar Puri, New Delhi - 110055

My name, age, address and other details are true and correct as mentioned above. On my request, my statement is recorded in question-answer form:

Q1.	Please provide your personal details i.e. name, address, education, communication address and occupation/business details?
Ans.	My name is Vaibhavi Thakor. My permanent address is House No 3/2202, Pipradisheri, Salabpura, Surat City-395003, Gujarat. I have mobile number 9586628942 & 9586766167 and email id - <a href="mailto:vaibhavithakor1011@gmail.com">vaibhavithakor1011@gmail.com</a> . I do part time jobs with various firms such as Khushi Sarees, Shri Mahavir Textile Market, Surat, Rashi Rasayan, 414, Empire Estate Building, Ring Road, Surat

	and Grams & Company, World Trade Centre, Ring Road, Surat. I do data entry and account related work in all these abovementioned firms.
Q2.	Do you know Shri Shiv Kumar Bhaina (Proprietor of M/s Alfa and Sons); if so; please provide the information you have about Shri Shiv Kumar Bhaina?
Ans.	I know Shri Shiv Kumar Bhaina to the extent that he is the Proprietor of M/s Alfa and Sons, Delhi. However, I don't know Shri Shiv Kumar Bhaina in person and I never met him.
Q3.	What do you know about firm M/s. Alfa and Sons, Delhi, having GSTIN 07DDVPB2817R1ZU and its business operations?
Ans.	I do not know anything about the business activities/operations of M/s. Alfa and Sons, Delhi except I used to prepare only export invoices and packing list and thereafter forwarded the same to Virender bhai (Mob No. 9377285176), Custom House Agent at Ahmedabad. I used to follow up with Virender Bhai for export related work of M/s. Alfa and Sons. I further state that I never prepared e-way bills or any other documents except.
Q4.	Kindly describe your role related to M/s. Alfa and Sons, Delhi. Also provide the office address from where you worked for Alfa and sons.
Ans.	I state that I used to prepare only export invoices and packing list for M/s. Alfa and Sons, Delhi and thereafter forward the same to Virender bhai (Mob No. 9377285176), Custom House Agent at Ahmedabad. Also, I used to follow up with Virender Bhai for export related work of M/s. Alfa and Sons. I further state that I never prepared e-way bills or any other documents except invoices and packing list for the firm.
Q5.	Please provide the details of the person/persons who manages firm M/s. Alfa and Sons, Delhi.
Ans.	As per my knowledge, Sh. Ajay Sharma, Mob No. 6201615337 used to manage M/s. Alfa and Sons, Delhi. He contacted me to work for M/s. Alfa and Sons, Delhi on salary basis for Rs. 5,000/- around October-2024. He offered me I can also do the work from my home. Sh. Ajay Sharma used to pay me salary in cash. I never received salary in my bank account from M/s. Alfa and Sons. He informed me that I had to prepare export related documents for M/s. Alfa and Sons and follow up with Custom House Agent, Virender Sharma at Ahmedabad for export of tiles. Sh. Ajaya Sharma used to send me the documents such as purchase invoices, e-way bills etc. through whatsapp on my Mob No 9586766167 from his Mob No 6201615337 through Whatsapp.
Q6.	Kindly provide all your bank account details and also bank statement thereof for last 01 year.
Ans.	I maintain two bank accounts one in Bank of Baroda A/C No 02620100025016 (IFSC Code BARB0SALABA), Salbatpura, Surat and other in Surat Peoples Co-operative Bank, Salbatpura, Surat A/C No 304019243540 (IFSC Code SPCB0251003). As of now I do not have my bank account statement. However, I will submit the same to your office within a week .
Q7.	How do you know Sh. Ajay Sharma? Kindly provide his whereabouts/address details.

Ans.	I know Sh. Ajay Sharma for last 4-5 years. I met Sh. Ajay Sharma 5 years ago when I used to work at Apple Emroidery, Rathi Palace, Surat. He used to come at Apple Emroidery, Rathi Palace as a broker of cloths material. I know him since then. However, I do not know the whereabouts/address details of Sh. Ajay Sharma. He used to contact me through Mobile No.6201615337only.
Q8.	Have you maintained all financial records and accounts summaryrelated to M/s. Alfa and Sons, having GSTIN 07DDVPB2817R1ZU for the last 01 year?
Ans.	No. I did not prepare any financial records related to M/s. Alfa and Sons. I also did not handle any banking transactions related to the firm.
Q9.	Please produce details of business carried out by M/s. Alfa and Sons, Delhi (IEC:DDVPB2817R)?
Ans.	I state that my job was to prepare only export invoices and packing list and thereafter forward the same to Virender bhai (Mob No. 9377285176), Custom House Agent at Ahmedabad. Therefore, I did not maintain any business details of M/s. Alfa and Sons.
Q10.	Have you ever talked with CHA, Shri Vishal Kiritbhai Panchal, Propreitor of M/s. C.P Logistics and forwarder Virender Sharma, director of M/s. AESL Shipping Pvt. Ltd related to clearance of export of goods i.e. Ceramic Wall Tiles pertaining to M/s. Alfa and Sons.
Ans.	I used to talk only Sh. Virender Sharma, Customs House Agent in relation to clearance of export of goods i.e. Ceramic Wall Tiles pertaining to M/s. Alfa and Sons. I never talked to Vishal Kiritbhai.
Q11.	With what name did you introduce yourself to CHA, Shri Vishal Kiritbhai Panchal, Propreitor of M/s. C.P Logistics and forwarder Virender Sharma, director of M/s. AESL Shipping Pvt. Ltd?
Ans.	I state that I introduced myself as Vaibhavi to Shri Virender Sharma.
Q12.	You are being shown the statement of Sh. Virender Sharma, director of M/s. AESL Shipping Pvt. Ltd dated 06.06.2025 wherein he has stated that Ms. Suhani (Mob No 9586766167) Staff of M/s Alfa and Sons was in his contact for filing of the Shipping Bills and payment related to Shipping Bills. Please Comment
Ans.	I state that I have perused the statement of Sh. Virender Sharma, director of M/s. AESL Shipping Pvt. Ltd dated 06.06.2025 and I have signed the same in token of having seen that. After Perusal of the statement dated 06.06.2025, I state that I was contact of Sh. Virender Sharma for filing of the Shipping Bills and payment related to Shipping Billsof M/s Alfa and Sons. However, I do not know why Sh. Virender Sharma saved my contact No in name of Ms. Suhani. I had introduced myself to him as Vaibhavi.
Q13.	You are being shown the printout of the details of whatsapp chat held between you and Sh. Virender Sharma, director of M/s. AESL Shipping Pvt. Ltdrelated to M/s Alfa and Sons submitted by him during his statement dated 06.06.2025. Please Comment
Ans.	I have perused that the printout of the details of whatsapp chat held between you and Sh. Virender Sharma and I have signed the same in token of having

	seen that. After perusal of the whatsapp details I agree that these whatsapp chat pertain to me and I had done it.
Q14.	Please Provide KYC details of M/s. Alfa and Sons, Delhi submitted by you and how did you submit the KYC details to the CHA?
Ans.	As of now, I do not have KYC details of M/s. Alfa and Sons, Delhi as the same were forwarded to me (Mob No 9586766167) through Whatsapp by Sh. Ajay Sharma (Mob No. 6201615337) and I had forwarded the same to Sh. Virender Sharma, CHA at Ahmedabad
Q15.	Kindly provide the details of whatsapp chat tookplace between you (Mob No 9586766167) and Sh. Ajay Sharma (Mob No. 6201615337).
Ans.	I state that at present I do not have details of whatsapp chat tookplace between you (Mob No 9586766167) and Sh. Ajay Sharma (Mob No. 6201615337) as I discontinue my Mob No 9586766167 due to my personal family issue with in-laws.
Q16.	Do you aware about the cargo hold by Customs officer at Mundra port bearing Container number MAGU2337021 and IALU2265567 related to M/s. Alfa and Sons, Delhi ?
Ans.	I am aware that Cargo related to related to M/s. Alfa and Sons, Delhi was held by the Customs Officer at Mundra as the same the same was informed to me by Sh. Virender Sharma, CHA at Ahmedabad. However, I do not know the exact reason for holding the cargo by Custom Officials.
Q17.	Do you realize the fact that the commodity was to be exported by M/s. Alfa and Sons, Delhi i.e. Ceramic tiles appears to be grossly overvalued and quantity of the goods to be exported were inflated in the Shipping Bills?
Ans.	I state that I was not aware about the fact that the commodity was to be exported by M/s. Alfa and Sons, Delhi i.e. Ceramic tiles were grossly overvalued and quantity of the goods were inflated as my job was limited to prepare only export invoices and packing list on the basis of the details provided by Sh. Ajay Sharma to me.
Q18.	Provide the details of payments made by M/s. Alfa & Sons to CHA for clearing of cargo from ICD Sachana and ICD Khodiyar? What are the modes of payments and submit the statement of transaction.
Ans.	I state that I do not have details of payment made by M/s. Alfa & Sons to CHA for clearing of cargo from ICD Sachana and ICD Khodiyar as the details of payment was not handled by me. I only used to communicate to Sh. Ajay Sharma about the bills received from the CHA.
Q19.	During investigation, it has been learnt that the registered premises of M/s. Alfa and Sons (GSTIN 07DDVPB2817R1ZU) having address Shop No. 2 In Kh. No. 870, Block - E, G/F, Sarita Vihar, Aali Vihar, New Delhi, South East Delhi, Delhi - 110076 has found non- operational. Were you aware the fact that M/s. Alfa and Sons was non-operational at its registered premises ?

*[Signature]*  
17/9/25

*[Signature]*  
244  
17/9/25

Ans	I state that I was not aware that the registered premises of M/s. Alfa and Sons (GSTIN 07DDVPB2817R1ZU) having address Shop No. 2 In Kh. No. 870, Block – E, G/F, Sarita Vihar, Aali Vihar, New Delhi, South East Delhi, Delhi – 110076 was non- operationa as Sh. Ajay Sharma never told me about this fact.
Q20.	Till date, how much amount M/s. Alfa and Sons has received from IGST refund/other benefits by clearing goods as overvalued? Please submit the statement of all refund/benefitsM/s. Alfa and Sons has gotten till date by exporting overvalued goods.
Ans.	I don't have any knowledge about the amount M/s. Alfa and Sons has received from IGST refund/other benefits by clearing goods as overvalued as it was not my job to maintain financial records of the firm

My statement has been recorded in a peaceful and cordial atmosphere, which I have tendered voluntarily. No untoward incident has taken place during the recording of the statement. My above statement is being recorded on a computer as per my request. I have not been given any threat, duress, inducement or promise while recording my statement. I have once again gone through my statement and found it be recorded/typed as per my say and version and is true and correct. In token of its correctness, I put my dated signature on all the pages of this statement.

Statement recorded in  
my presence.

*Vaibhavi*  
17/9/25

Ms. Vaibhavi Thakor  
Staff Member of M/s. Alfa and Sons,  
Delhi, GSTIN 07DDVPB2817R1ZU

Before me  
*[Signature]*  
17/9/25  
Dinesh Kumar Meena,  
Superintendent, Preventive,  
Customs, Ahmedabad.

*Alfa*  
*[Signature]*  
17/09/2025  
(Tax Assistant)



भारत सरकार

GOVERNMENT OF INDIA

अधीक्षक सीमा शुल्क (नि.) का कार्यालय, रांची

OFFICE OF THE SUPERINTENDENT OF CUSTOMS (PREV.) CIRCLE, RANCHI

जेरथ कंपाउंड, मुख्य पथ, हिनू, रांची - 834002

JERATH COMPOUND, MAIN ROAD, HINOO, RANCHI- 834002

File No.: GEN/INV/FUP/149/2022/

56

RECEIVED

Date- 14.08.2025

To

The Assistant Commissioner,

Customs House, In front of the Old High Court,  
Navrangpura, Ahmedabad-380009

CUSTOMS (HQ), A'BAD.

DATE : 25/08/25

SIGN. :

NAME :

Kind Attention: Shri Neeraj Kumar, Inspector, Preventive Section, Customs,  
Ahmedabad

Sir,

Subject:- Request to search the address and record the statement of Shri Shiv Kumar Bhaina, Proprietor of M/s Alfa and Sons under Customs Act, 1962- Regarding .

Please refer to your letter no. CUS/SIIB/Misc/216/Prev/I/2956709/2025 dated 26.05.2025 on the above mentioned subject.

In this regard the investigation report is submitted as under-

In compliance with the above directions, I, the undersigned alongwith Shri Jitendra Mandal, Inspector, Customs (Prev.) Circle, Ranchi visited the residential address of Shri Shiv Kumar Bhaina (Proprietor of M/s Alfa and Sons) S/o Asha Ram Bhaina , situated at Sivilibari, South Garikhana , Panchmahli, Kumardhubi, Nirsa – cum – Chirkunda, Dhanbad, Jharkhand-828203.

Search of the premises of Shri Shiv Kumar Bhaina, Proprietor of M/s Alfa and Sons was conducted in presence of two independence witnesses and his family members, but no relevant documents or evidences pertaining to the case were recovered from his house (Copy enclosed in original). Accordingly, panchnama was drawn in the presence of two independence witnesses (copy enclosed in original).

At the said address, Shri Dev Kumar Bhaina (Elder Brother of Shri Shiv Kumar Bhaina) was present and stated that Shri Shiv kumar Bhaina was presently not available in Dhanbad and may take some time to return back. Accordingly, voluntary statement of Smt. Lili Bhuyan, w/o Shri Shiv Kumar Bhaina & Shri Dev Kumar Bhaina was taken in his statement (Copy enclosed in original). Shri Dev Kumar Bhaina also undertook and assured that he would ensure the presence of Shri Shiv Kumar Bhaina at the office of the Superintendent, Customs (Prev), Cricle. Ranchi at Jerath Compund , Hinoo Ranchi within two or three days of his return, to record his statement as per the Customs Act, 1962.

On the basis of the Voluntary statement of Smt. Lili Bhuyan, w/o Shri Shiv Kumar Bhaina & Shri Dev Kumar Bhaina (Elder brother of Shri Shiv Kumar Bhaina) recoded on 10.07.2025, this office issued three summons dated 15.07.2025, 21.07.2025 & 06.08.2025 to Shri-

Shri Shiv Kumar Bhaina to appear before this office to record his statement under Section U/s 108 of the Customs Act, 1962.

Summons dated 15.07.2025 was received by Shri Jay Kumar Bhayana (Brother of Shri Shiv Kumar Bhaina). The service of summons sent through post returned but the summons served by the local Assistant Sub-Inspector of Jharkhand Police was received by his brother Shri Jay Kumar Bhayana (copy enclosed), but Shri Shiv Kumar Bhaina failed to appear on the due date i.e 21.07.2025.

After that summons dated 15.07.2025 & 22.07.2025 were issued by post but the letter returned back undelivered with a remark "No such person in the address" and "Address left" resp. However, on both the dates of summons were also issued on the WhatsApp number given by the brother of Shri Shiv Kumar Bhaina. 2<sup>nd</sup> summons was also sent on the WhatsApp of Assistant Sub-Inspector, Jharkhand Police, Kumardhubi.

The summons issued on 06.08.2025 with the appearance date of 13.08.2025 also lapsed but Shri Shiv Kumar Bhaina again didn't appear.

In light of the above, statement of Shri Shiv Kumar Bhaina could not be recorded despite the efforts made by this office.

This is submitted for your information and necessary action at your end please.

Encl:

1. Copy of Search Warrant
2. Panchnama in Original
3. Photocopy of Adhar Card of Dev Kumar Bhaina, (Elder Brother of Shiv Kumar Bhaina).
4. Photocopy of Adhar Card of Lili Bhuyan (Wife of Shri Shiv Kumar Bhaina)
5. Voluntary Statement of Smt. Lili Bhuyan, w/o Shri Shiv Kumar Bhaina & Shri Dev Kumar Bhaina (Elder brother of Shri Shiv Kumar Bhaina) recorded on 10.07.2025

6. Copies of Summons

Yours sincerely,

*Rajeev Ranjan*  
14/08/25

(Rajeev Ranjan)  
Superintendent

Customs(Prev.) Circle, Ranchi

Copy to:-

The Assistant Commissioner (Prev), Customs, Division, Patna for information with reference to his letter C.No. CUS/SIIB/FUP/4/2020 dated: 09.06.2025. The copy of executed search warrant is returned attached with this letter for needful.

(Rajeev Ranjan)  
Superintendent  
Customs(Prev.) Circle, Ranchi



File No- GEN/INV/FUP/70/2024-Customs-  
Preventive-Division-Pa

## AUTHORISATION FOR SEARCH

[under Section 105 of the Customs Act, 1962(52 of 1962)]

To,

**Jitendra Mandal**

**Inspector**

**Customs (P) Circle, Ranchi**

Whereas, I have reason to believe that goods liable to confiscation or documents or things relevant to the proceedings under the Customs Act, 1962(52 of 1962) are secreted in the following place-

**Shri Shiv Kumar Bhaina (Proprietor of M/s Alfa and Sons) S/o Asha Ram Bhaina, Sivlibari South Garikhana, Panchmahli, Kumardhubi, Nirsa-cum-Chirkunda, District- Dhanbad, Jharkhand-828203**

Now, therefore, in exercise of the powers conferred upon me under Section 105 of the Customs Act, 1962, I authorize and require you to conduct search of the above mentioned place with such assistance as may be necessary and the said goods and / or documents and /or any other things relevant to the proceedings, under the said Act, found in the said place be seized forthwith for further action under the Customs Act, 1962 and rules made there under.

Given, under my hand & seal this **11** day of month **June, 2025**.

Name : **Raghvendra Shah**

Signature :

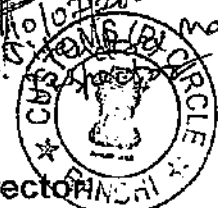
*[Signature]*  
11.6.2025

Designation of issuing authority :

**Assistant Commissioner / Assistant Director**

Seal of issuing Authority

**रघुवेंद्र शाह**  
**Raghvendra Shah**  
**उप निरीक्षक**  
**Assistant Commissioner**  
**कस्टम (प) धनबाद, जहarkhand**



*Executed on 10/07/2025 (02:30 PM to 03:30 PM)  
Nil Panchnama  
Nothing incriminating found in the hut.*

*initialed  
Devalue  
Bhas  
10/7/25*

*SAH 30/11*

*Sri Vhongana*

*3:30 pm Dat 10/7/25*

*Seen  
9/11/25 2:30 PM*

*Sri Vhongana  
10/7/25 2:30 PM*

*D/O SHIV KUMAR BHAINA*

# Panchanama

Date - 10/07/2025

- ① Nihal Kumar, Age - 27 yrs., Occupation:- Contractory  
Address:- S/o Rajkumar, South Garikhana, Shivlibari,  
Kumardhubi, Dhanbad.
- ② Satyam Kumar Bhaina, Age - 15 yrs., Occupation - Self  
Address:- S/o Dev Kumar Bhaina, South Garikhana,  
Shivlibari, Kumardhubi, Dhanbad.

We the above named Panchas were called by the Customs officers. They introduced themselves as Shri Rajeev Ranjan, Superintendent and Shri Titendra Mandal, Inspector, Customs (Prev.) Circle, Ranchi. They requested us to witness the process of search of the premises - House of Shri Shiv Kumar Bhaina (Proprietor of M/s. Alfa and Sons) S/o - Asha Ram Bhaina, Shivlibari, South Garikhana, Panchmahli, Kumardhubi, Nisba-cum-Chirkunda, District - Dhanbad, Sherokhand - 828 203. On their request, we agreed to witness the search operation.

The search started at 02:30 P.M. on 10/07/2025. The officers introduced themselves to the family members of Shri Shiv Kumar Bhaina and requested them for a signature as a token of having seen the "Authorisation of Search" issued under CBIC DIN-20250680 06 0000444 C7A. The daughter-in-law of Shri Shiv Kumar Bhaina was present in the hut and agreed to sign and put her signature on the body of search authorisation. Then the officers offered for their search before entering the premises which they gracefully denied. Then the search was conducted and nothing incriminating was found. The search lasted for one hour and concluded at 03:30 P.M. on 10/07/2025, in a healthy and justified manner. During the search nothing untoward has happened. The officers left the premises on conclusion of the search.

① Nihal Kumar  
10/7/2025

② Satyam Kumar  
10/07/2025

Dev Kumar Bhaina  
10/7/25

(M 7563885653)

notified

Inspector  
CUSTOMS (PREV) CIRCLE  
RANCHI



Voluntary Statement (Dt-10/07/2025)

We, Smt. Lili Bhuyan (DOB-10/04/1984), w/o - Shri Shiv Kumar Bhayana, Garikhama, Shibli Bari South, Panchmahli, P.O. - Kumardukhi, Dist. - Dhanbad, Jharkhand - 828203 and Dev Kumar Bhaina (elder brother of Shri Shiv Kumar Bhaina) S/o - Asharan Bhaina, 244, Master Pan Dukan, Garikhama, Panchmahli, Dhanbad, Jharkhand - 828203, mobile No - 9749846528 & 7563885653, hereby voluntarily state that Shri Shiv Kumar Bhaina is presently not available in Dhanbad and it may take some time in his returning back. We both hereby undertake and take the responsibility to ensure his presence at o/o - The Superintendent of Customs (Preventive) Circle Ranchi at Jerath compound, Hinoo, Ranchi within two or three days for recording his statement as per Customs Act, 1962.

① Smt. Lili Bhuyan (UID-525653048031)

*mAnk*

② Dev Kumar Bhaina (UID-869883105319)  
Dev Kumar Bhaina  
10/7/25

5.45 P.M.

*Girindar*  
10/07/2025  
INSPECTOR  
CUSTOMS (PREV) CIRCLE  
RANCHI



भारत सरकार  
Government of India



Aadhaar no. issued: 03/04/2012



लिलि भुय्याँ

Lili Bhuyan

जन्म तिथि/DOB: 10/04/1984

महिला/ FEMALE

आधार पहचान का प्रमाण है, नागरिकता या जन्मतिथि का नहीं।  
इसका उपयोग सत्यापन (ऑनलाइन प्रमाणीकरण, या क्यूआर कोड/  
ऑफलाइन एक्सएमएल की स्कैनिंग) के साथ किया जाना चाहिए।  
Aadhaar is proof of identity, not of citizenship  
or date of birth. It should be used with verification (online  
authentication, or scanning of QR code / offline XML).

5256 5304 8031

मेरा आधार, मेरी पहचान



भारतीय विशिष्ट पहचान प्राधिकरण  
Unique Identification Authority of India



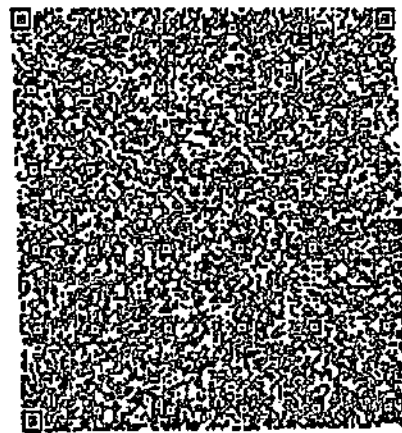
पता:

W/O शिव कुमार भायाना, गाडीखाना, शिबलीबाड़ी साउथ,  
पंचमहली, कुमारधुबी, धनबाद,  
झारखण्ड - 828203

Address:

W/O Shilb Kumar Bhayana, Garikhana,  
Shiblibari South, Panchmahli, PO:  
Kumardhubi, DIST: Dhanbad,  
Jharkhand - 828203

Details as on: 18/12/2023



5256 5304 8031

VID : 9167 3946 7310 2550

1947

help@uidai.gov.in

www.uidai.gov.in



भारत सरकार  
Government of India



Issue Date: 11/12/2022



देव कुमार भाइना  
Dev Kumar Bhaina  
जन्म तिथि/DOB: 01/01/1970  
पुरुष/ MALE

8698 8310 5319

VID : 9129 2091 2690 1910

मेरा आधार, मेरी पहचान



भारतीय विशिष्ट पहचान प्राधिकरण  
Unique Identification Authority of India



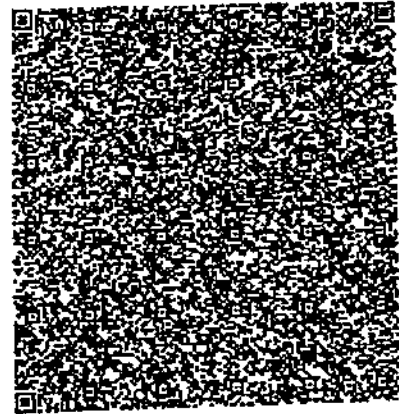
पता:

द्वारा: आशारम भाइना, 244, मास्टर पैन दुकान, गरिखाना,  
पंचमहली, धनबाद,  
झारखण्ड - 828203

Address:

C/O: Asharam Bhaina, 244, master pan  
dukan, garikhana, Panchmahli, Dhanbad,  
Jharkhand - 828203

Download Date: 17/12/2022



8698 8310 5319

VID : 9129 2091 2690 1910



1847



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**SUMMONS**

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

To,

**SHRI SHIV KUMAR BHAINA, S/O SRI  
ASHA RAM BHAINA**

**GHARIKHANA, SHIVLIBARI (SOUTH), PANCHMAHLI, KUMARDHUBI, DHANBAD**

WHEREAS, I, **Rajeev Ranjan** am making inquiry in connection with  
**FRAUDULENT EXPORT** under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

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

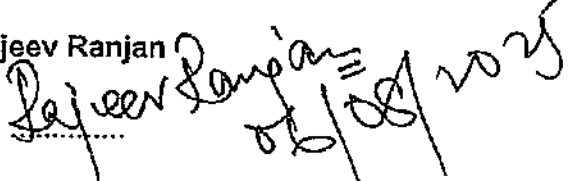
1. PAN CARD, ADHAAR CARD
2. BANK ACCOUNT & STATEMENT FOR ONE YEAR
3. DOCUMENTS RELATED TO M/S ALFA & SONS, GSTIN-07DDVPB2817R1ZU

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the  
Customs Act, 1962, I do hereby summon you to appear before me ☒ in person / or ☐  
by an authorised agent on **2025-08-13** at **11:0:AM** at the office of  
**THE SUPERINTENDENT OF CUSTOMS (PREVENTIVE) CIRCLE, RANCHI, JERATH  
COMPOUND, OPPOSITE EYELEX CINEMA, HINOO MAIN ROAD, RANCHI-834002**

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

Given under my hand and seal of office to-day the 6 day of **August, 2025** at **RANCHI**

Name : **Rajeev Ranjan**

Signature : 

Designation :

**Superintendent / Appraiser / Senior Intelligence Officer**



**SUMMONS**

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

To,

Shri Shiv Kumar Bhaina, S/o Shri Asha  
Ram Bhaina,

Garikhana, Shivlibari(South), Panchmahli, Kumardhibi, Dhanbad-  
828203

WHEREAS, I, **Rajeev Ranjan** am making inquiry in connection with  
**Fraudulent Export** under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

(a) give evidence and / or

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

1. PAN Card, Adhaar Card

2. Bank Account & Statement for 1 Year

3. Documents related to M/s Alfa & Sons, GSTIN-07DDVPB2817R1ZU

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the  
Customs Act, 1962, I do hereby summon you to appear before me ☒ in person / or ☐  
by an authorised agent on **2025-07-31** at **12:1:PM** at the office of  
**O/o The Superintendent of Customs(Preventive) Circle Ranchi, Jerath Compound,**  
**Opposite Eyelex Cinema, Hinoo, Main Road, Ranchi-834002.**

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

Given under my hand and seal of office to-day the **22** day of **July, 2025** at **Ranchi**

Name : **Rajeev Ranjan**

Signature : .....

Designation :

**Superintendent / Appraiser / Senior Intelligence Officer**



Seal of Office.



## SUMMONS

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

To,

Shri Shiv Kumar Bhaina, S/o Sri Asha  
Ram Bhaina

Gharikhana, Shivlibari  
south, Panchmahli, Kumardhubi, Dhanbad-  
828203

WHEREAS, I, **Rajeev Ranjan** am making inquiry in connection with  
**Fraudulent Export** under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

(a) give evidence and / or

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

1. PAN Card, Aadhar Card

2. Bank Account & statement for 1 year

3. Documents related to M/s Alfa & Sons, GSTIN-07DDVPB2817R1ZU

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the  
Customs Act, 1962, I do hereby summon you to appear before me ☒ in person / or ☐ by  
an authorised agent on **2025-07-21** at **12:01:PM** at the office of  
**O/o The Superintendent of Customs(Preventive) Circle Ranchi, Jerath Compound,  
Opposite Eyelex Cinema, Hinoo, Main Road, Ranchi-834002**

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

Given under my hand and seal of office to-day the 15 day of July, 2025 at Ranchi

Name : **Rajeev Ranjan**

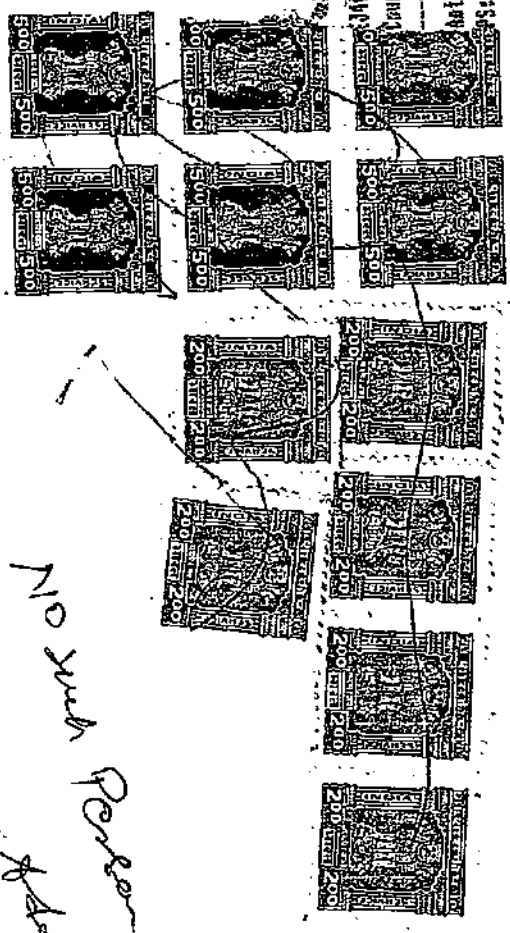
Signature : *Rajeev Ranjan* 15/07/2025

Designation :

**Superintendent / Appraiser / Senior Intelligence Officer**



No such Person in the  
 Address  
 19/11/25  
 @



1403326031H  
 Counter No: 2, 16/07/2023, 11:20  
 Amt: 0.00, Rts: 200000, Act. Paid: 0.00  
 58.42.00

From: DORAMBA HO 634002  
 From: Ranchi WSN Hub  
 To: Bhabad WSN Hub  
 Tel: 90-9999999999 50-8262033



**SPEED-POST**

From,  
Superintendent  
Customs (Prev.) Circle  
Jerath Compound, Hlnco  
Ranchi-834002

Web No. 8709342145



To,

Shri Shiv Kumar Bhaina, S/o Sri Asha  
Ram Bhaina  
Gharikhana, Shivilbari  
South, Panchmahli, Kumardhubi, Dhanbad-  
828203

To,

~~Shri Shiv Kumar Bhaina~~  
~~S/o Shri Asha Ram Bhaina~~  
~~Gharikhana, Shivilbari~~  
~~South Panchmahli,~~  
~~Kumardhubi, Dhanbad-~~  
828203

## SUMMONS

[Under Section 108 of the Customs Act, 1962] 52 of 1962]

Shri Sri Maharaj, Shri Sri Sri Arko  
Raj, Shri Sri

Shankar, Shrivastava  
South, Peshawar, Kumbhari, Dhanbad  
528203

AMERICAN Railway Rotten and (1947) January 11, 1947  
Franklin D. Roosevelt Library, New York, New York

SECRET

...the ...

1. Part 1: The Problem

Bank account statement for 1971

Documents related to RIAA v. Sony 65TIN-07DDVP2281781ZU

NOT THEREFORE. The above documents seized in the under Section 141 of the Customs Act 1962. The said documents are submitted to the B in person or by an authorized agent on 2025-07-21 at 12:01:PM at the office of the Superintendent of Customs (Preventive) Circle Ranchi, Jerath Compound, Opposite Eylex Cinema, Hingo, Main Road, Ranchi-834002.

2021 145 of 2020; and  
2021 145 of 2020.

Case: 1:25-cv-01000 Document: 1-1 Filed: 07/15/25 Page: 1 of 1

4-1777 - Rajanv Ranfar

2000

Superintendent / Appraiser / Senior Intelligence Officer

रवि चंद्र प्रसाद

पुस्तकालय

Jag K. Bhagwan

95-401846-528

**SPEED-POST**

From,

Superintendent  
Customs (Prev.) Circle  
Jerath Compound, Hlnoo  
Ranchi-834002

Mob. No. 8709342145



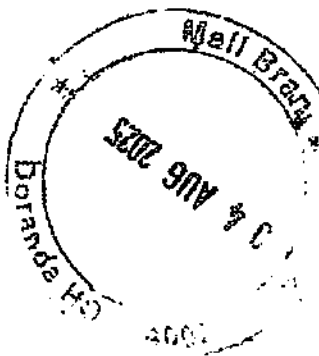
To,

Shri Shiv Kumar Bhaina, S/o. Sri Asha  
Ram Bhaina  
Gharikhana,  
South Panchmahli, Kumardhuli, Dharbad.  
828203

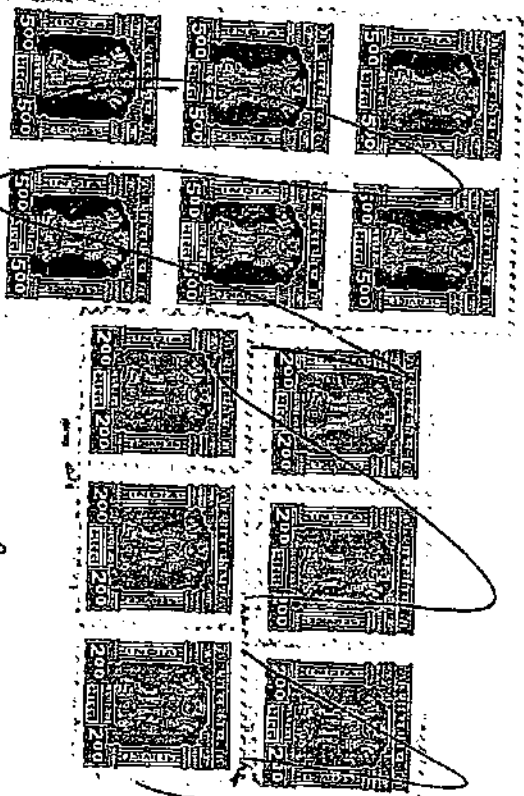
To,

Shri Shiv Kumar Bhaina  
S/o Shri Asha Ram Bhaina  
Gharikhana, Shivilbani  
South Panchmahli,  
Kumardhuli, Dharbad -  
828203





new  
18/08/25



Address left  
29/7/25

S

Kumarhubi SO  
828203



EJ4033389451N



Receiver: MR. SHIV KUMAR  
BHAINA  
GARKHANA DHANBAD  
JHARKHAND  
-828203  
Senior Superintendent  
CUSTOMS  
JERATH COMPOUND RANCHI  
JHARKHAND  
INDIA-834007

Donor: +918340021 23-07-2025 16:59  
Weight(gms): 20.001 B: H: (Vol: Weight: 0.0)  
Amount Paid: Rs. 0.00 (Prepaid: 42 (PG))  
In case of any grievance - DIAL-18002666868

सीमा शुल्क अधिनियम, 1962 की धारा 108 के अंतर्गत दर्ज किया गया बयान  
(STATEMENT UNDER SECTION 108 OF THE CUSTOMS ACT, 1962)

बयानकर्ता (Deponent) का नाम : श्री शिव कुमार भैना

आयु : 43 वर्ष

पिता का नाम : आशा राम भैना

पता : सिवलीबाड़ी साउथ, गाड़ीखाना, पंचमहली, कुमारधुबी, धनबाद, झारखण्ड -828203

मोबाइल नंबर : 7049457452

ईमेल आईडी : उपलब्ध नहीं है ।

आधार नंबर : 518878659901

फर्म / संस्था का नाम : मेसर्स अल्फा एंड सन्स (M/s Alfa and Sons

IEC Code : DDVPB2817R)

समन संख्या / DIN : 20251171MN000000ED7F

दिनांक : 19-11-2025

स्थान : अहमदाबाद

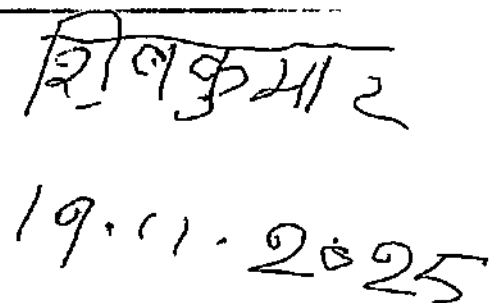
मैं, श्री शिव कुमार भैना, उम्र 43 वर्ष, स्वामी (Proprietor), मेसर्स अल्फा एंड सन्स, दिल्ली, आज दिनांक 19-11-2025 को, आपके द्वारा जारी समन दिनांक 19.11.2025 के अनुपालन में सीमा शुल्क अधिनियम, 1962 की धारा 108 के अंतर्गत अपना सत्य एवं स्वैच्छिक बयान देने हेतु आपके समक्ष उपस्थित हुआ हूँ। मुझे पहले भी आपके कार्यालय व रांची, कस्टम्स कार्यालय से समन प्राप्त हुए थे लेकिन अपने कुछ निजी कार्यों की वजह से मैं आपके समक्ष प्रस्तुत नहीं हो पाया था। इसलिए आज मेरा बयान दर्ज किया जाये।

मेरे बयान को दर्ज करने से पूर्व मुझे निम्नलिखित बातें स्पष्ट रूप से समझाई गई हैं:

1. धारा 108 के अंतर्गत मुझे सत्य, संपूर्ण तथा सही जानकारी देना अनिवार्य है।
2. यदि मेरा बयान गलत, असत्य या जांच भटकाने वाला पाया जाता है, तो मेरे विरुद्ध भारतीय न्याय संहिता (BNS), 2023, भारतीय नागरिक सुरक्षा संहिता (BNSS), 2023 अथवा अन्य किसी लागू कानून के तहत कार्रवाई की जा सकती है।
3. मेरा यह बयान भविष्य में मेरे विरुद्ध अथवा किसी अन्य व्यक्ति/फर्म/कंपनी के विरुद्ध न्यायालय, न्यायिक या अर्ध न्यायिक कार्यवाही में साक्ष्य के रूप में उपयोग किया जा सकता है।
4. मैं यह पुष्टि करता हूँ कि यह बयान मेरी पूर्ण स्वेच्छा से, बिना किसी दबाव, धमकी या प्रलोभन के दिया जा रहा है।
5. मैं हिंदी भाषा को पढ़, लिख और समझ सकता हूँ। मेरे अनुरोध पर यह बयान हिंदी भाषा में टाइप किया जा रहा है।

मुझे यह भी बताया गया है कि यह बयान एम/एस अल्फा एंड सन्स द्वारा निर्यात किए गए सिरेमिक टाइल्स (ceramic tiles) से संबंधित प्रस्तुत शिपिंग बिलों की जांचके संदर्भ में दर्ज किया जा रहा है।

  
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**प्रश्न 1:** कृपया अपना नाम, उम्र, पता और व्यवसायिक विवरण बताएं।  
उत्तर: मेरा नाम श्री शिव कुमार भैना है। मेरी आयु 43 वर्ष है। मैं मेसर्स अल्फा एंड सन्स, दिल्ली (M/s Alfa & Sons, Delhi) का Proprietor हूँ। मेरा IEC कोड DDVPB2817R है।

वर्तमान पता और व्यवसाय- सिवलीबाड़ी साउथ, गाड़ीखाना, पंचम्ही, कुमारधुबी, धनबाद, झारखण्ड - 828203 मेरा स्थायी पता है। वर्तमान में, मैं बराकर (Barkar), पश्चिम बंगाल में बर्तन की दुकान (utensils shop) पे सेल्समेन (salesman) का काम करता हूँ, जहाँ मेरी मासिक तनख्वाह Rs. 6000/- है।

**प्रश्न 2:** क्या आपको ज्ञात है कि यह बयान किस जांच से संबंधित है?  
उत्तर: हाँ, मुझे बताया गया है कि मेरा यह बयान मेसर्स अल्फा एंड सन्स, दिल्ली द्वारा दायर किए गए सिरेमिक टाइल्स के निर्यात से संबंधित शिपिंग बिलों (Shipping Bills) की जांच के संबंध में दर्ज किया जा रहा है।

**प्रश्न 3:** फर्म मेसर्स अल्फा एंड संस, दिल्ली (GSTIN 07DDVPB2817R1ZU) और उसके व्यावसायिक संचालन के बारे में आप क्या जानते हैं?

उत्तर: मैं बयान करता हूँ कि फर्म मेसर्स अल्फा एंड संस, दिल्ली के व्यावसायिक संचालन के बारे में मुझे कोई जानकारी नहीं है।

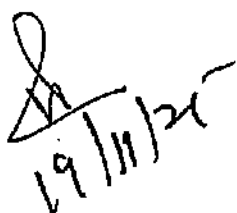
**प्रश्न 4:** कृपया मेसर्स अल्फा एंड संस, दिल्ली से संबंधित अपनी भूमिका का विवरण दें। साथ ही, उस कार्यालय का पता भी बताएँ जहाँ से आपने अल्फा एंड संस के लिए काम किया था।

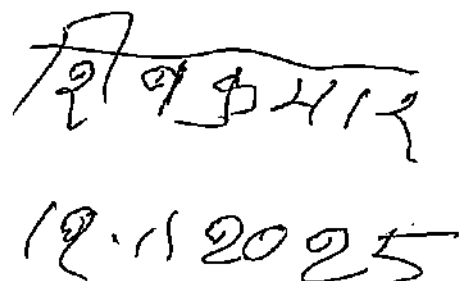
उत्तर: मैं बयान करता हूँ कि फर्म मेसर्स अल्फा एंड संस, दिल्ली के कामकाज से सम्बंधित कोई जानकारी मेरे पास नहीं है। मुझे इस बात की भी कोई जानकारी नहीं है कि मेसर्स अल्फा एंड संस, दिल्ली में क्या और कहाँ से काम करती थी।

**प्रश्न 5:** आपने फर्म मेसर्स अल्फा एंड संस, दिल्ली को जी एस टी में पंजीकृत (GST Registration) कैसे करवाया ?

उत्तर: मैं बयान करता हूँ कि लगभग एक-डेढ़ साल पहले मैं काम खोजने के लिए दिल्ली आया था। वहाँ मुझे नई दिल्ली रेलवे स्टेशन पर एक आदमी मिला जिसने अपना नाम अजय शर्मा बताया था। उसने मुझे अपने साथ काम करने का प्रस्ताव दिया और कहा कि हम साथ में बिज़नेस करेंगे और इसमें जो भी नफा होगा उसका आधा- आधा कर लेंगे। ये बोल कर उसने मुझसे मेरा आधार कार्ड और PAN कार्ड की कॉपी ले ली। उसने मुझे बताया कि GST में रजिस्ट्रेशन के लिए एक मोबाइल नंबर की जरूरत पड़ेगी और इसके लिए मैंने अपनी सिम जिसका नंबर 6201615337 था, अजय शर्मा को दे दी थी। इसके बाद उसने इन डाक्यूमेंट्स और सिम कार्ड के आधार पर GST में मेसर्स अल्फा एंड संस रजिस्ट्रेशन करवा लिया। इस सम्बन्ध में मुझे ज्यादा जानकारी नहीं है कि मेसर्स अल्फा एंड संस, दिल्ली को जी एस टी में पंजीकृत (GST Registration) कैसे करवाया।

**प्रश्न 6:** कृपया उस व्यक्ति/व्यक्तियों का विवरण प्रदान करें जो फर्म मेसर्स अल्फा एंड संस, दिल्ली का प्रबंधन (manage) करते थे।

  
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उत्तर: मेरी जानकारी के अनुसार श्री अजय शर्मा ही मेसर्स अल्फा एंड संस, दिल्ली का प्रबंधन (manage) करता था। इससे ज्यादा मेरे पास फर्म मेसर्स अल्फा एंड संस, दिल्ली के कामकाज से सम्बंधित कोई जानकारी नहीं है।

प्रश्न 7: आप अजय शर्मा के बारे में क्या जानते हैं और उसका मोबाइल नंबर व वर्तमान पता बतायें।

उत्तर: मैं अजय शर्मा के बारे में इतना ही जानता हूँ कि वह मुझे नई दिल्ली रेलवे स्टेशन पर मिला था। उसने मुझसे मेरा आधार कार्ड और PAN कार्ड की कॉपी ली थी। उसने मुझसे मेरा सिम जिसका नंबर 6201615337 व्यापर करने के लिए लिया था। उसके बाद मेरा संपर्क उस से मेरे ही सिम कार्ड नंबर 6201615337 के जरिये होता था। उसके बाद मैं अजय शर्मा से कभी नहीं मिला। अजय शर्मा के वर्तमान पते के बारे में मुझे कोई जानकारी नहीं है।

प्रश्न 8: क्या श्री अजय शर्मा ने आपको आपके नाम पर मेसर्स अल्फा एंड संस में व्यापार करने के बदले कोई धनराशि दी थी?

उत्तर: मैं बयान करता हूँ कि श्री अजय शर्मा ने मुझे मेसर्स अल्फा एंड संस में व्यापार करने के बदले कोई धनराशि नहीं दी। हालाँकि श्री अजय शर्मा ने मेसर्स अल्फा एंड संस में व्यापार से होने मुनाफे में से आधा भाग मुझे देने की बात कही थी।

प्रश्न 9: कृपया अपने सभी बैंक खातों का विवरण दे तथा उनसे संबन्धित पिछले 01 वर्ष का बैंक स्टेटमेंट भी उपलब्ध कराएं।

उत्तर: मैं बयान करता हूँ कि मेरा बैंक खाता Allahabad Bank, धनबाद में था लेकिन वो अकाउंट अभी बंद है और उसमें कुछ पैसे भी नहीं हैं। आगे मैं बयान करता हूँ कि फर्म मेसर्स अल्फा एंड संस, दिल्ली के लिए एक बैंक खाता Bank of Baroda, नई दिल्ली में खुलवाया था जिसके लिए श्री अजय शर्मा मुझे बैंक में लेकर गए थे। मुझे उस खाते के नंबर नहीं पता है और श्री अजय शर्मा ही उस खाते को सँभालते थे। Bank of Baroda के उस खाते के स्टेटमेंट बारे में मुझे इससे ज्यादा कुछ पता नहीं है।

प्रश्न 10: क्या आप सुश्री वैभव ठाकोर (Ms Vaibhavi Thakor) को जानते हैं? क्या आप उनसे कभी मिले हैं?

उत्तर: मैं बयान करता हूँ कि सुश्री वैभव ठाकोर (Ms Vaibhavi Thakor) को नहीं जानता हूँ तथा मैं कभी किसी वैभव ठाकोर से नहीं मिला हूँ।

प्रश्न 11: कृपया मेसर्स अल्फा एंड संस, दिल्ली (IEC:DDVPB2817R) द्वारा किए गए पूर्ण व्यवसाय का विवरण प्रस्तुत करें?

उत्तर: मैं बयान करता हूँ कि फर्म मेसर्स अल्फा एंड संस, दिल्ली के व्यवसाय के बारे में मुझे कोई जानकारी नहीं है।

प्रश्न 12: क्या आपने कभी मेसर्स सी.पी. लॉजिस्टिक्स के प्रोपराइटर श्री विशाल किरीटभाई पंचाल और मेसर्स ए.ई.एस.एल. शिपिंग प्राइवेट लिमिटेड के निदेशक, श्री वीरेंद्र शर्मा से मेसर्स अल्फा एंड

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शिव कुमार

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संस से संबंधित माल यानी सिरेमिक वॉल टाइल्स के customs clearance के संबंध में बात की है?

उत्तर: मैं बयान करता हूँ कि मेरी कभी भी मेसर्स सी.पी. लॉजिस्टिक्स के प्रोपराइटर श्री विशाल किरीटभाई पंचाल व मेसर्स ए.ई.एस.एल. शिपिंग प्राइवेट लिमिटेड के निदेशक, श्री वीरेंद्र शर्मा से कोई बात नहीं हुई है।

प्रश्न 13: कृपया मेसर्स अल्फा एंड संस, दिल्ली (IEC:DDVPB2817R) द्वारा किए गए पूर्ण व्यवसाय का विवरण प्रस्तुत करें?

उत्तर: मैं बयान करता हूँ कि फर्म मेसर्स अल्फा एंड संस, दिल्ली के व्यवसाय के बारे में मुझे कोई जानकारी नहीं है।

प्रश्न 14: क्या आप मुंद्रा बंदरगाह पर सीमा शुल्क अधिकारी द्वारा मेसर्स अल्फा एंड संस, दिल्ली से संबंधित कंटेनर संख्या MAGU2337021 और IALU2265567 वाले कार्गो को रोके जाने के बारे में जानते हैं?

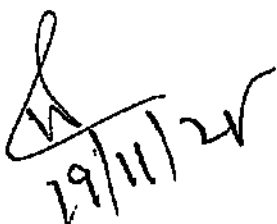
उत्तर: मैं बयान करता हूँ कि मुंद्रा बंदरगाह पर सीमा शुल्क अधिकारी द्वारा मेसर्स अल्फा एंड संस, दिल्ली से संबंधित कंटेनर संख्या MAGU2337021 और IALU2265567 वाले कार्गो को रोके जाने के बारे में मुझे कोई जानकारी नहीं है।

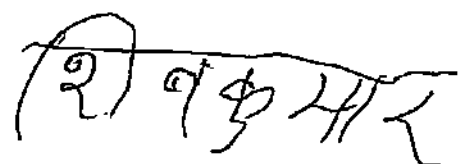
प्रश्न 15: क्या आप इस तथ्य से अवगत हैं कि मेसर्स अल्फा एंड संस, दिल्ली द्वारा जो वस्तु निर्यात की जानी थी, अर्थात् सिरेमिक टाइल्स, का मूल्य अत्यधिक अधिक आंका गया है तथा निर्यात की जाने वाली वस्तुओं की मात्रा शिपिंग बिलों में बढ़ा-चढ़ाकर दर्शाई गई थी?

उत्तर: मैं बयान करता हूँ कि मुझे इसके बारे में कोई जानकारी नहीं है क्योंकि मैंने मेसर्स अल्फा एंड संस के व्यवसाय का कभी भी प्रबंधन नहीं किया।

प्रश्न 16: आपको चार्टर्ड इंजिनियर अजयराज सिंह झाला द्वारा बनाई गयी valuation report दिनांक 08-01-2025 दिखाई जा रही है जिसमें माल (सिरेमिक टाइल्स) का मूल्य रु. 7,50,000/- और वर्ग मीटर में मात्रा 3483.87 वर्ग मीटर बताई गयी है जबकि आपके द्वारा दिनांक 05.12.2025 को फाइल किये शिपिंग बिल्स में माल (सिरेमिक टाइल्स) का मूल्य (FOB) रु. 3,69,31,867.5/- और वर्ग मीटर में मात्रा 46,875 वर्ग मीटर दिखाई गयी है. इस बारे में आपको क्या कहना है.

उत्तर: मैं बयान करता हूँ कि चार्टर्ड इंजिनियर अजयराज सिंह झाला द्वारा बनाई गयी valuation report दिनांक 08-01-2025 मुझे कस्टम्स अधिकारियों द्वारा दिखाई गयी तथा हिंदी में समझायी गयी। valuation report दिनांक 08-01-2025 देखने के बाद मैंने उसके पहले और आखरी पृष्ठ पर अपने दिनांक हस्ताक्षर कर दिए हैं तथा इस रिपोर्ट को देखने के बाद मैं यह बयान करता हूँ कि मुझे इसके बारे में कोई जानकारी नहीं है क्योंकि मैंने मेसर्स अल्फा एंड संस के किसी भी व्यवसाय प्रबंधन नहीं किया।

  
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प्रश्न 17: आईसीडी सचाना और आईसीडी खोडियार से कार्गो के customs clearance के लिए मेसर्स अल्फा एंड संस द्वारा सीएचए को किए गए भुगतान का विवरण प्रदान करें? भुगतान के तरीके क्या हैं और लेनदेन का विवरण प्रस्तुत करें।

उत्तर: मैं बयान करता हूँ कि सीएचए को किए गए भुगतान की कोई जानकारी मुझे नहीं है। यह भुगतान श्री अजय शर्मा ने ही किये होंगे।

प्रश्न 18: जाँच के दौरान, यह पता चला कि मेसर्स अल्फा एंड संस (GSTIN 07DDVPB2817R1ZU) का पंजीकृत परिसर, जिसका पता दुकान संख्या 2, इन ख (In kh) संख्या 870, ब्लॉक - E, G/F, सरिता विहार, आली विहार, नई दिल्ली, दक्षिण पूर्व दिल्ली, दिल्ली - 110076 है, बंद (non-operational) पायी गई। क्या आपको इस तथ्य की जानकारी थी कि मेसर्स अल्फा एंड संस अपने पंजीकृत परिसर में बंद (non-operational) था?

उत्तर: मुझे इस बारे में कोई जानकारी नहीं है कि मेसर्स अल्फा एंड संस अपने पंजीकृत परिसर पर बंद (non-operational) पाई गई क्योंकि मेसर्स अल्फा एंड संस के GST पंजीकरण के एक हफ्ते बाद मैं अपने गाँव वापस आ गया था। श्री अजय शर्मा ने मेसर्स अल्फा एंड संस में व्यापार से होने मुनाफे में से आधा भाग मुझे देने का आश्वासन दिया था।

प्रश्न 19: आज तक, मेसर्स अल्फा एंड संस ने माल को ओवरवैल्यूड बताकर उसे क्लियर करके IGST रिफंड/अन्य लाभों से कितनी राशि प्राप्त की है? कृपया उन सभी रिफंड/लाभों का विवरण प्रस्तुत करें जो मेसर्स अल्फा एंड संस ने आज तक ओवरवैल्यूड माल के निर्यात से प्राप्त किए हैं।

उत्तर: मैं बयान करता हूँ कि इसके बारे में मुझे कोई जानकारी नहीं है। इन सभी रिफंड/लाभों का विवरण श्री अजय शर्मा के पास ही होगा।

प्रश्न 20: आपको बैंक ऑफ बड़ौदा में मेसर्स अल्फा एंड संस (बैंक खाता संख्या 00930200000939) का बैंक स्टेटमेंट दिखाया जा रहा है। जिसमें मेसर्स अल्फा एंड संस ने माल को ओवरवैल्यूड बताकर उसे क्लियर करके IGST रिफंड/अन्य लाभों से राशि प्राप्त की। इस राशि को अलग अलग बैंक खातों में ट्रान्सफर किया गया है जैसे M/s V M Trading, Gloriking Enterprises, XNAP Enterprises etc.। क्या आप इन फ़र्म के बारे में जानते हैं और मेसर्स अल्फा एंड संस का इन फ़र्म से क्या व्यापार लेन-देन है?

उत्तर: मैं बयान करता हूँ कि मेसर्स अल्फा एंड संस (बैंक खाता संख्या 00930200000939) का बैंक स्टेटमेंट मुझे कस्टम्स अधिकारियों द्वारा दिखाया गया है। बैंक स्टेटमेंट देखने के बाद मैंने उसके सभी पृष्ठ पर अपने दिनांक हस्ताक्षर कर दिए हैं। इस बैंक स्टेटमेंट को देखने के बाद मैं यह बयान करता हूँ कि मुझे इसके बारे में कोई जानकारी नहीं है। मैंने मेसर्स अल्फा एंड संस के बैंक खाता संख्या 00930200000939 का कभी भी प्रबंधन नहीं किया।

मेरा उपरोक्त बयान शांतिपूर्ण और सौहार्दपूर्ण वातावरण में दर्ज किया गया है। यह बयान मुझे पढ़कर सुनाया गया और मैं यह प्रमाणित करता हूँ कि यह सत्य, सही, पूर्ण एवं मेरी स्वेच्छा से दिया गया

19/11/25

श्री अजय शर्मा

19.11.2025



बयान है। इसमें किसी भी प्रकार की जोड़-तोड़ या दबाव नहीं है। इस बयान की सत्यता की पुष्टि के लिए मैं इसके हर पन्ने पर अपने दिनांकित हस्ताक्षर करता हूँ।

बयानकर्ता के हस्ताक्षर

शिव कुमार 19.11.2025  
(नाम : शिव कुमार भैना)

मेरे समक्ष

दिनेश कुमार मीना,  
19/11/25

अधीक्षक