IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL, KOLKATA
EASTERN ZONAL BENCH : KOLKATA

REGIONAL BENCH - COURT NO.2

Customs Appeal No.75309 of 2026

(Arising out of Order bearing F.No.CUS/APR/INV/200/2026-GR 3-O/O PR COMMR-CUS-PORT-KOLKATA-Part (6) dated 01.04.2026 passed by Commissioner of Customs (Port), Kolkata.)

M/s. Zaahi Fashion Pvt.Ltd.
(Village-Manikpur, P.O.-Mahinagar, Kolkata-700145.)

...Appellant

VERSUS

Commissioner of Customs (Port), Kolkata

.....Respondent

(15/1, Strand Road, Custom House, Kolkata-700001.)

WITH

(i) Customs Appeal No.75310 of 2026 (M/s. S.M. Trade Link v. Commissioner of Customs (Port), Kolkata); (ii) Customs Appeal No.75311 of 2026 (M/s. A. Fashion v. Commissioner of Customs (Port), Kolkata); (iii) Customs Appeal No.75312 of 2026 (M/s. Naaz Enterprise v. Commissioner of Customs (Port), Kolkata); (iv) Customs Appeal No.75313 of 2026 (M/s. Rikki Exports (P) Ltd. v. Commissioner of Customs (Port), Kolkata); (v) Customs Appeal No.75314 of 2026 (M/s. Rahman and Brother Garments v. Commissioner of Customs (Port), Kolkata); (vi) Customs Appeal No.75315 of 2026 (M/s. Syborg Fashion LL.P. v. Commissioner of Customs (Port), Kolkata);

(i) (Arising out of Order bearing F.No.CUS/APR/INV/200/2026-GR 3-O/O PR COMMR-CUS-PORT-KOLKATA-Part (8) dated 01.04.2026 passed by Commissioner of Customs (Port), Kolkata.)

(ii) (Arising out of Order bearing F.No.CUS/APR/INV/200/2026-GR 3-O/O PR COMMR-CUS-PORT-KOLKATA-Part (1) dated 01.04.2026 passed by Commissioner of Customs (Port), Kolkata.)

(iii) (Arising out of Order bearing F.No.CUS/APR/INV/200/2026-GR 3-O/O PR COMMR-CUS-PORT-KOLKATA-Part (2) dated 01.04.2026 passed by Commissioner of Customs (Port), Kolkata.)

(iv) (Arising out of Order bearing F.No.CUS/APR/INV/200/2026-GR 3-O/O PR COMMR-CUS-PORT-KOLKATA-Part (5) dated 01.04.2026 passed by Commissioner of Customs (Port), Kolkata.)

(v) (Arising out of Order bearing F.No.CUS/APR/INV/200/2026-GR 3-O/O PR COMMR-CUS-PORT-KOLKATA-Part (3) dated 01.04.2026 passed by Commissioner of Customs (Port), Kolkata.)

(vi) (Arising out of Order bearing F.No.CUS/APR/INV/200/2026-GR 3-O/O PR COMMR-CUS-PORT-KOLKATA-Part (7) dated 01.04.2026 passed by Commissioner of Customs (Port), Kolkata.)

APPEARANCE

Shri Sudhir Mehta, Sr. Advocate & Ms.Riya Debnath, Advocate for the Appellant (s)

Shri S.Chitkara & Shri S.Debnath, both Authorized Representative for the Revenue

CORAM: HON'BLE SHRI R. MURALIDHAR, MEMBER(JUDICIAL)
HON'BLE SHRI K. ANPAZHAKAN, MEMBER(TECHNICAL)

FINAL ORDER NO. 76217-76223/2026

DATE OF HEARING : 01.09.2026
DATE OF DECISION : 25.09.2026

Per : R. MURALIDHAR :

The present appeals are on account of import of consignments of garments from Bangladesh by various exporters. As the issue is common, with the consent of both the sides, all the appeals have been taken up for disposal together,

2. The appellants filed self-assessed Bills of Entry for release of goods for home consumption. Since the appellant imported the goods from Bangladesh under the SAFTA Trade Agreement, the goods were accompanied by the respective Certificates of Origin. The appellant filed the Certificates of Origin along with the Bills of Entry in the Faceless Assessment Group (FAG). As per the SOPs provided, wherein the Port Assessment Group (PAG) would be the appraising group, when the Bills of Entry are pulled out from the FAG. In view of the notification, Kolkata Seaport, under the Commissioner of Customs (Ports), became the assessing authority under Circular No. 38/2020

dated 21st August 2020. In the present case, in all the subject cases, the Bills of Entry were pulled by PAG for the purpose of assessment and verification of certificate of origin from FAG. The PAG group had verified the Certificates of Origin and completed the assessment of duty, and appropriate leviable duties [IGST] were also paid on the goods. Before the order of clearance was communicated or the goods could be released, the officers of Customs Preventive (Kolkata), issued a notice for withholding release of the goods by sending a note to the proper officer for withholding the goods without issuing any detention/seizure order. The appellant sought release of the goods from the jurisdictional Commissionerate being Commissioner of Customs (Port) Kolkata. The proper officer of the Commissionerate (Port) expressed his inability to do anything since assessment of the Bills of Entry were taken over by the Preventive Section. The goods were examined by the officers of Customs (Preventive), as would appear from the seizure memo, and thereafter the goods were withheld. The appellant objected to the seizure of the goods by the officers of the Commissioner of Customs (Preventive) to the Commissioner of Customs (Port) and stated that, inasmuch as the seizure of the goods is without authority of law and without jurisdiction, it cannot be acted upon. The goods would be required to be released in view of there being no ground for withholding release of the goods. In such a case, the goods were required to be released provisionally without any security save and except Bonds as the assessments have not been disputed.

3. The Commissioner of Customs (Port) passed the Orders of provisional release, wherein it is stated that he doubted the Certificates of Origin inasmuch as the supplier of the goods was not a manufacturer. Being aggrieved by the Provisional Release order, agitating the fact of seizure and fixing of a very high amount of Bond amount and Bank Guarantee amounts, the appellants are before the Tribunal.

4. The Ld. Senior Advocate, appearing on behalf of all the appellants, makes the following submissions:

4.1 In the usual course of the business, the appellants imported consignments of garments from Bangladesh from the aggregator exporters of garments in Bangladesh. The said aggregators act as commercial export aggregator of manufacturers, working in small and medium scale industries in Bangladesh under the foreign trade policy of Bangladesh. The present appellants were importing from the same set of Bangladesh Exporters in the past and even for the subsequent period.

4.2 Since the goods were manufactured by the local manufacturers in Bangladesh and in view of the South Asian Free Trade Area (SAFTA) Trade Agreement executed by and between the member countries, the Basic Customs Duty payable on import of the goods from the member country is exempted subject to the condition framed in the SAFTA Rules. The Trade Agreement has been codified by each respective contracting country by notification issued in this regard. The government of India also notified SAFTA Trade Agreement by a notification issued being no. 75/2006 dated 30.06.2006.

4.3 The foreign supplier filed the necessary application for the issue of a Certificate of Origin in accordance with the SAFTA Trade Agreement, which has been ratified by each of the countries in their domestic applicable laws by the issue of necessary notifications in this regard.

4.4 The foreign supplier of the exporting country needs to file an application for issue of Preferential Certificate of origin in accordance with the Treaty and satisfy the Designated Authority (issuing authority) constituted under SAFTA for the issue of the certificate of origin as to value addition required for such certificate if the goods are not wholly originated and in case of original goods a declaration is so required from the exporting country. The issuing authority of

Bangladesh issued the Certificates of Origin to the foreign seller of the exporting country who supplied the goods to the appellants.

4.5 The appellants applied due diligence by asking the exporters to send their application details for issue of Certificate of Origin for pre-shipment examination to verify the application for preferential certificate of origin so filed by the exporter in Bangladesh. The appellants through their agents, obtained the receipt of the applications made to the issuing authority together with payment documents which verified the fact that certificates genuinely issued. Therefore, the appellants were satisfied with the genuineness of the Certificate of Origins and that they were issued in accordance with the Treaty by the issuing authority.

4.6 The appellants filed self-assessed Bills of Entry for release of goods for home consumption. Since the appellants imported the goods from Bangladesh under the SAFTA Trade Agreement, the goods were accompanied by the respective Certificates of Origin. The appellants filed the Certificates of Origin along with the Bill of Entry in the Faceless Assessment Group (FAG). Faceless Assessment Group (FAG) was rolled out pan India by Circular No. 9/2020 dated 5 June 2020, and thereafter by further Circular No. 16/2022 dated 29 August 2022 Standard Examination Orders and other SOPs were also provided, wherein the Port Assessment Group (PAG) would be the appraising group, and the Faceless Assessment Group (FAG) would consist of appraiser, a superintendent, and assistant commissioners and a deputy commissioner for verification of assessment of any bill of entry that is assigned to the group in the Customs Automated System.

4.7 In paragraph 5.3.3 of the Circular a right was conferred on the Principal Commissioner and Commissioner of Customs at the Port to call or pull any bill of entry from the Faceless Assessment Group (FAG) and do the necessary assessment, and complete the proceeding. In all the subject cases covered under the present cases, the Bills of Entry were pulled by PAG for the purpose of assessment and verification of certificate of origin from FAG.

4.8 After competition of assessment proceeding the respective clearance order under Section 47 of the Customs Act, 1962 (called Out of Charge order), was only yet to be passed in the subject cases by the PAG and other proceedings such as assessment, payment of duly etc. were completed.

4.9 It would be pertinent to mention that by the Circular No. 11/2025 (CUS), and the notification issued by DGFT No. 7/2025-26, a general note regarding import policy was added in Paragraph 19 of the Import Policy. Import from Bangladesh was not to be allowed from land port, but was only allowed through Nhava Sheva Port and/or Kolkata seaport, only in respect of import of ready-made garments.

4.10 In view of the notification, Kolkata Seaport, under the Commissioner of Customs (Ports), became the assessing authority under Circular No. 38/20.20 dated 21st August 2020, and in the course of the proceeding it pulled the Bills of Entry from the FAG.

4.11 The petitioner objected that, since the Commissioner of Customs (Port) is in the authorized official under the special mode of system by which the power of assessment and the

work of the proper officer have been distributed by the Board to PAG only, the assessment proceeding would be completed only by PAG. The Commissioner of Customs (Preventive) is not a named agency for assessment of Bills of Entry and thus it would not be able to act as an assessing officer since the work of assessment in respect of the goods which arrived at the port is under the jurisdiction of PAG.

4.12 The Preventive Department nonetheless proceeded to have the examination of the goods for the purpose of assessment of the goods. On or about 29 September 2025 and 25 February 2025, goods were examined and found to be as per declaration, except in a few cases where disputes were raised on the ground of Intellectual Property Right matters which ultimately culminated into no violation. There were no Intellectual Property Right violations but nonetheless, notices were issued to the various manufacturers holding the IPR. None of them came forward to lodge any claim or request for detention of the goods, and therefore the issue of IPR was muted.

4.13 The goods could not be released in view of the embargo between the Commissioner (Port) and the Commissioner (Preventive Section) over the distribution of the work. In the meantime, demurrage charges mounted to about Rs.4 crore and surpassed the value of goods.

4.14 In view of mounting demurrage charges and goods going out of fashion the petitioner, without prejudice to its rights and contentions challenges the detention of the goods as well as the seizure by the department on the grounds that:

- The detention of the goods is bad in law.

- The seizure effected is also bad in law, inasmuch as the issue involved in the subject case was imbroglio in assessment proceedings between Preventive and Port Section and other issues such as IPR violation and COO verifications were all over.

- Inasmuch as violation of intellectual property rights get muted because no manufacturers come forward (as there was no such breach of intellectual property right).

- The certificates of origin were confirmed by the Government of Bangladesh, and they tallied with the e-records which are kept by the authorised officers of the contracting countries.

- Post-seizure, the goods from the same supplier to the appellant were also released by the PAG after full scrutiny.

4.15 The Commissioner of Customs passed a Provisional Release Order demanding a huge Bank Guarantee when there was no cause of action for withholding the release, and when the seizure was also bad in law and detention was only for the purpose of resolving the differences between PAG and Customs Preventive. The seizure of consignments after port assessment were not justified since the seizure was made post self-assessment, which was accepted but the proceeding were yet to be completed. Only the clearance order remained, and therefore such goods could not be seized by the preventive section when the goods were yet to be finally cleared by the PAG.

4.16 In the facts and circumstances, the appellant preferred an appeal before this Hon'ble Tribunal, challenging the detention of the goods as well as the order of provisional release, wherein huge demands of bond and guarantee and security were demanded.

4.17 The contention raised by the appellant is that, since the assessment proceeding has been completed but the entire process has not been completed (inasmuch as only the clearance order remains to be issued), there is no scope for any seizure of the case by the preventive section who cannot intervene in the proceeding where assessing officers are in the midst of the assessment proceeding and have not completed the import procedure. Only post-assessment and clearance of the goods preventive section has power to see for proceedings in case of shortfall of duty it can raised notice under Section 28 of the Act.

4.18 The contention of the petitioner is that preventive officers cannot usurp the jurisdiction of the assessing authority when the assessment process till clearance of import has not been completed.

4.19 Therefore, the petitioner states that the interruption by the preventive group pending assessment is unauthorized. The proper officers of PAG are yet to complete the process of release of the goods which only remains pending. The exercise of jurisdiction by the preventive authorities, paralyzing the pending reassessment proceeding, was bad in law.

4.20 This Hon'ble Tribunal, in respect of 5 of the present appellants, passed an order dated 24.04.2026, directing Commissioner (Port) to complete the assessment proceedings.

4.21 Thereafter, the assessment proceeding could not be completed, as dispute was raised by the Customs Preventive section before the Tribunal that there were certain inquiries pending in respect of the Certificate of Origin.

4.22 It was also submitted by the appellant that no case of dispute of the Certificate of Origin has been reported under the RMS. In case of any dispute, when the certificate of origin is doubted, the first thing is to send the report to the RMS section and to the Central Board of Indirect Taxes and Customs for doing needful, but no action has been so taken. On the contrary, goods are being cleared by the PAG in its usual course currently from the same suppliers, and therefore, the demand of detention of the goods by preventive and request was not reasonable.

4.23 When the matter was again taken up, the petitioners submitted that the inquiry process in respect of each of the certificates of origin has been completed, and the Government of Bangladesh has certified and confirmed the certificates of origin as "truly issued". Therefore, there is no dispute which remains in the field. No adverse finding has arrived as yet.

4.24 It is also submitted that in respect of the same set of importers and exporters subsequent consignments of garments are being cleared on the basis of the Certificates of Origin issued by the respective exporters. This shows that the so called doubting the veracity of the COOs in the present case by the Customs (Preventive) is purely based on presumptions and assumptions. The details of the present held

up consignments and subsequent imports from the same set of exporters are as per the following Table:

1	2	3	4	5	6	7	8
Sl. No.	**Importers Name**	**Invoice no. Page**	**Certificate of origin**	**Relevant pages of Bill of entry With 'Assessed Stamp' by Customs**	**Invoice No.**	**Post Import clearance from same supplier certificate of origin accepting the certificate**	**Bill of Entry No. under which the new imports allowed**
1.	M/s. Rahman & Brothers Garments	Page 3 Sl/RBG/04/25 Page 3 includes 3 - 12	EPB/25/OTHER/13753 dated 4th September, 2025 Page – 13	4404647 dated 9-09-2025 Page : 1	S.I/RBG.47/2026 Dt. 10.03.2026	EPB/26/other/6374 dated 12.04.2026 Page 13A	8699290 Dt. 16.04.2026 Relevant page 13B-13C
2.	S.M. Trade link	Page – 17 GTE/SMTL/31/2025 Dt. 12.08.2025	EPB/25/OTHER/13756 dated 4th September, 2025 Page – 18	4447994 dated 11-09-2025 Page : 14 - 16	GTE/SMTL/39/2026 Dated 11.03.2026	EPB/26/others/5151 dated 16.03.2026 Page – 19	8174846 Dt. 19.03.2026
3.	Rikki Exports	Page – 23 SC/040/REPL/2025 Dt. 20.08.2025	EBP/25/others 13660 dated 03.09.2025 Page 24	43399169 dated 9.9.2025 Page: 20-22	SC/042/REPL/2025 Dated 02.09.2025	EPB/25/others/14689 dated 18.09.2025 Page – 25	4690540 Dt. 23.09.2025
4.	Zaahi Fashion Pvt. Ltd.	Page – 29 ZEPL/06/2025-2026 Dt. 26.08.2025	EBP/25/others/14079 darted 04.09.2025 Page - 30	4435153 dated 11.09.2025 Page :28	ZEPL/08/2025-2026 Dated 23.09.2025	EBB/N)SAFTA/427 dated 23.09.2025 Page - 31	4379618 Dated 26.09.2025
5.	A. Fashion	Page – 35 ME/AF/31/2025 Dt. 15.04.2025	EPB/25/others 13769 dated 04.09.2025 Page 36	4399189 dated 09.09.2025 Page: 32-34	ME/AF/40/2025 Dt. 14.09.2025	EPB/25/others/1562 dated 08.10.2025 Page – 37	5033491 Dt. 10.10.2025
6.	Syborg Fashion LLP	Page – 40 SFL/09/2025-2026 Dt. 29.06.2025	EPB/25/others/14070 Page 41	4427804 dated 10.09.2025 Page: 38-39	SEL/20/2025-2026 Dt. 09.09.2025	EPB (N) SAFTA 1425 at 23.09.2025 Page - 42	9704049 Dt. 24.09.2025
7.	Naaz Enterprise	Page – 45 RMG/07/2025	EPB/(N) SAFTA/1392 dt. 04.09.2025 Page 46	4384516 dt. 09.09.2025 Page: 43-44	NIL		NIL

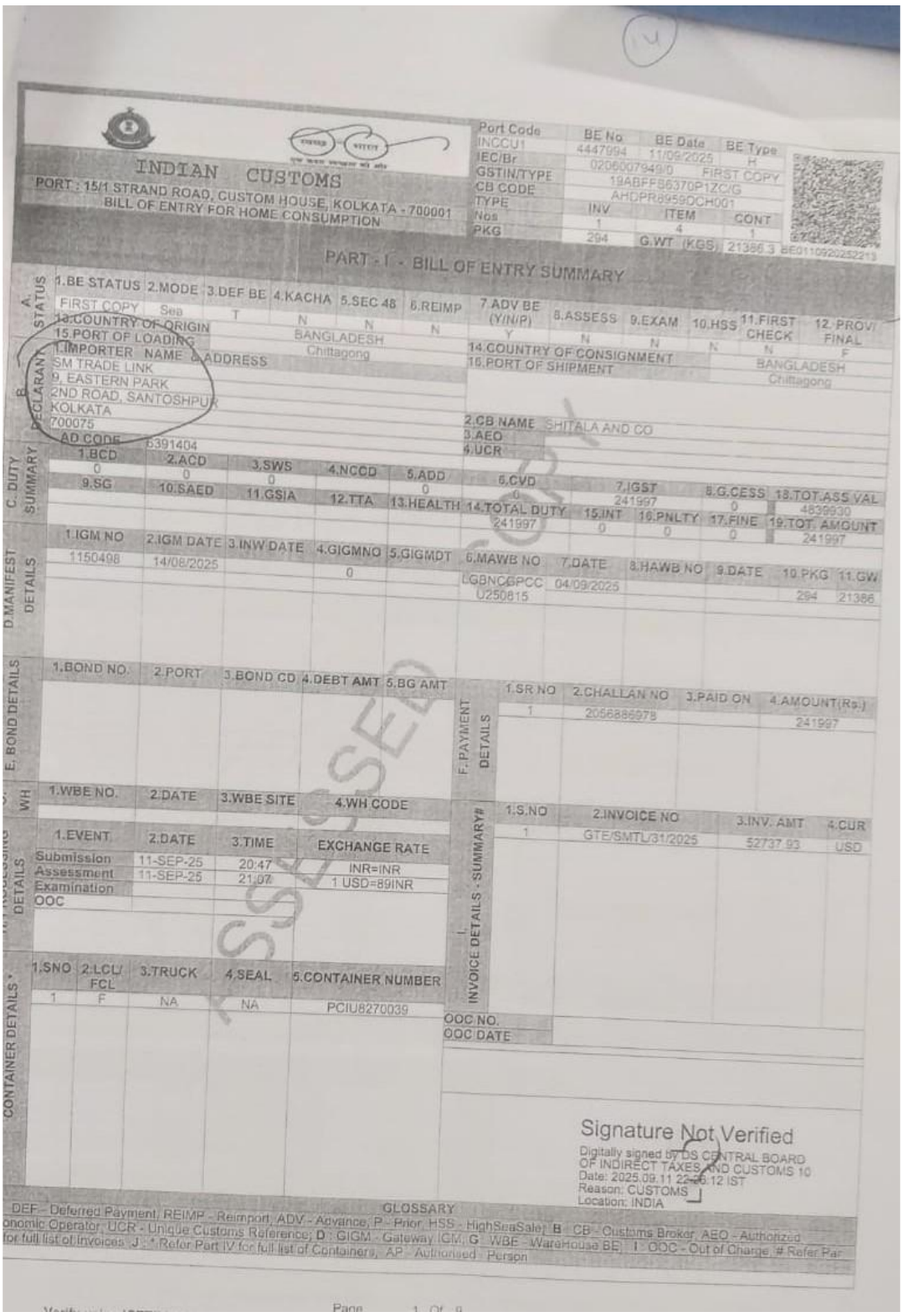
5. It is prayed that in the facts and circumstances, it will be proper if this Tribunal directs the Customs Authorities to release the goods as assessed and also issue de-bonding waiver certificates so that the detention charges on the goods may be got waived from CGS and container supplying companies.

6. The Ld. AR appearing on behalf of the Revenue submits that the Bills of Entry under question have been put up to the Customs officials after self-assessment. Even as the Certificates of Origin and Valuation etc. were being verified by the Custom (Port) officials, information was received by the Preventive Wing of the Customs to the effect that the veracity of the Certificates of Origin, is dubious. On examination of the consignments, it was also found that some branded items, which would result in infringement of the IPR of various reputed manufacturers, were found. Therefore, the Preventive wing was very much within their power to detain and seize the goods in question. Within the time limit specified, Provisional Release order was passed by the Commissioner (Port). Considering the under-valuation aspect and likely contravention of the SAFTA provisions, the Revenue was correct in demanding a high Bond and Bank Guarantee. He justifies the terms and conditions set under the Provisional Release order. Though the Tribunal has passed an interim order asking the Customs to release the goods by way of finalization of the Bills of Entry, the same cannot be undertaken as the time taken for verifying the veracity of the Certificates of Origin would be high and hence, the only recourse available to the appellants is to clear the goods on provisional basis. The finalization can be undertaken once the Certificates of Origin details have been received by the Revenue.

7. Heard both the sides and perused the Grounds of Appeal and all the written submissions made by the appellants.

8. Admittedly, the importers have filed the self-assessed Bills of Entry. Based on the information available, the Customs (Port) officials have taken up the work of verification of the Certificates of Origin, Invoice etc. It is observed that the assessment has been taken up by Port

Assessment Group [PAG] and not by the Faceless Assessment Group in this case. Such authorization is required to be given by the Commissioner and the seems to have been given. After this, the Certificates of Origin have been checked and defaced. There is no dispute that the Invoice, Certificate of Origin and Bill of Entry are fully linked. After this, we find that the Bill of Entries have been marked as Assessed Copy and the details of the Challan under which Customs Duty paid is noted. This leaves out only the Out of Charge to be given to the consignment for outward movement of the goods from the Customs area. One set of documents pertaining to one of the importers, is reproduced below for ready reference to get clarification about the system adopted by the Customs (Port) in respect of these consignments:



INDIAN CUSTOMS

PORT : 15/1 STRAND ROAD, CUSTOM HOUSE, KOLKATA - 700001
BILL OF ENTRY FOR HOME CONSUMPTION

Port Code	BE No	BE Date	BE Type
INCCU1	4447994	11/09/2025	H

IEC/Br 0206007949/0 FIRST COPY
GSTIN/TYPE 19ABFFB6370P1ZC/G
CB CODE AHDPR8959DCH001

TYPE	INV	ITEM	CONT
Nos	1	4	1
PKG	294	G.WT (KGS)	21386.3

BE01109202522I3

PART - I - BILL OF ENTRY SUMMARY

A. STATUS

1.BE STATUS	2.MODE	3.DEF BE	4.KACHA	5.SEC 48	6.REIMP	7.ADV BE (Y/N/P)	8.ASSESS	9.EXAM	10.HSS	11.FIRST CHECK	12.PROV/ FINAL
FIRST COPY	Sea	T	N	N	N	Y	N	N	N	N	F

B. DECLARANT

13.COUNTRY OF ORIGIN BANGLADESH
15.PORT OF LOADING Chittagong
1.IMPORTER NAME & ADDRESS
SM TRADE LINK
9, EASTERN PARK
2ND ROAD, SANTOSHPUR
KOLKATA
700075
AD CODE 6391404

14.COUNTRY OF CONSIGNMENT BANGLADESH
16.PORT OF SHIPMENT Chittagong
2.CB NAME SHITALA AND CO
3.AEO
4.UCR

C. DUTY SUMMARY

1.BCD	2.ACD	3.SWS	4.NCCD	5.ADD	6.CVD	7.IGST	8.G.CESS	18.TOT.ASS.VAL
0	0	0		0	0	241997	0	4839930

9.SG	10.SAED	11.GSIA	12.TTA	13.HEALTH	14.TOTAL DUTY	15.INT	16.PNLTY	17.FINE	19.TOT. AMOUNT
					241997	0	0	0	241997

D.MANIFEST DETAILS

1.IGM NO	2.IGM DATE	3.INW DATE	4.GIGMNO	5.GIGMDT	6.MAWB NO	7.DATE	8.HAWB NO	9.DATE	10.PKG	11.GW
1150498	14/08/2025		0		LGBNCGPCC U250815	04/09/2025			294	21386

E. BOND DETAILS

1.BOND NO.	2.PORT	3.BOND CD	4.DEBT AMT	5.BG AMT

F. PAYMENT DETAILS

1.SR NO	2.CHALLAN NO	3.PAID ON	4.AMOUNT(Rs.)
1	2056886978		241997

WH

1.WBE NO.	2.DATE	3.WBE SITE	4.WH CODE

DETAILS

1.EVENT	2.DATE	3.TIME	EXCHANGE RATE
Submission	11-SEP-25	20:47	INR=INR
Assessment	11-SEP-25	21:07	1 USD=89INR
Examination			
OOC			

I. INVOICE DETAILS - SUMMARY#

1.S.NO	2.INVOICE NO	3.INV. AMT	4.CUR
1	GTE/SMTL/31/2025	52737.93	USD

CONTAINER DETAILS *

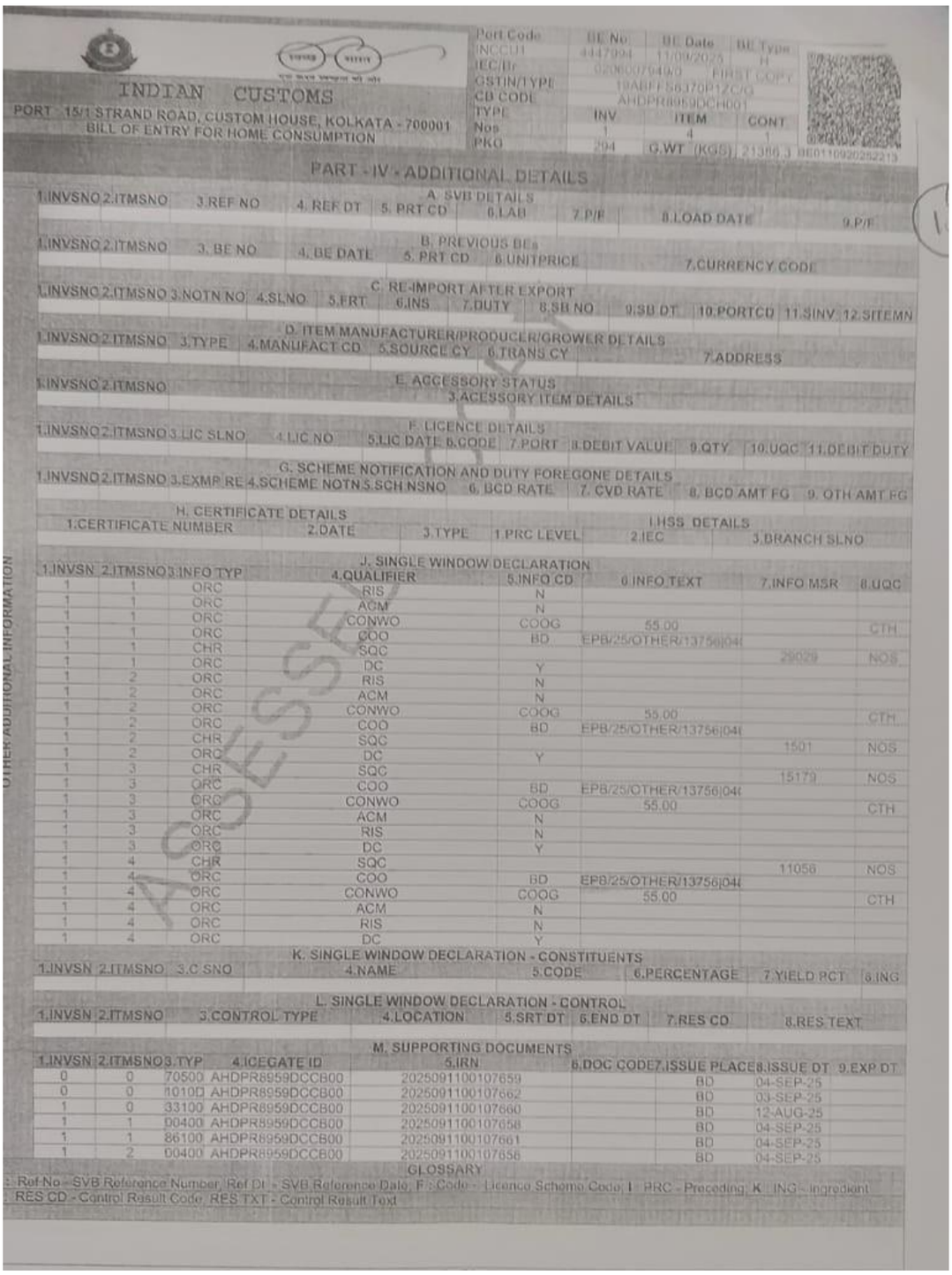
1.SNO	2.LCL/ FCL	3.TRUCK	4.SEAL	5.CONTAINER NUMBER
1	F	NA	NA	PCIU8270039

OOC NO.
OOC DATE

Signature Not Verified
Digitally signed by DS CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS 10
Date: 2025.09.11 22:46:12 IST
Reason: CUSTOMS
Location: INDIA

GLOSSARY
DEF - Deferred Payment, REIMP - Reimport, ADV - Advance, P - Prior, HSS - HighSeaSale, B - CB - Customs Broker, AEO - Authorized
onomic Operator, UCR - Unique Customs Reference, D : GIGM - Gateway IGM, G - WBE - WareHouse BE, I - OOC - Out of Charge, # Refer Par
for full list of invoices, J : * Refer Part IV for full list of Containers, AP - Authorised Person

Page 1 Of 8



INDIAN CUSTOMS

PORT 15/1 STRAND ROAD, CUSTOM HOUSE, KOLKATA - 700001
BILL OF ENTRY FOR HOME CONSUMPTION

Port Code	BE No	BE Date	BE Type
INCCU1	4447994	11/09/2025	H
IEC/Br	0206007949/0		FIRST COPY
GSTIN/TYPE	19ABFFS6170P1ZC/G		
CB CODE	AHDPR8959DCH001		

TYPE	INV	ITEM	CONT
Nos	1	4	1
PKG	294	G.WT (KGS)	21386.3

BE01109202522I3

PART - IV - ADDITIONAL DETAILS

A. SVB DETAILS

1.INVSNO	2.ITMSNO	3.REF NO	4. REF DT	5. PRT CD	6.LAB	7.P/F	8.LOAD DATE	9.P/F

B. PREVIOUS BEs

1.INVSNO	2.ITMSNO	3. BE NO	4. BE DATE	5. PRT CD	6.UNITPRICE	7.CURRENCY CODE

C. RE-IMPORT AFTER EXPORT

1.INVSNO	2.ITMSNO	3.NOTN NO	4.SLNO	5.ERT	6.INS	7.DUTY	8.SB NO	9.SB DT	10.PORTCD	11.SINV	12.SITEMN

D. ITEM MANUFACTURER/PRODUCER/GROWER DETAILS

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

E. ACCESSORY STATUS

1.INVSNO	2.ITMSNO	3.ACESSORY ITEM DETAILS

F. LICENCE DETAILS

1.INVSNO	2.ITMSNO	3.LIC SLNO	4.LIC NO	5.LIC DATE	6.CODE	7.PORT	8.DEBIT VALUE	9.QTY	10.UQC	11.DEBIT DUTY

G. SCHEME NOTIFICATION AND DUTY FOREGONE DETAILS

1.INVSNO	2.ITMSNO	3.EXMP RE	4.SCHEME NOTN	5.SCH NSNO	6. BCD RATE	7. CVD RATE	8. BCD AMT FG	9. OTH AMT FG

H. CERTIFICATE DETAILS

1.CERTIFICATE NUMBER	2.DATE	3.TYPE

I.HSS DETAILS

1.PRC LEVEL	2.IEC	3.BRANCH SLNO

J. SINGLE WINDOW DECLARATION

1.INVSN	2.ITMSNO	3.INFO TYP	4.QUALIFIER	5.INFO CD	6.INFO TEXT	7.INFO MSR	8.UQC
1	1	ORC	RIS	N			
1	1	ORC	ACM	N			
1	1	ORC	CONWO	COOG	55.00		CTH
1	1	ORC	COO	BD	EPB/25/OTHER/13756/04(		
1	1	CHR	SQC			29029	NOS
1	1	ORC	DC	Y			
1	2	ORC	RIS	N			
1	2	ORC	ACM	N			
1	2	ORC	CONWO	COOG	55.00		CTH
1	2	ORC	COO	BD	EPB/25/OTHER/13756/04(		
1	2	CHR	SQC			1501	NOS
1	2	ORC	DC	Y			
1	3	CHR	SQC			15179	NOS
1	3	ORC	COO	BD	EPB/25/OTHER/13756/04(		
1	3	ORC	CONWO	COOG	55.00		CTH
1	3	ORC	ACM	N			
1	3	ORC	RIS	N			
1	3	ORC	DC	Y			
1	4	CHR	SQC			11056	NOS
1	4	ORC	COO	BD	EPB/25/OTHER/13756/04(		
1	4	ORC	CONWO	COOG	55.00		CTH
1	4	ORC	ACM	N			
1	4	ORC	RIS	N			
1	4	ORC	DC	Y			

K. SINGLE WINDOW DECLARATION - CONSTITUENTS

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

L. SINGLE WINDOW DECLARATION - CONTROL

1.INVSN	2.ITMSNO	3.CONTROL TYPE	4.LOCATION	5.SRT DT	6.END DT	7.RES CD	8.RES TEXT

M. SUPPORTING DOCUMENTS

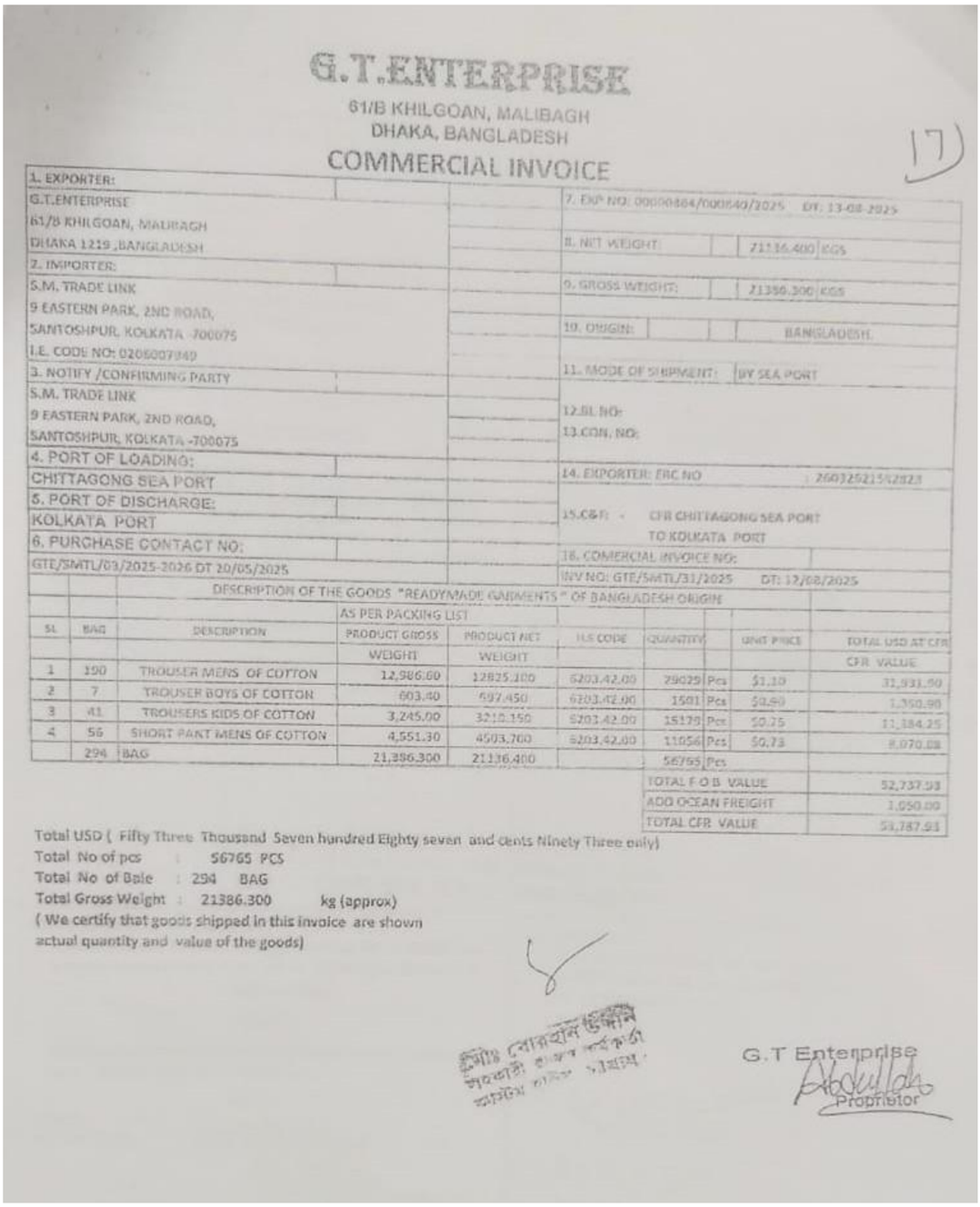
1.INVSN	2.ITMSNO	3.TYP	4.ICEGATE ID	5.IRN	6.DOC CODE	7.ISSUE PLACE	8.ISSUE DT	9.EXP DT
0	0	70500	AHDPR8959DCCB00	2025091100107659		BD	04-SEP-25	
0	0	10100	AHDPR8959DCCB00	2025091100107662		BD	03-SEP-25	
1	0	33100	AHDPR8959DCCB00	2025091100107660		BD	12-AUG-25	
1	1	00400	AHDPR8959DCCB00	2025091100107658		BD	04-SEP-25	
1	1	86100	AHDPR8959DCCB00	2025091100107661		BD	04-SEP-25	
1	2	00400	AHDPR8959DCCB00	2025091100107656		BD	04-SEP-25	

GLOSSARY

Ref No - SVB Reference Number, Ref Dt - SVB Reference Date, F - Code - Licence Scheme Code, I - PRC - Preceding, K - ING - Ingredient
RES CD - Control Result Code, RES TXT - Control Result Text

OTHER ADDITIONAL INFORMATION

ASSESSED COPY



G.T.ENTERPRISE

61/B KHILGOAN, MALIBAGH
DHAKA, BANGLADESH

COMMERCIAL INVOICE

17)

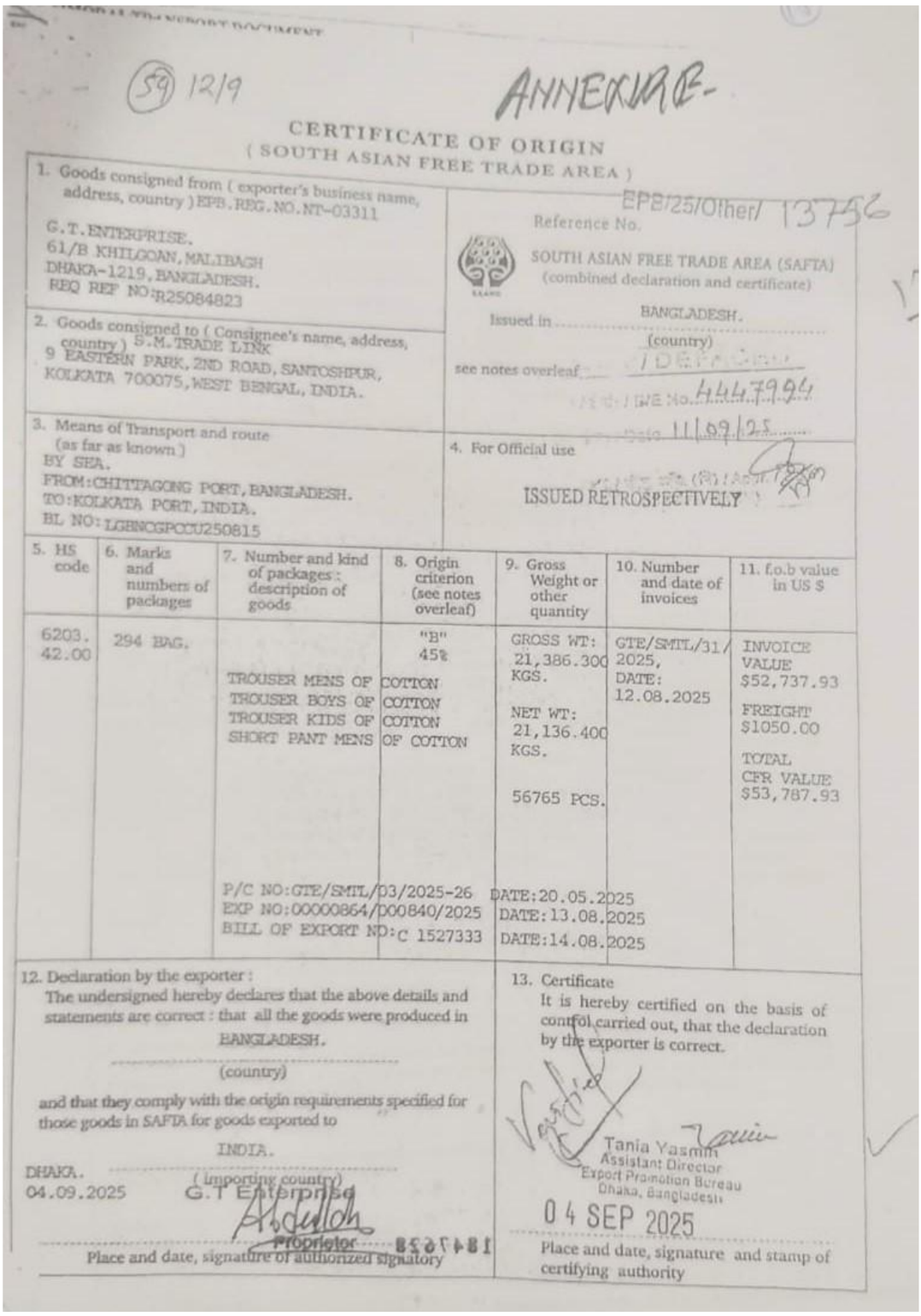
1. EXPORTER:	
G.T.ENTERPRISE 61/B KHILGOAN, MALIBAGH DHAKA 1219 ,BANGLADESH	7. EXP NO: 00000884/000840/2025 DT: 13-08-2025 8. NET WEIGHT: 21136.400 KGS 9. GROSS WEIGHT: 21386.300 KGS 10. ORIGIN: BANGLADESH 11. MODE OF SHIPMENT: BY SEA PORT
2. IMPORTER: S.M. TRADE LINK 9 EASTERN PARK, 2ND ROAD, SANTOSHPUR, KOLKATA -700075 I.E. CODE NO: 0206007949	
3. NOTIFY /CONFIRMING PARTY S.M. TRADE LINK 9 EASTERN PARK, 2ND ROAD, SANTOSHPUR, KOLKATA -700075	12.BL NO: 13.CON. NO:
4. PORT OF LOADING: CHITTAGONG SEA PORT	14. EXPORTER: ERC NO : 260325215A2823
5. PORT OF DISCHARGE: KOLKATA PORT	15.C&F: - CFR CHITTAGONG SEA PORT TO KOLKATA PORT
6. PURCHASE CONTACT NO: GTE/SMTL/03/2025-2026 DT 20/05/2025	16. COMERCIAL INVOICE NO: INV NO: GTE/SMTL/31/2025 DT: 12/08/2025

DESCRIPTION OF THE GOODS "READYMADE GARMENTS " OF BANGLADESH ORIGIN

SL	BAG	DESCRIPTION	AS PER PACKING LIST PRODUCT GROSS WEIGHT	PRODUCT NET WEIGHT	H.S CODE	QUANTITY		UNIT PRICE	TOTAL USD AT CFR CFR VALUE
1	190	TROUSER MENS OF COTTON	12,986.60	12825.100	6203.42.00	29029	Pcs	$1.10	31,931.90
2	7	TROUSER BOYS OF COTTON	603.40	597.450	6203.42.00	1501	Pcs	$0.90	1,350.90
3	41	TROUSERS KIDS OF COTTON	3,245.00	3210.150	6203.42.00	15179	Pcs	$0.75	11,384.25
4	56	SHORT PANT MENS OF COTTON	4,551.30	4503.700	6203.42.00	11056	Pcs	$0.73	8,070.08
	294	BAG	21,386.300	21136.400		56765	Pcs		
						TOTAL F O B VALUE			52,737.93
						ADD OCEAN FREIGHT			1,050.00
						TOTAL CFR VALUE			53,787.93

Total USD (Fifty Three Thousand Seven hundred Eighty seven and cents Ninety Three only)
Total No of pcs : 56765 PCS
Total No of Bale : 294 BAG
Total Gross Weight : 21386.300 kg (approx)
(We certify that goods shipped in this invoice are shown actual quantity and value of the goods)

G.T Enterprise
Abdullah
Proprietor



59 12/9 ANNEXURE-

CERTIFICATE OF ORIGINAL
(SOUTH ASIAN FREE TRADE AREA)

1. Goods consigned from (exporter's business name, address, country) EPB.REG.NO.NT-03311
G.T.ENTERPRISE.
61/B KHILGOAN, MALIBAGH
DHAKA-1219, BANGLADESH.
REQ REF NO:R25084823

Reference No. EPB/25/Other/ 13756

SOUTH ASIAN FREE TRADE AREA (SAFTA)
(combined declaration and certificate)

Issued in BANGLADESH. (country)

see notes overleaf

2. Goods consigned to (Consignee's name, address, country) S.M.TRADE LINK
9 EASTERN PARK, 2ND ROAD, SANTOSHPUR,
KOLKATA 700075, WEST BENGAL, INDIA.

IDF No. 4447994

Date 11/09/25

3. Means of Transport and route (as far as known)
BY SEA.
FROM:CHITTAGONG PORT, BANGLADESH.
TO:KOLKATA PORT, INDIA.
BL NO:LGBNCGPCCU250815

4. For Official use
ISSUED RETROSPECTIVELY

5. HS code	6. Marks and numbers of packages	7. Number and kind of packages : description of goods	8. Origin criterion (see notes overleaf)	9. Gross Weight or other quantity	10. Number and date of invoices	11. f.o.b value in US $
6203.42.00	294 BAG.	TROUSER MENS OF COTTON TROUSER BOYS OF COTTON TROUSER KIDS OF COTTON SHORT PANT MENS OF COTTON P/C NO:GTE/SMIL/03/2025-26 EXP NO:00000864/000840/2025 BILL OF EXPORT NO:C 1527333	"B" 45% DATE:20.05.2025 DATE:13.08.2025 DATE:14.08.2025	GROSS WT: 21,386.300 KGS. NET WT: 21,136.400 KGS. 56765 PCS.	GTE/SMIL/31/ 2025, DATE: 12.08.2025	INVOICE VALUE $52,737.93 FREIGHT $1050.00 TOTAL CFR VALUE $53,787.93

12. Declaration by the exporter :
The undersigned hereby declares that the above details and statements are correct : that all the goods were produced in
BANGLADESH. (country)
and that they comply with the origin requirements specified for those goods in SAFTA for goods exported to
INDIA. (importing country)

DHAKA.
04.09.2025 G.T Enterprise
Proprietor
Place and date, signature of authorized signatory

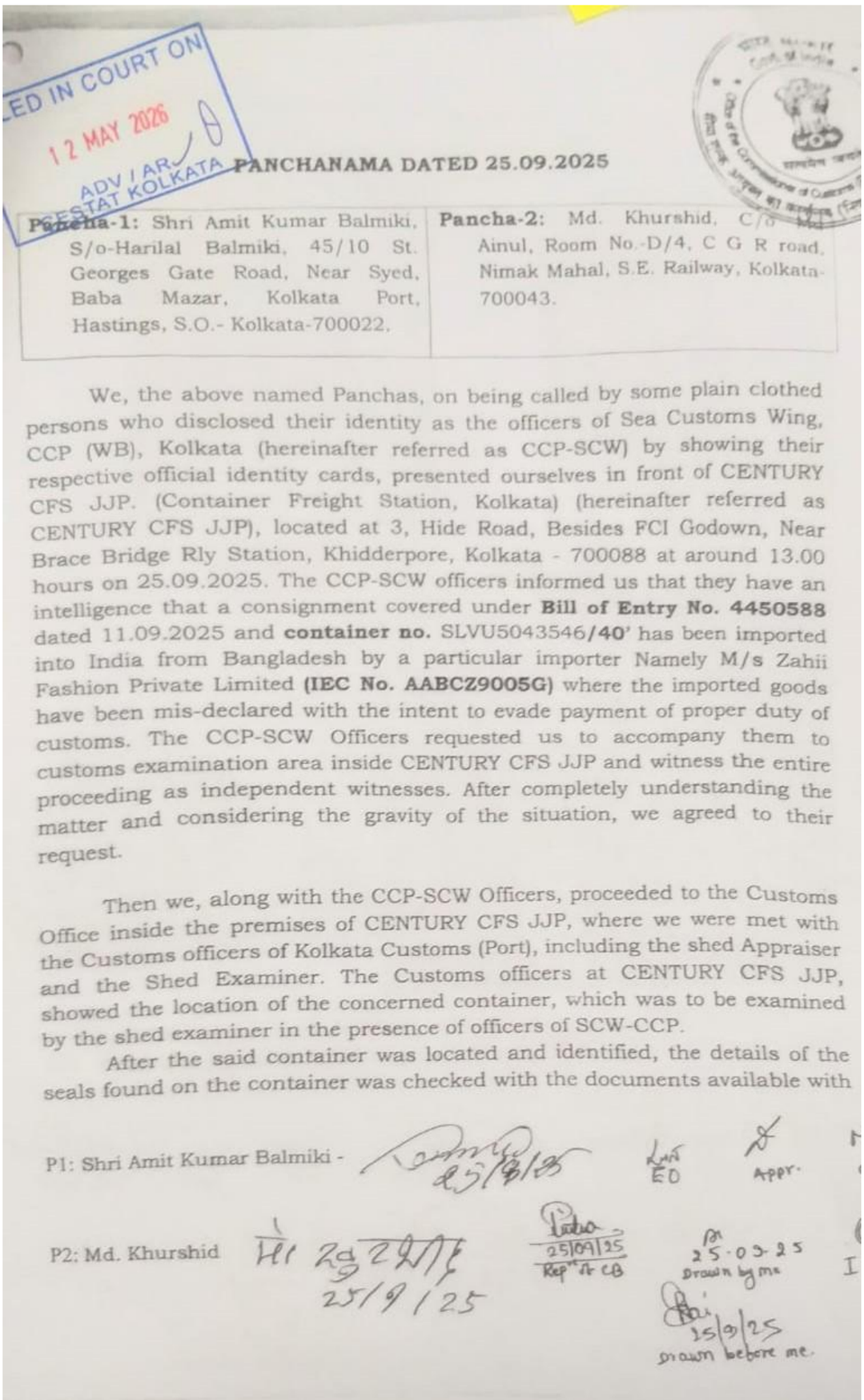
13. Certificate
It is hereby certified on the basis of control carried out, that the declaration by the exporter is correct.

Tania Yasmin
Assistant Director
Export Promotion Bureau
Dhaka, Bangladesh

04 SEP 2025
Place and date, signature and stamp of certifying authority

9. After such assessments were completed by the Customs (Port), the Preventive wing entered into picture. The Panchanama has been drawn after examining the container. The office of the AR has provided one

Panchanama in respect of one of the appellants, Zahi Fashion Pvt Ltd., which is reproduced below:



ED IN COURT ON
12 MAY 2026
ADV / AR
CESTAT KOLKATA

PANCHANAMA DATED 25.09.2025

Pancha-1: Shri Amit Kumar Balmiki, S/o-Harilal Balmiki, 45/10 St. Georges Gate Road, Near Syed, Baba Mazar, Kolkata Port, Hastings, S.O.- Kolkata-700022.	**Pancha-2:** Md. Khurshid, C/o Md. Ainul, Room No.-D/4, C G R road, Nimak Mahal, S.E. Railway, Kolkata-700043.

We, the above named Panchas, on being called by some plain clothed persons who disclosed their identity as the officers of Sea Customs Wing, CCP (WB), Kolkata (hereinafter referred as CCP-SCW) by showing their respective official identity cards, presented ourselves in front of CENTURY CFS JJP. (Container Freight Station, Kolkata) (hereinafter referred as CENTURY CFS JJP), located at 3, Hide Road, Besides FCI Godown, Near Brace Bridge Rly Station, Khidderpore, Kolkata - 700088 at around 13.00 hours on 25.09.2025. The CCP-SCW officers informed us that they have an intelligence that a consignment covered under **Bill of Entry No. 4450588** dated 11.09.2025 and **container no.** SLVU5043546/**40'** has been imported into India from Bangladesh by a particular importer Namely M/s Zahii Fashion Private Limited **(IEC No. AABCZ9005G)** where the imported goods have been mis-declared with the intent to evade payment of proper duty of customs. The CCP-SCW Officers requested us to accompany them to customs examination area inside CENTURY CFS JJP and witness the entire proceeding as independent witnesses. After completely understanding the matter and considering the gravity of the situation, we agreed to their request.

Then we, along with the CCP-SCW Officers, proceeded to the Customs Office inside the premises of CENTURY CFS JJP, where we were met with the Customs officers of Kolkata Customs (Port), including the shed Appraiser and the Shed Examiner. The Customs officers at CENTURY CFS JJP, showed the location of the concerned container, which was to be examined by the shed examiner in the presence of officers of SCW-CCP.

After the said container was located and identified, the details of the seals found on the container was checked with the documents available with

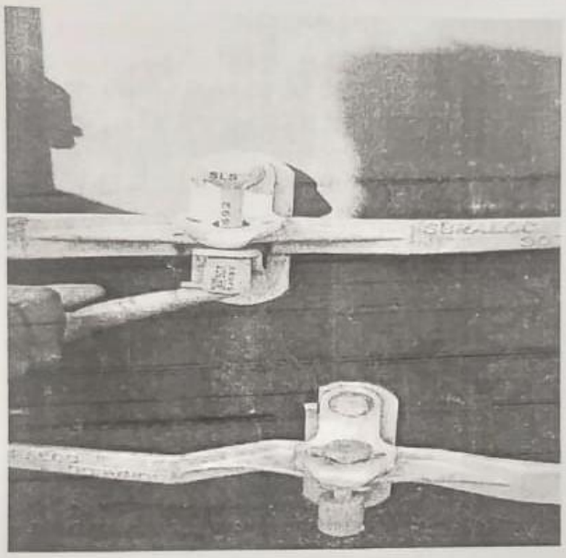
P1: Shri Amit Kumar Balmiki - 25/9/25 EO Appr.

P2: Md. Khurshid 25/9/25 25/09/25 Rep'd at CB 25.09.25 Drawn by me 25/9/25 drawn before me.

the Customs officers and the CCP-SCW officers. The officers took photographs of the containers and the seals.







भारत सरकार
Govt. of India
सत्यमेव जयते
Office of the Commissioner of Customs (Prev.) W.B. Custom House
सीमा शुल्क आयुक्त का कार्यालय (निवारक) प. बं., सीमा शुल्क सदन

After that the seal was broken and the said container was opened. On opening the container, it was found that large white coloured poly-sacks

P1: Shri Amit Kumar Balmiki - 25/9/25 — EO — Appr. — CFS Supdt 25/09/25

P2: Md. Khurshid 25/9/25 — Repr. of CB 25/09/25 — 25.09.25 Drawn by me — 25/9/25 Drawn before me — I-O 25/09/25

were stacked and bag numbers were marked on the sacks in hand written with black colour marker.











Thereafter the goods were examined by the Shed Customs Officers in the presence of the Officers of SCW. Ordinary and non branded

P1: Shri Amit Kumar Balmiki - 25/9/25 EO & Appr. 25/09/25 CFS Supvr

P2: Md. Khurshid 25/9/25 25/09/25 Rep of CB 25.09.25 Drawn by me 25/09/25 I.O. 25/9/25 Drawn before me

TROUSERS(MEN) and SHORTS(MEN) were found. Quantity of the goods was also as per packing list. However, two sets of representative samples marked as S1 and S2 were drawn from polly-sacks/gunny Bags bearing No. R33, R258, R223, and R191 for further investigation of the classification of the goods. The details of the samples drawn have been furnished below:

Sl No.	Description of Sample	Quantity	Bag(Bell) No.
1	Trouser (Men's)	2 Pcs.	33, 191
2	Short Pant (Men's)	2 Pcs.	223, 258

The same were kept in a white coloured clothed bag and sealed with the customs seal in presence of the panchas and all the representatives.

After detailed examination, the goods were re-stuffed into the same container and the container was closed and re-sealed with customs seal no. **KC479325**.

All the proceedings were completed in our presence along with the presence of the Shed Appraiser & Examiner, the investigating officer from CCP-SCW, the Superintendent of Customs, the representative of the CB (Customs Broker) and the supervisor of CFS. The Panchanama proceeding ended at 19:45 hrs on 25.09.2025. The entire procedure was carried out in a very cordial and peaceful manner and no damage was caused.

As we are not accustomed in drawing Panchnama, as per our request, this Panchanama was drawn by one CCP-SCW officer who explained the contents of the entire Panchanama in our vernacular. On being fully satisfied with the facts and events recorded in the Panchnama we put our dated signature on every page of it.

25-9-25
Shed Examiner

25/9/25
Shed Appraiser

Manoranjan Prasad. 25/09/25
CFS Supervisor

Pradeep Mitra Nagpal. 25/09/25
Representative of CB
(Kshitij Nirman Pvt. Ltd.)

25/09/25
(ABHISHEK RAJ) SCP
Drawn before me

Govind kumar 25/09/25.
IO of SCW, CCP, WB

Amit Kumar Balmiki 25/09/25

ASHOK KUMAR 25.09.2025
Drawn by me

P1: Shri Amit Kumar Balmiki -

25/9/25
P2: Md. Khurshid

Statement of the Goods found during Examination of the Container No. –**SLVU5043546** having Bill of Entry No. – **4450588 dtd 11/09/2025** of the Importer- **Zaahi Fashion Pvt. Ltd.** in Century CFS JJP.

Sl. No.	Brand/Tag	Item/Description of Goods	Bale/Bag No.	No. of Bales /Bags	No. of Pcs.
1	Cyborg	Mens' Trouser	From 1 To 100	100	15000
2	Fozia	Mens' Trouser	From 101 To 178	78	13104
		Men's Half Pant	From 192 To 258	67	12576
3	MRB	Mens' Trouser	From 179 To 191	13	2184
4	Nusaiba	Mens' Trouser	From 259 To 297	39	6318
5	H & ABS	Mens' Trouser	From 298 To 300	3	486
Total				**300**	**49668**

Biswam Dutta
25-09-25
K-24/02 (A)
Representative of CB/Importer

25/09/25
PO, SCW, CCP, WB

No panchas Sig.

10. From the details of the Panchanama, we do not find that any famous Brand clothes have been found. They seem to be normal cloth with a specific name, not that of any reputed Brand as such. As a result, we do not find any adverse report about the goods found inside the container.

11. On going through the Panchanama, in respect of another appellant, SM Trade Link also, we have come to the same conclusion.

12. In the due course, the Sea Customs Wing, CCP Kolkata has passed Order under Section 110(1) of Customs Act 1962 intimating the seizure / detention of the goods in question. One representative sample in respect of the Order passed in respect of the appellant Rahman and Brothers, is reproduced below:

भारत सरकार
GOVERNMENT OF INDIA
प्रधान आयुक्त सीमा शुल्क (नि), पश्चिम बंगाल का कार्यालय
OFFICE OF THE PR. COMMISSIONER OF CUSTOMS (P), WEST BENGAL
एसआरआइ दूसरी मंजिल, 15/1 स्ट्रैंड रोड, सीमा शुल्क सदन, कोलकाता-700001
SRI, 2nd FLOOR, 15/1, STRAND ROAD, CUSTOM HOUSE, KOLKATA-700001

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Email id -sri-ccp@gov.in

F. No- GEN/INT/INTL/63/2025-DIUK-SCW-O/o-CCP Dated-23.02.2026

ORDER PASSED UNDER SECTION 110 (1) OF CUSTOMS ACT, 1962

(Intimation of seizure of offended goods to the owner of the goods)
(Authority CBEC's Instructions No. 01/2017-Customs dated 08.02.2017)

On the basis of alert notice issued by this unit on 15.09.2025, the import consignment, contained in container no. CAIU9825046/40' and CAIU7295522/40', and imported under Bill of Entry no. 4404647 dt. 09.09.2025, which were lying in Balmer Lawrie CFS, were examined by the Shed Officer on 27.09.2025 in the presence of SRI-SCW CC(P) at CFS, Balmer Lawrie under Panchnama Proceedings. On examination, it was found that the consignment contained readymade garments falling under chapter 61 & 62 of Customs Tariff Act, 1975. During the preliminary investigation, misdeclaration in description and value were noticed and it appears that the goods are liable to confiscation under the provisions of section 111 of the Customs Act, 1962. Therefore, the goods covered under Bill of Entry no. 4404647 dt. 09.09.2025 are being detained in terms of provisions of Section 110 of the Customs Act, 1962 & directions are hereby issued not to remove, dispose of, or otherwise deal with any goods detained therein without prior permission.

23/02/26
(CUSTOMS OFFICER)
Sea Customs Wing, CCP, Kolkata

To,

1. M/s Rahman and Brothers Garment
   48/B/H/5, Circular Garden reach Road
   Kolkata-700023

2. Rajib International
   HMP House, 4, Fairlie Place,
   1st Floor, Fairlie Place, BBD Bagh, Kolkata West Bengal-700001

3. Manager,
   Balmer Lawrie & Co. Ltd, CFS,
   P-31, Trasnport Deport Road, Kolkata, WB-700088.

Scanned with OKEN S

13. After this, the Office of the Commissioner of Customs (Port) has issued the Provisional Release Orders. The representative sample in respect of Rahman and Brothers is reproduced below:

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भारत सरकार/GOVERNMENT OF INDIA
सीमा शुल्क प्रधान आयुक्त का कार्यालय (पत्तन)
OFFICE OF THE PR. COMMISSIONER OF CUSTOMS (PORT)
सीमा शुल्क सदन, 15/1, स्ट्रैण्डरोड, कोलकाता– 700 001 (WB)
CUSTOM HOUSE, 15/1, STRAND ROAD, KOLKATA - 700 001 (WB)
Tel: 033-22436493, Fax: 033-22436493,
E-mail: prcommr-port-cuskol@gov.in, kolcus-group3@gov.in

F. NO. CUS/APR/INV/200/2026-GR 3-O/O PR COMMR-CUS-PORT-KOLKATA-Part(3)

DIN:20260476NN0000116641 Date:01-04-2026

Provisional Release Order

Subject: Provisional release of the goods imported by M/s Rahman and Brother Garments (IEC-CMPPR3971J) vide **Bills of Entry no. 4404567 & 4404647 dated 09.09.2025** – regarding.

M/s Rahman and Brother Garments (IEC-CMPPR3971J) (hereinafter referred to as 'the importer') having registered address at 48/B/H/5, Circular Garden Reach Roa, Kolkata-700023 has filed two Bills of Entry (hereinafter also referred to as 'BoE') No. 4404567 & 4404647 dated 09.09.2025 through Custom Broker, M/s Rajib International, HMP House, 1st Floor, 4 Fairlie Place, Dalhousie, Kolkata, West Bengal, 700001, for the import of Readymade Garments from Bangladesh based supplier.

These import consignments had been taken up for investigation based on specific intelligence received by SRI,SCW,CCP,WB indicating that the consignments contained mis-declared and/or restricted cargo. The consignments covered under bills of entry 4404567 & 4404647 dated 09.09.2025 were examined on 29.09.2025 and 27.09.2025 respectively by the officers of Customs posted at the Balmer Lawrie CFS in the presence of the officers of SRI-SCW. These examinations were done under panchnama proceedings.

The preliminary findings during the examinations are as follows:

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Sl No.	Brands found in BOE no. 4404567	Brands found in BOE no. 4404647
1.	Nucci Fashion	AF Fashions
2.	Urban Style	WWW Fashions
3.	Mini Coper	Maya Creations (MC)

3/2025-SRD-DIUK-SCW-Office Of Commr-Cus-Prev-Kolkata

4.	AF Fashions	Cyborg
5.	Stett	AZ
6.	RK Good luck	Nucci
7.	Shafin Fashion	Just Fashion
8.	Cyborg	Yohan
9.	Yohans	Mutilated Tags (only two tags i.e. LCW Vision & Bershka, each brand found respectively on one RMG only
10.	WWW Fashions	

On the basis of such finding two letters were sent to SIIB (Port), Kolkata Customs, requesting for information on the brands which have registered themselves with the Customs authorities under the IPR Regulations. In response SIIB (Port) forwarded a list of brands which are registered with the Customs authorities under Rule 3 of the IPR regulations. It was found that these consignments did not contain goods bearing any of the brand names which are registered with the customs authorities. However, in terms of Rule 7(1)(b) read with Rule 7(2) of the Intellectual Property Rights (Imported Goods Enforcement Rules, 2007 (as amended), the concerned brand owners and/or their representatives were informed on the presence of their brand names on the goods imported vide the impugned consignment, with the request to send their response to this office within the stipulated period of time.

Consequent to this, the importer was also sent a notice, intimating Suspension of Clearance of the Imported Consignment under Rule 7 of the Intellectual Property Rights (Imported Goods) Enforcement Rules on 03.11.2025, with the request to submit a written response/representation within ten (10) working days from the date of receipt of this notice.

None of the brands which were reported to be not registered with the Customs

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authorities, responded to the intimations sent to them by this office even after expiry of the stipulated period of time.

Since, the imported goods had been found to contain branded goods for which the importer could not furnish any authorization from the concerned brand owners, the importer was asked to explain the same and his statement was also recorded under Section 108 of the Customs Act, 1962. Preliminary scrutiny of the documents, as well as the submission made by the importer in his voluntary statement also revealed that the imported goods had been supplied to the importer by a Bangladesh based Trader, who in turn had also procured the said goods from other traders. The importer was asked to furnish documents related to COO and SAFTA certificates in terms of Section 28DA of the Customs Act, 1962 read with the CAROTAR Rules 2020. In response, the importer submitted Cost Break Up for production of unit's pcs of readymade garments dated 01.01.2026, issued by M/s Seher International in favor of these two consignments.

In the course of the investigation, it was found that the declared values were too low and the same did not represent the true and correct transaction value of the goods. The presence of branded goods in the consignment and also the fact that the importer failed to submit documents showing authorizations from the concerned brand owners, also suggested that the declared values may not be the true and correct value of the goods. Efforts were made to check the evidence of contemporaneous import of identical/ similar goods in terms of Rule 4 and Rule 5 of the said valuation rules. It could be seen that since, the full and proper descriptions of the import consignments were not available in the database, the scope of redetermining the values of the consignments under investigation by resorting to the procedure laid down in Rule 4 and Rule 5 of the CVR, 2007 could not be carried out. Accordingly, recourse was taken to Rule 7 of the Customs Valuation Rules and market surveys were carried out with the assistance of the importer and/or his representative. The market survey was carried out against representative samples drawn from each of the consignments. The finding of the market survey in respect of these consignments is reproduced below:

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Sl No.	Bill of Entry no. & Date	Items Imported	Qty in pcs	Declared Value (In USD/Piece)	Declared value in INR (Conversion rate INR 89/USD)	Value found during Market Enquiry (in INR)	Value ascertained in INR	Total re-determined Value in INR i.e. (4*8)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1.	4404567 dt. 09.09.2025	Trousers (Men's)	22,118	1.1	97.9	310	124	2742632
		Trousers Denim (Men's)	7,088	1.1	97.9	310	124	878912
		Trousers (Ladie's)	1,472	1.1	97.9	310	124	182528
		Trousers Denim (Boy's)	5,701	1.0	89	280	112	638512
		Short pant (Men's)	1,840	0.75	66.75	210	84	154560
		Short pant Denim (Men's)	9,632	0.75	66.75	210	84	809088
		Top (Girl's)	6,622	0.6	53.4	170	68	450296
					Total Re-determined Value			58,56,528/-

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2.	4404647 dt. 09.09.2025	Trousers (Men's)	11,905	1	89	280	112	1333360
		Trousers Denim (Men's)	13,258	1	89	280	112	1484896
		Trousers (Ladie's)	1,508	1	89	280	112	168896
		Trousers (Boy's)	822	0.9	80.1	250	100	82200
		Short pant (Men's)	282	0.7	62.3	195	78	21996
		Short pant Denim (Men's)	15,902	0.7	62.3	195	78	1240356
		Sweater (Ladie's)	9,046	1	89	280	112	1013152
		Sweater Knitted (Girl's)	73,072	0.6	53.4	170	68	4968896
		Total Re-determined Value						1,03,13,752/-

As the importer failed to furnish all the required documents in relation to the SAFTA and COO Certificate submitted by it for the purpose of claiming duty exemption on the imported goods, and also since during investigation, it has been found that the supplier of the goods is a BD based trader who purportedly has also procured these goods from other traders, a decision has been taken to carry out necessary verification of the said documents through Director (International Customs Division Cell), CBIC. -FTA

Prima facie it appears that the importer has tried to take benefit of SAFTA in respect of the impugned goods, though the same was not eligible for such benefits. The declaration regarding local content appears to be suspect since the goods have been supplied by a trader who in turn has procured these goods from other traders. The documents based on which the declaration for local content has been made, appears to be manipulated.

In view of what has been discussed above, the impugned goods appear to be liable to confiscation in terms of Section 111(m) of the Customs Act, 1962. Accordingly, detention order in terms of Section 110 (1) of Customs Act, 1962 was issued on 23.02.2026 against these consignments.

The verification of the SAFTA and COO Certificates is expected to take some time. It has accordingly been decided to allow provisional release of the impugned consignments, as requested by the importer, by withholding the bales containing the infringing brands against which right holder has given objection; and by assessing the rest of the goods on merit, on the basis of the values ascertained by taking recourse to Rule 7 of the CVR and also by safeguarding the total duty so calculated along with likely fine and penalty that may be

I/4027

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imposed in respect of the impugned consignment. The bales containing the infringing goods are liable to confiscation under Section 111(d) as well as Section 111(m), while the remaining bales are liable to confiscation under Section 111(m) and Section 119 of the Customs Act, 1962.

Provisional release of seized goods is governed by Section 110 A of the Customs Act, 1962. It reads as below-

Any goods, documents or things seized 3 [or bank account provisionally attached] under section 110, may, pending the order of the 4 [adjudicating authority], be released to the owner 5 [or the bank account holder] on taking a bond from him in the proper form with such security and conditions as the 4 [adjudicating authority] may require.]

13. Circular No. 35/2017-Customs dated 16.08.2017 lays down the guidelines/ procedure for provisional release of seized imported goods pending adjudication under Section 110A of the Customs Act, 1962. The Relevant Para of the circular is reproduced below:

2.1 Seized imported goods shall be released provisionally by the competent authority upon request of the owner of the seized goods, subject to executing a Bond for the full value/estimated value of the seized goods.

2.2 Further, in addition to the Bond mentioned at Para 2.1, above, the competent authority shall take a Bank Guarantee or Security Deposit to cover the following:

i.the entire amount of duty/differential duty leviable on the seized goods, being provisionally released:

ii. the amount of fine that may be levied in lieu of confiscation under Section 125 of the Customs Act, 1962 at the time of adjudication of the case. While securing the same, the competent authority shall take into account the nature of the seized goods, the duty and charges payable on the said goods, their market price and the estimated margin of profit:

iii.amount of penalties that may be levied under the Customs Act, 1962, as applicable, at the time of adjudication of the case.

2.3 Depending on the specific nature of a case, the competent authority may, for reasons to be recorded in writing, increase or decrease the amount of security deposit as indicated above.

.....

5. Where provisional release of seized imported goods is allowed, the bond referred to in Para 2.1 shall contain an undertaking that the importer shall pay the duty, fine and/or as may be adjudged by the Adjudicating Authority, subject to appellate provisions under the Act. Further, where the issuing bank to keep it renewed and valid till final adjudication of the case, or in the event of non-renewal of Bank Guarantee as above, the guaranteed amount to be credited to the Government account by the bank on its own.

In this case, investigation done by SRI, SCW, CCP, WB so far brings out the fact of mis-declared in terms of quality of goods, IPR Violation and undervaluation and deliberate attempt to evade Customs duty. Hence, as the goods may be liable for confiscation, provisions of Section 111 will be attracted. Further, penal provisions under Section 112(a)(ii) and section 114AA may also be attracted. Further, redemption fine under Section 125 will too have to be taken into account.

Taking into consideration the facts and issues detailed above, Provisional Release of the seized goods imported vide Bills of Entry No. 4404567 & 4404647 dated 09.09.2025 is allowed under Section 110A of Customs Act, 1962 subject to the fulfilment of the following conditions:

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i) Execution of Bond for the full estimated value of the goods,

ii) Submission of Bank Guarantee to cover the differential duty,

iii) Submission of Bank Guarantee to cover the probable redemption fine and / or penalty under Sec 125, Sec 112 (a) (ii) and Sec 114AA of the Customs Act, 1962.

Bill of Entry wise Bond amount and BG Amount is presented below:

Sl. No.	B/E No.	B/E Date	Bond Amount (In Rs.)	BG to Cover the Differential Duty (In Rs.)	BG to cover Redemption Fine/Penalty. (In Rs.)
1	4404567	09.09.2025	58,56,528/-	76,09,321/-	76,09,321/-
2	4404647	09.09.2025	1,03,13,752/-	2,98,23,831/-	2,98,23,831/-

iii) The Bond shall contain an undertaking that the importer shall pay the duty, fine and/or penalty as may be adjudged by the Adjudicating Authority, subject to appellate provisions under the Act. The Bank Guarantee should contain a clause binding the issuing bank to keep it renewed and valid till final adjudication of the case, or in the event of non-renewal of Bank Guarantee, the guaranteed amount be credited to the Government account by the Bank on its own.

Encl: Detailed Calculation Sheet.

Digitally signed by ATUL SAXENA
Date: 01-04-2026 17:19:51

(ATUL SAXENA)
(PRINCIPAL COMMISSIONER)
Custom House, Kolkata

To,
M/s Rahman and Brother Garments (IEC-CMPPR3971J)
48/B/H/5, Circular Garden Reach Roa,
Kolkata-700023.

Copy To:
The Deputy / Assistant Commissioner of SRI,
SCW,CCP,WB.

14. From the table containing the Brand names in the above order, they do not seem to be of any famous branded cloth manufacturers. Further,

the Order itself states that the brand owners/ their representatives have been intimated about the presence of their brand, and were given time to send their response. Admittedly, no response was received from them. Therefore, so far as the allegation about the consignments containing the Branded Goods is concerned, the likely infringement of IPR does not get proved at all. The only other issue raised by the Customs Preventive is about the veracity of Certificates of Origin. The Release order admits that the concerned appellant has furnished the cost break up. In the coming paragraphs, we are giving our finding on the Certificate of Origin.

15. Thereafter, without any specifics about the value of identical / similar consignments, the value stands redetermined between 3 to 4 times of the declared value, purportedly based on the Value as per the Market Enquiry, without any details as to where did the officials go for this Market Enquiry, who were the persons contacted, what is the nature of the persons giving the value of such products. Therefore, the value arrived in the Provisional Release Order is flawed without any proper documentary evidence. Even otherwise, the value arrived at would have any bearing only when the Customs Duty exemption claimed under SAFTA comes to be denied.

16. When the appeals came up for Hearing before the Bench on 24.04.2026, the Bench was primarily hearing the appellant's pleading that the Revenue had no case whatsoever on account of IPR infringement and on the veracity of the Certificates of Origin. When the value was enhanced arbitrarily to the extent of 3 to 4 times of the declared value, and the Bond and Bank Guarantee was fixed accordingly, the appellants apart from their pleading to set aside the Provisional Release Order, were also ready to pay the requisite Customs Duty if the Bills of Entry could be finalized, so that they do not have to undergo the pains of providing Bond and Bank Guarantee for the highly

enhanced value. Accordingly, the Bench had passed the Order on 24.4.2026. The relevant portion is reproduced below:

> 3. Thus the Ld.Senior Counsel appearing on behalf of the Appellants further submits that in all these cases, subsequent imports from the same exporter/set of exporters are being allowed in the normal course without raising any issue about the veracity of the Country of Origin Certificate issued in respect of the said Exporter(s) by the Bangladesh authorities. He submits that the transaction value have been accepted as normal for the subsequent consignments. Only in the case of present five consignments, in respect of five appeals, disputes been raised and for which provisional release was ordered under Section 110A of the Customs Act.
>
> 4.The Ld.Counsel submits that they may be allowed to file the documentary evidence about the veracity of the COO Certificates and the transaction value declared and the details of subsequent clearances allowed in respect the same exporters before the adjudicating/assessing authority and a direction may be given to the adjudicating/assessing authority to issue final orders in the matter.
>
> 7. After considering the submissions made by both the sides we feel that the request of the appellant seems to be bonafide. Instead of making them pay the amount said to be high for obtaining provisional release, it may be better suited if the adjudicating authority passes a final order itself in respect of transaction value as well the veracity of the COO Certificates and takes appropriate action in law to release the goods based on such Final Order passed by him in respect of the said consignments, as in subsequent imports it is stated that the Revenue has accepted the contention of the appellant-importers.

17. However, in spite of such clear directions from the Tribunal, the Dy. Commissioner of Customs (Prev), vide letter dated 30.04.2026, has addressed a letter to the Asst Commissioner – A R for Revenue, which is reproduced below:

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भारत सरकार
GOVERNMENT OF INDIA
प्रधान आयुक्त सीमा शुल्क (नि), पश्चिम बंगाल का कार्यालय
OFFICE OF THE PR. COMMISSIONER OF CUSTOMS (P), WEST BENGAL
एसआरआई, दूसरी मंजिल, 15/1, स्ट्रैंड रोड, सीमा शुल्क सदन, कोलकाता-700001
SRI, 2nd FLOOR, 15/1, STRAND ROAD, CUSTOM HOUSE, KOLKATA-700001

Email id: sri-ccp@gov.in

Date: 30-04-2026

To,
The Assistant Commissioner of Customs,
Tribunal Cell, Port Commissionerate,
15/1 Strand Road, Custom House, Kol-01,

Sub: - Implementation of CESTAT's Order dated 24.04.2026 in the matter of-1. M/s A Fashion 2. M/s Zaahi Fashion 3. M/s Rahman and Brother Garments 4. M/s S M Trade Link & 5. M/s Naaz Enterprises **Vs.** Pr. Commr. Of Customs (Port), Kolkata. Arising Out of Provisional Release Order dated 01.04.2026 under Section 110 A of the Customs Act, 1962-**reg.**

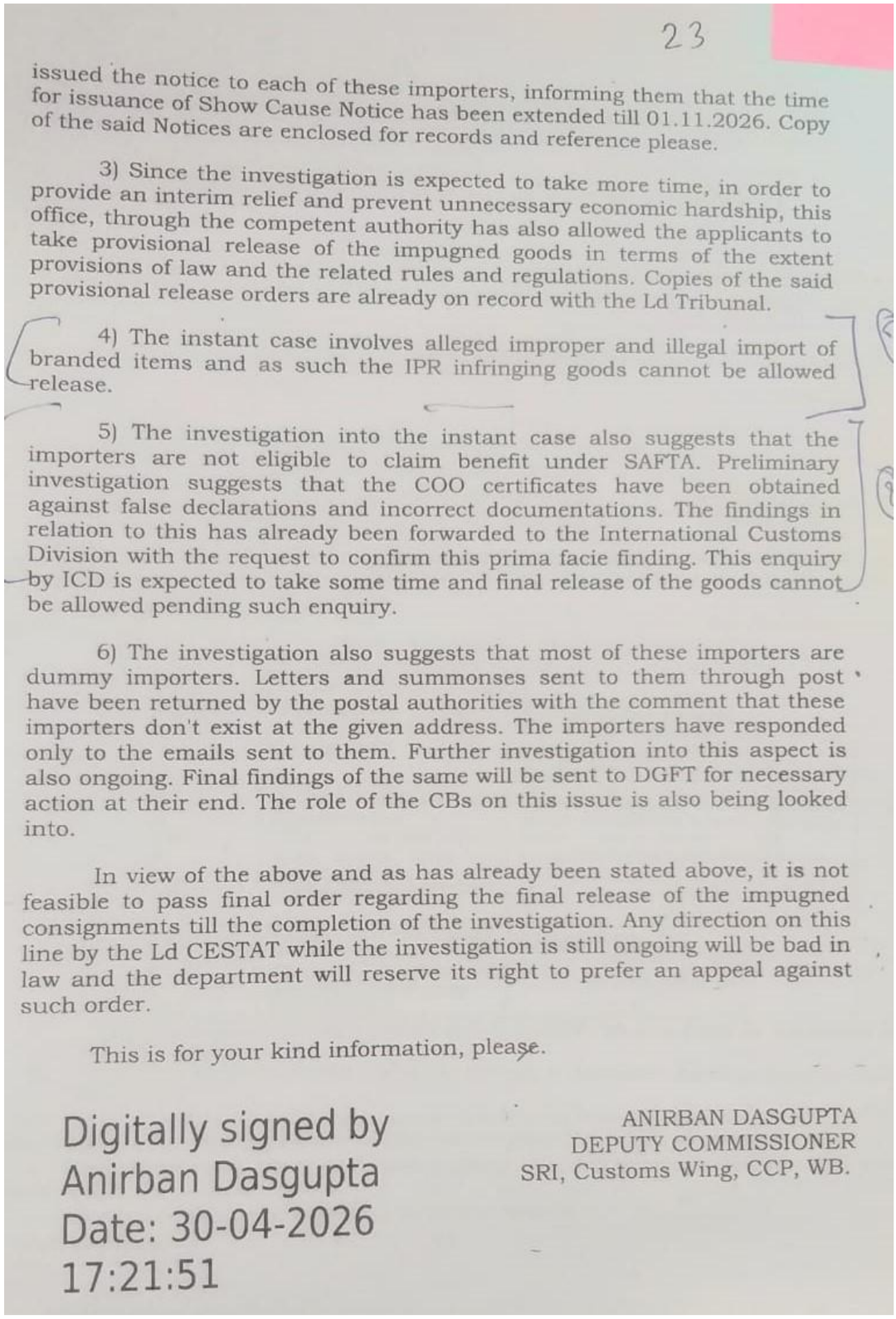
Please refer to your letter dated 28.04.2026 on the above mentioned-subject. Vide the said letter it has been informed that the Hon'ble CESTAT, EZB, Kolkata has asked the department to issue final orders in the instant seizures instead of options given to the importers for provisional release of the said goods. It is also sought to furnish the status report on next date of hearing i.e. 05.05.2026.

In relation to the above, this office would make the following submissions, which may please be brought to the notice of the Ld Tribunal on the date of the next hearing.

1) It is seen from our records that no communication had been sent to this office regarding the applications filed by these importers before the Ld. CESTAT in the instant case. Since the investigation is being done by the SRI (I&I) Section of the Preventive Commissionerate, the Principal Commissioner of Customs (Prev) should have also been made a party to this case so that a proper submission in response on the issues raised in the application could have been made by this office before the Ld. Tribunal when the matter was taken up for discussion. Any decision, without keeping this commissionerate in the loop, as such will be bad in law.

2) The investigation has revealed that the instant case involves multiple issues and as such require very detailed investigation and therefore will take some more time to complete.

3) This office has accordingly, through the competent authority,



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issued the notice to each of these importers, informing them that the time for issuance of Show Cause Notice has been extended till 01.11.2026. Copy of the said Notices are enclosed for records and reference please.

3) Since the investigation is expected to take more time, in order to provide an interim relief and prevent unnecessary economic hardship, this office, through the competent authority has also allowed the applicants to take provisional release of the impugned goods in terms of the extent provisions of law and the related rules and regulations. Copies of the said provisional release orders are already on record with the Ld Tribunal.

4) The instant case involves alleged improper and illegal import of branded items and as such the IPR infringing goods cannot be allowed release.

5) The investigation into the instant case also suggests that the importers are not eligible to claim benefit under SAFTA. Preliminary investigation suggests that the COO certificates have been obtained against false declarations and incorrect documentations. The findings in relation to this has already been forwarded to the International Customs Division with the request to confirm this prima facie finding. This enquiry by ICD is expected to take some time and final release of the goods cannot be allowed pending such enquiry.

6) The investigation also suggests that most of these importers are dummy importers. Letters and summonses sent to them through post have been returned by the postal authorities with the comment that these importers don't exist at the given address. The importers have responded only to the emails sent to them. Further investigation into this aspect is also ongoing. Final findings of the same will be sent to DGFT for necessary action at their end. The role of the CBs on this issue is also being looked into.

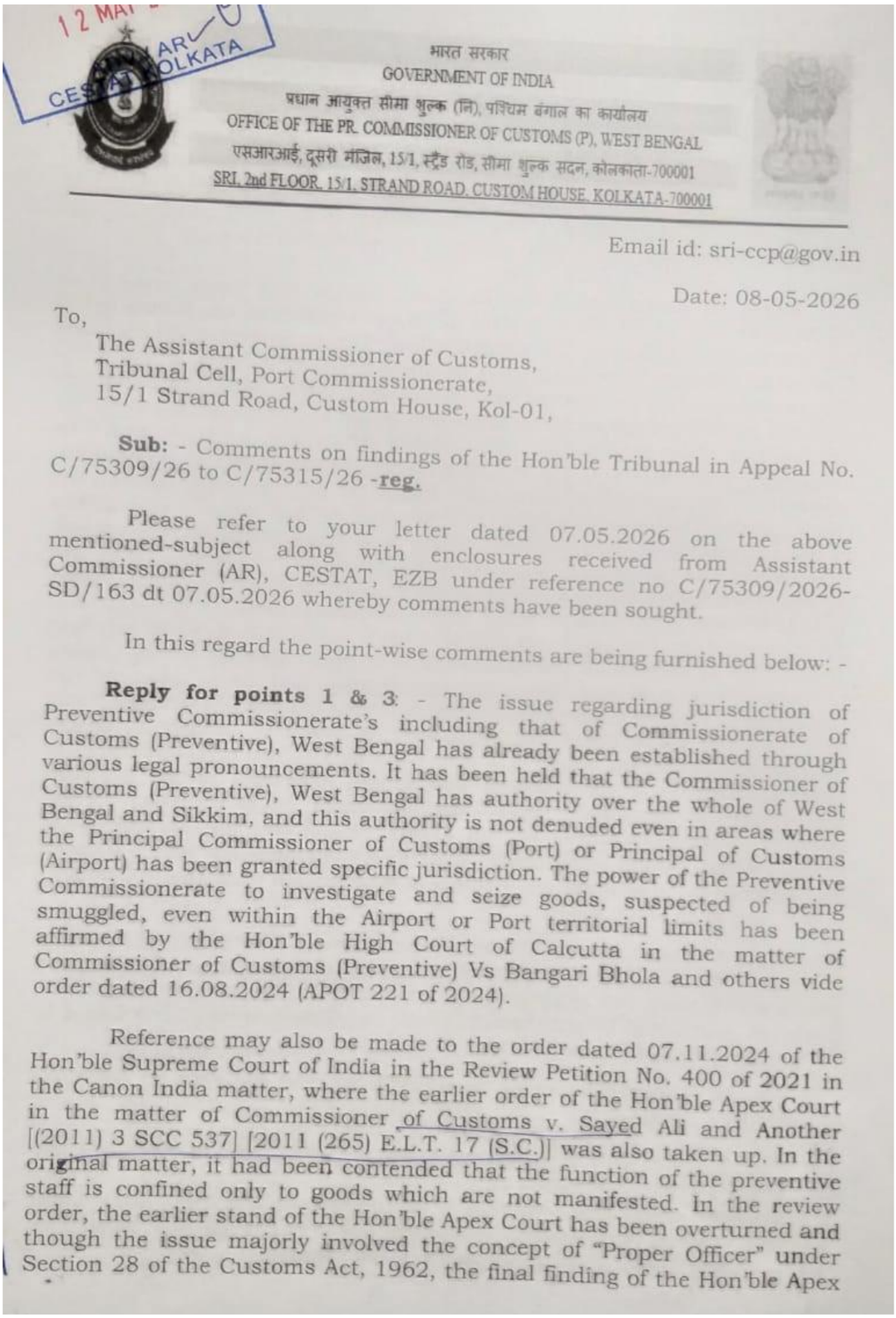
In view of the above and as has already been stated above, it is not feasible to pass final order regarding the final release of the impugned consignments till the completion of the investigation. Any direction on this line by the Ld CESTAT while the investigation is still ongoing will be bad in law and the department will reserve its right to prefer an appeal against such order.

This is for your kind information, please.

Digitally signed by
Anirban Dasgupta
Date: 30-04-2026
17:21:51

ANIRBAN DASGUPTA
DEPUTY COMMISSIONER
SRI, Customs Wing, CCP, WB.

18. After this one more letter dated 08.05.2026 has been written by the Dy Commissioner, Customs (P) to the Asst Commissioner – AR for Revenue, which is reproduced below:



12 MAY ... CESTAT AR ... KOLKATA

भारत सरकार
GOVERNMENT OF INDIA
प्रधान आयुक्त सीमा शुल्क (नि), पश्चिम बंगाल का कार्यालय
OFFICE OF THE PR. COMMISSIONER OF CUSTOMS (P), WEST BENGAL
एसआरआई, दूसरी मंजिल, 15/1, स्ट्रैंड रोड, सीमा शुल्क सदन, कोलकाता-700001
SRI, 2nd FLOOR, 15/1, STRAND ROAD, CUSTOM HOUSE, KOLKATA-700001

Email id: sri-ccp@gov.in

Date: 08-05-2026

To,

The Assistant Commissioner of Customs,
Tribunal Cell, Port Commissionerate,
15/1 Strand Road, Custom House, Kol-01,

Sub: - Comments on findings of the Hon'ble Tribunal in Appeal No. C/75309/26 to C/75315/26 -**reg.**

Please refer to your letter dated 07.05.2026 on the above mentioned-subject along with enclosures received from Assistant Commissioner (AR), CESTAT, EZB under reference no C/75309/2026-SD/163 dt 07.05.2026 whereby comments have been sought.

In this regard the point-wise comments are being furnished below: -

Reply for points 1 & 3: - The issue regarding jurisdiction of Preventive Commissionerate's including that of Commissionerate of Customs (Preventive), West Bengal has already been established through various legal pronouncements. It has been held that the Commissioner of Customs (Preventive), West Bengal has authority over the whole of West Bengal and Sikkim, and this authority is not denuded even in areas where the Principal Commissioner of Customs (Port) or Principal of Customs (Airport) has been granted specific jurisdiction. The power of the Preventive Commissionerate to investigate and seize goods, suspected of being smuggled, even within the Airport or Port territorial limits has been affirmed by the Hon'ble High Court of Calcutta in the matter of Commissioner of Customs (Preventive) Vs Bangari Bhola and others vide order dated 16.08.2024 (APOT 221 of 2024).

Reference may also be made to the order dated 07.11.2024 of the Hon'ble Supreme Court of India in the Review Petition No. 400 of 2021 in the Canon India matter, where the earlier order of the Hon'ble Apex Court in the matter of Commissioner of Customs v. Sayed Ali and Another [(2011) 3 SCC 537] [2011 (265) E.L.T. 17 (S.C.)] was also taken up. In the original matter, it had been contended that the function of the preventive staff is confined only to goods which are not manifested. In the review order, the earlier stand of the Hon'ble Apex Court has been overturned and though the issue majorly involved the concept of "Proper Officer" under Section 28 of the Customs Act, 1962, the final finding of the Hon'ble Apex

Court in its order dated 07.11.2024 also affirmed the authority of the Preventive Commissionerates to investigate and seize goods within the territorial jurisdiction of the Port and Airport Commissionerates.

Since the issue of jurisdiction of Preventive Commissionerate is already well settled, any attempt to reopen or revisit the issue will again lead to unnecessary litigation and will therefore not be proper and also will not be legally valid. This office submits that the Preventive Commissionerate has acted within the ambit of its legal authority and jurisdiction and there is no legal infirmity in relation to the same.

Reply to point no. 2: - The Alert Notice had been issued on 12.09.2025 and 15.09.2025. A total of 24 consignments, contained in 26 containers were taken up for investigation. The importers and/ or their CBs could arrange for examination of these goods only from 25.09.2025. The examinations were carried out on different dates based on when the different consignments could be produced before the investigating team for examination. The examination of all these containers, as such could be completed only on 13.10.2025. Since on examination of the containers, several branded goods were found, the importers were asked to furnish the related authorization letters from the respective brands and the statements of the importers, or their representatives were also record in this regard. Only when the importers failed to furnish the authorizations, that the notices were issued on 03.11.2025 to the importers intimating them about the Suspension of Clearance of the Imported Consignment. In the course of the investigation, the importers had also been asked to furnish all relevant documents in support of the claim of benefit under SAFTA. It may please be noted that sufficient time and opportunity had been given to the importers to furnish documents in relation to the alleged IPR infringements and also the issue regarding ineligibility of claim of exemption under SAFTA. The valuation aspect has also been part of the investigation. The delay in furnishing the required documents, also lead to the delay in arriving at the "reasonable belief" that the goods under investigation are liable to confiscation under Section 111(d), 111(m) and Section 119 of the Customs Act, 1962. Immediate orders for suspension of clearance/ detention of the impugned consignments were issued once the "reasons to belief" had been established.

Reply to point no. 4: - The Preventive Commissionerate vide its letter dated 27.02.2026, has sent the NOCs for provisional release of only those goods which were not infringing the provision of IPR by assessing these goods on merit, and by withholding those items, which had been found to be infringing the provision of IPR.

As directed the following documents are also enclosed for reference and records, please.

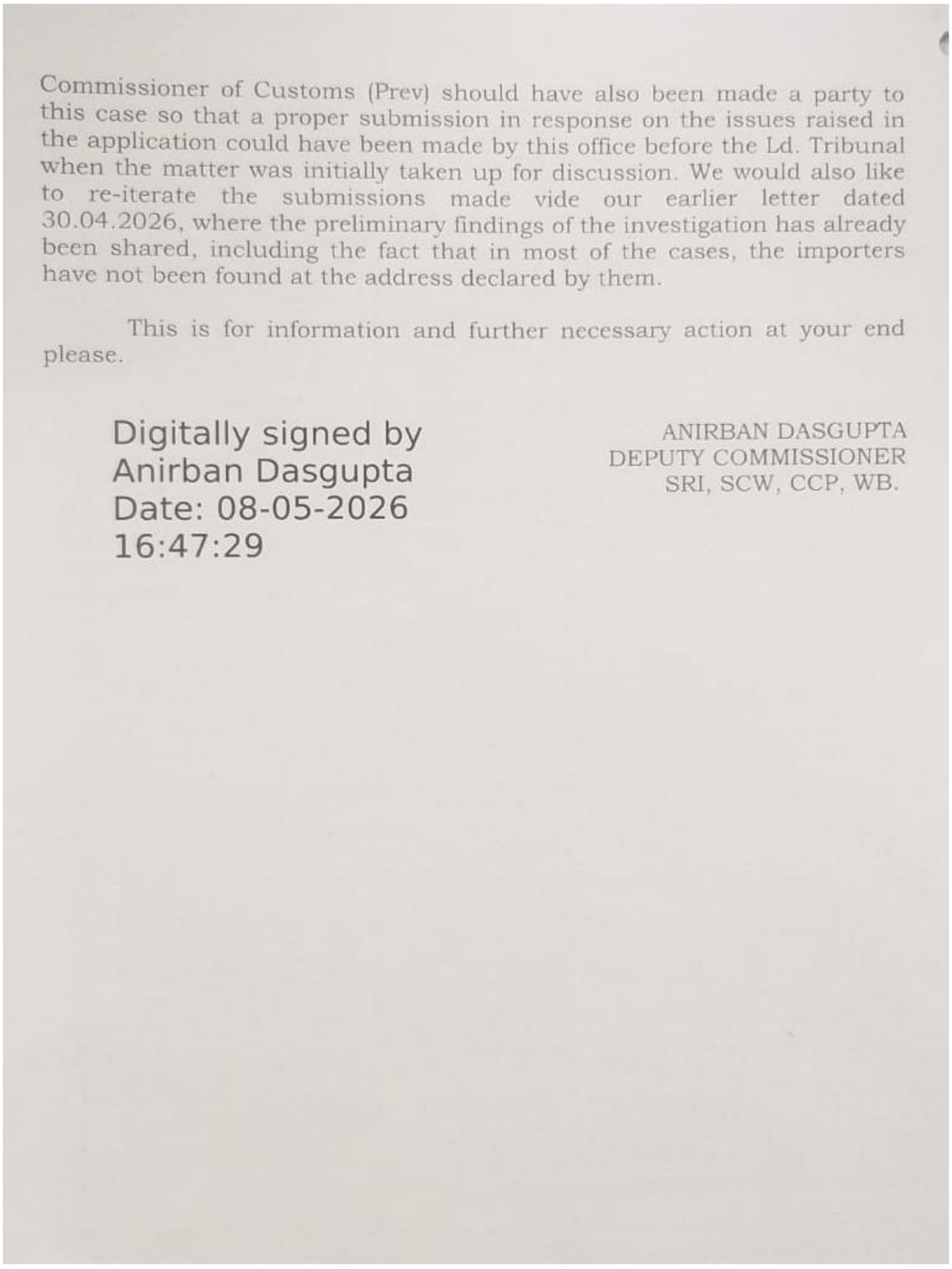
1. Status of the Bills of Entry: - All the concerned bills of entry are self-assessed.
2. Since no report has been entered in the system, the Panchnama along with the accompanying Statement of Brands, which had been prepared at the time of examination are being enclosed.

3. The relevant timeline in this respect of the concerned import consignments is furnished below in tabular form. Please note that the Alert Notices in respect to these consignments had been issued on 12.09.2025 and 15.09.2025: -

Sl.	Bills of Entry no. & date	Consignment examined on	Date of Suspension of Consignment under Rule 7 of IPR Rules	Date of Order passed u/s 110(1) of CA'62.	Importer(s)
1	4399184 dt. 09.09.2025	10.10.2025	03.11.2025	05.01.2026	A Fashion
2	4399189 dt. 09.09.2025	10.10.2025	03.11.2025	05.01.2026	
3	4399195 dt. 09.09.2025	13.10.2025	03.11.2025	23.02.2026	
4	4399203 dt. 09.09.2025	08.10.2025	03.11.2025	05.01.2026	
5	4399209 dt. 09.09.2025	13.10.2025	03.11.2025	05.01.2026	
6	4384516 dt. 09.09.2025	27.09.2025	03.11.2025	05.01.2026	Naaz Enterprises
7	4404600 dt. 09.09.2025	29.09.2025	03.11.2025	05.01.2026	
8	4451373 dt. 11.09.2025	26.09.2025	03.11.2025	05.01.2026	
9	4404567 dt. 09.09.2025	29.09.2025	03.11.2025	23.02.2026	Rahman and Brothers Garments
10	4404647 dt. 09.09.2025	27.09.2025	03.11.2025	23.02.2026	
11	4399163 dt. 09.09.2025	09.10.2025	03.11.2025	05.01.2026	Rikki Export Pvt Ltd
12	4399169 dt. 09.09.2025	09.10.2025	03.11.2025	05.01.2026	
13	4447977 dt. 11.09.2025	09.10.2025	03.11.2025	05.01.2026	S M Trade Link
14	4447994 dt. 11.09.2025	08.10.2025	03.11.2025	23.02.2026	
15	4427804 dt. 10.09.2025	07.10.2025	03.11.2025	05.01.2026	Syborg Fashion LLP
16	4431644 dt. 11.09.2025	26.09.2025	03.11.2025	23.02.2026	
17	4436102 dt. 11.09.2025	27.09.2025	03.11.2025	23.02.2026	
18	4431647 dt. 11.09.2025	06.10.2025	03.11.2025	05.01.2026	
19	4435153 dt. 11.09.2025	06.10.2025	03.11.2025	05.01.2026	Zaahi Fashion P Ltd
20	4450588 dt. 11.09.2025	25.09.2025	03.11.2025	23.02.2026	
21	4450593 dt. 11.09.2025	27.09.2025	03.11.2025	05.01.2026	

4. Copy of Panchnama already enclosed.
5. Available with the Port Commissionerate.

It is once again submitted that no communication had been sent to this office regarding the applications filed by these importers before the Ld. CESTAT in the instant case. Since the investigation is being done by the SRI/ Sea Customs Wing of the Preventive Commissionerate, the Principal



Commissioner of Customs (Prev) should have also been made a party to this case so that a proper submission in response on the issues raised in the application could have been made by this office before the Ld. Tribunal when the matter was initially taken up for discussion. We would also like to re-iterate the submissions made vide our earlier letter dated 30.04.2026, where the preliminary findings of the investigation has already been shared, including the fact that in most of the cases, the importers have not been found at the address declared by them.

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

Digitally signed by
Anirban Dasgupta
Date: 08-05-2026
16:47:29

ANIRBAN DASGUPTA
DEPUTY COMMISSIONER
SRI, SCW, CCP, WB.

19. We have gone through the above letters. We make it clear that we do not take kindly to the tone and tenor of these letters. First of all, the Order passed by the Tribunal, is required to be complied with unless the same is overturned or stayed by the Higher Court. The Provisional Release Order was passed by the Commissioner (Port) against which the appellants have filed their appeal before the Tribunal. Therefore, so

far as the Bench is concerned, they are not required to address anything to Customs (Prev) in this matter. Therefore, the contention that no communication was sent to Customs (Prev) on the appeals filed by the appellants, has no legal legs to stand on. It is not for the Customs (Prev) to educate the Bench as to what procedure should be followed. We take strong objection to the comments made by the Dy. Commissioner on this count. As we have seen and observed after going through the Panchanama and Provisional Release Order, there is not an iota of evidence towards infringement of IPR. The Provisional Release Order specifically mentions that none of the so-called Brand owners / their representatives responded to the messages sent to them. Therefore, the Customs (Prev)'s attempt to give the colour of infringement of the IPR is completely uncorroborated and hence is legally not sustainable. The goods were seized / detained and no evidence whatsoever was gathered by the Customs (Prev). In order to justify the illegal detention, they have latched on to the issue of veracity of Certificate of Origin issue. Here again, not an iota of evidence has been brought in about the enquiries made with the Bangladesh Authorities during the past more than 9 months. No evidence towards RMS has come up from their side. For their contention about the dummy importers, no evidence has been provided as to how the Preventive wing has come to this conclusion. This shows that under one pretext or the other, the seizure / detention was being justified without any evidence whatsoever.

20. On top of it, the Customs (Prev) has the audacity to write a letter stating that "*It is not feasible to pass final Order regarding the final release of the impugned consignments till the completion of the investigation. Any direction on this line by the Ld. CESTAT while the investigation is still going on will be bad in law and department will reserve its right to prefer an appeal against such order".*

21. We make it clear that first of all the Respondent in this case is Commissioner (Port) and not the Commissioner (Prev). Therefore, the Dy. Commissioner Customs (Prev) has no business whatsoever to make such an outrageous comment. Secondly, he cannot sit on judgement for the orders passed by the Tribunal, which is binding on the concerned subordinate officials. So far as the right to file an appeal against the order of the Tribunal is concerned, no one denies that such right exists with the Revenue. But that right has to be exercised before the higher forum like High Court / Supreme Court. Therefore, to put the same in such a fashion in the letter dated 30.04.2026 amounts to threatening the Bench and contempt of the Tribunal. Hence, recording our strong displeasure about the way the Dy. Commissioner Customs (Prev) has sent his response letter, we are marking a copy of this Order to the jurisdictional Chief Commissioner and CBIC for taking necessary action against the concerned official.

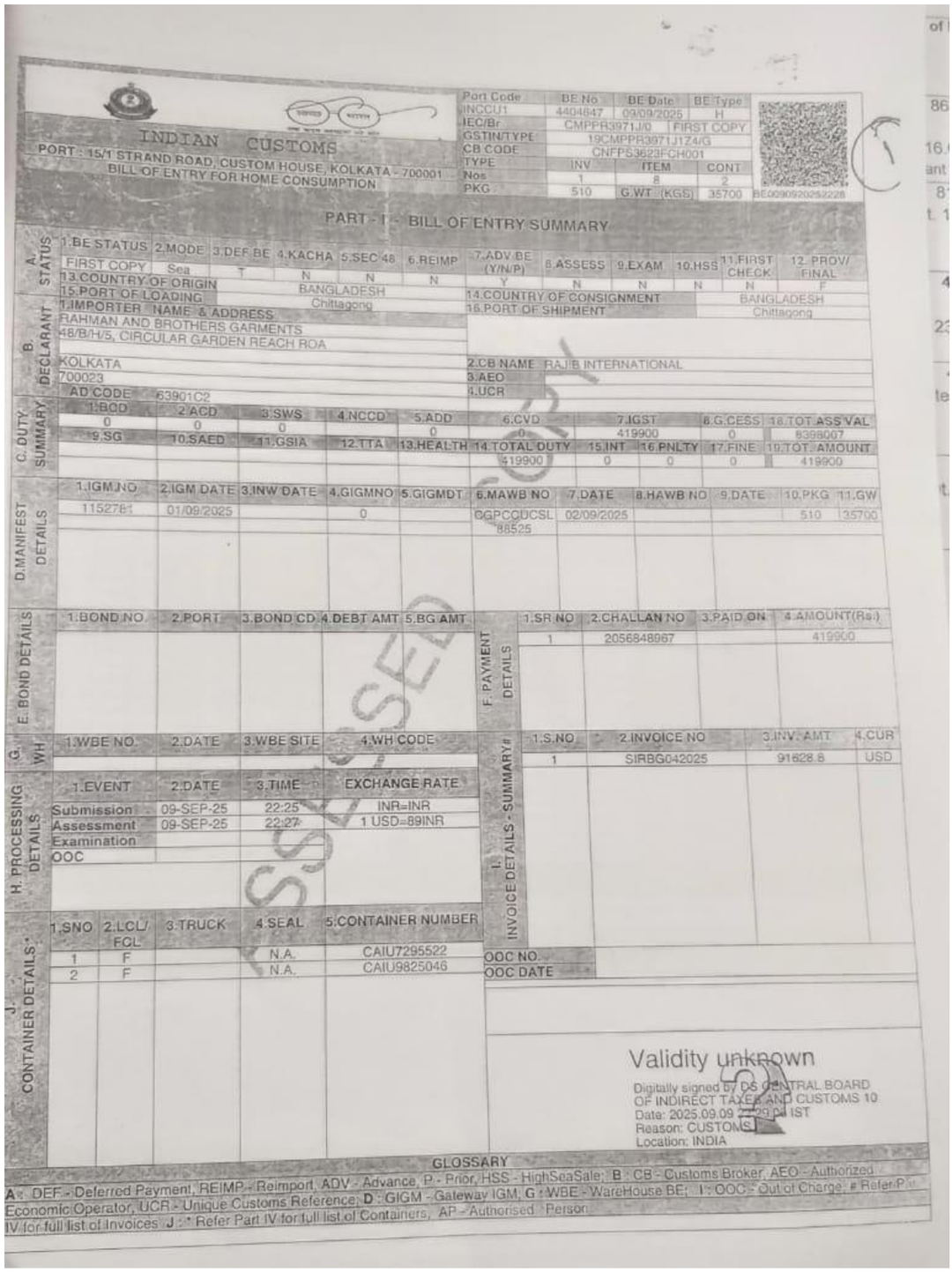
22. The matter came for Final Hearing on 12.05.2026 and after hearing both the sides, the Final Order was reserved. In view of the retirement of the Member- Technical of the Bench which heard matter, the matter was again relisted on 01.09.2026 with the permission of the Officiating President. The matter was heard at length from both the sides and orders were reserved on that date.

23. After discussing our observations in the earlier paragraphs, we have also considered the submissions of the appellants with regard to the subsequent imports by them from the same set of exporters from Bangladesh. The following Table shows the sample transactions for each of the appellant about the consignments under present litigation, vis-à-vis the subsequent transaction, wherein the imports from the same exporter, with their Certificate of Origin, have been allowed for home consumption, granting SAFTA Customs Duty benefit:

1	2	3	6	7	8
Sl. No.	**Importers Name**	**Relevant pages of Bill of entry**	**Post Import clearance from same supplier certificate of origin accepting the certificate**	**Bill of Entry No.**	**Invoice No.**
1.	M/s. Rahman & Brothers Garments	4404647 dated 9-09-2025 Page : 1	EPB/26/other/6374 dated 12.04.2026 Page 13A	8699290 Dt. 16.04.2026 Relevant page 13B-13C	S.I/RBG.47/2026 Dt. 10.03.2026
2.	S.M. Trade link	4447994 dated 11-09-2025 Page : 14 - 16	EPB/26/others/5151 dated 16.03.2026 Page – 19	8174846 Dt. 19.03.2026	GTE/SMTL/39/2026 Dated 11.03.2026
3.	Rikki Exports	43399169 dated 9.9.2025 Page: 20-22	EPB/25/others/14689 dated 18.09.2025 Page – 25	4690540 Dt. 23.09.2025	SC/042/REPL/2025 Dated 02.09.2025
4.	Zaahi Fashion Pvt. Ltd.	4435153 dated 11.09.2025 Page :28	EBB/N)SAFTA/427 dated 23.09.2025 Page - 31	4379618 Dated 26.09.2025	ZEPL/08/2025-2026 Dated 23.09.2025
5.	A. Fashion	4399189 dated 09.09.2025 Page: 32-34	EPB/25/others/1562 dated 08.10.2025 Page – 37	5033491 Dt. 10.10.2025	ME/AF/40/2025 Dt. 14.09.2025
6.	Syborg Fashion LLP	4427804 dated 10.09.2025 Page: 38-39	EPB (N) SAFTA 1425 at 23.09.2025 Page - 42	9704049 Dt. 24.09.2025	SEL/20/2025-2026 Dt. 09.09.2025
7.	Naaz Enterprise	4384516 dt. 09.09.2025 Page: 43-44	NIL	NIL	NIL

24. Representative sample of the Bill of Entry, Invoice and Certificate of Origin towards the present litigated consignments and subsequent consignments are extracted below:

A. Present Litigation Documents :



INDIAN CUSTOMS

PORT - 15/1 STRAND ROAD, CUSTOM HOUSE, KOLKATA - 700001
BILL OF ENTRY FOR HOME CONSUMPTION

Port Code	BE No	BE Date	BE Type
INCCU1	4404647	09/09/2025	H
IEC/Br	CMPPR3971J/0		FIRST COPY
GSTIN/TYPE	19CMPPR3971J1Z4/G		
CB CODE	CNFPS3623FCH001		
TYPE	INV	ITEM	CONT
Nos	1	8	2
PKG	510	G.WT (KGS)	35700

BE00909202532228

PART - I - BILL OF ENTRY SUMMARY

A. STATUS

1.BE STATUS	2.MODE	3.DEF BE	4.KACHA	5.SEC 48	6.REIMP	7.ADV BE (Y/N/P)	8.ASSESS	9.EXAM	10.HSS	11.FIRST CHECK	12. PROV/ FINAL
FIRST COPY	Sea	T	N	N	N	Y	N	N	N	N	F

B. DECLARANT

13.COUNTRY OF ORIGIN	BANGLADESH
15.PORT OF LOADING	Chittagong
14.COUNTRY OF CONSIGNMENT	BANGLADESH
16.PORT OF SHIPMENT	Chittagong
1.IMPORTER NAME & ADDRESS	RAHMAN AND BROTHERS GARMENTS
	48/B/H/5, CIRCULAR GARDEN REACH ROA
	KOLKATA
	700023
2.CB NAME	RAJIB INTERNATIONAL
3.AEO	
4.UCR	
AD CODE	63901C2

C. DUTY SUMMARY

1.BCD	2.ACD	3.SWS	4.NCCD	5.ADD	6.CVD	7.IGST	8.G.CESS	18.TOT ASS VAL
0	0	0		0	0	419900	0	8398007
9.SG	**10.SAED**	**11.GSIA**	**12.TTA**	**13.HEALTH**	**14.TOTAL DUTY**	**15.INT**	**16.PNLTY**	**17.FINE**	**19.TOT. AMOUNT**
					419900	0	0	0	419900

D.MANIFEST DETAILS

1.IGM NO	2.IGM DATE	3.INW DATE	4.GIGMNO	5.GIGMDT	6.MAWB NO	7.DATE	8.HAWB NO	9.DATE	10.PKG	11.GW
1152781	01/09/2025		0		DGPCCDCSL 88525	02/09/2025			510	35700

E. BOND DETAILS

1.BOND NO	2.PORT	3.BOND CD	4.DEBT AMT	5.BG AMT

F. PAYMENT DETAILS

1.SR NO	2.CHALLAN NO	3.PAID ON	4.AMOUNT(Rs.)
1	2056848967		419900

G. WH

1.WBE NO	2.DATE	3.WBE SITE	4.WH CODE

I. INVOICE DETAILS - SUMMARY#

1.S.NO	2.INVOICE NO	3.INV. AMT	4.CUR
1	SIRBG042025	91628.8	USD

H. PROCESSING DETAILS

1.EVENT	2.DATE	3.TIME	EXCHANGE RATE
Submission	09-SEP-25	22:25	INR=INR
Assessment	09-SEP-25	22:27	1 USD=89INR
Examination			
OOC			

J. CONTAINER DETAILS

1.SNO	2.LCL/ FCL	3.TRUCK	4.SEAL	5.CONTAINER NUMBER
1	F		N.A.	CAIU7295522
2	F		N.A.	CAIU9825046

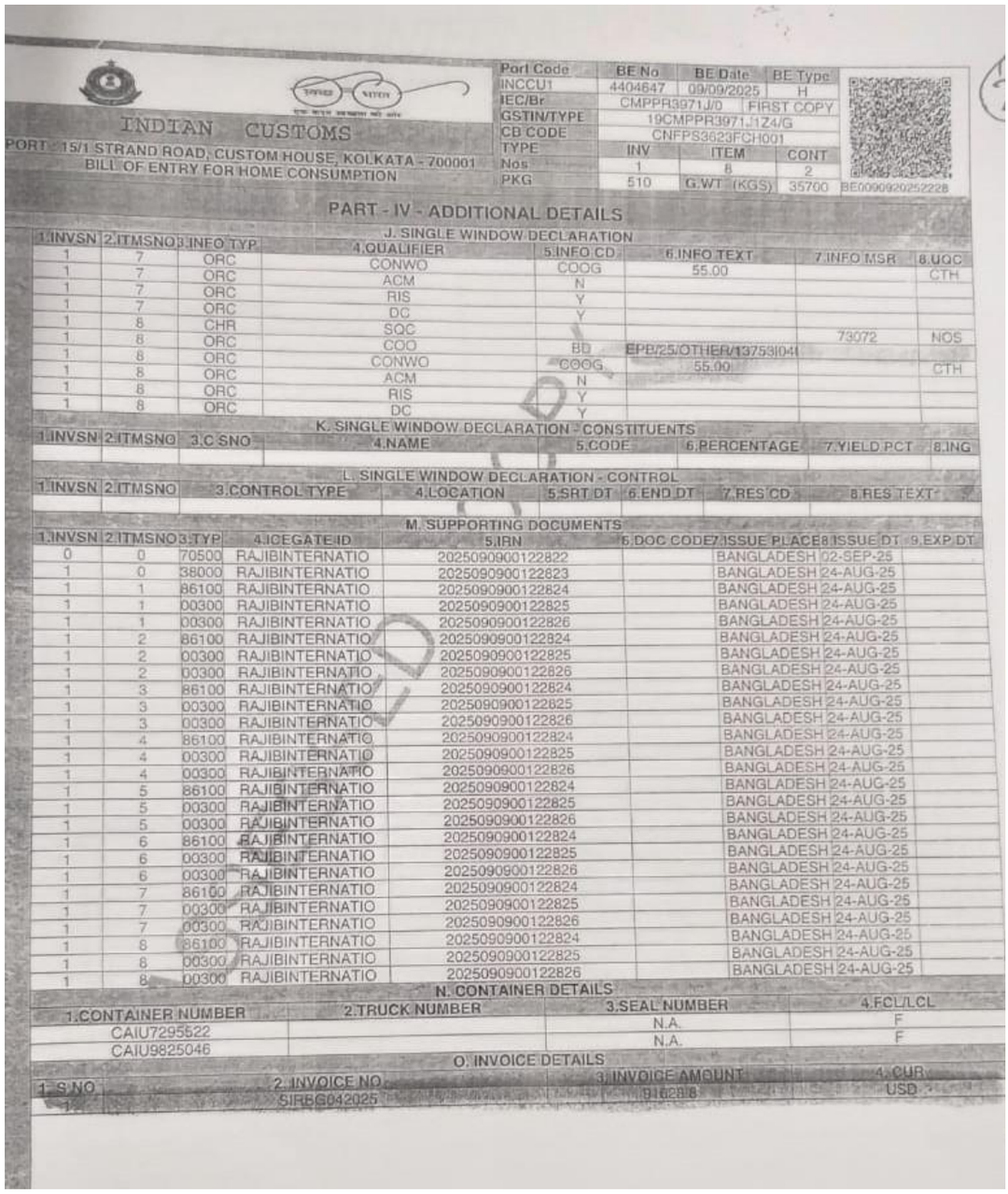
OOC NO.
OOC DATE

Validity unknown
Digitally signed by DS CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS 10
Date: 2025.09.09 [illegible] IST
Reason: CUSTOMS
Location: INDIA

PROCESSED COPY

GLOSSARY

A : DEF - Deferred Payment, REIMP - Reimport, ADV - Advance, P - Prior, HSS - HighSeaSale; B : CB - Customs Broker, AEO - Authorized Economic Operator, UCR - Unique Customs Reference; D : GIGM - Gateway IGM; G : WBE - WareHouse BE; I : OOC - Out of Charge; # Refer Part IV for full list of Invoices; J : Refer Part IV for full list of Containers; AP - Authorised Person



INDIAN CUSTOMS

PORT - 15/1 STRAND ROAD, CUSTOM HOUSE, KOLKATA - 700001
BILL OF ENTRY FOR HOME CONSUMPTION

Port Code	BE No	BE Date	BE Type
INCCU1	4404647	09/09/2025	H
IEC/Br	CMPPR3971J/0		FIRST COPY
GSTIN/TYPE	19CMPPR3971J1Z4/G		
CB CODE	CNFPS3623FCH001		
TYPE	INV	ITEM	CONT
Nos	1	8	2
PKG	510	G.WT (KGS)	35700

BE0009092052228

PART - IV - ADDITIONAL DETAILS

J. SINGLE WINDOW DECLARATION

1.INVSN	2.ITMSNO	3.INFO TYP	4.QUALIFIER	5.INFO CD	6.INFO TEXT	7.INFO MSR	8.UOC
1	7	ORC	CONWO	COOG	55.00		CTH
1	7	ORC	ACM	N			
1	7	ORC	RIS	Y			
1	7	ORC	DC	Y			
1	8	CHR	SQC			73072	NOS
1	8	ORC	COO	BD	EPB/25/OTHER/13753/04		
1	8	ORC	CONWO	COOG	55.00		CTH
1	8	ORC	ACM	N			
1	8	ORC	RIS	Y			
1	8	ORC	DC	Y			

K. SINGLE WINDOW DECLARATION - CONSTITUENTS

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

L. SINGLE WINDOW DECLARATION - CONTROL

1.INVSN	2.ITMSNO	3.CONTROL TYPE	4.LOCATION	5.SRT DT	6.END DT	7.RES CD	8.RES TEXT

M. SUPPORTING DOCUMENTS

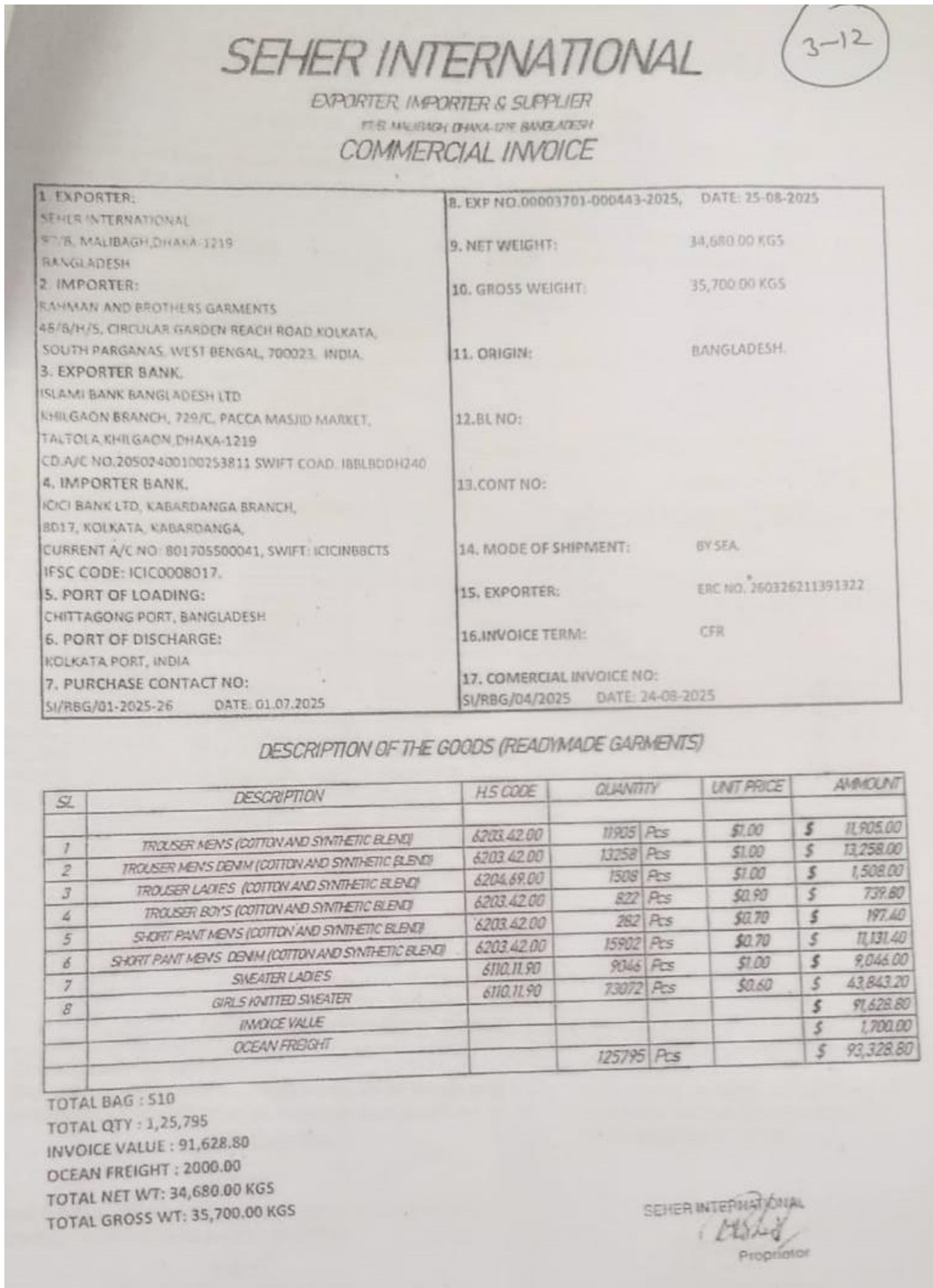
1.INVSN	2.ITMSNO	3.TYP	4.ICEGATE ID	5.IRN	6.DOC CODE	7.ISSUE PLACE	8.ISSUE DT	9.EXP DT
0	0	70500	RAJIBINTERNATIO	2025090900122822		BANGLADESH	02-SEP-25	
1	0	38000	RAJIBINTERNATIO	2025090900122823		BANGLADESH	24-AUG-25	
1	1	86100	RAJIBINTERNATIO	2025090900122824		BANGLADESH	24-AUG-25	
1	1	00300	RAJIBINTERNATIO	2025090900122825		BANGLADESH	24-AUG-25	
1	1	00300	RAJIBINTERNATIO	2025090900122826		BANGLADESH	24-AUG-25	
1	2	86100	RAJIBINTERNATIO	2025090900122824		BANGLADESH	24-AUG-25	
1	2	00300	RAJIBINTERNATIO	2025090900122825		BANGLADESH	24-AUG-25	
1	2	00300	RAJIBINTERNATIO	2025090900122826		BANGLADESH	24-AUG-25	
1	3	86100	RAJIBINTERNATIO	2025090900122824		BANGLADESH	24-AUG-25	
1	3	00300	RAJIBINTERNATIO	2025090900122825		BANGLADESH	24-AUG-25	
1	3	00300	RAJIBINTERNATIO	2025090900122826		BANGLADESH	24-AUG-25	
1	4	86100	RAJIBINTERNATIO	2025090900122824		BANGLADESH	24-AUG-25	
1	4	00300	RAJIBINTERNATIO	2025090900122825		BANGLADESH	24-AUG-25	
1	4	00300	RAJIBINTERNATIO	2025090900122826		BANGLADESH	24-AUG-25	
1	5	86100	RAJIBINTERNATIO	2025090900122824		BANGLADESH	24-AUG-25	
1	5	00300	RAJIBINTERNATIO	2025090900122825		BANGLADESH	24-AUG-25	
1	5	00300	RAJIBINTERNATIO	2025090900122826		BANGLADESH	24-AUG-25	
1	6	86100	RAJIBINTERNATIO	2025090900122824		BANGLADESH	24-AUG-25	
1	6	00300	RAJIBINTERNATIO	2025090900122825		BANGLADESH	24-AUG-25	
1	6	00300	RAJIBINTERNATIO	2025090900122826		BANGLADESH	24-AUG-25	
1	7	86100	RAJIBINTERNATIO	2025090900122824		BANGLADESH	24-AUG-25	
1	7	00300	RAJIBINTERNATIO	2025090900122825		BANGLADESH	24-AUG-25	
1	7	00300	RAJIBINTERNATIO	2025090900122826		BANGLADESH	24-AUG-25	
1	8	86100	RAJIBINTERNATIO	2025090900122824		BANGLADESH	24-AUG-25	
1	8	00300	RAJIBINTERNATIO	2025090900122825		BANGLADESH	24-AUG-25	
1	8	00300	RAJIBINTERNATIO	2025090900122826		BANGLADESH	24-AUG-25	

N. CONTAINER DETAILS

1.CONTAINER NUMBER	2.TRUCK NUMBER	3.SEAL NUMBER	4.FCL/LCL
CAIU7295522		N.A.	F
CAIU9825046		N.A.	F

O. INVOICE DETAILS

1.S.NO	2.INVOICE NO	3.INVOICE AMOUNT	4.CUR
1	SIRBG042025	81028.8	USD



3-12

SEHER INTERNATIONAL

EXPORTER, IMPORTER & SUPPLIER

P/S, MALIBAGH, DHAKA-1219, BANGLADESH

COMMERCIAL INVOICE

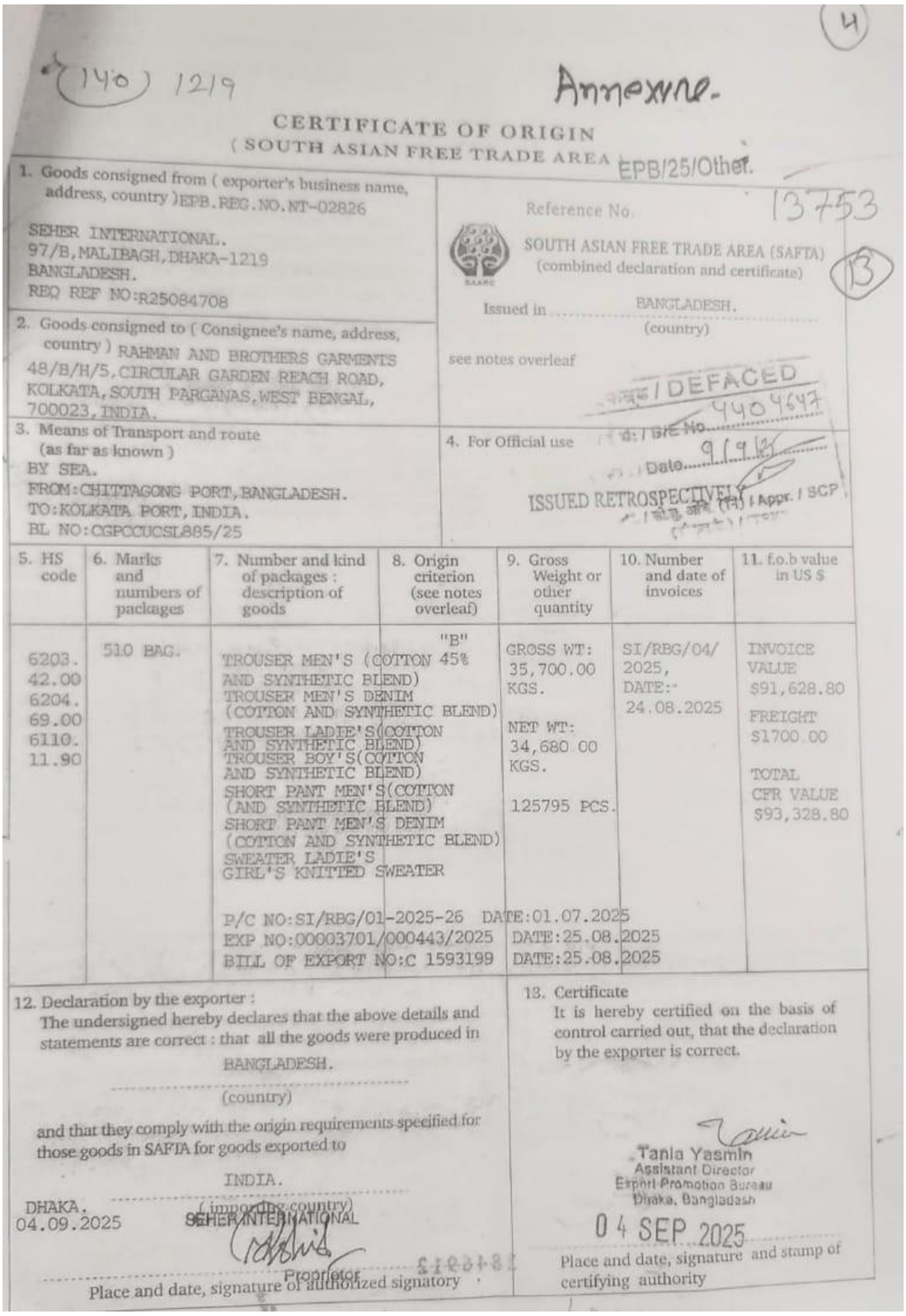
1. EXPORTER: SEHER INTERNATIONAL P/S, MALIBAGH,DHAKA-1219 BANGLADESH	8. EXP NO.00003701-000443-2025, DATE: 25-08-2025 9. NET WEIGHT: 34,680.00 KGS 10. GROSS WEIGHT: 35,700.00 KGS
2. IMPORTER: RAHMAN AND BROTHERS GARMENTS 45/6/H/S, CIRCULAR GARDEN REACH ROAD,KOLKATA, SOUTH PARGANAS, WEST BENGAL, 700023, INDIA.	11. ORIGIN: BANGLADESH.
3. EXPORTER BANK. ISLAMI BANK BANGLADESH LTD KHILGAON BRANCH, 729/C, PACCA MASJID MARKET, TALTOLA,KHILGAON,DHAKA-1219 CD.A/C NO.20502400100253811 SWIFT COAD: IBBLBDDH240	12.BL NO:
4. IMPORTER BANK. ICICI BANK LTD, KABARDANGA BRANCH, 8017, KOLKATA, KABARDANGA, CURRENT A/C NO: 801705500041, SWIFT: ICICINBBCTS IFSC CODE: ICIC0008017.	13.CONT NO: 14. MODE OF SHIPMENT: BY SEA. 15. EXPORTER: ERC NO. 260326211391322 16.INVOICE TERM: CFR
5. PORT OF LOADING: CHITTAGONG PORT, BANGLADESH 6. PORT OF DISCHARGE: KOLKATA PORT, INDIA 7. PURCHASE CONTACT NO: SI/RBG/01-2025-26 DATE: 01.07.2025	17. COMERCIAL INVOICE NO: SI/RBG/04/2025 DATE: 24-08-2025

DESCRIPTION OF THE GOODS (READYMADE GARMENTS)

SL	DESCRIPTION	H.S CODE	QUANTITY		UNIT PRICE	AMMOUNT
1	TROUSER MENS (COTTON AND SYNTHETIC BLEND)	6203.42.00	11905	Pcs	$1.00	$ 11,905.00
2	TROUSER MENS DENIM (COTTON AND SYNTHETIC BLEND)	6203.42.00	13258	Pcs	$1.00	$ 13,258.00
3	TROUSER LADIES (COTTON AND SYNTHETIC BLEND)	6204.69.00	1508	Pcs	$1.00	$ 1,508.00
4	TROUSER BOYS (COTTON AND SYNTHETIC BLEND)	6203.42.00	822	Pcs	$0.90	$ 739.80
5	SHORT PANT MENS (COTTON AND SYNTHETIC BLEND)	6203.42.00	282	Pcs	$0.70	$ 197.40
6	SHORT PANT MENS DENIM (COTTON AND SYNTHETIC BLEND)	6203.42.00	15902	Pcs	$0.70	$ 11,131.40
7	SWEATER LADIES	6110.11.90	9046	Pcs	$1.00	$ 9,046.00
8	GIRLS KNITTED SWEATER	6110.11.90	73072	Pcs	$0.60	$ 43,843.20
	INVOICE VALUE					$ 91,628.80
	OCEAN FREIGHT					$ 1,700.00
			125795	Pcs		$ 93,328.80

TOTAL BAG : 510
TOTAL QTY : 1,25,795
INVOICE VALUE : 91,628.80
OCEAN FREIGHT : 2000.00
TOTAL NET WT: 34,680.00 KGS
TOTAL GROSS WT: 35,700.00 KGS

SEHER INTERNATIONAL
Proprietor



(4)

(140) 1219 Annexure.

CERTIFICATE OF ORIGIN
(SOUTH ASIAN FREE TRADE AREA EPB/25/Other.

1. Goods consigned from (exporter's business name, address, country) EPB.REG.NO.NT-02826

SEHER INTERNATIONAL.
97/B,MALIBAGH,DHAKA-1219
BANGLADESH.
REQ REF NO:R25084708

Reference No. 13753

SOUTH ASIAN FREE TRADE AREA (SAFTA)
(combined declaration and certificate)

(13)

Issued in BANGLADESH.
(country)

see notes overleaf

2. Goods consigned to (Consignee's name, address, country) RAHMAN AND BROTHERS GARMENTS
48/B/H/5,CIRCULAR GARDEN REACH ROAD,
KOLKATA,SOUTH PARGANAS,WEST BENGAL,
700023,INDIA.

DEFACED
4404647

3. Means of Transport and route (as far as known)
BY SEA.
FROM:CHITTAGONG PORT,BANGLADESH.
TO:KOLKATA PORT,INDIA.
BL NO:CGPCCUCSL885/25

4. For Official use

Date. 9/9/25

ISSUED RETROSPECTIVELY

5. HS code	6. Marks and numbers of packages	7. Number and kind of packages : description of goods	8. Origin criterion (see notes overleaf)	9. Gross Weight or other quantity	10. Number and date of invoices	11. f.o.b value in US $
6203.42.00 6204.69.00 6110.11.90	510 BAG.	"B" TROUSER MEN'S (COTTON 45% AND SYNTHETIC BLEND) TROUSER MEN'S DENIM (COTTON AND SYNTHETIC BLEND) TROUSER LADIE'S(COTTON AND SYNTHETIC BLEND) TROUSER BOY'S(COTTON AND SYNTHETIC BLEND) SHORT PANT MEN'S(COTTON (AND SYNTHETIC BLEND) SHORT PANT MEN'S DENIM (COTTON AND SYNTHETIC BLEND) SWEATER LADIE'S GIRL'S KNITTED SWEATER P/C NO:SI/RBG/01-2025-26 DATE:01.07.2025 EXP NO:00003701/000443/2025 DATE:25.08.2025 BILL OF EXPORT NO:C 1593199 DATE:25.08.2025	GROSS WT: 35,700.00 KGS. NET WT: 34,680.00 KGS. 125795 PCS.	SI/RBG/04/2025, DATE:- 24.08.2025	INVOICE VALUE $91,628.80 FREIGHT $1700.00 TOTAL CFR VALUE $93,328.80

12. Declaration by the exporter :
The undersigned hereby declares that the above details and statements are correct : that all the goods were produced in

BANGLADESH.
(country)

and that they comply with the origin requirements specified for those goods in SAFTA for goods exported to

INDIA.
(importing country)

DHAKA.
04.09.2025 SEHER INTERNATIONAL

Proprietor

Place and date, signature of authorized signatory

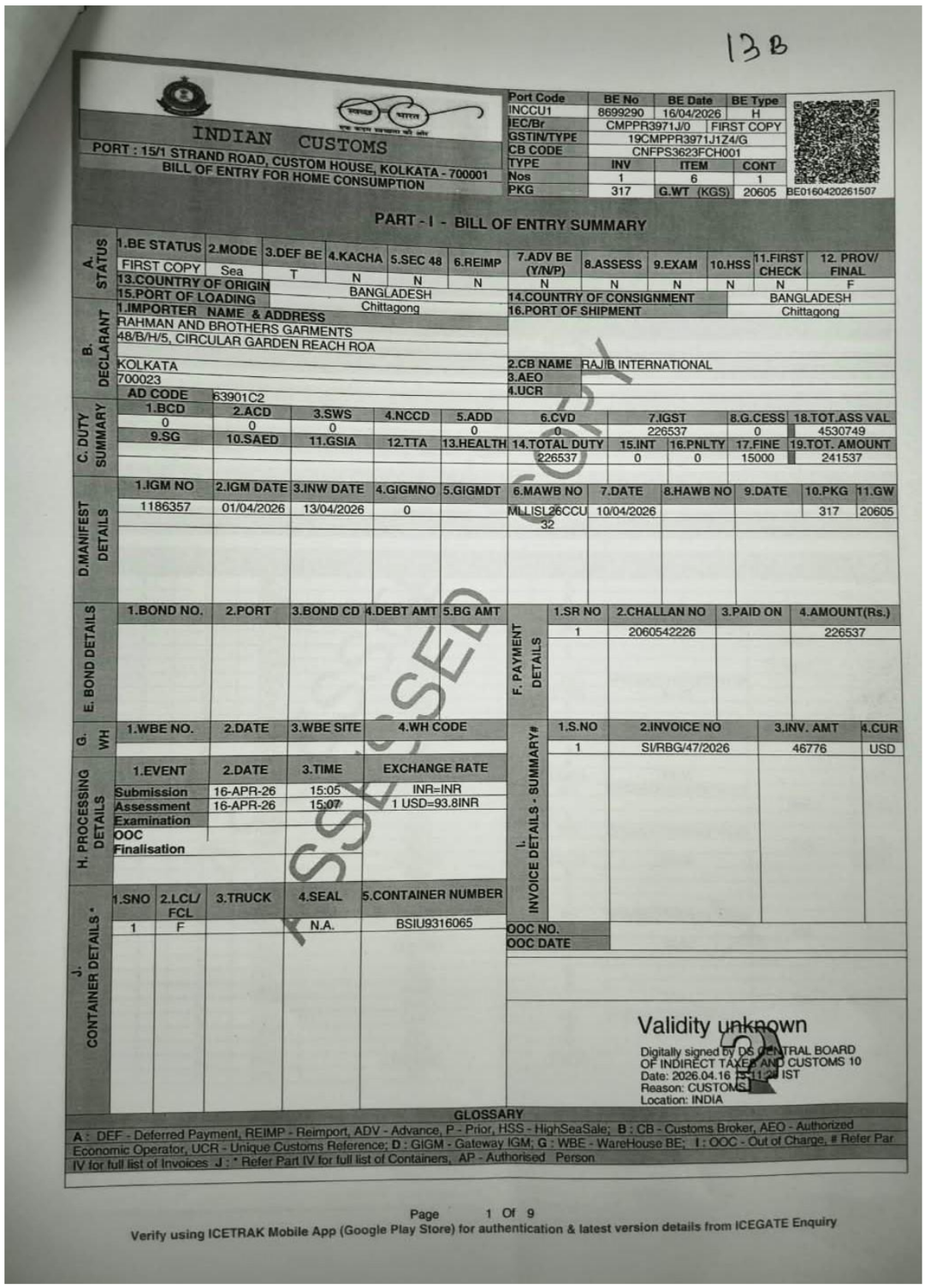
13. Certificate
It is hereby certified on the basis of control carried out, that the declaration by the exporter is correct.

Tania Yasmin
Assistant Director
Export Promotion Bureau
Dhaka, Bangladesh

04 SEP 2025

Place and date, signature and stamp of certifying authority

B. SUBSEQUENT IMPORT DOCUMENTS:



13B

INDIAN CUSTOMS
PORT : 15/1 STRAND ROAD, CUSTOM HOUSE, KOLKATA - 700001
BILL OF ENTRY FOR HOME CONSUMPTION

Port Code	BE No	BE Date	BE Type
INCCU1	8699290	16/04/2026	H
IEC/Br	CMPPR3971J/0		FIRST COPY
GSTIN/TYPE	19CMPPR3971J1Z4/G		
CB CODE	CNFPS3623FCH001		
TYPE	INV	ITEM	CONT
Nos	1	6	1
PKG	317	G.WT (KGS)	20605

BE0160420261507

PART - I - BILL OF ENTRY SUMMARY

A. STATUS

1.BE STATUS	2.MODE	3.DEF BE	4.KACHA	5.SEC 48	6.REIMP	7.ADV BE (Y/N/P)	8.ASSESS	9.EXAM	10.HSS	11.FIRST CHECK	12. PROV/ FINAL
FIRST COPY	Sea	T	N	N	N	N	N	N	N	N	F

13.COUNTRY OF ORIGIN	BANGLADESH	14.COUNTRY OF CONSIGNMENT	BANGLADESH
15.PORT OF LOADING	Chittagong	16.PORT OF SHIPMENT	Chittagong

B. DECLARANT

1.IMPORTER NAME & ADDRESS
RAHMAN AND BROTHERS GARMENTS
48/B/H/5, CIRCULAR GARDEN REACH ROA
KOLKATA
700023

2.CB NAME RAJIB INTERNATIONAL
3.AEO
4.UCR

AD CODE 63901C2

C. DUTY SUMMARY

1.BCD	2.ACD	3.SWS	4.NCCD	5.ADD	6.CVD	7.IGST	8.G.CESS	18.TOT.ASS VAL
0	0	0		0	0	226537	0	4530749

9.SG	10.SAED	11.GSIA	12.TTA	13.HEALTH	14.TOTAL DUTY	15.INT	16.PNLTY	17.FINE	19.TOT. AMOUNT
					226537	0	0	15000	241537

D.MANIFEST DETAILS

1.IGM NO	2.IGM DATE	3.INW DATE	4.GIGMNO	5.GIGMDT	6.MAWB NO	7.DATE	8.HAWB NO	9.DATE	10.PKG	11.GW
1186357	01/04/2026	13/04/2026	0		MLLISL26CCU32	10/04/2026			317	20605

E. BOND DETAILS

1.BOND NO.	2.PORT	3.BOND CD	4.DEBT AMT	5.BG AMT

F. PAYMENT DETAILS

1.SR NO	2.CHALLAN NO	3.PAID ON	4.AMOUNT(Rs.)
1	2060542226		226537

G. WH

1.WBE NO.	2.DATE	3.WBE SITE	4.WH CODE

I. INVOICE DETAILS - SUMMARY#

1.S.NO	2.INVOICE NO	3.INV. AMT	4.CUR
1	SI/RBG/47/2026	46776	USD

H. PROCESSING DETAILS

1.EVENT	2.DATE	3.TIME	EXCHANGE RATE
Submission	16-APR-26	15:05	INR=INR
Assessment	16-APR-26	15:07	1 USD=93.8INR
Examination			
OOC			
Finalisation			

J. CONTAINER DETAILS *

1.SNO	2.LCL/ FCL	3.TRUCK	4.SEAL	5.CONTAINER NUMBER
1	F		N.A.	BSIU9316065

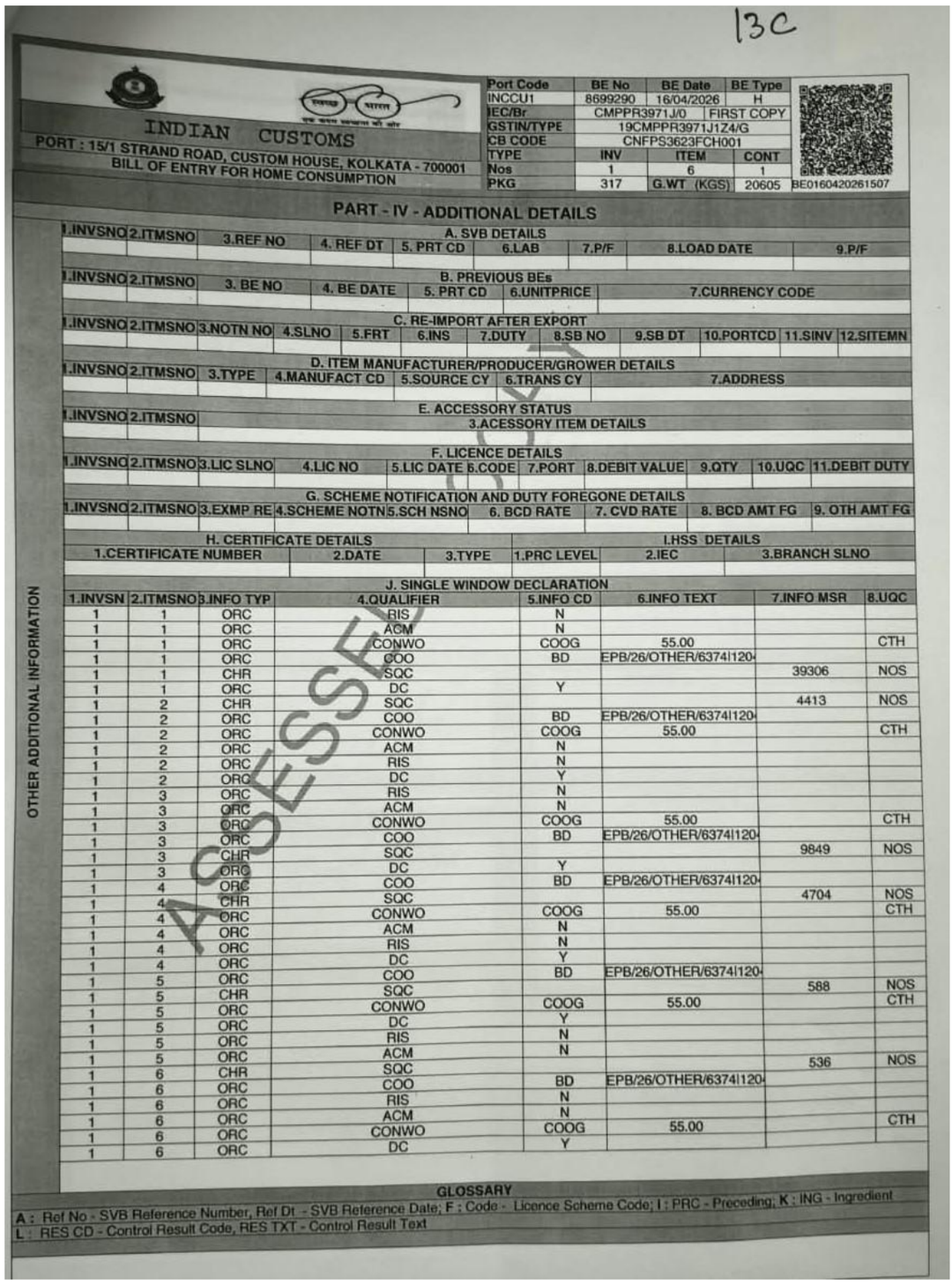
OOC NO.
OOC DATE

ASSESSED COPY

Validity unknown
Digitally signed by DS CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS 10
Date: 2026.04.16 15:11:20 IST
Reason: CUSTOMS
Location: INDIA

GLOSSARY
A : DEF - Deferred Payment, REIMP - Reimport, ADV - Advance, P - Prior, HSS - HighSeaSale; B : CB - Customs Broker, AEO - Authorized Economic Operator, UCR - Unique Customs Reference; D : GIGM - Gateway IGM; G : WBE - WareHouse BE; I : OOC - Out of Charge, # Refer Par IV for full list of Invoices J : * Refer Part IV for full list of Containers, AP - Authorised Person

Page 1 Of 9
Verify using ICETRAK Mobile App (Google Play Store) for authentication & latest version details from ICEGATE Enquiry



13C

INDIAN CUSTOMS

PORT : 15/1 STRAND ROAD, CUSTOM HOUSE, KOLKATA - 700001

BILL OF ENTRY FOR HOME CONSUMPTION

Port Code	BE No	BE Date	BE Type
INCCU1	8699290	16/04/2026	H
IEC/Br	CMPPR3971J/0		FIRST COPY
GSTIN/TYPE	19CMPPR3971J1Z4/G		
CB CODE	CNFPS3623FCH001		
TYPE	INV	ITEM	CONT
Nos	1	6	1
PKG	317	G.WT (KGS)	20605

BE0160420261507

PART - IV - ADDITIONAL DETAILS

OTHER ADDITIONAL INFORMATION

A. SVB DETAILS

1.INVSNO	2.ITMSNO	3.REF NO	4. REF DT	5. PRT CD	6.LAB	7.P/F	8.LOAD DATE	9.P/F

B. PREVIOUS BEs

1.INVSNO	2.ITMSNO	3. BE NO	4. BE DATE	5. PRT CD	6.UNITPRICE	7.CURRENCY CODE

C. RE-IMPORT AFTER EXPORT

1.INVSNO	2.ITMSNO	3.NOTN NO	4.SLNO	5.FRT	6.INS	7.DUTY	8.SB NO	9.SB DT	10.PORTCD	11.SINV	12.SITEMN

D. ITEM MANUFACTURER/PRODUCER/GROWER DETAILS

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

E. ACCESSORY STATUS

1.INVSNO	2.ITMSNO	3.ACESSORY ITEM DETAILS

F. LICENCE DETAILS

1.INVSNO	2.ITMSNO	3.LIC SLNO	4.LIC NO	5.LIC DATE	6.CODE	7.PORT	8.DEBIT VALUE	9.QTY	10.UQC	11.DEBIT DUTY

G. SCHEME NOTIFICATION AND DUTY FOREGONE DETAILS

1.INVSNO	2.ITMSNO	3.EXMP RE	4.SCHEME NOTN	5.SCH NSNO	6. BCD RATE	7. CVD RATE	8. BCD AMT FG	9. OTH AMT FG

H. CERTIFICATE DETAILS

1.CERTIFICATE NUMBER	2.DATE	3.TYPE

I.HSS DETAILS

1.PRC LEVEL	2.IEC	3.BRANCH SLNO

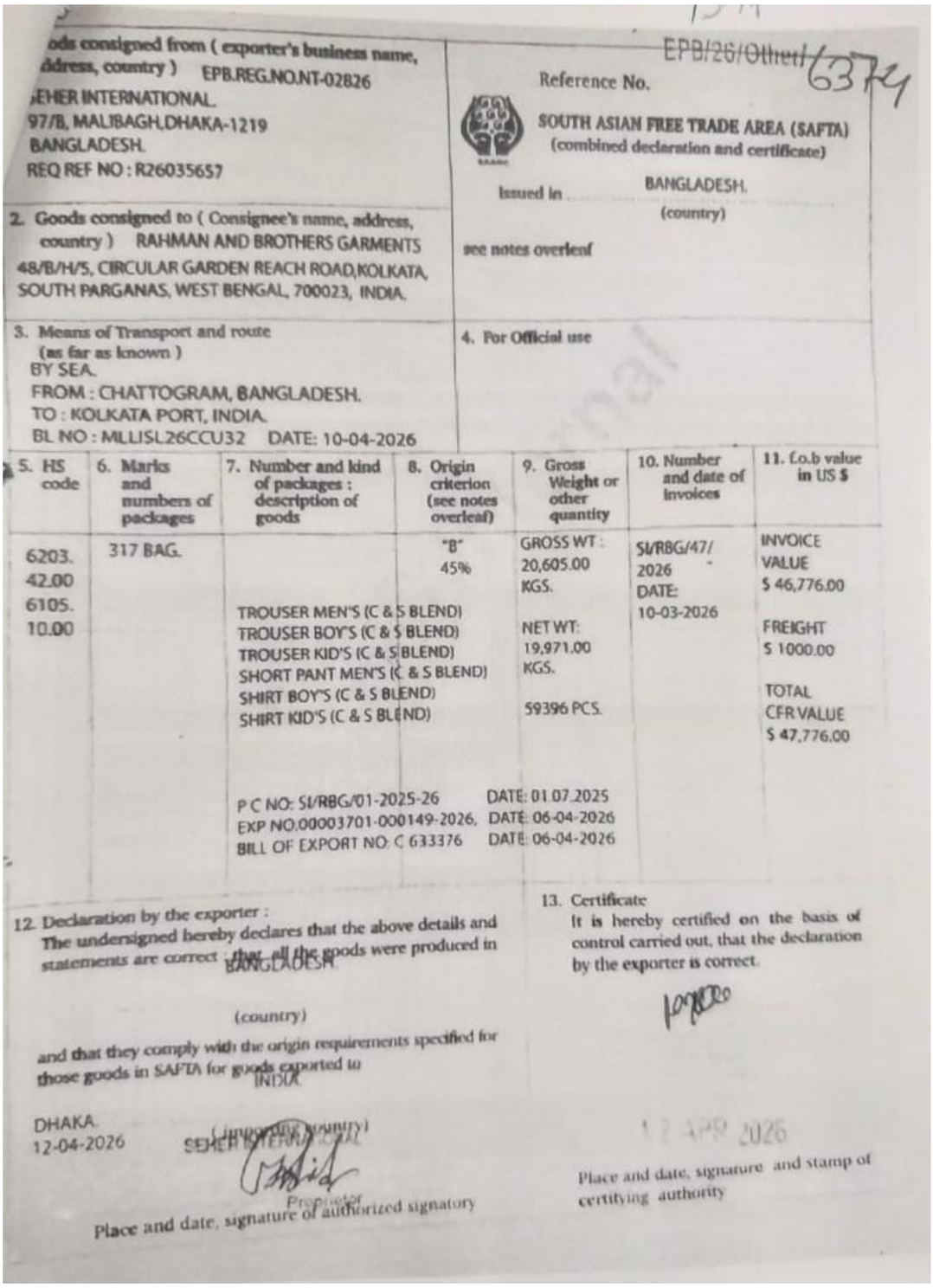
J. SINGLE WINDOW DECLARATION

1.INVSN	2.ITMSNO	3.INFO TYP	4.QUALIFIER	5.INFO CD	6.INFO TEXT	7.INFO MSR	8.UQC
1	1	ORC	RIS	N			
1	1	ORC	ACM	N			
1	1	ORC	CONWO	COOG	55.00		CTH
1	1	ORC	COO	BD	EPB/26/OTHER/6374/120		
1	1	CHR	SQC			39306	NOS
1	1	ORC	DC	Y			
1	2	CHR	SQC			4413	NOS
1	2	ORC	COO	BD	EPB/26/OTHER/6374/120		
1	2	ORC	CONWO	COOG	55.00		CTH
1	2	ORC	ACM	N			
1	2	ORC	RIS	N			
1	2	ORC	DC	Y			
1	3	ORC	RIS	N			
1	3	ORC	ACM	N			
1	3	ORC	CONWO	COOG	55.00		CTH
1	3	ORC	COO	BD	EPB/26/OTHER/6374/120		
1	3	CHR	SQC			9849	NOS
1	3	ORC	DC	Y			
1	4	ORC	COO	BD	EPB/26/OTHER/6374/120		
1	4	CHR	SQC			4704	NOS
1	4	ORC	CONWO	COOG	55.00		CTH
1	4	ORC	ACM	N			
1	4	ORC	RIS	N			
1	4	ORC	DC	Y			
1	5	ORC	COO	BD	EPB/26/OTHER/6374/120		
1	5	CHR	SQC			588	NOS
1	5	ORC	CONWO	COOG	55.00		CTH
1	5	ORC	DC	Y			
1	5	ORC	RIS	N			
1	5	ORC	ACM	N			
1	6	CHR	SQC			536	NOS
1	6	ORC	COO	BD	EPB/26/OTHER/6374/120		
1	6	ORC	RIS	N			
1	6	ORC	ACM	N			
1	6	ORC	CONWO	COOG	55.00		CTH
1	6	ORC	DC	Y			

ASSESSED COPY

GLOSSARY

A : Ref No - SVB Reference Number, Ref Dt - SVB Reference Date; F : Code - Licence Scheme Code; I : PRC - Preceding; K : ING - Ingredient
L : RES CD - Control Result Code, RES TXT - Control Result Text



ods consigned from (exporter's business name, address, country) EPB.REG.NO.NT-02826
EHER INTERNATIONAL.
97/B, MALIBAGH,DHAKA-1219
BANGLADESH.
REQ REF NO : R26035657

Reference No. EPB/26/Other/6374

SOUTH ASIAN FREE TRADE AREA (SAFTA)
(combined declaration and certificate)

Issued in BANGLADESH. (country)

see notes overleaf

2. Goods consigned to (Consignee's name, address, country) RAHMAN AND BROTHERS GARMENTS
48/B/H/5, CIRCULAR GARDEN REACH ROAD,KOLKATA, SOUTH PARGANAS, WEST BENGAL, 700023, INDIA.

3. Means of Transport and route (as far as known)
BY SEA.
FROM : CHATTOGRAM, BANGLADESH.
TO : KOLKATA PORT, INDIA.
BL NO : MLLISL26CCU32 DATE: 10-04-2026

4. For Official use

5. HS code	6. Marks and numbers of packages	7. Number and kind of packages : description of goods	8. Origin criterion (see notes overleaf)	9. Gross Weight or other quantity	10. Number and date of invoices	11. f.o.b value in US $
6203. 42.00 6105. 10.00	317 BAG.	TROUSER MEN'S (C & S BLEND) TROUSER BOY'S (C & S BLEND) TROUSER KID'S (C & S BLEND) SHORT PANT MEN'S (C & S BLEND) SHIRT BOY'S (C & S BLEND) SHIRT KID'S (C & S BLEND)	"B" 45%	GROSS WT : 20,605.00 KGS. NET WT: 19,971.00 KGS. 59396 PCS.	SI/RBG/47/ 2026 DATE: 10-03-2026	INVOICE VALUE $ 46,776.00 FREIGHT $ 1000.00 TOTAL CFR VALUE $ 47,776.00

P C NO: SI/RBG/01-2025-26 DATE: 01.07.2025
EXP NO.00003701-000149-2026, DATE: 06-04-2026
BILL OF EXPORT NO: C 633376 DATE: 06-04-2026

12. Declaration by the exporter :
The undersigned hereby declares that the above details and statements are correct, that all the goods were produced in BANGLADESH (country) and that they comply with the origin requirements specified for those goods in SAFTA for goods exported to INDIA (importing country)

DHAKA.
12-04-2026 SEHER INTERNATIONAL
Proprietor
Place and date, signature of authorized signatory

13. Certificate
It is hereby certified on the basis of control carried out, that the declaration by the exporter is correct.

12 APR 2026
Place and date, signature and stamp of certifying authority

25. The above documentary evidence proves that for the subsequent imports from the same exporter, the Certificate of Origin issued and Value given in the Invoices were accepted in respect of similar

consignments of garments. Such documentary evidence has been provided in respect of 6 of the appellants as can be observed from the above Table.

26. These documentary evidence show clearly that the Revenue had no case on account of IPR violation and also on account of veracity of Certificate of Origin or on account of valuation. The Customs (Prev), after the consignments were taken up for verification by the Port Assessment Group [PAG] and duly assessed by them with the value to be adopted and Customs Duty to be paid, for the reasons best known to them, have entered into the fray. The Panchanama has failed to prove any mis-classification / mis-declaration issue. The IPR issue has been a non-starter from the beginning. The Certificate of Origin issue flies on the face of the Customs (Prev) with the subsequent imports being allowed from the same set of exporters. So far as the valuation issue is concerned, this was never the issue raised by the Customs (Prev), but was the creation of the Customs (Port) probably in view of the failure of Customs (Prev) to come up with proper evidence within the 6 months from the date of seizure of the goods, so as to issue of SCN.

27. Even as we were in the process of the finalizing our Order based on the above observations, on 22.09.2026, the Sr. Advocate representing the appellants made a special mention to submit copies of the verification reports of the subject Certificates of Origin by the Bangladesh Authorities. With the consent of the AR’s office the same was allowed to be taken on record.

28. The Ld. A R has sent an e mail on 23.09.2026 noting that the documents submitted by the Ld Senior Advocate pertain to the verification conducted by the Bangaldesh Authorities. He has submitted that the matter may be remanded to the Adjudicating authority.

29. The relevant copies of the response received from the Bangladesh Authorities are extracted below:

Annexure-A

গণপ্রজাতন্ত্রী বাংলাদেশ সরকার
রপ্তানি উন্নয়ন ব্যুরো
নীতি ও পরিকল্পনা বিভাগ
টিসিবি ভবন, ১, কাওরান বাজার, ঢাকা।
www.epb.gov.bd

নং-২৬.০২.০০০০.২৬.২৩.৪৮.২১৭.২৪- ২২০৮ তারিখ: ১৮ আষাঢ় ১৪৩২ বঙ্গাব্দ / ০২ জুলাই ২০২৫ খ্রিস্টাব্দ

বিষয়ঃ SAFTA চুক্তির আওতায় ইস্যুকৃত সাফটা সার্টিফিকেট অব অরিজিন এর সত্যতা যাচাই প্রসঙ্গে।

সূত্র: (১) বাণিজ্য মন্ত্রণালয়ের পত্র নং ২৬.০০.০০০০.১২১.৩৯.০৩৬.২৫.৮৪ তারিখ: ১৯ মে ২০২৬।
(২) পররাষ্ট্র মন্ত্রণালয়ের পত্র নং ১৯.০০.০০০০.৪১১.৪৩.৩৬৬.১৭-৫৮৮ তারিখ: ০৯ এপ্রিল ২০২৬।
(৩) পররাষ্ট্র মন্ত্রণালয়ের পত্র নং ১৯.০০.০০০০.৪১১.৪৩.৩৬৬.১৭-৪৮৭ তারিখ: ২৯ এপ্রিল ২০২৬।
(৪) ঢাকাস্থ ভারতীয় হাই কমিশনের নোট ভারবান নং-Dhaka22032026-278 Date:22 March 2025
(৫) ঢাকাস্থ ভারতীয় হাই কমিশনের নোট ভারবাল নং-Dhaka08042026-340 Date:08 April 2025.

উপর্যুক্ত বিষয় ও সূত্রোক্ত পত্রের প্রতি সদয় দৃষ্টি আকর্ষণপূর্বক জানানো যাচ্ছে যে, ঢাকাস্থ ভারতীয় হাই কমিশন থেকে প্রাপ্ত পত্র অনুযায়ী OCP for SAFTA Rules of Origin এর Article-15(d) এর আলোকে "Questionnaire" অনুসারে বাংলাদেশ হতে ভারতে পণ্য রপ্তানির বিপরীতে রপ্তানি উন্নয়ন ব্যুরো কর্তৃক ইস্যুকৃত ২২টি সাফটা সার্টিফিকেট অব অরিজিনের সংশ্লিষ্ট তথ্য নিম্নরূপ:

Sl.No	Name of the Exporters	SAFTA Issue Number & date:	Importing Country	Remark
01	Seher International, Dhaka	EPB/25/Other/13753 Date:04-09-2025	INDIA	বর্ণিত, "Questionnaire" অনুযায়ী ১৯টি সাফটা সার্টিফিকেট অব অরিজিন এর তথ্যাদি প্রস্তুত করা হয়েছে। রপ্তানি উন্নয়ন ব্যুরোর প্রধান কার্যালয় হতে সাফটা সার্টিফিকেট অব অরিজিনগুলো জারী করা হয়েছে, যা সঠিক আছে।
02	Seher International, Dhaka	EPB/25/Other/13754 Date:04-09-2025	INDIA	
03	Mousumi Enterprise, Dhaka	EPB/25/Other/13765 Date:04-09-2025	INDIA	
04	Mousumi Enterprise, Dhaka	EPB/25/Other/13766 Date:04-09-2025	INDIA	
05	Mousumi Enterprise, Dhaka	EPB/25/Other/13767 Date:04-09-2025	INDIA	
06	Mousumi Enterprise, Dhaka	EPB/25/Other/13768 Date:04-09-2025	INDIA	
07	Mousumi Enterprise, Dhaka	EPB/25/Other/13769 Date:04-09-2025	INDIA	
08	Nameer & Co. Dhaka	EPB/25/Other/13659 Date:03-09-2025	INDIA	
09	Nameer & Co. Dhaka	EPB/25/Other/13661 Date:03-09-2025	INDIA	
10	G. T. Enterprise, Dhaka	EPB/25/Other/13755 Date:04-09-2025	INDIA	
11	G. T. Enterprise, Dhaka	EPB/25/Other/13756 Date:04-09-2025	INDIA	
12	Ramisha Enterprise, Dhaka	EPB/25/Other/14069 Date:09-09-2025	INDIA	
13	Ramisha Enterprise, Dhaka	EPB/25/Other/14070 Date:09-09-2025	INDIA	
14	Ramisha Enterprise, Dhaka	EPB/25/Other/14071 Date:09-09-2025	INDIA	
15	Ramisha Enterprise, Dhaka	EPB/25/Other/14080 Date:09-09-2025	INDIA	
16	Dada Nur Enterprise, Dhaka	EPB/25/Other/14077 Date09-09-2025	INDIA	
17	Dada Nur Enterprise, Dhaka	EPB/25/Other/14078 Date:09-09-2025	INDIA	
18	Dada Nur Enterprise, Dhaka	EPB/25/Other/14079 Date:09-09-2025	INDIA	
19	A.S Enterprise, Dhaka	EPB/25/Other/13752 Date:04-09-2025	INDIA	
20	S M TRADING, JESSORE	EPB/(N)/SAFTA/1391Date:04-09-2025	INDIA	বর্ণিত,"Questionnaire"অনুযায়ী ০৩টি সাফটা সার্টিফিকেট অব অরিজিন এর তথ্যাদি প্রস্তুত করা হয়েছে। ব্যুরোর নারায়ণগঞ্জ শাখা কার্যালয় হতে সাফটা সার্টিফিকেট অব অরিজিনগুলো জারী করা হয়েছে, যা সঠিক আছে।
21	S M TRADING, JESSORE.	EPB/(N)/SAFTA/1392 Date:04-09-2025	INDIA	
22	S M TRADING, JESSORE.	EPB/(N)/SAFTA/1399 Date:08-09-2025	INDIA	

০২। বিষয়টি মহোদয়ের সদয় অবগতি ও পরবর্তী প্রয়োজনীয় ব্যবস্থা গ্রহণের জন্য এতদসংগে প্রেরণ করা হলো।

সংযুক্তি: বর্ণনা মোতাবেক ৫০৩(পাঁচ শত তিন) পাতা।

০২/০৭/২৫

(মোঃ রুহুল আমিন)
মহাপরিচালক-২

সচিব
বাণিজ্য মন্ত্রণালয়
বাংলাদেশ সচিবালয়
ঢাকা।

[দৃ: আ: জনাব শাহরিয়ার রায়হান কবির, উপসচিব, এফটিএ-১ অধিশাখা বাংলাদেশ সচিবালয়, ঢাকা]

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7:48

Annexure-A

Government of the People's
Republic of Bangladesh
Export Promotion Bureau
Policy and Planning Division
TCB Bhaban, 1, Kawran Bazar, Dhaka.

www.epb.gov.bd

No-26.02.0000.26.23.48.297.24-2108 Date: 18th Ashar 1433 B.S. / 2nd July 2026 Christian Era

Subject: Regarding verification of the authenticity of SAFTA Certificate of Origin issued under SAFTA Agreement.

Reference: (1) Ministry of Commerce Letter No. 26.00.0000.121.39.036.25.84 Date: 19 May 2025.

(2) Ministry of External Affairs Letter No. 19.00.0000.411.43.066.17-188 Date: 01 April 2025.

(3) Ministry of External Affairs Letter No. 19.00.0000.411.43.066.17-487 Date: 29 April 2025.

(4) High Commission of India, Dhaka Note Verbale No-Dhaka22032026-278 Date: 22 March 2025

(5) High Commission of India, Dhaka Note Verbale No-Dhaka08042026-340 Date: 08 April 2025.

With kind reference to the above subject and referred letters, it is informed that as per the letter received from the High Commission of India in Dhaka, in light of Article-15(d) of OCP for SAFTA Rules of Origin, according to the "Questionnaire", the relevant information of 22 SAFTA Certificates of Origin issued by the Export Promotion Bureau against the export of goods from Bangladesh to India are as follows:

SL. No	Name of the Exporters	SAFTA Issue Number & date:	Importing Country	Remark
01	Seher International, Dhaka	EPB/25/Other/13753 Date:04-09-2025	INDIA	Information of 19 SAFTA Certificates of Origin has been prepared according to the stated "Questionnaire". The SAFTA Certificates of Origin were issued from the Head Office of the Export Promotion Bureau, which are correct.
02	Seher International, Dhaka	EPB/25/Other/13754 Date:04-09-2025	INDIA	
03	Mousumi Enterprise, Dhaka.	EPB/25/Other/13765 Date:04-09-2025	INDIA	
04	Mousumi Enterprise, Dhaka.	EPB/25/Other/13766 Date:04-09-2025	INDIA	
05	Mousumi Enterprise, Dhaka	EPB/25/Other/13767 Date:04-09-2025	INDIA	
06	Mousumi Enterprise, Dhaka.	EPB/25/Other/13768 Date:04-09-2025	INDIA	
07	Mousumi Enterprise, Dhaka	EPB/25/Other/13769 Date:04-09-2025	INDIA	
08	Sameer & Co. Dhaka:	EPB/25/Other/13659 Date:03-09-2025	INDIA	
09	Sameer & Co, Dhaka	EPB/25/Other/13661 Date:03-09-2025	INDIA	
10	G. T. Enterprise, Dhaka	EPB/25/Other/13755 Date:04-09-2025	INDIA	
11	G. T. Enterprise, Dhaka.	EPB/25/Other/13756 Date:04-09-2025	INDIA	
12	Ramisha Enterpeise, Dhaka	EPB/25/Other/14069 Date:09-09-2025	INDIA	
13	Ramisha Enterpeise, Dhaka.	EPB/25/Other/14070 Date:09-09-2025	INDIA	
14	Ramisha Enterpeise, Dhaka	EPB/25/Other/14071 Date:09-09-2025	INDIA	
15	Ramisha Enterpeise, Dhaka:	EPB/25/Other/14080 Date:09-09-2025	INDIA	
16	Dada Nur Enterprise, Dhaka.	EPB/25/Other/14077 Date:09-09-2025	INDIA	
17	Dada Nur Enterprise, Dhaka	EPB/25/Other/14078 Date:09-09-2025	INDIA	
18	Dada Nur Enterprise, Dhaka	EPB/25/Other/14079 Date:09-09-2025	INDIA	
19	A.S. Enterprise, Dhaka	EPB/25/Other/13752 Date:04-09-2025	INDIA	
20	S M TRADING, JESSORE.	EPB/(N)/SAFTA/1391 Date:04-09-2025	INDIA	Information of 03 SAFTA Certificates of Origin has been prepared according to the stated "Questionnaire". The SAFTA Certificates of Origin were issued from the Jashore Regional Branch Office, which are correct.
21	S M TRADING, JESSORE.	EPB/(N)/SAFTA/1392 Date:04-09-2025	INDIA	
22	S M TRADING, JESSORE.	EPB/(N)/SAFTA/1399 Date:08-09-2025	INDIA	

2. The matter is hereby sent for kind information and taking necessary action.

Enclosure: 503 (Five hundred three) pages as described.

Sd/-
(Md. Ruhul Amin)
Director General-2

Copy to:
Ministry of Commerce
Bangladesh Secretariat
Dhaka.

www.taxcode.in

30. We have also got cross-verified the COOs finding place in the above Bangladesh Official's letter and the connecting COOs in respect of the present litigation in respect of the 7 appeals. The ticked COOs are as per the above letter issued by the Bangladesh Authorities:

I	II	III	IV	V	VI	VII	VIII	IX	X	XI	XII	XIII
SI NO.	EXPORTER NAME OF BANGLADESH	IMPORTER NAME	B/E NO	B/E DATE	COO NO. FILED IN FAG BUT PULLED BY PAG	DEFACED BY PAG ON	COO PAGE NO.	EXAMINATION AND INVENTORY DATE BY PREVENTIVE OFFICERS OF CCP	SEIZURE (DATE) BY PREVENTIVE OFFICER OF CCP	PAGE NO.	POST SEIZURE CLEARANCE BY CUSTOMS FROM SAME SUPPLIER (COO DETAILS)	PAGE NO.
1	Sehar International	Rehman & Bros Garments	4404567	09.09.25	EPB/25/OTHER/13754 dated 09.09.2025	09.09.2025	44 OF COMPILATION	29.09.2025	23.02.2026	MENTIONED IN THE O.I.O. AT PAGE 97 OF THE APPEAL MEMO	EPB/25/OTHER/7368 dated 5.11.2025	42 OF COMPILATION
			4404647	09.09.25	EPB/25/OTHER/13755 dated 11.09.2025	09.09.2025	40 OF COMPILATION	29.09.2025	23.02.2026	91 OF APPEAL MEMO	EPB/26/OTHER/51511 dated 16.03.2026	43 OF COMPILATION
2	GT Enterprise	SM Trade Link	4447994	11.09.2025	EPB/25/OTHER/13756 dated 11.09.2025	11.09.2025	87 OF APPEAL MEMO	08.10.2025	23.02.2026	87 OF APPEAL MEMO	EPB/25/OTHER/5836 dated 10.04.2025	36 OF COMPILATION
			4447977	11.09.2025	EPB/25/OTHER/13755 dated 11.09.2025	11.09.2025	88 OF APPEAL MEMO	08.10.2025	23.02.2026	88 OF APPEAL MEMO	EPB/25/OTHER/7767 dated 08.05.2025	32 OF COMPILATION
											EPB/25/OTHER/10478 dated 09.07.2025	34 OF COMPILATION
											EPB/25/OTHER/10477 dated 09.07.2025	35 OF COMPILATION

	II	III	IV	V	VI	VII	VIII	IX	X	XI	XII	XIII
3	SAMEER & CO.	RIKKI EXPORTS	4399163	09.09.2025	EPB/25/OTHER/1 ✓3659 dated 04.09.2025	09.09.2025	60-61 OF COMPILATION	09.10.2026	05.01.2026	93-94 OF PAPERBOOK	EPB/25/OTHER /14699 dated 18.09.2025	61-62 OF COMPILATION
			4399169	09.09.2025	EPB/25/OTHER/1 3660 dated 04.09.2025	09.09.2025						
4	Mausumi Enterprise	A. Fashion	4399184	09.09.2025	EPB/25/OTHER/1 ✓3765 dated 04.09.2025	04.09.2025	97 OF APPEAL MEMO	10.10.2025	05.01.2026	108 OF APPEAL MEMO	EPB/DHK/1638 6 dated 19.10.2025	66 OF COMPILATION
			4399189	09.09.2025	EPB/25/OTHER/1 ✓769 dated 04.09.2025	04.09.2025	95 OF APPEAL MEMO	10.10.2025	05.01.2026	109 OF APPEAL MEMO	EPB/25/OTHER /15621 dated 08.10.2025	63 OF COMPILATION
			4399195	09.09.2025	EPB/25/OTHER/1 ✓3768 dated 04.09.2025	04.09.2025	94 OF APPEAL MEMO	13.10.2025	23.02.2026	107 OF APPEAL MEMO	EPB/DHK/3330 12 dated 30.03.2026	68 OF COMPILATION
			4399203	09.09.2025	EPB/25/OTHER/1 ✓3766 dated 04.09.2025	04.09.2025	96 OF APPEAL MEMO	08.10.2025	05.01.2026	111 OF APPEAL MEMO		
			4399209	09.09.2025	EPB/25/OTHER/1 ✓3767 dated 04.09.2025	04.09.2025	98 OF APPEAL MEMO	13.10.2025	05.01.2026	110 OF APPEAL MEMO		
5	RAMISHA ENTERPRISE	SYBORG FASHION	4427804	10.09.2025	EPB/25/OTHER/1 ✓4070 dated 09.09.2025	09.09.2025	121 OF APPEAL MEMO	07.10.2025	05.01.2026	133 OF APPEAL MEMO	EPB(N)/SAFTA /1425 dated 23.09.2025	49 OF COMPILATION
			4431644	11.09.2025	EPB/25/OTHER/1 ✓4069 dated 09.09.2025	09.09.2025	119 OF APPEAL MEMO	26.09.2025	23.02.2026	132 OF APPEAL MEMO	EPB(N)/SAFTA /1424 dated 23.09.2025	50 OF COMPILATION
			4436102	10.09.2025	EPB/25/OTHER/1 ✓4080 dated 09.09.2025	09.09.2025	120 OF APPEAL MEMO	27.09.2025	23.02.2026	131 OF APPEAL MEMO	EPB(N)/SAFTA /1582 dated 07.12.2025	NOT FOUND
			4431647	11.09.2025	EPB/25/OTHER/1 ✓4071 dated 09.09.2025	09.09.2025	122 OF APPEAL MEMO	06.10.2025	05.01.2026	134 OF APPEAL MEMO	EPB/25/OTHER /12430 dated 17.08.2025	51 OF COMPILATION
											EPB/25/OTHER /12429 dated 17.08.2025	52 OF COMPILATION

I	II	III	IV	V	VI	VII	VIII	IX	X	XI	XII	XIII
6	DADA NUR ENTERPRISE	ZAAHI FASHIONS (P) LTD	4435153	11.09.2025	EPB/25/OTHER/1 4079 dated 09.09.2025	11.09.2025	98 OF APPEAL MEMO	06.10.2025	05.01.2026	112 OF APPEAL MEMO	EPB(N)/SAFTA /1427 dated 23.09.2025	55 OF COMPILATION
			4450588	11.09.2025	EPB/25/OTHER/1 4078 dated 09.09.2025	11.09.2025	99 OF APPEAL MEMO	25.09.2025	23.01.2026	111 OF APPEAL MEMO	EPB(N)/SAFTA /1493 dated 20.10.2025	56 OF COMPILATION
			4450593	11.09.2025	EPB/25/OTHER/1 4077 dated 09.09.2025	11.09.2025	100 OF APPEAL MEMO	27.09.2025	05.01.2026	110 OF APPEAL MEMO	EPB(N)/SAFTA /1465 dated 09.10.2025	57 OF COMPILATION
											EPB(N)/SAFTA /1427 dated 20.10.2025	58 OF COMPILATION
7	S. M. Traders	Naaz Enterprises	4384516	09.09.2025	EPB(N)/SAFTA/1 392 dated 04.09.2025	09.09.2025	105 OF APPEAL MEMO	26.09.2025	05.01.2026	121 OF APPEAL MEMO	EPB(N)/SAFTA /1391 dated 04.09.2025 (IMPORTER ALLOWED WITH COO)	
			4404600	09.09.2025	EPB(N)/SAFTA/1 391 dated 04.09.2025	09.09.2025	104 OF APPEAL MEMO	26.09.2025	05.01.2026	122 OF APPEAL MEMO		
			4451373	19.09.2025	EPB(N)/SAFTA/1 4079 dated 09.09.2025	09.09.2025	53 OF COMPILATION	26.09.2025	05.01.2026	123 OF APPEAL MEMO		

NOTES: 1. FAG = FACELESS APPRAISEMENT GROUP

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2. PAG = PORT APPRAISEMENT GROUP
3. COMPILATION MEANS SPIRAL NOTES ARGUMENTS WITH ANNEXURES FILES
4. APPEAL MEMO MEANS PAPERBOOK FOR THE APPEAL FILED BY THE APPELLANT

FILED BY:

COUNSEL OF THE APPELLANT

31. Our earlier observations about the COOs in question cannot be the reasons to withhold the consignments, gets fortified by the letter dated 2nd July 2026, wherein the COOs under dispute have been taken up for enquiry by the Bangladesh and the same have been certified to be 'correct' by them. Thus, this puts an end to the Revenue's arguments on the veracity of the COOs.

32. Based on the other documents on record, in the earlier paragraphs we have already come to a conclusion that the Revenue had no case against the appellants. Thereafter the appellants, have come up with the Enquiry report from the Bangladesh Authority by way of the letter dated 2nd July 2026. It is also on record that even as on 1st September 2026, when the appeals were re-heard, there was no whisper from the Revenue about such letter being received from the Bangladesh Authorities. The matching of many of the Certificates, along with the factual details discussed by us in the earlier paragraphs, makes us to take a clear view that there is no necessity to refer the matter to the lower authority, as has been requested by the Ld AR.

33. In view of the foregoing detailed discussions, we hold that the Revenue has not made out any case whatsoever against the appellants. Accordingly, we hold that the detention of the consignments in question is illegal. We set aside the impugned Provisional Release Orders and direct the Customs (Port) to release the goods based on the already Assessed Bills of Entry provided to the appellants for payment of Customs Duty [IGST], which as per the appellants, has already been paid by them.

34. Coming to the submissions of the appellants regarding waiver of the demurrage / detention charges, we have already held that the Customs has no case to detain the imported consignments. It would be relevant

to go through the Handling of Cargo in Customs Areas Regulations, 2009, wherein the Regulation 6(1) reads as under:

> **"6. Responsibilities of Customs Cargo Service Provider.** - (1) The Customs Cargo Service provider shall -
> ….
> (l) subject to any other law for the time being in force, shall not charge any rent or demurrage on the goods seized or detained or confiscated by the proper officer;"

35. We have also gone through some of the relevant case laws on the issue, which are discussed below:

(2025) 31 Centax 448 (Cal.)
Vinod Kumar Jain
Vs Rajesh Jindal, Principal Commissioner of Customs (Port)

2. We also note that the department has not issued the detention certificate for waiver of detention charges and other charges and it appears that only for a partial period such certificate has been issued. The department should not frustrate the order and direction issued in our judgment and order dated 24.11.2021, more particularly, when the department has not preferred any appeal against our judgment and the same has attained finality. Therefore, the department is directed to issue detention certificate for the entire period of detention, that is, till the goods are released in terms of the direction issued earlier.

2019 (367) E.L.T. 972 (Mad.)
AGRO 1 STOP
Vs C C , CHENNAI-II

6. The petitioner has also prayed for waiver of demurrage charges incurred in respect of the detained consignments. In the light of Rule 6(1) of the Handling of Cargo in Customs Areas Regulations, 2009, which provides that the Customs Cargo Provider shall not, subject to any other law for the

time being in force, charge any rent or demurrage on the goods seized or detained or confiscated by the Superintendent of Customs or Appraiser or Inspector of Customs or Preventive officer or examining officer, as the case may be, there shall be a waiver of demurrage charges.

2021 (378) E.L.T. 643 (Tri. - Mumbai)
S.G. INTERNATIONAL
Vs C C , NHAVA SHEVA-I

4.13 In respect of detention and demurrage charges in their letter dated 18-10-2021, Revenue has stated as under :

"3. In regards to detention waiver, it is to that this office will follow Regulation 6(1)(l) of the Handling of Cargo in Customs Areas Regulations, 2009 which states that -

The Customs Cargo Service provider shall -

Subject to any other law for the time being in force, shall not charge any rent or demurrage on the goods seized or detained or confiscated by the Superintendent of Customs or Appraiser or Inspector of Customs or Preventive officer or examining officer as the case may be"

Taking the note of the above submission made by the Revenue before us and admitting that these goods have been detained by them, we are of the opinion that these charges should be waived and proper certificate in this regards be issued by the concerned authorities.

36. We find that the ratio laid down in the case law is squarely applicable to the facts of the present case. Therefore, we direct the Revenue to issue complete waiver order towards demurrage and other charges in respect of the detained consignments.

37. To Summarize:

(a) No case has been made out against the appellants in respect of infringement of IPR.

(b) No case of has been made out that the Certificates of Origin produced by the appellant are suffering from any defect. The same have already been accepted as proper and defaced by the PAG of the Customs (Port) before the goods were detained.

(c) Subsequent imports from the same sources with COOs are being cleared with SAFTA benefits.

(d) Bangladesh Authorities vide their letter dated 2nd July 2026, have certified that the COOs are in question are proper and are in order

(e) In view of (a) (b) (c) and (d) above, we hold that the appellant is eligible for Customs Duty exemption as per SAFTA provisions.

(f) No documentary evidence has been brought in by Customs (Port) officials for conducting Market Survey for enhancement of value of the imported consignments. Hence, the higher value adopted by the Customs, stands set aside.

(g) Complete waiver of the demurrage / detention and other charges is to be granted for the detained consignments.

(h) Since, we have decided the issue on merits, holding that no case has been made out against the appellants, we are not wading into the issue as to whether Customs (Prev) has the jurisdiction to detain the goods when the Assessment is underway within the PAG of the Customs (Port).

38. The appeals stand allowed as per the above terms.

(Order pronounced in the open court on 25.09.2026.)

Sd/

(R. MURALIDHAR)
MEMBER (JUDICIAL)

Sd/
(K. ANPAZHAKAN)
MEMBER (TECHNICAL)

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