

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
ALLAHABAD**

REGIONAL BENCH - COURT NO.II

Customs Appeal No.70678 of 2025

(Arising out of Order-in-Appeal No.216-Cus/Apl/LKO/2024 dated 19/03/2024 passed by Commissioner (Appeals) Customs, Central Excise & CGST, Lucknow)

M/s Regent Rugs,
(Mahboob Alam Gopalpatti,
Chauri Road, Bhadohi-221401)

.....Appellant

VERSUS

Commissioner of Central Excise &

Service Tax, Lucknow

....Respondent

(7-A, Ashok Marg, Hazratganj, Lucknow-226001)

APPEARANCE:

Shri Prakhar Shukla, Advocate for the Appellant
Smt Chitra Srivastava, Authorised Representative for the Respondent

CORAM: HON'BLE MR. SANJIV SRIVASTAVA, MEMBER (TECHNICAL)

FINAL ORDER NO.70769/2025

DATE OF HEARING : 03 November, 2025
DATE OF DECISION : 03 November, 2025

SANJIV SRIVASTAVA:

This appeal is directed against Order-in-Appeal No.216-Cus/Apl/LKO/2024 dated 19/03/2024 passed by Commissioner (Appeals) Customs, Central Excise & CGST, Lucknow. By the impugned order following has been held:-

"5.1 I have carefully gone through the case records. By the impugned order, Drawback amounting to Rs.4,73,838/ was ordered to be recovered from the appellant along with interest due to non-submission of BRCs in time.

5.2 I find that the appellant has submitted that they have realized amount of sale proceeds in respect of shipping

bills nos. No. 82/DBK/16-17 dated 22.06.2016 and 136/DBK/16-17 dated 19.06.2016 but the same are not supported by incontrovertible evidences as the appellant himself stated that GR is not issued and the certificate issued by the bankers against these shipping bills. Further, the FIRC in respect of above two shipping bills could not be correlated to these shipping bills or relevant invoices. Thus, I find that the claim of the appellant that they have realized the sale proceeds in respect of these two shipping bills within stipulated time is not sustainable. In respect of rest three shipping bills, I find that the appellant in their grounds of appeal submitted that they have deposited the drawback amount but failed to submit any proof viz. copy of challan etc. in this regard.

5.3 In view of the above, I uphold the impugned order passed by the adjudicating authority as just and proper, consequently, the appeal filed by the appellant is dismissed.”

2.1 Appellant had filed the Shipping Bills as detailed in the table below, and had claimed the drawback in respect of the goods exported:

S N	Shipping Bill		Sale Proceeds in USD	Cheque No & date	Drawback in Rs
	Number	Date			
1	82/DBK/16-17	22.06.16	16747.20	269306/ 14.07.16	102228
2	136/DBK/16-17	19.09.16	17502.00	269324/ 10.10.16	106355
3	162/DBK/16-17	27.10.16	14152.00	269357/ 27.03.17	85800
4	248/DBK/16-17	07.03.17	24030.00	269357/ 27.03.17	145910
5	59/DBK/17-18	22.06.17	5742.00	269391/ 18.07.17	33545
			78173.2		473838

2.2 Appellant failed to produce the evidence in respect of realization of the sale proceeds of the export goods within the stipulated period as per the Rule 16A(1) of Customs, Central Excise Duties and Service Tax Drawback Rules, 1995.

2.3 A show cause notice dated 08.07.2019 was issued to the appellant asking them to show cause as to why:

- (i) *The amount of drawback for Rs 473838/- (Four Lacs Seventy Three Thousand Eight Hundred and Thirty Eight only) paid to the claimant should not be demanded and recovered from them under Rule 16 A (2) of the Customs, Central Excise Duties and Service Tax Drawback Rules, 1995.*
- (ii) *The interest should not be demanded and recovered from them under Section 75 A (2) read with Section 28AA of the Act.*

2.4 The show cause notice has been adjudicated as per the order in original No: 04/AC/ICD/MBS/2020-21 dated 29.06.2020 holding as follows:

"I hereby confirm the demand amounting to Rs 473838/- (Four Lacs Seventy Three Thousand Eight Hundred and Thirty Eight only) against M/s regent Rugs, Gopal Patti, Chauri Road, Bhadoi 221401 under Rule 16 A (2) of the Rules and require the party to payback the same to the exchequer along with appropriate under Section 75 A (2) read with Section 28AA of the Act.

The above amount should be deposited by the party forthwith."

2.5 Aggrieved appellant filed appeal before the Commissioner (Appeal) which has been dismissed as per the impugned order referred in para 1 above.

2.6 Hence this appeal.

3.1 I have heard Shri Prakhar Shukla learned Counsel appearing for the appellant and Smt Chitra Srivastava learned Authorized Representative appearing for the revenue.

3.2 Arguing for the appellant Counsel submits that in respect of shipping bills mentioned at

- S. No.3, 4 & 5 they have already deposited due drawback along with interest, they have also produced copy of TR-6 challans.
- S. No.1 & 2 received export proceeds in foreign exchange. They had also produced the copies of the bankers documents. However the demand against them has been confirmed ignoring these documents.

3.3 Authorized Representative reiterates the findings recorded in the orders of the lower authorities.

4.1 I have considered the impugned orders along with the submissions made in appeal and during the course of argument.

4.2 I find that appellant have produced copy of TR-6 challan, evidencing deposit of draw back along with interest in respect of the three shipping bills mentioned at S No 3, 4 & 5 in table in para 2.1. Hence, the demand made in terms of order of the lower authorities for the short payment against recovery in respect of these three shipping bills cannot be faulted however the amount already deposited by the appellant along with interest should be appropriated against this demand.

4.3 In respect of other two shipping bills appellant has produced the following documents to support their claim in respect of realization of the export proceeds-

DIRECTORATE GENERAL OF FOREIGN TRADE

STATEMENT OF BANK REALISATION

1	Firm's Name	REGENT RUGS
2	Address	GOPALPATTICHAURI ROAD BHADOHI SANT RAVIDAS NAGAR UTTAR PRADESH
3	IEC	1597001392
4	Shipping Bill No	DBK01362016
5	Shipping Bill Date	2016-09-19
6	Shipping Bill Port	DEEMED
7	Bank's Name	HDFC BANK
8	Bank's File no and Uploaded Date	HDFC0000000200220230012023-02-20 20:54:06
9	Bill ID no	594BC73213300014
10	Bank Realisation Certificate No	HDFC0000594230201583 Dated 2023-02-16
11	Date of realisation of money by bank	2021-11-26
12	Realised value in Foreign Currency	17262.500
13	Currency of realisation	USD
14	Date &time of printing	2023-02-21 01:12:11 PM

About the statement

• This statement is machine generated from the DGFT website. It reproduces the information (as available on the date and time of printing of this statement) received by DGFT from the bank in secured electronic mode. This information can be verified by accessing the DGFT website(<https://www.dgft.gov.in>).

Note on the realised value

• The Realised value (item 12 above) is denominated in foreign Currency and may be in CIF, C&For FOB terms as negotiated between exporter and buyer of the goods) and hence it may or may not include commission, Freight or Insurance as the case may be Such details may be obtained from exporters, if needed. Policy Circular No. 06(RE- 2012) /2009-14 Dated 10.10.2012 of DGFT explains this in detail.

DGFT website: <https://www.dgft.gov.in>



HDFC Bank Ltd,
Plot No-52 Station
Road Sant Ravidas Nagar
Bhadohi 221 401.Uttar Pradesh.

24

3

Date : 16-Dec-21

To,
REGENT RUGS
O GOPALPATTI
CHAURI ROAD
SANT RAVIDAS NAGAR
BHADOHI 221401

This is to inform you that your Export documents for amount USD 17502.50 & USD 16747.20 under Shipping Bill Number 136/DBK/2016 & 82/DBK/2016 dated 19-SEP-2016 & 22-JUN-2016 having port code ICD MADHOSINGHI has been received at our end and taken up for processing.

However, please be informed that:

- No BRC/s will be issued for the captioned export on realisation

Account no	Customer Name	IEC code	Online form no	SB NO	SB Date	Invoice no	Bill Amount (USD)
08652000000624	REGENT RUGS	1597001392	G16000284162	82/DBK/2016-17	22.06.2016	RR-65	16747.2
08652000000624	REGENT RUGS	1597001392	G16000411891	136/DBK/2016-17	19.09.2016	RR-66	17502.5

Also, please find the payment details as below.

Forward No	Credit Date
3307381049901155	31-Jul-18
2301181049901199	29-Jan-18
2609181049901320	26-Sep-18
0106181049901158	01-Jun-18
1212171049900869	12-Dec-17
1704181049900888	17-Apr-18
2704181049900897	27-Apr-18
0609181049902471	06-Sep-18

This Certificate has been issued on the specific request of the customer without any risk & responsibility on the part of bank or any of its officials.

Auth Signatories

HDFC Bank Ltd.

Bhadohi Branch (Code) 0865

www.hdfcbank.com

Regd. Office: HDFC Bank Ltd., HDFC Bank House, Senapati Bapat Marg, Lower Parel (West), Mumbai - 400 013
Corporate Identity No.: L65920MH1994PLC080618



HDFC BANK
We understand your world
DATE: 26 NOV 2021

HDFC Bank Ltd,
Plot No-52 Station
Road Sant Ravidas Nagar
Bhadohi 221 401 Uttar Pradesh.
CIN Number: L65920MH1994PLC080618

Web Address: support@hdfcbank.com

DEBIT ADVICE CUM INVOICE
EXPORT COLLECTION BILL

REGENT RUGS
D GOPALPATTI
CHIAURI ROAD
SANT RAVIDAS NAGAR
BHADOHI 221401

OUR BILL REFERENCE NO. : 594BC73213300014
USIR REFERENCE NO. : 0865BC7321C01230
DRAWEE NAME: : ALIYATI RUG INC
INVOICE REFERENCE: : RR 66
BILL AMOUNT : USD 17,502.50
BILL AMT LIQUIDATED : USD 0.00

DESCRIPTION	CCY	AMOUNT	DR/CR
SGST ON COMM AT INIT	INR	135.00	Dr.
CGST ON COMM AT INIT	INR	135.00	Dr.
Bill Commission	INR	1,500.00	Dr.

DETAILS:
TOTAL AMOUNT DEBITED INR 1,770.00 Dr.
(RUPEES ONE THOUSAND SEVEN HUNDRED SEVENTY ONLY)
VALUE DATE : 26-NOV 2021

WE HAVE DEBITED YOUR ACCOUNT NO. 08652000000624
CUSTOMER PAN NO : ABGPA0663F
CUSTOMER GSTIN NO :
STATE CODE : 09 STATE NAME : UTTAR PRADESH
BANK GSTIN NO : 09AAACH2702H11ZY
BANK ADDRESS : PRANAY TOWERS, 38, DARBARI LAI SHARMA MARG, LUCKNOW UTTAR PRADESH PIN- 226001

ISIN No for Other Charges : 99/113 Credit granting services including stand by commitment guarantees and securities
GST INVOICE NO. 1 (Other Charges): I CU2233055674358 Value of Service : 1500
GST AMOUNT :- CGST : INR 135 SGST : INR 135 IGST : INR 0 UGST : INR 0
GST RATE :- CGST : 9 % SGST : 9 % IGST : 0 % UGST : 0 %
KCS : INR 0

GST INVOICE NO. 2 (Discrepancy Charges): Discrepancy Charge :
GST AMOUNT DISCP :- CGST : INR 0 SGST : INR 0 IGST : INR 0 UGST : INR 0
GST RATE DISCP :- CGST : % SGST : % IGST : % UGST : %

ISIN No for FX Conversion : 99/15/-Foreign exchange services
GST INVOICE NO. 3 (FX Conversion Charges): FX Conversion :
GST AMOUNT :- CGST : INR 0 SGST : INR 0 IGST : INR 0 UGST : INR 0
GST RATE FX :- CGST : 9 % SGST : 9 % IGST : 0 % UGST : 0 %
KCS : INR 0

REGISTERED OFFICE ADDRESS: HDFC BANK HOUSE, SENAPATI BAPAT MARG,
LOWER PAREL, MUMBAI 400 018.
IN CASE OF ANY DISCREPANCY, PLEASE CONTACT US WITHIN 7 DAYS.
THIS IS A COMPUTER GENERATED ADVICE DOES NOT REQUIRE ANY SIGNATURE

www.hdfcbank.com

Regd. Office: HDFC Bank Ltd., HDFC Bank House, Senapati Bapat Marg, Lower Parel (West), Mumbai - 400 013
Corporate Identity No.: L65920MH1994PLC080618



HDFC BANK
We understand your world
DATE: 26 NOV 2021

HDFC Bank Ltd.
Plot No-52 Station
Road Sant Ravidas Nagar
Bhadohi 221 401, Uttar Pradesh.
CIN Number: L65920MH13994PLC080618

Web Address: support@hdfcbank.com

IN BILL ADVICE CUM INVOICE
EXPORT COLLECTION BILL

BL GENT RUGS
D GOPALPATTI
CHAUARI ROAD
SANT RAVIDAS NAGAR
BHADOHI 221401

OUR BILL REFERENCE NO. : S94HC73213300021
USR REFERENCE NO. : 0865HC7321CD1229
DRAWEE NAME : ALLIYAH RUG INC
INVOICE REFERENCE : IRI-65
BILL AMOUNT : USD 16,747.20
BILL AMT LIQUIDATED : USD 0.00

DESCRIPTION	CCY	AMOUNT	DR/CR
SGST ON COMM AT INIT	INR	135.00	Dr.
CGST ON COMM AT INIT	INR	135.00	Dr.
Bill Commission	INR	1,500.00	Dr.
DETAILS:			
TOTAL AMOUNT DEBITED	INR	1,770.00	Dr.
(RUPEES ONE THOUSAND SEVEN HUNDRED SEVENTY ONLY)			
VALUE DATE : 26-NOV-2021			

WE HAVE DEBITED YOUR ACCOUNT NO. 08652000000624
CUSTOMER PAN NO : AAGPA0663I
CUSTOMER GSTIN NO :
STATE CODE : 09 STATE NAME : UTTAR PRADESH
BANK GSTIN NO : 09AAAC1702H112Y
BANK ADDRESS : PRANAY TOWERS, 38, DARBARI LAL SHARMA MARG, LUCKNOW UTTAR PRADESH PIN- 226001

ISN No for Other Charges : 997113 Credit-granting services including stand by commitment guarantees and securities
GST INVOICE NO. 1 (Other Charges): I CU2233055674358 Value of Service : 1500
GST AMOUNT : CGST : INR 135 SGST : INR 135 IGST : INR 0 UGST : INR 0
GST RATE : CGST : 9 % SGST : 9 % IGST : 0 % UGST : 0 %
KC/SS : INR 0

GST INVOICE NO. 2 (Discrepancy Charges):
GST AMOUNT DISCP : CGST : INR 0 SGST : INR 0 IGST : INR 0 UGST : INR 0
GST RATE DISCP : CGST : % SGST : % IGST : % UGST : %

ISN No for FX Conversion : 997157-Foreign exchange services
GST INVOICE NO. 3 (FX Conversion Charges):
GST AMOUNT : CGST : INR 0 SGST : INR 0 IGST : INR 0 UGST : INR 0
GST RATE FX : CGST : 9 % SGST : 9 % IGST : 0 % UGST : 0 %
KC/SS : INR 0

REGISTERED OFFICE ADDRESS: HDFC BANK HOUSE, SENAPATI BAPAT MARG,
LOWER PAREL, MUMBAI 400 018.
IN CASE OF ANY DISCREPANCY, PLEASE CONTACT US WITHIN 7 DAYS.
THIS IS A COMPUTER GENERATED ADVICE DOES NOT REQUIRE SIGNATURE

www.hdfcbank.com

Regd. Office: HDFC Bank Ltd., HDFC Bank House, Senapati Bapat Marg, Lower Parel (West), Mumbai - 400 013
Corporate Identity No.: L65920MH13994PLC080618

BHADOHI



HDFC Bank Limited,
I Think Techno Campus, 4th Floor,
Building Alpha, Next To KanjurMarg Railway Station(East),
Mumbai - 400042

Certificate of Foreign Inward Remittance / GST Invoice

GST Invoice Number
Issue Date : 12-Dec-2017
CIN NO : 165920MH1994P1C080618
To (POS),
RIGINT RUGS
From (POP),
HDFC Bank Ltd
C/O RIGINT RUGS GOPAL PATTI CHAURI ROAD BHADOLI
271401
State/UT name and state/UT code:
PhnNo: 919936629889
State/UT name and state/UT code:
Customer GSTIN Registration number :
Bank GSTIN Registration number :
Customer Pan Number as updated in the account: ABGPA06631

Dear Customer,

We hereby confirm that your Account No : 50700005/91034 has been credited for inward remittance received as per swift details given below:

Inward No	Sender Ref No	Value Date	Credit Date
1212171049900869	2017121100293949	11-Dec-2017	12-Dec-2017
Currency	FCY Amount	Rate	INR Amount
USD	7492.50	0.0000	0.00
Remitter Details		Remitting Bank	Ordering Institute
237020340432 ALIYAH RUGS INC PO BOX 11855 CHARLOTT NC 28220-1855		BANK OF AMERICA N.A.	GF:NODEF1M01
Additional information as per swift message field 70 and 72 RI BJ218310662// OR IRR 65 1ST PAY			
Purpose of remittance as per Beneficiary		P0103 - Advance receipts against export contracts other than Nepal and Bhutan	
Remarks / Additional Information - if any		L I F C	

In relation to the above remittance we have debited your account : 50700005/91034 with following taxes

Value Of Service	IGST rate%	IGST Amount (A)	CGST rate%	CGST Amount (B)	SGST rate%	SGST Amount (C)	UTGST Rate%	UTGST Amount (D)	Cess Rate%	Cess Amount (E)	Grand Total (A+B+C+D+E)
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00

ISIN NO : 9971 FINANCIAL & RELATED SERVICES PAN No : AAAC127021

Please note that as per provisions of Foreign Exchange Management Act (FEMA, 1999), you are required to submit the export documents, in respect of above receipt, to our Bank within 21 days of the date of shipment, and in any case not later than one year from the date of remittance. Non-compliance of this requirement is liable for penal action under the above Act.

Please ensure to quote our above-mentioned Inward remittance number, while submitting the export documents against this export advance received.

This is a Computer Generated Advice and does not require signature. In case of any discrepancy & purpose code change, please contact us within 7 days.

Regd Office : HDFC Bank Limited, HDFC Bank House, Senapati Bapat Marg, Lower Parel (West), Mumbai - 400013



7
28

HDFC BANK
We understand your world

HDFC Bank Limited,
I Think Techno Campus, 4th Floor,
Building Alpha, Next To Kanjur Marg Railway Station (East),
Mumbai - 400042

Certificate of Foreign Inward Remittance / GST Invoice

GST Invoice Number : DPO180293153/651
Issue Date : 29 Jan 2018
To (POS) :
HIGHLIGHT RUGS
C/O HIGHLIGHT RUGS GOPAL PATTI CHAURI ROAD UTTAR
PRADESH BHADOHI 221401
State/UT name and state/UT code: Uttar Pradesh 09
Ph.No: 919936679889
Customer's GSTIN Registration number :
Customer Pan Number as updated in the account: ARGPA0663H

CIN NO: I65920MI11994P1C080618
From (POF) :
HDFC Bank Ltd
PLOT NO 52 STATION ROAD SANT RAVIDAS NAGAR BHADOHI UTTAR PRADESH
State/UT name and state/UT code: Uttar Pradesh 09
Bank GSTIN Registration number : 09AAACH2702H11ZY

Dear Customer,

We hereby confirm that your Account No : 08652000000624 has been credited for inward remittance received as per swift details given below:

Inward No	Sender Ref No	Value Date	Credit Date
290118049901189	2018012500242094	25 Jan 2018	29-Jan-2018
Currency	FCY Amount	Rate	INR Amount
USD	8092.50	63.2300	511688.78
Remitter Details		Remitting Bank	Ordering Institute
237020340432 ALLYANI RUGS INC PO BOX 11855 CHARLOTTTE NC 28220-1855		BANK OF AMERICA N.A.	BOFAUS3N
Additional information as per swift message field 70 and 72 RTH/222021274//I ULL AND FINAI FOR RR 65			
Purpose of remittance as per Beneficiary		P0103 - Advance receipts against export contracts other than Nepal and Rhutan	
Remarks / Additional Information - if any			

In relation to the above remittance we have debited your account : 08652000000624 with following taxes

Value Of Service	IGST rate%	IGST Amount (A)	CGST rate%	CGST Amount (B)	SGST rate%	SGST Amount (C)	UTGST Rate%	UTGST Amount (D)	Cess Rate%	Cess Amount (E)	Grand Total (A+B+C+D+E)
3058.44	0.00	0.00	9.00	275.26	9.00	275.26			0.00	0.00	550.52

HSN NO : 9971 FINANCIAL & RELATED SERVICES PAN No : AAACH2702H1

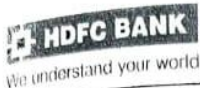
Please note that as per provisions of Foreign Exchange Management Act (FEMA, 1999), you are required to submit the export documents, in respect of above receipt, to our Bank within 21 days of the date of shipment, and in any case not later than one year from the date of remittance. Non-compliance of this requirement is liable for penal action under the above Act.

Please ensure to quote our above-mentioned inward remittance number, while submitting the export documents against this export advance received.

This is a Computer Generated Advice and does not require signature. In case of any discrepancy & purpose code change, please contact us within 7 days.

Regd Office : HDFC Bank Limited , HDFC Bank House , Senapati Bapat Marg , Lower Parel (West) , Mumbai - 400013





HDFC Bank Limited,
I Think Techno Campus, 4th Floor,
Building Alpha, Next To KanjurMarg Railway Station(East),
Mumbai - 400042

8
29

Certificate of Foreign Inward Remittance / GST Invoice

GST Invoice Number : DPO1810758142266
Issue Date : 17-Apr-2018
To (POS):
RIGINT RUGS
C/O RIGINT RUGS GOPALPATTI CHAURI ROAD UTTAR
PRADESH BHADOHI 221401
State/UT name and state/UT code: Uttar Pradesh 09
Phone: 919936629889
Customer GSTIN Registration number :
Customer Pan Number as updated in the account: ARIGP006631

GIN NO: 165920MI11994PI C080618
From (POP):
HDFC Bank Ltd
PLOT NO 52 STATION ROAD SANT RAVIDAS NAGAR BHADOHI UTTAR PRADESH
State/UT name and state/UT code: Uttar Pradesh 09
Bank GSTIN Registration number : 09AAACH2702HIZY

Dear Customer,
We hereby confirm that your Account No : 08652000000624 has been credited for inward remittance received as per swift details given below:

Inward No	Sender Ref No	Value Date	Credit Date
1704181049900888	2018041600343835	16-Apr-2018	17-Apr-2018
Currency	FCY Amount	Rate	INR Amount
USD	1042.50	65.2100	67981.43
Remitter Details		Remitting Bank	Ordering Institute
237020340432 ALIYAH RUGS INC PO BOX 11855 CHARLOTT NC 28220-1855		BANK OF AMERICA N.A.	BOFAUS3N
Additional Information as per swift message field 70 and 72 RIBZ28862582/RR 65 FULL AND FINAL			
Purpose of remittance as per Beneficiary		P0103 - Advance receipts against export contracts other than Nepal and Bhutan	
Remarks / Additional Information - if any			

In relation to the above remittance we have debited your account : 08652000000624 with following taxes

Value Of Service	IGST rate%	IGST Amount (A)	CGST rate%	CGST Amount (B)	SGST rate%	SGST Amount (C)	UTGST Rate%	UTGST Amount (D)	Cess Rate%	Cess Amount (E)	Grand Total (A+B+C+D+E)
679.81	0.00	0.00	9.00	61.18	9.00	61.18			0.00	0.00	122.36

HISN NO : 9971 FINANCIAL & RELATED SERVICES PAN No : AAACH2702H

Please note that as per provisions of Foreign Exchange Management Act (FEMA, 1999), you are required to submit the export documents, in respect of above receipt, to our Bank within 21 days of the date of shipment, and in any case not later than one year from the date of remittance. Non-compliance of this requirement is liable for penal action under the above Act.

Please ensure to quote our above-mentioned inward remittance number, while submitting the export documents against this export advance received.

This is a Computer Generated Advice and does not require signature. In case of any discrepancy & purpose code change, please contact us within 7 days.

Regd Office : HDFC Bank Limited, HDFC Bank House, Senapati Bapat Marg, Lower Parel (West), Mumbai - 400013





HDFC Bank Limited,
I Think Techno Campus, 4th Floor,
Building-Alpha, Next To KanjurMarg Railway Station(East),
Mumbai - 400042

9

30

Certificate of Foreign Inward Remittance / GST Invoice

GST Invoice Number : HPO18117/8349051

Issue Date : 27-Apr-2018

CIN NO: I65920MI11994PI C080618

To (POS):

From (POP):

RI: GINT RUGS

HDFC Bank Ltd

G/O RIGINT RUGS GOPALPATTI CHAURI ROAD UTTAR
PRADESH BHADOHI 221401

PLOT NO 52 STATION ROAD SANT RAVIDAS NAGAR BHADOHI UTTAR PRADESH

State/UT name and state/UT code: Uttar Pradesh 09

State/UT name and state/UT code: Uttar Pradesh 09

Pin No: 919936629889

Bank GSTIN Registration number : 09AAACH2702H1ZY

Customer GSTIN / Registration number :

Customer Pan Number as updated in the account: AHGPA0663I

Dear Customer,

We hereby confirm that your Account No : 08652000000624 has been credited for inward remittance received as per swift details given below:

Inward No		Sender Ref No	Value Date	Credit Date
2704181049900897		2018042600346907	26-Apr-2018	27-Apr-2018
Currency	FCY Amount	Rate	INR Amount	
USD	3992.50	66.2100	264343.43	
Remitter Details		Remitting Bank	Ordering Institute	
237020340432 ALIYAH RUGS INC PO BOX 11855 CHARLOTT NC 28220-1855		BANK OF AMERICA N.A.	BOFAUS3N	
Additional information as per swift message field 70 and 72 RI/B/229804790/IRR 66 PART PAYMENT				
Purpose of remittance as per Beneficiary		10103 - Advance receipts against export contracts other than Nepal and Bhutan		
Remarks / Additional Information - if any				

In relation to the above remittance we have debited your account : 08652000000624 with following taxes

Value Of Service	IGST rate%	IGST Amount (A)	CGST rate%	CGST Amount (B)	SGST rate%	SGST Amount (C)	UTGST Rate%	UTGST Amount (D)	Cess Rate%	Cess Amount (E)	Grand Total (A+B+C+D+E)
1821.72	0.00	0.00	9.00	163.95	9.00	163.95			0.00	0.00	327.90

HSN NO: 9971-FINANCIAL & RELATED SERVICES PAN No: AAACH2702H1

Please note that as per provisions of Foreign Exchange Management Act (FEMA, 1999), you are required to submit the export documents, in respect of above receipt, to our Bank within 21 days of the date of shipment, and in any case not later than one year from the date of remittance. Non-compliance of this requirement is liable for penal action under the above Act.

Please ensure to quote our above-mentioned inward remittance number, while submitting the export documents against this export advance received.

This is a Computer Generated Advice and does not require signature. In case of any discrepancy & purpose code change, please contact us within 7 days.

Regd Office : HDFC Bank Limited, HDFC Bank House, Senapati Bapat Marg, Lower Parel (West), Mumbai - 400013



10
31

HDFC Bank Limited,
I Think Techno Campus, 4th Floor,
Building -Alpha, Next To KanjurMarg Railway Station(East),
Mumbai - 400042



Certificate of Foreign Inward Remittance / GST Invoice

GST Invoice Number : DPO18157211630/3
Issue Date : 01-Jun-2018

CIN NO : I65920MI11994PI C080618
From (POP):

To (POS):
RUGENT RUGS
C/O RUGENT RUGS GOPALPATTI CHAURI ROAD UTTAR
PRADESH BHADOLI 221401
State/UT name and state/UT code: Uttar Pradesh 09
Pin No: 919936679889

HDFC Bank Ltd
PLOT NO 52 STATION ROAD SANT RAVIDAS NAGAR BHADOLI UTTAR PRADESH
State/UT name and state/UT code: Uttar Pradesh 09
Bank GSTIN Registration number : 09AAACH2702H1Z2Y

Customer GSTIN Registration number :
Customer Pan Number as updated in the account: ARGPA0663F

Dear Customer,
We hereby confirm that your Account No : 08652000000624 has been credited for inward remittance received as per swift details given below:

Dear Customer,

We hereby confirm that your Account No : 08652000000624 has been credited for inward remittance received as per swift message.

Inward No	Sender Ref No	Value Date	Credit Date
0106181049901158	2018053100492658	31-May-2018	01-Jun-2018
Currency	FCY Amount	Rate	INR Amount
USD	3992.50	66.3600	264942.30
Remitter Details		Remitting Bank	Ordering Institute
237020340432 ALLIYAH RUGS INC PO BOX 11855 CHAUROTTI NC 28220-1855		BANK OF AMERICA N.A.	BOFAUS3N
Additional information as per swift message field 70 and 72 RI 70/232790300/MISC INVOICES RRR 66			
Purpose of remittance as per Beneficiary		P0103 - Advance receipts against export contracts other than Nepal and Bhutan	
Remarks / Additional Information - If any			

In relation to the above remittance we have debited your account - 08652000000624 with following taxes

Value Of Service	IGST rate%	IGST Amount (A)	CGST rate%	CGST Amount (B)	SGST rate%	SGST Amount (C)	UTGST Rate%	UTGST Amount (D)	Cess Rate%	Cess Amount (E)	Grand Total (A+B+C+D+E)
1824.71	0.00	0.00	9.00	164.22	9.00	164.22			0.00	0.00	328.44

ISIN NO: 9971 FINANCIAL & RELATED SERVICES PAN No: AACI12702H1

Please note that as per provisions of Foreign Exchange Management Act (FEMA, 1999), you are required to submit the export documents, in respect of above receipt, to our Bank within 21 days of the date of shipment, and in any case not later than one year from the date of remittance. Non-compliance of this requirement is liable for penal action under the above Act.

Please ensure to quote our above-mentioned inward remittance number, while submitting the export documents against this export advance received.

This is a Computer Generated Advice and does not require signature. In case of any discrepancy & purpose code change, please contact us within 7 days.

Regd Office : HDFC Bank Limited, HDFC Bank House, Senapati Bapat Marg, Lower Parel (West), Mumbai - 400013





HDFC Bank Limited,
I Think Techno Campus, 4th Floor,
Building-Alpha, Next To KanjurMarg Railway Station (East),
Mumbai - 400042

11
32

Certificate of Foreign Inward Remittance / GST Invoice

GST Invoice Number : DP01821230713296
Issue Date : 31-Jul-2018
CIN NO : I65920MH1994PLC080618
From (POP):
HDFC Bank Ltd
C/O RIGENT RUGS GOPAL PATTI CHIAURI ROAD UTTAR
PRADESH BHADOHI 221401
PLOT NO 52 STATION ROAD SANT RAVIDAS NAGAR BHADOHI UTTAR PRADESH
State/UT name and state/UT code: Uttar Pradesh 09
State/UT name and state/UT code: Uttar Pradesh 09
PhnNo: 919936629889
Bank GSTIN Registration number : 09AAAACH2702H1ZY
Customer GSTIN Registration number :
Customer Pan Number as updated in the account: AHGPA0663E

Dear Customer,
We hereby confirm that your Account No :- 08652000000624 has been credited for inward remittance received as per swift details given below:

Inward No	Sender Ref No	Value Date	Credit Date
3107181049901155	2018073000334368	30-Jul-2018	31-Jul-2018
Currency	FCY Amount	Rate	INR Amount
USD	3992.50	68.4100	273126.93
Remitter Details		Remitting Bank	Ordering Institute
237020340432 ALLIYANI RUGS INC PO BOX 11855 CHIAUR, OTTI NC 28220-1855		BANK OF AMERICA N.A.	BOFAUS3N
Additional information as per swift message field 70 and 72 RITH/237790208//FOR RR 66			
Purpose of remittance as per Beneficiary		P0103 - Advance receipts against export contracts other than Nepal and Bhutan	
Remarks / Additional Information - if any			

In relation to the above remittance we have debited your account :- 08652000000624 with following taxes

Value Of Service	IGST rate%	IGST Amount (A)	CGST rate%	CGST Amount (B)	SGST rate%	SGST Amount (C)	UTGST Rate%	UTGST Amount (D)	Cess Rate%	Cess Amount (E)	Grand Total (A+B+C+D+E)
1865.63	0.00	0.00	9.00	167.91	9.00	167.91			0.00	0.00	335.82

ISIN NO : 9971 FINANCIAL & RELATED SERVICES PAN No : AACI2702H

Please note that as per provisions of Foreign Exchange Management Act (FEMA, 1999), you are required to submit the export documents, in respect of above receipt, to our Bank within 21 days of the date of shipment, and in any case not later than one year from the date of remittance. Non-compliance of this requirement is liable for penal action under the above Act.

Please ensure to quote our above-mentioned inward remittance number, while submitting the export documents against this export advance received.

This is a Computer Generated Advice and does not require signature. In case of any discrepancy & purpose code change, please contact us within 7 days.

Regd Office : HDFC Bank Limited, HDFC Bank House, Senapati Bapat Marg, Lower Parel (West), Mumbai - 400013



12
33



HDI C Bank Limited,
I Think Techno Campus, 4th Floor,
Building: Alpha, Next To KanjurMarg Railway Station(East),
Mumbai - 400042

Certificate of Foreign Inward Remittance / GST Invoice

GST Invoice Number: IIP01824989365114
Issue Date: 06-Sep-2018
CIN NO: I65920MH1994PI C080618
From (POP):
To (POS):
HDI C Bank Ltd
PLOT NO 52 STATION ROAD SANT RAVIDAS NAGAR BHADOHI UTTAR PRADESH
C/O RIJENT RUGS GOPAL PATTI CHAURI ROAD UTTAR PRADESH BHADOHI 221401
State/UT name and state/UT code: Uttar Pradesh 09
Phone: 919936629889
Bank GSTIN Registration number: 09AAAC1270211ZY
Customer GSTIN Registration number:
Customer Pan Number as updated in the account: AHGP/A06631

Dear Customer,
We hereby confirm that your Account No : 08652000000674 has been credited for inward remittance received as per swift details given below:

We hereby confirm that your Account No - 08652000000674 has been credited for inward remittance received as per SWIFT message.			
Inward No	Sender Ref No	Value Date	Credit Date
0509181049902421	2018090500375007	06-Sep-2018	06-Sep-2018
Currency	FCY Amount	Rate	INR Amount
USD	3992.50	71.6900	286222.33
Remitter Details		Remitting Bank	Ordering Institute
237020340432 ALIYAH RUGS INC PO BOX 11855 CHARLOTTE NC 28220-1855		BANK OF AMERICA N.A	BOFAUS3N
Additional Information as per swift message field 70 and 72 RI 18/241113308/MISC PAYMENT			
Purpose of remittance as per Beneficiary		10103 Advance receipts against export contracts other than Nepal and Bhutan	
Remarks / Additional Information - if any			

In relation to the above remittance we have debited your account : 08652000000674 with following taxes:

Value Of Service	IGST rate%	IGST Amount (A)	CGST rate%	CGST Amount (B)	SGST rate%	SGST Amount (C)	UTGST Rate%	UTGST Amount (D)	Cess Rate%	Cess Amount (E)	Grand Total (A+B+C+D+E)
1931.11	0.00	0.00	9.00	173.80	9.00	173.80			0.00	0.00	347.60

HSN NO : 997111 FINANCIAL & RELATED SERVICES PAN No : AAAC1270211

Please note that as per provisions of Foreign Exchange Management Act (FEMA, 1999), you are required to submit the export documents, in respect of above receipt, to our Bank within 21 days of the date of shipment, and in any case not later than one year from the date of remittance. Non-compliance of this requirement is liable for penal action under the above Act.

Please ensure to quote our above-mentioned inward remittance number, while submitting the export documents against this export advance received.

This is a Computer Generated Advice and does not require signature. In case of any discrepancy & purpose code change, please contact us within 7 days.

Regd Office : HDI C Bank Limited, HDI C Bank House, Senapati Bapat Marg, Lower Parel (West), Mumbai - 400013



4.4 The orders of the lower authorities have failed to take note of the above documents and have proceeded to confirm the demand against the appellant for recovery of drawback in respect of these two shipping bills. A proper verification of these

documents should be caused to determine whether the appellant has realized these export proceeds. The banker has in its Certificate dated 16.12.2021 given the details of the shipping bill, invoice no, bill amount and the details of the Inward No against which these amounts have been received. As this document was not before the adjudicating authority, it is deemed fit that the matter be remanded back to the Original Authority for consideration of these documents.

5.1 In view of the above, appeal is partially allowed and matter is remanded back to the Original Authority for consideration of the documents produced by the appellant evidencing the remittance of foreign exchange against these two shipping bills.

5.2 Original Authority is directed to decide the matter within a period of two months from the date of receipt of this order.

(Dictated and pronounced in open court)

(SANJIV SRIVASTAVA)
MEMBER (TECHNICAL)

akp