



भारतसरकार/ Government of India  
 वित्तमंत्रालय / Ministry of Finance  
 कार्यालय/ Office of  
 प्रधानआयुक्त सीमाशुल्क -(एन एस-1)  
 Pr. Commissioner of Customs-(NS-I)  
 Jawaharlal Nehru Custom House (JNCH)  
 NhavaSheva, Tal: Uran, Dist: Raigad, Maharashtra-400  
 707



File No. CUS/APR/SCN/513 /2026-Gr (1And1A)

Date: 10.03.2026

SCN No. 2122 / 2025-26/JC/48-1/NS-1/CAE/JNCH

DIN: 20260378NW00000000BE

**Subject: Show Cause Notice under Section 28(4) of the Customs Act, 1962, in respect of goods imported by M/s Trow Nutrition India Private Limited (IEC-0416904262)-reg;**

An intelligence received in Directorate of Revenue Intelligence, Headquarters, New Delhi (hereinafter referred to as "the DRI"), indicated that some importers are importing vitamins as raw material for the manufacture of animal feeds and wrongly classifying the same under Chapter Heading 2309 instead of correct Chapter Heading 2936 with an intent to evade payment of correct customs duty. On the basis of this input, further analysis was conducted and it was observed that certain importers appeared to be mis-classifying vitamins under Chapter Heading 2309 under the pretext that products are to be used in the manufacture of animal feeds. It was further observed that in Customs Tariff Act, 1975 (First Schedule) each type of vitamin is specifically described in Chapter Heading 2936 with specific terms mentioning the type of vitamins and their derivatives.

1.1 The analysis *prima-facie* indicated that the said importers appear to be mis-classifying the imported goods i.e. vitamins for manufacturing of animal feed. It was also observed that the aggregate customs duty under Chapter Heading 2309 was 16.5% (BCD-15%, SWS-10%, IGST- Nil) and under Chapter Heading 2936 was 27.735% (BCD-7.5%, SWS-10%, IGST-18%) and it appeared that importers are involved in evasion of customs duty due to mis-classification of imported goods. One such importer is **M/s Trow Nutrition India Private Limited (IEC- 0416904262)** having corporate office at Unit No. L4 04, SLN Terminus, Survey No. 133, beside Botanical Gardens, Gachibowli, Hyderabad, Telangana-500032. Accordingly, investigation was initiated in the matter.

## 2. SEARCHES CONDUCTED:

During investigation, searches were conducted on 14/15.03.2024 at various premises of M/s Trow Nutrition India Private Limited, as detailed below.

**2.1 Corporate office of M/s Trouw Nutrition India Private Limited located at Unit No. L4 04, SLN Terminus, Survey No. 133, Beside Botanical Gardens, Gachibowli, Hyderabad, Telangana-500032.**

2.1.1 During search proceedings on 14/15.03.2024, Smt. Pooja Chatterjee, Company Secretary and Shri Srikrishna Gouda, Director of M/s Trouw Nutrition India Private Limited, were present in the premises. Smt. Pooja Chatterjee informed that the said office premises is shared by M/s Trouw Nutrition India Private Limited and M/s Skretting Aquaculture India Private Limited, both of which are companies owned by Nutreco group. She further informed that Shri Rajesh S., Procurement Manager of the company handles the customs clearance/import related work of the company and he was not available in the office on that day. Certain documents found relevant to investigation were resumed from the premises. Further, statement dated 14/15.03.2024 of Shri Srikrishna Gouda, Director of the company was also recorded during search proceedings. The search proceedings conducted at above premises were recorded under Panchnama dated 14/15.03.2024 (RUD-1).

**2.2 Factory premises of M/s Trouw Nutrition India Private Limited located at Plot No. G-24, Polepally Village, Jadcheria Mandal, Mahabubnagar, Telangana-509301.**

2.2.1 During search proceedings on 14/15.03.2024, it was found that the above premises was a manufacturing unit/factory of M/s Trouw Nutrition India Private Limited. During search, Shri Balachandran Ayyappan, Operations Manager and Shri Sandeep Hundre, Quality Assurance Manager of the company were present. Shri Sandeep Hundre informed that the manufacturing of the feed premix which is required as raw material in the animal feed industry (cattle/poultry/aqua) was done in the said premises and that raw materials such as vitamins, minerals, enzymes, acid etc. are required for manufacturing of animal feed premix. Shri Sandeep Hundre further informed that vitamins such as Vitamin B1 (98% concentration), B2 (80% concentration), Vitamin B3 (99% concentration), Vitamin B5 (98% concentration), Vitamin B6 (99% concentration), Vitamin B12 (1% concentration), Vitamin D3 (1.25% concentration), Vitamin K3 (43% concentration), Vitamin E (50% concentration), Vitamin A (36% concentration) are used in manufacturing of animal feed premix.

2.2.2 He further informed that the vitamins which are used in the preparation of animal feed premix are imported from M/s BASF having Lutavit brand and from M/s DSM having Rovimix brand and that those vitamins were added with other ingredients to prepare animal feed premix at the said manufacturing plant. He also stated that the prepared animal feed premix is used for overcoming the vitamin deficiency in the animals, poultry and aqua livestock and the different types of vitamins are mixed in the preparation of animal feed premix. He also informed that 1 Kg of animal feed premix comprises 600-700 gram of different types of vitamins, minerals, enzymes and remaining 300-400 gram of carrier substances like calcium carbonate, rice hulls but the feed provided to livestock contained 0.5 to 1 gm of vitamin premix (*which is manufactured by mixing various vitamins in different proportions as per formulation*) mixed in 1 Kg of animal feed.

2.2.3 Shri Sandeep Hundre informed that as an example Rovimix A 1000 (which is primarily Vitamin A, along with carrier agents and anti-oxidants), which is imported from

M/s DSM Nutritional Products, is added to animal feed premix for the purpose of reducing the Vitamin A deficiency in animals. He further informed that usually the feed premix is manufactured after adding different vitamins (including minerals and enzymes) and the said feed premix is given to livestock in their feed by the ultimate consumer.

2.2.4 During search, it was found that M/s Trouw Nutrition India Private Limited had imported Vitamin D3 500 SD from M/s Taizhou Hisound Pharmaceutical Co. Limited, China vide Invoice No. XS24011102 dated 19.01.2024 (**RUD-2**) wherein the Customs Tariff Heading was mentioned as 29369090 whereas in the Bill of Entry No. 2172373 dated 19.01.2024 (**RUD-3**) filed for clearance of said product, the CTH was mentioned as 23099090. On being asked, Shri Sandeep Hundre could not explain why they had cleared Vitamin D3 500 SD in different CTH.

2.2.5 On a reasonable belief that the goods present in the warehouse/factory were imported by mis-classification to evade payment of appropriate customs duty, the goods (vitamins) were detained vide Detention Memo dated 15.03.2024 and custody of same was given to Shri Balachandar Ayyapan, Operations Manager of the company vide Supardaginama dated 15.03.2024. During search proceedings, documents found relevant for the investigation were resumed. The search proceedings conducted at above premises were recorded under Panchnama dated 14/15.03.2024 (**RUD-4**).

2.3 **Registered office of M/s Trouw Nutrition India Private Limited, 1st Floor, 16, Jayabheri Enclave, Gachibowli Village, Seilingampally, Hyderabad, Telangana-500032.**

2.3.1 M/s Trouw Nutrition India Private Limited was not found functioning from above-said premises. It was gathered that the address was the registered address of the company, however, they vacated the said premises in March, 2021.

### 3. STATEMENTS:

3.1 Summons dated 14.03.2024 were issued to Shri Srikrishna Gouda, Director, M/s Trouw Nutrition India Private Limited to tender statement under Section 108 of the Customs Act, 1962, which was recorded on 14/15.03.2024. In his voluntary statement dated 14/15.03.2024 (**RUD-5**) under Section 108 of the Customs Act, 1962, Shri Srikrishna Gouda stated, inter-alia, that:-

- (i) M/s Trouw Nutrition India Private Limited is involved in the business of manufacture of premixes for animal feed (animal nutrition products) and trading of imported feed additive products viz. Selacid, Selko PH, TOXO XL etc;
- (ii) **the main business of M/s Trouw Nutrition India Private Limited was sale of Vitamin premixes, Mineral premixes and Mix premixes manufactured from the imported and domestically procured goods such as vitamins, minerals, amino acids, enzymes, inert carriers etc.;**

- (iii) **vitamin premixes contain vitamins and carriers, mineral premixes contain minerals and carriers and Mix premixes contain vitamins, minerals, amino acids and carriers;**
- (iv) they import different types of vitamins viz. Vitamin A, Vitamin B12, Vitamin B2, Vitamin C etc from foreign suppliers, and purchase niacin (Vitamin B5) from domestic suppliers;
- (v) their major suppliers of imported vitamins were M/s DSM Nutritional Products Asia Pacific, Singapore and M/s BASF Hong Kong Ltd., Hong Kong;
- (vi) the vitamins premixes manufactured by their firm were used for animal nutrition and those vitamin premixes were added to animal feed by end users;
- (vii) he did not look after the imports and classification related matters of their company and therefore, he could not comment upon classification of imported vitamins under two different CTH-2309 and CTH-2936 and the matter was dealt by Shri Rajesh S., Manager (Procurement) of their company;
- (viii) **the imported vitamins were not sold directly and those were mixed with other vitamins and carriers for preparation of vitamin premixes and also mixed with minerals, amino acids and carriers to prepare mix premixes.**

3.2 Summons dated 23.04.2024 were issued to Shri Saurabh Shekhar, Director of M/s Trouw Nutrition India Private Limited to tender statement under Section 108 of the Customs Act, 1962, which was recorded on 07.05.2024. In his voluntary statement dated 07.05.2024 (RUD-6) under Section 108 of the Customs Act, 1962, Shri Saurabh Shekhar stated, inter-alia, that:-

- (i) he was the General Manager of M/s Trouw Nutrition India Private Limited and handled the entire India business of the firm while Shri Srikrishna Gouda handled Finance and Accounts of the firm;
- (ii) **the main business of M/s Trouw Nutrition India Private Limited was sale of Vitamin premixes, Mineral premixes and Mix premixes manufactured from the imported and domestically procured goods such as vitamins, minerals, amino acids, enzymes, inert carriers etc.;**
- (iii) **vitamin premixes contain vitamins and carriers, Mineral premixes contain minerals and carriers and Mix premixes contain vitamins, minerals, amino acids and carriers;**
- (iv) M/s Trouw Nutrition India Private Limited imported different types of vitamins viz. Vitamin E, Vitamin A, Vitamin B12, Vitamin B2, Vitamin C etc.;
- (v) the vitamins are imported mostly from overseas suppliers namely M/s DSM Nutritional Products Asia Pacific, Singapore, M/s BASF Hong Kong Ltd., Hong Kong and M/s NHU (Hongkong) Trading Company Limited;
- (vi) their company also purchased vitamins domestically which included Niacin (vitamin B3) from M/s Western Drugs, Rajasthan and M/s Lason, Mumbai, and occasionally

purchased Vitamin A and E from M/s Vital Therapeutics, Hyderabad, and Vitamin C, Biotin and Folic Acid from M/s Chokhani Pharma, Mumbai;

- (vii) **the vitamins imported and procured locally were used for manufacturing of vitamin premix for use in cattle/poultry/aqua feed;**
- (viii) **the imported vitamins were mixed in a particular ratio as per formulation with carrier, anti oxidant and anti caking agent in a mixer for manufacturing vitamin premixes, and thereafter, the said vitamin premix was packed in retail bags for sale;**
- (ix) **the vitamin premix manufactured by their firm was mixed with animal/poultry feed and the vitamin imported by their company could not be given directly to animal/poultry;**
- (x) **on perusal of the Customs Tariff of CTH-2309 & CTH-2936, it was seen that vitamins were mentioned in CTH-2936 and the heading CTH-2936 was not specific only for vitamins used for human consumption but all vitamins;**
- (xi) **on perusal of Customs Tariff, there appeared no separate classification of vitamins according to use of vitamins for human consumption and animal consumption, however, he was not a technical person;**
- (xii) **the classification and import of vitamins was handled by Shri Rajesh S., Manager (Procurement) of their company who consulted Regional/Global team in the matter;**
- (xiii) **the vitamins were used in animal/poultry/aqua feed to fulfil the functional nutrient requirement for functional benefit of the animals/poultry/aqua; and**
- (xiv) **Vitamin premixes manufactured by their company were used as per following details:-**

|          |   |
|----------|---|
| Poultry: | 0.5 Kg to 1 Kg in 1 Ton (1000 Kg) poultry feed. |
| Cattle:  | 1 Kg in 1 Ton (1000 Kg) animal feed.            |
| Aqua:    | 1 Kg in 1 Ton (1000 Kg) aqua feed.              |

3.3.1 Summons dated 23.04.2024 were issued to Shri Rajesh S., Sr. Procurement Manager, M/s Trow Nutrition India Private Limited to tender statement under Section 108 of the Customs Act, 1962, which was recorded on 08.05.2024. In his voluntary statement dated 08.05.2024 (RUD-7) under Section 108 of the Customs Act, 1962, Shri Rajesh S. stated, inter-alia, that:-

- (i) he started working with M/s Trow Nutrition Pvt. Ltd. as Manager (Procurement and Sales) from 2018 and presently was working as Sr. Procurement Manager, M/s Trow Nutrition India Private Limited, Hyderabad since 2022;
- (ii) his responsibilities in the firm included complete procurement activities involving raw material procurement, packaging, customs clearance of imported raw materials, etc.;

- (iii) M/s Trouw Nutrition India Pvt. Ltd. imported Vitamin A, Vitamin AD3, Vitamin E, Vitamin D3, Vitamin K3, Vitamin C, Vitamin B5, Vitamin B1, Vitamin B6, Vitamin B12, Vitamin B9 and Vitamin B2;
- (iv) the suppliers of imported vitamins were M/s NHU Group companies (China), BASF (Singapore, Switzerland, Rotterdam), M/s DSM Nutritional Products Asia Pacific (Singapore), M/s Jiangxi Tianxin Pharmaceuticals and other Chinese suppliers;
- (v) they also purchased vitamins locally from M/s Vital Therapeutics, Hyderabad, M/s Chokani Pharma, Mumbai, M/s Dilip Kumar, Mumbai, M/s High Life Pharma, Mumbai etc.;
- (vi) **the vitamins imported as well as purchased from domestic suppliers by their company were used as raw material for manufacture of vitamin premixes;**
- (vii) **no further processing was conducted on the imported vitamins in their factory and the imported vitamins were blended/mixed with other vitamins, either imported or purchased from domestic suppliers, to manufacture premixes as per requirement of the customers and based on formulations;**
- (viii) the constituents/ingredients used in vitamin premixes manufactured by their firm included individual vitamins as well as carriers, anti-oxidant and anti-caking agents;
- (ix) carrier helped in even distribution of the vitamins, antioxidant prevented the vitamins and premixes from oxidizing and anticaking agent prevented formation of lumps in the premixes;
- (x) **classification of imported vitamins was decided by him in coordination with their Regional team based in Vietnam/global team based in Netherlands/China** and the local practice in India by other importers was also considered while deciding the classification of imported vitamins.
- (xi) **he agreed that vitamins were mentioned in CTH-2936, however, in general industry practice, the vitamins being imported by their company were known as vitamins for animal/poultry/aqua use.**
- (xiii) in vitamins Lutavit A 1000 NXT, Rovimix D3-500, Rovimix HY-D 1.25%, Rovimix A 1000, Biotin 2% and L-Ascorbate-2-Phosphate the concentration of vitamins was less and vitamins also contained carrier, free flow agent and stabilizer, silicon dioxide etc.
- (xiv) vitamins B2 Riboflavin 80% SD, Vitamin B5 D-Calcium Panthothenate 98%, Vitamin B6 Pyridoxin HCL 99%, Vitamin B9 Folic Acid 96%, Vitamin C Ascorbic Acid and Vitamin K3 MNB 43.9% had high concentrated vitamins.
- (xv) **he agreed that vitamins were mentioned specifically in CTH-2936**, therefore, they were classifying the imported vitamins containing high concentration of vitamins under CTH-2936 and other imported vitamins which contained very low vitamin concentration along with other substances viz. carriers, anti caking agent, silicon dioxide etc. were classified by them under CTH2309 as they were for animal use.

- (xvi) **all the vitamins (whether having high concentration or low concentration) imported by their company were used for manufacturing the vitamin premixes as per formulation and said premixes were added to animal feed by the feed millers or farmers;**
- (xvii) **he agreed that CTH-2936 does not state that only those vitamins having high concentration would be classified under said heading and vitamins having low concentration would be classified elsewhere;**
- (xviii) **he also agreed that classification of vitamins under heading CTH 2936 is not based on human consumption or animal consumption in Customs Tariff.**
- (xix) **vitamin premixes manufactured by their company are finally added to the feed of animal/poultry/aqua and ½ Kg to 1 Kg of vitamin premix is added to 1000 Kg (1 ton) of animal/poultry/aqua feed; and**
- (xx) **on perusal of General Notes of Sub-Chapter XI (Provitamins, Vitamins and Hormones) under Customs Explanatory Notes i.r.o. heading 2936, he agreed that the provisions stipulate classification of vitamins under CTH-2936 even if containing anti-oxidants, carrier, anti-caking agent.**

3.3.2 Shri Rajesh S., Senior Procurement Manager, M/s Trouw Nutrition India Private Limited was asked about the reasons for classifying the imported vitamins by their company under two different Chapter Headings i.e. CTH-2309 & CTH-2936, he stated that:-

- (i) they had classified Vitamin B2 Riboflavin 80 % SD, Vitamin B5 D-Calcium Panthothenate 98%, Vitamin B6 Pyridoxin HCL 99%, Vitamin B9 Folic Acid 96%, Vitamin C Ascorbic Acid and Vitamin K3 MNB 43.9% under CTH-2936 since 2021 and had paid differential duty on past import through Chennai port.
- (ii) one Bill of Entry No. 3177872 dated 17.03.2021 was put on hold by SIIB, Chennai-III Customs Commissionerate and after that they had paid differential duty in respect of above Bill of Entry along with other past Bills of Entry in which vitamins mentioned above were imported under CTH-2309.
- (iii) they had been importing Vitamin B1 Thiamine Mono Nitrate under CTH-2936 except in one Bill of Entry No. 2856354 dated 22.02.2021 in which the said Vitamin had been cleared under CTH-23099090.
- (iv) they had been importing Vitamin E Adsorbate 50% under CTH 2309 till April, 2023 at Chennai sea port and Nhava Sheva port, however, after that they had started importing the Vitamin E Adsorbate 50% under CTH-2936.
- (v) they had imported vitamins viz. Lutavit A 1000 NXT, Rovimix D3-500, Rovimix HY-D 1.25%, Rovimix A 1000, Biotin 2% and L-Ascorbate-2-Phosphate under CTH-2309 as those vitamins were very low concentrated vitamins, therefore, their company was classifying those vitamins under CTH-2309, which was in line with the industry practice of classifying those vitamins under CTH-2309.

(vi) The vitamins Vitamin B2 Riboflavin 80% SD, Vitamin B5 D-Calcium Panthothenate 98%, Vitamin B6 Pyridoxin HCL 99%, Vitamin B9 Folic Acid 96%, Vitamin C Ascorbic Acid and Vitamin K3 MNB 43.9% were high concentrated vitamins, therefore they had been classifying the said vitamins in CTH-2936.

4. Shri Saurabh Shekhar, Director of M/s Trouw Nutrition India Private Limited vide his letter dated 03.04.2024 referred to the search proceedings conducted at their registered and factory premises on 14/15.03.2024 and mentioned that imported goods have been detained at their factory premises vide detention memo dated 14/15.03.2024. He further mentioned that the company has cooperated throughout the search proceedings and submitted Demand Draft No. 039886 dated 15.03.2024 of Rs. 1,00,00,000/- (Rupees One Crore only) voluntarily towards differential duty. He requested that detained goods be released as it was affecting the business operations of the company. Considering the cooperation extended by importer company during searches, issue under investigation being related to classification of goods, keeping the investigation of importer company in line with investigation going on against other importers of vitamins, their voluntary deposit towards some part of differential duty and to negate any effect on the smooth operation of the importer company, the detention over the imported goods of importer company detained at their factory premises i.e. M/s Trouw Nutrition India Private Limited located at Plot No. G-24, Polepally Village, Jadcheria Mandal, Mahabubnagar, Telangana-509301 vide detention memo dated 15.03.2024, was vacated and communicated to the importer company vide letter dated 04.04.2024.

#### **ANALYSIS OF IMPORT DATA AND PROVISIONS:**

##### **Chapter Notes, Terms of Heading & General Rules for the Interpretation (GIR) of the Harmonised System.**

5. An analysis of import data of '*vitamins for manufacturing animal feed*' pertaining to M/s Trouw Nutrition India Private Limited (IEC- 0416904262) for the period 2020-2025 was conducted. It was observed from the import data that M/s Trouw Nutrition India Private Limited had been importing various vitamins viz. Vitamin A, Vitamin B1, Vitamin B2, Vitamin B5, Vitamin B6, Vitamin B12, Vitamin H, Vitamin C, Vitamin D, Vitamin K, Vitamin E, etc. from overseas suppliers namely M/s DSM Nutritional Products Asia Pacific having "Rovimix" brand, M/s BASF Hong Kong Ltd. having "Lutavit" brand and other suppliers namely M/s NHU (Hongkong) Trading Company Limited, M/s Xinfu Pharmaceutical Co. Limited etc.

5.1 It was further observed that M/s Trouw Nutrition India Private Limited had imported various 'Rovimix' brand vitamins viz. vitamin A 1000, vitamin B1, vitamin B2 80 SD, vitamin Calpan (B5), vitamin E-50, vitamin D3-50 etc. from M/s DSM Nutritional Products Asia Pacific, Lutavit brand vitamins viz. vitamin A from BASF Hong Kong Ltd., vitamins viz. vitamin B5, vitamin B6 etc. from M/s Xinfu Pharmaceutical Co. Limited, vitamins viz. vitamin A, Vitamin D3 from M/s NHU (Hongkong) Trading Company Limited, vitamin Biotin 2% from M/s Zhejiang Shengda Bio-Pharma under Chapter Heading 2309. It was further observed that M/s Trouw Nutrition India Private Limited had imported 'Rovimix' brand vitamins viz. B2 80 SD, vitamin B6, vitamin Calpan (B5), vitamin B1 etc. from M/s

DSM Nutritional Products Asia Pacific, vitamins viz. vitamin B5, vitamin B6, vitamin B1 from M/s Xinfra Pharmaceutical Co. Limited, vitamin Folic acid from M/s Zhejiang Shengda Bio-Pharma under Chapter Heading 2936.

TABLE-1

| Imports under CTH 2309  | Imports under CTH 2936  |
|---|---|
| <ul style="list-style-type: none"> <li>• ‘Rovimix’ brand vitamins viz. vitamin A 1000, vitamin B1, vitamin B2 80 SD, vitamin Calpan (B5), vitamin E-50, vitamin D3-50 etc. from M/s DSM Nutritional Products Asia Pacific;</li> <li>• Lutavit brand vitamins viz. vitamin A from BASF Hong Kong Ltd.;</li> <li>• Vitamin B5, Vitamin B6 etc. from M/s Xinfu Pharmaceutical Co. Limited;</li> <li>• Vitamin A, Vitamin D3 from M/s NHU (Hongkong) Trading Company Limited;</li> <li>• Vitamin Biotin 2% from M/s Zhejiang Shengda Bio-Pharma.</li> </ul> | <ul style="list-style-type: none"> <li>• ‘Rovimix’ brand vitamins viz. B2 80 SD, vitamin B6, vitamin Calpan (B5), vitamin B1 etc. from M/s DSM Nutritional Products Asia Pacific;</li> <li>• Vitamin B5, Vitamin B6, Vitamin B1 from M/s Xinfu Pharmaceutical Co. Limited;</li> <li>• Vitamin Folic acid from M/s Zhejiang Shengda Bio-Pharma.</li> <li>• Vitamin Ascorbic Acid (Vitamin C 99%) from M/s NHU (Hongkong) Trading Company Limited, M/s Zhejiang NHU Import &amp; Export Company Ltd.</li> </ul> |

5.2 Thus, it was observed that the company was importing vitamins under both Chapter Heading 2309 and 2936. Further, the company was mentioning the description of imported goods as “*Animal Feed Supplement/Not for medicinal use*” or “*Not for human and medical use*” or “*Poultry feed additives*” along with the name of vitamin in the Bills of Entry.

5.3.1 M/s DSM Nutritional Products Asia Pacific having ‘Rovimix’ brand products, M/s Adisseo Asia Pacific Pte Ltd. having ‘Microvit’ brand products and M/s BASF having ‘Lutavit’ brand products are global leaders in the field of said products from whom the vitamin products are imported by various importers in India. Further, the said products are also imported by different importers from various other suppliers viz. M/s Brother Holding (Hong Kong) Limited, Hong Kong, M/s Huazhong Pharmaceutical Co. Ltd., China, M/s Jiangxi Tianxin Pharmaceutical Co. Ltd, China, M/s Xinfu Pharmaceutical Co Ltd., China etc. For analysis of imported vitamin products, reference was made to ‘*certificates of composition/certificates of analysis/product information etc.*’ of said products. It was observed that the content of a particular vitamin is in similar range in all the products of said vitamin from different suppliers. As an example, vitamin product ‘*Rovimix A 1000*’ of M/s DSM Nutritional Products Asia Pacific- contains vitamin A Acetate-36.3%, vitamin product ‘*Microvit A supra 1000*’ from M/s Adisseo Asia Pacific Pte Ltd.- contains Retinyl acetate (vitamin A)- 38.9%, vitamin product ‘*Lutavit A 100 NXT*’ from M/s BASF- contains Retinyl acetate (vitamin A)- 39%, vitamin product ‘*Vitamin A acetate 1000*’ from M/s Zhejiang NHU Company Ltd. contains- vitamin A acetate 35.8 to 39.2%, etc.

Product Information



Microvit® A Supra 1000  
QUALITY STANDARD
REF: 405\_V5 (20/10/2015)\_EN

**ROVIMIX® A 1000**

Composition

|                   |        |
|-------------------|--------|
| Gelatin           | 363 mg |
| Vitamin A Acetate | 357 mg |
| Ethoxyquin        | 100 mg |
| Fructose          | 70 mg  |
| Silicon Dioxide   | 70 mg  |
| Glycerin          | 40 mg  |

1g contains

|        |
|--------|
| 363 mg |
| 357 mg |
| 100 mg |
| 70 mg  |
| 70 mg  |
| 40 mg  |

**DESCRIPTION**

Microvit® A Supra 1000 is a source of stabilized vitamin A acetate. The unique coating process provides a product that has improved vitamin stability, is well suited for use in aggressive premixes and feed manufacturing processes with significant technological constraints, and promotes good mixability in feeds to ensure the perfect homogeneity of vitamin A in feeds. This product should be incorporated into feed in the form of premixture.

**COMPOSITION**

|  |                           |
|--|---------------------------|
| Retinyl acetate (Vitamin A), CAS N° [127-47-9] | 38.9 %                    |
| Gelatin  | 21.2 %                    |
| BHT (E 321)                                    | Chemical synthesis 10.7 % |
| Glucose syrup                                  | 10.2 %                    |
| Silicic acid, precipitated and dried (E 551a)  | Chemical synthesis 9.2 %  |
| Fatty acid esters                              | Vegetable 7.3 %           |
| Moisture                                       | 2.5 %                     |
| <b>Total</b>                                   | <b>100%</b>               |

**SPECIFICATIONS**

|                                    |  |
|------------------------------------|--|
| Appearance                         | free-flowing powder of spherical particles     |
| Color                              | reddish brown with traces of white particles   |
| Vitamin A content                  | min. 1 000 000 IU/g                            |
| Weight loss on drying (105°C - 4h) | max. 5%  |
| Chemical formula                   | C <sub>20</sub> H <sub>30</sub> O <sub>2</sub> |

**DURATION OF GUARANTEE AND STORAGE CONDITIONS**

15 months from date of the manufacture, keep in original unopened packaging stored well closed in a cool dry place.

Guangji Pharmaceutical (Mengzhou) Co. Ltd.,  
China contains Riboflavin (vitamin B2)-80%



We create chemistry



**浙江新和成股份有限公司**  
Zhejiang NIU Company Ltd.

High Tech Industry Zone (second) Xinchang County, Zhejiang China  
Fax:0086-575-86124975 86125327 Tel:0086-575-86124477

**Statement**

Date: Jan. 16, 2025

Composition

The composition of Lutavit® A 1000 NXT is given in the table below

|                   |  |               |
|-------------------|--|---------------|
| Active ingredient | Assay Vitamin A at least 1 000 000 IU/g<br>Retinyl acetate | approx. 39 %  |
| Carrier           | Gelatine   | approx. 38 %  |
|                   | Fructose-glucose-syrup                                     | approx. 4.6 % |
| Free-flow agent   | Silica, surface treated                                    | approx. 4 %   |
| Stabilizer        | Butylated hydroxytoluene (BHT)                             | approx. 10 %  |
|                   | Disodium hydrogenorthophosphate                            | approx. 2.9 % |
| Other             | Water  | approx. 1.5 % |

To Whom It May Concern

We, Zhejiang NIU Company Ltd. herewith declare that the compositions of our product Vitamin A Acetate 1000 (SLAF01) are as follows:

| Ingredients       | Function          | Percentage % | Origin            |
|-------------------|-------------------|--------------|-------------------|
| Vitamin A Acetate | Active substance  | 35.8-39.2    | Synthesis         |
| Cornstarch        | Carrier           | 12.0-25.0    | Plant(Maize)      |
| Glucose           | Carrier           | 7.0-13.0     | Plant(Maize)      |
| Gelatin           | Carrier           | 25.0-35.0    | Animal( pig skin) |
| Ethoxyquin        | Antioxidant       | 2.0-4.0      | Synthesis         |
| Silicon dioxide   | Anti-caking agent | 0-1.0        | Mineral           |

Product Information



ROVIMIX® B2 80-SD

Composition

|              |        |
|--------------|--------|
| Riboflavin   | 800 mg |
| Maltodextrin | 200 mg |

This document is generated electronically and valid without signature.

**Disclaimer:** The information contained herein is to the best of our knowledge accurate. However, we refuse any liability for the application and use of further processed material containing our product. Solely the producer of the final product has to assume full responsibility according to the relevant local regulations. The content of this document is subject to changes without further notice unless otherwise agreed in writing. Please consult your local representative or one of DSM's websites at <http://webshop.dsm.com> for latest version of this document or the latest information.

DSM Nutritional Products Ltd.  
Global Quality Management  
P.O. Box 2876, CH-4002 Basel, Switzerland

Page 1 of 1

Product Code: 04 7039 2  
Date: 2011-05-27  
Reference: K01FC



Microvit® B2 Supra 80

QUALITY STANDARD

REF: 412 V4 (22/11/2017)\_EN

DESCRIPTION

Microvit® B2 Supra 80 is a source of vitamin B2 (riboflavin). Microvit® B2 Supra 80 is easy to use in premix facilities during storage, handling and dosing operations and helps to enhance the quality of premixes. This product is exclusively used in premixes and compound feeds for animal nutrition.

COMPOSITION

|  |              |             |
|--|--------------|-------------|
| Vitamin B2 (Riboflavin) CAS N° [83-88-5] | Fermentation | Min. 80 %   |
| Maltodextrin                             | Vegetable    | Max. 20 %   |
| <b>Total</b>                             |              | <b>100%</b> |

SPECIFICATIONS

|                                    |   |
|------------------------------------|---|
| Appearance                         | free-flowing powder of spherical particles                    |
| Color                              | yellow-orange brown   |
| Vitamin B2 (riboflavin) content    | min. 800 000 mg/kg (80%)                                      |
| Weight loss on drying (105°C - 2h) | max. 3%   |
| Chemical formula                   | C <sub>17</sub> H <sub>20</sub> O <sub>4</sub> N <sub>4</sub> |

DURATION OF GUARANTEE AND STORAGE CONDITIONS

24 months from date of the manufacture, keep in original unopened packaging stored well closed in a cool dry place.

PHYSICAL AND CHEMICAL PROPERTIES

This data which results from careful tests on representative samples, is provided for information purposes only and does not in any way constitute a guarantee.

|                        |                                |
|------------------------|--------------------------------|
| Particle size > 500 µm | max. 2%                        |
| Particle size < 160 µm | max. 40%                       |
| Angle of repose        | approx. 30°                    |
| Non tapped density     | 0.40 to 0.60 g/cm <sup>3</sup> |
| Tapped density         | 0.50 to 0.70 g/cm <sup>3</sup> |
| Solubility in water    | low                            |
| Number of particles    | approx. 1 500 000/g            |

PACKAGING

20 kg bags (500 kg pallet); 300 kg big bags (300 kg pallet).



Lutavit® B2 SG 80 (EU)

Vitamin B<sub>2</sub> powder (spray-granulated)

**Chemical name(s) of active ingredient**  
Vitamin B<sub>2</sub> (riboflavin)

**PRD**  
30734040  
**Article**  
50643557 25 kg plastic film bag  
54690209 500 kg flexible IBC

**Specification**  
Content min. 80%  
(method: modified according to Ph. Eur. II)

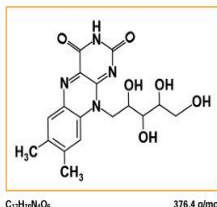
**Other chemical and physical data**  
Formulation granulate  
Particle size min. 95% < 0.35 mm  
Bulk density about 0.5 g/cm<sup>3</sup>  
Water content ≤ 5% (according to Karl Fischer)  
Solubility dispersible in cold water, but does not give a homogeneous dispersion

**Stability and storage**  
Lutavit® B2 SG 80 (EU) is not substantially affected by air, but it is sensitive to alkaline substances, especially in the presence of oxygen. The product should be protected from light and atmospheric moisture. In the unopened, original packaging it can be kept for 36 months.

**Handling**  
Carefully close the packaging after removing partial amounts.

**Application**  
Lutavit® B2 SG 80 (EU) is suitable for all types of vitamin blends, premixes, mineral, and mixed feeds. The flowability and mixing behavior of the product is excellent and ensures homogeneous mixing in all types of feed. It is especially suitable for use in fully automatic small component dosage units.

**Dosage recommendations**  
Please refer to BASF's Technical Handbook for Animal Nutrition, chapter "Vitamins - Vitamin B<sub>2</sub>".



**Note**  
Under normal conditions, Lutavit® B2 SG 80 (EU) is not toxic. A high uptake (aspiration and skin contact), however, must be avoided. Lutavit® B2 SG 80 (EU) can only be ignited with difficulty, if the product burns, however, toxic fumes can develop. Vitamin B<sub>2</sub> occurs in a biologically highly active form. The product should be processed with all due care and attention to occupational hygiene following the instructions in the safety data sheet.

SHANDONG FY FEED TECHNOLOGY CO.,LTD

Haosheng Town, Zouping County, Shandong, China.  
Tel:0086-543-4501217 Fax:0086-543-4501232

CERTIFICATE OF FORMULA

Product Name: VITAMIN B2 80% (RIBOFLAVIN) FEED GRADE

Trade name: VitalStream

| Item        | Content | function          |
|-------------|---------|-------------------|
| VITAMIN B2  | ≥ 80%   | active ingredient |
| CORN STARCH | ≈ 20%   | carrier           |





**GUANGJI PHARMACEUTICAL (MENGZHOU) CO., LTD**  
 Add: No.81 Huaihe Road, Industry Cluster District, Mengzhou City,  
 Henan Province, China  
 Email:info@guangjipharm.com  
 Tel: +86-391-8516109  
 Fax: +86-391-8516109  
 Zip: 454750

Date: 2-Jan-24

**CERTIFICATE OF COMPOSITION**

Product Name: Vitamin B2 80% SD(Feed Grade)

## Composition:

|   |               |
|---|---------------|
| Riboflavin (Vitamin B2)                       | .....80% MIN. |
| Fermentation Solubles                         | .....20% MAX. |
| The detailed composition:                     |               |
| Protein:                                      | 3.0-3.5%      |
| Fats:   | 1.7-2.0%      |
| Compound sugar:                               | 2.0-3.0%      |
| Monosaccharide, Disaccharide & Trisaccharide: | 2.5-3.0%      |
| Amino acid:                                   | 0.4%          |
| Nucleic acid:                                 | 1.0-1.5%      |
| Inorganic salt:                               | 3.0-4.0%      |
| Water:  | 2.0-3.0%      |

TOTAL:  
100%Name: He Lili  
Signature:Position: Quality Director  
For & on behalf of:  
Guangji Pharmaceutical (Mengzhou) Co., Ltd.

5.3.2 Further, for analysis of imported vitamin products, reference was again made to ‘*certificates of composition/certificates of analysis/product information etc.*’ of said products to ascertain whether the products are chemically defined or not. It is a scientific fact that ‘*D-Calcium Pantothenate*’, also known as ‘*Calpan or vitamin B5*’, is a chemically defined compound having chemical formula C<sub>18</sub>H<sub>32</sub>CaN<sub>2</sub>O<sub>10</sub> having CAS Number (Chemical Abstracts Service Number) CAS N° [137-08-6]. Same is also mentioned in the ‘certificate of composition’ in respect of vitamin product ‘*Microvit B5 Promix D-Caplan*’ of M/s Adisseo Asia Pacific Pte Ltd., as below. **Further, as per product information in respect of vitamin product ‘*Rovimix Calpan*’ of M/s DSM Nutritional Products Asia Pacific, it is mentioned that ‘Rovimix Calpan (Calcium D-Pantothenate for animal nutrition)’ is a chemically defined organic compound having the empirical formula C<sub>18</sub>H<sub>32</sub>CaN<sub>2</sub>O<sub>10</sub> and a molecular weight of 476.54.** Furthermore, ‘composition statement’ in respect of vitamin product ‘*D-Calcium pantothenate (vitamin B5)*’ issued by M/s Heilongjiang NHU Biotechnology Co. Ltd, China also mentions the CAS No. of D-Calcium Pantothenate is 137-08-6. Also, technical information related to vitamin product ‘*Lutavit Calpan 98%*’ issued by M/s BASF mentions that active ingredient is Vitamin B5 (Calcium D-Pantothenate) having chemical formula C<sub>18</sub>H<sub>32</sub>CaN<sub>2</sub>O<sub>10</sub>.

| Microvit® B5 Promix D-Calpan  |  |
|---|--|
| QUALITY STANDARD  | REF: 415_V3 (26/11/2014)_EN                                      |
| <b>DESCRIPTION</b>  |  |
| Microvit® B5 Promix D-Calpan is d-calcium pantothenate powder (calcium salt of dextrorotatory pantothenic acid). Microvit® B5 Promix D-Calpan is a microgranulated free-flowing white colored powder.   |  |
| Physical characteristics of Microvit® B5 Promix D-Calpan have been studied to facilitate its use in premix facilities during storage, handling and dosage operations. This product is exclusively used in premixes and compound feeds for animal nutrition. Microvit® B5 Promix D-Calpan may be used also via water for drinking. |  |
| <b>COMPOSITION</b>  |  |
| D-Calcium pantothenate CAS N° [137-08-6]  | Chemical synthesis 100 %   |
| <b>Total 100%</b>   |  |
| <b>SPECIFICATIONS</b>   |  |
| Appearance  | microgranulated free-flowing powder                              |
| Color   | white  |
| D-Calcium pantothenate content (on dry basis)   | min. 98%   |
| 3-aminopropionic acid   | max. 0.5 %   |
| Methanol content  | max. 0.25%   |
| Weight loss on drying (100 - 105°C)   | max. 3 %   |
| Specific optical rotation at 20°C   | + 25° to + 28°   |
| Chemical formula  | C <sub>18</sub> H <sub>32</sub> CaN <sub>2</sub> O <sub>10</sub> |
| <b>DURATION OF GUARANTEE AND STORAGE CONDITIONS</b>   |  |
| 36 months from date of the manufacture, keep in original unopened packaging stored well closed in a cool dry place.   |  |
| <b>PHYSICAL AND CHEMICAL PROPERTIES</b>   |  |
| <i>This data which results from careful tests on representative samples, is provided for information purposes only and does not in any way constitute a guarantee.</i>  |  |
| Particle size > 315 µm  | approx. 5%   |
| Non tapped density  | 0.5 to 0.7 g/cm <sup>3</sup>                                     |
| Tapped density  | 0.6 to 0.8 g/cm <sup>3</sup>                                     |
| Solubility in water   | soluble (400 g/l)  |
| Calcium content   | 8.2 to 8.6 %   |
| pH (5% solution)  | 6.8 to 9.5   |

## Product Information



## ROVIMIX® Calpan

## Composition

ROVIMIX Calpan (Calcium D-pantothenate for animal nutrition) is a chemically defined organic compound having the empirical formula C<sub>18</sub>H<sub>32</sub>CaN<sub>2</sub>O<sub>10</sub> and a molecular weight of 476.54.



黑龙江新和成生物科技有限公司  
Heilongjiang NHU Biotechnology Co., Ltd.

No 2, Haotian Road, Economic and Technological Development Zone, Suihua, Heilongjiang China  
Tel: (+86)575-86133360 E-mail: sales@cnhu.com Website: http://www.cnhu.com

## STATEMENT

Date: April 26, 2024

To Whom It May Concern

We herewith state that the composition of the product **D-Calcium pantothenate (Vitamin B5)** produced by Heilongjiang NHU Biotechnology Co., Ltd. is as below:

| Ingredients            | CAS-No.  | Percentage % | Function         | Origin |
|------------------------|----------|--------------|------------------|--------|
| D-Calcium pantothenate | 137-08-6 | 98.0%~101.0% | Active Substance | China  |

黑龙江新和成生物科技有限公司  
HEILONGJIANG BIOTECHNOLOGY CO., LTD.  
Heilongjiang NHU Biotechnology Co., Ltd.

吕国峰

**BASF**  
We create chemistry

## Lutavit® Calpan 98%

Vitamin B5 granulate

## Chemical name(s) of active ingredient

Vitamin B5 (calcium D-pantothenate)

## PRD

30041184

## Article

50011144 25 kg plastic bag  
50738476 500 kg big plastic bag

## Specification

Content min. 98% (according to Ph. Eur.) calculated for dry substance

## Other chemical and physical data

Loss on drying max. 3%  
Specific rotation +25.5° to +27.5° based on dry matter (589 nm, 20 °C, 50 g/l of water)

## Formulation

granulate  
Particle size min. 97% < 0.5 mm  
Bulk density about 0.6 g/cm<sup>3</sup>  
Solubility readily soluble in water (about 40 g/100 ml)

## Stability and storage

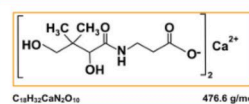
Calcium D-pantothenate is highly stable and resistant to the effects of atmospheric oxygen and light. It can be kept for at least 36 months in the unopened, original packaging. Substantially stable during thermal processing and drinking water application, depending on temperature.

## Handling

Carefully close the packaging after removing partial amounts.

## Application

Lutavit® Calpan 98% is suitable for all types of vitamin blends, premixes, mineral and mixed feeds. The flowability and mixing behavior of the product is excellent and ensures homogeneous mixing. Lutavit® Calpan 98% may be used via water for drinking.



## Dosage recommendations


Please refer to BASF's Technical Handbook for Animal Nutrition, chapter "Vitamins - Vitamin B5".

## Note

Calcium D-pantothenate occurs in a biologically highly active form. The product should be processed with all due care and attention to occupational hygiene following the instructions in the safety data sheet.

Similarly, it is also a scientific fact that 'vitamin E acetate', also known as '*all-rac-alpha-tocopheryl acetate or DL-alpha-tocopheryl acetate*', is a chemically defined compound having chemical formula C<sub>31</sub>H<sub>52</sub>O<sub>3</sub> and corresponding CAS Number (Chemical Abstracts Service Number) CAS N° [7695-91-2]. Same is also mentioned in the 'certificate of

composition' in respect of vitamin product 'Microvit E Promix 50' of M/s Adisseo Asia Pacific Pte Ltd., as below. Further, product data sheet in respect of vitamin product 'Rovimix E-50 SD' of M/s DSM Nutritional Products Asia Pacific mentions that 'Vitamin E' content is 'dl-alpha-tocopheryl acetate (min. 50%)' having chemical formula C<sub>31</sub>H<sub>52</sub>O<sub>3</sub> and CAS N° [7695-91-2]. Also, technical information related to vitamin product 'Lutavit E 50' issued by M/s BASF mentions that active ingredient is 'Vitamin E acetate (all-rac-alpha-tocopheryl acetate)' having chemical formula C<sub>31</sub>H<sub>52</sub>O<sub>3</sub>. **The said technical information also mentions that the product 'Lutavit E 50' is used for vitaminization of various types of feeds.** Furthermore, 'composition statement' in respect of vitamin product 'Vitamin E 50%' issued by M/s Shandong NHU Vitamin CO. Ltd., China also mentions the CAS No. of 'Vitamin E acetate' as 7695-91-2.

|  <b>Microvit® E Promix 50</b><br>QUALITY STANDARD <span style="float: right;">REF: 422 V5 (10/03/2016)_EN</span>                      |   |
|--|---|
| <b>DESCRIPTION</b>   |   |
| Microvit® E Promix 50 is a source of vitamin E. It is obtained by the absorption of pure vitamin E oil on a carrier. This product is exclusively used in premixes and compound feeds for all animal species nutrition. |   |
| <b>COMPOSITION</b>   |   |
| "Vitamin E" or "All-rac-alpha-tocopheryl acetate" CAS N° [7695-91-2]   | Chemical synthesis Min. 50 %                          |
| Silicic acid, precipitated and dried (E 551a)  | Chemical synthesis 50 %                               |
| <b>Total</b>   | <b>100%</b>   |
| <b>SPECIFICATIONS</b>  |   |
| Appearance   | free-flowing powder                                   |
| Color  | cream to beige  |
| Vitamin E content (USP)  | min. 500 IU/g (50%)                                   |
| Chemical formula   | C <sub>31</sub> H <sub>52</sub> O <sub>3</sub>        |
| <b>DURATION OF GUARANTEE AND STORAGE CONDITIONS</b>  |   |
| 24 months from date of the manufacture, keep in original unopened packaging stored well closed in a cool dry place.  |   |
| <b>PHYSICAL AND CHEMICAL PROPERTIES</b>  |   |
| <small>This data which results from careful tests on representative samples, is provided for information purposes only and does not in any way constitute a guarantee.</small>   |   |
| Weight loss on drying (105°C - 1h)   | 2.5 %   |
| Particle size > 500 µm   | from 0.5 to 5%  |
| Particle size < 160 µm   | from 5 to 15%   |
| Angle of repose  | approx. 33°   |
| Non tapped density   | from 0.60 to 0.65 g/cm <sup>3</sup>                   |
| Tapped density   | from 0.64 to 0.69 g/cm <sup>3</sup>                   |
| Solubility in water  | insoluble   |
| Solubility in organic solvents   | partial solubility of vitamin E separated from silica |
| <b>PACKAGING</b>   |   |
| 25 kg bags (1000 kg pallet); 500 kg big bags (500 kg pallet).  |   |

## Product Information



## ROVIMIX® E-50 Adsorbate

## Composition

## DL-alpha-Tocopheryl Acetate

## Silicic Acid Coarse

1g contains

500 mg

500 mg

**BASF**  
We create chemistry

## Lutavit® E 50

Vitamin E acetate powder

**Chemical name(s) of active ingredient**  
Vitamin E acetate (*all-rac-alpha-tocopheryl acetate*)

**PRD**  
30040915

**Article**

|          |                        |
|----------|------------------------|
| 50734959 | 25 kg plastic bag      |
| 50734957 | 500 kg big plastic bag |
| 57544418 | 950 kg big plastic bag |

### Specification

**Content**

|  |
|--|
| min. 50% vitamin E acetate (GC, vs. Ph. Eur. reference standard) |
|--|

### Other chemical and physical data

|                     |  |
|---------------------|--|
| Loss on drying      | max. 5%  |
| Formulation         | powder   |
| Particle size       | min. 99% < 0.84 mm   |
| Bulk density        | about 0.45 – 0.60 g/cm <sup>3</sup>  |
| Composition         | adsorbate based on colloidal silica  |
| Solubility          | insoluble in water; on addition of water the oily vitamin E acetate is set free on the surface |
| Residue on ignition | 45 – 46% (at 600 °C)   |

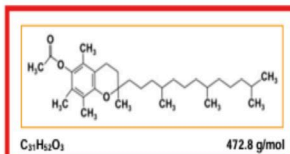
### Stability and storage

In mixtures, vitamin E losses can occur depending on the composition (e.g. higher trace element content) and the production and storage conditions (pelleting, action of heat). These active substance losses are particularly important in the presence of strong vitamin stress factors (moisture, choline chloride, trace elements) and in alkaline media (high contents of magnesium oxide).

The product should be stored not above 30°C, in a dry place and protect from light. In the unopened, original packaging the product is stable for at least 24 months.

### Handling

Carefully close the packaging after removing partial amounts.



### Application

Lutavit® E 50 is used for the vitaminization of various types of feed. It is readily miscible and, because of its high particle number per unit of weight, highly suitable for premixtures, mineral and mixed feeds. If a water-dispersible product is needed, please refer to Lutavit® E 50 S.

### Dosage recommendations

Please refer to BASF's Technical Handbook for Animal Nutrition, chapter "Vitamins - Vitamin E".

### Note

Vitamin E occurs in a biologically highly active form. The product should be processed with all due care and attention to occupational hygiene following the instructions in the safety data sheet.



山东新和成维生素有限公司

Shandong NHU Vitamin Co., Ltd.

NO.00887 Lingang West Road, Binhai Economic and Technological Development District,

Weifang City, Shandong Province, China

Tel: 0086-536-5128808 0086-536-5128809

## Statement

Date: March 28, 2024

To Whom It May Concern

We, Shandong NHU Vitamin Co., Ltd. herewith declare that the compositions of our

product Vitamin E 50% (SLEF02) are as follows:

| Ingredients       | CAS#      | Origin    | Function         | Percentage % |
|-------------------|-----------|-----------|------------------|--------------|
| Vitamin E Acetate | 7695-91-2 | Synthetic | Active substance | Min.50.0     |
| Silicon dioxide   | 7631-86-9 | Mineral   | Carrier          | Max.50.0     |
| Moisture          | /         | /         | /                | Max.5.0      |

山东新和成维生素有限公司  
SHANDONG NHU VITAMIN CO., LTD.  
Shandong NHU Vitamin Co., Ltd.

Further, it is also a scientific fact that *Retinyl Acetate*, also known as *vitamin A*, is a chemically defined compound having chemical formula C<sub>22</sub>H<sub>32</sub>O<sub>2</sub> and corresponding CAS Number (Chemical Abstracts Service Number) CAS N° [127-47-9]. Same is also mentioned in the 'certificate of composition' in respect of vitamin product '*Microvit A Supra 1000*' of M/s Adisseo Asia Pacific Pte Ltd., as below. Also, technical information related to vitamin product '*Lutavit A 1000 NXT*' issued by M/s BASF mentions that active ingredient is '*Vitamin A acetate (Retinyl acetate)*' having chemical formula C<sub>22</sub>H<sub>32</sub>O<sub>2</sub>. **The said technical information also mentions that the product '*Lutavit A 1000*' is used for vitaminization of various types of feeds.** Furthermore, 'product information/composition' in respect of vitamin product '*Rovimix A 1000*' of M/s DSM Nutritional Products Asia Pacific mentions that the said product contains '*vitamin A acetate*' which is common name for Retinyl acetate.



*Notes and, provided such headings or Notes do not otherwise require, according to the following provisions.*

5.4.3 Chapter-23 of First Schedule to Customs Tariff Act, 1975 pertains to “Residues and Waste from the Food Industries; Prepared Animal Fodder”. **Chapter Note to Chapter 23 stipulates that heading 2309 includes products of a kind used in animal feeding, not elsewhere specified or included**, obtained by processing vegetable or animal materials to such an extent that they have lost the essential characteristics of the original material, other than vegetable waste, vegetable residues and by-products of such processing. **On reading this Chapter Note with Rule 1 of GIR, it emanates that products of a kind used in animal feeding which are not elsewhere specified or included in the import tariff will only be covered in Chapter Heading 2309 and if the same are covered in any other Chapter Heading, then the same will not be covered in Chapter Heading 2309.**

5.4.4 Customs Tariff Heading-2309 is related to preparations of a kind used in animal feeding and reads as under:-

| <b>2309</b> |      | <b>Preparations of a kind used in animal feeding.</b> |
|-------------|------|---|
| 2309 10 00  | -    | Dog or cat food, put up for retail sale               |
| 2309 90     | -    | Other:  |
| 2309 90 10  | ---  | Compounded animal feed                                |
| 2309 90 20  | ---  | Concentrates for compound animal feed                 |
|             | ---  | Feeds for fish (prawn etc.):                          |
| 2309 90 31  | ---- | Prawn and shrimps feed                                |
| 2309 90 32  | ---- | Fish meal in powdered form                            |
| 2309 90 39  | ---- | Other   |
| 2309 90 90  | ---  | Other   |

M/s Trow Nutrition India Private Limited has imported vitamins for manufacturing of premixes to be used in manufacturing of poultry feed by classifying some of them under Customs Tariff Item (CTI)-23099090 or 23099020 under Customs Tariff Heading 2309 by declaring same as “Animal Feed Supplement/Not for medicinal use” or “Not for human and medical use” or “Poultry feed additives” along with name of vitamins in Bills of Entry. On perusal of above CTH, it is seen that Chapter Heading 2309 covers preparations which are given to animal for feeding viz. dog or cat food put for retail sale feeds for fish, fish meal in powdered form etc. whereas the vitamins imported by the firm **appear to be not preparations which can be given directly to the animal/poultry directly for feeding**. The said vitamins are **meant to be used as a raw material for manufacturing vitamin premixes** which along with other raw materials are used for manufacturing the animal feed, which is ultimately the preparation given to animal/poultry for feeding.

5.4.5 Further, Chapter-29 of First Schedule to Customs Tariff Act, 1975 pertains to “Organic chemicals”. Chapter Note 1 (a) to Chapter 29 stipulates that the headings of this Chapter apply only to separate chemically defined organic compounds, whether or not containing impurities. However, **Chapter Note 1 (c) to Chapter 29 stipulates that headings of this Chapter also apply to products of heading 29.36 to 29.39 or the sugar**

ethers, sugar acetals and sugar esters, and their salts, of heading 29.40, or the products of heading 29.41, **whether or not chemically defined.**

SECTION-VI

466

CHAPTER-29

**CHAPTER 29**  
**Organic chemicals**

**NOTES :**

1. Except where the context otherwise requires, the headings of this Chapter apply only to :
  - (a) separate chemically defined organic compounds, whether or not containing impurities;
  - (b) mixtures of two or more isomers of the same organic compound (whether or not containing impurities), except mixtures of acyclic hydrocarbon isomers (other than stereoisomers), whether or not saturated (Chapter 27);
  - (c) the products of headings 2936 to 2939 or the sugar ethers, sugar acetals and sugar esters, and their salts, of heading 2940, or the products of heading 2941, whether or not chemically defined;
  - (d) the products mentioned in (a), (b) or (c) above dissolved in water;
  - (e) the products mentioned in (a), (b) or (c) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;
  - (f) the products mentioned in (a), (b), (c), (d) or (e) above with an added stabiliser (including an anti-caking agent) necessary for their preservation or transport;
  - (g) the products mentioned in (a), (b), (c), (d), (e) or (f) above with an added anti-dusting agent or a colouring or odoriferous substance \*or an emetic added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use;
  - (h) the following products, diluted to standard strengths, for the production of azo dye: diazonium salts, couplers used for these salts and diazotisable amines and their salts.

5.4.6 Customs Tariff Heading 2936 is related to provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent. Customs Tariff Heading 2936 reads as under:-

|             |     |  |
|-------------|-----|--|
| <b>2936</b> |     | <b>Provitamins and Vitamins, Natural or Reproduced by synthesis (including natural concentrates), Derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent.</b> |
|             | -   | Vitamins and their derivatives, unmixed:   |
| 2936 21 00  | --  | Vitamin A and their derivatives  |
| 2936 22     | --  | Vitamin B1 and its derivatives:  |
| 2936 22 10  | --- | Vitamin B 1 [Thiamine (INN), aneurine] and its salts   |
| 2936 22 90  | --- | Other  |
| 2936 23     | --  | Vitamin B 2 and its derivatives:   |
| 2936 23 10  | --- | Vitamin B2 [Riboflavin (INN), lactoflavin] and its salts   |
| 2936 23 90  | --- | Other  |
| 2936 24 00  | --  | D-or DL-Pantothenic acid (Vitamin B5) and its derivatives  |
| 2936 25 00  | --  | Vitamin B6 and its derivatives   |
| 2936 26     | --  | Vitamin B12 and its derivatives:   |
| 2936 26 10  | --- | Vitamin (Cyanocobalamin (INN))   |
| 2936 26 90  | --- | Other  |
| 2936 27 00  | --  | Vitamin C (Ascorbic acid) and its derivatives  |
| 2936 28 00  | --  | Vitamin E and its derivatives  |
| 2936 29     | --  | Other vitamins and their derivatives:  |

|            |     |   |
|------------|-----|---|
| 2936 29 10 | --- | Folic acid (Vitamin B9)                                 |
| 2936 29 20 | --- | Nicotinic acid and nicotinamide (niacinamide or niacin) |
| 2936 29 30 | --- | Vitamin K (menaphthoneum BP)                            |
| 2936 29 40 | --- | Vitamin D   |
| 2936 29 50 | --- | Vitamin H (Biotin)                                      |
| 2936 29 90 | --- | Other   |
| 2936 90 00 | -   | Other, including natural concentrates                   |

It is seen from above that vitamins have appropriate reference in individual Tariff items under CTH-2936.

On reading Chapter Note 1 to Chapter 29 of First Schedule to Customs Tariff Act, 1975 along with terms of heading of Chapter Heading 2936, it emanates that vitamins, whether or not chemically defined, are specifically classified under the respective CTIs of CTH 2936.

5.4.7 As per composition of imported vitamin products mentioned in 'certificate of composition/certificates of analysis' (**Copies of certificate of analysis of each type of vitamin and certificates of composition are enclosed RUD-8**), the vitamin products imported by the importer M/s Trow Nutrition India Private Limited under CTH-2309 during relevant period can be broadly classified into following two categories:-

- (i) the imported vitamin products composing wholly of the active vitamin ingredient and/or also containing moisture (water) i.e. Vitamin B6. Details are given below:-

**TABLE-2**

| <b>Vitamin Imported</b>               | <b>Composition (ingredients)</b>  |
|---------------------------------------|---|
| Vitamin B6 (Pyridoxine Hydrochloride) | Vitamin B6 (Pyridoxine Hydrochloride) (99%)<br>( <i>vitamin-active ingredient</i> ), water (moisture)<br>(1%) |

Rule 1 stipulates that classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes and, provided such headings or Notes do not otherwise require, according to the following provisions. Chapter Note 1 to Chapter 29 stipulates that heading of Chapter 29 apply to products of heading 2936, whether or not chemically defined, dissolved in water, dissolved in other solvents etc. whereas Chapter Note to Chapter 23 stipulates that heading 2309 includes products of a kind used in animal feeding, not elsewhere specific or included. The imported vitamin product i.e. namely Vitamin B6, is composed wholly of the active vitamin ingredient, which is chemically defined compound, and/or contain moisture (water) in which the active vitamin content is 99%. Vitamins are specifically mentioned/included in the respective CTIs of Chapter Heading 2936, thus, in terms of Chapter Note of Chapter 23, the imported vitamin product falls outside the purview of Chapter Heading 2309. Therefore, in terms of Rule 1 of GIR, the imported product i.e. vitamin B6 (Pyridoxine Hydrochloride) imported by the importer appear to be rightly classifiable under respective CTI of Chapter Heading 2936.

- (ii) the imported vitamin products containing the active vitamin substances along with other substances viz. carriers, anti-oxidants, stabilizers, etc. such as Vitamin A, Vitamin B2, Vitamin C (L-Ascorbate-2-Phosphate- vitamin C Mono 35%), Vitamin H (Biotin), Vitamin B12, Vitamin D3 and Vitamin E. Details are given below:-

**TABLE-3**

| Vitamin Imported                   | Composition (ingredients)   |
|------------------------------------|---|
| Rovmix A 1000<br>(Vitamin A)       | Vitamin A Acetate ( <i>vitamin-active ingredient</i> ), Gelatin ( <i>carrier</i> ), Ethoxyquin ( <i>anti oxidant</i> ), Fructose ( <i>carrier</i> ), Silicon Dioxide ( <i>Anti caking agent</i> ), Glycerin ( <i>stabilizer</i> ) |
| Rovimix E-50 %<br>(Vitamin E)      | DL-alpha-Tocopherol Acetate ( <i>Vitamin E- active ingredient</i> ), Silicic Acid Coarse ( <i>adsorbate or carrier agent</i> )  |
| Rovimix B2 80-SD<br>(Vitamin B2)   | Riboflavin ( <i>Vitamin B2- active ingredient</i> ), Maltodextrin ( <i>carrier and stabilizing agent</i> )  |
| Lutavit A 1000 NXT<br>(Vitamin A)  | Vitamin A Retinyl Acetate ( <i>vitamin-active ingredient</i> ), Gelatin ( <i>carrier</i> )  |
| Biotin 2%<br>(vitamin H)           | Biotin ( <i>vitamin H- active ingredient</i> ), Maltodextrin ( <i>carrier and stabilizing agent</i> )   |
| Vitamin B12 1%                     | Cyanocobalamin ( <i>Vitamin B12-active ingredient</i> ), Corn starch ( <i>carrier</i> ) and Calcium Carbonate ( <i>carrier/diluent</i> )  |
| L-Ascorbate-2-<br>Phosphate 35%    | Ascorbic Acid ( <i>vitamin C-active ingredient</i> ), calcium carbonate ( <i>carrier/diluent</i> ), Silicon Dioxide ( <i>anti caking agent</i> ), Moisture.   |
| vitamin D3-500<br>(vitamin D3)     | Cholecalciferol ( <i>vitamin D3- active ingredient</i> ), sucrose ( <i>stabilizer &amp; filler</i> ), starch ( <i>carrier</i> ), silica ( <i>anti caking agent</i> ), BHT ( <i>anti oxidant</i> )                                 |
| vitamin HY-D 1.25%<br>(vitamin D3) | 25-hydroxyvitamin D3 ( <i>vitamin D3-active ingredient</i> ), <i>carrier, antioxidant, anticaking agent.</i>  |

The imported vitamin products vitamin A 1000 (vitamin A), vitamin E 50%, vitamin B2 80SD (vitamin B2), Biotin 2% (vitamin H), vitamin B12 1% (vitamin B12), L-Ascorbate-2Phosphate 35% (vitamin C), vitamin D3-500 (vitamin D3) and vitamin HY-D 1.25% (vitamin D3) contain vitamins along with carrier, anti-oxidants, anti-caking agents, etc. The above imported products are a combination of different materials or substances and are not composed wholly of the vitamin component/ingredient. Each of these material or substances correspond to different chapter headings. Therefore, the proper classification cannot be arrived at by using Rule 1 of GIR and requires recourse to subsequent Rules.

5.5 It is further observed that Rule 2 of **General Rules for the Interpretation (GIR) of the Harmonised System** issued by World Customs Organisation stipulates as under:-

“2. (a) Any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as presented, the incomplete or unfinished article has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished (or

*falling to be classified as complete or finished by virtue of this Rule), presented unassembled or disassembled.*

*(b) Any reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances. **Any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance.** The classification of goods consisting of more than one material or substance shall be according to the principles of Rule 3.*

Rule 2 (a) of GIR refers to incomplete/unfinished goods and mixtures. The vitamins imported by the importer by declaring same as “*feed additives & poultry feed supplements, not for medicinal and human use*” are not incomplete/unfinished goods and as such, Rule 2 (a) of GIR is not applicable in the matter. Further, Rule 2(b) of GIR specifies that the classification of goods consisting of more than one material or substance shall be according to the principles of Rule 3. The imported products contain vitamins along with carrier, anti-oxidants, anti-caking agents etc. and as such, Rule 2 (b) of GIR is also not applicable in the matter. Accordingly, recourse to Rule 3 of GIR is required to be taken in respect of these vitamin products.

5.6 It is further observed that Rule 3 of **General Rules for the Interpretation (GIR) of the Harmonised System** issued by World Customs Organisation stipulates as under:-

*3. When by application of Rule 2 (b) or for any other reason, goods are, prima facie, classifiable under two or more headings, classification shall be effected as follows:*

*(a) **The heading which provides the most specific description shall be preferred to headings providing a more general description.** However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.*

*(b) **Mixtures, composite goods consisting of different materials** or made up of different compounds, and goods put up in sets for retail sale, which cannot be classified by reference to 3(a), **shall be classified as if they consisted of material or component which gives them their essential character**, insofar as this criterion is applicable.*

*(c) When goods cannot be classified by reference to 3(a) or 3(b), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration.*

5.6.1 The imported products i.e. Vitamin A, Vitamin B2, Vitamin C (L-Ascorbate-2-Phosphate- vitamin C Mono 35%), Vitamin H (Biotin), Vitamin B12, Vitamin D3 and Vitamin E imported by the importer contain vitamin along with anti-oxidants, anti-caking

agents, adsorbant, moisture etc. Each of these material or substances correspond to different chapter headings. Therefore, Rule 3(a) will not be applicable in the matter as it states that when two or more headings each refer to only part of the materials or substances contained in mixed or composite goods, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods. Therefore, recourse to Rule 3(b) of GIR is required.

5.6.2 The importer has submitted certificates of analysis in respect of their imported vitamins at the time of clearance of goods. From the said certificates, it can be observed that in each of the respective certificate of analysis, the vitamin composition is considered the 'assay' of the laboratory test. 'Assay' means the key component of the product being tested/analysed. In their statements, the key persons of the importer firm have maintained that the imported vitamins are being used to manufacture pre-mixes. They have further stated that vitamin premixes manufactured by their company are finally added to the feed of animal/poultry/aqua and ½ Kg to 1 Kg of vitamin premix is added to 1000 Kg (1 ton) of animal/poultry/aqua feed. This implies that the minute quantity of imported product is ultimately used in the animal feed.

5.6.3 During search proceedings on 14/15.03.2024 at the manufacturing unit/factory of importer firm M/s Trow Nutrition India Private Limited, Shri Sandeep Hundre, Quality Assurance Manager of the company informed that imported vitamins were added to prepare animal feed premix with other ingredients at the said manufacturing plant. He also stated that the prepared animal feed premix is used for overcoming the vitamin deficiency in the animals, poultry and aqua livestock and the different types of vitamins are mixed in the preparation of animal feed premix. Shri Sandeep Hundre further informed with an example of Rovimix A 1000 (which is primarily Vitamin A, along with carrier agents and anti-oxidants), which is imported from M/s DSM Nutritional Products, is added to animal feed premix for the purpose of reducing the Vitamin A deficiency in animals. He further informed that usually the feed premix is manufactured after adding different vitamins (including minerals and enzymes) and the said feed premix is given to livestock in their feed by the ultimate consumer.

5.6.4 From the above, it is evident that the imported vitamins are used for manufacture of pre-mixes which are subsequently added to animal feed consisting of minute quantities of the imported vitamins to fulfil the vitamin requirement of the animal/poultry/aquatic animal. **Therefore, the imported products i.e. vitamins are essentially being used to satisfy the vitamin requirement of the animal/poultry to remove deficiency diseases arising out of deficiency of vitamins and the respective vitamin gives the essential character to the imported goods.** Further, Chapter-29 of First Schedule to Customs Tariff Act, 1975 pertains to "organic chemicals". Chapter Heading 2936 is related to Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent. Chapter Heading 2936 reads as under:-

|             |     |  |
|-------------|-----|--|
| <b>2936</b> |     | <b>Provitamins and Vitamins, Natural or Reproduced by synthesis (including natural concentrates), Derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent.</b> |
|             | -   | Vitamins and their derivatives, unmixed:   |
| 2936 21 00  | --  | Vitamin A and their derivatives  |
| 2936 22     | --  | Vitamin B1 and its derivatives:  |
| 2936 22 10  | --- | Vitamin B 1 [Thiamine (INN), aneurine] and its salts   |
| 2936 22 90  | --- | Other  |
| 2936 23     | --  | Vitamin B 2 and its derivatives:   |
| 2936 23 10  | --- | Vitamin B2 [Riboflavin (INN), lactoflavin] and its salts   |
| 2936 23 90  | --- | Other  |
| 2936 24 00  | --  | D-or DL-Pantothenic acid (Vitamin B5) and its derivatives  |
| 2936 25 00  | --  | Vitamin B6 and its derivatives   |
| 2936 26     | --  | Vitamin B12 and its derivatives:   |
| 2936 26 10  | --- | Vitamin (Cyanocobalamin (INN))   |
| 2936 26 90  | --- | Other  |
| 2936 27 00  | --  | Vitamin C (Ascorbic acid) and its derivatives  |
| 2936 28 00  | --  | Vitamin E and its derivatives  |
| 2936 29     | --  | Other vitamins and their derivatives:  |
| 2936 29 10  | --- | Folic acid (Vitamin B9)  |
| 2936 29 20  | --- | Nicotinic acid and nicotinamide (niacinamide or niacin)  |
| 2936 29 30  | --- | Vitamin K (menaphthone BP)   |
| 2936 29 40  | --- | Vitamin D  |
| 2936 29 50  | --- | Vitamin H (Biotin)   |
| 2936 29 90  | --- | Other  |
| 2936 90 00  | -   | Other, including natural concentrates  |

5.6.5 From above, it is observed that all types of Vitamins and their derivatives are specified and included in the Chapter Heading 2936. It is further observed that:-

- (i) **above Chapter Heading does not restrict the classification of Vitamins in said Chapter Heading on the basis of consumption i.e. for human consumption or for animal consumption.**
- (ii) **the above classification of Vitamins and their derivatives under above Chapter Heading is not restricted on the basis of concentration/purity of Vitamins.**

5.6.6 Further, Chapter Heading-2309 is related to preparations of a kind used in animal feeding and reads as under:-

|             |     |   |
|-------------|-----|---|
| <b>2309</b> |     | <b>Preparations of a kind used in animal feeding.</b> |
| 230910 00   | -   | Dog or cat food, put up for retail sale               |
| 2309 90     | -   | Other:  |
| 2309 90 10  | --- | Compounded animal feed                                |
| 2309 90 20  | --- | Concentrates for compound animal feed                 |

|            |      |                              |
|------------|------|------------------------------|
|            | ---  | Feeds for fish (prawn etc.): |
| 2309 90 31 | ---- | Prawn and shrimps feed       |
| 2309 90 32 | ---- | Fish meal in powdered form   |
| 230990 39  | ---- | Other                        |
| 2309 90 90 | ---  | Other                        |

5.6.7 From the above discussion, it is evident that **Vitamin is the active ingredient of imported goods and gives the essential character to the imported products.** Vitamins and their derivatives are clearly mentioned in the respective Customs Tariff Items under Chapter Heading 2936 and not under Chapter Heading 2309. Therefore, in terms of Rule 3 (b) of GIR, the imported products i.e. vitamins containing antioxidants, anticaking agents, adsorbing substance, moisture etc. viz. vitamin A 1000 (vitamin A), vitamin B2 80 SD (vitamin B2), L-Ascorbate-2-Phosphate- vitamin C Mono 35% (vitamin C), Biotin 2% (vitamin H), vitamin B12 1% (vitamin B12), vitamin D3-500 (vitamin D3), vitamin HY-D 1.25% (vitamin D3) and vitamin E 50% from overseas suppliers M/s DSM Nutritional Products Asia Pacific; M/s BASF Hong Kong Ltd.; M/s NHU (Hongkong) Trading Company Limited; M/s Zhejiang Shengda Bio-Pharma etc. appear rightly classifiable under respective CTIs under Chapter Heading 2936.

5.6.8 Hon'ble Supreme Court in the case of *DUNLOP India Limited & Madras Rubber Factory Limited Vs. Union of India and Others* reported in 2002-TIOL-647-SC-CUS-LB, has held as follows:-

*“When an article has, by all standards, a reasonable claim to be classified under an enumerated item in the Tariff Schedule, it will be against the very principle of classification to deny it the parentage and consign it to an orphanage of the residuary clause.”*

5.6.9 **Chapter 23 of Schedule 1 of the Customs Tariff Act, 1975 does not contain “vitamins” or “vitamins for use in manufacturing of animal feed” as an independent tariff entry. Chapter 29 of Schedule 1 of the Customs Tariff Act, 1975 specifies and includes independent tariff entry for vitamins and its derivatives.** In the case of *Commissioner of Central Excise Vs. Wockhardt Life Sciences Limited [(2012) 5 SCC 585]* for resolving classification related dispute of goods, the Hon'ble Supreme Court has held that **a commodity cannot be classified in a residuary entry if there is a specific entry, even if the specific entry requires the product to be understood in a technical sense. These observations further substantiate the fact that the imported goods i.e. vitamins merit classification under Chapter Heading 2936.**

**Customs Explanatory Notes issued by World Customs Organisation (WCO)**  
**[Seventh Edition, 2022, ISBN: 978-2-87492-364-7]**

6.1 The Explanatory Notes, as approved by the WCO Council, constitute the official interpretation of the Harmonized System at the international level and are an indispensable complement to the System. The Explanatory Notes provide a commentary on the scope of each heading, giving a list of the main products included and excluded, together with technical descriptions of the goods concerned (their appearance, properties, method of production and uses) and practical guidance for their identification. Where appropriate, Explanatory Notes also clarify the scope of particular subheadings.

6.2.1 It is observed that **Customs Explanatory Notes issued by World Customs Organisation (WCO) in respect of Chapter Heading 2309** stipulate that **heading 2309 covers** sweetened forage and **prepared animal feeding stuffs** consisting of a **mixture of several nutrients** designed (i) to provide the animal with a rational and balanced daily diet (complete feed); (ii) to achieve a suitable daily diet by supplementing the basic farm-produced feed with organic or inorganic substances (supplementary feed); or (iii) for use in making complete or supplementary feeds, as reproduced below.

**23.09**

**23.09 - Preparations of a kind used in animal feeding.**

2309.10 - Dog or cat food, put up for retail sale

2309.90 - Other

This heading covers sweetened forage and prepared animal feeding stuffs consisting of a mixture of several nutrients designed :

- (1) to provide the animal with a rational and balanced daily diet (**complete feed**);
- (2) to achieve a suitable daily diet by supplementing the basic farm-produced feed with organic or inorganic substances (**supplementary feed**); or
- (3) for use in making complete or supplementary feeds.

The heading includes products of a kind used in animal feeding, obtained by processing vegetable or animal materials to such an extent that they have lost the essential characteristics of the original material, for example, in the case of products obtained from vegetable materials, those which have been treated to such an extent that the characteristic cellular structure of the original vegetable material is no longer recognisable under a microscope.

6.2.2 From the above, it is evident that the goods under heading 2309 should be prepared animal feeding stuffs which consist of a mixture of several nutrients. The imported goods declared by importer as “*Animal Feed Supplement/Not for medicinal use*” or “*Not for human and medical use*” or “*Poultry feed additives*” along with name of vitamin in Bills of Entry are not prepared feeding stuffs and also not mixture of several nutrients. The imported vitamins are also not given directly to the animal/poultry/aqua for feeding. They are characterised by

the active ingredient such as Vitamin A, Vitamin C, etc. Thus, the goods imported by the importer do not appear to merit classification under heading 2309.

6.2.3 Further, the characteristic features of prepared animal feeding stuffs mentioned in said heading are reproduced below:-

## (II) OTHER PREPARATIONS

### (A) PREPARATIONS DESIGNED TO PROVIDE THE ANIMAL WITH ALL THE NUTRIENT ELEMENTS REQUIRED TO ENSURE A RATIONAL AND BALANCED DAILY DIET (COMPLETE FEEDS)

The characteristic feature of these preparations is that they contain products from each of the three groups of nutrients described below :

- (1) "Energy" nutrients, consisting of high-carbohydrate (high-calorie) substances such as starch, sugar, cellulose, and fats, which are "burned up" by the animal organism to produce the energy necessary for life and to attain the breeders' aims. Examples of such substances include cereals, half-sugar mangolds, tallow, straw.
  
- (2) "Body-building" protein-rich nutrients or minerals. Unlike energy nutrients, these nutrients are not "burned up" by the animal organism but contribute to the formation of animal tissues and of the various animal products (milk, eggs, etc.). They consist mainly of proteins or minerals. Examples of the protein-rich substances used for this purpose are seeds of leguminous vegetables, brewing dregs, oil-cake, dairy by-products.  
  
The minerals serve mainly for building up bones and, in the case of poultry, making egg-shells. The most commonly used contain calcium, phosphorus, chlorine, sodium, potassium, iron, iodine, etc.
  
- (3) "Function" nutrients. These are substances which promote the assimilation of carbohydrates, proteins and minerals. They include vitamins, trace elements and antibiotics. Lack or deficiency of these nutrients usually causes disorders.

The above three groups of nutrients meet the full food requirements of animals. The mixing and proportions depend upon the animal production in view.

6.2.4 From the above, it is evident that prepared animal feeding stuffs- complete feeds contain products from each of three groups of nutrients viz. (a) Energy nutrients consisting of high carbohydrate substances, (b) Body building protein rich nutrients or minerals, and (c) Function nutrients which include vitamins, trace elements and antibiotics. The imported goods declared by importer as "*Animal Feed Supplement/Not for medicinal use*" or "*Not for human and medical use*" or "*Poultry feed additives*" along with name of vitamin in Bills of Entry do not contain other nutrients viz. energy nutrients and body building protein nutrients or minerals. They only contain nutrient vitamin and are characterised by the active ingredient such as Vitamin A, Vitamin C, etc. Thus, the goods imported by the importer do not fall under the category of 'complete feeds' and therefore, do not appear to merit classification under heading 2309.

**(B) PREPARATIONS FOR SUPPLEMENTING (BALANCING)  
FARM-PRODUCED FEED (FEED SUPPLEMENTS)**

Farm-produced feed is usually rather low in proteins, minerals or vitamins. The preparations devised to compensate for these deficiencies, so as to ensure a well-balanced animal diet, consist of proteins, minerals or vitamins plus additional-energy feeds (carbohydrates) which serve as a carrier for the other ingredients.

Although, qualitatively, these preparations have much the same composition as those described in paragraph (A), they are distinguished by a relatively high content of one particular nutrient.

This group includes :

- (1) Fish or marine mammal solubles in liquid or viscous solutions or in paste or dried form, made by concentrating and stabilising the residual water (containing water-soluble elements, viz. proteins, vitamins B, salts, etc.), and derived from the manufacture of fish or marine mammal meal or oil.
- (2) Whole green leaf protein concentrate and green fraction leaf protein concentrate, obtained from alfalfa (lucerne) juice by heat treatment.

6.2.5 It is observed that the above Feed supplements or preparations consist of protein, minerals or vitamins plus additional energy feeds (carbohydrates). These are preparations/feeding stuffs qualitatively similar to complete feeds but these contain relatively high content of one particular nutrient (energy nutrient or body building nutrient or function nutrient). The imported goods declared by importer as "*Animal Feed Supplement/Not for medicinal use*" or "*Not for human and medical use*" or "*Poultry feed additives*" along with name of vitamin in Bills of Entry do not contain other nutrients viz. energy nutrients and body building protein nutrients or minerals and as such do not fall under the category of feed supplements, as provided above. The imported goods only contain nutrient vitamin and are characterised by the active ingredient such as Vitamin A, Vitamin C, etc. Thus, the goods imported by the importer do not appear to merit classification under heading 2309.

**(C) PREPARATIONS FOR USE IN MAKING THE COMPLETE FEEDS  
OR SUPPLEMENTARY FEEDS DESCRIBED IN (A) AND (B) ABOVE**

These preparations, known in trade as "premixes", are, generally speaking, compound compositions consisting of a number of substances (sometimes called additives) the nature and proportions of which vary according to the animal production required. These substances are of three types :

- (1) Those which improve digestion and, more generally, ensure that the animal makes good use of the feeds and safeguard its health : vitamins or provitamins, amino-acids, antibiotics, coccidiostats, trace elements, emulsifiers, flavourings and appetisers, etc.
- (2) Those designed to preserve the feeding stuffs (particularly the fatty components) until consumption by the animal : stabilisers, anti-oxidants, etc.
- (3) Those which serve as carriers and which may consist either of one or more organic nutritive substances (manioc or soya flour or meal, middlings, yeast, various residues of the food industries, etc.) or of inorganic substances (e.g., magnesite, chalk, kaolin, salt, phosphates).

The concentration of the substances described in (1) above and the nature of the carrier are determined so as to ensure, in particular, homogeneous dispersion and mixing of these substances in the compound feeds to which the preparations are added.

**Provided** they are of a kind used in animal feeding, this group also includes :

- (a) Preparations consisting of several mineral substances.
- (b) Preparations consisting of an active substance of the type described in (1) above with a carrier, for example products of the antibiotics manufacturing process obtained by simply drying the mass, i.e. the entire contents of the fermentation vessel (essentially mycelium, the culture medium and the antibiotic). The resulting dry substance, whether or not standardised by adding organic or inorganic substances, has an antibiotic content ranging generally between 8 % and 16 % and is used as basic material in preparing, in particular, "premixes".

The preparations of this group should not, however, be confused with certain preparations for veterinary uses. The latter are generally identifiable by the medicinal nature and much higher concentration of the active substance, and are often put up in a different way.

\*  
\* \*

6.2.6 It is observed that the above preparations used in making the complete feeds or supplementary feeds contain compound compositions consisting of a number of substances and are known in trade as premixes. During investigation, it was revealed that importer is importing various vitamin products which are mixed with other vitamins in certain ratio to prepare "vitamin premixes" and also imported vitamin products are mixed in certain ratio along with minerals, amino acids and carriers to prepare "mix premixes", according to requirement of the cattle/poultry/aqua. The individual imported vitamins serve as raw materials for manufacturing of these vitamin premixes/mix premixes and thus, the imported goods do not fall under the category of "premixes". The imported goods only contain functional nutrient i.e. vitamin and are characterised by the active ingredient such as vitamin A, vitamin C, etc. Thus, the goods imported by the importer do not appear to merit classification under heading 2309.

6.3 The customs explanatory notes of 2309 specifically excludes vitamins of heading 2936 from the ambit of heading 2309, even if same are stabilised by the addition of antioxidants or anticaking agents, by adsorption on a substrate or by applying a protective coating of gelatin, waxes etc, as shown below:

- (a) .....
- (b) .....
- (e) *Vitamins, whether or not chemically defined or intermixed, whether or not put up in any solvent or stabilised by the addition of antioxidants or anticaking agents, by adsorption on a substrate or by applying a protective coating of, for example, gelatin, waxes, fats, etc., provided that the quantity of such additives, substrate or coating does not exceed that required for preservation or transport and provided that such additives, substrates or coating do not alter the character of the vitamins and do not render them particularly suitable for specific use rather than for general use (heading 29.36).*

6.3.1 As per Chapter Notes 1 (c, d, e, f & g) to 'Chapter 29- Organic Chemicals' of Customs Tariff Act, 1975 as well as Customs explanatory notes of Chapter 29, headings of Chapter 29, inter-alia, apply to **provitamins and vitamins (including concentrates and intermixtures) whether or not in a solvent (Heading 29.36), whether or not separate chemically defined compounds.** Thus, vitamins and their concentrates & intermixtures, even if not chemically defined, appear to merit classification under CTH-2936.

**CHAPTER 29**  
**Organic chemicals**

**NOTES :**

1. Except where the context otherwise requires, the headings of this Chapter apply only to :
- (a) separate chemically defined organic compounds, whether or not containing impurities;
  - (b) mixtures of two or more isomers of the same organic compound (whether or not containing impurities), except mixtures of acyclic hydrocarbon isomers (other than stereoisomers), whether or not saturated (Chapter 27);
  - (c) the products of headings 2936 to 2939 or the sugar ethers, sugar acetals and sugar esters, and their salts, of heading 2940, or the products of heading 2941, whether or not chemically defined;
  - (d) the products mentioned in (a), (b) or (c) above dissolved in water;
  - (e) the products mentioned in (a), (b) or (c) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;
  - (f) the products mentioned in (a), (b), (c), (d) or (e) above with an added stabiliser (including an anti-caking agent) necessary for their preservation or transport;
  - (g) the products mentioned in (a), (b), (c), (d), (e) or (f) above with an added anti-dusting agent or a colouring or odoriferous substance \* or an emetic added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use;
  - (h) the following products, diluted to standard strengths, for the production of azo dye: diazonium salts, couplers used for these salts and diazotisable amines and their salts.

**(C) Products which remain classified in Chapter 29,  
even when they are not separate chemically defined compounds**

There are certain **exceptions** to the rule that Chapter 29 is limited to separate chemically defined compounds. These exceptions include the following products :

- Heading 29.09 - Ketone peroxides.
- Heading 29.12 - Cyclic polymers of aldehydes; paraformaldehyde.
- Heading 29.19 - Lactophosphates.
- Heading 29.23 - Lecithins and other phosphoaminolipids.
- Heading 29.34 - Nucleic acids and their salts.
- Heading 29.36 - Provitamins and vitamins (including concentrates and intermixtures), whether or not in a solvent.
- Heading 29.37 - Hormones.
- Heading 29.38 - Glycosides and their derivatives.
- Heading 29.39 - Alkaloids and their derivatives.
- Heading 29.40 - Sugar ethers, sugar acetals and sugar esters, and their salts.
- Heading 29.41 - Antibiotics.

This Chapter also includes diazonium salts (see Part (A) of Explanatory Note to heading 29.27), couplers used for these salts and diazotisable amines and their salts, diluted with e.g., neutral salts to standard strengths. These are designed for the production of azo dyes. They may be solid or liquid.

This Chapter further includes pegylated (polyethylene glycol (or PEGs) polymers) derivatives of products of headings 29.36 to 29.39 and 29.41. For these products, a pegylated derivative remains classified in the same heading as its non-pegylated form. However, pegylated derivatives of products of all other headings of Chapter 29 are **excluded** (generally heading 39.07).

6.3.2 It is observed from the General Notes to heading 2936 of the Customs Explanatory notes that Vitamins are active agents, usually of complex chemical composition, which are obtained from outside sources and are essential for the proper functioning of human or **other animal organisms**. They cannot be synthesised by the human body and must therefore be obtained in final or nearly final form (provitamins) from outside sources. **They are effective in relatively minute amounts and may be regarded as “exogenous biocatalysts, their absence or deficiency giving rise to metabolic disturbances or “deficiency diseases”**. Further, the above-said General Notes also stipulate the following:

*This heading includes:-*

- (a) ***Provitamins and vitamins, whether natural or reproduced by synthesis, derivatives thereof used primarily as vitamins.***
- (b) ***Concentrates of natural vitamins (e.g. of Vitamin A or of Vitamin D); these are enriched forms of these vitamins. These concentrates may be used as such (e.g. for addition to animal feeding stuffs) or they may be worked up for the isolation of the vitamin.***
- (c) ***Intermixture of vitamins, of provitamins or of concentrates, such as, for instance, natural concentrates of vitamins A and D in various proportions, to which an additional quantity of vitamin A or D has been added subsequently.***
- (d) ***The above products diluted in any solvent (e.g. ethyl oleate, propane-1, 2-diol, ethanediol, vegetable oils),***

*The products of this heading may be stabilised for the purposes of preservation or transport:*

- *by adding anti-oxidants*
- *by adding anti-caking agents (e.g. carbohydrates),*
- *by coating with appropriate substance (e.g. gelatin, waxes or fats), whether or not plasticised, or*
- *by adsorbing on appropriate substances (e.g. silicic acid),*

*provided that the quantity added or processing in no case exceeds that necessary for their preservation or transport and that the addition or processing does not alter the character of the basic product and render it particularly suitable or specific use rather than for general use.*

6.3.3 The importer has imported vitamins declaring same as “Animal Feed Supplement/Not for medicinal use” or “Not for human and medical use” or “Poultry feed additives” alongside name of vitamin in Bills of Entry. The above provisions of heading 2936 include concentrates of vitamins used as such for addition to animal feeding stuffs. As such, the said imported goods are covered in heading 2936. Further, from above provisions, it is also evident that intermixture/concentrate of vitamins are also covered under Chapter Heading 2936. Furthermore, the vitamins imported by the importer also contain anti oxidant, anti caking agent and adsorbing substance. From the above provisions, it also appears that vitamins

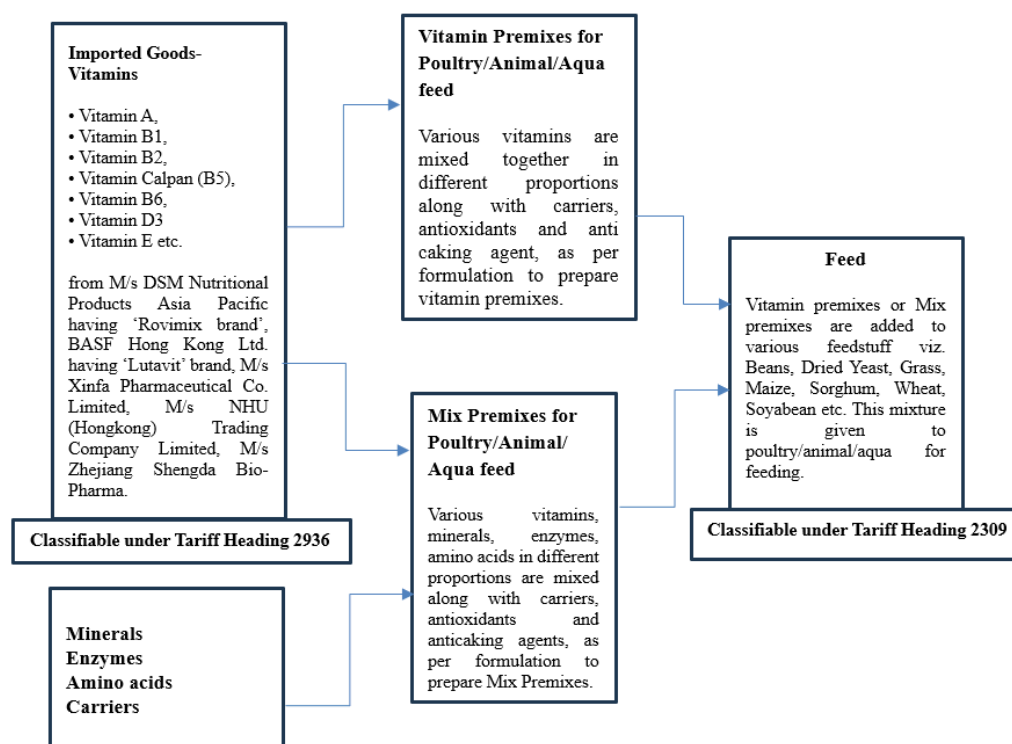
imported by use of anti oxidant, anti caking agent and adsorbing substance or by coating with appropriate substance also merit classification under Chapter Heading 2936.

6.3.4 The Hon'ble Supreme Court in the case of Commissioner of Central Excise, Delhi-III Vs. M/s Uni Products India Ltd. (judgement dated 01.05.2020 in Civil Appeal 302-303 of 2009), has also held as follows:-

*“Once the subject goods are found to come within the ambit of that sub-heading, for the sole reason that they are exclusively made for cars and not for “home use” (in broad terms), those goods cannot be transplanted to the residual entry against the heading 8708.”*

In this regard, it is seen that the imported goods viz. vitamins are clearly specified and included under various Customs Tariff Items (CTIs) of Chapter Heading 2936- *Provitamins and Vitamins, Natural or Reproduced by synthesis (including natural concentrates), Derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent* and thus, same is specific entry. Whereas, most of the imported goods are being classified by importer under CTI-23099090- “Other” under Chapter Heading 2309- *Preparations of a kind used in animal feeding*, which is a residual entry. Further, some of the imported goods have also been classified by importer under CTI- 23099020- “Concentrates for compound animal feed” other than ‘dog or cat food, put up for retail sale’ under Chapter Heading 2309.

6.3.5 However, the imported vitamins are not concentrates for compound animal feed as Customs explanatory notes of Chapter Heading 2309 stipulate that heading 2309 covers sweetened forage and prepared animal feeding stuffs consisting of a mixture of several nutrients. Thus, the imported vitamins for use in manufacturing of vitamin premixes or other premixes which are further used in manufacturing of animal/poultry feed appear to come within the ambit of Tariff Sub-Heading 2936 and outside the scope of Tariff Sub-Heading 2309. Accordingly, said imported goods cannot be transplanted to the residual entry against the Chapter Heading-2309 based on the sole reason that they are exclusively used in the manufacture of animal/poultry feed. In view of above, it appears that the imported goods merit classification under Chapter Heading 2936.



## 7. Analysis from Import documents:




During search conducted at corporate office of M/s Trow Nutrition India Private Limited located at Unit No. L4 04, SLN Terminus, Survey No. 133, Beside Botanical Gardens, Gachibowli, Hyderabad, Telangana-500032 on 14/15.03.2024, certain documents were resumed under Panchnama dated 14/15.03.2024. The said documents mostly contained various Bills of Entry, corresponding Invoices, Packing Lists, Bills of Lading etc. related to import of vitamins by the importer company from various overseas suppliers. On scrutiny of said documents, it was observed that overseas suppliers of the imported vitamins had mentioned the Chapter Heading-2936 in respect of said imported vitamins whereas the importer company M/s Trow Nutrition India Private Limited classified the said imported goods under Customs Tariff Item-23099090 under Chapter Heading-2309 in the Bills of Entry. Further, during search conducted at factory premises of importer company located at Plot No. G-24, Polepally Village, Jadcheria Mandal, Mahabubnagar, Telangana-509301 on 14/15.03.2024, certain documents were resumed under Panchnama dated 14/15.03.2024. The said documents contained import documents related to import of Vitamin D3 500 SD by the importer company vide Bill of Entry No. 2172373 dated 16.02.2024. The copies of such documents mentioned in **Table-4 below** are collectively enclosed as **RUD-9**. The various details related to all the above documents are enumerated below:-

TABLE – 4

| Sl. No | Item/ Vitamin imported      | Bill of Entry & Date     | CTH in Bill of Entry | Supplier Name (M/s)                     | Invoice/ Bill of Lading/ COO No.  | CTH in Invoice/ BL/COO       |
|--------|-----------------------------|--------------------------|----------------------|---|---|------------------------------|
| 1.     | Rovimix B6                  | 3207286 dated 19.03.2021 | 23099090             | DSM Nutritional Products Asia Pacific   | Bill of Lading No. SEMAA21030217-03 dated 13.03.2021  | 2936                         |
| 2.     | Rovimix B2 80-SD            |                          | 23099090             |   |   | 29362300                     |
|        | Rovimix B1                  | 2856354 dated 22.02.2021 | 23099090             | DSM Nutritional Products Asia Pacific   | Bill of Lading No. MEDUII127792 dated 28.01.2021  | 29362200                     |
|        | Rovimix Calpan              |                          | 23099090             |   |   | 29362400                     |
|        | Rovimix A 1000              |                          | 23099090             |   |   | 29362100                     |
|        |                             |                          |                      |   |   |                              |
| 3.     | Vitamin K3 MNB 43.9%        | 3167179 dated 16.03.2021 | 23099090             | Hubei Zhenhua Chemical Co. Ltd.         | Bill of Lading No. WXD20210207 dated 03.03.2021   | 293629                       |
| 4.     | D-Biotin 2%                 | 3181575 dated 17.03.2021 | 23099090             | NHU (Hong Kong) Trading                 | Certificate of Origin No. 21C3306C0337/00098 dated 26.01.2021   | 293629                       |
| 5.     | Folic Acid                  | 2512348 dated 27.01.2021 | 23099090             | Nantong Changhai Food Additive Co. Ltd. | Bill of Lading No. AMIGL200608959 A dated 12.01.2021<br><br>Certificate of Origin No. C217558852221157 dated 13.01.2021 | 293629<br><br>29.36          |
| 6.     | D-Calcium Pantothenate      | 9993813 dated 17.12.2020 | 23099090             | XINFA Pharmaceutical Co. Ltd.           | Bill of Lading No. WTAOCHE20112512 dated 23.11.2020   | 293624                       |
|        | B-6 (Pyridoxine HCL)        |                          | 23099090             |   |   | 293625                       |
| 7.     | L-Ascorbate-2-Phosphate 35% | 3481553 dated 08.04.2021 | 23099090             | Anhui Tiger Biotech Co. Ltd.            | Invoice 21TGE0119 dated 16.03.2021<br><br>Bill of Lading No. OOLU4112120340 dated 18.03.2021                            | 2936270090<br><br>2936270090 |
| 8.     | D3 500 SD                   | 2172373 dated            | 23099090             | Taizhou Hisound                         | H/Bill of Lading No.  | 293629                       |

|  |  |            |  |                         |  |       |
|--|--|------------|--|-------------------------|--|-------|
|  |  | 16.02.2024 |  | Pharmaceutical Co. Ltd. | SHPY24010147<br>dated 24.01.2024                                   |       |
|  |  | 4          |  |                         | Certificate of Origin No.<br>C24725882362000<br>6 dated 24.01.2024 | 29.36 |

**Illustration1:**




|  |  |   |   |   |                      |
|--|--|---|---|---|----------------------|
|    |  | <b>Port Code</b> NMAA1<br><b>BE No</b> 2512348<br><b>BE Date</b> 27/01/2021<br><b>BE Type</b> H<br><b>EC/Br</b> 04169042620<br><b>GSTIN/TYPE</b> 36AADCH1311H1Z3.G<br><b>CB CODE</b> AAQCS7318NCH001<br><b>TYPE</b> INV<br><b>Nos</b> 1<br><b>PKG</b> 2 | <b>ITEM</b> 1<br><b>CONT</b> 1<br><b>G.WT (KGS)</b> 1158<br>BE1030220211821 |  |                      |
| <b>INDIAN CUSTOMS</b><br>PORT : CUSTOMS HOUSE 60,RAJAJISALAI,CHENNAI-600001<br>BILL OF ENTRY FOR HOME CONSUMPTION  |  |   |   |   |                      |
| <b>PART - II - INVOICE &amp; VALUATION DETAILS (Invoice 1/1 )</b>  |  |   |   |   |                      |
| A. INVOICE   | 1.S.NO   | 2.INVOICE NO. & DT.   | 3.PURCHASE ORDER NO & DT  | 4.LC NO & DATE  | 5.CONTRACT NO & DATE |
|  | 1  | 64559353<br>28-DEC-20   |   |   |                      |
| B. TRANSACTING PARTIES   | 1.BUYER'S NAME & ADDRESS   |   | 2.SELLER'S NAME & ADDRESS   |   |                      |
|  | TROUP NUTRITION INDIA PRIVATE LIMITED<br>1ST FLR PLOT 16 JAYABHERI ENCLAVE<br>GACHIBOWLI VILLAGE SERILINGAMPALLY<br>HYDERABAD,TELANGANA<br>500032  |   |   |   |                      |
|  | 3.SUPPLIER NAME & ADDRESS  |   | 4.THIRD PARTY NAME & ADDRESS  |   |                      |
|  | NANTONG CHANGHAI FOOD ADDITIVE CO. LTD<br>NO.15 DAQING ROAD, QINGLONG CHEMICAL<br>INDUSTRY YARD, HAIMEN CITY, JIANG<br>SU PROVINCE<br>CN<br>226121 |   |   |   |                      |
| C. VALUATION   | 5.AEO  | 6. AD CODE  |   | 0180034   |                      |
|  | 1.INV VALUE  | 2.FREIGHT   | 3.INSURANCE   | 4.HSS.  | 5.LOADING            |
|  | 24500  |   |   |   |                      |
| D. COST & SERVICES   | 14.Cur USD   | 8. VALUATION METHOD   |   | RULE 4  |                      |
|  | 15.Term CIF  | 9.RELTD   | 10.SVB CH   | 11.SVB NO   | 12.DATE              |
|  | 1.C&B  | 2.CoC   | 3.CoP   | 4.HND CHG   | 5.G&S                |
|  | 7.CO0  | 8.R & LF  | 9.OTH COST  | 10.LD / ULD   | 11.WS                |
| E. ITEM DETAILS  | 13.MISC CHARGE   |   | 14.ASS. VALUE   |   | 1809325              |
|  | 1.S NO.  | 2.CTH   | 3.DESCRPTION  | 4.UNIT PRICE  | 5.QUANTITY           |
|  | 1  | 23099090  | FOLIC ACID (NOT FOR MEDICINAL USE)  | 24.500000   | 1000.000000          |
|  |  |   |   |   | 7.UQC                |
|  |  |   |   |   | 7.AMOUNT             |
|  |  |   |   |   | 24500.00             |
| <b>GLOSSARY</b><br>A : LC - Letter of Credit; B : AD - Authorized Dealer; C : HSS - High Sea Sale; D : C&B Commission & Brokerage, CoC - Cost of Container, CoP - Cost of Packing, HND CHG - Handling Charges, G&S - Goods and Service input cost, DOC CH - Document Charges, CoO - Country of Origin Certificate, R&LF - Royalty and Licence Fees, LD/ULD - Loading Unloading Charges, WS - Warranty Services, OTG - Other Costs, CTH - Customs Tariff Head, UQC - Unit Quantity Code |  |   |   |   |                      |

Screenshot of relevant page of Bill of Entry No. 2512348 dated 27.01.2021 showing that importer filed Bill of Entry under CTH-23099090 for clearance of Folic Acid (vitamin B9).

|  |                                   | License No.SMTC-NV01535<br>FMC No.020619  | B/L No. AMIGL200608959A                                    |                                  |
|--|-----------------------------------|---|--|----------------------------------|
| Shipper<br>NANTONG CHANGHAI FOOD ADDITIVE CO., LTD.<br>NO. 15 DAQING ROAD, QINGLONG CHEMICAL<br>INDUSTRY YARD, HAIMEN CITY, JIANGSU<br>PROVINCE, CHINA 0. 226121<br>TEL/FAX : 0086-513-82909666-807/82747448 |                                   | Export Reference  |  |                                  |
| Consignee(Plc Order so indicate)<br>TROUW NUTRITION INDIA PRIVATE LIMITED<br>1ST FLOOR, PLOT NO 16, JAYABHERI ENCLAVE, GACHIBOWLI<br>VILLAGE<br>HYDERABAD - 500032, TELANGANA, INDIA***                      |                                   | Delivery Agent<br>SYNERGY CARGO MANAGEMENT INDIA PVT.LTD<br>3RD FLOOR 21, G.R.R BUSINESS CENTRE,<br>VAIDYARAMA STREET, OFF THANIKACHALAM ROAD,<br>T. NAGAR, CHENNAI 600 037. LAND MARK - ICICI BANK<br>MOBILE NUMBER : 9884080597<br>GST NO. 33AAAC52726612M  |  |                                  |
| Notify Party(No claim shall attach for failure to notify)<br>TROUW NUTRITION INDIA PVT. LTD.<br>PLOT NO. 624, TSIC<br>GREEN INDUSTRIAL PARK  |                                   | WAN HAI 509/W112<br>Place of Receipt<br>Port of Loading<br>SHANGHAI<br>Port of Discharge<br>CHENNAI<br>Place of Delivery<br>CHENNAI   |  |                                  |
| <b>PARTICULARS FURNISHED BY MERCHANTS</b>  |                                   |   |  |                                  |
| Mark & Numbers   | No. of Packages or Shipping Units | Description of Goods & Packages   | Gross Weight   | Measurement                      |
| N/M  | 2 PALLETS                         | 1,000KGS FOLIC ACID<br>HS:293629<br>***ATTN: RAJESH TEL : +91 98803 40859<br>GST NO. : 36AADCH1311H123<br>PAN NO. : AADCH1311H<br>IEC NO.0416904262 E-MAIL:<br>RAJESH5@TROUWNUTRITION.COM   | 1158.0000<br>KGS   | 4.4300 CBM                       |
| <b>TELEX RELEASE</b>   |                                   |   | ON BOARD<br><br>AMASS<br>CFS-CFS<br>DFSU6775745/1AAF322095 |                                  |
| Total Number of Containers or Packages(in words)<br>SAY TWO PALLETS ONLY.<br>Temperature Control Instructions  |                                   |   |  |                                  |
| Shipped on Board Date<br>12-Jan-2021   |                                   | Number of Original B/L<br>ZERO  |  | Payment Terms<br>FREIGHT PREPAID |
| Date of Issue of B/L<br>12-Jan-2021  |                                   | Place of Issue of B/L<br>SHANGHAI   |  | Total Amount                     |
| Signed by the Carrier / on behalf of the Carrier   |                                   | AMASS GLOBAL NETWORK GROUP CO.,LTD<br>Combined Transport Bill Of Lading   |  |                                  |
| AMASS FREIGHT INT'L CO.,LTD. SHANGHAI<br><br>AS SignLib.dll DEMO VERSION   |                                   | Released by the Carrier that Goods are described herein in accurate goods order and condition unless otherwise stated to be a consignment to such place and subject to the order of the carrier and condition unless stated to the contrary and compliance with the terms and conditions of the Bill of Lading to which the parties have agreed by accepting this Bill of Lading. Any loss, damage and claims shall be subject to the conditions of the contract of carriage and the weight, measure, quantity, condition, contents and value of the goods are subject to the carrier. It is the responsibility of the carrier to issue a Bill of Lading which is correct in all particulars and the carrier shall be liable for any loss, damage or claims arising from the goods if the Bill of Lading is not correct in all particulars. The carrier shall be liable for any loss, damage or claims arising from the goods if the Bill of Lading is not correct in all particulars. The carrier shall be liable for any loss, damage or claims arising from the goods if the Bill of Lading is not correct in all particulars. |  |                                  |

Screenshot of Bill of Lading connected with above Bill of Entry No. 2512348 dated 27.01.2021. The CTH of imported goods i.e. Folic Acid (vitamin B9) is mentioned as 293629.

**ORIGINAL**

|  |  |  |  |   |
|--|--|--|--|---|
| 1. Exporter<br>NANTONG CHANGHAI FOOD ADDITIVE CO., LTD.<br>NO. 15, DAGING ROAD, QINGLONG CHEMICAL INDUSTRY YARD,<br>HAIMEN CITY, JIANGSU PROVINCE, CHINA P. O. 22612-1   |  | Certificate No. C217558852221157   |  |  |
| 2. Consignee<br>TROUV NUTRITION INDIA PRIVATE LIMITED<br>1ST FLOOR, PLOT NO 16, JAYABHERI ENCLAVE,<br>GACHEBOWLI VILLAGE, HYDERABAD- 500032, TELANGANA,<br>INDIA GST NO.: 36AADCH1313H123<br>PAN NO.: AADCH1311H<br>ITC NO.: 014994292           |  | CERTIFICATE OF ORIGIN<br>OF<br>THE PEOPLE'S REPUBLIC OF CHINA<br><br>5. For certifying authority use only<br>ISSUED RETROSPECTIVELY<br><br>Verification: origin.customs.gov.cn     |  |   |
| 3. Means of transport and route<br>FROM SHANGHAI, CHINA TO CHENNAI, INDIA BY SEA   |  |  |  | 4. Country / region of destination<br>INDIA   |
| 6. Marks and numbers<br>N/M  |  | 7. Number and kind of packages, description of goods<br>TWO (2) PALLETS OF FOLIC ACID<br>*** **  |  | 8. H.S.Code<br>29.36  |
|  |  | 9. Quantity<br>1000KGS N.W.  |  | 10. Number and date of invoices<br>64559353<br>DEC. 28, 2020                        |
| 11. Declaration by the exporter<br>The undersigned hereby declares that the above details and statements are correct, that all the goods were produced in China and that they comply with the Rules of Origin of the People's Republic of China. |  | 12. Certification<br>It is hereby certified that the declaration by the exporter is correct.   |  |   |
| <br>SignLib.dll DEMO VERSION<br>Place and date, signature and stamp of authorized signatory<br>213259004303526  |  | <br>Nanjing, China, JAN. 13, 2021<br>Place and date, signature and stamp of certifying authority |  |   |

Screenshot of COO connected with above Bill of Entry No. 2512348 dated 27.01.2021. The CTH of imported goods i.e. Folic Acid (vitamin B9) is mentioned as 2936.

## Illustration 2:

| INDIAN CUSTOMS                                       |  | Port Code  | BE No             | BE Date    | BE Type         |
|--|--|------------|-------------------|------------|-----------------|
| PORT : CUSTOMS HOUSE 60, RAJAJISALAI, CHENNAI-600001 |  | INMAA1     | 2856354           | 22/02/2021 | H               |
| BILL OF ENTRY FOR HOME CONSUMPTION                   |  | IEC/Br     | 04169042621       | DOC COPY   |                 |
|  |  | GSTIN/TYPE | 36AADCH1311H1Z3/G |            |                 |
|  |  | CB CODE    | AAQCS7318NCH001   |            |                 |
|  |  | TYPE       | INV               | ITEM       | CONT            |
|  |  | Nos        | 1                 | 4          | 1               |
|  |  | PKG        | 724               | G.WT (KGS) | 17508.2         |
|  |  |            |                   |            | BE1010320211547 |

| PART - II - INVOICE & VALUATION DETAILS (Invoice 1/1 ) |  |                         |   |           |           |                |                              |                |                      |               |         |        |
|--|--|-------------------------|---|-----------|-----------|----------------|------------------------------|----------------|----------------------|---------------|---------|--------|
| A. INVOICE   | 1.S.NO                                 | 2.INVOICE NO. & DT.     | 3.PURCHASE ORDER NO & DT  |           |           | 4.LC NO & DATE |                              |                | 5.CONTRACT NO & DATE |               |         |        |
|  | 1                                      | 2831264575<br>26 JAN 21 |   |           |           |                |                              |                |                      |               |         |        |
| B. TRANSACTING PARTIES                                 | 1.BUYER'S NAME & ADDRESS               |                         |   |           |           |                | 2.SELLER'S NAME & ADDRESS    |                |                      |               |         |        |
|  | TROIJW NUTRITION INDIA PRIVATE LIMITED |                         |   |           |           |                |                              |                |                      |               |         |        |
|  | G24 JADCHERLA SY 408 412 TO 435.43     |                         |   |           |           |                |                              |                |                      |               |         |        |
|  | 7 TO 445 452 TO 459 POLEPALLI          |                         |   |           |           |                |                              |                |                      |               |         |        |
|  | JADCHERLA, TELANGANA                   |                         |   |           |           |                |                              |                |                      |               |         |        |
|  | 509301                                 |                         |   |           |           |                |                              |                |                      |               |         |        |
| C. VALUATION   | 3.SUPPLIER NAME & ADDRESS              |                         |   |           |           |                | 4.THIRD PARTY NAME & ADDRESS |                |                      |               |         |        |
|  | DSM NUTRITIONAL PRODUCTS ASIA PACIFIC  |                         |   |           |           |                |                              |                |                      |               |         |        |
|  | 50 PASIR PANJANG ROAD 13-31, MAPLET    |                         |   |           |           |                |                              |                |                      |               |         |        |
|  | REE BUSINESS CITY                      |                         |   |           |           |                |                              |                |                      |               |         |        |
|  | SG 117440                              |                         |   |           |           |                |                              |                |                      |               |         |        |
|  | 5.AEO                                  |                         |   |           |           |                | 6. AD CODE 0180034           |                |                      |               |         |        |
| D. COST & SERVICES                                     | 1.INV VALUE                            | 2.FREIGHT               | 3.INSURANCE   | 4.HSS.    | 5.LOADING | 6.COMMN        | 7.PAY TERMS                  |                | 8.VALUATION METHOD   |               |         |        |
|  | 358128                                 |                         |   |           |           |                | OTH                          |                | RULE 4               |               |         |        |
|  | 14.Cur USD                             |                         |   |           |           |                | 9.RELTD No                   |                | 10.SVB CH            | 11.SVB NO     | 12.DATE | 13.LOA |
| 15.Term CIF  |  |                         |   |           |           |                |                              |                |                      |               |         |        |
| E. ITEM DETAILS  | 1.C&B                                  | 2.CoC                   | 3.CoP   | 4.HND CHG | 5.G&S     | 6.DOC. CH      |                              | 13.MISC CHARGE |                      | 14.ASS. VALUE |         |        |
|  |  |                         |   |           |           |                |                              |                |                      | 26394033.6    |         |        |
| F. ITEM DETAILS  | 1.S NO.                                | 2.CTH                   | 3.DESCRPTION  |           |           | 4.UNIT PRICE   | 5.QUANTITY                   | 6.UQC          | 7.AMOUNT             |               |         |        |
|  | 1                                      | 23099090                | ROVIMIX B2 80-SD (ANIMAL FEED SUPPLEMENT / NOT FOR MEDICINAL USE)         |           |           | 11.040000      | 5000.000000                  | KGS            | 55200.00             |               |         |        |
|  | 2                                      | 23099090                | ROVIMIX B1 (ANIMAL FEED SUPPLEMENT / NOT FOR MEDICINAL USE)               |           |           | 17.280000      | 1600.000000                  | KGS            | 27648.00             |               |         |        |
|  | 3                                      | 23099090                | ROVIMIX CALPAN 25KG BOX (ANIMAL FEED SUPPLEMENT / NOT FOR MEDICINAL USE)  |           |           | 9.120000       | 6500.000000                  | KGS            | 59280.00             |               |         |        |
|  | 4                                      | 23099090                | ROVIMIX A 1000, 20KG BAG (ANIMAL FEED SUPPLEMENT / NOT FOR MEDICINAL USE) |           |           | 72.000000      | 3000.000000                  | KGS            | 216000.00            |               |         |        |

| GLOSSARY  |  |  |  |  |  |  |  |  |  |  |  |  |
|---|--|--|--|--|--|--|--|--|--|--|--|--|
| A : LC - Letter of Credit; B : AD - Authorized Dealer; C : HSS - High Sea Sale; D : C&B Commission & Brokerage, CoC - Cost of Container, CoP - Co of Packing, HND CHG - Handling Charges, G&S - Goods and Service input cost, DOC CH - Document Charges, CoO - Country of Origin Certificate, R&LF - Royalty and Licence Fees, LD/ULD - Loading Unloading Charges, WS - Warranty Services, OTC - Other Costs, CTH - Customs Tariff Head, UQC - Unit Quantity Code |  |  |  |  |  |  |  |  |  |  |  |  |

Page 2 Of 7

Verify using ICETRAK Mobile App (Google Play Store) for authentication &amp; latest version details from ICEGATE Enquiry

Screenshot of relevant page of Bill of Entry No. 2856354 dated 22.02.2021 showing that importer filed Bill of Entry under CTH-23099090 for clearance of Rovimix B2-80 SD (vitamin B2), Rovimix B1 (vitamin B1), Rovimix Calpan (vitamin B5) and Rovimix A 1000 (vitamin A).

| CONTINUATION PARTICULARS FURNISHED BY THE SHIPPER - NOT CHECKED BY CARRIER - CARRIER NOT RESPONSIBLE (see Clause 4)  |  | Grav. Cargo Weight   | Measurement   |
|--|--|--|---|
| <p>MSCU5201196<br/>40' HIGH CUBE<br/>Seal Number:<br/>TSK5714622<br/>Tare Weight: 3.940 kgs.<br/>Marks and Numbers: TROUW<br/>2814181468<br/>IEC : 0416904262<br/>ANIMAL FEED<br/>SUPPLEMENT/ NOT<br/>FOR HUMAN/<br/>MEDICINAL USE<br/>Marks and Numbers: TROUW<br/>2814181468<br/>IEC : 0416904262<br/>ANIMAL FEED<br/>SUPPLEMENT/ NOT<br/>FOR HUMAN/<br/>MEDICINAL USE<br/>Marks and Numbers: TROUW<br/>2814181468<br/>IEC : 0416904262<br/>ANIMAL FEED<br/>SUPPLEMENT/ NOT<br/>FOR HUMAN/<br/>MEDICINAL USE<br/>Marks and Numbers: TROUW<br/>2814181468<br/>IEC : 0416904262<br/>ANIMAL FEED<br/>SUPPLEMENT/ NOT<br/>FOR HUMAN/<br/>MEDICINAL USE</p> | <p>150 Bag(s) LOADED ONTO<br/>6 PALLETS LOADED INTO<br/>1 40'HIGH CUBE CONTAINER<br/>ROVIMIX A 1000, 20 KG BAG<br/>650699<br/>PAN NBR : AADCH1311H<br/>GSTIN : 36AADCH1311H1Z3<br/>NET WEIGHT :3000.0000 KGS<br/>HS-No 29362100</p> <p>Chemical Details:<br/>( 150 Plastics film bags-5H4 - 3000.000 kgs. )Class: 9 Label/Subrisk: CLASS 9- UN#: UN3077 Packaging Group: III Emergency Phone: +1-800-424-9300</p> <p>250 Bag(s) LOADED ONTO<br/>10 PALLETS LOADED INTO<br/>1 40'HIGH CUBE CONTAINER<br/>ROVIMIX B2 80-SD, 20 KG BAG PE<br/>NET WEIGHT : 5000.0000 KGS<br/>HS-No 29362300</p> <p>240 Bag(s) LOADED ONTO<br/>7 PALLETS LOADED INTO<br/>1 40'HIGH CUBE CONTAINER<br/>ROVIMIX B1, 25 KG BOX ALLU<br/>NET WEIGHT :1600.0000 KGS<br/>HS-No 29362200</p> <p>260 Box(es) LOADED ONTO<br/>13 PALLETS LOADED INTO<br/>1 40'HIGH CUBE CONTAINER<br/>ROVIMIX(R) CALPAN, 25 KG BOX<br/>NET WEIGHT : 6500.0000 KGS<br/>HS-No 29362400</p> <p>0000650699<br/>2846131151</p> | <p>3,270.000 kgs.</p> <p>5,300.000 kgs.</p> <p>1,775.200 kgs.</p> <p>7,163.000 kgs.</p>  | <p>6.972cu. m.</p> <p>15.000cu. m.</p> <p>3.996cu. m.</p> <p>16.380cu. m.</p> |
| <p>PORT TO PORT<br/>SERVICE CONTRACT NO. 20-380GAC R76719120000230<br/>HAZARDOUS CARGO ACCORDING TO THE IMDG CODE<br/>EMERGENCY CONTACT DSM NUTRITIONAL PRODUCTS +41-62-866-2314</p> <p>***<br/>India regulations<br/>GST Nr Consignee 36AADCH1311H1Z3<br/>PAN Nr Consignee AADCH1311H<br/>IEC Nr Consignee 36AADCH1311H1Z3<br/>Email Consignee RAJESH.S@TROUWNUTRITION.COM<br/>PAN Nr Notify AADCH1311H<br/>** NO ORIGINAL ISSUED **<br/>EXPRESS BILL OF LADING<br/>** AUTOMATIC RELEASE **<br/>FREIGHT PREPAID</p>   |  | Total :  | 17,508.200 kgs. 42.348cu. m.  |
| <p>PLACE AND DATE OF ISSUE<br/>ROTTERDAM<br/>28-Jan-2021</p>   | <p>SHIPPED ON BOARD DATE<br/>25-Jan-2021</p>   | <p>SIGNED on behalf of the Carrier MSC Mediterranean Shipping Company S.A.<br/>by MEDITERRANEAN SHIPPING COMPANY (NEDERLAND) B.V.<br/>As Agent for the Carrier</p> |   |

Screenshot of Bill of Lading connected with above Bill of Entry No. 2856354 dated 22.02.2021. The CTH in respect of imported goods is mentioned as i.e. Rovimix A 1000 (vitamin A)- 29362100, Rovimix B2-80 SD (vitamin B2)-29362300, Rovimix B1 (vitamin B1)- 29362200, Rovimix Calpan (vitamin B5)- 29362400.

Illustration 3:


| INDIAN CUSTOMS   |  | Port Code  | BE No             | BE Date    | BE Type |
|--|--|------------|-------------------|------------|---------|
| PORT : JNCH, NHAVA SHEVA, TAL-URAN, DIST-RAIGAD-400707<br>BILL OF ENTRY FOR HOME CONSUMPTION |  | INNSA1     | 2172373           | 16/02/2024 | H       |
|  |  | IEC/Br     | 36AADCH1311H1Z3/G | DOC COPY   |         |
|  |  | GSTIN/TYPE | AOJPK6131MCH001   |            |         |
|  |  | CB CODE    | INV               | ITEM       | CONT    |
|  |  | Nos        | 1                 | 1          | 1       |
|  |  | PKG        | 200               | G.WT (KGS) | 5450    |

| PART - II - INVOICE & VALUATION DETAILS (Invoice 1/1 )  |  |                         |  |             |           |                |                              |                            |                      |           |         |        |  |
|---|--|-------------------------|--|-------------|-----------|----------------|------------------------------|----------------------------|----------------------|-----------|---------|--------|--|
| A. INVOICE  | 1.S.NO   | 2.INVOICE NO. & DT.     | 3.PURCHASE ORDER NO & DT   |             |           | 4.LC NO & DATE |                              |                            | 5.CONTRACT NO & DATE |           |         |        |  |
|   | 1  | XS24011102<br>19-JAN-24 |  |             |           |                |                              |                            |                      |           |         |        |  |
| B. TRANSACTING PARTIES  | 1.BUYER'S NAME & ADDRESS   |                         |  |             |           |                | 2.SELLER'S NAME & ADDRESS    |                            |                      |           |         |        |  |
|   | TROUP NUTRITION INDIA PRIVATE LIMITED<br>G-24, TSIC, GREEN INDUSTRIAL PARK,<br>POLEPALLY VILLAGE,<br>JADCHERLA<br>509301   |                         |  |             |           |                |                              |                            |                      |           |         |        |  |
|   | 3.SUPPLIER NAME & ADDRESS  |                         |  |             |           |                | 4.THIRD PARTY NAME & ADDRESS |                            |                      |           |         |        |  |
|   | TAIZHOU HISOUND PHARMACEUTICAL CO., LTD.<br>NO. 22 NANYANG FIRST ROAD, ZHEJIANG<br>PROVINCIAL CHEMICAL AND MEDICAL MA<br>TERIALS BASE LINHAI ZONE, CHIN<br>CHINA |                         |  |             |           |                |                              |                            |                      |           |         |        |  |
|   | 5.AEO  |                         |  |             |           |                | 6. AD CODE 6500122           |                            |                      |           |         |        |  |
| C. VALUATION  | 1.INV VALUE  | 2.FREIGHT               | 3.INSURANCE  | 4.HSS.      | 5.LOADING | 6.COMMN        | 7.PAY TERMS                  | 8.VALUATION METHOD         |                      |           |         |        |  |
|   | 31500  |                         |  |             |           |                | DP                           | RULE 4 (TRANSACTION VALUE) |                      |           |         |        |  |
|   | 14.Cur USD   |                         |  |             |           |                |                              | 9.RELTD                    | 10.SVB CH            | 11.SVB NO | 12.DATE | 13.LOA |  |
| D. COST & SERVICES  | 15.Term CIF  |                         |  |             |           |                | No                           |                            |                      |           |         |        |  |
|   | 1.C&B  | 2.CoC                   | 3.CoP  | 4.HND CHG   | 5.G&S     | 6.DOC. CH      |                              |                            |                      |           |         |        |  |
|   | 7.COO  | 8.R & LF                | 9.OTH COST   | 10.LD / ULD | 11.WS     | 12.OTC         |                              | 13.MISC CHARGE             | 14.ASS. VALUE        | 2642850   |         |        |  |
| E. ITEM DETAILS   | 1.S NO.  | 2.CTH                   | 3.DESCRPTION   |             |           | 4.UNIT PRICE   | 5.QUANTITY                   | 6.UQC                      | 7.AMOUNT             |           |         |        |  |
|   | 1  | 23099090                | VITAMIN D3 500 SD BATCH NO.B-1-02-<br>M231202.B-1-02-M240110 & B-1-02-<br>M240111(NOT FOR MEDICINAL, NOT<br>FOR HUMAN USE /NOT FOR |             |           | 6.300000       | 5000.000000                  | KGS                        | 31500.00             |           |         |        |  |
| GLOSSARY  |  |                         |  |             |           |                |                              |                            |                      |           |         |        |  |
| A : LC - Letter of Credit, B : AD - Authorized Dealer, C : HSS - High Sea Sale, D : C&B Commission & Brokerage, CoC - Cost of Container, CoP - Co of Packing, HND CHG - Handling Charges, G&S - Goods and Service input cost, DOC CH - Document Charges, CoO - Country of Origin Certificate, R&LF - Royalty and Licence Fees, LD/ULD - Loading Unloading Charges, WS - Warranty Services, OTC - Other Costs, CTH - Customs Tariff Head, UQC - Unit Quantity Code |  |                         |  |             |           |                |                              |                            |                      |           |         |        |  |

Screenshot of relevant page of Bill of Entry No. 2172373 dated 16.02.2024 showing that importer filed Bill of Entry under CTH-23099090 for clearance of Vitamin D3 500 SD (vitamin D).

## BILL OF LADING



|  |                                    |  |   |
|--|------------------------------------|--|---|
| <b>SHIPPER</b><br>TAIZHOU HISOUND PHARMACEUTICAL CO., LTD<br>NO. 22, NANYANG FIRST ROAD, ZHEJIANG PROVINCIAL CHEMICAL AND MEDICAL MATERIALS BASE LINHAI ZONE, LINHAI CITY, ZHEJIANG PROVINCE, CHINA<br>TEL: 0086-576-89392721 FAX: 0086-576-89392727 |                                    | <b>For delivery of the goods apply to</b><br>TOTAL TRANSPORT SYSTEMS LTD - BOMBAY<br>701-705 T SQUARE, OFF. CHANDIVALI PETROL PUMP, SAKENAKA VEHAR ROAD, ANDHERI (EAST) MUMBAI - 400 072. TEL: 022 66441500 / 022 66442501<br>GST NO. : 27AAACT3276C221 REC NO. : 0311024921<br>PAN NO: AAAC13276C EMAIL IDS: NAVOVI.ANKLESARI@TSP.LI.IN :   |   |
| <b>CONSIGNEE</b><br>TROUV NUTRITION INDIA PRIVATE LIMITED<br>PLOT NO. G24, TSIIC GREEN INDUSTRIAL PARK JADCHERLA MANDAL 509301 - TELANGANA<br>ATTN: RAJESH TEL: +91 988503 40859   |                                    | <b>B/L NO.</b><br>SHPY24010147   |   |
| <b>NOTIFY PARTY</b><br>TROUV NUTRITION INDIA PRIVATE LIMITED<br>PLOT NO. G24, TSIIC GREEN INDUSTRIAL PARK JADCHERLA MANDAL 509301 - TELANGANA<br>ATTN: RAJESH TEL: +91 988503 40859  |                                    | RECEIVED by the Carrier the Goods as specified above in apparent good order and condition gross weight scales, to be transported to such place as agreed, authorized or permitted herein and subject to all the terms and conditions appearing on the front and reverse of this Bill of Lading to which the Merchants agree by accepting this Bill of Lading. Any local privilege and customs notwithstanding.<br>The particulars given below as stated by the shipper and the weight, measure, quantity, condition, contents and value of the Goods are unknown to the Carrier.<br>In so far as where of one (1) original Bill of Lading has been signed if not otherwise stated below, the same being accomplished the other(s), if any, to be void. If required exchange for the Goods or delivery order. |   |
| <b>RACE</b><br>SHANGHAI  | <b>Port of loading</b><br>SHANGHAI | <b>Port of discharge</b><br>NHAVA SHEVA  | <b>Final destination</b><br>NHAVA SHEVA |
| <b>Marks and Nos.</b><br>N/M<br>200CINS (10PLTS)<br>OOCUS21541/00LJOT4930/40HC   |                                    | <b>PARTICULARS AS FURNISHED BY SHIPPER</b><br>Description of goods<br>VITAMIN D3 500 HS 293629<br>PO NO. : 4239280<br>IE CODE 0416904262<br>CAS: 67-97-0<br>EMAIL: RAJESH@TROUVNUTRITION.COM<br>GST NO: 27AAACT3276C221<br>PAN NO: AAACH1311H  |   |
|  |                                    | Gross weight<br>5450KGS  | Measurement<br>10.80CBM                 |
|  |                                    | 24 JAN 2024<br>ON BOARD<br><i>Edam Xiang</i>   |   |
|  |                                    | CFS TO CFS<br>FREIGHT PREPAID  |   |
| SHIPPER'S LOAD, COUNT AND SEAL<br>SAY TWO HUNDRED CTNS ONLY.   |                                    | ORIGINAL B/L(S)<br>THREE   |   |
| <b>Freight and charges</b>   |                                    | <b>Freight payable at</b>  |   |
|  |                                    | Place and date of issue SHANGHAI 24 JAN 2024   |   |
|  |                                    | Declared value<br>Read clause concerning extra freight carrier limitation of liability on the reverse side   |   |
|  |                                    | <b>Stamp and signature</b><br>SHANGHAI PUYU INT'L LOGISTICS CO., LTD.<br><i>Edam Xiang</i><br>(B) AS CARRIER   |   |

Screenshot of Bill of Lading connected with above Bill of Entry No. 2172373 dated 16.02.2024. The CTH of imported goods i.e. Vitamin D3 500 SD (vitamin D) is mentioned as 293629.

### ORIGINAL

|   |   |  |   |
|---|---|--|---|
| <b>1. Exporter</b><br>TAIZHOU HISOUND PHARMACEUTICAL CO., LTD.<br>NO. 22, NANYANG FIRST ROAD, ZHEJIANG PROVINCIAL CHEMICAL AND MEDICAL MATERIALS BASE LINHAI ZONE, LINHAI CITY, ZHEJIANG PROVINCE, CHINA  |   | Certificate No. C217258823620006   |   |
| <b>2. Consignee</b><br>TROUV NUTRITION INDIA PRIVATE LIMITED<br>PLOT NO. G24, TSIIC GREEN INDUSTRIAL PARK JADCHERLA MANDAL 509301 - TELANGANA<br>ATTN: RAJESH TEL: +91 988503 40859 (INDIA)   |   | <b>CERTIFICATE OF ORIGIN</b><br>OF<br>THE PEOPLE'S REPUBLIC OF CHINA                                       |   |
| <b>3. Means of transport and route</b><br>FROM SHANGHAI, CHINA TO NHAVA SHEVA, INDIA BY SEA   |   | <b>5. For certifying authority use only</b>  |   |
| <b>4. Country / region of destination</b><br>THE REPUBLIC OF INDIA  |   | Verification: origin.customs.gov.cn  |   |
| <b>6. Marks and numbers</b><br>N/M  | <b>7. Number and kind of packages; description of goods</b><br>VITAMIN D3 500 SD TWO HUNDRED (200) CTNS ONLY<br>REMARKS:<br>PO. NO. : 4239280 | <b>8. H.S.Code</b><br>29.36  | <b>9. Quantity</b><br>5000KGS N.W.                                    |
|   |   |  | <b>10. Number and date of invoices</b><br>XS24011102<br>JAN. 19, 2024 |
| <b>11. Declaration by the exporter</b><br>The undersigned hereby declares that the above details and statements are correct, that all the goods were produced in China and that they comply with the Rules of Origin of the People's Republic of China. |   | <b>12. Certification</b><br>It is hereby certified that the declaration by the exporter is correct.        |   |
| 台州市海盛制药有限公司<br>TAIZHOU HISOUND PHARMACEUTICAL CO., LTD.<br>Hangzhou, China, JAN. 24, 2024   |   | HANGZHOU CUSTOMS<br>杭州<br>ORIGIN<br>海关<br>THE PEOPLE'S REPUBLIC OF CHINA<br>Hangzhou, China, JAN. 24, 2024 |   |
| Place and date, signature and stamp of authorized signatory   |   | Place and date, signature and stamp of certifying authority  |   |

Screenshot of COO connected with above Bill of Entry No. 2172373 dated 16.02.2024. The CTH of imported goods i.e. Vitamin D3 500 SD (vitamin D) is mentioned as 293629.

Further, based on documents submitted on e-Sanchit by the importer in respect of following Bills of Entry, it is seen that in import documents viz. Certificates of Origin (COOs) and Bills of Lading etc., as per details below, related to import of vitamins by the importer company, the overseas suppliers had mentioned the Chapter Heading-2936 in respect of said imported vitamins whereas the importer company M/s Trow Nutrition India Private Limited classified the said imported goods under Customs Tariff Item-23099090/23099020 under Chapter Heading-2309 in the Bills of Entry. The copies of such documents mentioned in **Table-5 below** are enclosed as **RUD-10**.

**TABLE - 5**

| Sl. No | Item/ Vitamin imported | Bill of Entry & Date     | CTH in Bill of Entry | Supplier Name (M/s)                   | Invoice/ Bill of Lading/ COO No.  | CTH in Invoice/ BL/COO   |
|--------|------------------------|--------------------------|----------------------|---------------------------------------|---|--------------------------|
| 1.     | Rovimix A 1000         | 7643857 dated 25.02.2022 | 23099020             | DSM Nutritional Products Asia Pacific | Bill of Lading No. 31127690 dated 01.02.2022  | 29362100                 |
| 2.     | Biotin 2%              | 3088347 dated 18.04.2024 | 23099090             | Zhejiang Shengda Bio-Pharma Co. Ltd.  | Certificate of Origin No. 24C3326A0252/00003 dated 02.04.2024<br><br>Bill of Lading No. A92EX05148 dated 01.04.2024       | 29362900<br><br>29362900 |
| 3.     | Biotin 2%              | 8373000 dated 15.02.2025 | 23099090             | Zhejiang Shengda Bio-Pharma Co. Ltd.  | Certificate of Origin No. 25C3326A0252/00001 dated 17.01.2025<br><br>Bill of Lading No. SHJPNSA250100233 dated 27.01.2025 | 29362900<br><br>29362900 |

From the above documents, it is observed that while overseas suppliers had been classifying/mentioning the imported goods under Chapter Heading 2936, the importer company M/s Trow Nutrition India Private Limited classified them under Chapter Heading 2309. It appears that importer company wilfully mis-classified the imported goods under Chapter Heading 2309 in the Bills of Entry.

**Analysis w.r.t. vitamin requirement of different animals/poultry**

8.1 Open-Source literatures related to vitamins, available in the public domain (*website of DSM Nutritional Products i.e. www.dsmnutritionalproducts.com*) have also been referred to determine the functions and requirement of vitamins in animal/poultry feed. M/s DSM Nutritional Products Limited, having headquarters in Switzerland and regional offices at

various cities globally, is a leading manufacturer of animal/poultry nutrition and health products and sells the same under the brand name "Rovimix". M/s Trouw Nutrition India Private Limited has also imported vitamins from M/s DSM Nutritional Products Limited. One of their regional office is located at Singapore from which the various importers procure vitamins which are used in manufacturing of animal/poultry feed. **DSM Vitamin Supplementation Guidelines 2011** for domestic animals (including poultry) released by DSM (**RUD-11**) tabulate the requirement of various vitamins for different categories of animals viz. Poultry, Turkey, Swine, Ruminants, Fish & Shrimps, Horses & Others and Companion Animals (Dogs & Cats) per kilogram of feed. From these guidelines, it is seen that different animals require different proportion of vitamins. Further, the formulation containing said different vitamins also varies depending on the age of the animal. The formulation for poultry varies depending on the category of bird viz. boiler, broiler breeders, Hen & duck layers, layer breeders etc. During the course of investigation, it has been observed that the imported vitamins are combined/mixed together by the importers depending on specific formulations required by the animal to form a premix. This premix (*which constitutes of various vitamins in different proportion*) is then added by ultimate user to the feedstuffs such as Beans, Dried yeast, Grass, Maize, Sorghum, Wheat, Soyabean, etc.

8.2 A summary table derived from the above guidelines is reproduced in **Table-6 (for Poultry)** below for comparison of nutrition requirement for Broilers, Layers and Ducks & Geese. Similarly, a table derived from the above guidelines is reproduced in **Table-7 (for Ruminants)** below for comparison of nutrition requirement for Calf, Dairy Cows and Sheep & Goats. From the values in **Table-6 and Table-7**, it can be observed that the nutritional requirements differ across different categories of animal i.e. Poultry & Ruminants. Further, the requirement also varies across different types of animals from each category of animal (poultry & ruminants) viz. requirement being different for calf and dairy cows (ruminants)/broiler and layers (poultry). **The maximum vitamin requirement per kilogram of feed across the above-mentioned types of poultry & ruminants is further summarized in Table-8 for reference.**

8.3 The composition of individual vitamins in 1 gram of different types of vitamin products manufactured by M/s DSM Nutritional Products Limited has been tabulated in **Table-9** below, based on Certificates of Analysis, available on the website as well as submitted by the importer. From Table-8 & Table-9 below, **it is observed that the recommended composition of individual active ingredients i.e. Vitamin A, Vitamin B1, Vitamin B2, etc. are relatively minute and only less than 1 gram of the imported vitamins would be required to be added to 1 Kg of the animal/poultry feed in order to provide the required level of nutrition.** Further, for dairy cows, the maximum requirement for Vitamin Niacin (vitamin B3) is comparatively high i.e. 10 gram per 1 Kg of feed and requirement of Vitamin E is 3 gram per 1 Kg of feed. However, the requirements of niacin and vitamin E are still equal to/less than 0.01% and are minute quantities. As such, **the proportion of imported vitamins in 1 Kg feed of animals/poultry is less than 0.1% which satisfies 100% of the vitamin requirement of the animal/poultry. From such very minute quantity of imported vitamins, only the vitamin requirement of animal/poultry can be satisfied and no other nutritional requirement can be fulfilled. Therefore, the imported products i.e. vitamins are essentially being used to satisfy the vitamin requirement of**

**the animal/poultry to remove deficiency diseases arising out of deficiency of vitamins and it appears that the same may not be treated as prepared animal feeding stuffs.**

8.4 It is also observed that some of the imported vitamins contain different proportions of anti-oxidants, anti-caking agents, coating substances and adsorbing substances. The other nutritional component viz. energy and protein nutrients, required by the animal/poultry would not be satisfied by the trace amount of energy and protein nutrients, *if available*, in 1 gram of the imported vitamin product. **Thus, no matter how low the composition of the active nutrient i.e. vitamin is available in the imported goods, the characteristics of the active component i.e. Vitamin A, Vitamin B1, Vitamin B2, Vitamin E etc. in the imported product is retained. In view of above, it is clear that imported goods are primarily vitamins and same are used for manufacturing 'vitamin premix' which is one of the raw materials for preparation of animal/poultry feed.**

8.5 Shri Rajesh S., Senior Manager (Procurement), M/s Trow Nutrition India Private Limited in his statement dated 08.05.2024 has stated that they have classified vitamins having high concentration of vitamins under CTH-2936 and other imported vitamins which contained very low vitamin concentration along with other substances viz. carriers, anti caking agent, silicon dioxide etc. under CTH2309 as they were for animal use. He further agreed that all the vitamins (whether having high concentration or low concentration) imported by their company were used for manufacturing the vitamin premixes as per formulation and said premixes were added to animal feed by the feed millers or farmers. **He also agreed that there is no mention in CTH-2936 that only vitamins having high concentration would be classified under said heading and vitamins having low concentration would be classified elsewhere. He further agreed that the classification of vitamins is not differentiated based on human consumption or animal consumption in Customs Tariff.** During investigation, it has been observed that vitamin products manufactured by different overseas suppliers have approximately the same proportion of active components i.e. Vitamin A, Vitamin B2, Vitamin B5, etc. as in the products manufactured by M/s DSM Nutritional Products Ltd. Further, the vitamins imported from all the overseas suppliers are ultimately used in manufacturing of vitamin premixes, containing various vitamins in different proportions as per formulation & requirement for a particular poultry/animal, which are then added with other raw materials to prepare poultry/animal feed. Vitamin product being imported viz. Vitamin B6 is composed wholly of the active vitamin ingredient and/or also contain moisture (water) in which the active vitamin content is 99%. Thus, this imported vitamin product is wholly composed of the vitamin substance. The vitamins have appropriate reference in individual Tariff items under CTH-2936 while the CTH-23099090/23099020 (in which these products are being classified by importers) is/are residuary, as such, in terms of Rule 1 of GIR, the imported product composed wholly of the active vitamin ingredient and/or also containing moisture (water) appear to be rightly classifiable under CTH-2936. Further, some of the vitamin products being imported viz. vitamin A, vitamin E, B2, vitamin H (Biotin) etc. contain vitamins along with carrier, anti-oxidants, anti-caking agents, etc., however, vitamin is the active ingredient in said imported products. Accordingly, in view of the Rule 3 (b) of General Rules for the Interpretation (GIR) of the Harmonised System issued by World Customs Organisation, Customs Explanatory Notes issued by World Customs Organisation (WCO) in respect of Chapter Heading 2309 &

Chapter Heading 2936, individual terms of Chapter Headings 2309 & 2936, it appears that the vitamins reflect the essential character of such imported vitamin products and therefore, these imported goods appear to merit classification under Chapter Heading 2936 irrespective of concentration/purity of vitamins, ultimate usage (consumption) of vitamins in human/ruminant/poultry feed products as the respective vitamin is the active ingredient in imported products.

**TABLE-6****DSM Vitamin Supplementation Guidelines 2011 – Poultry**

| Vitamin  | Recommended Max. Composition (Broilers- Growers) |      |               |           | Recommended Max. Composition (Layer Breeders) |      |        |               | Recommended Max. Composition (Ducks & Geese) |      |        |      |               |           |
|--|--|------|---------------|-----------|---|------|--------|---------------|--|------|--------|------|---------------|-----------|
|  | Value  | Unit | Value         | Unit      | Value   | Unit | Value  | Unit          | Value  | Unit | Value  | Unit |               |           |
| Vitamin A*                                       | 12,500.00  | I.U. | 4.30          | mg        | 15,000.00                                     | I.U. | 5.16   | mg            | 15,000.00                                    | I.U. | 5.16   | mg   |               |           |
| Vitamin B1                                       | 3.00   | mg   | 3.00          | mg        | 3.50  | mg   | 3.50   | mg            | 3.00   | mg   | 3.00   | mg   |               |           |
| Vitamin B2                                       | 9.00   | mg   | 9.00          | mg        | 12.00   | mg   | 12.00  | mg            | 9.00   | mg   | 9.00   | mg   |               |           |
| Vitamin B3 (Niacin)                              | 80.00  | mg   | 80.00         | mg        | 60.00   | mg   | 60.00  | mg            | 80.00  | mg   | 80.00  | mg   |               |           |
| Vitamin B5 (d-Pantothenic acid)                  | 18.00  | mg   | 18.00         | mg        | 20.00   | mg   | 20.00  | mg            | 15.00  | mg   | 15.00  | mg   |               |           |
| Vitamin B6                                       | 6.00   | mg   | 6.00          | mg        | 6.00  | mg   | 6.00   | mg            | 7.00   | mg   | 7.00   | mg   |               |           |
| Vitamin H (Biotin)                               | 0.30   | mg   | 0.30          | mg        | 0.40  | mg   | 0.40   | mg            | 0.15   | mg   | 0.15   | mg   |               |           |
| Vitamin B9 (Folic acid)                          | 2.50   | mg   | 2.50          | mg        | 3.00  | mg   | 3.00   | mg            | 2.00   | mg   | 2.00   | mg   |               |           |
| Vitamin B12                                      | 0.03   | mg   | 0.03          | mg        | 0.04  | mg   | 0.04   | mg            | 0.04   | mg   | 0.04   | mg   |               |           |
| Vitamin C  | 200.00   | mg   | 200.00        | mg        | 200.00  | mg   | 200.00 | mg            | 200.00                                       | mg   | 200.00 | mg   |               |           |
| Vitamin D3*                                      | 5,000.00   | I.U. | 0.13          | mg        | 4,500.00                                      | I.U. | 0.11   | mg            | 5,000.00                                     | I.U. | 0.13   | mg   |               |           |
| Vitamin E  | 100.00   | mg   | 100.00        | mg        | 100.00  | mg   | 100.00 | mg            | 80.00  | mg   | 80.00  | mg   |               |           |
| Vitamin K3                                       | 4.00   | mg   | 4.00          | mg        | 5.00  | mg   | 5.00   | mg            | 5.00   | mg   | 5.00   | mg   |               |           |
| <b>Total Quantity of Vitamin in 1 KG of Feed</b> |  |      | <b>427.26</b> | <b>mg</b> |   |      |        | <b>415.21</b> | <b>mg</b>                                    |      |        |      | <b>406.48</b> | <b>mg</b> |

\* Conversion Factor: **Vitamin A @ 1 IU = 0.000344 mg** & **Vitamin D3 @ 1 IU=0.000025 mg**

**TABLE-7****DSM Vitamin Supplementation Guidelines 2011 – Ruminants**

| Vitamin  | Recommended Max. Composition (Calf) |             |               |                  | Recommended Max. Composition (Dairy Cows) |             |           |                  | Recommended Max. Composition (Sheep & Goats) |             |        |           |               |                  |
|--|-------------------------------------|-------------|---------------|------------------|---|-------------|-----------|------------------|--|-------------|--------|-----------|---------------|------------------|
|  | Value                               | Unit        | Value         | Unit             | Value                                     | Unit        | Value     | Unit             | Value  | Unit        | Value  | Unit      |               |                  |
| Vitamin A*                                       | 32,000.00                           | <i>I.U.</i> | 11.01         | <i>mg</i>        | 1,50,000.00                               | <i>I.U.</i> | 51.60     | <i>mg</i>        | 10,000.00                                    | <i>I.U.</i> | 3.44   | <i>mg</i> |               |                  |
| Vitamin B1                                       | 5.00                                | <i>mg</i>   | 5.00          | <i>mg</i>        | -   | <i>mg</i>   | -         | <i>mg</i>        | 100.00                                       | <i>mg</i>   | 100.00 | <i>mg</i> |               |                  |
| Vitamin B2                                       | 4.50                                | <i>mg</i>   | 4.50          | <i>mg</i>        | -   | <i>mg</i>   | -         | <i>mg</i>        | -  | <i>mg</i>   | -      | <i>mg</i> |               |                  |
| Vitamin B3 (Niacin)                              | 18.00                               | <i>mg</i>   | 18.00         | <i>mg</i>        | 10,000.00                                 | <i>mg</i>   | 10,000.00 | <i>mg</i>        | -  | <i>mg</i>   | -      | <i>mg</i> |               |                  |
| Vitamin B5 (d-Pantothenic acid)                  | 9.00                                | <i>mg</i>   | 9.00          | <i>mg</i>        | -   | <i>mg</i>   | -         | <i>mg</i>        | -  | <i>mg</i>   | -      | <i>mg</i> |               |                  |
| Vitamin B6                                       | 4.50                                | <i>mg</i>   | 4.50          | <i>mg</i>        | -   | <i>mg</i>   | -         | <i>mg</i>        | -  | <i>mg</i>   | -      | <i>mg</i> |               |                  |
| Vitamin H (Biotin)                               | 0.10                                | <i>mg</i>   | 0.10          | <i>mg</i>        | 20.00                                     | <i>mg</i>   | 20.00     | <i>mg</i>        | 5.00   | <i>mg</i>   | 5.00   | <i>mg</i> |               |                  |
| Vitamin B9 (Folic acid)                          | 0.30                                | <i>mg</i>   | 0.30          | <i>mg</i>        | -   | <i>mg</i>   | -         | <i>mg</i>        | -  | <i>mg</i>   | -      | <i>mg</i> |               |                  |
| Vitamin B12                                      | 0.08                                | <i>mg</i>   | 0.08          | <i>mg</i>        | -   | <i>mg</i>   | -         | <i>mg</i>        | -  | <i>mg</i>   | -      | <i>mg</i> |               |                  |
| Vitamin C  | 500.00                              | <i>mg</i>   | 500.00        | <i>mg</i>        | -   | <i>mg</i>   | -         | <i>mg</i>        | -  | <i>mg</i>   | -      | <i>mg</i> |               |                  |
| Vitamin D3*                                      | 1,800.00                            | <i>I.U.</i> | 0.05          | <i>mg</i>        | 50,000.00                                 | <i>I.U.</i> | 1.25      | <i>mg</i>        | 600.00                                       | <i>I.U.</i> | 0.02   | <i>mg</i> |               |                  |
| Vitamin E  | 150.00                              | <i>mg</i>   | 150.00        | <i>mg</i>        | 3,000.00                                  | <i>mg</i>   | 3,000.00  | <i>mg</i>        | 400.00                                       | <i>mg</i>   | 400.00 | <i>mg</i> |               |                  |
| Vitamin K3                                       | 1.50                                | <i>mg</i>   | 1.50          | <i>mg</i>        | -   | <i>mg</i>   | -         | <i>mg</i>        | -  | <i>mg</i>   | -      | <i>mg</i> |               |                  |
| <b>Total Quantity of Vitamin in 1 KG of Feed</b> |                                     |             | <b>704.04</b> | <b><i>mg</i></b> |   |             |           | <b>13,072.85</b> | <b><i>mg</i></b>                             |             |        |           | <b>508.46</b> | <b><i>mg</i></b> |

\* Conversion Factor: **Vitamin A @ 1 IU = 0.000344 mg & Vitamin D3 @ 1 IU=0.000025 mg**

**TABLE-8**

| <b>Vitamin</b>  | <b>Max. Vitamin requirement for Poultry</b> |             |               |                  | <b>Max. Vitamin requirement for Ruminants</b> |             |              |                 |                  |
|---|---|-------------|---------------|------------------|---|-------------|--------------|-----------------|------------------|
|   | <b>Value</b>                                | <b>Unit</b> | <b>Value</b>  | <b>Unit</b>      | <b>Value</b>                                  | <b>Unit</b> | <b>Value</b> | <b>Unit</b>     |                  |
| Vitamin A*  | 15,000.00                                   | <i>I.U.</i> | 5.16          | <i>mg</i>        | 1,50,000.00                                   | <i>I.U.</i> | 51.60        | <i>mg</i>       |                  |
| Vitamin B1  | 3.50  | <i>mg</i>   | 3.50          | <i>mg</i>        | 100.00  | <i>mg</i>   | 100.00       | <i>mg</i>       |                  |
| Vitamin B2  | 12.0  | <i>mg</i>   | 12.00         | <i>mg</i>        | 4.50  | <i>mg</i>   | 4.50         | <i>mg</i>       |                  |
| Vitamin B3 (Niacin)   | 80.00                                       | <i>mg</i>   | 80.00         | <i>mg</i>        | 10,000.00                                     | <i>mg</i>   | 10,000.00    | <i>mg</i>       |                  |
| Vitamin B5 (d-Pantothenic acid)   | 20.00                                       | <i>mg</i>   | 20.00         | <i>mg</i>        | 9.00  | <i>mg</i>   | 9.00         | <i>mg</i>       |                  |
| Vitamin B6  | 7.00  | <i>mg</i>   | 7.00          | <i>mg</i>        | 4.50  | <i>mg</i>   | 4.50         | <i>mg</i>       |                  |
| Vitamin H (Biotin)  | 0.40  | <i>mg</i>   | 0.40          | <i>mg</i>        | 20.00   | <i>mg</i>   | 20.00        | <i>mg</i>       |                  |
| Vitamin B9 (Folic acid)   | 3.00  | <i>mg</i>   | 3.00          | <i>mg</i>        | 0.30  | <i>mg</i>   | 0.30         | <i>mg</i>       |                  |
| Vitamin B12   | 0.04  | <i>mg</i>   | 0.04          | <i>mg</i>        | 0.08  | <i>mg</i>   | 0.08         | <i>mg</i>       |                  |
| Vitamin C   | 200.00                                      | <i>mg</i>   | 200.00        | <i>mg</i>        | 500.00  | <i>mg</i>   | 500.00       | <i>mg</i>       |                  |
| Vitamin D3*   | 5,000.00                                    | <i>I.U.</i> | 0.13          | <i>mg</i>        | 50,000.00                                     | <i>I.U.</i> | 1.25         | <i>mg</i>       |                  |
| Vitamin E   | 100.00                                      | <i>mg</i>   | 100.00        | <i>mg</i>        | 3,000.00                                      | <i>mg</i>   | 3,000.00     | <i>mg</i>       |                  |
| Vitamin K3  | 5.00  | <i>mg</i>   | 5.00          | <i>mg</i>        | 1.50  | <i>mg</i>   | 1.50         | <i>mg</i>       |                  |
| <b>Total Quantity of Vitamin in 1 KG of Feed</b>  |   |             | <b>436.23</b> | <b><i>mg</i></b> |   |             |              | <b>13692.73</b> | <b><i>mg</i></b> |
| * Conversion Factor:<br><b>Vitamin A @ 1 IU = 0.000344 mg &amp; Vitamin D3 @ 1 IU=0.000025 mg</b> |   |             |               |                  |   |             |              |                 |                  |

**TABLE - 9**

| <b>Vitamin</b>                | <b>DSM Product</b>         | <b>Content (min.)</b>  | <b>Content of Vitamin in 1 Gram</b>   |
|-------------------------------|----------------------------|--|---------------------------------------|
| Vitamin A                     | ROVIMIX® A 1000            | 1,000,000 IU/g   | 344.00 mg                             |
|                               | ROVIMIX® A 500 WS          | 500,000 IU/g   | 172.00 mg                             |
|                               | ROVIMIX® A Palmitate 1.6   | 1,600,000 IU/g   | 550.40 mg                             |
| Vitamin A+D3                  | ROVIMIX® AD3 1000/200      | Vit. A: 1,000,000 IU/g<br>Vit. D3: 200,000 IU/g                            | Vit. A: 344.00 mg<br>Vit. D3: 5.00 mg |
| Vitamin B1                    | ROVIMIX® B1                | 98% (980 g/kg)   | 980.00 mg                             |
| Vitamin B12                   | Vitamin B12 1% Feed Grade  | 1% (10 g/kg)   | 10.00 mg                              |
|                               | ROVIMIX® B12 1% Feed Grade | 1% (10 g/kg)   | 10.00 mg                              |
| Vitamin B2                    | ROVIMIX® B2 80-SD          | 80% (800 g/kg)   | 800.00 mg                             |
| Vitamin B6                    | ROVIMIX® B6                | 99% (990 g/kg)   | 990.00 mg                             |
| Vitamin H (Biotin)            | ROVIMIX® Biotin            | 2% (20 g/kg)   | 20.00 mg                              |
|                               | ROVIMIX® Biotin HP         | 10% (100 g/kg)   | 100.00 mg                             |
| Vitamin B5 (d-Panthenic Acid) | ROVIMIX® Calpan            | 98% Calcium d-pantothenate (980 g/kg)<br>Calcium 8.2 - 8.6% (82 - 86 g/kg) | 980.00 mg                             |
| Vitamin B9 (Folic Acid)       | ROVIMIX® Folic 80 SD       | 80% (800 g/kg)   | 800.00 mg                             |
| Vitamin B3 (Niacin)           | ROVIMIX® Niacin            | 99.5% (995 g/kg)   | 990.00 mg                             |
|                               | ROVIMIX® Niacinamide       | 99.5% (995 g/kg)   | 990.00 mg                             |
|                               | ROVIMIX® Niacin            | 99.5% (995 g/kg)   | 990.00 mg                             |
|                               | ROVIMIX® Niacinamide       | 99.5% (995 g/kg)   | 990.00 mg                             |
| Vitamin C                     | ROVIMIX® STAY-C® 35        | 35% of total phosphorylated ascorbic acid activity (350 g/kg)              | 350.00 mg                             |
|                               | STAY-C® 50                 | 50% of total phosphorylated sodium salt ascorbic acid activity (500 g/kg)  | 500.00 mg                             |

|   |  |   |           |
|---|--|---|-----------|
|   | ROVIMIX® C-EC                                      | 97.5% (975 g/kg)  | 970.00 mg |
| Vitamin D3  | ROVIMIX® D3-500                                    | 500,000 IU/g  | 12.50 mg  |
| Vitamin E   | ROVIMIX® E-50 Adsorbate                            | 50% (500 g/kg)  | 500.00 mg |
|   | ROVIMIX® E 50 SD                                   | 50% (500 g/kg)  | 500.00 mg |
| Vitamin K3  | Menadione Sodium Bisulfite (MSB) Feed grade        | Menadione 51.5% (515 g/kg)                                  | 510.00 mg |
|   | ROVIMIX® K3 MNB (Menadione Nicotinamide Bisulfite) | Menadione: 43% (430 g/kg)<br>Nicotinamide: 30.5% (305 g/kg) | 430.00 mg |
| <b>Vitamin A @ 1 IU = 0.000344 mg &amp; Vitamin D3 @ 1 IU=0.000025 mg</b> |  |   |           |

9.1.1 During investigation, various judgements viz. *Sun Export Corporation Vs. Collector of Customs*, Bombay [1997 (7) TMI 117- Supreme Court (LB)] of Hon'ble Supreme Court; *Tetragon Chemie (P) Ltd. and Ors. vs CCE and Ors.* [1999 (108) E.L.T. 513 (Tribunal)] of Hon'ble CEGAT; *Commissioner of Central Excise, Pune Vs. M/s Abhi Chemicals & Pharmaceuticals Pvt. Ltd.* [2005 (181) E.L.T. 351 (S.C.) or AIR 2005 SC 1345] of Hon'ble Supreme Court; *B.V. Bio Corp Private Limited Vs. Commissioner of Customs (NS-I)* [(2025) 26 Centax 283 (Tri. – Bom.)] of Hon'ble CESTAT, Mumbai; and *M/s Provimi Animal Nutrition India Pvt. Ltd. Vs. Commissioner of Customs, Chennai-II* [2026 Supreme (Online)(CESTAT) 255] of Hon'ble CESTAT, Chennai were analysed.

9.1.2 It is seen that the vide these judgments, various products were held not to be vitamin products under CTH-2936 and were held as animal feed under CTH-2309/Heading 2302 (Central Excise) on certain key grounds as shown below:

- (i) that the preparations imported by the importer were animal feed in as much as **animal feed was a generic term which includes supplements**;
- (ii) that there is emphasis on each item 'used primarily as vitamins' under heading 29.36 of CETA 1985 read with notes under heading 29.36 of HSN, while **revenue did not produce any evidence as to how the product was primarily used as vitamins** as was required for its classification under Heading 29.36;
- (iii) that there is **no specific sub-heading or tariff item proposed in SCN and identified for classification** of the impugned goods in the impugned order;
- (iv) that the test report results indicate that the imported goods contain vitamins and pro-vitamins at varying percentages but **test reports do not conclusively state that whether these are 'separate chemically defined organic compounds' for classification** under Chapter 29 or whether these are 'preparations of a kind used in animal feeding' for classification under Chapter 23.;
- (v) that impugned goods are not complete feed or feed supplements, therefore, do not get covered by Note (II) to Chapter Heading 23.09 of the HSN but the Note states that, these

preparations, known in the trade as “**premixes**”, are generally speaking, compound compositions consisting of a number of substances (sometimes called additives) the nature and proportion of which vary according to the animal production required;

(vi) that as per the **Circular released by the Department of Animal Husbandry and Dairying** dated 21.12.2022, the goods imported by the Appellant are mentioned explicitly as ‘Vitamin Premixes (Feed Grade)’;

(vii) that ‘Premix’ has been defined in Advance Ruling in BASF India Ltd [(2024) 24 Centax 401 (A.A.R. – Cus.-Mum)] wherein it has been held that **premixes are complex mixtures of vitamins, minerals, trace elements and other feed additives** that are incorporated at levels between 0.2 and 0.5% in the compound feed;

(viii) that there is **no certificate from the Chemical Examiner** to show whether the impugned goods are pure chemicals or are mixture concentrates or pre-mixes.

9.2.1 As per the investigation, the vitamin products imported by the importer have been found to contain either (i) vitamin ingredient along with moisture/water or (ii) vitamin ingredient along with carrier/ antioxidant/anticaking agent/adsorbant. During investigation, it has been found that the imported products are **not given directly to animal/poultry**. They are being **used to manufacture “vitamin premixes”** which contain various vitamins and other substances or “Mix premixes” which contain various vitamins, minerals, antibiotics etc. **in a definite ratio as per formulation depending upon the age and type of animal/poultry**. The said ‘vitamin premix’ or ‘mix premix’ is used as **one of the raw material for preparing animal feed**. It has also been found that even the said vitamin premix is used in minute quantity for preparation of animal/poultry feed i.e. only 1 Kg of vitamin premix is added in 1000 Kg of animal feed.

9.2.2 Further, it has been observed from the General Notes to heading 2936 of the Customs Explanatory notes that **vitamins are active agents, usually of complex chemical composition**, which are obtained from outside sources and are essential for the proper functioning of human or other animal organisms. They are effective in relatively minute amounts and may be regarded as “exogenous biocatalysts, their absence or deficiency giving rise to metabolic disturbances or “deficiency diseases”. In the minute quantity, only the vitamin requirement of animal/poultry is getting fulfilled and not the energy or protein requirement. Thus, the **essential character of the imported product is based on the respective vitamin** and imported products are **primarily and solely used as vitamins**. The availability of carrier, antioxidant, anticaking agent etc. in some of the imported products does not alter the vitamin’s character but is only for preservation, flowability, prevention from oxidation and of lump formation, thus helping in maintaining the efficacy of the vitamin in the imported product.

9.2.3 It was also observed from certificates of analysis that the **vitamin composition is considered the ‘assay’ of the laboratory test**, which means the key component of the product being tested/analysed. The technical information related to products also revealed that the active ingredient-vitamin is chemically defined compound. Therefore, the imported

products are not the feed preparations which can be given directly to animals/poultry but vitamin products and in view of Chapter Note 1 to Chapter 29 of First Schedule to Customs Tariff Act, 1975 along with terms of heading of Chapter Heading 2936, vitamins, whether or not chemically defined, are specifically classified under the respective CTIs of CTH 2936.

9.2.4 Further, it may also be noted that the instructions in Circular No. 188/22/96-Cx dated 26.03.1996 regarding classification of animal feed supplements under sub-heading No. 23.02 or 29.36 or Chapter 30 state that 'premixes' are compound composition consisting of a number of substances being present in the 'premix' in varying proportions to serve a particular purpose, which contain active substances vitamins or provitamins, amino acids, antibiotics, coccidiostats etc. alongwith carriers. Further, the said instructions also state that the classification of each product being claimed as animal feed supplement may be decided on merits in accordance with the explanatory notes to Heading 23.09 of the HSN read with Chapter Note 1 of Chapter 23 of CET. However, the imported products are vitamin products and not premixes. Accordingly, classification has to be determined by examining the Customs Tariff Schedule, relevant chapter and section notes, the WCO HSN explanatory notes by following the General Rules of Interpretation, and not on basis of circulars providing commercial descriptions.

9.3.1. The above observations from the investigation also gain strength from the judgements in *Commissioner of Customs Vs. Sonam International* [2012(275) ELT 326 (All.)] of Hon'ble High Court of Allahabad; *M/s Avitech Nutrition Private Limited vs. Principal Commissioner of Customs* (2024 (9) TMI 256-CESTAT New Delhi) of Hon'ble CESTAT, New Delhi; and *Commissioner of Customs (Import), Mumbai Vs. M/s Dilip Kumar and Company & Ors.* [AIR 2018 Supreme Court 3606] of Hon'ble Supreme Court wherein the products that were adjudicated were found akin to the products under investigation in this case.

9.3.2 In the said judgements, the products were classified under CTH-2936 holding inter-alia,

- (i) that even though vitamin products are intended to be used in animal feed preparations, they are not excluded from the ambit of Chapter 29 of Customs Tariff;
- (ii) that Chapter 2309 is in the nature of residuary heading and as per Chapter Note 1 to Chapter 23 and Rule 3(a) of GIR stipulates that specific heading shall prevail over the general heading as held by Hon'ble Supreme Court in the case of *Dunlop India Limited and Madras Rubber Factory Limited vs. UOI*;
- (iii) that the presence of stabilisers, antioxidants or solvents does not alter the vitamins' character but ensures their preservation and efficacy as feed additives.

#### 10. Key findings/observations of investigation:

Based on the investigation conducted, the following facts have emerged in the matter:-

- (i) M/s Trouw Nutrition India Private Limited (IEC- 0416904262) is engaged in import of various types of vitamins used in manufacturing of vitamin premixes which are used in manufacturing of animal/poultry/aqua feed from overseas suppliers namely M/s DSM Nutritional Products Asia Pacific, Singapore having “Rovimix” brand, M/s BASF (Singapore, Switzerland, Rotterdam) having “Lutavit” brand, M/s NHU Group companies (China), M/s Jiangxi Tianxin Pharmaceuticals and other Chinese suppliers.
- (ii) The importer has been importing the vitamins for manufacturing of vitamin premixes used in manufacturing of poultry/animal feed by classifying some of the imported vitamins under CTI-23099090 or CTI-23099020 under Chapter Heading 2309 and some of the imported vitamins under relevant Customs Tariff Items (CTIs) under Chapter Heading 2936. The importer has been mentioning description “*feed additives & poultry feed supplements, not for medicinal and human use*” alongside the name of vitamin in the Bills of Entry filed for clearance of imported goods.
- (iii) **It has been observed from some Bills of Entry and corresponding import documents viz. Invoices, Bill of Lading, Certificate of Origin (COO) related to import of vitamin B6, B2 80-SD, B1, Calpan, A 1000, K3 etc. from different overseas suppliers that in import documents the Tariff Heading is mentioned as 2936 whereas the importer has filed the Bill of Entry under Tariff Heading 2309.**
- (iv) The importer has procured similar vitamins (*Vitamin B6 HCl, Vitamin K3, Niacin*) i.e. vitamins for manufacturing of vitamin premixes used in manufacturing of poultry feed, domestically from M/s Vital Therapeutics Pvt. Ltd., Secunderabad, Telangana-500003 wherein the HSN of the products has been declared under Chapter 29/ Tariff Heading 2936 in the purchase invoices.
- (v) **The imported vitamins and also those procured locally were used for manufacturing of vitamin premixes, irrespective of the concentration of vitamin, which are subsequently used as raw material for manufacturing of cattle/poultry/aqua feed.**
- (vi) **General Rules for the Interpretation (GIR) of the Harmonised System** issued by World Customs Organisation provide principles governing classification of goods in the nomenclature. **Rule 1 of General Rules for the Interpretation (GIR) of the Harmonised System** issued by World Customs Organisation stipulates as under:-
- “The titles of Sections, Chapters and sub-Chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes and, provided such headings or Notes do not otherwise require, according to the following provisions:”*
- (vii) As per composition mentioned in ‘certificates of composition/certificates of analysis’, some of the imported vitamin product viz. vitamin B6 is composed wholly of the active vitamin ingredient and/or also contain moisture (water) in which the active vitamin content is 99%. Vitamins are specifically mentioned/included in the respective CTIs of Chapter Heading 2936, thus, in terms of Chapter Note of Chapter 23, the imported vitamin product falls outside the purview of Chapter Heading 2309. Therefore, in terms of Rule 1 of GIR, the imported product i.e. vitamin B6 imported

by the importer appear to be rightly classifiable under CTI-29362500 of Chapter Heading 2936. Accordingly, in terms of Rule 1 of GIR, the imported products i.e. 'Rovimix' brand vitamin B6 from M/s DSM Nutritional Products Asia Pacific appears to be rightly classifiable under CTI-29362500 under CTH-2936.

- (viii) Further, as per composition mentioned in 'certificates of composition/certificates of analysis', some of the imported vitamin products viz. vitamin A, vitamin E, B2, vitamin H (Biotin) etc. contain vitamins along with carrier, anti-oxidants, anti-caking agents, etc. The above imported products are a combination of different materials or substances and are not composed wholly of the vitamin component/ingredient. Each of these material or substances correspond to different chapter headings. Therefore, Rule 1 cannot be applied to decide the correct classification of these imported products containing carrier, anti-oxidants, anti-caking agents, etc. Further, Rule 2 (a) of GIR refers to incomplete/unfinished goods and mixtures, however, the vitamins imported by the importer by declaring same as "*feed additives & poultry feed supplements, not for medicinal and human use*" are not incomplete/unfinished goods and as such said Rule is not applicable in the matter. Furthermore, Rule 2(b) of GIR specifies that the classification of goods consisting of more than one material or substance shall be according to the principles of Rule 3. The imported products contain vitamins along with carrier, anti-oxidants, anti-caking agents etc. and as such, Rule 2 (b) of GIR is also not applicable in the matter. Accordingly, recourse to Rule 3 of GIR is required to be taken in respect of these vitamin products.
- (ix) imported vitamin products viz. vitamin A, vitamin E, B2, vitamin H (Biotin) etc. contain vitamins along with carrier, anti-oxidants, anti-caking agents, etc. The importer has submitted certificates of analysis of their imported vitamins. From the said certificates, it can be observed that in each of the respective certificate of analysis, the vitamin composition is considered the 'assay' of the laboratory test. 'Assay' means the key component of the product being tested/analysed. Minute quantity of imported product is ultimately used in the animal feed viz. ½ Kg to 1 Kg of vitamin premix is added to 1000 Kg (1 ton) of animal/poultry/aqua feed. Imported vitamins are added to prepare animal feed premix which is added to animal/poultry/aqua feed for overcoming the vitamin deficiency. Therefore, the imported products i.e. vitamins are essentially being used to satisfy the vitamin requirement of the animal/poultry to remove deficiency diseases arising out of deficiency of vitamins and the respective vitamin gives the essential character to the imported goods.
- (x) Chapter Heading 2936 is related to Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent. All types of Vitamins and their derivatives are distinctly specified and included in the Chapter Heading 2936. It is further observed that (i) Chapter Heading 2936 does not restrict the classification of Vitamins in said Chapter Heading on the basis of consumption i.e. for human consumption or for animal consumption and (ii) the above classification of Vitamins and their derivatives under above Chapter Heading is not restricted on the

basis of concentration/purity of Vitamins. From the above, it is evident that Vitamin is the active ingredient of imported goods and gives the essential character to the imported products. Vitamins and their derivatives are clearly mentioned in the respective Customs Tariff Items under Chapter Heading 2936 and not under Chapter Heading 2309. Therefore, in terms of Rule 3 (b) of GIR, the imported products i.e. vitamins containing antioxidants, anticaking agents, adsorbing substance, moisture etc. appear rightly classifiable under respective CTIs under Chapter Heading 2936.

- (xi) It is observed that **Customs Explanatory Notes in respect of Chapter Heading 2309** stipulate that **heading 2309 covers** sweetened forage and **prepared animal feeding stuffs** consisting of a **mixture of several nutrients** designed (i) to provide the animal with a rational and balanced daily diet (complete feed); (ii) to achieve a suitable daily diet by supplementing the basic farm-produced feed with organic or inorganic substances (supplementary feed); or (iii) for use in making complete or supplementary feeds. The said explanatory notes further stipulate the characteristic features of prepared animal feeding stuffs i.e. **(a) Complete feeds, which contain** products from each of three groups i.e. from (i) energy nutrients consisting of high-carbohydrate (high calorie) substances (ii) “Body building” protein -rich nutrients or minerals and (iii) “Function” nutrients- substances which promote the assimilation of carbohydrates, proteins and minerals, **(b) Feed supplements-** Qualitatively similar to complete feeds but distinguished by a relatively high content of one particular nutrient devised to compensate farm produced feed with organic or inorganic substances and **(c) Preparations for use in making the complete feeds or supplementary feeds, described above.** These preparations, known in trade as “premixes”, are compounding compositions consisting of a number of substances (sometimes called additives) the nature and proportions of which vary according to the animal production required.

**From the above, it is evident that the goods under Chapter Heading 2309 should be prepared animal feeding stuffs which consist of a mixture of several nutrients. Whereas, the imported goods only contain nutrient vitamin and are characterised by the individual active ingredient such as vitamin A, vitamin C, etc and do not fall within the ambit of prepared feeding stuffs- (i) “complete feeds, (ii) “feed supplements” and (iii) “preparations for use in making the complete feeds or supplementary feeds”. As such, the imported goods do not appear to merit classification under Chapter Heading 2309.**

- (xii) **The customs explanatory notes of heading 2309 also stipulate that the heading 2309 excludes Vitamins, whether or not put up in any solvent or stabilised by the addition of antioxidants or anticaking agents, by adsorption on a substrate or by applying a protective coating of, for example, gelatin, waxes, fats, etc.** The imported vitamins contain antioxidants, anticaking agents etc. which are used for stabilising the active component- vitamin, uniform distribution of vitamins, prevention of lumps, ease of transportation etc. **From the above, it is observed that vitamins of Chapter**

**Heading 2936 are excluded from the ambit of Chapter Heading 2309 even if same are stabilised by the addition of antioxidants or anticaking agents, by adsorption on a substrate or by applying a protective coating of gelatin, waxes etc.**

- (xiii) As per Chapter Notes 1 (c, d, e, f & g) to 'Chapter 29- Organic Chemicals' of Customs Tariff Act, 1975 as well as Customs explanatory notes of Chapter 29, headings of Chapter 29, inter-alia, apply to **provitamins and vitamins (including concentrates and intermixtures) whether or not in a solvent (Heading 2936), whether or not separate chemically defined compounds. Thus, vitamins and their concentrates & intermixtures, even if not chemically defined, merit classification under CTH-2936.**
- (xiv) Further, Customs Explanatory Notes of Chapter Heading 2936 stipulate that vitamins are essential for the proper functioning of human or **other animal organisms which are effective in relatively minute amounts** and may be regarded as "exogenous biocatalysts, **their absence or deficiency giving rise to metabolic disturbances or "deficiency diseases"**. The imported goods contain vitamins as the active component and also being used in minute amounts for manufacturing animal feed.
- (xv) The above notes further stipulate that **heading 2936 includes (a) Provitamins and vitamins, whether natural or reproduced by synthesis, derivatives thereof used primarily as vitamins, (b) Concentrates of natural vitamins, (c) Intermixture of vitamins, of provitamins or of concentrates, and (d) the above products diluted in any solvent** (e.g. ethyl oleate, propane-1, 2-diol, ethanediol, vegetable oils). The said notes also stipulate that the products of this heading (2936) may be stabilized for the purposes of preservation or transport by adding anti-oxidants, anti-caking agents (e.g. carbohydrates), by coating with appropriate substance (e.g. gelatin, waxes or fats), whether or not plasticised, or by adsorbing on appropriate substances (e.g. silicic acid).
- (xvi) Shri Saurabh Shekhar, Director & Shri Rajesh S., Senior Procurement Manager of M/s Trow Nutrition India Private Limited in their voluntary statements have confirmed that imported vitamins are used for manufacture of vitamin premixes and mix premixes and said premixes are used in manufacture of cattle/poultry/aqua feed. They have further confirmed that only 0.5 Kg to 1 Kg of vitamin premix is added to 1 Ton (1000 Kg) of feed depending upon whether said animal is poultry or cattle or aqua. This means that 1 gram or less of vitamin premix is used in 1 Kg of cattle/poultry/aqua feed. The other nutritional component viz. energy and protein nutrients, required by the animal/poultry would not be satisfied by the trace amount of energy and protein nutrients, *if available*, available in 1 gram of the imported vitamin product. **Thus, no matter how low the composition of the active nutrient i.e. vitamin is available in the imported goods, the characteristics of the individual active component i.e. Vitamin A, Vitamin B1, Vitamin B2, etc. in the imported product is retained. In view of above, it is clear that imported goods are primarily vitamins and same are used for manufacturing 'vitamin premix'/'mix**

**premises' which is one of the raw materials for preparation of cattle/poultry/aqua feed.**

- (xvii) The relevant provisions of Chapter Note to Chapter 23 of Customs Tariff Act, 1975, Customs Import Tariff for Chapter Heading 2309 and 2936, GIR of the Harmonised System and Customs Explanatory Notes as discussed above, were shown to Shri Srikrishna Gouda, Director, Shri Saurabh Shekhar, Director and Shri Rajesh S., Senior Procurement Manager of the company during recording of their voluntary statements dated 14.03.2024, 07.05.2024 and 08.05.2024 respectively. On being informed that in view of above provisions, imported goods appear to merit classification under Chapter Heading 2936 and not 2309, both the Directors could not explain anything to the contrary and cited the provisions as technical and maintained that Shri Rajesh S., Senior Procurement Manager of the company handles the classification of imported goods and is best suited to respond in this matter.
- (xviii) **Shri Rajesh S., Senior Procurement Manager of the company maintained that their company was classifying the imported vitamins having high concentration under CTH-2936 and vitamins having low concentration under CTH-2309. This did not seem to be a proper explanation as all the imported vitamins have same use and the classification of vitamins under Chapter Heading 2936 covers all the vitamins and does not bar vitamins having low concentration being classified therein. Shri Rajesh S. could not explain the cogent reason for classifying some of the imported vitamins under Chapter Heading 2309 and others under Chapter Heading 2936. However, he also agreed that nowhere in CTH-2936 is it mentioned that only vitamins having high concentration will be classified under said CTH and vitamin having low concentration will be classified elsewhere.**
- (xix) Vitamins which are classified under respective Customs Tariff Items (CTIs) under **Tariff Heading 2936 provide the essential character to the imported product.** Tariff Heading 2936 is a specific heading for vitamins and provitamins. The said classification covers all vitamins irrespective of the end-use of vitamins (*for cattle use/poultry use/aqua use/human consumption*) and concentration of the vitamin. On the contrary, the term of Tariff Heading 2309 is in the nature of a residuary heading as Chapter Note to Chapter 23 stipulates that the heading 2309 includes products of a kind not elsewhere specified or included. Therefore, in terms of Rule 3(b) of General Interpretation Rules above, the imported goods appear to rightly merit classification under specific Tariff Heading 2936 and not under residuary heading 2309 under which the importer is classifying the imported goods under the general term "Others".
- (xx) This is supported by judgement of Hon'ble Supreme Court in the case of DUNLOP India Limited & Madras Rubber Factory Limited Vs. Union of India and Others reported in 2002-TIOL-647-SC-CUS-LB, wherein the apex court has held that "*When an article has, by all standards, a reasonable claim to be classified under an enumerated item in the Tariff Schedule, it will be against the very principle of classification to deny it the parentage and consign it to an orphanage of the residuary clause.*" The above fact of imported goods meriting classification under specific

tariff entry under Chapter Heading also gains support from the judgement of Hon'ble Apex Court in the case of Commissioner of Central Excise Vs. Wockhardt Life Sciences Limited [(2012) 5 SCC 585] for resolving classification related dispute of goods, in which the Hon'ble Supreme Court has held that *a commodity cannot be classified in a residuary entry if there is a specific entry, even if the specific entry requires the product to be understood in a technical sense.*

- (xxi) In view of Rule 1 & Rule 3(b) of General Rules for the Interpretation (GIR) of the Harmonised System, Customs Explanatory Notes issued by World Customs Organisation (WCO) in respect of Chapter Heading 2936 and individual tariff headings of Chapter Heading 2936 supported by above judgements of Hon'ble Supreme Court, it is evident that the imported vitamin products along with their intermixture i.e. vitamins and their intermixture appear to merit correct classification under Chapter Heading 2936 wherein the individual vitamins and their derivatives are specified and included.

## 11. RELEVANT LEGAL PROVISIONS:

### 11.1 THE CUSTOMS ACT, 1962

**Section 2(16) "entry"** *in relation to goods means an entry made in a bill of entry, shipping bill or bill of export and includes the entry made under the regulations made under Section 84.*

**Section 2(23) "import"** *with its grammatical variations and cognate expressions, means bringing into India from a place outside India.*

**Section 2(14) of the Customs Act, 1962:** "dutiable goods" means any goods which are chargeable to duty and on which duty had not been paid.

**Section 2(15) of the Customs Act, 1962:** "duty" means a duty of customs leviable under this Act.

**Section 2 (39) of the Customs Act, 1962:** "smuggling", in relation to any goods, means any act or omission which will render such goods liable to confiscation under section 111 or section 113.

**Section 14 of the Customs Act, 1962:** For the purposes— (1) of the Customs Tariff Act, 1975 (51 of 1975), or any other law for the time being in force, the value of the imported goods and export goods shall be the transaction value of such goods, that is to say, the price actually paid or payable for the goods when sold for export to India for delivery at the time and place of importation, or as the case may be, for export from India for delivery at the time and place of exportation, where the buyer and seller of the goods are not related and price is the sole consideration for the sale subject to such other conditions as may be specified in the rules made in this behalf :

.....  
 .....

**Section 28(4) of the Customs Act, 1962:** "Where any duty has not been levied or has been short-lived or erroneously refunded, or interest payable has not been paid, part-paid or erroneously refunded, by reason of, -

- (a) collusion; or
- (b) any wilful mis-statement; or
- (c) suppression of facts,

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

As per Section 28AA of the Customs Act, 1962, Notwithstanding anything contained in any judgement, decree, order or direction of any court, Appellate Tribunal or any authority or in any other provision of this Act or the rules made there under, the person. Who is liable to pay duty in accordance with the provisions of section 28, shall in addition to such duty, be liable to pay interest, if any, at the rate fixed under sub-section (2), whether such payment is made voluntarily or after determination of the duty under that section.

**Section 46 of the Customs Act, 1962:**

***“Entry of goods on importation. –***

- (1) *The importer of any goods, other than goods intended for transit or transshipments, shall make entry thereof by presenting electronically to the proper officer a bill of entry for home consumption or warehousing in the prescribed form.*
- (2) ....
- (3) ....
- (4) *The importer while presenting a bill of entry shall at the foot thereof make and subscribe to a declaration as to the truth of the contents of such bill of entry and shall, in support of such declaration, produce to the proper officer the invoice, if any, relating to the imported goods.”*

**Section 111 of the Customs Act, 1962: *Confiscation of improperly imported goods, etc.***  
**- *The following goods brought from a place outside India shall be liable to confiscation:***  
 -

- (a) .....
- .....
- .....

*(m) any goods, which do not correspond in respect of any value or in any other particular with the entry made under this Act;*

.....

**Section 112 of the Customs Act, 1962:**

***“Penalty for improper importation of goods, etc.-***

*Any person,—*

***(a) who, in relation to any goods, does or omits to do any act which act or omission would render such goods liable to confiscation under section 111, or abets the doing or omission of such an act, or***

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

*(i) in the case of goods in respect of which any prohibition is in force under this Act or any other law for the time being in force, to a penalty not exceeding the value of the goods or five thousand rupees, whichever is the greater;*

***(ii) in the case of dutiable goods, other than prohibited goods, subject to the provisions of Section 114A, to a penalty not exceeding ten per cent of the duty sought to be evaded or five thousand rupees, whichever is the greater;***

*(iii) in the case of goods in respect of which the value stated in the entry made under this Act or in the case of baggage, in the declaration made under section 77 (in either case hereafter in this section referred to as the declared value) is higher than the value thereof, to a penalty not exceeding the difference between the declared value and the value thereof or five thousand rupees, whichever is the greater;*

*(iv) in the case of goods falling both under clauses (i) and (iii), to a penalty not exceeding the value of the goods or the difference between the declared value and the value thereof or five thousand rupees, whichever is the highest;*

*(v) in the case of goods falling both under clauses (ii) and (iii), to a penalty not exceeding the duty sought to be evaded on such goods or the difference between the declared value and the value thereof or five thousand rupees, whichever is the highest.*

**Section 114A of the Customs Act, 1962:**

***“Penalty for short-levy or non-levy of duty in certain cases”***

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

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

*Provided further that the benefit of reduced penalty under the first proviso shall be available subject to the condition that the amount of penalty so determined has also been paid within the period of thirty days referred to in that proviso:*

.....

.....

*Provided also that where any penalty has been levied under this section, no penalty shall be levied under section 112 or section 114.*

#### **Section 114AA of the Customs Act, 1962:**

##### ***“Penalty for use of false and incorrect material”***

*“If a person knowingly or intentionally makes, signs or uses, or causes to be made, signed or used, any declaration, statement or document which is false or incorrect in any material particular, in the transaction of any business for the purposes of this Act, shall be liable to a penalty not exceeding five times the value of goods.”*

#### **11.2 Foreign Trade (Development & Regulation) Act, 1992:**

##### **Section 11:**

*(i) No export or import shall be made by any person except in accordance with the provisions of the Act, the rules and orders made there under and the export and import policy for the time being in force.*

*(ii) Where any person makes or abets or attempts to make any export or import in contravention of any provision of this Act or any rules or orders made there under or the export and import policy, he shall be liable to penalty not exceeding one thousand rupees or five times the value of the goods in respect of which any contravention is made or attempted to be made, whichever is more.*

*(iii) Where any contravention of any provision of this Act or any rule or order made there under or the export and import policy had been, is being, or is attempted to be, made, the goods together with any package covering or receptacle and any conveyances shall, subject to such requirements and conditions as may be prescribed, be liable to confiscation by Adjudicating Authority.*

## 12. DIFFERENTIAL DUTY CALCULATION:

(a) During investigation, it has been found that M/s Trow Nutrition India Private Limited, Hyderabad has imported various vitamins for use in manufacturing of vitamin premixes/mix premixes which are used in manufacture of cattle/poultry/aqua feed declaring the same as “Animal Feed Supplement/Not for medicinal use” or “Not for human and medical use” or “Poultry feed additives” along with the name of vitamin in the Bills of Entry and classified some vitamins under Chapter Heading- 2936 and some vitamins under Chapter Heding-2309. The details of such Bills of Entry filed for clearance of imported goods by the company wherein the imported goods have been classified under Chapter Heading 2309 are mentioned in **Annexure-A** to this Show Cause Notice. During investigation in the matter, it has been revealed that the imported goods appear to merit classification under different Customs Tariff Items (CTIs) of CTH-2936. The applicable rates of customs tariff under CTI-23099090 and Chapter Heading-2936 are given below:-

**TABLE-10**

| Sl. No. | Chapter or Heading    | Description of goods   | Basic Customs Duty (BCD) | IGST | Standard Rate is applicable for the period (W.e.f. & upto)   |
|---------|-----------------------|--|--------------------------|------|--|
| 1.      | 2309 9090 & 2309 9020 | Preparations of a kind used in animal feeding.<br><br>Others   | 20% (Sl. No. 118)        | Nil  | w.e.f. 30.06.2017 to 02.02.2021<br><br><i>Sl. No. 118 is inserted vide Notification No. 50/2017-Cus dated 30.06.2017 and omitted by Notification No. 02/2021 dated 01.02.2021.</i> |
| 2.      | 2309 9090 & 2309 9020 | Preparations of a kind used in animal feeding.<br><br>Others   | 15% (Sl. No. 119A)       | Nil  | 02.02.2021 till date.<br><br><i>Sl. No. 119A is inserted by Notification No. 02/2021 dated 01.02.2021 &amp; Omitted by Notification No. 02/2022 dated 01.02.2022.</i>              |
| 3.      | 2936                  | Provitamins and Vitamins, Natural or Reproduced by synthesis (including natural concentrates), Derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent, vitamins and their | 7.5%                     | 18%  | 30.06.2017 till date<br><br><i>(Effective rate vide Sl. No. 185 of Notification No. 50/2017-Cus dated 30.06.2017 &amp; standard rate w.e.f. 01.05.2022)</i>                        |

|  |  |                       |  |  |  |
|--|--|-----------------------|--|--|--|
|  |  | derivatives, unmixed. |  |  |  |
|--|--|-----------------------|--|--|--|

(b) During investigation, it was also revealed that investigation was carried out by SIIB, O/o Commissioner of Customs, Chennai-III Commissionerate, Chennai in respect of import of vitamins vide Bill of Entry No. 3177872 dated 17.03.2021 by M/s Trouw Nutrition India Private Limited. The importer company had voluntarily deposited differential customs duty of Rs. 13,05,677/- along with interest of Rs. 78,752/- vide TR-6 Challan No. MM/0221133 dated 17.04.2021 towards mis-classification of imported vitamins under CTH-2309 instead of CTH-2936 vide above-cited Bill of Entry and also voluntarily in respect of vitamins imported under other Bills of Entry imported through Chennai Sea port (INMAA1), as per following details:-

**TABLE-11**

| Sl. No. | Bill of Entry & date     | Item Description in Bill of Entry  | CTH Declared | Assessable Value (Rs.)  | Duty Paid under CTH 2309 (Rs.) | CTH applicable | Duty Payable under CTH-2936 | Differential Duty (Rs.) |
|---------|--------------------------|--|--------------|-------------------------|--------------------------------|----------------|-----------------------------|-------------------------|
| 1       | 2512348 dated 27-01-2021 | Folic acid (not for medicinal use)   | 230990<br>90 | 18,09,32<br>5           | 3,98,05<br>2                   | 2936291<br>0   | 5,01,816                    | 1,03,765                |
| 2       | 2675886 dated 08-02-2021 | Vitamin K3 MNB 43.9% (animal feed supplement) (not for medicinal use / human use / aqua use) | 230990<br>90 | 22,98,87<br>0           | 3,79,31<br>4                   | 2936293<br>0   | 6,37,592                    | 2,58,278                |
| 3       | 3167179 dated 16-03-2021 | vitamin K3 MNB 43.9% (not for medicinal use / human use / aqua use)                          | 230990<br>90 | 16,44,27<br>5           | 2,71,30<br>5                   | 2936293<br>0   | 4,56,040                    | 1,84,734                |
| 4       | 3177872 dated 17-03-2021 | Ascorbic Acid (not for medicinal use)  | 230990<br>90 | 6,42,930                | 1,06,08<br>3                   | 2936270<br>0   | 1,78,317                    | 72,233                  |
| 5       | 7999104 dated 25-06-2020 | vitamin B2 80% SD (feed grade) (not for medicinal use/human use/aqua use)                    | 230990<br>90 | 35<br>,73,194           | 7,<br>86,103                   | 2936231<br>0   | 9,91,025                    | 2<br>,04,923            |
| 6       | 8066867 dated 03-07-2020 | Vitamin K3 MNB 43.9% (not for medicinal use / human use / aqua use)                          | 230990<br>90 | 40,64,48<br>0           | 8,94,18<br>6                   | 2936293<br>0   | 11,27,28<br>4               | 2,33,098                |
| 7       | 9495280 dated 09-11-2020 | Folic Acid (not for medicinal use)   | 230990<br>90 | 9,01,800                | 1,98,39<br>6                   | 2936291<br>0   | 2,50,114                    | 51,718                  |
| 8       | 9803690 dated 03-12-2020 | ascorbic acid (not for medicinal use)  | 230990<br>90 | 4,81,280                | 1,05,88<br>2                   | 2936270<br>0   | 1,33,483                    | 27,601                  |
| 9       | 9993813 dated 17-12-2020 | D-Calcium Pantothenate (not for medicinal use)   | 230990<br>90 | 23,92,26<br>8           | 5,26,29<br>9                   | 2936240<br>0   | 6,63,495                    | 1,37,197                |
| 10      | 9993813 dated 17-12-2020 | Vitamin B6 (Pyridoxine HCL) (not for medicinal use)  | 230990<br>90 | 5,60,250                | 1,23,25<br>5                   | 2936250<br>0   | 1,55,385                    | 32,130                  |
|         |                          | <b>Grand Total</b>   |              | <b>4,00,05,6<br/>16</b> | <b>84,79,4<br/>99</b>          |                | <b>1,10,95,5<br/>58</b>     | <b>13,05,677</b>        |

Further, M/s Trow Nutrition India Private Limited vide their letter dated 11.04.2024 has informed that they have received a Show Cause Notice bearing No. 12/2024 dated 08.03.2024 from Additional Commissioner, O/o Commissioner of Customs, Chennai-II (Import) Commissionerate, Chennai regarding mis-classification of vitamins imported by them. The said SCN is based on audit by CRA and has been issued in respect of mis-classification in import of 'vitamin A 1000', 'vitamin E 50%' and 'vitamin D3 500' under CTH-23099020 vide Bill of Entry No. 6356803 dated 04.01.2020, 'vitamin B2 80%' vide Bill of Entry No. 6492146 dated 16.01.2020 and CTH-23099090 vide 'vitamin E 50%' vide Bill of Entry No. 3971425 dated 17.05.2021. All the above-mentioned Bills of Entry have been excluded in this Show Cause Notice. Vide Order in Original No. 111553/2025 dated 13.02.2025, the Adjudicating Authority has rejected the said classification by the importer and classified the imported goods under relevant CTIs under CTH 2936.

(c) Differential Duty calculation chart arrived at on the basis of correct classification of imported goods under different CTIs of Chapter Heading-2936 is annexed as **Annexure-A**. Further, the differential duty calculation has also been sub-divided into **Annexure-A1** [*containing the details of imported goods which are classifiable under different CTI of Chapter Heading 2936 according to GIR 1*] and **Annexure-A2** [*containing the details of imported goods which are classifiable under different CTIs of Chapter Heading 2936 according to GIR 3(b)*]. The differential duty on account of mis-classification of imported goods by M/s Trow Nutrition India Private Limited, Hyderabad comes to **Rs. 7,09,00,596/-** (Rupees Seven Crore Nine Lakh Five Hundred and Ninety Six only) and same is recoverable from them.

It is also observed from the import data of imported vitamins that M/s Trow Nutrition India Private Limited (IEC- 0416904262) has affected the imports from following ports and the differential duty in respect of imports affected from said ports is also given below:-

**TABLE-12**

| <b>Port of Import</b>         | <b>No. of Bills of Entry</b> | <b>Declared Assessable Value (INR)</b> | <b>Duty Paid (INR)</b> | <b>Duty Payable (INR)</b> | <b>Diff Duty Payable (INR)</b> |
|-------------------------------|------------------------------|--|------------------------|---------------------------|--------------------------------|
| Nhava Sheva Sea port (INNSA1) | 30                           | 42,67,36,583                           | 7,04,11,536            | 11,83,55,391              | 4,79,43,855                    |
| Chennai Sea port (INMAA1)     | 13                           | 7,77,54,032                            | 1,28,29,415            | 2,15,65,081               | 87,35,665                      |
| Hyderabad Air Cargo (INHVD4)  | 24                           | 11,27,43,222                           | 1,86,02,632            | 3,12,69,333               | 1,26,66,701                    |
| Chennai Air Cargo (INMAA4)    | 3                            | 1,28,18,401                            | 21,15,036              | 35,55,184                 | 14,40,147                      |
| Mumbai Air Cargo (INBOM4)     | 1                            | 10,16,704                              | 1,67,756               | 2,81,983                  | 1,14,227                       |
| <b>Grand Total</b>            | <b>71</b>                    | <b>63,10,68,943</b>                    | <b>10,41,26,376</b>    | <b>17,50,26,971</b>       | <b>7,09,00,596</b>             |

### **13. VOLUNTARY PAYMENT TOWARDS DIFFERENTIAL DUTY:**

M/s Trow Nutrition India Private Limited (IEC-0416904262) vide their letter dated 03.04.2024 had voluntarily submitted a Demand Draft No. 039886 dated 15.03.2024 amounting to Rs. 1,00,00,000/- (Rupees One Crore only) as token of showing their cooperation in the investigation. The said demand draft of Rs. 1,00,00,000/- was sent to Commissioner of Customs, Hyderabad GST Bhavan, Lal Bahadur Stadium Road, Basheerbagh, Hyderabad-500004 for depositing the same into government account vide letter dated 26.04.2024 which has been deposited by them in government account vide TR-6 Challan No. 21857 dated 04.05.2024. Thus, M/s Trow Nutrition India Private Limited has voluntarily deposited an amount of Rs. 1,00,00,000/- (Rupees One Crore only) towards differential duty.

### **14. ROLE PLAYED:**

14.1 M/s Trow Nutrition India Private Limited (IEC- 0416904262) has imported vitamins from overseas suppliers declaring same as “*Animal Feed Supplement/Not for medicinal use*” or “*Not for human and medical use*” or “*Poultry feed additives*” along with name of vitamin in Bills of Entry. The importer appears to have mis-classified **certain individual vitamins** under Customs Tariff Item (CTI)- 23099090/23099020 under Chapter Heading 2309. **Shri Saurabh Sekhar, Director and Shri Rajesh S., Senior Procurement Manager of M/s Trow Nutrition India Private Limited** in their voluntary statements dated 07.05.2024 & 08.05.2024 respectively have stated that all the imported individual vitamins are used to manufacture ‘vitamin premixes’ and ‘mix premixes’. They have also stated that ‘vitamin premixes’ contain vitamins in ratio as per formulation, anti-oxidant, carrier and anti-caking agent. The said vitamin premixes contain different vitamins in various proportions are used as raw materials for manufacturing of animal/poultry/aqua feed. Therefore, the individual vitamins imported by the company are not given directly to the cattle/poultry/aqua for feeding and appear to not fall under the ambit of animal feeding stuffs- complete feed, supplementary feed and preparations for use in making complete feed & supplementary feed, as stipulated/defined in General Explanatory Notes to heading “2309- Preparations of a kind used in animal feeding”.

14.2 Further, during investigation it has been found that the imported vitamins are used to manufacture ‘vitamin pre-mixes’ and ‘other premixes’ which are added in animal/poultry/aqua feed in minute quantities for the purpose of satisfying the vitamin requirement of the animals/poultry/aqua to overcome vitamin deficiency disease. During investigation, it has been observed that the vitamin product namely Vitamin B6 is composed wholly of the active vitamin ingredient and/or also contain moisture (water) in which the active vitamin content is 99%. It appears that this imported vitamin product (**shown in Table-2**) is wholly composed of the vitamin substance. Thus, in terms of Rule 1 of the GIR, the said vitamin product merit classification under CTI-29362500 under CTH-2936. Further, some of the imported vitamin products (**shown in Table-3**) namely vitamin A, vitamin E, B2, vitamin H (Biotin) etc. contain vitamins along with carrier, anti-oxidants, anti-caking agents, etc., however, the vitamin ingredient provides the essential character to the imported products

and in terms of Rule 3(b) of GIR, individual vitamin products merit classification under respective CTIs under CTH-2936.

14.3 From the import data of M/s Trouw Nutrition India Private Limited, it is observed that the importer company is importing vitamins under both Chapter Heading 2936 and 2309 (**as shown in Table-1**). On being asked about the reason for same, **Shri Rajesh S., Senior Procurement Manager** of importer company in his voluntary statement dated 08.05.2024 has stated that they are classifying the vitamins having high concentration of vitamins under CTH-2936 and vitamins having low concentration under CTH-2309. This reasoning does not appear to be cogent. All types of vitamins and their derivatives are distinctly specified and included in the Chapter Heading 2936. The said Chapter Heading also does not restrict the classification of vitamins on the basis of consumption i.e. for human consumption or for poultry/animal consumption and on the basis of concentration/purity of vitamins. On being shown the Tariff Heading/CTH 2936, **Shri Rajesh S** agreed in his statement dated 08.05.2024 that nowhere in the said heading did it mention that only those vitamins whose concentration is high would be classified under the said heading and vitamins having low concentration would not be classified thereunder.

14.4 The relevant provisions of Chapter Note to Chapter 23 of Customs Tariff Act, 1975, Customs Import Tariff for Chapter Heading 2309 and 2936, General Rules for the Interpretation (GIR) of the Harmonised System and Customs Explanatory Notes issued by World Customs Organisation (WCO), as discussed above, were shown to **Shri Rajesh S., Senior Procurement Manager, Shri Saurabh Sekhar, Director and Shri Srikrishna Gouda, Director** of importer company during recording of their statements dated 08.05.2024, 07.05.2024 and 14.03.2024 respectively. On being informed that in view of above-cited provisions, imported goods merit classification under Chapter Heading 2936 and not 2309, they did not point anything to the contrary. The Directors of the company maintained that they are not technical persons and the work related to import of vitamins including their classification is handled by **Shri Rajesh S., Senior Procurement Manager** who reports to Regional Team based in Vietnam.

14.5 **Shri Rajesh S.** only stated that they are classifying the vitamins on the basis of concentration i.e. vitamins with high concentration under CTH-2936 and vitamins having low concentration under CTH-2309. Further he accepted the fact that nowhere in Tariff Heading 2936 does it mention that only high concentration vitamins are to be classified therein and not the vitamins having low concentration. Thus, **he could not explain the cogent reason for classifying** some of the imported goods under Tariff Heading 2309 which was **not based on the extant provisions of law.** Further, from the import documents it was also observed that in Bill of Lading/Invoice/COO in respect of certain vitamins imported from various suppliers, the Tariff Heading of said vitamins was mentioned as 2936 whereas the importer company classified the said vitamins under Tariff Heading 2309.

14.6 **The above facts appear to substantiate the fact that the importer company was aware that the imported vitamins were classifiable under Chapter Heading 2936 and wilfully mis-classified some of the imported vitamins under CTI-23099090/23099020.** under Chapter Heading 2309. The goods classified under CTI-23099090/23099020 falling

under Chapter Heading 2309 attracted basic customs duty of 20% (from 30.06.2017 to 02.02.2021) and 15% (02.02.2021 till date) and attracted Nil IGST. Whereas the goods classified under individual CTIs under Chapter Heading 2936 attracted basic customs duty of 7.5% and IGST @18%, aggregate customs duty being 27.74% (BCD-7.50%, SWS-10% & IGST-18%). Thus, by mis-classifying the imported goods under CTI-23099090/23099020 instead of correct CTI under Chapter Heading 2936, the importer appears to have wilfully evaded the correct customs duty.

14.7 Thus, these actions of the **importer i.e. M/s Trow Nutrition India Private Limited** appear to have made the imported goods liable to confiscation under Section 111 (m) of the Customs Act, 1962 along with evasion of Customs duty. Further, for their acts of omission and commission, of knowingly and intentionally causing false declarations to be made regarding imports leading to improper importation of goods with duty evasion which appear liable for confiscation, M/s Trow Nutrition India Private Limited appears liable for penal action under Section 112 or 114A, and 114AA of the Customs Act, 1962.

14.8 Further, **Shri Rajesh S., Senior Procurement Manager** of M/s Trow Nutrition India Private Limited was responsible for finally deciding the classification of imported goods. While some of the imported vitamins were classified correctly under Chapter Heading-2936, he wilfully classified the other vitamins under Chapter Heading 2309. Thus, it appears that for his acts of omission and commission for wilfully making false declarations in terms of mis-classifying the imported goods making them liable for confiscation, Shri Rajesh S, Senior Procurement Manager of the importer company is liable to penal action under Section 112 & 114AA of the Customs Act, 1962.

14.9 Further, **the directors of the company– Shri Srikrishna Gouda and Shri Saurabh Shekhar**, also appear to be in the know of mis-classification, especially when the issue of mis-classification of imported vitamins by their company was also raised previously and differential customs duty was also paid by the company. Therefore, they appear to have aided and abetted M/s Trow Nutrition India Private Limited in making false declarations causing illegal importation, and are therefore, appear liable to penal action under Section 112 & 114AA of the Customs Act, 1962.

## 15. CONCLUSION:

15.1 As per the Customs Act, 1962, the importer of any goods is required to file a Bill of Entry under Section 46 of the Customs Act, 1962, in the proforma prescribed under Bill of Entry (Form) Regulations, 1976 or Bill of Entry (Electronic Declaration) Regulations, 1995, before the proper officer. The importer had subscribed to a declaration as to the truthfulness of the contents of the Bill of Entry in terms of 46 (4) of the Customs Act, 1962, in all their import declarations. With effect from 08.04.2011, Self-Assessment has become the norm of assessment of Customs duty in respect of imported/export goods, whichever applicable. This is a measure aimed at facilitating trust-based compliance management in respect of goods which are imported into India. With introduction of the concept of self-assessment, Government expected to usher in a new era of trust based Customs-Trade partnership.

15.2 The focus of self-assessment is reliance on declarations made by importers for facilitating the clearance of import consignment. The basic postulates of Self-Assessment are covered under Board's Circular No.17/2011- Custom dated 08.04.2011. As per the Self-Assessment Scheme, the responsibility for assessment has shifted to the importer, therefore, importers are required to declare the correct description, value, classification, notification number, if any, and themselves assess the Customs duty leviable, if any, on the imported goods. Section 17 of the Customs Act, 1962 provides for self-assessment of duty on imported goods by the importer himself by filing a Bill of Entry in the electronic form (Section 46). Self-Assessment is covered under Section 17, and also supported by Sections 18 and 46 of the Customs Act, 1962. Therefore, to avail of the benefit of the facility, trade need to put in place robust systems and processes to ensure that accurate information is submitted to the Customs as the onus would lie solely on the importer. Thus, it was the added and enhanced responsibility of the importer to declare the correct description etc. to correctly classify, determine and pay the duty applicable in respect of the imported goods. However, the subject importer appears to have knowingly and wilfully mis-stated the classification of the goods imported by them to evade payment of the correct Customs duty.

15.3 In view of the discussion supra, it is evident that the **Shri Rajesh S., Senior Procurement Manager** and the **directors– Shri Srikrishna Gouda and Shri Saurabh Shekhar** of above firm M/s Trow Nutrition India Private Limited, appear to be well aware about the actual classification of the import goods. They appear to have knowingly indulged in mis-classification of the said import goods at the time of importation by way of wilful mis-declaration and intentional suppression of facts in the Bills of Entry filed by them and thus, they appear to have evaded the applicable Customs duty on import of vitamins. In the event of short levy of Customs duty by reason of collusion, any wilful mis-statement or suppression of facts by the importer or the agent or employees of the importer, such duty can be recovered by invoking extended period of five years as provided in Section 28(4) of the Customs Act, 1962.

15.4 As discussed above, the goods imported by the importer under CTH-2309 appear to be rightly classifiable under corresponding CTIs under CTH-2936, as per details below, in terms of Rule 1 and Rule 3(b) of General Rules for the interpretation of the Harmonized system duly substantiated by Customs Explanatory Notes and Chapter Notes:-

**A. Classification on the basis of Rule 1 of GIR:**

| Sl. No. | Imported Product | Vitamin type | CTH declared in Bill of Entry | CTH applicable |
|---------|------------------|--------------|-------------------------------|----------------|
| 1.      | ROVIMIX B6       | Vitamin B6   | 23099090                      | 29362500       |

**B. Classification on the basis of Rule 3 (b) of GIR:**

| Sl. No. | Imported Product        | Vitamin type | CTH declared in Bill of Entry | CTH applicable |
|---------|-------------------------|--------------|-------------------------------|----------------|
| 1.      | BIOTIN 2%               | Vitamin H    | 23099090                      | 29362950       |
| 2.      | L-ASCORBATE-2-PHOSPHATE | Vitamin C    | 23099090                      | 29362700       |

|     |                        |             |          |          |
|-----|------------------------|-------------|----------|----------|
|     | (VITAMIN C MONO 35%)   |             |          |          |
| 3.  | LUTAVIT E50            | Vitamin E   | 23099020 | 29362800 |
| 4.  | LUTAVIT A 1000 NXT     | Vitamin A   | 23099090 | 29362100 |
| 5.  | ROVIMIX A 1000         | Vitamin A   | 23099090 | 29362100 |
| 6.  | ROVIMIX B2 80-SD       | Vitamin B2  | 23099090 | 29362310 |
| 7.  | ROVIMIX D3-500         | Vitamin D3  | 23099090 | 29362940 |
| 8.  | ROVIMIX E-50 ADSORBATE | Vitamin E   | 23099090 | 29362800 |
| 9.  | ROVIMIX HY-D(R) 1.25%  | Vitamin D3  | 23099090 | 29362310 |
| 10. | VITAMIN A 1000         | Vitamin A   | 23099090 | 29362100 |
| 11. | VITAMIN B12 1%         | Vitamin B12 | 23099090 | 29362610 |
| 12. | VITAMIN D3 500 SD      | Vitamin D3  | 23099090 | 29362940 |
| 13. | VITAMIN E 50%          | Vitamin E   | 23099020 | 29362800 |

15.5 In case of goods imported vide Bills of Entry as per Annexure-A, it appears that the importer has wilfully and deliberately mis-classified the imported goods. Hence, the extended period of five years is rightly invocable in this case to recover the differential duty as detailed in Annexure-A. Further, M/s Trouw Nutrition India Private Limited is also liable to pay interest on their said differential duty liability as per the provisions of Section 28 AA of the Customs Act, 1962, at applicable rate.

16. As per Section 110AA of the Customs Act, 1962, read with Notification No. 28/2022-Customs (N.T.) dated 31.03.2022, whereby in the case of multiple jurisdictions involving aggregate duty more than Rs. Fifty Lakh, the Pr. Commissioner of Customs/Commissioner of Customs, in the jurisdiction having highest amount of duty, shall be the Proper Officer for the purpose of the exercise of powers under Section 28, Section 28AAA or Chapter X of the Customs Act, 1962. In the present case, the amount of duty evaded by the above said importer in respect of goods cleared through Nhava Sheva Sea port (INSAA1) is the highest. Therefore, in terms of the provisions of Section 110AA of the Customs Act, 1962 read with Notification 28/2022-Cus (N.T.) dated 30.03.2022, Show Cause Notice, is being issued by the Principal Commissioner of Customs, Nhava Sheva-1, Jawaharlal Nehru Customs House, Nhava Sheva, Tal-Uran, District-Raigad, Maharashtra-400707.

17. Now, therefore, **M/s Trouw Nutrition India Private Limited (IEC- 0416904262)**, Unit No. L4 04, SLN Terminus, Survey No. 133, beside Botanical Gardens, Gachibowli, Hyderabad, Telangana-500032, is hereby called upon **to show cause in writing to the Principal Commissioner of Customs, Group-I/IA, Nhava Sheva-1, Jawaharlal Nehru Customs House, Nhava Sheva, Tal-Uran, District-Raigad, Maharashtra-400707** within thirty days from the date of receipt of this notice, as to why:-

- (i) The classification of imported goods imported vide '71' Bills of Entry (details as per **Annexure-A** to this Show Cause Notice) claimed under Customs Tariff Item-23099090/23099020 should not be rejected;
- (ii) The goods imported vide '71' Bills of Entry (details as per **Annexure-A** to this Show Cause Notice) should not be re-classified under correct Customs Tariff Item under

Chapter Heading-2936 of First Schedule of Customs Tariff Act, 1975, as shown in Annexure-A;

- (iii) The imported goods as detailed in para (i) above having assessable value of Rs. 63,10,68,943/- (Rupees Sixty Three Crore Ten Lakh Sixty Eight Thousand Nine Hundred and Forty Three only) should not be held liable for confiscation under Section 111(m) of the Customs Act, 1962;
  - (iv) The differential duty amounting to **Rs. 7,09,00,596/-** (Rupees Seven Crore Nine Lakh Five Hundred and Ninety Six only) (as detailed in **Annexure-A** to this Show Cause Notice) evaded should not be demanded and recovered from M/s Trouw Nutrition India Private Limited (IEC-0416904262), under the provisions of Section 28(4) of the Customs Act 1962, along with applicable interest under Section 28AA of the Customs Act, 1962;
  - (v) The amount of Rs. 1,00,00,000/- (Rupees One Crore only) voluntary deposited by M/s Trouw Nutrition India Private Limited (IEC-0416904262) during investigation towards their differential customs duty liability should not be adjusted and appropriated towards overall differential duty liability/interest/fine/penalty or any other amount payable.
  - (vi) Penalty should not be imposed upon M/s Trouw Nutrition India Private Limited (IEC-0416904262), Unit No. L4 04, SLN Terminus, Survey No. 133, beside Botanical Gardens, Gachibowli, Hyderabad, Telangana-500032 under Section 112 or 114A, and 114AA of the Customs Act, 1962.
- 17.1 Now, therefore, **Shri Rajesh S, Senior Procurement Manager**, M/s Trouw Nutrition India Private Limited (IEC- 0416904262), is hereby called upon to show cause in writing to the Principal Commissioner of Customs, Nhava Sheva-1, Jawaharlal Nehru Customs House, Nhava Sheva, Tal-Uran, District-Raigad, Maharashtra-400707 within thirty days from the date of receipt of this notice, as to why penalty should not be imposed upon **Shri Rajesh S, Senior Procurement Manager**, M/s Trouw Nutrition India Private Limited (IEC- 0416904262), under Sections 112 and 114AA of the Customs Act, 1962.
- 17.2 Now, therefore, **Shri Srikrishna Gouda, Director**, M/s Trouw Nutrition India Private Limited (IEC- 0416904262), is hereby called upon to show cause in writing to the Principal Commissioner of Customs, Nhava Sheva-1, Jawaharlal Nehru Customs House, Nhava Sheva, Tal-Uran, District-Raigad, Maharashtra-400707 within thirty days from the date of receipt of this notice, as to why penalty should not be imposed upon **Shri Srikrishna Gouda, Director**, M/s Trouw Nutrition India Private Limited (IEC- 0416904262), under Sections 112 and 114AA of the Customs Act, 1962.
- 17.3 Now, therefore, **Shri Saurabh Shekhar, Director**, M/s Trouw Nutrition India Private Limited (IEC- 0416904262), is hereby called upon to show cause in writing to the Principal Commissioner of Customs, Nhava Sheva-1, Jawaharlal Nehru Customs House, Nhava Sheva, Tal-Uran, District-Raigad, Maharashtra-400707 within thirty days from the date of receipt of this notice, as to why penalty should not be imposed upon **Shri Saurabh Shekhar, Director**, M/s Trouw Nutrition India Private Limited (IEC- 0416904262), under Sections 112 and 114AA of the Customs Act, 1962.

18. The noticee (s) are required to submit their written replies to this Show Cause Notice within 30 days of its receipt or within such extended period as adjudicating authority, on sufficient cause being shown, may allow. They are required to submit, along with the reply to this notice, all evidences documentary or otherwise, if any, on which they intend to rely in their defence.

19. The noticee(s) in their written replies should specifically mention whether they would like to be heard either in person or through their authorized representative, by the adjudicating authority before this case is adjudicated, so that date and time for personal hearing may be fixed and communicated to them.

20. In case the written reply to this notice is not received within the time stipulated above and the importer or their authorized legal representative fails to attend the personal hearing at the date and time so fixed, the case may be decided on the basis of evidence on record without any further reference to the importer.

21. Directorate of Revenue Intelligence (Hqrs) reserves their right to further investigate, demand duty and initiate legal actions under Customs Act, 1962 and other laws, as applicable in the case and its right to amend the show cause notice, if need be, prior to adjudication of the same. This Show Cause Notice is issued without prejudice to any other action that may be taken against the noticee(s) or any other person(s) under the Customs Act, 1962 or any other law for the time being in force.

22. A copy of the Show Cause Notice is also transmitted to importer M/s Trouw Nutrition India Private Limited (IEC- 0416904262) at their email ids *financeindia@trouwnutrition.com*, *rajesh.s@trouwnutrition.com*, *Srikrishna.gouda@trouwnutrition.com* and *Saurabh.shekhar@nutreco.com* in terms of clause (c) of sub-section 1 of Section 153 of the Customs Act, 1962 so that such service through email shall be deemed to have been received by the noticee in terms of clause (c) of sub-section 1 of Section 153 of the Customs Act, 1962.

23. This Show Cause Notice is issued relying on the documents as listed in the Annexure-B to this Notice. The original copies of the relied upon documents, if required, can be inspected by the noticee/noticees in the office of the Principal Additional Director General, Directorate of Revenue Intelligence (Hqrs), Plot No. 11B, Institutional Area, Vasant Kunj, New Delhi-110070 during office hours on any working day with prior appointment.

24. The Non-RUDs may also be collected, if required, by the noticee/noticees from the office of the Principal Additional Director General, Directorate of Revenue Intelligence (Hqrs), Plot No. 11B, Institutional Area, Vasant Kunj, New Delhi-110070 during office hours on any working day with prior appointment within 30 days of receipt of this notice.

Digitally signed by  
Yashodhan Arvind Wanage  
Date: 10-03-2026  
20:38:30

**(Yashodhan A. Wanage)**  
**Pr. Commissioner of Customs,**  
**Gr. I&IA, NS-I, JNCH**

**Encls.:** Annexure-A, Annexure-B (List of Relied Upon Documents).

To

1. M/s Trouw Nutrition India Private Limited (IEC- 0416904262), Unit No. L4 04, SLN Terminus, Survey No. 133, beside Botanical Gardens, Gachibowli, Hyderabad, Telangana-500032.
2. Sh. Rajesh S., Sr. Procurement Manager, M/s Trouw Nutrition India Private Limited, Unit No. L4 04, SLN Terminus, Survey No. 133, beside Botanical Gardens, Gachibowli, Hyderabad, Telangana-500032.
3. Shri Srikrishna Gouda, Director, M/s Trouw Nutrition India Private Limited (IEC- 0416904262), Unit No. L4 04, SLN Terminus, Survey No. 133, Beside Botanical Gardens, Gachibowli, Hyderabad, Telangana-500032.
4. Shri Saurabh Shekhar, Director, M/s Trouw Nutrition India Private Limited (IEC- 0416904262), Unit No. L4 04, SLN Terminus, Survey No. 133, Beside Botanical Gardens, Gachibowli, Hyderabad, Telangana-500032.

**Copy to:**

1. The Pr. Additional Director General, DRI (Hqrs), 7<sup>th</sup> Floor, Drum Shaped Building, I.P. Bhawan, I.P. Estate, New Delhi-110002.
2. The Commissioner of Customs, Chennai-II (Import) Commissionerate, Customs House, 60, Rajaji Salai, Chennai-600001.
3. The Principal Commissioner of Customs, Hyderabad, GST Bhavan, Lal Bahadur Stadium Road, Basheerbagh, Hyderabad-500004.
4. The Principal Commissioner of Customs, Chennai-VII (Air Cargo) Commissionerate, New Customs House, Air Cargo Complex, Menambakkam, Chennai-600016.
5. The Commissioner of Customs, Mumbai-III (Air Cargo Import), Air Cargo Complex, Sahar, Andheri (East), Mumbai-400099.
6. The Assistant Commissioner, Adjudication Branch, Office of the Principal Commissioner of Customs, Nhava Sheva-1, Jawaharlal Nehru Customs House, Nhava Sheva, Tal-Uran, District-Raigad, Maharashtra-400707(for adjudication).
7. The Deputy Secretary, Central Economic Intelligence Bureau (CEIB), 1<sup>st</sup>, 6<sup>th</sup> & 8<sup>th</sup> Floor, B-Wing, Janpath Bhawan, Janpath, New Delhi-110001.
8. DC/CHS/Notice Board.
9. DC/ EDI (for upload on website).

|          |                                       |
|----------|---------------------------------------|
| Importer | TROUW NUTRITION INDIA PRIVATE LIMITED |
| IEC      | 0416904262                            |

| Sl.no. | BE No.  | BE Date    | Port Code | Item Description  | Vitamin Type | CTH Declared | Supplier                                 | Assessable Value (Rs.) | BCD Rate | IGST | Aggregate Duty Rate (CTH-2309) | Duty Paid under CTH 2309 (Rs.) | CTH Applicable | Duty Payable under CTH-2936 (BCD @ 7.5% & IGST @18%) | Differential Duty (Rs.) |
|--------|---------|------------|-----------|---|--------------|--------------|--|------------------------|----------|------|--------------------------------|--------------------------------|----------------|--|-------------------------|
| 1      | 3177872 | 17-03-2021 | INMAA1    | L-ASCORBATE-2- PHOSPHATE (NOT FOR MEDICINAL USE)  | Vitamin C    | 23099090     | ZHEJIANG NHU IMPORT & EXPORT COMPANY LTD | 12,63,690.00           | 15       | 0    | 16.50                          | 2,08,509                       | 29362700       | 3,50,484   | 1,41,976                |
| 2      | 3181575 | 17-03-2021 | INMAA1    | D-BIOTIN 2% (NOT FOR MEDICINAL USE)   | Vitamin H    | 23099090     | NHU (HONGKONG)TRADING COMPANY LTD        | 18,10,550.00           | 15       | 0    | 16.50                          | 2,98,741                       | 29362950       | 5,02,156   | 2,03,415                |
| 3      | 3207286 | 19-03-2021 | INMAA1    | ROVIMIX B6, 25 KG BOX (ANIMAL FEED SUPPLEMENT / NOT FOR MEDICINAL USE)  | Vitamin B6   | 23099090     | DSM NUTRITIONAL PRODUCT ASIA PACIFIC     | 23,23,728.00           | 15       | 0    | 16.50                          | 3,83,415                       | 29362500       | 6,44,486   | 2,61,071                |
| 4      | 3319033 | 27-03-2021 | INMAA1    | ROVIMIX D3-500, 20 KG BAG ALU(ANIMAL FEED SUPPLEMENT / NOTFOR MEDICINAL USE)  | Vitamin D3   | 23099090     | DSM NUTRITIONAL PRODUCT ASIA PACIFIC     | 38,02,464.00           | 15       | 0    | 16.50                          | 6,27,407                       | 29362940       | 10,54,613  | 4,27,207                |
| 5      | 3319033 | 27-03-2021 | INMAA1    | ROVIMIX E-50 ADSORBATE, 25 KG BAG (ANIMAL FEED SUPPLEMENT /NOT FOR MEDICINAL USE)                                       | Vitamin E    | 23099090     | DSM NUTRITIONAL PRODUCT ASIA PACIFIC     | 1,32,72,682.50         | 15       | 0    | 16.50                          | 21,89,993                      | 29362800       | 36,81,178  | 14,91,186               |
| 6      | 3430893 | 03-04-2021 | INMAA1    | L-ASCORBATE-2-PHOSPHATE (PREMIX)  | Vitamin C    | 23099090     | ZHEJIANG NHU IMPORT & EXPORT COMPANY LTD | 35,59,200.00           | 15       | 0    | 16.50                          | 5,87,268                       | 29362700       | 9,87,144   | 3,99,876                |
| 7      | 3468096 | 07-04-2021 | INHVD4    | ROVIMIX A 1000, 20 KG BAG (ANIMAL FEED SUPPLEMENT / NOT FORMEDICINAL USE)   | Vitamin A    | 23099090     | DSM NUTRITIONAL PRODUCT ASIA PACIFIC     | 2,27,78,880.00         | 15       | 0    | 16.50                          | 37,58,515                      | 29362100       | 63,17,722  | 25,59,207               |
| 8      | 3481553 | 08-04-2021 | INMAA1    | L-ASCORBATE-2-PHOSPHATE 35% (PREMIX)  | Vitamin C    | 23099090     | ANHUI TIGER BIOTECH CO., LTD             | 35,59,200.00           | 15       | 0    | 16.50                          | 5,87,268                       | 29362700       | 9,87,144   | 3,99,876                |
| 9      | 3505660 | 09-04-2021 | INMAA1    | BIOTIN 2% (NOT FOR MEDICINAL USE)   | Vitamin H    | 23099090     | ZHEJIANG SHENGDA BIO-PHARM CO., LTD      | 26,69,400.00           | 15       | 0    | 16.50                          | 4,40,451                       | 29362950       | 7,40,358   | 2,99,907                |
| 10     | 4259781 | 10-06-2021 | INMAA1    | ROVIMIX A 1000, 20 KG BAG (ANIMAL FEED SUPPLEMENT / NOT FORMEDICINAL USE)   | Vitamin A    | 23099090     | DSM NUTRITIONAL PRODUCT ASIA PACIFIC     | 2,83,96,800.00         | 15       | 0    | 16.50                          | 46,85,472                      | 29362100       | 78,75,852  | 31,90,380               |
| 11     | 4259781 | 10-06-2021 | INMAA1    | ROVIMIX D3-500, 20 KG BAG ALU(ANIMAL FEED SUPPLEMENT / NOTFOR MEDICINAL USE)  | Vitamin D3   | 23099090     | DSM NUTRITIONAL PRODUCT ASIA PACIFIC     | 36,20,592.00           | 15       | 0    | 16.50                          | 5,97,398                       | 29362940       | 10,04,171  | 4,06,774                |
| 12     | 4579568 | 06-07-2021 | INNSA1    | ROVIMIX A 1000 LOT NO.UT21040370,UT21040372,UT21040373,UT21040376(COO:SWIZERLAND)(ANIMAL FEED SUPPLEMENT, NOT FOR HUMAN | Vitamin A    | 23099090     | DSM NUTRITIONAL PRODUCT ASIA PACIFIC     | 3,46,98,240.00         | 15       | 0    | 16.50                          | 57,25,210                      | 29362100       | 96,23,557  | 38,98,347               |
| 13     | 4579568 | 06-07-2021 | INNSA1    | ROVIMIX D3-500 LOT NO.UE02102008(COO:FRANCE)(ANIMAL FEED SUPPLEMENT, NOT FOR HUMAN AND MEDICAL USE)                     | Vitamin D3   | 23099090     | DSM NUTRITIONAL PRODUCT ASIA PACIFIC     | 43,01,136.00           | 15       | 0    | 16.50                          | 7,09,687                       | 29362940       | 11,92,920  | 4,83,233                |
| 14     | 4909689 | 03-08-2021 | INNSA1    | BIOTIN 2%(FEED ADDITIVES, MIX IN ANIMAL FEED)(BATCH NO. TS2-2106035,TS2-2106036, TS2-2106038)(NOT FOR MEDICAL,HUMAN AND | Vitamin H    | 23099090     | ZHEJIANG SHENGDA BIO-PHARM CO., LTD      | 62,95,900.00           | 15       | 0    | 16.50                          | 10,38,824                      | 29362950       | 17,46,168  | 7,07,344                |
| 15     | 5011213 | 11-08-2021 | INNSA1    | ROVIMIX A1000(BATCH NO. UT21050446)(C/O. SWITZERLAND)(FEED ADDITIVE,MIX IN ANIMAL FEED/NOT FOR HUMAN/MEDICINAL USE)     | Vitamin A    | 23099090     | DSM NUTRITIONAL PRODUCT ASIA PACIFIC     | 67,48,185.60           | 15       | 0    | 16.50                          | 11,13,451                      | 29362100       | 18,71,609  | 7,58,159                |
| 16     | 5011213 | 11-08-2021 | INNSA1    | ROVIMIX D3-500(BATCH NO. UE02105017)(C/O. FRANCE)(FEED ADDITIVE,MIX IN ANIMAL FEED/NOT FOR HUMAN/MEDICINAL USE)         | Vitamin D3   | 23099090     | DSM NUTRITIONAL PRODUCT ASIA PACIFIC     | 12,01,600.00           | 15       | 0    | 16.50                          | 1,98,264                       | 29362940       | 3,33,264   | 1,35,000                |

|    |         |            |        |  |            |          |                                      |                |    |   |       |           |          |             |           |
|----|---------|------------|--------|--|------------|----------|--------------------------------------|----------------|----|---|-------|-----------|----------|-------------|-----------|
| 17 | 5011213 | 11-08-2021 | INNSA1 | ROVIMIX E-50 ADSORBATE(BATCH NO. UT21050217)(C/O. SWITZERLAND)(FEED ADDITIVE,MIX IN ANIMAL FEED/NOT FOR HUMAN/MEDICINAL  | Vitamin E  | 23099090 | DSM NUTRITIONAL PRODUCT ASIA PACIFIC | 79,95,615.38   | 15 | 0 | 16.50 | 13,19,277 | 29362800 | 22,17,584   | 8,98,307  |
| 18 | 5124197 | 20-08-2021 | INBOM4 | ROVIMIX(R) HY-D(R) 1.25%, 20 KG BAG ALU(LOT NO. WB21060137)(ANIMAL FEED SUPPLEMENT/NOT FOR HUMAN & MEDICINAL USE)        | Vitamin B2 | 23099090 | DSM NUTRITIONAL PRODUCT ASIA PACIFIC | 10,16,704.00   | 15 | 0 | 16.50 | 1,67,756  | 29362310 | 2,81,983    | 1,14,227  |
| 19 | 5291376 | 03-09-2021 | INNSA1 | VITAMIN A 1000(BATCH NO. 0121075001-5T, 0121075002-3.5T)(POULTRY FEED SUPPLEMENT/NOT FOR MEDICINAL,HUMAN AND AQUA USE)   | Vitamin A  | 23099090 | NHU (HONGKONG)TRADING COMPANY LTD    | 4,40,00,250.00 | 15 | 0 | 16.50 | 72,60,041 | 29362100 | 1,22,03,469 | 49,43,428 |
| 20 | 5325542 | 06-09-2021 | INNSA1 | ROVIMIX A1000(BATCH NO. UT21050480)(C/O. SWITZERLAND)(FEED ADDITIVE,MIX IN ANIMAL FEED/NOT FOR HUMAN/MEDICINAL USE)      | Vitamin A  | 23099090 | DSM NUTRITIONAL PRODUCT ASIA PACIFIC | 66,44,851.20   | 15 | 0 | 16.50 | 10,96,400 | 29362100 | 18,42,949   | 7,46,549  |
| 21 | 5325542 | 06-09-2021 | INNSA1 | ROVIMIX D3-500(BATCH NO. UE02105021)(C/O. FRANCE)(FEED ADDITIVE,MIX IN ANIMAL FEED/NOT FOR HUMAN/MEDICINAL USE)          | Vitamin D3 | 23099090 | DSM NUTRITIONAL PRODUCT ASIA PACIFIC | 11,83,200.00   | 15 | 0 | 16.50 | 1,95,228  | 29362940 | 3,28,161    | 1,32,933  |
| 22 | 5325542 | 06-09-2021 | INNSA1 | ROVIMIX E-50 ADSORBATE(BATCH NO.UT21060234,UT21060236)(C/O.SWITZERLAND)(FEED ADDITIVE,MIX IN ANIMAL FEED/NOT FOR HUMAN/  | Vitamin E  | 23099090 | DSM NUTRITIONAL PRODUCT ASIA PACIFIC | 78,73,179.19   | 15 | 0 | 16.50 | 12,99,075 | 29362800 | 21,83,626   | 8,84,552  |
| 23 | 5373449 | 09-09-2021 | INNSA1 | ROVIMIX A1000(BATCH NO. UT21050479,UT21050480)(C/O. SWITZERLAND)(FEED ADDITIVE,MIX IN ANIMAL FEED/NOT FOR HUMAN/MEDICINA | Vitamin A  | 23099090 | DSM NUTRITIONAL PRODUCT ASIA PACIFIC | 66,44,851.20   | 15 | 0 | 16.50 | 10,96,400 | 29362100 | 18,42,949   | 7,46,549  |
| 24 | 5373449 | 09-09-2021 | INNSA1 | ROVIMIX D3-500(BATCH NO. UE02105021)(C/O. FRANCE)(FEED ADDITIVE,MIX IN ANIMAL FEED/NOT FOR HUMAN/MEDICINAL USE)          | Vitamin D3 | 23099090 | DSM NUTRITIONAL PRODUCT ASIA PACIFIC | 11,83,200.00   | 15 | 0 | 16.50 | 1,95,228  | 29362940 | 3,28,161    | 1,32,933  |
| 25 | 5373449 | 09-09-2021 | INNSA1 | ROVIMIX E-50 ADSORBATE(BATCH NO.UT21060234,UT21060255)(C/O.SWITZERLAND)(FEED ADDITIVE,MIX IN ANIMAL FEED/NOT FOR HUMAN/  | Vitamin E  | 23099090 | DSM NUTRITIONAL PRODUCT ASIA PACIFIC | 78,73,179.19   | 15 | 0 | 16.50 | 12,99,075 | 29362800 | 21,83,626   | 8,84,552  |
| 26 | 5432104 | 14-09-2021 | INNSA1 | ROVIMIX A1000(BATCH NO. UT21050485)(C/O. SWITZERLAND)(FEED ADDITIVE,MIX IN ANIMAL FEED/NOT FOR HUMAN/MEDICINAL USE)      | Vitamin A  | 23099090 | DSM NUTRITIONAL PRODUCT ASIA PACIFIC | 1,32,89,702.40 | 15 | 0 | 16.50 | 21,92,801 | 29362100 | 36,85,899   | 14,93,098 |
| 27 | 5432104 | 14-09-2021 | INNSA1 | ROVIMIX D3-500(BATCH NO. UE02105021)(C/O. FRANCE)(FEED ADDITIVE,MIX IN ANIMAL FEED/NOT FOR HUMAN/MEDICINAL USE)          | Vitamin D3 | 23099090 | DSM NUTRITIONAL PRODUCT ASIA PACIFIC | 23,66,400.00   | 15 | 0 | 16.50 | 3,90,456  | 29362940 | 6,56,321    | 2,65,865  |
| 28 | 6411900 | 26-11-2021 | INHVD4 | ROVIMIX HYD 1.25%, 20 KG BAG ALU (ANIMAL FEED SUPPLEMENT /NOT FOR HUMAN / MEDICINAL USE)                                 | Vitamin D3 | 23099090 | DSM NUTRITIONAL PRODUCT ASIA PACIFIC | 15,23,028.00   | 15 | 0 | 16.50 | 2,51,300  | 29362940 | 4,22,412    | 1,71,112  |
| 29 | 6771708 | 21-12-2021 | INNSA1 | ROVIMIX D3-500(BATCH NO. UE02110048)(C/O. FRANCE)(FEED ADDITIVE,MIX IN ANIMAL FEED/NOT FOR HUMAN/MEDICINAL USE)          | Vitamin D3 | 23099090 | DSM NUTRITIONAL PRODUCT ASIA PACIFIC | 14,25,191.95   | 15 | 0 | 16.50 | 2,35,157  | 29362940 | 3,95,277    | 1,60,120  |
| 30 | 6771708 | 21-12-2021 | INNSA1 | ROVIMIX E-50 ADSORBATE(BATCH NO.UT21110418)(C/O. SWITZERLAND)(FEED ADDITIVE,MIX IN ANIMAL FEED/NOT FOR HUMAN/MEDICINAL U | Vitamin E  | 23099090 | DSM NUTRITIONAL PRODUCT ASIA PACIFIC | 72,59,815.00   | 15 | 0 | 16.50 | 11,97,869 | 29362800 | 20,13,510   | 8,15,640  |

|    |         |            |        |  |            |          |                                      |                |    |   |       |           |          |             |           |
|----|---------|------------|--------|--|------------|----------|--------------------------------------|----------------|----|---|-------|-----------|----------|-------------|-----------|
| 31 | 6771881 | 21-12-2021 | INNSA1 | VITAMIN A 1000(INV. NO. 151564/151542/151544)(FEED ADDITIVES FOR USE IN POULTRY FEED, NOT FOR MEDICAL/HUMAN AND AQUA USE | Vitamin A  | 23099020 | NHU (HONGKONG)TRADING COMPANY LTD    | 4,19,69,600.00 | 15 | 0 | 16.50 | 69,24,984 | 29362100 | 1,16,40,269 | 47,15,285 |
| 32 | 6771881 | 21-12-2021 | INNSA1 | VITAMIN E 50%(FEED ADDITIVES FOR USE IN POULTRY FEED, NOT FOR MEDICAL/HUMAN AND AQUA USE)(BATCH NO. 0121111026-7T, 01211 | Vitamin E  | 23099020 | NHU (HONGKONG)TRADING COMPANY LTD    | 2,03,67,600.00 | 15 | 0 | 16.50 | 33,60,654 | 29362800 | 56,48,954   | 22,88,300 |
| 33 | 7643857 | 25-02-2022 | INNSA1 | ROVIMIX A 1000(ANIMAL FEED SUPPLEMENT/ NOT FOR HUMAN/MEDICINAL USE)(LOT NO. UT21120984)                                  | Vitamin A  | 23099020 | DSM NUTRITIONAL PRODUCT ASIA PACIFIC | 1,05,13,152.00 | 15 | 0 | 16.50 | 17,34,670 | 29362100 | 29,15,823   | 11,81,153 |
| 34 | 8228170 | 11-04-2022 | INNSA1 | ROVIMIX D3-500(BATCH NO. UE02201005)(C/O. FRANCE)(FEED ADDITIVE,MIX IN ANIMAL FEED/NOT FOR HUMAN/MEDICINAL USE)          | Vitamin D3 | 23099090 | DSM NUTRITIONAL PRODUCT ASIA PACIFIC | 42,84,672.00   | 15 | 0 | 16.50 | 7,06,971  | 29362940 | 11,88,354   | 4,81,383  |
| 35 | 8228170 | 11-04-2022 | INNSA1 | ROVIMIX E-50 ADSORBATE(BATCH NO.UT22020063)(C/O. SWITZERLAND)(FEED ADDITIVE,MIX IN ANIMAL FEED/NOT FOR HUMAN/MEDICINAL U | Vitamin E  | 23099090 | DSM NUTRITIONAL PRODUCT ASIA PACIFIC | 1,99,44,480.00 | 15 | 0 | 16.50 | 32,90,839 | 29362800 | 55,31,602   | 22,40,762 |
| 36 | 8666704 | 13-05-2022 | INMAA1 | BIOTIN 2% (NOT FOR MEDICINAL/HUMAN AND AQUA USE)   | Vitamin H  | 23099090 | ZHEJIANG SHENGDA BIO-PHARM CO., LTD  | 38,56,352.50   | 15 | 0 | 16.50 | 6,36,298  | 29362950 | 10,69,559   | 4,33,261  |
| 37 | 8819918 | 25-05-2022 | INHVD4 | ROVIMIX HY-D 1.25%, 20 KG BAG ALU (ANIMAL FEED SUPPLEMENT /NOT FOR HUMAN / MEDICINAL USE)                                | Vitamin D3 | 23099090 | DSM NUTRITIONAL PRODUCT ASIA PACIFIC | 15,94,008.00   | 15 | 0 | 16.50 | 2,63,011  | 29362940 | 4,42,098    | 1,79,087  |
| 38 | 9254139 | 24-06-2022 | INMAA1 | D-BIOTIN 2% (NOT FOR MEDICINAL/HUMAN AND AQUA USE)   | Vitamin H  | 23099090 | NHU (HONGKONG)TRADING COMPANY LTD    | 24,31,660.00   | 15 | 0 | 16.50 | 4,01,224  | 29362950 | 6,74,421    | 2,73,197  |
| 39 | 9359830 | 01-07-2022 | INNSA1 | ROVIMIX A 1000(LOT NO. UT22040338 & UT22040341)(C/O. SWITZERLAND)(ANIMAL FEED SUPPLEMENT/ NOT FOR HUMAN/MEDICINAL USE)(T | Vitamin A  | 23099020 | DSM NUTRITIONAL PRODUCT ASIA PACIFIC | 1,42,11,000.00 | 15 | 0 | 16.50 | 23,44,815 | 29362100 | 39,41,421   | 15,96,606 |
| 40 | 9359830 | 01-07-2022 | INNSA1 | ROVIMIX D3-500(BATCH NO. UE02203020)(C/O. FRANCE)(FEED ADDITIVE,MIX IN ANIMAL FEED/NOT FOR HUMAN/MEDICINAL USE)(TO BE AS | Vitamin D3 | 23099090 | DSM NUTRITIONAL PRODUCT ASIA PACIFIC | 44,21,200.00   | 15 | 0 | 16.50 | 7,29,498  | 29362940 | 12,26,220   | 4,96,722  |
| 41 | 9807434 | 01-08-2022 | INHVD4 | ROVIMIX HY-D 1.25%, 20 KG BAG ALU (ANIMAL FEED SUPPLEMENT /NOT FOR HUMAN / MEDICINAL USE)                                | Vitamin D3 | 23099090 | DSM NUTRITIONAL PRODUCT ASIA PACIFIC | 16,41,666.00   | 15 | 0 | 16.50 | 2,70,875  | 29362940 | 4,55,316    | 1,84,441  |
| 42 | 2567912 | 23-09-2022 | INNSA1 | ROVIMIX A 1000(LOT NO. UT22060554,UT22060555,UT22060556)(C/O. SWITZERLAND)(ANIMAL FEED SUPPLEMENT/ NOT FOR HUMAN/MEDICIN | Vitamin A  | 23099020 | DSM NUTRITIONAL PRODUCT ASIA PACIFIC | 1,44,55,920.00 | 15 | 0 | 16.50 | 23,85,227 | 29362100 | 40,09,349   | 16,24,123 |
| 43 | 2567912 | 23-09-2022 | INNSA1 | ROVIMIX D3-500(BATCH NO. UE02204029)(C/O. FRANCE)(FEED ADDITIVE,MIX IN ANIMAL FEED/NOT FOR HUMAN/MEDICINAL USE)(TO BE AS | Vitamin D3 | 23099090 | DSM NUTRITIONAL PRODUCT ASIA PACIFIC | 50,94,144.00   | 15 | 0 | 16.50 | 8,40,534  | 29362940 | 14,12,861   | 5,72,327  |
| 44 | 2567912 | 23-09-2022 | INNSA1 | ROVIMIX E-50 ADSORBATE,(LOT NO. UT22070269)(C/O. SWITZERLAND)(ANIMAL FEED SUPPLEMENT/ NOT FOR HUMAN/MEDICINAL USE)(TO BE | Vitamin E  | 23099090 | DSM NUTRITIONAL PRODUCT ASIA PACIFIC | 2,40,71,760.00 | 15 | 0 | 16.50 | 39,71,840 | 29362800 | 66,76,303   | 27,04,462 |
| 45 | 3565998 | 02-12-2022 | INNSA1 | LUTA E50 25KG 5H4 1(BATCH NO. 01465029U0) POULTRY/ANIMAL FEEDS SUPPLEMENT, NOT FOR HUMAN/MEDICAL USE)                    | Vitamin E  | 23099020 | BASF HONG KONG LTD                   | 12,70,000.00   | 15 | 0 | 16.50 | 2,09,550  | 29362800 | 3,52,235    | 1,42,685  |
| 46 | 3650772 | 08-12-2022 | INMAA4 | LUTAVIT A 1000 NXT 20KG PLASTIC FILM BAGS (POULTRY FEED ADDITIVES)   | Vitamin A  | 23099090 | BASF HONG KONG LTD                   | 73,24,800.00   | 15 | 0 | 16.50 | 12,08,592 | 29362100 | 20,31,533   | 8,22,941  |
| 47 | 3651007 | 08-12-2022 | INMAA4 | LUTAVIT A 1000 NXT 20KG PLASTIC FILM BAGS (POULTRY FEED ADDITIVES)   | Vitamin A  | 23099090 | BASF HONG KONG LTD                   | 48,06,901.40   | 15 | 0 | 16.50 | 7,93,139  | 29362100 | 13,33,194   | 5,40,055  |

|    |         |            |        |  |            |          |                                      |                |    |   |       |           |          |           |           |
|----|---------|------------|--------|--|------------|----------|--------------------------------------|----------------|----|---|-------|-----------|----------|-----------|-----------|
| 48 | 3651450 | 08-12-2022 | INMAA4 | LUTAVIT A 1000 NXT 20KG PLASTIC FILM BAGS (POULTRY FEED ADDITIVES)   | Vitamin A  | 23099090 | BASF HONG KONG LTD                   | 6,86,700.00    | 15 | 0 | 16.50 | 1,13,306  | 29362100 | 1,90,456  | 77,151    |
| 49 | 3707329 | 12-12-2022 | INHVD4 | ROVIMIX HY-D 1.25%, 20 KG BAG ALU (ANIMAL FEED SUPPLEMENT /NOT FOR HUMAN / MEDICINAL USE)                                | Vitamin D3 | 23099090 | DSM NUTRITIONAL PRODUCT ASIA PACIFIC | 5,54,320.00    | 15 | 0 | 16.50 | 91,463    | 29362940 | 1,53,741  | 62,278    |
| 50 | 4219441 | 17-01-2023 | INNSA1 | LUTA E50 25KG 5H4 1(BATCH NO. 01465029U0)FEED GRADE,POULTRY/ANIMAL FEEDS SUPPLEMENT, NOT FOR HUMAN/MEDICAL USE)          | Vitamin E  | 23099020 | BASF HONG KONG LTD                   | 1,01,28,878.08 | 15 | 0 | 16.50 | 16,71,265 | 29362800 | 28,09,244 | 11,37,979 |
| 51 | 4219441 | 17-01-2023 | INNSA1 | LUTA E50 25KG 5H4 1(BATCH NO. 92209647G0)FEED GRADE,POULTRY/ANIMAL FEEDS SUPPLEMENT, NOT FOR HUMAN/MEDICAL USE)          | Vitamin E  | 23099020 | BASF HONG KONG LTD                   | 47,702.72      | 15 | 0 | 16.50 | 7,871     | 29362800 | 13,230    | 5,359     |
| 52 | 4297096 | 21-01-2023 | INMAA1 | ROVIMIX D3-500, 20 KG BAG ALU (ANIMAL FEED SUPPLEMENT / NOTFOR MEDICINAL USE)  | Vitamin D3 | 23099090 | DSM NUTRITIONAL PRODUCT ASIA PACIFIC | 17,06,572.80   | 15 | 0 | 16.50 | 2,81,585  | 29362940 | 4,73,318  | 1,91,733  |
| 53 | 4966267 | 09-03-2023 | INMAA1 | BIOTIN 2% (FEED ADDITIVES) (NOT FOR MEDICINAL/HUMAN AND AQUA USE)  | Vitamin H  | 23099090 | ZHEJIANG SHENGDA BIO-PHARM CO., LTD  | 23,88,100.00   | 15 | 0 | 16.50 | 3,94,037  | 29362950 | 6,62,340  | 2,68,303  |
| 54 | 5154413 | 21-03-2023 | INNSA1 | VITAMIN E 50%(FEED ADDITIVES FOR USE IN POULTRY FEED, NOT FOR MEDICINAL/HUMAN AND AQUA USE)(BATCH NO.1023020186-2.5T,102 | Vitamin E  | 23099090 | NHU (HONGKONG)TRADING COMPANY LTD    | 2,23,64,640.00 | 15 | 0 | 16.50 | 36,90,166 | 29362800 | 62,02,833 | 25,12,667 |
| 55 | 5260090 | 28-03-2023 | INHVD4 | LUTAVIT A 1000 NXT 20KG PLASTIC FILM BAGS (POULTRY FEED ADDITIVES)   | Vitamin A  | 23099090 | BASF HONG KONG LTD                   | 56,28,800.00   | 15 | 0 | 16.50 | 9,28,752  | 29362100 | 15,61,148 | 6,32,396  |
| 56 | 5437755 | 09-04-2023 | INNSA1 | ROVIMIX E-50 ADSORBATE(LOT NO. UT22100371)(ANIMAL FEED SUPPLEMENT/ NOT FOR HUMAN/MEDICINAL USE)                          | Vitamin E  | 23099090 | DSM NUTRITIONAL PRODUCTS LTD         | 1,52,11,260.00 | 15 | 0 | 16.50 | 25,09,858 | 29362800 | 42,18,843 | 17,08,985 |
| 57 | 5958318 | 15-05-2023 | INHVD4 | LUTAVIT A 1000 NXT 20KG PLASTIC FILM BAGS (POULTRY FEED ADDITIVES)   | Vitamin A  | 23099090 | BASF HONG KONG LTD                   | 54,78,400.00   | 15 | 0 | 16.50 | 9,03,936  | 29362100 | 15,19,434 | 6,15,498  |
| 58 | 6003202 | 18-05-2023 | INHVD4 | LUTAVIT A 1000 NXT 20KG PLASTIC FILM BAGS (POULTRY FEED ADDITIVES)   | Vitamin A  | 23099090 | BASF HONG KONG LTD                   | 54,78,400.00   | 15 | 0 | 16.50 | 9,03,936  | 29362100 | 15,19,434 | 6,15,498  |
| 59 | 6138006 | 26-05-2023 | INHVD4 | LUTAVIT A 1000 NXT 20KG PLASTIC FILM BAGS (POULTRY FEED ADDITIVES)   | Vitamin A  | 23099090 | BASF HONG KONG LTD                   | 3,42,400.00    | 15 | 0 | 16.50 | 56,496    | 29362100 | 94,965    | 38,469    |
| 60 | 6159314 | 28-05-2023 | INHVD4 | LUTAVIT A 1000 NXT 20KG PLASTIC FILM BAGS (POULTRY FEED ADDITIVES)   | Vitamin A  | 23099090 | BASF HONG KONG LTD                   | 51,36,000.00   | 15 | 0 | 16.50 | 8,47,440  | 29362100 | 14,24,470 | 5,77,030  |
| 61 | 6185858 | 30-05-2023 | INHVD4 | LUTAVIT A 1000 NXT 20KG PLASTIC FILM BAGS (POULTRY FEED ADDITIVES)   | Vitamin A  | 23099090 | BASF HONG KONG LTD                   | 54,78,400.00   | 15 | 0 | 16.50 | 9,03,936  | 29362100 | 15,19,434 | 6,15,498  |
| 62 | 6194115 | 31-05-2023 | INHVD4 | LUTAVIT A 1000 NXT 20KG PLASTIC FILM BAGS (POULTRY FEED ADDITIVES)   | Vitamin A  | 23099090 | BASF HONG KONG LTD                   | 54,78,400.00   | 15 | 0 | 16.50 | 9,03,936  | 29362100 | 15,19,434 | 6,15,498  |
| 63 | 6469906 | 19-06-2023 | INNSA1 | D- BIOTIN 2% BATCH NO. 012305C019-2T & 012305C020-2T(POULTRYFEED SUPPLEMENTS NOT FOR MEDICINAL USE/ NOT FOR HUMAN/ AQUA  | Vitamin H  | 23099090 | NHU (HONGKONG)TRADING COMPANY LTD    | 15,94,560.00   | 15 | 0 | 16.50 | 2,63,102  | 29362950 | 4,42,251  | 1,79,149  |
| 64 | 6469906 | 19-06-2023 | INNSA1 | L- ASCORBATE-2-PHOSPHATE (VITAMIN C MONO 35%)BATCH NO. 0123019022-3.5T,0123019061-3T & 0123019063-3.5T(POULTRY FEED SUPP | Vitamin C  | 23099090 | NHU (HONGKONG)TRADING COMPANY LTD    | 12,87,275.00   | 15 | 0 | 16.50 | 2,12,400  | 29362700 | 3,57,026  | 1,44,625  |
| 65 | 6906593 | 17-07-2023 | INNSA1 | D- BIOTIN 2% BATCH NO. 012306C040-2T, 012306C041-2T, 012306C042-1T, (POULTRY FEED SUPPLEMENTS NOT FOR MEDICINAL USE/ NOT | Vitamin H  | 23099090 | NHU (HONGKONG)TRADING COMPANY LTD    | 19,98,000.00   | 15 | 0 | 16.50 | 3,29,670  | 29362950 | 5,54,145  | 2,24,475  |
| 66 | 6906593 | 17-07-2023 | INNSA1 | L- ASCORBATE-2-PHOSPHATE (VITAMIN C MONO 35%)BATCH NO. 1123019063-2.5T,1123019064-7T & 1123019065-0.5T(POULTRY FEED SUPP | Vitamin C  | 23099090 | NHU (HONGKONG)TRADING COMPANY LTD    | 12,90,375.00   | 15 | 0 | 16.50 | 2,12,912  | 29362700 | 3,57,886  | 1,44,974  |
| 67 | 7571890 | 28-08-2023 | INHVD4 | LUTAVIT A 1000 NXT 20KG PLASTIC FILM BAGS (POULTRY FEED ADDITIVES)   | Vitamin A  | 23099090 | BASF HONG KONG LTD                   | 53,56,800.00   | 15 | 0 | 16.50 | 8,83,872  | 29362100 | 14,85,708 | 6,01,836  |

|    |         |            |        |  |             |          |  |              |    |   |       |          |          |           |          |
|----|---------|------------|--------|--|-------------|----------|--|--------------|----|---|-------|----------|----------|-----------|----------|
| 68 | 7571892 | 28-08-2023 | INH4D  | LUTAVIT A 1000 NXT 20KG PLASTIC FILM BAGS (POULTRY FEED ADDITIVES)   | Vitamin A   | 23099090 | BASF HONG KONG LTD                                 | 53,56,800.00 | 15 | 0 | 16.50 | 8,83,872 | 29362100 | 14,85,708 | 6,01,836 |
| 69 | 7684036 | 05-09-2023 | INH4D  | LUTAVIT A 1000 NXT 20KG PLASTIC FILM BAGS (POULTRY FEED ADDITIVES)   | Vitamin A   | 23099090 | BASF HONG KONG LTD                                 | 26,78,400.00 | 15 | 0 | 16.50 | 4,41,936 | 29362100 | 7,42,854  | 3,00,918 |
| 70 | 7684615 | 05-09-2023 | INH4D  | LUTAVIT A 1000 NXT 20KG PLASTIC FILM BAGS (POULTRY FEED ADDITIVES)   | Vitamin A   | 23099090 | BASF HONG KONG LTD                                 | 26,78,400.00 | 15 | 0 | 16.50 | 4,41,936 | 29362100 | 7,42,854  | 3,00,918 |
| 71 | 7686490 | 05-09-2023 | INH4D  | LUTAVIT A 1000 NXT 20KG PLASTIC FILM BAGS (POULTRY FEED ADDITIVES)   | Vitamin A   | 23099090 | BASF HONG KONG LTD                                 | 26,44,920.00 | 15 | 0 | 16.50 | 4,36,412 | 29362100 | 7,33,569  | 2,97,157 |
| 72 | 7730293 | 08-09-2023 | INNSA1 | L- ASCORBATE-2-MONOPHOSPHATE (BATCH NO. 6230808309 )(POULTRYFEED SUPPLEMENTS NOT FOR MEDICINAL USE/ NOT FOR HUMAN/ AQUA  | Vitamin C   | 23099090 | CSPC WEISHENG PHARMACEUTICAL (SHIJIAZHUANG) CO., L | 26,02,450.00 | 15 | 0 | 16.50 | 4,29,404 | 29362700 | 7,21,790  | 2,92,385 |
| 73 | 7969717 | 23-09-2023 | INMAA1 | BIOTIN 2% (FEED ADDITIVES) (NOT FOR MEDICINAL/HUMAN AND AQUA USE)  | Vitamin H   | 23099090 | ZHEJIANG SHENGDA BIO-PHARM CO., LTD                | 30,93,040.00 | 15 | 0 | 16.50 | 5,10,352 | 29362950 | 8,57,855  | 3,47,503 |
| 74 | 8710989 | 10-11-2023 | INNSA1 | VITAMIN D3 500 SD BATCH NO.B-1-02-M230904 AND B-1-02-M230909(NOT FOR MEDICINAL, NOT FOR HUMAN USE /NOT FOR AQUA USE)     | Vitamin D3  | 23099090 | TAIZHOU HISOUND PHARMACEUTICAL CO., LTD.           | 22,55,220.00 | 15 | 0 | 16.50 | 3,72,111 | 29362940 | 6,25,485  | 2,53,374 |
| 75 | 8745149 | 13-11-2023 | INH4D  | LUTAVIT A 1000 NXT 20KG PLASTIC FILM BAGS (POULTRY FEED ADDITIVES)   | Vitamin A   | 23099090 | BASF HONG KONG LTD                                 | 27,04,000.00 | 15 | 0 | 16.50 | 4,46,160 | 29362100 | 7,49,954  | 3,03,794 |
| 76 | 8745151 | 13-11-2023 | INH4D  | LUTAVIT A 1000 NXT 20KG PLASTIC FILM BAGS (POULTRY FEED ADDITIVES)   | Vitamin A   | 23099090 | BASF HONG KONG LTD                                 | 54,08,000.00 | 15 | 0 | 16.50 | 8,92,320 | 29362100 | 14,99,909 | 6,07,589 |
| 77 | 8745152 | 13-11-2023 | INH4D  | LUTAVIT A 1000 NXT 20KG PLASTIC FILM BAGS (POULTRY FEED ADDITIVES)   | Vitamin A   | 23099090 | BASF HONG KONG LTD                                 | 54,08,000.00 | 15 | 0 | 16.50 | 8,92,320 | 29362100 | 14,99,909 | 6,07,589 |
| 78 | 8745153 | 13-11-2023 | INH4D  | LUTAVIT A 1000 NXT 20KG PLASTIC FILM BAGS (POULTRY FEED ADDITIVES)   | Vitamin A   | 23099090 | BASF HONG KONG LTD                                 | 54,08,000.00 | 15 | 0 | 16.50 | 8,92,320 | 29362100 | 14,99,909 | 6,07,589 |
| 79 | 8745154 | 13-11-2023 | INH4D  | LUTAVIT A 1000 NXT 20KG PLASTIC FILM BAGS (POULTRY FEED ADDITIVES)   | Vitamin A   | 23099090 | BASF HONG KONG LTD                                 | 54,08,000.00 | 15 | 0 | 16.50 | 8,92,320 | 29362100 | 14,99,909 | 6,07,589 |
| 80 | 9162447 | 11-12-2023 | INH4D  | LUTAVIT A 1000 NXT 20KG PLASTIC FILM BAGS (POULTRY FEED ADDITIVES)   | Vitamin A   | 23099090 | BASF HONG KONG LTD                                 | 49,02,400.00 | 15 | 0 | 16.50 | 8,08,896 | 29362100 | 13,59,681 | 5,50,785 |
| 81 | 9162489 | 11-12-2023 | INH4D  | LUTAVIT A 1000 NXT 20KG PLASTIC FILM BAGS (POULTRY FEED ADDITIVES)   | Vitamin A   | 23099090 | BASF HONG KONG LTD                                 | 36,76,800.00 | 15 | 0 | 16.50 | 6,06,672 | 29362100 | 10,19,760 | 4,13,088 |
| 82 | 2112011 | 12-02-2024 | INNSA1 | D- BIOTIN 2% BATCH NO.012401C055-2T,012401C056-2T & 012401C057-2.5T(POULTRY FEED SUPPLEMENTS NOT FOR MEDICINAL USE/ NOT  | Vitamin H   | 23099090 | NHU (HONGKONG)TRADING COMPANY LTD                  | 21,82,700.00 | 15 | 0 | 16.50 | 3,60,146 | 29362950 | 6,05,372  | 2,45,226 |
| 83 | 2172373 | 16-02-2024 | INNSA1 | VITAMIN D3 500 SD BATCH NO.B-1-02-M231202,B-1-02-M240110 & B-1-02-M240111(NOT FOR MEDICINAL, NOT FOR HUMAN USE /NOT FOR  | Vitamin D3  | 23099090 | TAIZHOU HISOUND PHARMACEUTICAL CO., LTD.           | 26,42,850.00 | 15 | 0 | 16.50 | 4,36,070 | 29362940 | 7,32,994  | 2,96,924 |
| 84 | 3088347 | 18-04-2024 | INNSA1 | BIOTIN 2% BATCH NO - TS2-2403016 (POULTRY FEED SUPPLEMENTS NOT FOR MEDICINAL USE/ NOT FOR HUMAN/ AQUA USE)               | Vitamin H   | 23099090 | ZHEJIANG SHENGDA BIO-PHARM CO., LTD                | 23,61,800.00 | 15 | 0 | 16.50 | 3,89,697 | 29362950 | 6,55,045  | 2,65,348 |
| 85 | 3123922 | 20-04-2024 | INNSA1 | VITAMIN B12 1%(BATCH NO.1124020003,1124020004, 1124020005)(NOT FOR MEDICINAL / NOT FOR HUMAN USE.FOR USE IN POULTRY FEED | Vitamin B12 | 23099090 | NHU (HONGKONG)TRADING COMPANY LTD                  | 42,20,000.00 | 15 | 0 | 16.50 | 6,96,300 | 29362610 | 11,70,417 | 4,74,117 |
| 86 | 3525508 | 17-05-2024 | INNSA1 | VITAMIN B12 1% (BATCH NO: 1124030010,1124030011 & 1124030012)(USE IN POLUTRY FEED ,NOT FOR MEDICINAL USE, NOT FOR HUMAN  | Vitamin B12 | 23099090 | NHU (HONGKONG)TRADING COMPANY LTD                  | 36,90,312.50 | 15 | 0 | 16.50 | 6,08,902 | 29362610 | 10,23,508 | 4,14,607 |
| 87 | 6281200 | 23-10-2024 | INNSA1 | BIOTIN 2% BATCH NO - TS2-2409001 (POULTRY FEED SUPPLEMENTS NOT FOR MEDICINAL USE/ NOT FOR HUMAN/ AQUA USE)               | Vitamin H   | 23099090 | ZHEJIANG SHENGDA BIO-PHARM CO., LTD                | 11,89,300.00 | 15 | 0 | 16.50 | 1,96,235 | 29362950 | 3,29,852  | 1,33,618 |

|              |         |            |        |   |           |          |                                     |                     |    |   |       |                     |          |                     |                    |
|--------------|---------|------------|--------|---|-----------|----------|-------------------------------------|---------------------|----|---|-------|---------------------|----------|---------------------|--------------------|
| 88           | 8139373 | 03-02-2025 | INNSA1 | D- BIOTIN 2% CAS NO - 58-58-5(POULTRY FEED SUPPLEMENTS NOT FOR MEDICINAL USE/ NOT FOR HUMAN USE, NOT FOR AQUA USE | Vitamin H | 23099090 | NHU (HONGKONG)TRADING COMPANY LTD   | 9,66,810.00         | 15 | 0 | 16.50 | 1,59,524            | 29362950 | 2,68,145            | 1,08,621           |
| 89           | 8373000 | 15-02-2025 | INNSA1 | BIOTIN 2% BATCH NO - TS2-2501010 (POULTRY FEED SUPPLEMENTS NOT FOR MEDICINAL USE/ NOT FOR HUMAN/ AQUA USE)        | Vitamin H | 23099090 | ZHEJIANG SHENGDA BIO-PHARM CO., LTD | 17,23,800.00        | 15 | 0 | 16.50 | 2,84,427            | 29362950 | 4,78,096            | 1,93,669           |
| 90           | 2861799 | 25-06-2025 | INNSA1 | VITAMIN E 50%(FEED ADDITIVES NOT FOR MEDICINAL, HUMAN AND AQUA USE)   | Vitamin E | 23099090 | NHU (HONGKONG)TRADING COMPANY LTD   | 2,73,90,625.00      | 15 | 0 | 16.50 | 45,19,453           | 29362800 | 75,96,790           | 30,77,337          |
| <b>Total</b> |         |            |        |   |           |          |                                     | <b>63,10,68,943</b> |    |   |       | <b>10,41,26,376</b> |          | <b>17,50,26,971</b> | <b>7,09,00,596</b> |

**ANNEXURE-B****List of Relied Upon Documents (RUDs)****M/s Trow Nutrition India Private Limited**

| <b>RUD No.</b> | <b>Description</b>   | <b>No. of Pages</b> |
|----------------|--|---------------------|
| <b>1</b>       | Copy of Panchnama dated 12.03.2024 drawn at corporate office of M/s Trow Nutrition India Private Limited located at Unit No. L4 04, SLN Terminus, Survey No. 133, Beside Botanical Gardens, Gachibowli, Hyderabad, Telangana-500032.   | 1-5                 |
| <b>2</b>       | Copy of Invoice No. XS24011102 dated 19.01.2024 for import of Vitamin D3 500 SD from M/s Taizhou Hisound Pharmaceutical Co. Limited, China.  | 1                   |
| <b>3</b>       | Copy of Bill of Entry No. 2172373 dated 19.01.2024 filed for clearance of Vitamin D3 500 SD from M/s Taizhou Hisound Pharmaceutical Co. Limited, China.  | 1                   |
| <b>4</b>       | Copy of Panchnama dated 12.03.2024 drawn at factory premises of M/s Trow Nutrition India Private Limited located at Plot No. G-24, Polepally Village, Jadcheria Mandal, Mahabubnagar, Telangana-509301.  | 1-6                 |
| <b>5</b>       | Copy of voluntary statement dated 14/15.03.2024 of Shri Srikrishna Gouda, Director, M/s Trow Nutrition India Private Limited tendered under Section 108 of the Customs Act, 1962.  | 1-20                |
| <b>6</b>       | Copy of voluntary statement dated 07.05.2024 of Shri Saurabh Shekhar, Director, M/s Trow Nutrition India Private Limited tendered under Section 108 of the Customs Act, 1962.  | 1-12                |
| <b>7</b>       | Copy of voluntary statement dated 08.05.2024 of Shri Rajesh S., Sr. Procurement Manager, M/s Trow Nutrition India Private Limited tendered under Section 108 of the Customs Act, 1962.   | 1-13                |
| <b>8</b>       | Copies of certificate of analysis of each type of imported vitamin and certificates of composition.  | 1-46                |
| <b>9</b>       | Copies of Bills of Entry, Bills of Lading and Certificates of Origin, mentioned in Table-4 of SCN, pertaining to import of vitamin products by M/s Trow Nutrition India Private Limited.<br><br><i>(The above documents pertaining to Sl. No. 1 to 7 of Table-4 were part of documents resumed under Panchanama from corporate office premises of M/s Trow Nutrition Private Limited and documents pertaining to Sl. No. 8 of Table-4 were part of documents resumed under Panchana from their factory premises)</i> | 1-41                |
| <b>10</b>      | Copies of Bills of Entry, Bills of Lading and Certificates of Origin, mentioned in Table-5 of SCN, pertaining to import of vitamin products by M/s Trow Nutrition India Private Limited.   | 1-27                |
| <b>11</b>      | Copy of DSM Vitamin Supplementation Guidelines, 2011 for domestic animals (including poultry) released by M/s DSM Nutritional Products Limited.  | 1-14                |



**राजस्व आसूचना निदेशालय**  
**Directorate of Revenue Intelligence**  
 प्लॉट संख्या. - 11 बी, संस्थागत क्षेत्र, वसंत कुंज, नई दिल्ली – 110070  
**Plot No. 11B, Institutional Area, Vasant Kunj, New Delhi-110070**  
 ई-मेल/ e-mail: hqci-dor@nic.in

फा0सं. DRI/CI/ENQ/34/2026-CI-O/o DG-DRI-HQ-DELHI दिनांक: 08-03-2026

To

The Principal Commissioner of Customs,  
 Nhava Sheva-1,  
 Jawaharlal Nehru Customs House, Nhava Sheva,  
 Tal-Uran, District-Raigad,  
 Maharashtra-400707.

Sir,

**Sub: Investigation against M/s Trouw Nutrition India Private Limited (IEC- 0416904262) (DIGIT ID-D-001-200324-35) -reg.**

Please refer to the subject above. In this regard, it is informed that this office is investigating a case of import of vitamin products by different importers by way of misclassification including M/s Trouw Nutrition India Private Limited (IEC-0416904262) thus resulting in short payment of Customs Duty.

2. During investigation, documents related to import were scrutinized and statements of concerned persons were recorded under Section 108 of the Customs Act, 1962. Further, for arriving at correct classification of imported products, reference was made to General Rules for Interpretation, Chapter Note, Terms of Heading & General Rules for the Interpretation (GIR) of the Harmonised System, Customs Explanatory Notes issued by World Customs Organisation (WCO), certificate of analysis of imported products, literature related to imported products of leading global manufacturers of imported products, various judgements in the matter etc. It appeared from the investigation that M/s Trouw Nutrition India Private Limited has indulged in deliberate suppression of facts by way of wilful mis-statement/mis-classification and has not declared the correct CTH which has led to short levy of duty at the time of import.

3. Investigation report for the purpose of issuance of Show Cause Notice under Section 28 (4) of the Customs Act, 1962 for demanding differential duty of Rs. 7,09,00,596/- has been prepared, and same is enclosed herewith. The calculation is shown in Annexure A.

The importer has made imports through Nhava Sheva Sea port (INNSA1), Chennai Sea port (INMAA1), Hyderabad Air Cargo (INHVD4), Chennai Air Cargo (INMAA4) and Mumbai Air Cargo (INBOM4). The amount of duty evaded by the importer is highest in respect of goods cleared through Nhava Sheva sea port (INNSA1).

4. During Investigation, the importer i.e. M/s Trouw Nutrition India Private Limited (IEC-0416904262) has voluntarily deposited a Demand Draft towards differential Customs Duty, as per details below:-

| Sl. No. | Demand Draft No. & date | Bank | Amount (Rs.)  | Issued in favour of | Customs Receipt (TR-6 Challan No. & date) |
|---------|-------------------------|------|---------------|---------------------|---|
| 1.      | 039886 dated            | HSBC | 1,00,00,000/- | Commissioner of     | 21857 dated 04.05.2024                    |

|            |      |                    |
|------------|------|--------------------|
| 15.03.2024 | Bank | Customs, Hyderabad |
|------------|------|--------------------|

5. The voluntary deposit amounting to Rs. 1,00,00,000/- (Rupees One Crore only) has been proposed for appropriation and adjustment towards the overall differential duty liability/interest/fine/penalty or any other amount payable.

6. Further, attention is invited to Section 28BB of Customs Act, 1962,

***Section 28 BB. Time limit for completion of certain actions.***

***(1) Any inquiry or investigation under this Act, culminating in the issuance of a notice under sub-section (1) or sub-section (4) of section 28 shall be completed by issuing such notice, within a period of two years from the date of initiation of audit, search, seizure or summons, as the case may be.***

*Provided that the Principal Commissioner of Customs or the Commissioner of Customs may, on sufficient cause being shown and for reasons to be recorded in writing, extend the said period to a further period of one year.*

***(2) for computing the period under sub-section (1), the period during which stay was granted by an order of a court or tribunal, or the period for seeking information from an overseas authority through a legal process, shall be excluded.***

*Explanation: For the removal of doubts, it is hereby declared that nothing contained in this section shall apply to any such proceeding initiated before the date on which the Finance Bill, 2021 receives the assent of the President.*

7. In view of above, it is to inform that, the search was initiated in this case on 14.03.2024, therefore, it is requested that SCN may be issued before **13.03.2026** and service of the SCN to all the noticee(s) within the statutory time limit may be ensured. A copy of the Show Cause Notice issued in the matter may be forwarded to this office via email at 'hqci-dor@nic.in'.

This Investigation Report (IR) issues with the approval of the Director General (in-Situ), DRI (Hqrs.), New Delhi.

Yours faithfully,

Encls.: 1. Investigation Report  
2. Annexure-A, Annexure A1, Annexure A2.  
3. Annexure B.

**Digitally signed by  
Vinay V Nayak  
Date: 08-03-2026  
16:07:32**

(Vinay V Nayak)  
Deputy Director (CI)

|          |                                       |
|----------|---------------------------------------|
| Importer | TROUW NUTRITION INDIA PRIVATE LIMITED |
| IEC      | 0416904262                            |

| Sl.no. | BE No.  | BE Date    | Port Code | Item Description  | Vitamin Type | CTH Declared | Supplier                                 | Assessable Value (Rs.) | BCD Rate | IGST | Aggregate Duty Rate (CTH-2309) | Duty Paid under CTH 2309 (Rs.) | CTH Applicable | Duty Payable under CTH-2936 (BCD @ 7.5% & IGST @18%) | Differential Duty (Rs.) |
|--------|---------|------------|-----------|---|--------------|--------------|--|------------------------|----------|------|--------------------------------|--------------------------------|----------------|--|-------------------------|
| 1      | 3177872 | 17-03-2021 | INMAA1    | L-ASCORBATE-2- PHOSPHATE (NOT FOR MEDICINAL USE)  | Vitamin C    | 23099090     | ZHEJIANG NHU IMPORT & EXPORT COMPANY LTD | 12,63,690.00           | 15       | 0    | 16.50                          | 2,08,509                       | 29362700       | 3,50,484   | 1,41,976                |
| 2      | 3181575 | 17-03-2021 | INMAA1    | D-BIOTIN 2% (NOT FOR MEDICINAL USE)   | Vitamin H    | 23099090     | NHU (HONGKONG)TRADING COMPANY LTD        | 18,10,550.00           | 15       | 0    | 16.50                          | 2,98,741                       | 29362950       | 5,02,156   | 2,03,415                |
| 3      | 3207286 | 19-03-2021 | INMAA1    | ROVIMIX B6, 25 KG BOX (ANIMAL FEED SUPPLEMENT / NOT FOR MEDICINAL USE)  | Vitamin B6   | 23099090     | DSM NUTRITIONAL PRODUCT ASIA PACIFIC     | 23,23,728.00           | 15       | 0    | 16.50                          | 3,83,415                       | 29362500       | 6,44,486   | 2,61,071                |
| 4      | 3319033 | 27-03-2021 | INMAA1    | ROVIMIX D3-500, 20 KG BAG ALU(ANIMAL FEED SUPPLEMENT / NOTFOR MEDICINAL USE)  | Vitamin D3   | 23099090     | DSM NUTRITIONAL PRODUCT ASIA PACIFIC     | 38,02,464.00           | 15       | 0    | 16.50                          | 6,27,407                       | 29362940       | 10,54,613  | 4,27,207                |
| 5      | 3319033 | 27-03-2021 | INMAA1    | ROVIMIX E-50 ADSORBATE, 25 KG BAG (ANIMAL FEED SUPPLEMENT /NOT FOR MEDICINAL USE)                                       | Vitamin E    | 23099090     | DSM NUTRITIONAL PRODUCT ASIA PACIFIC     | 1,32,72,682.50         | 15       | 0    | 16.50                          | 21,89,993                      | 29362800       | 36,81,178  | 14,91,186               |
| 6      | 3430893 | 03-04-2021 | INMAA1    | L-ASCORBATE-2-PHOSPHATE (PREMIX)  | Vitamin C    | 23099090     | ZHEJIANG NHU IMPORT & EXPORT COMPANY LTD | 35,59,200.00           | 15       | 0    | 16.50                          | 5,87,268                       | 29362700       | 9,87,144   | 3,99,876                |
| 7      | 3468096 | 07-04-2021 | INH4D4    | ROVIMIX A 1000, 20 KG BAG (ANIMAL FEED SUPPLEMENT / NOT FORMEDICINAL USE)   | Vitamin A    | 23099090     | DSM NUTRITIONAL PRODUCT ASIA PACIFIC     | 2,27,78,880.00         | 15       | 0    | 16.50                          | 37,58,515                      | 29362100       | 63,17,722  | 25,59,207               |
| 8      | 3481553 | 08-04-2021 | INMAA1    | L-ASCORBATE-2-PHOSPHATE 35% (PREMIX)  | Vitamin C    | 23099090     | ANHUI TIGER BIOTECH CO., LTD             | 35,59,200.00           | 15       | 0    | 16.50                          | 5,87,268                       | 29362700       | 9,87,144   | 3,99,876                |
| 9      | 3505660 | 09-04-2021 | INMAA1    | BIOTIN 2% (NOT FOR MEDICINAL USE)   | Vitamin H    | 23099090     | ZHEJIANG SHENGDA BIO-PHARM CO., LTD      | 26,69,400.00           | 15       | 0    | 16.50                          | 4,40,451                       | 29362950       | 7,40,358   | 2,99,907                |
| 10     | 4259781 | 10-06-2021 | INMAA1    | ROVIMIX A 1000, 20 KG BAG (ANIMAL FEED SUPPLEMENT / NOT FORMEDICINAL USE)   | Vitamin A    | 23099090     | DSM NUTRITIONAL PRODUCT ASIA PACIFIC     | 2,83,96,800.00         | 15       | 0    | 16.50                          | 46,85,472                      | 29362100       | 78,75,852  | 31,90,380               |
| 11     | 4259781 | 10-06-2021 | INMAA1    | ROVIMIX D3-500, 20 KG BAG ALU(ANIMAL FEED SUPPLEMENT / NOTFOR MEDICINAL USE)  | Vitamin D3   | 23099090     | DSM NUTRITIONAL PRODUCT ASIA PACIFIC     | 36,20,592.00           | 15       | 0    | 16.50                          | 5,97,398                       | 29362940       | 10,04,171  | 4,06,774                |
| 12     | 4579568 | 06-07-2021 | INNSA1    | ROVIMIX A 1000 LOT NO.UT21040370,UT21040372,UT21040373,UT21040376(COO:SWIZERLAND)(ANIMAL FEED SUPPLEMENT, NOT FOR HUMAN | Vitamin A    | 23099090     | DSM NUTRITIONAL PRODUCT ASIA PACIFIC     | 3,46,98,240.00         | 15       | 0    | 16.50                          | 57,25,210                      | 29362100       | 96,23,557  | 38,98,347               |
| 13     | 4579568 | 06-07-2021 | INNSA1    | ROVIMIX D3-500 LOT NO.UE02102008(COO:FRANCE)(ANIMAL FEED SUPPLEMENT, NOT FOR HUMAN AND MEDICAL USE)                     | Vitamin D3   | 23099090     | DSM NUTRITIONAL PRODUCT ASIA PACIFIC     | 43,01,136.00           | 15       | 0    | 16.50                          | 7,09,687                       | 29362940       | 11,92,920  | 4,83,233                |
| 14     | 4909689 | 03-08-2021 | INNSA1    | BIOTIN 2%(FEED ADDITIVES, MIX IN ANIMAL FEED)(BATCH NO. TS2-2106035,TS2-2106036, TS2-2106038)(NOT FOR MEDICAL,HUMAN AND | Vitamin H    | 23099090     | ZHEJIANG SHENGDA BIO-PHARM CO., LTD      | 62,95,900.00           | 15       | 0    | 16.50                          | 10,38,824                      | 29362950       | 17,46,168  | 7,07,344                |
| 15     | 5011213 | 11-08-2021 | INNSA1    | ROVIMIX A1000(BATCH NO. UT21050446)(C/O. SWITZERLAND)(FEED ADDITIVE,MIX IN ANIMAL FEED/NOT FOR HUMAN/MEDICINAL USE)     | Vitamin A    | 23099090     | DSM NUTRITIONAL PRODUCT ASIA PACIFIC     | 67,48,185.60           | 15       | 0    | 16.50                          | 11,13,451                      | 29362100       | 18,71,609  | 7,58,159                |
| 16     | 5011213 | 11-08-2021 | INNSA1    | ROVIMIX D3-500(BATCH NO. UE02105017)(C/O. FRANCE)(FEED ADDITIVE,MIX IN ANIMAL FEED/NOT FOR HUMAN/MEDICINAL USE)         | Vitamin D3   | 23099090     | DSM NUTRITIONAL PRODUCT ASIA PACIFIC     | 12,01,600.00           | 15       | 0    | 16.50                          | 1,98,264                       | 29362940       | 3,33,264   | 1,35,000                |

|    |         |            |        |  |            |          |                                      |                |    |   |       |           |          |             |           |
|----|---------|------------|--------|--|------------|----------|--------------------------------------|----------------|----|---|-------|-----------|----------|-------------|-----------|
| 17 | 5011213 | 11-08-2021 | INNSA1 | ROVIMIX E-50 ADSORBATE(BATCH NO. UT21050217)(C/O. SWITZERLAND)(FEED ADDITIVE,MIX IN ANIMAL FEED/NOT FOR HUMAN/MEDICINAL  | Vitamin E  | 23099090 | DSM NUTRITIONAL PRODUCT ASIA PACIFIC | 79,95,615.38   | 15 | 0 | 16.50 | 13,19,277 | 29362800 | 22,17,584   | 8,98,307  |
| 18 | 5124197 | 20-08-2021 | INBOM4 | ROVIMIX(R) HY-D(R) 1.25%, 20 KG BAG ALU(LOT NO. WB21060137)(ANIMAL FEED SUPPLEMENT/NOT FOR HUMAN & MEDICINAL USE)        | Vitamin B2 | 23099090 | DSM NUTRITIONAL PRODUCT ASIA PACIFIC | 10,16,704.00   | 15 | 0 | 16.50 | 1,67,756  | 29362310 | 2,81,983    | 1,14,227  |
| 19 | 5291376 | 03-09-2021 | INNSA1 | VITAMIN A 1000(BATCH NO. 0121075001-5T, 0121075002-3.5T)(POULTRY FEED SUPPLEMENT/NOT FOR MEDICINAL,HUMAN AND AQUA USE)   | Vitamin A  | 23099090 | NHU (HONGKONG)TRADING COMPANY LTD    | 4,40,00,250.00 | 15 | 0 | 16.50 | 72,60,041 | 29362100 | 1,22,03,469 | 49,43,428 |
| 20 | 5325542 | 06-09-2021 | INNSA1 | ROVIMIX A1000(BATCH NO. UT21050480)(C/O. SWITZERLAND)(FEED ADDITIVE,MIX IN ANIMAL FEED/NOT FOR HUMAN/MEDICINAL USE)      | Vitamin A  | 23099090 | DSM NUTRITIONAL PRODUCT ASIA PACIFIC | 66,44,851.20   | 15 | 0 | 16.50 | 10,96,400 | 29362100 | 18,42,949   | 7,46,549  |
| 21 | 5325542 | 06-09-2021 | INNSA1 | ROVIMIX D3-500(BATCH NO. UE02105021)(C/O. FRANCE)(FEED ADDITIVE,MIX IN ANIMAL FEED/NOT FOR HUMAN/MEDICINAL USE)          | Vitamin D3 | 23099090 | DSM NUTRITIONAL PRODUCT ASIA PACIFIC | 11,83,200.00   | 15 | 0 | 16.50 | 1,95,228  | 29362940 | 3,28,161    | 1,32,933  |
| 22 | 5325542 | 06-09-2021 | INNSA1 | ROVIMIX E-50 ADSORBATE(BATCH NO.UT21060234,UT21060236)(C/O.SWITZERLAND)(FEED ADDITIVE,MIX IN ANIMAL FEED/NOT FOR HUMAN/  | Vitamin E  | 23099090 | DSM NUTRITIONAL PRODUCT ASIA PACIFIC | 78,73,179.19   | 15 | 0 | 16.50 | 12,99,075 | 29362800 | 21,83,626   | 8,84,552  |
| 23 | 5373449 | 09-09-2021 | INNSA1 | ROVIMIX A1000(BATCH NO. UT21050479,UT21050480)(C/O. SWITZERLAND)(FEED ADDITIVE,MIX IN ANIMAL FEED/NOT FOR HUMAN/MEDICINA | Vitamin A  | 23099090 | DSM NUTRITIONAL PRODUCT ASIA PACIFIC | 66,44,851.20   | 15 | 0 | 16.50 | 10,96,400 | 29362100 | 18,42,949   | 7,46,549  |
| 24 | 5373449 | 09-09-2021 | INNSA1 | ROVIMIX D3-500(BATCH NO. UE02105021)(C/O. FRANCE)(FEED ADDITIVE,MIX IN ANIMAL FEED/NOT FOR HUMAN/MEDICINAL USE)          | Vitamin D3 | 23099090 | DSM NUTRITIONAL PRODUCT ASIA PACIFIC | 11,83,200.00   | 15 | 0 | 16.50 | 1,95,228  | 29362940 | 3,28,161    | 1,32,933  |
| 25 | 5373449 | 09-09-2021 | INNSA1 | ROVIMIX E-50 ADSORBATE(BATCH NO.UT21060234,UT21060255)(C/O.SWITZERLAND)(FEED ADDITIVE,MIX IN ANIMAL FEED/NOT FOR HUMAN/  | Vitamin E  | 23099090 | DSM NUTRITIONAL PRODUCT ASIA PACIFIC | 78,73,179.19   | 15 | 0 | 16.50 | 12,99,075 | 29362800 | 21,83,626   | 8,84,552  |
| 26 | 5432104 | 14-09-2021 | INNSA1 | ROVIMIX A1000(BATCH NO. UT21050485)(C/O. SWITZERLAND)(FEED ADDITIVE,MIX IN ANIMAL FEED/NOT FOR HUMAN/MEDICINAL USE)      | Vitamin A  | 23099090 | DSM NUTRITIONAL PRODUCT ASIA PACIFIC | 1,32,89,702.40 | 15 | 0 | 16.50 | 21,92,801 | 29362100 | 36,85,899   | 14,93,098 |
| 27 | 5432104 | 14-09-2021 | INNSA1 | ROVIMIX D3-500(BATCH NO. UE02105021)(C/O. FRANCE)(FEED ADDITIVE,MIX IN ANIMAL FEED/NOT FOR HUMAN/MEDICINAL USE)          | Vitamin D3 | 23099090 | DSM NUTRITIONAL PRODUCT ASIA PACIFIC | 23,66,400.00   | 15 | 0 | 16.50 | 3,90,456  | 29362940 | 6,56,321    | 2,65,865  |
| 28 | 6411900 | 26-11-2021 | INHVD4 | ROVIMIX HYD 1.25%, 20 KG BAG ALU (ANIMAL FEED SUPPLEMENT /NOT FOR HUMAN / MEDICINAL USE)                                 | Vitamin D3 | 23099090 | DSM NUTRITIONAL PRODUCT ASIA PACIFIC | 15,23,028.00   | 15 | 0 | 16.50 | 2,51,300  | 29362940 | 4,22,412    | 1,71,112  |
| 29 | 6771708 | 21-12-2021 | INNSA1 | ROVIMIX D3-500(BATCH NO. UE02110048)(C/O. FRANCE)(FEED ADDITIVE,MIX IN ANIMAL FEED/NOT FOR HUMAN/MEDICINAL USE)          | Vitamin D3 | 23099090 | DSM NUTRITIONAL PRODUCT ASIA PACIFIC | 14,25,191.95   | 15 | 0 | 16.50 | 2,35,157  | 29362940 | 3,95,277    | 1,60,120  |
| 30 | 6771708 | 21-12-2021 | INNSA1 | ROVIMIX E-50 ADSORBATE(BATCH NO.UT21110418)(C/O. SWITZERLAND)(FEED ADDITIVE,MIX IN ANIMAL FEED/NOT FOR HUMAN/MEDICINAL U | Vitamin E  | 23099090 | DSM NUTRITIONAL PRODUCT ASIA PACIFIC | 72,59,815.00   | 15 | 0 | 16.50 | 11,97,869 | 29362800 | 20,13,510   | 8,15,640  |

|    |         |            |        |  |            |          |                                      |                |    |   |       |           |          |             |           |
|----|---------|------------|--------|--|------------|----------|--------------------------------------|----------------|----|---|-------|-----------|----------|-------------|-----------|
| 31 | 6771881 | 21-12-2021 | INNSA1 | VITAMIN A 1000(INV. NO. 151564/151542/151544)(FEED ADDITIVES FOR USE IN POULTRY FEED, NOT FOR MEDICAL/HUMAN AND AQUA USE | Vitamin A  | 23099020 | NHU (HONGKONG)TRADING COMPANY LTD    | 4,19,69,600.00 | 15 | 0 | 16.50 | 69,24,984 | 29362100 | 1,16,40,269 | 47,15,285 |
| 32 | 6771881 | 21-12-2021 | INNSA1 | VITAMIN E 50%(FEED ADDITIVES FOR USE IN POULTRY FEED, NOT FOR MEDICAL/HUMAN AND AQUA USE)(BATCH NO. 0121111026-7T, 01211 | Vitamin E  | 23099020 | NHU (HONGKONG)TRADING COMPANY LTD    | 2,03,67,600.00 | 15 | 0 | 16.50 | 33,60,654 | 29362800 | 56,48,954   | 22,88,300 |
| 33 | 7643857 | 25-02-2022 | INNSA1 | ROVIMIX A 1000(ANIMAL FEED SUPPLEMENT/ NOT FOR HUMAN/MEDICINAL USE)(LOT NO. UT21120984)                                  | Vitamin A  | 23099020 | DSM NUTRITIONAL PRODUCT ASIA PACIFIC | 1,05,13,152.00 | 15 | 0 | 16.50 | 17,34,670 | 29362100 | 29,15,823   | 11,81,153 |
| 34 | 8228170 | 11-04-2022 | INNSA1 | ROVIMIX D3-500(BATCH NO. UE02201005)(C/O. FRANCE)(FEED ADDITIVE,MIX IN ANIMAL FEED/NOT FOR HUMAN/MEDICINAL USE)          | Vitamin D3 | 23099090 | DSM NUTRITIONAL PRODUCT ASIA PACIFIC | 42,84,672.00   | 15 | 0 | 16.50 | 7,06,971  | 29362940 | 11,88,354   | 4,81,383  |
| 35 | 8228170 | 11-04-2022 | INNSA1 | ROVIMIX E-50 ADSORBATE(BATCH NO.UT22020063)(C/O. SWITZERLAND)(FEED ADDITIVE,MIX IN ANIMAL FEED/NOT FOR HUMAN/MEDICINAL U | Vitamin E  | 23099090 | DSM NUTRITIONAL PRODUCT ASIA PACIFIC | 1,99,44,480.00 | 15 | 0 | 16.50 | 32,90,839 | 29362800 | 55,31,602   | 22,40,762 |
| 36 | 8666704 | 13-05-2022 | INMAA1 | BIOTIN 2% (NOT FOR MEDICINAL/HUMAN AND AQUA USE)   | Vitamin H  | 23099090 | ZHEJIANG SHENGDA BIO-PHARM CO., LTD  | 38,56,352.50   | 15 | 0 | 16.50 | 6,36,298  | 29362950 | 10,69,559   | 4,33,261  |
| 37 | 8819918 | 25-05-2022 | INHVD4 | ROVIMIX HY-D 1.25%, 20 KG BAG ALU (ANIMAL FEED SUPPLEMENT /NOT FOR HUMAN / MEDICINAL USE)                                | Vitamin D3 | 23099090 | DSM NUTRITIONAL PRODUCT ASIA PACIFIC | 15,94,008.00   | 15 | 0 | 16.50 | 2,63,011  | 29362940 | 4,42,098    | 1,79,087  |
| 38 | 9254139 | 24-06-2022 | INMAA1 | D-BIOTIN 2% (NOT FOR MEDICINAL/HUMAN AND AQUA USE)   | Vitamin H  | 23099090 | NHU (HONGKONG)TRADING COMPANY LTD    | 24,31,660.00   | 15 | 0 | 16.50 | 4,01,224  | 29362950 | 6,74,421    | 2,73,197  |
| 39 | 9359830 | 01-07-2022 | INNSA1 | ROVIMIX A 1000(LOT NO. UT22040338 & UT22040341)(C/O. SWITZERLAND)(ANIMAL FEED SUPPLEMENT/ NOT FOR HUMAN/MEDICINAL USE)(T | Vitamin A  | 23099020 | DSM NUTRITIONAL PRODUCT ASIA PACIFIC | 1,42,11,000.00 | 15 | 0 | 16.50 | 23,44,815 | 29362100 | 39,41,421   | 15,96,606 |
| 40 | 9359830 | 01-07-2022 | INNSA1 | ROVIMIX D3-500(BATCH NO. UE02203020)(C/O. FRANCE)(FEED ADDITIVE,MIX IN ANIMAL FEED/NOT FOR HUMAN/MEDICINAL USE)(TO BE AS | Vitamin D3 | 23099090 | DSM NUTRITIONAL PRODUCT ASIA PACIFIC | 44,21,200.00   | 15 | 0 | 16.50 | 7,29,498  | 29362940 | 12,26,220   | 4,96,722  |
| 41 | 9807434 | 01-08-2022 | INHVD4 | ROVIMIX HY-D 1.25%, 20 KG BAG ALU (ANIMAL FEED SUPPLEMENT /NOT FOR HUMAN / MEDICINAL USE)                                | Vitamin D3 | 23099090 | DSM NUTRITIONAL PRODUCT ASIA PACIFIC | 16,41,666.00   | 15 | 0 | 16.50 | 2,70,875  | 29362940 | 4,55,316    | 1,84,441  |
| 42 | 2567912 | 23-09-2022 | INNSA1 | ROVIMIX A 1000(LOT NO. UT22060554,UT22060555,UT22060556)(C/O. SWITZERLAND)(ANIMAL FEED SUPPLEMENT/ NOT FOR HUMAN/MEDICIN | Vitamin A  | 23099020 | DSM NUTRITIONAL PRODUCT ASIA PACIFIC | 1,44,55,920.00 | 15 | 0 | 16.50 | 23,85,227 | 29362100 | 40,09,349   | 16,24,123 |
| 43 | 2567912 | 23-09-2022 | INNSA1 | ROVIMIX D3-500(BATCH NO. UE02204029)(C/O. FRANCE)(FEED ADDITIVE,MIX IN ANIMAL FEED/NOT FOR HUMAN/MEDICINAL USE)(TO BE AS | Vitamin D3 | 23099090 | DSM NUTRITIONAL PRODUCT ASIA PACIFIC | 50,94,144.00   | 15 | 0 | 16.50 | 8,40,534  | 29362940 | 14,12,861   | 5,72,327  |
| 44 | 2567912 | 23-09-2022 | INNSA1 | ROVIMIX E-50 ADSORBATE,(LOT NO. UT22070269)(C/O. SWITZERLAND)(ANIMAL FEED SUPPLEMENT/ NOT FOR HUMAN/MEDICINAL USE)(TO BE | Vitamin E  | 23099090 | DSM NUTRITIONAL PRODUCT ASIA PACIFIC | 2,40,71,760.00 | 15 | 0 | 16.50 | 39,71,840 | 29362800 | 66,76,303   | 27,04,462 |
| 45 | 3565998 | 02-12-2022 | INNSA1 | LUTA E50 25KG 5H4 1(BATCH NO. 01465029U0) POULTRY/ANIMAL FEEDS SUPPLEMENT, NOT FOR HUMAN/MEDICAL USE)                    | Vitamin E  | 23099020 | BASF HONG KONG LTD                   | 12,70,000.00   | 15 | 0 | 16.50 | 2,09,550  | 29362800 | 3,52,235    | 1,42,685  |
| 46 | 3650772 | 08-12-2022 | INMAA4 | LUTAVIT A 1000 NXT 20KG PLASTIC FILM BAGS (POULTRY FEED ADDITIVES)   | Vitamin A  | 23099090 | BASF HONG KONG LTD                   | 73,24,800.00   | 15 | 0 | 16.50 | 12,08,592 | 29362100 | 20,31,533   | 8,22,941  |
| 47 | 3651007 | 08-12-2022 | INMAA4 | LUTAVIT A 1000 NXT 20KG PLASTIC FILM BAGS (POULTRY FEED ADDITIVES)   | Vitamin A  | 23099090 | BASF HONG KONG LTD                   | 48,06,901.40   | 15 | 0 | 16.50 | 7,93,139  | 29362100 | 13,33,194   | 5,40,055  |

|    |         |            |        |  |            |          |                                      |                |    |   |       |           |          |           |           |
|----|---------|------------|--------|--|------------|----------|--------------------------------------|----------------|----|---|-------|-----------|----------|-----------|-----------|
| 48 | 3651450 | 08-12-2022 | INMAA4 | LUTAVIT A 1000 NXT 20KG PLASTIC FILM BAGS (POULTRY FEED ADDITIVES)   | Vitamin A  | 23099090 | BASF HONG KONG LTD                   | 6,86,700.00    | 15 | 0 | 16.50 | 1,13,306  | 29362100 | 1,90,456  | 77,151    |
| 49 | 3707329 | 12-12-2022 | INHVD4 | ROVIMIX HY-D 1.25%, 20 KG BAG ALU (ANIMAL FEED SUPPLEMENT /NOT FOR HUMAN / MEDICINAL USE)                                | Vitamin D3 | 23099090 | DSM NUTRITIONAL PRODUCT ASIA PACIFIC | 5,54,320.00    | 15 | 0 | 16.50 | 91,463    | 29362940 | 1,53,741  | 62,278    |
| 50 | 4219441 | 17-01-2023 | INNSA1 | LUTA E50 25KG 5H4 1(BATCH NO. 01465029U0)FEED GRADE,POULTRY/ANIMAL FEEDS SUPPLEMENT, NOT FOR HUMAN/MEDICAL USE)          | Vitamin E  | 23099020 | BASF HONG KONG LTD                   | 1,01,28,878.08 | 15 | 0 | 16.50 | 16,71,265 | 29362800 | 28,09,244 | 11,37,979 |
| 51 | 4219441 | 17-01-2023 | INNSA1 | LUTA E50 25KG 5H4 1(BATCH NO. 92209647G0)FEED GRADE,POULTRY/ANIMAL FEEDS SUPPLEMENT, NOT FOR HUMAN/MEDICAL USE)          | Vitamin E  | 23099020 | BASF HONG KONG LTD                   | 47,702.72      | 15 | 0 | 16.50 | 7,871     | 29362800 | 13,230    | 5,359     |
| 52 | 4297096 | 21-01-2023 | INMAA1 | ROVIMIX D3-500, 20 KG BAG ALU (ANIMAL FEED SUPPLEMENT / NOTFOR MEDICINAL USE)  | Vitamin D3 | 23099090 | DSM NUTRITIONAL PRODUCT ASIA PACIFIC | 17,06,572.80   | 15 | 0 | 16.50 | 2,81,585  | 29362940 | 4,73,318  | 1,91,733  |
| 53 | 4966267 | 09-03-2023 | INMAA1 | BIOTIN 2% (FEED ADDITIVES) (NOT FOR MEDICINAL/HUMAN AND AQUA USE)  | Vitamin H  | 23099090 | ZHEJIANG SHENGDA BIO-PHARM CO., LTD  | 23,88,100.00   | 15 | 0 | 16.50 | 3,94,037  | 29362950 | 6,62,340  | 2,68,303  |
| 54 | 5154413 | 21-03-2023 | INNSA1 | VITAMIN E 50%(FEED ADDITIVES FOR USE IN POULTRY FEED, NOT FOR MEDICINAL/HUMAN AND AQUA USE)(BATCH NO.1023020186-2.5T,102 | Vitamin E  | 23099090 | NHU (HONGKONG)TRADING COMPANY LTD    | 2,23,64,640.00 | 15 | 0 | 16.50 | 36,90,166 | 29362800 | 62,02,833 | 25,12,667 |
| 55 | 5260090 | 28-03-2023 | INHVD4 | LUTAVIT A 1000 NXT 20KG PLASTIC FILM BAGS (POULTRY FEED ADDITIVES)   | Vitamin A  | 23099090 | BASF HONG KONG LTD                   | 56,28,800.00   | 15 | 0 | 16.50 | 9,28,752  | 29362100 | 15,61,148 | 6,32,396  |
| 56 | 5437755 | 09-04-2023 | INNSA1 | ROVIMIX E-50 ADSORBATE(LOT NO. UT22100371)(ANIMAL FEED SUPPLEMENT/ NOT FOR HUMAN/MEDICINAL USE)                          | Vitamin E  | 23099090 | DSM NUTRITIONAL PRODUCTS LTD         | 1,52,11,260.00 | 15 | 0 | 16.50 | 25,09,858 | 29362800 | 42,18,843 | 17,08,985 |
| 57 | 5958318 | 15-05-2023 | INHVD4 | LUTAVIT A 1000 NXT 20KG PLASTIC FILM BAGS (POULTRY FEED ADDITIVES)   | Vitamin A  | 23099090 | BASF HONG KONG LTD                   | 54,78,400.00   | 15 | 0 | 16.50 | 9,03,936  | 29362100 | 15,19,434 | 6,15,498  |
| 58 | 6003202 | 18-05-2023 | INHVD4 | LUTAVIT A 1000 NXT 20KG PLASTIC FILM BAGS (POULTRY FEED ADDITIVES)   | Vitamin A  | 23099090 | BASF HONG KONG LTD                   | 54,78,400.00   | 15 | 0 | 16.50 | 9,03,936  | 29362100 | 15,19,434 | 6,15,498  |
| 59 | 6138006 | 26-05-2023 | INHVD4 | LUTAVIT A 1000 NXT 20KG PLASTIC FILM BAGS (POULTRY FEED ADDITIVES)   | Vitamin A  | 23099090 | BASF HONG KONG LTD                   | 3,42,400.00    | 15 | 0 | 16.50 | 56,496    | 29362100 | 94,965    | 38,469    |
| 60 | 6159314 | 28-05-2023 | INHVD4 | LUTAVIT A 1000 NXT 20KG PLASTIC FILM BAGS (POULTRY FEED ADDITIVES)   | Vitamin A  | 23099090 | BASF HONG KONG LTD                   | 51,36,000.00   | 15 | 0 | 16.50 | 8,47,440  | 29362100 | 14,24,470 | 5,77,030  |
| 61 | 6185858 | 30-05-2023 | INHVD4 | LUTAVIT A 1000 NXT 20KG PLASTIC FILM BAGS (POULTRY FEED ADDITIVES)   | Vitamin A  | 23099090 | BASF HONG KONG LTD                   | 54,78,400.00   | 15 | 0 | 16.50 | 9,03,936  | 29362100 | 15,19,434 | 6,15,498  |
| 62 | 6194115 | 31-05-2023 | INHVD4 | LUTAVIT A 1000 NXT 20KG PLASTIC FILM BAGS (POULTRY FEED ADDITIVES)   | Vitamin A  | 23099090 | BASF HONG KONG LTD                   | 54,78,400.00   | 15 | 0 | 16.50 | 9,03,936  | 29362100 | 15,19,434 | 6,15,498  |
| 63 | 6469906 | 19-06-2023 | INNSA1 | D- BIOTIN 2% BATCH NO. 012305C019-2T & 012305C020-2T(POULTRYFEED SUPPLEMENTS NOT FOR MEDICINAL USE/ NOT FOR HUMAN/ AQUA  | Vitamin H  | 23099090 | NHU (HONGKONG)TRADING COMPANY LTD    | 15,94,560.00   | 15 | 0 | 16.50 | 2,63,102  | 29362950 | 4,42,251  | 1,79,149  |
| 64 | 6469906 | 19-06-2023 | INNSA1 | L- ASCORBATE-2-PHOSPHATE (VITAMIN C MONO 35%)BATCH NO. 0123019022-3.5T,0123019061-3T & 0123019063-3.5T(POULTRY FEED SUPP | Vitamin C  | 23099090 | NHU (HONGKONG)TRADING COMPANY LTD    | 12,87,275.00   | 15 | 0 | 16.50 | 2,12,400  | 29362700 | 3,57,026  | 1,44,625  |
| 65 | 6906593 | 17-07-2023 | INNSA1 | D- BIOTIN 2% BATCH NO. 012306C040-2T, 012306C041-2T, 012306C042-1T, (POULTRY FEED SUPPLEMENTS NOT FOR MEDICINAL USE/ NOT | Vitamin H  | 23099090 | NHU (HONGKONG)TRADING COMPANY LTD    | 19,98,000.00   | 15 | 0 | 16.50 | 3,29,670  | 29362950 | 5,54,145  | 2,24,475  |
| 66 | 6906593 | 17-07-2023 | INNSA1 | L- ASCORBATE-2-PHOSPHATE (VITAMIN C MONO 35%)BATCH NO. 1123019063-2.5T,1123019064-7T & 1123019065-0.5T(POULTRY FEED SUPP | Vitamin C  | 23099090 | NHU (HONGKONG)TRADING COMPANY LTD    | 12,90,375.00   | 15 | 0 | 16.50 | 2,12,912  | 29362700 | 3,57,886  | 1,44,974  |
| 67 | 7571890 | 28-08-2023 | INHVD4 | LUTAVIT A 1000 NXT 20KG PLASTIC FILM BAGS (POULTRY FEED ADDITIVES)   | Vitamin A  | 23099090 | BASF HONG KONG LTD                   | 53,56,800.00   | 15 | 0 | 16.50 | 8,83,872  | 29362100 | 14,85,708 | 6,01,836  |

|    |         |            |        |  |             |          |  |              |    |   |       |          |          |           |          |
|----|---------|------------|--------|--|-------------|----------|--|--------------|----|---|-------|----------|----------|-----------|----------|
| 68 | 7571892 | 28-08-2023 | INHVD4 | LUTAVIT A 1000 NXT 20KG PLASTIC FILM BAGS (POULTRY FEED ADDITIVES)   | Vitamin A   | 23099090 | BASF HONG KONG LTD                                 | 53,56,800.00 | 15 | 0 | 16.50 | 8,83,872 | 29362100 | 14,85,708 | 6,01,836 |
| 69 | 7684036 | 05-09-2023 | INHVD4 | LUTAVIT A 1000 NXT 20KG PLASTIC FILM BAGS (POULTRY FEED ADDITIVES)   | Vitamin A   | 23099090 | BASF HONG KONG LTD                                 | 26,78,400.00 | 15 | 0 | 16.50 | 4,41,936 | 29362100 | 7,42,854  | 3,00,918 |
| 70 | 7684615 | 05-09-2023 | INHVD4 | LUTAVIT A 1000 NXT 20KG PLASTIC FILM BAGS (POULTRY FEED ADDITIVES)   | Vitamin A   | 23099090 | BASF HONG KONG LTD                                 | 26,78,400.00 | 15 | 0 | 16.50 | 4,41,936 | 29362100 | 7,42,854  | 3,00,918 |
| 71 | 7686490 | 05-09-2023 | INHVD4 | LUTAVIT A 1000 NXT 20KG PLASTIC FILM BAGS (POULTRY FEED ADDITIVES)   | Vitamin A   | 23099090 | BASF HONG KONG LTD                                 | 26,44,920.00 | 15 | 0 | 16.50 | 4,36,412 | 29362100 | 7,33,569  | 2,97,157 |
| 72 | 7730293 | 08-09-2023 | INNSA1 | L- ASCORBATE-2-MONOPHOSPHATE (BATCH NO. 6230808309 )(POULTRYFEED SUPPLEMENTS NOT FOR MEDICINAL USE/ NOT FOR HUMAN/ AQUA  | Vitamin C   | 23099090 | CSPC WEISHENG PHARMACEUTICAL (SHIJIAZHUANG) CO., L | 26,02,450.00 | 15 | 0 | 16.50 | 4,29,404 | 29362700 | 7,21,790  | 2,92,385 |
| 73 | 7969717 | 23-09-2023 | INMAA1 | BIOTIN 2% (FEED ADDITIVES) (NOT FOR MEDICINAL/HUMAN AND AQUA USE)  | Vitamin H   | 23099090 | ZHEJIANG SHENGDA BIO-PHARM CO., LTD                | 30,93,040.00 | 15 | 0 | 16.50 | 5,10,352 | 29362950 | 8,57,855  | 3,47,503 |
| 74 | 8710989 | 10-11-2023 | INNSA1 | VITAMIN D3 500 SD BATCH NO.B-1-02-M230904 AND B-1-02-M230909(NOT FOR MEDICINAL, NOT FOR HUMAN USE /NOT FOR AQUA USE)     | Vitamin D3  | 23099090 | TAIZHOU HISOUND PHARMACEUTICAL CO., LTD.           | 22,55,220.00 | 15 | 0 | 16.50 | 3,72,111 | 29362940 | 6,25,485  | 2,53,374 |
| 75 | 8745149 | 13-11-2023 | INHVD4 | LUTAVIT A 1000 NXT 20KG PLASTIC FILM BAGS (POULTRY FEED ADDITIVES)   | Vitamin A   | 23099090 | BASF HONG KONG LTD                                 | 27,04,000.00 | 15 | 0 | 16.50 | 4,46,160 | 29362100 | 7,49,954  | 3,03,794 |
| 76 | 8745151 | 13-11-2023 | INHVD4 | LUTAVIT A 1000 NXT 20KG PLASTIC FILM BAGS (POULTRY FEED ADDITIVES)   | Vitamin A   | 23099090 | BASF HONG KONG LTD                                 | 54,08,000.00 | 15 | 0 | 16.50 | 8,92,320 | 29362100 | 14,99,909 | 6,07,589 |
| 77 | 8745152 | 13-11-2023 | INHVD4 | LUTAVIT A 1000 NXT 20KG PLASTIC FILM BAGS (POULTRY FEED ADDITIVES)   | Vitamin A   | 23099090 | BASF HONG KONG LTD                                 | 54,08,000.00 | 15 | 0 | 16.50 | 8,92,320 | 29362100 | 14,99,909 | 6,07,589 |
| 78 | 8745153 | 13-11-2023 | INHVD4 | LUTAVIT A 1000 NXT 20KG PLASTIC FILM BAGS (POULTRY FEED ADDITIVES)   | Vitamin A   | 23099090 | BASF HONG KONG LTD                                 | 54,08,000.00 | 15 | 0 | 16.50 | 8,92,320 | 29362100 | 14,99,909 | 6,07,589 |
| 79 | 8745154 | 13-11-2023 | INHVD4 | LUTAVIT A 1000 NXT 20KG PLASTIC FILM BAGS (POULTRY FEED ADDITIVES)   | Vitamin A   | 23099090 | BASF HONG KONG LTD                                 | 54,08,000.00 | 15 | 0 | 16.50 | 8,92,320 | 29362100 | 14,99,909 | 6,07,589 |
| 80 | 9162447 | 11-12-2023 | INHVD4 | LUTAVIT A 1000 NXT 20KG PLASTIC FILM BAGS (POULTRY FEED ADDITIVES)   | Vitamin A   | 23099090 | BASF HONG KONG LTD                                 | 49,02,400.00 | 15 | 0 | 16.50 | 8,08,896 | 29362100 | 13,59,681 | 5,50,785 |
| 81 | 9162489 | 11-12-2023 | INHVD4 | LUTAVIT A 1000 NXT 20KG PLASTIC FILM BAGS (POULTRY FEED ADDITIVES)   | Vitamin A   | 23099090 | BASF HONG KONG LTD                                 | 36,76,800.00 | 15 | 0 | 16.50 | 6,06,672 | 29362100 | 10,19,760 | 4,13,088 |
| 82 | 2112011 | 12-02-2024 | INNSA1 | D- BIOTIN 2% BATCH NO.012401C055-2T,012401C056-2T & 012401C057-2.5T(POULTRY FEED SUPPLEMENTS NOT FOR MEDICINAL USE/ NOT  | Vitamin H   | 23099090 | NHU (HONGKONG)TRADING COMPANY LTD                  | 21,82,700.00 | 15 | 0 | 16.50 | 3,60,146 | 29362950 | 6,05,372  | 2,45,226 |
| 83 | 2172373 | 16-02-2024 | INNSA1 | VITAMIN D3 500 SD BATCH NO.B-1-02-M231202,B-1-02-M240110 & B-1-02-M240111(NOT FOR MEDICINAL, NOT FOR HUMAN USE /NOT FOR  | Vitamin D3  | 23099090 | TAIZHOU HISOUND PHARMACEUTICAL CO., LTD.           | 26,42,850.00 | 15 | 0 | 16.50 | 4,36,070 | 29362940 | 7,32,994  | 2,96,924 |
| 84 | 3088347 | 18-04-2024 | INNSA1 | BIOTIN 2% BATCH NO - TS2-2403016 (POULTRY FEED SUPPLEMENTS NOT FOR MEDICINAL USE/ NOT FOR HUMAN/ AQUA USE)               | Vitamin H   | 23099090 | ZHEJIANG SHENGDA BIO-PHARM CO., LTD                | 23,61,800.00 | 15 | 0 | 16.50 | 3,89,697 | 29362950 | 6,55,045  | 2,65,348 |
| 85 | 3123922 | 20-04-2024 | INNSA1 | VITAMIN B12 1%(BATCH NO.1124020003,1124020004, 1124020005)(NOT FOR MEDICINAL / NOT FOR HUMAN USE.FOR USE IN POULTRY FEED | Vitamin B12 | 23099090 | NHU (HONGKONG)TRADING COMPANY LTD                  | 42,20,000.00 | 15 | 0 | 16.50 | 6,96,300 | 29362610 | 11,70,417 | 4,74,117 |
| 86 | 3525508 | 17-05-2024 | INNSA1 | VITAMIN B12 1% (BATCH NO: 1124030010,1124030011 & 1124030012)(USE IN POLUTRY FEED ,NOT FOR MEDICINAL USE, NOT FOR HUMAN  | Vitamin B12 | 23099090 | NHU (HONGKONG)TRADING COMPANY LTD                  | 36,90,312.50 | 15 | 0 | 16.50 | 6,08,902 | 29362610 | 10,23,508 | 4,14,607 |
| 87 | 6281200 | 23-10-2024 | INNSA1 | BIOTIN 2% BATCH NO - TS2-2409001 (POULTRY FEED SUPPLEMENTS NOT FOR MEDICINAL USE/ NOT FOR HUMAN/ AQUA USE)               | Vitamin H   | 23099090 | ZHEJIANG SHENGDA BIO-PHARM CO., LTD                | 11,89,300.00 | 15 | 0 | 16.50 | 1,96,235 | 29362950 | 3,29,852  | 1,33,618 |

|              |         |            |        |   |           |          |                                     |                     |    |   |       |                     |          |                     |                    |
|--------------|---------|------------|--------|---|-----------|----------|-------------------------------------|---------------------|----|---|-------|---------------------|----------|---------------------|--------------------|
| 88           | 8139373 | 03-02-2025 | INNSA1 | D- BIOTIN 2% CAS NO - 58-58-5(POULTRY FEED SUPPLEMENTS NOT FOR MEDICINAL USE/ NOT FOR HUMAN USE, NOT FOR AQUA USE | Vitamin H | 23099090 | NHU (HONGKONG)TRADING COMPANY LTD   | 9,66,810.00         | 15 | 0 | 16.50 | 1,59,524            | 29362950 | 2,68,145            | 1,08,621           |
| 89           | 8373000 | 15-02-2025 | INNSA1 | BIOTIN 2% BATCH NO - TS2-2501010 (POULTRY FEED SUPPLEMENTS NOT FOR MEDICINAL USE/ NOT FOR HUMAN/ AQUA USE)        | Vitamin H | 23099090 | ZHEJIANG SHENGDA BIO-PHARM CO., LTD | 17,23,800.00        | 15 | 0 | 16.50 | 2,84,427            | 29362950 | 4,78,096            | 1,93,669           |
| 90           | 2861799 | 25-06-2025 | INNSA1 | VITAMIN E 50%(FEED ADDITIVES NOT FOR MEDICINAL, HUMAN AND AQUA USE)   | Vitamin E | 23099090 | NHU (HONGKONG)TRADING COMPANY LTD   | 2,73,90,625.00      | 15 | 0 | 16.50 | 45,19,453           | 29362800 | 75,96,790           | 30,77,337          |
| <b>Total</b> |         |            |        |   |           |          |                                     | <b>63,10,68,943</b> |    |   |       | <b>10,41,26,376</b> |          | <b>17,50,26,971</b> | <b>7,09,00,596</b> |

## ANNEXURE-A1

## DETAILS OF IMPORTED VITAMINS CLASSIFIABLE UNDER CTH-2936 ACCORDING TO RULE 1 OF GENERAL RULES FOR THE INTERPRETATION OF THE HARMONIZED SYSTEM

|          |                                       |
|----------|---------------------------------------|
| Importer | TROUW NUTRITION INDIA PRIVATE LIMITED |
| IEC      | 0416904262                            |

| Sl.no.       | BE No.  | BE Date    | Port Code | Item Description   | Vitamin Type | CTH Declared | Supplier                             | Assessable Value (Rs.) | BCD Rate | IGST | Aggregate Duty Rate (CTH 2309) | Duty Paid under CTH 2309 (Rs.) | CTH Applicable | Duty Payable under CTH-2936 (BCD @ 7.5% & IGST @18%) | Differential Duty (Rs.) |
|--------------|---------|------------|-----------|--|--------------|--------------|--------------------------------------|------------------------|----------|------|--------------------------------|--------------------------------|----------------|--|-------------------------|
| 1            | 3207286 | 19-03-2021 | INMAA1    | ROVIMIX B6, 25 KG BOX (ANIMAL FEED SUPPLEMENT / NOT FOR MEDICINAL USE) | Vitamin B6   | 23099090     | DSM NUTRITIONAL PRODUCT ASIA PACIFIC | 23,23,728.00           | 15       | 0    | 16.50                          | 3,83,415                       | 29362500       | 6,44,486   | 2,61,071                |
| <b>Total</b> |         |            |           |  |              |              |                                      | <b>23,23,728</b>       |          |      |                                | <b>3,83,415</b>                |                | <b>6,44,486</b>                                      | <b>2,61,071</b>         |

## ANNEXURE-A2

## DETAILS OF IMPORTED VITAMINS CLASSIFIABLE UNDER CTH-2936 ACCORDING TO RULE 3(b) OF GENERAL RULES FOR THE INTERPRETATION OF THE HARMONIZED SYSTEM

|          |                                       |
|----------|---------------------------------------|
| Importer | TROUW NUTRITION INDIA PRIVATE LIMITED |
| IEC      | 0416904262                            |

| Sl.no. | BE No.  | BE Date    | Port Code | Item Description   | Vitamin Type | CTH Declared | Supplier                                 | Assessable Value (Rs.) | BCD Rate | IGST | Aggregate Duty Rate (CTH-2309) | Duty Paid under CTH 2309 (Rs.) | CTH Applicable | Duty Payable under CTH-2936 (BCD @ 7.5% & IGST @18%) | Differential Duty (Rs.) |
|--------|---------|------------|-----------|--|--------------|--------------|--|------------------------|----------|------|--------------------------------|--------------------------------|----------------|--|-------------------------|
| 1      | 3177872 | 17-03-2021 | INMAA1    | L-ASCORBATE-2- PHOSPHATE (NOT FOR MEDICINAL USE)   | Vitamin C    | 23099090     | ZHEJIANG NHU IMPORT & EXPORT COMPANY LTD | 12,63,690.00           | 15       | 0    | 16.50                          | 2,08,509                       | 29362700       | 3,50,484   | 1,41,976                |
| 2      | 3181575 | 17-03-2021 | INMAA1    | D-BIOTIN 2% (NOT FOR MEDICINAL USE)  | Vitamin H    | 23099090     | NHU (HONGKONG)TRADING COMPANY LTD        | 18,10,550.00           | 15       | 0    | 16.50                          | 2,98,741                       | 29362950       | 5,02,156   | 2,03,415                |
| 3      | 3319033 | 27-03-2021 | INMAA1    | ROVIMIX D3-500, 20 KG BAG ALU(ANIMAL FEED SUPPLEMENT / NOTFOR MEDICINAL USE)   | Vitamin D3   | 23099090     | DSM NUTRITIONAL PRODUCT ASIA PACIFIC     | 38,02,464.00           | 15       | 0    | 16.50                          | 6,27,407                       | 29362940       | 10,54,613  | 4,27,207                |
| 4      | 3319033 | 27-03-2021 | INMAA1    | ROVIMIX E-50 ADSORBATE, 25 KG BAG (ANIMAL FEED SUPPLEMENT /NOT FOR MEDICINAL USE)  | Vitamin E    | 23099090     | DSM NUTRITIONAL PRODUCT ASIA PACIFIC     | 1,32,72,682.50         | 15       | 0    | 16.50                          | 21,89,993                      | 29362800       | 36,81,178  | 14,91,186               |
| 5      | 3430893 | 03-04-2021 | INMAA1    | L-ASCORBATE-2-PHOSPHATE (PREMIX)   | Vitamin C    | 23099090     | ZHEJIANG NHU IMPORT & EXPORT COMPANY LTD | 35,59,200.00           | 15       | 0    | 16.50                          | 5,87,268                       | 29362700       | 9,87,144   | 3,99,876                |
| 6      | 3468096 | 07-04-2021 | INHYD4    | ROVIMIX A 1000, 20 KG BAG (ANIMAL FEED SUPPLEMENT / NOT FORMEDICINAL USE)  | Vitamin A    | 23099090     | DSM NUTRITIONAL PRODUCT ASIA PACIFIC     | 2,27,78,880.00         | 15       | 0    | 16.50                          | 37,58,515                      | 29362100       | 63,17,722  | 25,59,207               |
| 7      | 3481553 | 08-04-2021 | INMAA1    | L-ASCORBATE-2-PHOSPHATE 35% (PREMIX)   | Vitamin C    | 23099090     | ANHUI TIGER BIOTECH CO., LTD             | 35,59,200.00           | 15       | 0    | 16.50                          | 5,87,268                       | 29362700       | 9,87,144   | 3,99,876                |
| 8      | 3505660 | 09-04-2021 | INMAA1    | BIOTIN 2% (NOT FOR MEDICINAL USE)  | Vitamin H    | 23099090     | ZHEJIANG SHENGDA BIO-PHARM CO., LTD      | 26,69,400.00           | 15       | 0    | 16.50                          | 4,40,451                       | 29362950       | 7,40,358   | 2,99,907                |
| 9      | 4259781 | 10-06-2021 | INMAA1    | ROVIMIX A 1000, 20 KG BAG (ANIMAL FEED SUPPLEMENT / NOT FORMEDICINAL USE)  | Vitamin A    | 23099090     | DSM NUTRITIONAL PRODUCT ASIA PACIFIC     | 2,83,96,800.00         | 15       | 0    | 16.50                          | 46,85,472                      | 29362100       | 78,75,852  | 31,90,380               |
| 10     | 4259781 | 10-06-2021 | INMAA1    | ROVIMIX D3-500, 20 KG BAG ALU(ANIMAL FEED SUPPLEMENT / NOTFOR MEDICINAL USE)   | Vitamin D3   | 23099090     | DSM NUTRITIONAL PRODUCT ASIA PACIFIC     | 36,20,592.00           | 15       | 0    | 16.50                          | 5,97,398                       | 29362940       | 10,04,171  | 4,06,774                |
| 11     | 4579568 | 06-07-2021 | INNSA1    | ROVIMIX A 1000 LOT NO.UT21040370,UT21040372,UT21040373,UT21040376(COO:SWITZERLAND)(ANIMAL FEED SUPPLEMENT, NOT FOR HUMAN | Vitamin A    | 23099090     | DSM NUTRITIONAL PRODUCT ASIA PACIFIC     | 3,46,98,240.00         | 15       | 0    | 16.50                          | 57,25,210                      | 29362100       | 96,23,557  | 38,98,347               |
| 12     | 4579568 | 06-07-2021 | INNSA1    | ROVIMIX D3-500 LOT NO.UE02102008(COO:FRANCE)(ANIMAL FEED SUPPLEMENT, NOT FOR HUMAN AND MEDICAL USE)                      | Vitamin D3   | 23099090     | DSM NUTRITIONAL PRODUCT ASIA PACIFIC     | 43,01,136.00           | 15       | 0    | 16.50                          | 7,09,687                       | 29362940       | 11,92,920  | 4,83,233                |
| 13     | 4909689 | 03-08-2021 | INNSA1    | BIOTIN 2%(FEED ADDITIVES, MIX IN ANIMAL FEED)(BATCH NO. TS2-2106035,TS2-2106036, TS2-2106038)(NOT FOR MEDICAL,HUMAN AND  | Vitamin H    | 23099090     | ZHEJIANG SHENGDA BIO-PHARM CO., LTD      | 62,95,900.00           | 15       | 0    | 16.50                          | 10,38,824                      | 29362950       | 17,46,168  | 7,07,344                |
| 14     | 5011213 | 11-08-2021 | INNSA1    | ROVIMIX A1000(BATCH NO. UT21050446)(C/O. SWITZERLAND)(FEED ADDITIVE,MIX IN ANIMAL FEED/NOT FOR HUMAN/MEDICINAL USE)      | Vitamin A    | 23099090     | DSM NUTRITIONAL PRODUCT ASIA PACIFIC     | 67,48,185.60           | 15       | 0    | 16.50                          | 11,13,451                      | 29362100       | 18,71,609  | 7,58,159                |
| 15     | 5011213 | 11-08-2021 | INNSA1    | ROVIMIX D3-500(BATCH NO. UE02105017)(C/O. FRANCE)(FEED ADDITIVE,MIX IN ANIMAL FEED/NOT FOR HUMAN/MEDICINAL USE)          | Vitamin D3   | 23099090     | DSM NUTRITIONAL PRODUCT ASIA PACIFIC     | 12,01,600.00           | 15       | 0    | 16.50                          | 1,98,264                       | 29362940       | 3,33,264   | 1,35,000                |
| 16     | 5011213 | 11-08-2021 | INNSA1    | ROVIMIX E-50 ADSORBATE(BATCH NO. UT21050217)(C/O. SWITZERLAND)(FEED ADDITIVE,MIX IN ANIMAL FEED/NOT FOR HUMAN/MEDICINAL  | Vitamin E    | 23099090     | DSM NUTRITIONAL PRODUCT ASIA PACIFIC     | 79,95,615.38           | 15       | 0    | 16.50                          | 13,19,277                      | 29362800       | 22,17,584  | 8,98,307                |

|    |         |            |        |  |            |          |                                      |                |    |   |       |           |          |             |           |
|----|---------|------------|--------|--|------------|----------|--------------------------------------|----------------|----|---|-------|-----------|----------|-------------|-----------|
| 17 | 5124197 | 20-08-2021 | INBOM4 | ROVIMIX(R) HY-D(R) 1.25%, 20 KG BAG ALU(LOT NO. WB21060137)(ANIMAL FEED SUPPLEMENT/NOT FOR HUMAN & MEDICINAL USE)        | Vitamin B2 | 23099090 | DSM NUTRITIONAL PRODUCT ASIA PACIFIC | 10,16,704.00   | 15 | 0 | 16.50 | 1,67,756  | 29362310 | 2,81,983    | 1,14,227  |
| 18 | 5291376 | 03-09-2021 | INNSA1 | VITAMIN A 1000(BATCH NO. 0121075001-5T, 0121075002-3.5T)(POULTRY FEED SUPPLEMENT/NOT FOR MEDICINAL,HUMAN AND AQUA USE)   | Vitamin A  | 23099090 | NHU (HONGKONG)TRADING COMPANY LTD    | 4,40,00,250.00 | 15 | 0 | 16.50 | 72,60,041 | 29362100 | 1,22,03,469 | 49,43,428 |
| 19 | 5325542 | 06-09-2021 | INNSA1 | ROVIMIX A1000(BATCH NO. UT21050480)(C/O. SWITZERLAND)(FEED ADDITIVE,MIX IN ANIMAL FEED/NOT FOR HUMAN/MEDICINAL USE)      | Vitamin A  | 23099090 | DSM NUTRITIONAL PRODUCT ASIA PACIFIC | 66,44,851.20   | 15 | 0 | 16.50 | 10,96,400 | 29362100 | 18,42,949   | 7,46,549  |
| 20 | 5325542 | 06-09-2021 | INNSA1 | ROVIMIX D3-500(BATCH NO. UE02105021)(C/O. FRANCE)(FEED ADDITIVE,MIX IN ANIMAL FEED/NOT FOR HUMAN/MEDICINAL USE)          | Vitamin D3 | 23099090 | DSM NUTRITIONAL PRODUCT ASIA PACIFIC | 11,83,200.00   | 15 | 0 | 16.50 | 1,95,228  | 29362940 | 3,28,161    | 1,32,933  |
| 21 | 5325542 | 06-09-2021 | INNSA1 | ROVIMIX E-50 ADSORBATE(BATCH NO.UT21060234,UT21060236)(C/O.SWITZERLAND)(FEED ADDITIVE,MIX IN ANIMAL FEED/NOT FOR HUMAN/  | Vitamin E  | 23099090 | DSM NUTRITIONAL PRODUCT ASIA PACIFIC | 78,73,179.19   | 15 | 0 | 16.50 | 12,99,075 | 29362800 | 21,83,626   | 8,84,552  |
| 22 | 5373449 | 09-09-2021 | INNSA1 | ROVIMIX A1000(BATCH NO. UT21050479,UT21050480)(C/O. SWITZERLAND)(FEED ADDITIVE,MIX IN ANIMAL FEED/NOT FOR HUMAN/MEDICINA | Vitamin A  | 23099090 | DSM NUTRITIONAL PRODUCT ASIA PACIFIC | 66,44,851.20   | 15 | 0 | 16.50 | 10,96,400 | 29362100 | 18,42,949   | 7,46,549  |
| 23 | 5373449 | 09-09-2021 | INNSA1 | ROVIMIX D3-500(BATCH NO. UE02105021)(C/O. FRANCE)(FEED ADDITIVE,MIX IN ANIMAL FEED/NOT FOR HUMAN/MEDICINAL USE)          | Vitamin D3 | 23099090 | DSM NUTRITIONAL PRODUCT ASIA PACIFIC | 11,83,200.00   | 15 | 0 | 16.50 | 1,95,228  | 29362940 | 3,28,161    | 1,32,933  |
| 24 | 5373449 | 09-09-2021 | INNSA1 | ROVIMIX E-50 ADSORBATE(BATCH NO.UT21060234,UT21060255)(C/O.SWITZERLAND)(FEED ADDITIVE,MIX IN ANIMAL FEED/NOT FOR HUMAN/  | Vitamin E  | 23099090 | DSM NUTRITIONAL PRODUCT ASIA PACIFIC | 78,73,179.19   | 15 | 0 | 16.50 | 12,99,075 | 29362800 | 21,83,626   | 8,84,552  |
| 25 | 5432104 | 14-09-2021 | INNSA1 | ROVIMIX A1000(BATCH NO. UT21050485)(C/O. SWITZERLAND)(FEED ADDITIVE,MIX IN ANIMAL FEED/NOT FOR HUMAN/MEDICINAL USE)      | Vitamin A  | 23099090 | DSM NUTRITIONAL PRODUCT ASIA PACIFIC | 1,32,89,702.40 | 15 | 0 | 16.50 | 21,92,801 | 29362100 | 36,85,899   | 14,93,098 |
| 26 | 5432104 | 14-09-2021 | INNSA1 | ROVIMIX D3-500(BATCH NO. UE02105021)(C/O. FRANCE)(FEED ADDITIVE,MIX IN ANIMAL FEED/NOT FOR HUMAN/MEDICINAL USE)          | Vitamin D3 | 23099090 | DSM NUTRITIONAL PRODUCT ASIA PACIFIC | 23,66,400.00   | 15 | 0 | 16.50 | 3,90,456  | 29362940 | 6,56,321    | 2,65,865  |
| 27 | 6411900 | 26-11-2021 | INHVD4 | ROVIMIX HYD 1.25%, 20 KG BAG ALU (ANIMAL FEED SUPPLEMENT /NOT FOR HUMAN / MEDICINAL USE)                                 | Vitamin D3 | 23099090 | DSM NUTRITIONAL PRODUCT ASIA PACIFIC | 15,23,028.00   | 15 | 0 | 16.50 | 2,51,300  | 29362940 | 4,22,412    | 1,71,112  |
| 28 | 6771708 | 21-12-2021 | INNSA1 | ROVIMIX D3-500(BATCH NO. UE02110048)(C/O. FRANCE)(FEED ADDITIVE,MIX IN ANIMAL FEED/NOT FOR HUMAN/MEDICINAL USE)          | Vitamin D3 | 23099090 | DSM NUTRITIONAL PRODUCT ASIA PACIFIC | 14,25,191.95   | 15 | 0 | 16.50 | 2,35,157  | 29362940 | 3,95,277    | 1,60,120  |
| 29 | 6771708 | 21-12-2021 | INNSA1 | ROVIMIX E-50 ADSORBATE(BATCH NO.UT21110418)(C/O. SWITZERLAND)(FEED ADDITIVE,MIX IN ANIMAL FEED/NOT FOR HUMAN/MEDICINAL U | Vitamin E  | 23099090 | DSM NUTRITIONAL PRODUCT ASIA PACIFIC | 72,59,815.00   | 15 | 0 | 16.50 | 11,97,869 | 29362800 | 20,13,510   | 8,15,640  |
| 30 | 6771881 | 21-12-2021 | INNSA1 | VITAMIN A 1000(INV. NO. 151564/151542/151544)(FEED ADDITIVESFOR USE IN POULTRY FEED, NOT FOR MEDICAL/HUMAN AND AQUA USE  | Vitamin A  | 23099020 | NHU (HONGKONG)TRADING COMPANY LTD    | 4,19,69,600.00 | 15 | 0 | 16.50 | 69,24,984 | 29362100 | 1,16,40,269 | 47,15,285 |
| 31 | 6771881 | 21-12-2021 | INNSA1 | VITAMIN E 50%(FEED ADDITIVES FOR USE IN POULTRY FEED, NOT FOR MEDICAL/HUMAN AND AQUA USE)(BATCH NO. 0121111026-7T, 01211 | Vitamin E  | 23099020 | NHU (HONGKONG)TRADING COMPANY LTD    | 2,03,67,600.00 | 15 | 0 | 16.50 | 33,60,654 | 29362800 | 56,48,954   | 22,88,300 |
| 32 | 7643857 | 25-02-2022 | INNSA1 | ROVIMIX A 1000(ANIMAL FEED SUPPLEMENT/ NOT FOR HUMAN/MEDICINAL USE)(LOT NO. UT21120984)                                  | Vitamin A  | 23099020 | DSM NUTRITIONAL PRODUCT ASIA PACIFIC | 1,05,13,152.00 | 15 | 0 | 16.50 | 17,34,670 | 29362100 | 29,15,823   | 11,81,153 |
| 33 | 8228170 | 11-04-2022 | INNSA1 | ROVIMIX D3-500(BATCH NO. UE02201005)(C/O. FRANCE)(FEED ADDITIVE,MIX IN ANIMAL FEED/NOT FOR HUMAN/MEDICINAL USE)          | Vitamin D3 | 23099090 | DSM NUTRITIONAL PRODUCT ASIA PACIFIC | 42,84,672.00   | 15 | 0 | 16.50 | 7,06,971  | 29362940 | 11,88,354   | 4,81,383  |

|    |         |            |        |  |            |          |                                      |                |    |   |       |           |          |           |           |
|----|---------|------------|--------|--|------------|----------|--------------------------------------|----------------|----|---|-------|-----------|----------|-----------|-----------|
| 34 | 8228170 | 11-04-2022 | INNSA1 | ROVIMIX E-50 ADSORBATE(BATCH NO.UT22020063)(C/O. SWITZERLAND)(FEED ADDITIVE,MIX IN ANIMAL FEED/NOT FOR HUMAN/MEDICINAL U | Vitamin E  | 23099090 | DSM NUTRITIONAL PRODUCT ASIA PACIFIC | 1,99,44,480.00 | 15 | 0 | 16.50 | 32,90,839 | 29362800 | 55,31,602 | 22,40,762 |
| 35 | 8666704 | 13-05-2022 | INMAA1 | BIOTIN 2% (NOT FOR MEDICINAL/HUMAN AND AQUA USE)   | Vitamin H  | 23099090 | ZHEJIANG SHENGDA BIO-PHARM CO., LTD  | 38,56,352.50   | 15 | 0 | 16.50 | 6,36,298  | 29362950 | 10,69,559 | 4,33,261  |
| 36 | 8819918 | 25-05-2022 | INHYD4 | ROVIMIX HY-D 1.25%, 20 KG BAG ALU (ANIMAL FEED SUPPLEMENT /NOT FOR HUMAN / MEDICINAL USE)                                | Vitamin D3 | 23099090 | DSM NUTRITIONAL PRODUCT ASIA PACIFIC | 15,94,008.00   | 15 | 0 | 16.50 | 2,63,011  | 29362940 | 4,42,098  | 1,79,087  |
| 37 | 9254139 | 24-06-2022 | INMAA1 | D-BIOTIN 2% (NOT FOR MEDICINAL/HUMAN AND AQUA USE)   | Vitamin H  | 23099090 | NHU (HONGKONG)TRADING COMPANY LTD    | 24,31,660.00   | 15 | 0 | 16.50 | 4,01,224  | 29362950 | 6,74,421  | 2,73,197  |
| 38 | 9359830 | 01-07-2022 | INNSA1 | ROVIMIX A 1000(LOT NO. UT22040338 & UT22040341)(C/O. SWITZERLAND)(ANIMAL FEED SUPPLEMENT/ NOT FOR HUMAN/MEDICINAL USE)(T | Vitamin A  | 23099020 | DSM NUTRITIONAL PRODUCT ASIA PACIFIC | 1,42,11,000.00 | 15 | 0 | 16.50 | 23,44,815 | 29362100 | 39,41,421 | 15,96,606 |
| 39 | 9359830 | 01-07-2022 | INNSA1 | ROVIMIX D3-500(BATCH NO. UE02203020)(C/O. FRANCE)(FEED ADDITIVE,MIX IN ANIMAL FEED/NOT FOR HUMAN/MEDICINAL USE)(TO BE AS | Vitamin D3 | 23099090 | DSM NUTRITIONAL PRODUCT ASIA PACIFIC | 44,21,200.00   | 15 | 0 | 16.50 | 7,29,498  | 29362940 | 12,26,220 | 4,96,722  |
| 40 | 9807434 | 01-08-2022 | INHYD4 | ROVIMIX HY-D 1.25%, 20 KG BAG ALU (ANIMAL FEED SUPPLEMENT /NOT FOR HUMAN / MEDICINAL USE)                                | Vitamin D3 | 23099090 | DSM NUTRITIONAL PRODUCT ASIA PACIFIC | 16,41,666.00   | 15 | 0 | 16.50 | 2,70,875  | 29362940 | 4,55,316  | 1,84,441  |
| 41 | 2567912 | 23-09-2022 | INNSA1 | ROVIMIX A 1000(LOT NO. UT22060554,UT22060555,UT22060556)(C/O. SWITZERLAND)(ANIMAL FEED SUPPLEMENT/ NOT FOR HUMAN/MEDICIN | Vitamin A  | 23099020 | DSM NUTRITIONAL PRODUCT ASIA PACIFIC | 1,44,55,920.00 | 15 | 0 | 16.50 | 23,85,227 | 29362100 | 40,09,349 | 16,24,123 |
| 42 | 2567912 | 23-09-2022 | INNSA1 | ROVIMIX D3-500(BATCH NO. UE02204029)(C/O. FRANCE)(FEED ADDITIVE,MIX IN ANIMAL FEED/NOT FOR HUMAN/MEDICINAL USE)(TO BE AS | Vitamin D3 | 23099090 | DSM NUTRITIONAL PRODUCT ASIA PACIFIC | 50,94,144.00   | 15 | 0 | 16.50 | 8,40,534  | 29362940 | 14,12,861 | 5,72,327  |
| 43 | 2567912 | 23-09-2022 | INNSA1 | ROVIMIX E-50 ADSORBATE,(LOT NO. UT22070269)(C/O. SWITZERLAND)(ANIMAL FEED SUPPLEMENT/ NOT FOR HUMAN/MEDICINAL USE)(TO BE | Vitamin E  | 23099090 | DSM NUTRITIONAL PRODUCT ASIA PACIFIC | 2,40,71,760.00 | 15 | 0 | 16.50 | 39,71,840 | 29362800 | 66,76,303 | 27,04,462 |
| 44 | 3565998 | 02-12-2022 | INNSA1 | LUTA E50 25KG 5H4 1(BATCH NO. 01465029U0) POULTRY/ANIMAL FEEDS SUPPLEMENT, NOT FOR HUMAN/MEDICAL USE)                    | Vitamin E  | 23099020 | BASF HONG KONG LTD                   | 12,70,000.00   | 15 | 0 | 16.50 | 2,09,550  | 29362800 | 3,52,235  | 1,42,685  |
| 45 | 3650772 | 08-12-2022 | INMAA4 | LUTAVIT A 1000 NXT 20KG PLASTIC FILM BAGS (POULTRY FEED ADDITIVES)   | Vitamin A  | 23099090 | BASF HONG KONG LTD                   | 73,24,800.00   | 15 | 0 | 16.50 | 12,08,592 | 29362100 | 20,31,533 | 8,22,941  |
| 46 | 3651007 | 08-12-2022 | INMAA4 | LUTAVIT A 1000 NXT 20KG PLASTIC FILM BAGS (POULTRY FEED ADDITIVES)   | Vitamin A  | 23099090 | BASF HONG KONG LTD                   | 48,06,901.40   | 15 | 0 | 16.50 | 7,93,139  | 29362100 | 13,33,194 | 5,40,055  |
| 47 | 3651450 | 08-12-2022 | INMAA4 | LUTAVIT A 1000 NXT 20KG PLASTIC FILM BAGS (POULTRY FEED ADDITIVES)   | Vitamin A  | 23099090 | BASF HONG KONG LTD                   | 6,86,700.00    | 15 | 0 | 16.50 | 1,13,306  | 29362100 | 1,90,456  | 77,151    |
| 48 | 3707329 | 12-12-2022 | INHYD4 | ROVIMIX HY-D 1.25%, 20 KG BAG ALU (ANIMAL FEED SUPPLEMENT /NOT FOR HUMAN / MEDICINAL USE)                                | Vitamin D3 | 23099090 | DSM NUTRITIONAL PRODUCT ASIA PACIFIC | 5,54,320.00    | 15 | 0 | 16.50 | 91,463    | 29362940 | 1,53,741  | 62,278    |
| 49 | 4219441 | 17-01-2023 | INNSA1 | LUTA E50 25KG 5H4 1(BATCH NO. 01465029U0)FEED GRADE,POULTRY/ANIMAL FEEDS SUPPLEMENT, NOT FOR HUMAN/MEDICAL USE)          | Vitamin E  | 23099020 | BASF HONG KONG LTD                   | 1,01,28,878.08 | 15 | 0 | 16.50 | 16,71,265 | 29362800 | 28,09,244 | 11,37,979 |
| 50 | 4219441 | 17-01-2023 | INNSA1 | LUTA E50 25KG 5H4 1(BATCH NO. 92209647G0)FEED GRADE,POULTRY/ANIMAL FEEDS SUPPLEMENT, NOT FOR HUMAN/MEDICAL USE)          | Vitamin E  | 23099020 | BASF HONG KONG LTD                   | 47,702.72      | 15 | 0 | 16.50 | 7,871     | 29362800 | 13,230    | 5,359     |
| 51 | 4297096 | 21-01-2023 | INMAA1 | ROVIMIX D3-500, 20 KG BAG ALU (ANIMAL FEED SUPPLEMENT /NOTFOR MEDICINAL USE)   | Vitamin D3 | 23099090 | DSM NUTRITIONAL PRODUCT ASIA PACIFIC | 17,06,572.80   | 15 | 0 | 16.50 | 2,81,585  | 29362940 | 4,73,318  | 1,91,733  |
| 52 | 4966267 | 09-03-2023 | INMAA1 | BIOTIN 2% (FEED ADDITIVES) (NOT FOR MEDICINAL/HUMAN AND AQUA USE)  | Vitamin H  | 23099090 | ZHEJIANG SHENGDA BIO-PHARM CO., LTD  | 23,88,100.00   | 15 | 0 | 16.50 | 3,94,037  | 29362950 | 6,62,340  | 2,68,303  |

|    |         |            |        |  |            |          |  |                |    |   |       |           |          |           |           |
|----|---------|------------|--------|--|------------|----------|--|----------------|----|---|-------|-----------|----------|-----------|-----------|
| 53 | 5154413 | 21-03-2023 | INNSA1 | VITAMIN E 50%(FEED ADDITIVES FOR USE IN POULTRY FEED, NOT FOR MEDICINAL/HUMAN AND AQUA USE)(BATCH NO.1023020186-2.5T,102 | Vitamin E  | 23099090 | NHU (HONGKONG)TRADING COMPANY LTD                  | 2,23,64,640.00 | 15 | 0 | 16.50 | 36,90,166 | 29362800 | 62,02,833 | 25,12,667 |
| 54 | 5260090 | 28-03-2023 | INH4D4 | LUTAVIT A 1000 NXT 20KG PLASTIC FILM BAGS (POULTRY FEED ADDITIVES)   | Vitamin A  | 23099090 | BASF HONG KONG LTD                                 | 56,28,800.00   | 15 | 0 | 16.50 | 9,28,752  | 29362100 | 15,61,148 | 6,32,396  |
| 55 | 5437755 | 09-04-2023 | INNSA1 | ROVIMIX E-50 ADSORBATE(LOT NO. UT22100371)(ANIMAL FEED SUPPLEMENT/ NOT FOR HUMAN/MEDICINAL USE)                          | Vitamin E  | 23099090 | DSM NUTRITIONAL PRODUCTS LTD                       | 1,52,11,260.00 | 15 | 0 | 16.50 | 25,09,858 | 29362800 | 42,18,843 | 17,08,985 |
| 56 | 5958318 | 15-05-2023 | INH4D4 | LUTAVIT A 1000 NXT 20KG PLASTIC FILM BAGS (POULTRY FEED ADDITIVES)   | Vitamin A  | 23099090 | BASF HONG KONG LTD                                 | 54,78,400.00   | 15 | 0 | 16.50 | 9,03,936  | 29362100 | 15,19,434 | 6,15,498  |
| 57 | 6003202 | 18-05-2023 | INH4D4 | LUTAVIT A 1000 NXT 20KG PLASTIC FILM BAGS (POULTRY FEED ADDITIVES)   | Vitamin A  | 23099090 | BASF HONG KONG LTD                                 | 54,78,400.00   | 15 | 0 | 16.50 | 9,03,936  | 29362100 | 15,19,434 | 6,15,498  |
| 58 | 6138006 | 26-05-2023 | INH4D4 | LUTAVIT A 1000 NXT 20KG PLASTIC FILM BAGS (POULTRY FEED ADDITIVES)   | Vitamin A  | 23099090 | BASF HONG KONG LTD                                 | 3,42,400.00    | 15 | 0 | 16.50 | 56,496    | 29362100 | 94,965    | 38,469    |
| 59 | 6159314 | 28-05-2023 | INH4D4 | LUTAVIT A 1000 NXT 20KG PLASTIC FILM BAGS (POULTRY FEED ADDITIVES)   | Vitamin A  | 23099090 | BASF HONG KONG LTD                                 | 51,36,000.00   | 15 | 0 | 16.50 | 8,47,440  | 29362100 | 14,24,470 | 5,77,030  |
| 60 | 6185858 | 30-05-2023 | INH4D4 | LUTAVIT A 1000 NXT 20KG PLASTIC FILM BAGS (POULTRY FEED ADDITIVES)   | Vitamin A  | 23099090 | BASF HONG KONG LTD                                 | 54,78,400.00   | 15 | 0 | 16.50 | 9,03,936  | 29362100 | 15,19,434 | 6,15,498  |
| 61 | 6194115 | 31-05-2023 | INH4D4 | LUTAVIT A 1000 NXT 20KG PLASTIC FILM BAGS (POULTRY FEED ADDITIVES)   | Vitamin A  | 23099090 | BASF HONG KONG LTD                                 | 54,78,400.00   | 15 | 0 | 16.50 | 9,03,936  | 29362100 | 15,19,434 | 6,15,498  |
| 62 | 6469906 | 19-06-2023 | INNSA1 | D- BIOTIN 2% BATCH NO. 012305C019-2T & 012305C020-2T(POULTRYFEED SUPPLEMENTS NOT FOR MEDICINAL USE/ NOT FOR HUMAN/ AQUA  | Vitamin H  | 23099090 | NHU (HONGKONG)TRADING COMPANY LTD                  | 15,94,560.00   | 15 | 0 | 16.50 | 2,63,102  | 29362950 | 4,42,251  | 1,79,149  |
| 63 | 6469906 | 19-06-2023 | INNSA1 | L- ASCORBATE-2-PHOSPHATE (VITAMIN C MONO 35%)BATCH NO. 0123019022-3.5T,0123019061-3T & 0123019063-3.5T(POULTRY FEED SUPP | Vitamin C  | 23099090 | NHU (HONGKONG)TRADING COMPANY LTD                  | 12,87,275.00   | 15 | 0 | 16.50 | 2,12,400  | 29362700 | 3,57,026  | 1,44,625  |
| 64 | 6906593 | 17-07-2023 | INNSA1 | D- BIOTIN 2% BATCH NO. 012306C040-2T, 012306C041-2T, 012306C042-1T, (POULTRY FEED SUPPLEMENTS NOT FOR MEDICINAL USE/ NOT | Vitamin H  | 23099090 | NHU (HONGKONG)TRADING COMPANY LTD                  | 19,98,000.00   | 15 | 0 | 16.50 | 3,29,670  | 29362950 | 5,54,145  | 2,24,475  |
| 65 | 6906593 | 17-07-2023 | INNSA1 | L- ASCORBATE-2-PHOSPHATE (VITAMIN C MONO 35%)BATCH NO. 1123019063-2.5T,1123019064-7T & 1123019065-0.5T(POULTRY FEED SUPP | Vitamin C  | 23099090 | NHU (HONGKONG)TRADING COMPANY LTD                  | 12,90,375.00   | 15 | 0 | 16.50 | 2,12,912  | 29362700 | 3,57,886  | 1,44,974  |
| 66 | 7571890 | 28-08-2023 | INH4D4 | LUTAVIT A 1000 NXT 20KG PLASTIC FILM BAGS (POULTRY FEED ADDITIVES)   | Vitamin A  | 23099090 | BASF HONG KONG LTD                                 | 53,56,800.00   | 15 | 0 | 16.50 | 8,83,872  | 29362100 | 14,85,708 | 6,01,836  |
| 67 | 7571892 | 28-08-2023 | INH4D4 | LUTAVIT A 1000 NXT 20KG PLASTIC FILM BAGS (POULTRY FEED ADDITIVES)   | Vitamin A  | 23099090 | BASF HONG KONG LTD                                 | 53,56,800.00   | 15 | 0 | 16.50 | 8,83,872  | 29362100 | 14,85,708 | 6,01,836  |
| 68 | 7684036 | 05-09-2023 | INH4D4 | LUTAVIT A 1000 NXT 20KG PLASTIC FILM BAGS (POULTRY FEED ADDITIVES)   | Vitamin A  | 23099090 | BASF HONG KONG LTD                                 | 26,78,400.00   | 15 | 0 | 16.50 | 4,41,936  | 29362100 | 7,42,854  | 3,00,918  |
| 69 | 7684615 | 05-09-2023 | INH4D4 | LUTAVIT A 1000 NXT 20KG PLASTIC FILM BAGS (POULTRY FEED ADDITIVES)   | Vitamin A  | 23099090 | BASF HONG KONG LTD                                 | 26,78,400.00   | 15 | 0 | 16.50 | 4,41,936  | 29362100 | 7,42,854  | 3,00,918  |
| 70 | 7686490 | 05-09-2023 | INH4D4 | LUTAVIT A 1000 NXT 20KG PLASTIC FILM BAGS (POULTRY FEED ADDITIVES)   | Vitamin A  | 23099090 | BASF HONG KONG LTD                                 | 26,44,920.00   | 15 | 0 | 16.50 | 4,36,412  | 29362100 | 7,33,569  | 2,97,157  |
| 71 | 7730293 | 08-09-2023 | INNSA1 | L- ASCORBATE-2-MONOPHOSPHATE (BATCH NO. 6230808309 )(POULTRYFEED SUPPLEMENTS NOT FOR MEDICINAL USE/ NOT FOR HUMAN/ AQUA  | Vitamin C  | 23099090 | CSPC WEISHENG PHARMACEUTICAL (SHIJIAZHUANG) CO., L | 26,02,450.00   | 15 | 0 | 16.50 | 4,29,404  | 29362700 | 7,21,790  | 2,92,385  |
| 72 | 7969717 | 23-09-2023 | INMAA1 | BIOTIN 2% (FEED ADDITIVES) (NOT FOR MEDICINAL/HUMAN AND AQUA USE)  | Vitamin H  | 23099090 | ZHEJIANG SHENGDA BIO-PHARM CO., LTD                | 30,93,040.00   | 15 | 0 | 16.50 | 5,10,352  | 29362950 | 8,57,855  | 3,47,503  |
| 73 | 8710989 | 10-11-2023 | INNSA1 | VITAMIN D3 500 SD BATCH NO.B-1-02-M230904 AND B-1-02-M230909(NOT FOR MEDICINAL, NOT FOR HUMAN USE /NOT FOR AQUA USE)     | Vitamin D3 | 23099090 | TAIZHOU HISOUND PHARMACEUTICAL CO., LTD.           | 22,55,220.00   | 15 | 0 | 16.50 | 3,72,111  | 29362940 | 6,25,485  | 2,53,374  |

|              |         |            |        |  |             |          |  |                     |    |   |       |                     |          |                     |                    |
|--------------|---------|------------|--------|--|-------------|----------|--|---------------------|----|---|-------|---------------------|----------|---------------------|--------------------|
| 74           | 8745149 | 13-11-2023 | INH4   | LUTAVIT A 1000 NXT 20KG PLASTIC FILM BAGS (POULTRY FEED ADDITIVES)   | Vitamin A   | 23099090 | BASF HONG KONG LTD                       | 27,04,000.00        | 15 | 0 | 16.50 | 4,46,160            | 29362100 | 7,49,954            | 3,03,794           |
| 75           | 8745151 | 13-11-2023 | INH4   | LUTAVIT A 1000 NXT 20KG PLASTIC FILM BAGS (POULTRY FEED ADDITIVES)   | Vitamin A   | 23099090 | BASF HONG KONG LTD                       | 54,08,000.00        | 15 | 0 | 16.50 | 8,92,320            | 29362100 | 14,99,909           | 6,07,589           |
| 76           | 8745152 | 13-11-2023 | INH4   | LUTAVIT A 1000 NXT 20KG PLASTIC FILM BAGS (POULTRY FEED ADDITIVES)   | Vitamin A   | 23099090 | BASF HONG KONG LTD                       | 54,08,000.00        | 15 | 0 | 16.50 | 8,92,320            | 29362100 | 14,99,909           | 6,07,589           |
| 77           | 8745153 | 13-11-2023 | INH4   | LUTAVIT A 1000 NXT 20KG PLASTIC FILM BAGS (POULTRY FEED ADDITIVES)   | Vitamin A   | 23099090 | BASF HONG KONG LTD                       | 54,08,000.00        | 15 | 0 | 16.50 | 8,92,320            | 29362100 | 14,99,909           | 6,07,589           |
| 78           | 8745154 | 13-11-2023 | INH4   | LUTAVIT A 1000 NXT 20KG PLASTIC FILM BAGS (POULTRY FEED ADDITIVES)   | Vitamin A   | 23099090 | BASF HONG KONG LTD                       | 54,08,000.00        | 15 | 0 | 16.50 | 8,92,320            | 29362100 | 14,99,909           | 6,07,589           |
| 79           | 9162447 | 11-12-2023 | INH4   | LUTAVIT A 1000 NXT 20KG PLASTIC FILM BAGS (POULTRY FEED ADDITIVES)   | Vitamin A   | 23099090 | BASF HONG KONG LTD                       | 49,02,400.00        | 15 | 0 | 16.50 | 8,08,896            | 29362100 | 13,59,681           | 5,50,785           |
| 80           | 9162489 | 11-12-2023 | INH4   | LUTAVIT A 1000 NXT 20KG PLASTIC FILM BAGS (POULTRY FEED ADDITIVES)   | Vitamin A   | 23099090 | BASF HONG KONG LTD                       | 36,76,800.00        | 15 | 0 | 16.50 | 6,06,672            | 29362100 | 10,19,760           | 4,13,088           |
| 81           | 2112011 | 12-02-2024 | INNSA1 | D- BIOTIN 2% BATCH NO.012401C055-2T,012401C056-2T & 012401C057-2.5T(POULTRY FEED SUPPLEMENTS NOT FOR MEDICINAL USE/ NOT  | Vitamin H   | 23099090 | NHU (HONGKONG)TRADING COMPANY LTD        | 21,82,700.00        | 15 | 0 | 16.50 | 3,60,146            | 29362950 | 6,05,372            | 2,45,226           |
| 82           | 2172373 | 16-02-2024 | INNSA1 | VITAMIN D3 500 SD BATCH NO.B-1-02-M231202,B-1-02-M240110 & B-1-02-M240111(NOT FOR MEDICINAL, NOT FOR HUMAN USE /NOT FOR  | Vitamin D3  | 23099090 | TAIZHOU HISOUND PHARMACEUTICAL CO., LTD. | 26,42,850.00        | 15 | 0 | 16.50 | 4,36,070            | 29362940 | 7,32,994            | 2,96,924           |
| 83           | 3088347 | 18-04-2024 | INNSA1 | BIOTIN 2% BATCH NO - TS2-2403016 (POULTRY FEED SUPPLEMENTS NOT FOR MEDICINAL USE/ NOT FOR HUMAN/ AQUA USE)               | Vitamin H   | 23099090 | ZHEJIANG SHENGDA BIO-PHARM CO., LTD      | 23,61,800.00        | 15 | 0 | 16.50 | 3,89,697            | 29362950 | 6,55,045            | 2,65,348           |
| 84           | 3123922 | 20-04-2024 | INNSA1 | VITAMIN B12 1%(BATCH NO.1124020003,1124020004, 1124020005)(NOT FOR MEDICINAL / NOT FOR HUMAN USE.FOR USE IN POULTRY FEED | Vitamin B12 | 23099090 | NHU (HONGKONG)TRADING COMPANY LTD        | 42,20,000.00        | 15 | 0 | 16.50 | 6,96,300            | 29362610 | 11,70,417           | 4,74,117           |
| 85           | 3525508 | 17-05-2024 | INNSA1 | VITAMIN B12 1% (BATCH NO: 1124030010,1124030011 & 1124030012)(USE IN POLUTRY FEED ,NOT FOR MEDICINAL USE, NOT FOR HUMAN  | Vitamin B12 | 23099090 | NHU (HONGKONG)TRADING COMPANY LTD        | 36,90,312.50        | 15 | 0 | 16.50 | 6,08,902            | 29362610 | 10,23,508           | 4,14,607           |
| 86           | 6281200 | 23-10-2024 | INNSA1 | BIOTIN 2% BATCH NO - TS2-2409001 (POULTRY FEED SUPPLEMENTS NOT FOR MEDICINAL USE/ NOT FOR HUMAN/ AQUA USE)               | Vitamin H   | 23099090 | ZHEJIANG SHENGDA BIO-PHARM CO., LTD      | 11,89,300.00        | 15 | 0 | 16.50 | 1,96,235            | 29362950 | 3,29,852            | 1,33,618           |
| 87           | 8139373 | 03-02-2025 | INNSA1 | D- BIOTIN 2% CAS NO - 58-58-5(POULTRY FEED SUPPLEMENTS NOT FOR MEDICINAL USE/ NOT FOR HUMAN USE, NOT FOR AQUA USE        | Vitamin H   | 23099090 | NHU (HONGKONG)TRADING COMPANY LTD        | 9,66,810.00         | 15 | 0 | 16.50 | 1,59,524            | 29362950 | 2,68,145            | 1,08,621           |
| 88           | 8373000 | 15-02-2025 | INNSA1 | BIOTIN 2% BATCH NO - TS2-2501010 (POULTRY FEED SUPPLEMENTS NOT FOR MEDICINAL USE/ NOT FOR HUMAN/ AQUA USE)               | Vitamin H   | 23099090 | ZHEJIANG SHENGDA BIO-PHARM CO., LTD      | 17,23,800.00        | 15 | 0 | 16.50 | 2,84,427            | 29362950 | 4,78,096            | 1,93,669           |
| 89           | 2861799 | 25-06-2025 | INNSA1 | VITAMIN E 50%(FEED ADDITIVES NOT FOR MEDICINAL, HUMAN AND AQUA USE)  | Vitamin E   | 23099090 | NHU (HONGKONG)TRADING COMPANY LTD        | 2,73,90,625.00      | 15 | 0 | 16.50 | 45,19,453           | 29362800 | 75,96,790           | 30,77,337          |
| <b>Total</b> |         |            |        |  |             |          |  | <b>62,87,45,215</b> |    |   |       | <b>10,37,42,960</b> |          | <b>17,43,82,485</b> | <b>7,06,39,525</b> |

**ANNEXURE-B**

**List of Relied Upon Documents (RUDs)**

**M/s Trow Nutrition India Private Limited**

| <b>RUD No.</b> | <b>Description</b>   | <b>No. of Pages</b> |
|----------------|--|---------------------|
| <b>1</b>       | Copy of Panchnama dated 12.03.2024 drawn at corporate office of M/s Trow Nutrition India Private Limited located at Unit No. L4 04, SLN Terminus, Survey No. 133, Beside Botanical Gardens, Gachibowli, Hyderabad, Telangana-500032.   | 1-5                 |
| <b>2</b>       | Copy of Invoice No. XS24011102 dated 19.01.2024 for import of Vitamin D3 500 SD from M/s Taizhou Hisound Pharmaceutical Co. Limited, China.  | 1                   |
| <b>3</b>       | Copy of Bill of Entry No. 2172373 dated 19.01.2024 filed for clearance of Vitamin D3 500 SD from M/s Taizhou Hisound Pharmaceutical Co. Limited, China.  | 1                   |
| <b>4</b>       | Copy of Panchnama dated 12.03.2024 drawn at factory premises of M/s Trow Nutrition India Private Limited located at Plot No. G-24, Polepally Village, Jadcheria Mandal, Mahabubnagar, Telangana-509301.  | 1-6                 |
| <b>5</b>       | Copy of voluntary statement dated 14/15.03.2024 of Shri Srikrishna Gouda, Director, M/s Trow Nutrition India Private Limited tendered under Section 108 of the Customs Act, 1962.  | 1-20                |
| <b>6</b>       | Copy of voluntary statement dated 07.05.2024 of Shri Saurabh Shekhar, Director, M/s Trow Nutrition India Private Limited tendered under Section 108 of the Customs Act, 1962.  | 1-12                |
| <b>7</b>       | Copy of voluntary statement dated 08.05.2024 of Shri Rajesh S., Sr. Procurement Manager, M/s Trow Nutrition India Private Limited tendered under Section 108 of the Customs Act, 1962.   | 1-13                |
| <b>8</b>       | Copies of certificate of analysis of each type of imported vitamin and certificates of composition.  | 1-46                |
| <b>9</b>       | Copies of Bills of Entry, Bills of Lading and Certificates of Origin, mentioned in Table-4 of SCN, pertaining to import of vitamin products by M/s Trow Nutrition India Private Limited.<br><br><i>(The above documents pertaining to Sl. No. 1 to 7 of Table-4 were part of documents resumed under Panchanama from corporate office premises of M/s Trow Nutrition Private Limited and documents pertaining to Sl. No. 8 of Table-4 were part of documents resumed under Panchana from their factory premises)</i> | 1-41                |
| <b>10</b>      | Copies of Bills of Entry, Bills of Lading and Certificates of Origin, mentioned in Table-5 of SCN, pertaining to import of vitamin products by M/s Trow Nutrition India Private Limited.   | 1-27                |
| <b>11</b>      | Copy of DSM Vitamin Supplementation Guidelines, 2011 for domestic animals (including poultry) released by M/s DSM Nutritional Products Limited.  | 1-14                |