



BHARAT  
SARKAR

भारतसरकार/ Government of India  
वित्तमंत्रालय / Ministry of Finance  
कार्यालय/ Office of

प्रधानआयुक्त सीमाशुल्क -(एन एस-1)  
Pr. Commissioner of Customs-(NS-1)

Jawaharlal Nehru Custom House (JNCH)  
NhavaSheva, Tal: Uran, Dist: Raigad, Maharashtra-400  
707



INDIAN CUSTOMS

File No. CUS/APR/SCN/520/2026-Gr (1And1A)

Date:

SCN No. 2119/2026-26/OC/Gr-E & RA/NS-E/CAC/JNCH dtd. 11.03.26

DIN: 20260318NW0000717067

**Subject: Show Cause Notice under Section 28(4) of the Customs Act, 1962, in respect of goods imported by M/s. Midshipmite Recruiters Pvt. Ltd (IEC - AALCM2660C) -reg;**

**Whereas, M/s. Midshipmite Recruiters Pvt. Ltd (IEC - AALCM2660C)** (Hereinafter referred to as 'the importer') having address at Plot No. 19, Gauri Commercial Compound, Sector-11, CBD Belapur, Navi Mumbai-400614 had imported goods as detailed in Annexure-A (hereinafter referred to as "the imported goods") and classified the same under various CTH 0802 vide Bills of Entry as detailed in Annexure-A through their Customs Broker M/s. Varad Logistics Pvt. Ltd (CHA No. 11/1655), F-108, 1<sup>st</sup> Floor, Nerul Railway Station, Sector-20, Nerul (W), Navi Mumbai-400706.

2. During the course of Post Clearance Audit, it has been observed that **M/s. Midshipmite Recruiters Pvt. Ltd (IEC - AALCM2660C)** have imported item such as Dry Fruits and Nuts, It has been prima-facie noticed that the importer has imported goods declared viz Pistachios as detailed in Annexure-A and cleared through Customs, with the assistance of Customs Broker M/s. Varad Logistics Pvt. Ltd (CHA No. 11/1655), through Customs. On scrutiny of data, it is seen that the goods imported by the importer which are classifiable under CTH 0802 of First Schedule to the Customs Tariff Act, 1975 and attracts IGST @ 12% as per Notification NO 01/2017 - Integrated Tax (Rate) dated 28.06.2017. However, the applicable IGST is not paid by the importer in this instant case.

3. Kind attention is invited toward Notification No. 02/2017 - Integrated Tax (Rate) dated 28.06.2017, wherein it is clearly mentioned that the IGST rate of "Dry Fruits and nuts viz Almonds, cashew nuts, walnuts, hazelnut etc" is "NIL", if imported in "fresh" condition, whether or not shelled or peeled i.e., in the state as plucked. However, if these goods are imported in frozen or dried condition, then, as per Notification No. 01/2017 - Integrated Tax (Rate) dated 28.06.2017, such goods attract IGST @ 5% and 12%.

4. For better understanding of applicability of IGST, the relevant entries of the Notification 01/2017 – Cut dated 30.06.2017 is reproduced below:-

S.No	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	Schedule	Rate
27.	0801	Cashew nuts, whether or not shelled or peeled, desiccated coconuts <i>[43/2017-IGST dated 14.11.2017 -Sr.No.27 amended]</i>	I	5%
28.	0802	Dried areca nuts, whether or not shelled or peeled	I	5%
29.	0802, 0813	Dried chestnuts (singhada), whether or not shelled or peeled <i>[35/2017-IGST dated 13.10.2017 -HS Code 0813 inserted]</i>	I	5%
29A	0802	Walnuts, whether or not shelled <i>[27/2017-IGST dated 22.09.2017 -Sr.No.29A inserted]</i>	I	5%
14.	0801	Brazil nuts, dried, whether or not Shelled or Peeled <i>[Amendedby Corrigendum dated 27.07.2017; [43/2017-IGST dated 14.11.2017 The words "and desiccated coconuts" omitted]</i>	II	12%
15.	0802	Other nuts, dried, whether or not shelled or peeled, such as Almonds, Hazelnuts or filberts (Corylus spp.), Chestnuts (Castanea spp.), Pistachios, Macadamia nuts, Kola nuts (Cola spp.), Pine nuts [other than dried areca nuts] <i>[27/2017-IGST dated 22.09.2017-Sr.No15 amended]</i>	II	12%

The relevant portion of Notification No. 02/2017 – Integrated Tax (Rate) dated 28.06.2017 is given below:

S.No	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	Schedule Rate
------	---	----------------------	---------------

48.	0801	Brazil nuts, fresh, whether or not shelled or peeled	0%
49.	0802	Other nuts, fresh such as Almonds, Hazelnuts or filberts (Corylus spp.), walnuts, Chestnuts (Castanea spp.), Pistachios, Macadamia nuts, Kola nuts (Cola spp.), Areca nuts, Pine nuts, fresh, whether or not shelled or peeled	0%

5. Further, CBIC vide Circular No. 163/19/2021 – GST dated 06.10.2021 has issued a clarification with regard to the GST rates and classification based on the recommendations of the 45<sup>th</sup> Meeting of the GST Council. At paragraph 3.2 of the said Circular, a distinction has been made between fresh and dried fruits & nuts; accordingly, a conclusion has been drawn at paragraph 3.3. The relevant portion is reproduced below”

**“3.2 At present, fresh nuts (almond, walnut, hazelnut, pistachio etc.) falling under heading 0801 and 0802 are exempt from GST, while dried nuts under these headings attract GST at the rate of 5% / 12%.** The general explanatory Notes to chapter 08 mentions that this chapter covers fruit, nits intended for human consumption, they may be fresh (including chilled), frozen (whether or not previously cooked by steaming or boiling in water or containing added sweetening matter) or dried (including dehydrated, evaporated or freeze-dried). Thus, HS chapter differentiates between fresh, frozen and dried fruits and nuts. **Fresh fruit and nuts would thus cover fruit and nuts which are meant to be supplied in the state as plucked. They continue to be fresh even it chilled.** However fruit and nuts do not qualify as fresh, once frozen (cooked or otherwise), or intentionally dried to dehydrate including through sun drying, evaporation or freezing, for supply as dried fruits or nuts. It may be noted that in terms of note 3 to Chapter 8, dried fruits, even if partially re-hydrated, or subject to preservation say by moderate heat treatment, retain the character or dried fruits or dried nuts.”

**3.3. Therefore, the exemption from GST to fresh fruits and nuts covers only such products which are not frozen or dried in any manner as stated above or otherwise processed. Supply of dried fruits and nuts, falling under heading 0801 and 0802 attract GST at the rate of 5% / 12% as specified in the respective rate Schedules.”**

6. Hence, from the above discussion it is clear that exemption from GST is applicable to only fresh fruits and nuts, which are meant to be supplied in the state as plucked. The said exemption is not available for fruits / nuts that are frozen or dried. Therefore, the applicable IGST for dried fruits / nuts is 5% / 12%, as the case may be.

7. Accordingly, a Consultative Letter No. **1879/2022-23 dated 20.01.2023** was issued to the importer for payment of short levied duty **Rs. 67,133/- (Rupees Sixty Seven Thousand One Hundred Thirty Three Only)** along with applicable interest and penalty.

8. Vide the aforementioned Consultative letter dated 20.01.2023, the Importer was advised to pay the Differential duty along with interest and penalty within 15 days of the receipt of the consultative letter in terms of Section 28(4) of the Customs Act 1962. The importer was further advised to avail the benefit of lower penalty in terms of Section 28(5) of the Customs Act, 1962, by early payment of short paid duty along with applicable interest and penalty

9. This mis-classification towards IGST Schedule vide IGST Notification 01/2017 dated 28.06.2017 has led to loss to the Government exchequer and accrued monetary benefits to the Importer. Therefore, it appears that importer has intentionally mis-classified the imported goods under Sr. No. 28 of Schedule I of IGST Notification 01/2017 dated 28.06.2017 with lower duty structure with sole purpose to evade legitimate Customs duty whereas the same should have been rightly classifiable under Sr. No. 15 of schedule II of IGST Notification 01/2017 dated 28.06.2017 and thus the provisions of Section 28 (4) are invocable in this case.

10. Hence Importer is liable to pay differential duty of **Rs. 67,133/- (Rupees Sixty Seven Thousand One Hundred Thirty Three Only)** along with applicable interest and penalty under Section 28(4) of Customs Act, 1962 as detailed in **Annexure-A** to this notice.

11. **Legal provisions applicable in the case:**

a. **Section 28 (Recovery of duties not levied or not paid or short- levied or short-paid or erroneously refunded) reads as:**

(4) Where any duty has not been levied or not paid or has been short- levied or short-paid or erroneously refunded, or interest payable has not been paid, part-paid or erroneously refunded, by reason of,-

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

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

(5) Where any duty has not been levied or not paid or has been short- levied or short paid or the interest has not been charged 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 by the importer or the exporter or the agent or

the employee of the importer or the exporter, to whom a notice has been served under sub-section (4) by the proper officer, such person may pay the duty in full or in part, as may be accepted by him, and the interest payable thereon under section 28AA and the penalty equal to fifteen per cent of the duty specified in the notice or the duty so accepted by that person, within thirty days of the receipt of the notice and inform the proper officer of such payment in writing.

(6) Where the importer or the exporter or the agent or the employee of the importer or the exporter, as the case may be, has paid duty with interest and penalty under sub-section (5), the proper officer shall determine the amount of duty or interest and on determination, if the proper officer is of the opinion-

(i) that the duty with interest and penalty has been paid in full, then, the proceedings in respect of such person or other persons to whom the notice is served under sub-section (1) or sub-section (4), shall, without prejudice to the provisions of sections 135, 135A and 140 be deemed to be conclusive as to the matters stated therein; or

(ii) that the duty with interest and penalty that has been paid falls short of the amount actually payable, then, the proper officer shall proceed to issue the notice as provided for in clause (a) of sub-section (1) in respect of such amount which falls short of the amount actually payable in the manner specified under that sub-section and the period of two years shall be computed from the date of receipt of information under sub-section (5).'

**b. Section 46 (Entry of goods on importation), subsection (4) reads as:**

'(4) The importer while presenting a bill of entry shall 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, and such other documents relating to the imported goods as may be prescribed.'

**c. Section 111 (Confiscation of improperly imported goods etc.)**

reads as:

The following goods brought from a place outside India shall be liable to confiscation:

(m) any goods which do not correspond in respect of value or in any other particular with the entry made under this Act or in the case of baggage with the declaration made under section 77 in respect thereof, or in the case of goods under trans-shipment, with the declaration for trans-shipment referred to in the proviso to sub-section (1) of section 54;

**d. Section 114A (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.'

**12.** The Importer has cleared the said goods as detailed in by resorting to misclassification resulting in short levy of legitimate Customs duty amounting **Rs. 67,133/- (Rupees Sixty Seven Thousand One Hundred Thirty Three Only)**. Therefore, the said goods having the total assessable value of **Rs.5,03,998 (Rupees Five Lakh Three Thousand Nine Hundred Ninety Eight Only)** appears to be liable for confiscation under section 111(m) of the Customs Act 1962.

**13.** The Importer is liable for penalty under section 114A of Customs Act, 1962 for the acts of commission and omission which has rendered the said goods liable for confiscation under section 111(m) of Customs act, 1962.

**14.** Therefore, in terms of Section 124 read with Section 28(4) of the Customs Act, 1962, **M/s. Midshipmite Recruiters Pvt. Ltd (IEC - AALCM2660C)** (Hereinafter referred to as 'the importer') having address at Plot No. 19, Gauri Commercial Compound, Sector-11, CBD Belapur, Navi Mumbai-400614, is called upon to show cause to the Deputy Commissioner of Customs, Group-I&IA, JNCH, Nhava Sheva, Taluka - Uran, District - Raigad, Maharashtra - 400707 within 30 days of the receipt of the notice as to why:

- i) Short levied IGST due to wrong claim of lower IGST @ 5% under Sr. No. 28 of Schedule I of the IGST Notification No. 01/2017 dated 28.06.2017 in respect of import of Pistachio of heading 0802 should not be demanded. The imported goods having assessable value of **Rs.5,03,998 (Rupees Five Lakh Three Thousand Nine Hundred Ninety Eight Only)** covered under various Bills of Entry as detailed in Annexure-A should not be held liable for confiscation under Section 111(m) of the Customs Act, 1962.
- ii) Differential Duty of **Rs. 67,133/- (Rupees Sixty Seven Thousand One Hundred Thirty Three Only)** should not be demanded for the Bs/E as detailed in Annexure-A under Section 28(4) of the Customs Act, 1962 along with applicable interest under Section 28AA of the Customs Act, 1962.
- iii) Penalty should not be imposed under Section 114A of the Customs Act, 1962.

**15.** **M/s. Midshipmite Recruiters Pvt. Ltd (IEC - AALCM2660C)** is required to state in their replies, specifically whether they wish to be heard in person by the Adjudicating Authority, namely, The Deputy Commissioner of Customs, Gr-I/IA, Jawaharlal Nehru Custom House, Nhava Sheva -I, Taluk - Uran, District Raigad, Maharashtra - 400 707, before the case is adjudicated. If no specific mention is made about the same in their written submission, it shall be presumed that they

do not wish to be heard in person and the case would be adjudicated on the basis of evidences on record. They should produce at the time of showing cause all the evidences upon which they intend to rely in support of their defense.

**16. M/s. Midshipmite Recruiters Pvt. Ltd (IEC - AALCM2660C)** is further required to note that their reply should reach within 30 (thirty) days from the date of receipt of this notice. If no cause is shown against the action proposed above within 30 days from the receipt of this notice or if they do not appear before the adjudicating authority as and when the case is posted for hearing, the case is liable to be decided ex-parte on the basis of facts and evidences available on record.

**17.** This Show Cause Notice is issued without prejudice to any other action that may be taken against the notice(s), under this Act or any other law for the time being in force in India, or against any other company, person(s), goods and conveyances whether named in this notice or not. The Department reserves its right to amend, modify or supplement this notice at any time on the basis of available/further evidences prior to the adjudication of the case.

Digitally signed by  
Dinesh Kumar  
Date: 10-03-2026  
17:49:11

**(Dinesh Kumar)**  
**Deputy Commissioner of Customs**  
**Gr-1, NS-I, JNCH**

Encl: Annexure-A & Consultative Letter No. 1879/22-23 dated 20.01.2023

**To,**

**M/s. Midshipmite Recruiters Pvt. Ltd (IEC - AALCM2660C)**  
Plot No. 19, Gauri Commercial Compound, Sector-11,  
CBD Belapur, Navi Mumbai-400614

**Copy to:**

1. The Assistant Commr./Audit, D- Circle, JNCH
2. The Dy. Commr. Of Customs, CAC, JNCH (for information).
3. CHS Section, JNCH (For display on Notice Board.)
4. EDI Section, JNCH (For publish on JNCH Website)
5. Office copy.





सीमाशुल्क आयुक्त कार्यालय  
**OFFICE OF THE COMMISSIONER OF CUSTOMS**  
 न्हावाशेवा-IV आयुक्तालय, जवाहरलालनेहरू सीमाशुल्क भवन,  
**NHAVA SHEVA COMMISSIONERATE,**  
**JAWAHARLAL NEHRU CUSTOM HOUSE,**  
 न्हावाशेवा, ता - उरण, जिला - रायगड, महाराष्ट्र - 400 007  
**NHAVA SHEVA, TALUKA URAN, DIST-RAIGAD,**  
**MAHARASHTRA- 400707.**

F.NO- S/2-Audit-Gen- 741/22-23/PCA/D-3

Date- 201-2-23

DIN- 2023078 NX000000  
DIA F**Draft Consultative Letter No. 1879/22-23**

To,

M/s. Midshipmite Recruiters Private Limited, (IEC-AALCM2660C)  
 Plot No.- 19, Gauri Commercial compound  
 Sector 11, CBD Belapur, Navi Mumbai  
 Navi Mumbai-400614

Gentlemen,

Sub: Short payment of IGST on "Dry Fruits and nuts"- - reg.

During the course of Post Clearance Audit of Bills of Entry, it has been prima-facie noticed that you have imported goods declared viz Long Pistachio Inshell as detailed in Annexure A and cleared through customs with the assistance of your Customs Broker M/s. Varad Logistics Pvt Ltd (CHA No.11/1655) through Customs. On scrutiny of data, it is seen that the goods imported by you which are classifiable under CTH 0802 of First Schedule to the Customs Tariff Act, 1975 and attracts IGST @ 12% as per Notification No. 01/2017 - Integrated Tax (Rate) dated 28.06.2017. However the applicable IGST is not paid by you in this instant case.

2. Your attention is invited toward notification no. 02/2017 - Integrated Tax (Rate) dated 28.06.2017, wherein it is clearly mentioned that the IGST rate of "Dry Fruits and nuts viz Almonds, cashew nuts, walnuts, hazelnut etc" is "Nil", if imported in "fresh" condition, whether or not shelled or peeled i.e., in the state as plucked. However, if these goods are imported in frozen or dried condition, then, as per Notification No. 01/2017 - Integrated Tax (Rate) dated 28.06.2017, such goods attract IGST @ 5% and 12%.

3. For better understanding of applicability of IGST, the relevant entries of the Notification 01/2017 -cus dated 30.06.2017 is reproduced below:-

Sr. No.	Chapter Sub heading	Description of Goods	Schedule	Rate

27.	0801	Cashew nuts, whether or not shelled or peeled, desiccated coconuts [43/2017-IGST dated 14.11.2017 - Sr. No. 27 amended]	I	5%
28.	0802	Dried areca nuts, whether or not shelled or peeled	I	5%
29.	0802, 0813	Dried chestnuts (singhada), whether or not shelled or peeled [35/2017-IGST dated 13.10.2017 - HS Code 0813 inserted]	I	5%
29A	0802	Walnuts, whether or not shelled [27/2017-IGST dated 22.09.2017 - Sr. No. 29A inserted]	I	5%
14.	0801	Brazil nuts, dried, whether or not shelled or peeled <del>and desiccated coconuts</del> [Amended by Corrigendum dated 27.07.2017; [43/2017-IGST dated 14.11.2017 The words "and desiccated coconuts" omitted]	II	12%
15.	0802	Other nuts, dried, whether or not shelled or peeled, such as Almonds, Hazelnuts or filberts (Coryius spp.), <del>Walnuts</del> , Chestnuts (Castanea spp.), Pistachios, Macadamia nuts, Kola nuts (Cola spp.) [other than dried areca nuts] [27/2017-IGST dated 22.09.2017 - SNo. 15 amended]	II	12%

The relevant portion of Notification No. 02/2017 - Integrated Tax (Rate) dated 28.06.2017 is given below:

Sr. No.	Chapter Sub heading	Description of Goods	
48.	0801	Brazil nuts, fresh, whether or not shelled or peeled	0%
49.	0802	Other nuts, Other nuts, fresh such as Almonds, Hazelnuts or filberts (Coryius spp.), walnuts, Chestnuts (Castanea spp.), Pistachios, Macadamia nuts, Kola nuts (Cola spp.), Areca nuts, fresh, whether or not shelled or peeled	0%

4. Further, CBIC vide Circular no. 163/19/2021-GST dated 06.10.2021 has issued a clarification with regard to the GST rates and classification based on the recommendations of the 45th Meeting of the GST Council. At paragraph 3.2 of the said Circular, a distinction has been made between fresh and dried fruits & nuts; accordingly, a conclusion has been drawn at paragraph 3.3. The relevant portion is reproduced below:

**"3.2 At present, fresh nuts (almond, walnut, hazelnut, pistachio etc) falling under heading 0801 and 0802 are exempt from GST, while dried nuts under these headings attract GST at the rate of 5%/ 12%. The general Explanatory Notes to chapter 08 mentions that this chapter covers fruit,**

nuts intended for human consumption. They may be fresh (including chilled), frozen (whether or not previously cooked by steaming or boiling in water or containing added sweetening matter) or dried (including dehydrated, evaporated or freeze-dried). Thus, HS chapter differentiates between fresh, frozen and dried fruits and nuts. **Fresh fruit and nuts would thus cover fruit and nuts which are meant to be supplied in the state as plucked. They continue to be fresh even if chilled.** However, fruit and nuts do not qualify as fresh, once frozen (cooked or otherwise), or intentionally dried to dehydrate including through sun drying, evaporation or freezing, for supply as dried fruits or nuts. It may be noted that in terms of note 3 to Chapter 8, dried fruits, even if partially re-hydrated, or subject to preservation say by moderate heat treatment, retain the character of dried fruits or dried nuts."

**3.3. Therefore, the exemption from GST to fresh fruits and nuts covers only such products which are not frozen or dried in any manner as stated above or otherwise processed. Supply of dried fruits and nuts, falling under heading 0801 and 0802 attract GST at the rate of 5%/12% as specified in the respective rate Schedules."**

5. Hence, from the above discussion it is clear that exemption from GST is applicable to only fresh fruits and nuts, which are meant to be supplied in the state as plucked. The said exemption is not available for fruits/nuts that are frozen or dried. Therefore, the applicable IGST for dried fruits/nuts is 5%/12%, as the case may be.

5. In view of the above it is evident that you have not paid IGST amount at the time of import of goods as detailed in Annexure-A. Therefore, it appears that you are liable to pay differential duty amounting to Rs. 67,133/ (Sixty seven thousand one hundred thirty three only) along with applicable interest and penalty. Details of description of goods, Bills of Entry and the differential IGST amount is tabulated in Annexure-A with this letter.

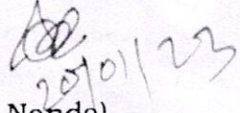
6. After the introduction of self-assessment vide Finance Act, 2011, the onus is on the Importer to make true and correct declaration in all aspects including classification and calculation of duty, but in the instant case the duty amount has not been paid at the time of import of the subject goods, resulting into loss to Govt. Exchequers.

7. Therefore, in terms of the provisions of section 28(4) of the Customs Act, 1962, you are advised to pay the differential duty amounting to Rs. 67,133/ (Sixty seven thousand one hundred thirty three only) as detailed in the Annexure, along with applicable interest and penalty within 15 days of receipt of this letter. You are advised that you may avail the benefit of lower penalty in terms of section 28(5) of the Customs Act, 1962, by early payment of duty and interest along with applicable penalty @ 15%, failing which you can become liable for higher penalty equal to the duty and interest.

8. Further, it is to inform you that this Consultative Letter is being issued, on the basis of sample data collected w.r.t. assessed bills of entry and that this office is scrutinizing the entire clearances made by the Importers in this respect. You are therefore advised to pay the differential duty along with interest and penalty, in respect of all such Bills of Entry of similar nature cleared by you in the past, which have not been included in the Annexure.

9. If you don't agree with this prima-facie view of the Department, you are requested to put forth your view along with submission of all necessary documents in support of your view/claim within 15 days of receipt of this Consultative Letter, as the case may be.

10. This Consultation Letter is issued taking into account the Pre-Notice Consultation Regulations, 2018. The Department reserves the right to proceed in terms of the relevant provisions including Section 28 of the Customs Act, 1962.

  
(S.C. Nanda)

Deputy. Commissioner of Customs,  
Audit Commissionerate, JNCH

Encl: as above

Copy to: M/s. Varad Logistics Pvt Ltd (CHA No. 11/1655)- Custom Broker  
F-108, 1st Floor, Nerul Railway Station, Sector-20, Nerul(W),  
Navi Mumbai- 400706

(with the direction to coordinate with importer to pay the amount at earliest.)

Customs S/IMPORTER ADDRESS	CHA ADDRESS	BE Number	BE Date	Assessable Value Amount	Full Item Description	Item Num	Eight Digit HS	d8CD	Duty And	IGST Rate	Total Duty Amount	Duty to be paid	Differential duty
WASHIMNITE RECRUITERS PRIVATE UNITED/DAL/D/26630/No. - 19, 106, 1ST FLOOR, MENUL Street Commercial complex 11, CID Building, Near bhamburda 411004/202418	VARAD LOGISTICS PVT LTD/DAL/D/2088/CH001/- 106, 1ST FLOOR, MENUL RAIL WAY STA. SECTOR, 20 MIDUL (W), MUM 411004/202418 email:com@40706	3185677	17-03-2024	50398	LONG PISTACHIO INSHELL - (NET WT 25 KGS/PKG) LONG PISTACHIO ROASTED 26.28 (NET WT - 25 KGS/PKG)	2	0925100		50398		50398	12572318	67132518

