



सत्यमेव जयते

BHARAT
SARKAR

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



INDIAN CUSTOMS

File No. CUS/APR/APPL/HC/18/2025-Gr(1And1A)-NS-1Pt1
399/2025-26/JOINT COMM. /GR. I&IA/NS-I/CAC/JNCH

29-10-2025SCN No.

DIN: 20251078NW000000CB0F

Subject: Addendum to the Show Cause Notice No 399/2025-26/JC/Gr_ I&IA/NS-I/CAC/JNCH dated 08.07.2025 issued in case of M/S Trinity Agro Products (IEC:- DZHPR8583Q) - regarding.

1. A Show Cause Notice No 399/2025-26/JC/Gr_ I&IA/NS-I/CAC/JNCH dated 08.07.2025 was issued by Joint Commissioner of Customs, Group 1, JNCH in case of M/S Trinity Agro Products (IEC:- DZHPR8583Q).

2. In this regard, after Para 2.24 of the said Show Cause Notice, the following shall be inserted:-

“2.25 In compliance of Hon'ble High Court of Bombay order dated 23.06.2025, the provisional release of seized goods was granted, however, the same was not availed by M/s Trinity Agro Products due to inaction on their part. Instead, M/s Trinity Agro Products preferred a Writ Petition No. 10708 of 2025 in High Court of Bombay for withdrawal of fresh samples for the purpose of retesting before provisional release. The Hon'ble High Court, vide order dated 10.09.2025 (RUD-20) ordered withdrawal of fresh samples to be sent to the Central Revenues Control Laboratory (CRCL), New Delhi, by FSSAI and CRCL was requested to submit its report within one month from the receipt of the samples. Thereafter, the importer has obtained the provisional release of the impugned goods.

2.26 Pursuant to the Hon'ble High Court Order dated 10.09.2025, fresh samples were withdrawn on 16.09.2025 and forwarded by

FSSAI to CRCL, New Delhi on 16.09.2025.

2.27 Authorized Officer, (JNPT- Nhava Sheva), FSSAI, Government of India, Navi Mumbai vide letter F.No. 1-1/Custom/Import/2025/FSSAI/JNPT/5456 dated 08.10.2025 (**RUD-21**), forwarded the test reports dated 03.10.2025 in respect of samples withdrawn on 16.09.2025, issued by CRCL, which concluded that the samples are 'Plain Cashew Kernels (Raw Kernels)'. Therefore, tests conducted by CRCL, New Delhi, have reconfirmed vide its reports dated 03.10.2025 that the samples in respect of goods imported vide Bills of Entry No 7803327 dated 15.01.2025, 7826312 and 7826562 both dated 16.01.2025, 7846911 and 7847643 both dated 17.01.2025, 7865998 dated 18.01.2025, 7749895 dated 12.01.2025 and 8141837 dated 03.02.2025 were "Plain Cashew Kernels (Raw Kernels)" and not roasted."

3. Further, after Para 4.5 of the said Show Cause Notice, the following shall be inserted:-

"4.5.1 Further, in compliance with the Hon'ble High Court's directive dated 10.09.2025, FSSAI obtained fresh samples on 16.09.2025 and dispatched them to CRCL, New Delhi for examination. The test reports issued by CRCL on 03.10.2025, and subsequently forwarded by FSSAI on 08.10.2025, reaffirmed that the samples were identified as 'Plain Cashew Kernels (Raw Kernels)' and not roasted."

4. Further, after Para 5.7 of the said Show Cause Notice, the following shall be inserted:-

"5.7.1 The Hon'ble High Court of Bombay ordered provisional release of seized goods on 23.06.2025, which M/s Trinity Agro Products did not utilize. Instead, they filed another Writ Petition No. 10708 of 2025 seeking fresh sampling and retesting before release. On 10.09.2025, the Hon'ble Court directed FSSAI to collect new samples and send them to CRCL, New Delhi, for testing within a month. Pursuant to the Hon'ble High Court Order dated 10.09.2025, fresh samples were withdrawn on 16.09.2025 and forwarded by FSSAI to CRCL, New Delhi on 16.09.2025. CRCL's report dated 03.10.2025, forwarded by FSSAI on 08.10.2025, confirmed the samples were "Plain Cashew Kernels (Raw Kernels)" and not

roasted.”

5. Further, after Para 5.11 of the said Show Cause Notice, the following shall be inserted:-

“5.11.1 Further, in view of the above test reports issued by CRCL on 03.10.2025, and subsequently forwarded by FSSAI on 08.10.2025, reaffirmed that the seized goods were Plain Broken Cashew Kernel, classified under CTI 08013210, import of which is prohibited by Notification 59/2015-20 dated 21.02.2023 issued by DGFT subject to Minimum Import Price condition which are not covered under ASEAN- India Free Trade Agreement goods notified under Notification 46/2011 dated 01.06.2011 as amended.”

6. Further, after Para 6.1(ii) of the said Show Cause Notice, the following shall be inserted:-

“(ii)(a) Additionally, CRCL's report dated 03.10.2025, forwarded by FSSAI on 08.10.2025, reaffirmed the samples drawn from seized goods were "Plain Cashew Kernels (Raw Kernels)" and not roasted." This shows that the importer has misdeclared the goods imported vide Bills of Entry No 7803327 dated 15.01.2025, 7826312 and 7826562 both dated 16.01.2025, 7846911 and 7847643 both dated 17.01.2025, 7865998 dated 18.01.2025, 7749895 dated 12.01.2025 and 8141837 dated 03.02.2025 under Section 46 of the Customs Act, 1962, with a malafide intent to import the prohibited goods and repeatedly tried to mislead the investigating authorities.”

7. Further, after Para 6.1(viii) of the said Show Cause Notice, the following shall be inserted: -

“(viii)(a) Further, in view of the above test reports issued by CRCL on 03.10.2025, and subsequently forwarded by FSSAI on 08.10.2025, reaffirmed that the seized goods were Plain Broken Cashew Kernel thus rendering the goods viz. 2,11,410 kg of plain broken cashew kernels having total value of Rs. 5,16,26,842/-, imported in the name of M/s Trinity Agro Products in 12 containers vide 8 Bills of Entry as detailed in Table-III and Table-VI, liable to confiscation under the provisions of Section 111(d), 111(f), 111(l), 111(m), 111(o) and 111(q) of the Customs Act, 1962.”

8. The Department reserves its right to amend the Show Cause Notice

or issue a supplementary Show Cause Notice, in case new facts emerge at a later stage.

Digitally signed by
Jay Girijappa Waghmare
Date: 29-10-2025
13:03:12

(Jay G. Waghmare)
Joint Commissioner of Customs
Gr-1, NS-I, JNCH.

Enclosures:

1. Hon'ble High Court of Bombay order dated 10.09.2025 (RUD-20)
2. Letter F.No. 1-1/Custom/Import/2025/FSSAI/JNPT/5456 dated 08.10.2025 issued by Authorized Officer, (JNPT- Nhava Sheva), FSSAI (RUD-21)

To,

M/s Trinity Agro Products (IEC :- DZHPR8583Q)

(Proprietor- Shri Vyom Dipesh Raichanna),
Shop No. F-10, APMC Market-1, Phase-II,
Turbhe, Vashi, Navi Mumbai, Maharashtra – 400705.

Copy to: -

1. The Dy./Asstt. Director, DRI MZU,
2. Principal Commissioner of Customs, NS-I, JNCH, Nhava-Sheva,
3. The Dy./Asstt. Commissioner of Customs, CAC(I), JNCH,
4. Notice Board (for display),
5. DC/EDI,
6. Office copy.



IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO.10708 OF 2025

Shri Vyom Dipesh Raichanna
Age – 24 years, Occ.: Business,
Proprietor of Trinity Agro Products having
its office at F-10, A.P.M.C. Market-I, Phase-
II, Sector-19, Vashi,
Navi Mumbai – 400 705. ... Petitioner

Versus

1. Union of India
(Through the Secretary,
Ministry of Law and Justice),
Department of Legal Affairs,
Branch Secretariat, Aaykar Bhavan,
Annexe, 2nd floor, New Marine Lines,
Mumbai 400 020.
2. The Pr. Chief Commissioner of
Customs, JNCH, Nhava Sheva,
District-Raigad,
Maharashtra – 400 707.
3. The Pr. Commissioner of Customs,
Gr.-I, IA, NS-I, JNCH, Nhava Sheva,
District-Raigad,
Maharashtra 400707.
4. The Pr. Additional Director General
(ADG), Directorate of Revenue
Intelligence, Mumbai Zonal Unit,
13, Sir Vithaldas Thackersey Marg,
New Marine Lines,
Mumbai – 400 020.

5. The Senior Intelligence Officer,
Directorate Revenue of Intelligence,
MZU, NS-II, 208/209, 2nd Floor,
'D' Wing, Navi Mumbai SEZ
Commercial Complex, Sector-11,
Near JNPT Township, Dronagiri,
Raigad, Maharashtra – 400 707.
6. The Intelligence Officer,
Directorate Revenue of Intelligence,
MZU, NS-II, 208/209, 2nd Floor,
'D' Wing, Navi Mumbai SEZ
Commercial Complex, Sector-11,
Near JNPT Township, Dronagiri,
Raigad, Maharashtra – 400 707.
7. Joint Commissioner of Customs
Group 1/1A, Office of Principal
Commissioner of Customs (NS-1),
Nhava Sheva, Raigad - 400 707.
8. Deputy Director,
JNPT (I), FSSAI, WR [Nhava Sheva]. ... Respondents

Dr. Sujay Kantawala, a/w Aishwarya Kantawala, Ayushi Jha
i/b. Jeffrey Caleb for Petitioners.

Mr. Jitendra Mishra, a/w Ms. Sangeeta Yadav for Respondent
Nos.2, 3 and 7.

Mr. Akash Vijay, for Respondent No.8 – FSSAI.

**CORAM : M.S. Sonak &
Advait M. Sethna, JJ.**

DATED : 10 September 2025

Oral Judgment (Per : M.S. Sonak, J.) :-

1. Heard the learned counsel for the parties.

2. Rule. Rule is made returnable immediately at the request of and with the consent of the learned counsel for the parties.

3. The main grievance of the Petitioner concerns the refusal by the Respondents to re-test the seized goods. This relief is formulated in prayer clause (c) of the Petition and the same reads as follows:-

“c) That this Hon'ble Court may be pleased to issue a Writ of Mandamus or a Writ in the nature of Mandamus or any other appropriate writ, order or direction ordering and directing the Respondents, their servants, sub-ordinates and agents to forthwith draw fresh samples from the Seized Goods covered under Seizure Memos dated 07.03.2025 and 03.04.2025 (Exhibit K and L) which are presently under control of the Respondents at the cost and expenses to be borne by the Petitioner and further Order and Direct that the fresh samples sent for Re-test at any of the Accredited Laboratories in the state of Maharashtra as described in Exhibit J above.”

4. The record shows that even earlier, the Petitioner's goods had been seized, and the matter was referred to the FSSAI Laboratory in the State of Maharashtra. On that occasion, a report favouring the contentions of the Petitioner was received from the said laboratory.

5. On this occasion, the samples from the seized goods were sent to the laboratory in Kerala, which has given a report adverse to the case of the Petitioner. Therefore, the Petitioner, by relying upon Public Notice No.97 of 2017 dated 28 July 2017, which provides for detailed guidelines for re-

testing of samples, applied to the Respondents for re-testing by taking out fresh samples. In support, the Petitioner contended that there is no difference between the samples earlier detained in respect of which there was a favourable report from the laboratory in Maharashtra and the sample now seized.

6. Dr. Kantawala, learned counsel for the Petitioner, relies on the public notice dated 28 July 2017 and the guidelines contained therein. He emphasises clause 2(g), which provides that the facility of re-testing is a trade facilitation measure, which generally, will not be denied in the ordinary course. He submits that there is nothing extraordinary in this matter and the Respondents are acting quite unreasonably in denying this facility to the Petitioners.

7. Mr. Mishra, the learned counsel for the Customs Authorities, submits that in terms of the public notice dated 28 July 2017, the request for re-testing should have been made within a period of 10 days from the receipt of the communication of the test result of the first test. He submits that in this case, the request was made much later. Secondly, he submits that a re-test would be made only on the remnants of the samples originally tested or on the duplicate representative sealed samples in the custody of the Customs. He submits that the Petitioner is now seeking the drawing of fresh samples, which is impermissible even under the public notice of 28 July 2017. He submitted that on the previous occasion, samples were tested for their edibility (human

consumption), and now the test was to determine whether they were roasted. For all these reasons, Mr. Mishra opposes the grant of any relief in this Petition.

8. Since there was no clarity as to why, in this case, the samples were referred to a laboratory in Kerala when the sample had been referred to a laboratory in Maharashtra on a previous occasion, we directed the impleadment of FSSAI. It was more so, because Mr. Mishra, on behalf of the Customs Authorities, had contended that it was the prerogative of FSSAI to refer the samples to any laboratory. It was also hinted that the laboratory in Kerala was specialised for testing cashew-nuts.

9. Mr. Akash Vijay has appeared on behalf of FSSAI. On instructions, he submitted that there are 39 laboratories all over the country for testing cashew-nuts. He submitted that out of these, almost 7 are in the State of Maharashtra, which are specialised in testing cashew-nuts for human consumption. Since in this case one of the issues was whether the samples were roasted cashew-nuts, the matter was referred to the Kerala Laboratory.

10. On further instructions, Mr. Akash Vijay submitted that most of these laboratories, though accredited by NABL, are private laboratories. He submitted that there is a Central Revenues Control Laboratory in New Delhi, operated by the Government of India, also undertakes this type of testing.

11. Mr. Mishra pointed out that the show-cause notice

has already been issued to the Petitioners on 3 July 2025, and the adjudication is pending. He pointed out that the Petitioners have not yet filed their reply to the show-cause notice.

12. We think that the report from the Central Revenues Control Laboratory, New Delhi, as suggested by FSSAI would assist the Customs Authorities in disposing of the show-cause notice. Dr. Kantawala states that the Petitioner was awaiting some clarity on the issue of re-testing for filing of the reply. He states that in any event, a provisional reply will be filed within a week from the upload of this order, and once the report from the Central Revenues Control Laboratory, New Delhi, is received, the Petitioner will file the final reply.

13. As noted earlier, a report from the Central Revenues Control Laboratory, New Delhi, will assist in determining whether the seized samples of cashews are roasted or not, because it is the case of the Customs Authorities that cashews which are not roasted are prohibited.

14. We have considered the rival contentions, and in this case, we wonder at the resistance which the Customs Authorities are offering to the re-testing of this product. Such resistance is not quite consistent with the spirit of the guidelines contained in the public notice dated 28 July 2017.

15. Firstly, the public notice contains guidelines, which cannot be equated with statutory rules that require rigorous compliance. The guidelines must be substantially complied

with by taking into account all relevant facts and circumstances.

16. In this case, though, the Customs Authorities dispute the similarity between the earlier detained goods and the presently seized goods; such a dispute is neither here nor there. Suppose the customs authorities now contend that unroasted cashew nuts are prohibited. In that case, it is reasonable to presume that on the earlier occasion, the authorities must have had them tested for this aspect, not merely whether they were fit for human consumption. Admittedly, the cashews were tested in the laboratories in Maharashtra earlier.

17. In the above context, the Petitioners have made a solemn statement about there being no difference between the earlier detained goods and the presently seized goods. Nothing is produced from the record to dispute this statement. In any event, it is not as if we are ruling on the similarity of the goods which were earlier detained and which were presently seized. This observation is made only in the context of the stiff resistance being offered for re-testing.

18. Clauses 2(f) and 2(g) of the public notice dated 28 July 2017 read as follows: -

“2(f) The competent authority will consider the results of the re-test without prejudice to the results of the first test. In case there is a variation in the results of the first test and the re-test, the competent authority will take the decision relying upon either of the tests

specifying the grounds in writing for the decision so taken. In case the competent authority is unable to decide whether to rely upon the first or the re-test results, then it may order a second re-test provided the consignment is still within the customs control. However, this option will not be resorted to in every case of variation between the first test and re-test results.

2(g) The facility of re-testing, is a trade facilitation measure, which, generally, will not be denied in the ordinary course. However, there might arise circumstances where the customs officer is constrained to deny the re-testing facility. However, such denial would be occasional and on reasonable grounds to be recorded in writing.”

19. Clause 2(f) refers to the cases where there is a variation in the results of the first test and the retest. Clause 2(g) clarifies that this facility of re-testing is a trade facilitation measure, which, generally, will not be denied in the ordinary course. However, there might arise circumstances where the Customs officer is constrained to deny the re-testing facility. However, such denial would be occasional and, on reasonable grounds to be recorded in writing.

20. Considering the circumstances of the case, including the admitted fact that previously detained goods were sent to the laboratory in Maharashtra, we do not think that this was the appropriate occasion for the Customs Authorities to deny the facility of re-testing. Ultimately, such denial must be only occasional and that too, on reasonable grounds to be

recorded in writing. The guidelines emphasised that this facility of re-testing is nothing but a trade facilitation measure, which, generally, will not be denied in the ordinary course.

21. All this emphasises the intention of the department itself that requests for re-testing should ordinarily be considered unless, of course, there are exceptional circumstances to deny them. The objective of such guidelines is to determine the correct status of the imported goods in a mutually fair manner. The object is not to trip on the importers or to make the determination of truth difficult.

22. Suppose the seized goods are found to be prohibited after following a fair process. In that case, additional steps can always be taken, including re-export if allowed or paying the differential duty, which has already been secured. If the seized goods match the description declared by the petitioner, there is no point in allowing this issue to linger. This is not trade facilitation. Such an approach contradicts the objectives of the guidelines.

23. The Government of India is taking several measures for 'Ease of Doing Business'. This is commendable. It is the duty of all Departments of the Government of India to facilitate the policy of the Government of India about the 'ease of doing business'. The Public Notice dated 28 July 2017 is a step in that direction when it provides that this facility of re-testing is also a trade facilitation measure. This means that

on paper, there is every intention to facilitate the trade. However, when it comes to implementation, stiff resistance is offered by officials who are otherwise duty-bound to implement and promote the policy of the Government of India.

24. The arguments suggesting that the request was not made within 10 days do not persuade us. Dr. Kantawala states that such a request was made within three days, although, as usual, the Respondents dispute this without providing any detailed explanation. Even the argument that the re-test should only be conducted on the remnants of the samples originally tested should not apply in this case, especially when no convincing reasons are provided as to why the samples, in this instance, were sent to Kerela and not to one of the several laboratories in Maharashtra. While we do not for a moment suggest that the testing cannot be done in Kerala, there must be some convincing reason why the usual procedure or the procedure followed in the earlier instance was deviated from on this occasion. In any event, if the Petitioner wishes to have a re-test carried out by collecting fresh samples that are in the custody of the Customs officials themselves, such a request cannot be refused on unreasonable grounds.

25. On behalf of the Customs Authorities, it was pointed out that there is already an order for the provisional release of these goods, and they were wondering why the Petitioner is not availing the benefit of this provisional release. Mr

Mishra submitted that the Petitioner must accept the provisional release and get on with the show cause notice.

26. Dr. Kantawala submitted that the necessary Bank guarantees and bonds have already been furnished. He pointed out that, given the defences that the Customs Authorities are raising in this matter, they would, in all probability, contend that once the goods are released, there is no question of re-testing from out of the samples in custody of the Customs Department. At least in the facts of this case, we cannot rule out such an argument on behalf of the Customs Authorities.

27. Therefore, we direct the drawal of fresh samples from out of the goods seized within five days from the date this order is uploaded in the presence of the representative of the Petitioner which is also the requirement under the Public Notice dated 28 July 2017. Such samples should now be sent to the Central Revenues Control Laboratory, New Delhi, by FSSAI. The Central Revenues Control Laboratory, New Delhi, which is not a private laboratory, but the Government of India Laboratory, is requested to submit its report within one month from the receipt of the samples. The FSSAI must communicate this order to the Central Revenues Control Laboratory and pursue the matter so that the report is received within a month from the receipt of the samples.

28. Upon the drawal of the samples, subject to the Petitioner fulfilling the prescribed requirements and in

accordance with the previous orders made by this Court, the Petitioner would be entitled to seek the provisional release of the seized goods.

29. The Rule in this petition is made absolute to the above extent. We were considering the imposition of costs. However, in the hope that the Customs Department will hereafter contribute to the promotion of the Government of India's policy of 'ease of doing business', we refrain from imposing any costs in this matter.

30. All concerned are to act upon an authenticated copy of this order.

(Advait M. Sethna, J)

(M.S. Sonak, J.)

F.No.:1-1/Custom/Import/2025/FSSAI/JNPT/ 3456

Dated:-08-10-2025

To,
 Shri. Sammer S. Patil
 Deputy Director
 DRI, JNCH,
 Nhava Sheva, Uran.

Subject: - Analysis to Ascertain Roasting Status of Imported Samples - **Hon'ble High Court Matter, Writ Petition No. 10708 of 2025-Reg.**

Sir/Madam,

This is in reference to **Writ Petition No. 10708 of 2025** and the directions issued by the **Hon'ble High Court of Bombay**, wherein it was inter alia ordered that fresh samples be drawn from the seized consignments and forwarded to the **Central Revenues Control Laboratory (CRCL), New Delhi**, for analysis to determine the actual nature of the goods.

In compliance with the aforementioned directions, this office has duly drawn samples from the seized consignments in the presence of the Petitioner's representative and officials of DRI/Customs.

Pursuant to the aforesaid order, the requisite testing and verification have been successfully carried out by CRCL, New Delhi. Enclosed herewith are the corresponding **test reports**, which provide a detailed and self-explanatory analysis of the examined samples. The particulars of the samples are furnished below for ready reference:

Sr. No.	Sample ID	Declared Item
1	7803327-1	Broken Roasted Cashew Nut Kernels Grade BB
2	7749895-2	Broken Roasted Cashew Nut Kernels LP
3	7826312-3	Roasted Cashew Nut Kernels BB
4	7826562-4	Broken Roasted Cashew Nut Kernels Grade BB
5	8141837-5	Broken Roasted Cashew Nut Kernels Grade BB
6	7846911-6	Broken Roasted Cashew Nut Kernels Grade BB
7	7847643-7	Broken Roasted Cashew Nut Kernels BB
8	7865998-8	Broken Roasted Cashew Nut Kernels WS

In light of the above, the report is enclosed for your review and further necessary action, as directed by the Hon'ble High Court. A copy of the report is also being forwarded to the applicant.



Yours faithfully,

(Signature)
 8/10/2025
 Adh. Karuna Dhadar
 Assistant Director (NPT) and Officer
 (JNPT (D), FSSAI WR)
 Food Safety and Standards Authority of India
 Ministry of Health and Family Welfare
 Govt. of India, Mumbai

भारत सरकार
वित्त मन्त्रालय, राजस्व विभाग
केन्द्रीय अप्रत्यक्ष कर एवं सीमा शुल्क बोर्ड
केन्द्रीय राजस्व नियन्त्रण प्रयोगशाला
हिल साइड रोड, पूसा, नई दिल्ली- 110012



Government of India
Ministry of Finance, Department of Revenue
Central Board of Indirect Taxes & Customs
Central Revenues Control Laboratory
Hillside Road, Pusa, New Delhi - 110012
Tel.: 011-21520122/21520123; Fax: 011-25843495;
Email: dir.crcl-cbec@nic.in Website: <http://crcl.gov.in>

Dated: 03.10.2025

F.No. 01/CRCL/FOOD/2024

To

The Deputy Director/ Authorized Officer,
Unit No.: DN-410, DN 411, DN 412, D Wing,
NMSEZ Commercial Complex,
Plot No. 6, Sector 11, Navi Mumbai - 400707

Sir,

Subject: Request for Analysis to determine Roasting Status of Imported Samples - reg.

Please refer to your letter F.No. 1-1/Custom/Import/2025/FSSAI/JNPT/4088 dated 16.09.2025 on the above cited subject forwarding therewith eight fresh samples declared as "Broken Roasted Cashew Nut Kernels Grade BB, LP, WS" pertaining to sample Id 7803327-1, 7749895-2, 7826312-3, 7826562-4, 8141837-5, 7846911-6, 7847643-7, 7865998-8 for testing.

Each of the eight fresh samples were registered here vide Lab No. CRCL/Food/20/1852 to 1859 (I) Dated: 19.09.2025. Based on the above tested parameter the test report of each of the eight samples is given below: -

Test Reports

1. CRCL/Food/20/1852 (I) (Sample Id - 7803327-1),
Declared Item (Broken Roasted Cashew Nut Kernels Grade BB).

Sample is in the form of dull ivory coloured very small cut pieces of kernel of irregular shape and sizes alongwith plemules. It is free from living insects, mites and moulds, dead insects, rodent contamination, insect fragments, foreign matter and extraneous vegetable matter. It has following constants: -

S.No.	Parameter	Result
1	Moisture content, percent by mass	4.2
2	Acid-insoluble ash, percent by mass, on dry basis	0.03
3	Free fatty acid (expressed as oleic acid) percent	13.4
4	Peroxide Value meq/kg	5.8

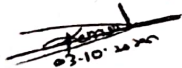
Based on the above tested parameter the sample u/r has the characteristics of Plain Cashew Kernel (Raw Kernel). It is other than Roasted.

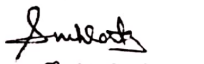
2. CRCL/Food/20/1853 (I) (Sample Id - 7749895-2),
Declared Item (Broken Roasted Cashew Nut Kernels LP).

Sample is in the form of dull ivory coloured large cut pieces of kernel of irregular shape and sizes alongwith few splits kernel. It is free from living insects, mites and moulds, dead insects, rodent contamination, insect fragments, foreign matter and extraneous vegetable matter. It has following constants: -

S.No.	Parameter	Result
1	Moisture content, percent by mass	4.5
2	Acid-insoluble ash, percent by mass, on dry basis	0.07
3	Free fatty acid (expressed as oleic acid) percent	3.0
4	Peroxide Value meq/kg	2.94

Based on the above tested parameter the sample u/r has the characteristics of Plain Cashew Kernel (Raw Kernel). It is other than Roasted.


03.10.2025
CCA)


03.10.2025
(CA)

3. CRCL/Food/20/1854 (I) (Sample Id - 7826312-3),
Declared Item (Roasted Cashew Nut Kernels BB).

Sample is in the form of dull ivory coloured very small cut pieces of kernel of irregular shape and sizes alongwith plemules. It is free from living insects, mites and moulds, dead insects, rodent contamination, insect fragments, foreign matter and extraneous vegetable matter. It has following constants: -

S.No.	Parameter	Result
1	Moisture content, percent by mass	4.1
2	Acid-insoluble ash, percent by mass, on dry basis	0.07
3	Free fatty acid (expressed as oleic acid) percent	13.52
4	Peroxide Value meq/kg	7.84

Based on the above tested parameter the sample u/r has the characteristics of Plain Cashew Kernel (Raw Kernel). It is other than Roasted.

4. CRCL/Food/20/1855 (I) (Sample Id - 7826562-4),
Declared Item (Broken Roasted Cashew Nut Kernels Grade BB).

Sample is in the form of dull ivory coloured very small cut pieces of kernel of irregular shape and sizes alongwith plemules. It is free from living insects, mites and moulds, dead insects, rodent contamination, insect fragments, foreign matter and extraneous vegetable matter. It has following constants: -

S.No.	Parameter	Result
1	Moisture content, percent by mass	4.0
2	Acid-insoluble ash, percent by mass, on dry basis	0.09
3	Free fatty acid (expressed as oleic acid) percent	13.24
4	Peroxide Value meq/kg	6.92

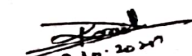
Based on the above tested parameter the sample u/r has the characteristics of Plain Cashew Kernel (Raw Kernel). It is other than Roasted.

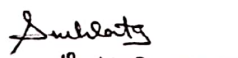
5. CRCL/Food/20/1856 (I) (Sample Id - 8141837-5),
Declared Item (Broken Roasted Cashew Nut Kernels Grade BB).

Sample is in the form of dull ivory coloured very small cut pieces of kernel of irregular shape and sizes alongwith plemules. It is free from living insects, mites and moulds, dead insects, rodent contamination, insect fragments, foreign matter and extraneous vegetable matter. It has following constants: -

S.No.	Parameter	Result
1	Moisture content, percent by mass	4.1
2	Acid-insoluble ash, percent by mass, on dry basis	0.07
3	Free fatty acid (expressed as oleic acid) percent	12.7
4	Peroxide Value meq/kg	23.8

Based on the above tested parameter the sample u/r has the characteristics of Plain Cashew Kernel (Raw Kernel). It is other than Roasted.


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6. CRCL/Food/20/1857 (I) (Sample Id - 7846911-6),
 Declared Item (Broken Roasted Cashew Nut Kernels BB).
 Sample is in the form of dull ivory coloured very small cut pieces of kernel of irregular shape and sizes alongwith plemules. It is free from living insects, mites and moulds, dead insects, rodent contamination, insect fragments, foreign matter and extraneous vegetable matter. It has following constants: -

S.No.	Parameter	Result
1	Moisture content, percent by mass	4.05
2	Acid-insoluble ash, percent by mass, on dry basis	0.05
3	Free fatty acid (expressed as oleic acid) percent	12.2
4	Peroxide Value meq/kg	19.5

Based on the above tested parameter the sample u/r has the characteristics of Plain Cashew Kernel (Raw Kernel). It is other than Roasted.

7. CRCL/Food/20/1858 (I) (Sample Id - 7847643-7),
 Declared Item (Broken Roasted Cashew Nut Kernels BB).
 Sample is in the form of dull ivory coloured very small cut pieces of kernel of irregular shape and sizes alongwith plemules. It is free from living insects, mites and moulds, dead insects, rodent contamination, insect fragments, foreign matter and extraneous vegetable matter. It has following constants: -

S.No.	Parameter	Result
1	Moisture content, percent by mass	4.10
2	Acid-insoluble ash, percent by mass, on dry basis	0.05
3	Free fatty acid (expressed as oleic acid) percent	12.5
4	Peroxide Value meq/kg	19.0

Based on the above tested parameter the sample u/r has the characteristics of Plain Cashew Kernel (Raw Kernel). It is other than Roasted.

8. CRCL/Food/20/1859 (I) (Sample Id - 7865998-8),
 Declared Item (Broken Roasted Cashew Nut Kernels WS).
 Sample is in the form of dull ivory coloured split kernel of irregular shape and sizes alongwith large and small cut pieces of kernel. It is free from living insects, mites and moulds, dead insects, rodent contamination, insect fragments, foreign matter and extraneous vegetable matter. It has following constants: -

S.No.	Parameter	Result
1	Moisture content, percent by mass	4.48
2	Acid-insoluble ash, percent by mass, on dry basis	0.02
3	Free fatty acid (expressed as oleic acid) percent	2.0
4	Peroxide Value meq/kg	10.8

Based on the above tested parameter the sample u/r has the characteristics of Plain Cashew Kernel (Raw Kernel). It is other than Roasted.

[Signature]
 02-10-2024
 (CA)

[Signature]
 02.10.2024
 (CA)

Yours faithfully

[Signature]
 (Rajesh Kumar)

Chemical Examiner Gr- II
 राजेश कुमार / RAJESH KUMAR
 पर्यायन परीक्षक / Chemical Examiner
 भारत सरकार / Government of India
 वित्त मंत्रालय / Ministry of Finance
 वित्त विभाग / Deptt of Revenue
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