

 सत्यमेव जयते	OFFICE OF THE COMMISSIONER OF CUSTOMS (NS-I), सीमाशुल्कायुक्त का कार्यालय (एनएस -I) NHAVA-SHEVA, JAWAHARLAL NEHRU CUSTOM HOUSE, 5 ^{वा} वा-शेवा, जवाहरलाल नेहरू कॉम्प्लेक्स हाउस, TAL-URAN, DISTRICT- RAIGAD, MAHARASHTRA – 400 707. ताल-उरण, िजला- रायगढ़, महाराष्ट्र - 400 707	 आज़ादी का अमृत महोत्सव
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File No. CUS/APR/SCN/1790/2025-Gr (1And1A)
SCN No. 1501/2025-26/JC/Gr.I&IA/NS-I/CAC/JNCH
DIN: 20251278NW000000222CO4
Adj. F. No. S/10-1301/2025-26/Adj/JC/Gr.I&IA/NS-i/CAC/JNCH

Date: 05.12.2025

Subject: Show Cause Notice under Section 28(4) of the Customs Act, 1962, in case of Evasion of Customs Duty on import of “Inshell walnut” by way of undervaluation by M/s New Foods Agro (IEC-0515038636)-reg;

The office of SIIB(Import), JNCH, Nhava-sheva had received information from the office of Directorate of Revenue Intelligence, Mumbai Zonal Unit (DRI-MZU) vide letter F. No. DRI/MZU/F/INT- 17/ENQ-08/2025 dated 07.03.2025 regarding undervaluation of the in-shell walnuts of Chilean origin by various Importers. Vide the said letter, the following was stated:

- i. DRI-MZU had conducted searches at the business premises of two Importers importing in-shell walnuts.
- ii. During search operation, digital evidences and original invoices of Chile based suppliers of inshell walnuts, reflecting true transaction of imported goods were recovered.
- iii. During imports, the said importers were mis-declaring the prices of the 'Inshell Walnuts' of Chile Origin through Third Party invoicing from a Dubai based entity.
- iv. The original invoices were suppressed from Customs to evade payment of appropriate Customs Duty.
- v. The gross undervaluation through this modus, as is evident through the said digital evidences, was admitted to by the Importers.
- vi. That this gross undervaluation has led to distortion off contemporaneous import data of Inshell walnuts of Chile origin.

2. Further, the letter contained a long list of Importers, importing in-shell walnuts along with figures implicating probable duty evasion by way of undervaluation. The said list contained the name of the Importer M/s New Foods Agro (IEC-0515038636) as one of the Importers. The letter also states that in order to deduce the duty evasion in the form of differential duty, USD 2.7 was taken as mean CIF value.

3. Pursuant to information received from the Directorate of Revenue Intelligence, Mumbai Zonal Unit (DRI-MZU), as detailed hereinabove, SIIB(Import), JNCH, Nhava-Sheva carried out search operations at the office and residential premises of various importers. During the course of these searches, various incriminating documents were recovered and seized, including but not limited to original invoices, contractual agreements, electronic communications (such as chats), and other related records.

4. The recovered invoices and contracts indicated the actual transaction value between the overseas suppliers and the concerned importers, which was found to be significantly higher than the declared value as per the invoices submitted to Customs authorities at the time of filing the respective Bills of Entry.

5. In some cases, the invoices recovered from the premises and those submitted

to Customs —both purportedly issued by the same foreign supplier—bore identical invoice numbers. However, the recovered invoices reflected a higher value of goods, thereby indicating deliberate undervaluation and potential mis-declaration. **Consequently, by declaring such undervalued prices, the importers have caused substantial reduction in the payable customs duty, which is approximately 110% of the assessable value, thereby resulting in evasion of significant Customs duty.**

6. Now, as detailed hereinabove, pursuant to information received from the Directorate of Revenue Intelligence, Mumbai Zonal Unit (DRI-MZU), this office had carried out search operations at the office and residential premises of various Importers. One such Importer, at whose premises the search was conducted was M/s Saucam India. During the course of the search, various incriminating evidences were recovered and seized. Upon examination and analysis of the seized evidences, and further scrutiny of the import data pertaining to the importer M/s New Foods Agro, it emerged that M/s New Foods Agro had adopted an identical modus operandi of undervaluation through the use of parallel/dual invoicing, similar to the scheme detected in the case of M/s Saucam India. The comprehensive analysis undertaken by this office, together with the findings derived there from, is detailed herein below:

7. Evidences recovered during search at M/s Saucam India:

A copy of Invoice No. 2462 (RUD), issued by Calbu Spa, Chile in favour of M/s Saucam India, was recovered from the e-mail correspondence received by M/s Saucam India from Rite Goods DMCC. The said invoice reflected the declared value of in-shell walnuts as USD 2.85 per kilogram and USD 3.36 per kilogram, respectively. The e- mail also contained a copy of Bill of Lading No. 170EA09065.

Upon scrutiny of the import documents, it was ascertained that M/s Saucam India had imported consignments of in-shell walnuts under Bill of Entry No. 6920971 dated 27.11.2024, which corresponded to the aforesaid Bill of Lading No. 170EA09065. The invoice uploaded by the importer in support of the said Bill of Entry, bearing the same Invoice No. 2462, was found to have been issued not by Calbu Spa, Chile, but by Rite Goods DMCC. This version of the invoice declared the value of in-shell walnuts as USD 1.50 per kilogram.

The material on record, therefore, clearly indicates that Rite Goods DMCC, based in Dubai, was utilised as a conduit for the issuance of a parallel invoice reflecting substantially suppressed values, in contrast to the actual commercial invoice issued by the original supplier, Calbu Spa, Chile. Accordingly, Rite Goods DMCC appears to be an entity used for third-party invoicing intended to facilitate undervaluation and consequent revenue evasion.

8. Now in present case of M/s New Foods Agro, there are two Bills of Entry filed by the Importer vide which inshell walnut has been imported. The detail is as below:

Import of inshell walnut by M/s New Foods Agro (IEC-0515038636):

S.No	BE No.	Quantity (kg)	Ass. Value (INR)	Duty (INR)		UQC	Unit price (USD)	Supplier	Country of Origin	Shipper as per Bill of Lading
1	9871549 dt 08.12.2020	20000	3286800	3615480		kg	2.2	Rite Goods DMCC, Dubai	Chile	Rite Goods DMCC, Dubai
2	4885840 dt 31.07.2021	19000	2865200	3151720		kg	2	Rite Goods DMCC, Dubai	Chile	Calbu Spa, Chile

Now, for both the Bills of Entry, the supplier is Rite Goods DMCC, which is same as that in case of M/s Saucam India. Thus, it is evident that M/s New Foods Agro (IEC- 0515038636), has resorted to same modus of third party invoicing based in Dubai, for the purpose of undervaluation of inshell walnut of Chilean origin.

In view of the investigation undertaken by the Directorate of Revenue Intelligence, Mumbai Zonal Unit (DRI-MZU), as well as the proceedings conducted by this office, it is evident that all the importers listed herein had systematically resorted to undervaluation of in-shell walnuts in order to evade Customs Duty.

Consequently, the differential duty arising on account of the suppressed and incorrect declaration of value appears to be legally recoverable from the said importers. The said duty liability is demandable along with the applicable interest in accordance with the provisions of Section 28 of the Customs Act, 1962.

9. Accordingly, the calculation of differential duty B.E wise is determined as below (taking USD 2.7 as mean CIF value):-

Sr. No	BE No.	BE dt.	Quantity (kg)	Ass.Val ue (INR)	Duty (INR)	Re-determined assessable value (INR)	Re-determined duty (INR)
1	9871549	08-12-2020	20000	32,86,800/-	36,15,480/-	40,33,800/-	44,37,180/-
2	4885840	31-07-2021	19000	28,65,200/-	31,51,720/-	38,68,020/-	42,54,822/-
	Total			61,52,000/-	67,67,200/-	79,01,820/-	86,92,002/-

10. Relevant Legal Provisions:

The Customs Act, 1962

A. **Section 11 (3)** *any prohibition or restriction or obligation relating to import or export of any goods or class of goods or clearance thereof provided in any other law for the time being in force, or any rule or regulation made or any order or notification issued thereunder, shall be executed under the provisions of that Act only if such prohibition or restriction or obligation is notified under the provisions or adaptations as the Central Government deems fit.*

B. **Section 46: Entry of goods on importation. –**

(1) *The importer of any goods, other than goods intended for transit or transshipment,*

shall make entry thereof by presenting ¹ [electronically] ² [on the customs automated system] to the proper officer a bill of entry for home consumption or warehousing in such form and manner as may be prescribed.

(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*

(4A) *The importer who presents a bill of entry shall ensure the following, namely:*

(a) *the accuracy and completeness of the information given therein;*

(b) *the authenticity and validity of any document supporting it; and*

(c) *compliance with the restriction or prohibition, if any, relating to the goods under this Act or under any other law for the time being in force.*

C. **Section 110 of the Customs Act, 1962**, provides for Seizure of goods, documents and things. - (1) *If the proper officer has reason to believe that any goods are liable to confiscation under this Act, he may seize such goods:*

D. **Section 111: Confiscation of improperly imported goods, etc.-**

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 transshipment, with the declaration for transshipment referred to in the proviso to sub-section(1) of Section 54;]

E. SECTION 112. “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 higher:

Provided that where such duty 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 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 penalty so determined;

F. Section 114AA: 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.

G. Section 124: Issue of show cause notice before confiscation of goods, etc. -

No order confiscating any goods or imposing any penalty on any person shall be made under this Chapter unless the owner of the goods or such person -

(a) is given a notice in writing with the prior approval of the officer of Customs not below the rank of an Assistant Commissioner of Customs, informing him of the grounds on which it is proposed to confiscate the goods or to impose a penalty;

(b) is given an opportunity of making a representation in writing within such reasonable time as may be specified in the notice against the grounds of confiscation or imposition of penalty mentioned therein; and

(c) is given a reasonable opportunity of being heard in the matter.

H. Section 125: - Option to pay fine in lieu of confiscation

Whenever confiscation of any goods is authorised by this Act, the officer adjudging it may, in the case of any goods, the importation or exportation whereof is prohibited under this Act or under any other law for the time being in force, and shall, in the case of any other goods, give to the owner of the goods 1[or, where such owner is not known, the person from whose possession or custody such goods have been seized,] an option to pay in lieu of confiscation such fine as the said officer thinks fit: Provided that, without prejudice to the provisions of the proviso to sub-section (2) of section 115, such fine shall not exceed the market price of the goods confiscated, less in the case of imported

goods the duty chargeable thereon. 2[(2) Where any fine in lieu of confiscation of goods is imposed under sub-section (1) the owner of such goods or the person referred to in sub-section (1) shall, in addition, be liable to any duty and charges payable in respect of such goods.

1. Interest is determined as per the Section 28AA (2) of the Customs Act, 1962

Interest on delayed payment of duty

(1) Notwithstanding anything contained in any judgment, decree, order or direction of any court, Appellate Tribunal or any authority or in any other provision of this Act or the rules made thereunder, 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.

(2) Interest at such rate not below ten per cent and not exceeding thirty-six per cent. per annum, as the Central Government may, by notification in the Official Gazette, fix, shall be paid by the person liable to pay duty in terms of section 28 and such interest shall be calculated from the first day of the month succeeding the month in which the duty ought to have been paid or from the date of such erroneous refund, as the case may be, up to the date of payment of such duty.

J. Section 28 of the Customs Act, 1962 is reproduced below –

Recovery of duties not levied or not paid or short levied or short paid or erroneously refunded

(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.

K. Section 110AA of the Customs Act, 1962 is reproduced below –

Action subsequent to inquiry, investigation or audit or any other specified purpose.--Where in pursuance of any proceeding, in accordance with Chapter XIIA or this Chapter, if an officer of customs has reasons to believe that—

- a. any duty has been short-levied, not levied, short-paid or not paid in a case where assessment has already been made;*
- b. any duty has been erroneously refunded;*
- c. any drawback has been erroneously allowed; or*

- d. *any interest has been short-levied, not levied, short-paid or not paid, or erroneously refunded*

then such officer of customs shall, after causing inquiry, investigation, or as the case may be, audit, transfer the relevant documents, along with a report in writing

- i. *to the proper officer having jurisdiction, as assigned under section 5 in respect of assessment of such duty, or to the officer who allowed such refund or drawback; or*
- ii. *in case of multiple jurisdictions, to an officer of customs to whom such matter is assigned by the Board, in exercise of the powers conferred under section 5,*

and thereupon, power exercisable under sections 28, 28AAA or Chapter X, shall be exercised by such proper officer or by an officer to whom the proper officer is subordinate in accordance with sub-section (2) of section 5 of Customs Act, 1962.

11. Investigation and Findings:

i. The importer M/s New Foods Agro, has attempted to import goods covered under Bill of entry 9871549 dated 08.12.2020 and 4885840 dated 31.07.2021 by way of mis- declaration of goods in terms of value through 3rd party invoicing, for evading Customs Duty. Thus, the goods are liable for confiscation under section 111(m) of Customs Act, 1962. This renders M/s New Foods Agro, IEC:0515038636, liable for penalty under section 112 of Customs Act, 1962.

ii. The total Assessable Value (pertaining to two aforementioned BE in point 9) of Rs. **61,52,000/- is redetermined to Rs. 79,01,820/- and accordingly the duty of Rs. 67,67,200/- is re-determined to Rs. 86,92,002/-**

In terms of Section 46 (4) of the Customs Act, 1962, it is mandatory for the importer to make and subscribe to a declaration as to the truth of the contents of the bill of entry being presented. Thus it appears that the Importer M/s New Foods Agro, IEC: 0515038636 has knowingly and intentionally caused to submit false import documents for the purpose of clearing the goods and with intent to fraud the government exchequer, and has tried to clear goods which are imported in contravention of Customs Act, 1962. This act of knowingly or intentionally making false declaration and document and providing incorrect material particular, has rendered himself liable for penal action under Section 114AA of the Customs Act, 1962

iii. The importer failed to bring the true facts of the consignment & its application at the time of import to port authorities even later also. They willfully suppressed the facts, despite having the information, technical specifications and characteristics of imported goods in their knowledge and possession. Therefore, in addition to the Section 17 & 46 of the Customs Act, Section 28(4) of the Act *ibid* is also invocable and the differential duties are liable to be demanded and recovered from the importer under Section 28(4) (as elaborated in point 11.2) along with applicable interest and penalty under Section 28AA of the Customs act, 1962 in the instant case.

12. In view of above, now, the importer, M/s New Foods Agro (IEC-0515038636) is hereby called upon to Show Cause to the Joint Commissioner of Customs, NS-I, having its office located at 7th Floor, Jawaharlal Nehru Customs House, Nhava Sheva, Raigad within thirty days of the receipt of this notice as to why:-

(i). The total Assessable Value (pertaining to two aforementioned BE in point 9) of Rs. 61,52,000/- should not be redetermined to Rs. 79,01,820/- and accordingly the duty of Rs. 67,67,200/- is re-determined to Rs. 86,92,002/-.

(ii) The imported goods covered under Bill of entry 9871549 dated 08.12.2020 and 4885840 dated 31.07.2021 should not be liable for confiscation under

section 111(m) of Customs Act, 1962.

(iii) The differential duties should not be demanded and recovered from the importer under Section 28(4) (as elaborated in point 11.2) along with applicable interest under Section 28AA of the Customs act, 1962 in the instant case.

(iv) Penalty should not be imposed on the importer M/s New Foods Agro, (IEC:0515038636), under section 112 and 114AA of Customs Act, 1962.

13. The Importer, M/s New Foods Agro (IEC-0515038636) should file their written explanation/reply to the competent authority i.e. Joint Commissioner of Customs, NS-I, JNCH within 30 days of receipt of the Show Cause Notice and they should also indicate if they wish to be heard in person. If the importer fails to submit their written submission or if they fail to attend the personal hearing on the fixed date the case will be decided ex-parte on the basis of the evidence on record, without any further reference to the importer.

14. In case the importer wishes to be heard in person, they should state specifically in their written explanation to the Joint/Addl. Commissioner of Customs, NS-I, JNCH Jawaharlal Nehru Custom House, Nhava Sheva, Taluka- Uran, District - Raigad, Maharashtra - 400707, for which a day and date will be fixed well in advance.

15. This Show Cause Notice is issued without prejudice to any other action that may be taken in respect of the said goods / notices and /or against any other firm / person concerned covered or not covered under the provisions of the Customs Act, 1962 and/or any other law for the time being in force in the Union of India.

16. The department reserves its rights to add, alter, amend, modify or supplement this notice at any time on the basis of any evidence, material facts related to import of goods in question, which may come to the notice of the department after issuance of this notice and prior to the Adjudication of the case.

Digitally signed by
Jay Girijappa Waghmare
Date: 05-12-2025
11:40:05

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

Encl: RUDs as above.

To,

1. M/s New Foods Agro (IEC-0515038636),
511/1, Pvt. No. 5, 2nd Floor,
Katra Ishwar Bhavan, Khari Baoli,
Delhi-110006.
Email ID: 87.mohitgoyal@gmail.com

Copy to: -

1. The Joint Commissioner of Customs, NS-I, JNCH.
2. DC, SIIB(Import),
3. DC, CAC, JNCH (For adjudication).
4. CHS Section, JNCH (For display on Notice Board.)
5. EDI Section, JNCH (For publish on JNCH Website)
6. Office copy.

Email

SIIB IMPORT JCNH

Fwd: Documents Saucam 14

From : pbhayani1@gmail.com
Subject : Fwd: Documents Saucam 14
To : SIIB IMPORT JCNH <siibimport.jnch@gov.in>

Fri, May 30, 2025 04:48 PM

7 attachments

----- Forwarded message -----

From: **Priti Bhayani** <pbhayani1@gmail.com>
Date: Fri, May 30, 2025 at 2:57 PM
Subject: Fwd: Documents Saucam 14
To: <siibimport.jnch@gov.in>

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From: **Priti Bhayani** <pbhayani1@gmail.com>
Date: Fri, 30 May 2025 at 2:48 PM
Subject: Fwd: Documents Saucam 14
To: <siib.jnch@gov.in>

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From: **Priti Bhayani** <pbhayani1@gmail.com>
Date: Fri, 30 May 2025 at 2:38 PM
Subject: Fwd: Documents Saucam 14
To: <siib.jnch@gov.in>

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From: **Priti Bhayani** <pbhayani1@gmail.com>
Date: Sat, 9 Nov 2024 at 11:27 AM
Subject: Fwd: Documents Saucam 14
To: Piyush Patel <piyush.udct@gmail.com>

----- Forwarded message -----

From: **Rite Goods Dmcc** <info@ritegoods.com>
Date: Sat, 9 Nov 2024 at 11:24 AM
Subject: Fwd: Documents Saucam 14
To: <pbhayani1@gmail.com>

Dear sir

Attached documents contract 2024-172

Best regards



PARIS

19 - 23
October
2024



Juan Pablo Costabal

Commercial Director

C. San Francisco de Asís 150, Of. 701

Vitacura, RM – Chile

Phone: + 56 22 41 7799

E-mail: jpcostabal@calbu.com

Website: www.calbu.cl

- **BL N° 170EA09065.pdf**
775 KB
- **Cert. Fito 2584428.pdf**
632 KB
- **Cert. origen 2150000326.pdf**
374 KB
- **Invoice Saucam 14.pdf**
26 KB
- **Packing List 2462.pdf**
170 KB

From : pbhayani1@gmail.com
Subject : Fwd: Documents Saucam 14
To : SIIB IMPORT JCNH <siibimport.jnch@gov.in>

Fri, May 30, 2025 02:57 PM
7 attachments

----- Forwarded message -----
From: **Priti Bhayani** <pbhayani1@gmail.com>
Date: Fri, 30 May 2025 at 2:48 PM

Subject: Fwd: Documents Saucam 14
To: <siib.jnch@gov.in>

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From: **Priti Bhayani** <pbhayani1@gmail.com>
Date: Fri, 30 May 2025 at 2:38 PM
Subject: Fwd: Documents Saucam 14
To: <siib.jnch@gov.in>

----- Forwarded message -----

From: **Priti Bhayani** <pbhayani1@gmail.com>
Date: Sat, 9 Nov 2024 at 11:27 AM
Subject: Fwd: Documents Saucam 14
To: Piyush Patel <piyush.udct@gmail.com>

----- Forwarded message -----

From: **Rite Goods Dmcc** <info@ritegoods.com>
Date: Sat, 9 Nov 2024 at 11:24 AM
Subject: Fwd: Documents Saucam 14
To: <pbhayani1@gmail.com>

Dear sir

Attached documents contract 2024-172

Best regards

SIAL
INSPIRE FOOD BUSINESS

PARIS

19 - 23
October
2024





Shipper:
CALBU SPA
CALLE SAN FRANCISCO DE ASIS 150,
OF. 701 VITACURA, SANTIAGO, CHILE
RUT 76.197.830-0

BILL OF LADING

B/L No. 1706A09065

copy
non-negotiable

Consignee:
SAUCAM INDIA
SHOP NO. 3, KALYANI APARTMENT
GUJARATI MANDAL ROAD, N P THAKKAR
ROAD, VILE PARLE EAST, MUMBAI
400 057, INDIA (*)

Notify party (cannot not to be responsible for failure to notify)
SAUCAM INDIA
SHOP NO. 3, KALYANI APARTMENT
GUJARATI MANDAL ROAD, N P THAKKAR
ROAD, VILE PARLE EAST, MUMBAI
400 057, INDIA (*)

Origin vessel Voy No
WAN HAI 613

W065

SHIPPING AGENT REFERENCES (COMPLETE NAME AND ADDRESS)
WAN HAI LINES (INDIA) PVT LTD.
A-102 & 103, THE QUE, NEAR TO INTERNATIONAL AIRPORT,
MAROL VILLAGE, ANDHERI EAST, MUMBAI - 400 059, INDIA
TEL : 4920 4500 FAX : 4920 4698

Port of loading
VALPARAISO, CHILE

Place of receipt
VALPARAISO, CHILE

Pre-carriage by

Port of discharge
MUMBAI, INDIA

Place of delivery
MUMBAI, INDIA

Marks & Nos., Container No., Seal No. N/M	No of packages or containers	Kind of Packages, Description of goods "SHIPPER'S PACK LOAD COUNT & SEAL" "SAID TO CONTAIN" DESCRIPTION AS ATTACHED LIST "FREIGHT PREPAID" SAY : ONE CONTAINER ONLY	Gross weight / Measurement 19,578.000 KGM
FCL/FCL FSCU5698737 40RF96 WMLU856410	1 CTR (780 BAGS)	Gross weight 19578.000	
Freight payable at VALPARAISO	Ex. Rate 930	No. of original B/L THREE (3)	Place and date of issue SANTIAGO-PUDAHUEL APT OCT 23 2024
FREIGHT AS ATTACHED LIST			

Laden on board
Date: OCT 23 2024
WAN HAI 613 W065
VALPARAISO, CHILE

ULTRAMAR AGENCIA MARITIMA LTDA
AS AGENT FOR THE CARRIER WAN HAI LINES (SINGAPORE)
PTE LTD.





CALBU SPA
Camino San Francisco de Asis 150 of 701, VITACURA, SANTIAGO, CHILE
e-mail: sales@calbu.cl
Phone: 5622417799

COMMERCIAL INVOICE

Exportadora Com. S.A.

N° 2462

DATE: 23-10-2024

CUSTOMER
SAUCAM INDIA
SHOP NO 3, KALYANI APARTMENT, GUJARATI MANDAL ROAD, N P
THAKKAR ROAD, VILE PARLE EAST, MUMBAI
CONSIGNEE
SAUCAM INDIA
SHOP NO 3, KALYANI APARTMENT, GUJARATI MANDAL ROAD, N P
THAKKAR ROAD, VILE PARLE EAST, MUMBAI, GSTIN: 27ADEPA5508N1ZJ
PAN: ADEPA5508N, IEC: 0315058897
NOTIFY
SAUCAM INDIA
SHOP NO 3, KALYANI APARTMENT, GUJARATI MANDAL ROAD, N P
THAKKAR ROAD, VILE PARLE EAST, MUMBAI
SHIPMENT N°
38C
PO N°
2024-172
REFERENCE N°

TRANSPORT TYPE
MARITIMO
CARRIER
WAN HAI
TRANSPORT NAME
Wan Hai 613
BOOKING N°
VAP0006132
CONTAINERS N°
FSCU569873-7

LOADING PORT
VALPARAISO - CHILE
DISCHARGING PORT
NHAVA SHEVA - INDIA
FINAL DESTINATION

INCOTERMS
FOB
FOB BASIS PRICE?
YES
PAYMENT TERMS
10% advance 90% CAD 10 days before arrival

REMARKS
HS Code 0802.31.00

Item	Fruit Type	State	Condition	Variety	Product	Typical Category	Color	Size	Packaging	Quantity	Net Weight	Gross Weight	Unit	Package Price	Currency	Total
Walnuts	Inshell	Dried	Conventional	Chandler	Inshell Chandler size 30-34	PRODUCTO TERMINADO		30-34	25 Kg Calbu sack transload	4 000.00	4 000.00	4 018.00	kilograms	160.00	USD	11 400.00
Walnuts	Inshell	Dried	Conventional	Chandler	Inshell Chandler size 34-38	PRODUCTO TERMINADO		34-38	25 Kg Calbu sack transload	15 500.00	15 500.00	15 562.00	kilograms	620.00	USD	52 050.00
Total										19 500.00				780.00		\$3 480.00

FREIGHT 2 203.00
INSURANCE 0.00
TOTAL FOB \$3 680.00

RITE GOODS DMCC

P.O.BOX 161309, DUBAI (U.A.E.)

TEL: +971-4-2262216 FAX: +971-4-2263358

EMAIL: INFO@RITEGOODS.COM

UAE VAT TRN : 100342497300003

TAX INVOICE NO. 2462

DATE 23/10/2024

INVOICE OF: 780 BAGS - CHILEAN WALNUTS INSHELL

SHIPPED FROM: VALPARAISO, CHILE

TO: NHAVASHEVA
(INDIA)

PER WAN HAI 613

B/L NO. 170EA09055

CONSIGNEE TO: SAUCAM INDIA
SHOP NO. 3, KALYANI APARTMENT, GUJARATI MANDAL ROAD,
N P THAKKAR ROAD, VILE PARLE EAST, MUMBAI 400 057 (INDIA)

MARKS	QUANTITY & DESCRIPTION OF GOODS	RATE	AMOUNT US\$.
	<u>1X40' REEF. CONTAINER NO. FSCU 5698737</u>		
	<u>780 BAGS- CHILEAN WALNUTS INSHELL</u>	@ US\$ 1=50 PER KG CIF NHAVASHEVA	29,250=00
	EACH BAGS NETT WEIGHT : 25 KGS		
	TOTAL NETT WEIGHT : 19,500 KGS		
		VAT 0 %	0=00
COUNTRY OF ORIGIN: CHILE.	WE HEREBY CERTIFY THAT THE ABOVE MENTIONED GOODS ARE OF CHILE ORIGIN		

TOTAL: USDOLLARS: TWENTY- NINE THOUSAND TWO HUNDRED
FIFTY ONLY.

29,250=00

