सीमाशुल्क आयुक्त (न्हावाशेवा – II)का कार्यालय,
OFFICE OF THE COMMISSIONER OF CUSTOMS, NS- II,
जवाहरलाल नेहरू सीमाशुल्क भवन, न्हावा शेवा,
JAWAHAR LAL NEHRU CUSTOM HOUSE, NHAVA -SHEVA,
ता. उरण,जिला– रायगड -400707, महाराष्ट्र.
TAL. URAN DIST- RAIGAD - 400 707, MAHARASHTRA.

F. No. CUS/DOCKS/BTT/99/2024 – EXP DOCKS Date: 06.08.2025
DIN No. 20250878NT000000E3E7
SCN NO. 572/2025-26/ADC/CEAC/NS-II/CAC/JNCH

SHOW CAUSE NOTICE ISSUED UNDER SECTION 124 OF THE CUSTOMS ACT,1962

1. M/s. Castrol India Limited (IEC:0388032073) having address at Technopolis Knowledge Park, Mahakali Caves Road , MIDC, Andheri (East) (hereinafter referred to as the Exporter) filed a Shipping Bill No. 5420204 dated 18.11.2023 for re- export under section 74 of the Customs Act, 1962, of goods declared as "Castrol Transaqua HC101X208", lubricating preparation falling under CTH 38190090, with duty drawback claim amount of Rs 2,79,749.50/-. The details of the Shipping Bill is as per Table -I and details of the goods imported vide Bills of the Entry are given in Table -II as below:-

Table-I

S. No.	SB No.& Date	Description of goods	RITC	FOB(INR)	Drawback claimed (INR)	Remarks
1	5420204 dated 18.11.2023	TRANSAQUA HC10 208L Lubricating Preparation	38190090	7108481.65/-	279749.50/-	83 drum

Table-II

S. No.	Bill of Entry & date	Description of goods	RITC	Value	Duty paid	Remark
1	2170312 dated 26.08.2022	Castrol Transaqua HC101X208LT Lubricating Preparation	39190090	644673.49/-	199719.80/-	24 drum
2	9960642dated 11.08.2022	Castrol Transaqua HC101X208LT Lubricating Preparation	39190090	177309.67/-	54930.6/-	6 drum
3	8714894dated17.05.2022	Castrol Transaqua HC101X208LT Lubricating Preparation	39190090	2171187.36	672943.60/-	8 drum
4	2505390 dated 19.09.2022	Castrol Transaqua HC101X208LT Lubricating Preparation	39190090	1012227.84/-	313588.19/-	12 drum
5	2592399dated 24.09.2022	Castrol Transaqua HC101X208LT Lubricating Preparation	39190090	1390346.52/-	430729.39/-	33 drum

2. The Shipping Bill No. 5420204 dated 18.11.2023 was presented for registration by Customs Broker M/s Freight Field (M) Pvt. Ltd. at JWC CFS. The goods were in 83 drums in 21 pallets with weight of 18,679.120 kgs. The examination report of the docks officer is reproduced as under: -

"The subject Shipping Bill involves re-export under section 74. The Public Notice NO 78/2017 of JNCH followed. 100% examined under Shed DC(X) supervision. Inspected lot, checked marks and nos. Identity established with import documents. i.e. Bill of Entry No. 2170312/26.08.22, 9960642/11.08.22, 8714894/ 17.05.2022,2505390/19.09.22 and 2592399/ 24.09.2022 and concerned invoice and packing list. Export is within time required i.e. 2 years as the goods have not been used after import. PMV and FOB value declared in Shipping Bill seems to be fair. RSS drawn and forwarded to DYCC; goods not found to used."

3. During the scrutiny of the said Shipping Bill, the docks officers noticed that as per MSDS (material safety data sheet), the said product has composition of Ethylene Glycol (CAS No. 107-21-1) and 2,2'2"-nitrilotriethonal with (CAS NO 102-71-6) in which nitrilotriethonal falls in SCOMET list IC017(Triethnanolamine). Further, As per DGFT Public Notice No. 59/2015-20 dated12.12.2018 permission for re-export has to be sought from DGFT for re-export of imported goods covered under scomet category. Therefore, goods were attempted to be exported without authorisation issued by the DGFT even though the impugned goods are falling under category IC017of Appendix- 3(List of 'Special Chemicals, Organisms, Materials, Equipment's and Technologies' (SCOMET) Items) to Schedule – 2 of ITC (HS) Export Policy. However, the exporter in his scomet declaration dated 16.11.2023 has declared that goods under shipment for export Transaqua HC 10 208L does not fall under SCOMET list of the items under Appendix-3.

4. In order to ascertain the composition of the goods, the goods were forwarded to DYCC. for testing. The DYCC in its report dated 11.12.2023 stated that *"The sample is in the form of Yellowish Coloured Liquid. It is an aqueous preparation containing glycolic compounds Emulsifying agent and additive having following content.*

Density at 15 c =1.0808 g/ml

Ash content = NIL"

4.1 The DYCC in further query made in the test memo whether compound Triethanolamine /nitrilotriethanol with CAS no 102-71-6 is separatable from the mixture, stated that the same is not found in the standard literature available in their laboratory and expert opinion may be sought from IIT, Mumbai and NCL Pune, regarding separability of the SCOMET item. The National Chemical Laboratory , Pune informed triethanolamine separability from ethylene glycol is always going to be that if boiling points are different , and molecule are not heat-labile or reactive, it is separable by distillation and further they are not *per se* a testing lab. Thereafter, as per exporter's request, the sample was sent to Bombay Test House on 18.04.2024 for testing and commenting on separability of the goods.

5. The Bombay Test House in its report dated 27.04.2024 stated that product has Ethylene Glycol of 72.65% and Triethanolamine /nitrilotriethanol bearing CAS no 102-71-6 of 1.43% by GC-FID Test method. It was informed by them regarding query about separability/ extractability from the mixture or otherwise can be provided only by manufacturer/ supplier. The supplier Castrol, France SAS vide communication dt. 13.05.2024 informed that regarding the formulation of Transaqua HC-10, the components of the mixture cannot be separated as it is a homogeneous blend of the raw material.

6. Thereafter, clarification was sought regarding SCOMET applicability on Transaqua HC10(containing Triethanolamine at 1.43%) under SCOMET list from DGFT. The DGFT in their mail reply informed on 16.08.2024 that "The item Triehanolamine (CAS NO 102-71-6) falls under SCOMET and hence firm may apply under General authorisation for export of chemical (GEAC) policy of SCOMET authorisation notified vide PN No. 15 dated 19.06.2023 to read alongwith Para 10.16 of the HBP 2023.7.

7. At the request of the exporter, the goods were Provisionally Released for Back to town (BTT) purpose on the submission of Bond of full FOB Value, Rs. 71,50,000/-/- (Rupees Seventy One Lakh Fifty Thousand only) and Bank Guarantee of Rs. 15,75,000/- (Rupees Fifteen Lakh Seventy Five Thousand only) vide HDFC bank BG No. 5WSGT01242080005 dated 26.07.2024. on 08.08.2024.

8. In this regard, as per Appendix 3 (List of SCOMET items), the Triethanolamine is classified under the 1C017 sub-category of SCOMET (Special Chemicals, Organisms, Materials, Equipment, and Technologies) items and SCOMET items are classified as restricted/prohibited for export, as per Table A, Entry No. 5 of the export policy. For export of SCOMET items, an SCOMET authorization is required from DGFT. The category of "IC" of Appendix 3, list of SCOMET Items read as under:-

1C. Export of the chemical (excluding software and Technology) listed in 1C below is allowed to the countries specified in Table 1 on the basis of the a one - time General authorisation for export of the Chemical and related equipment (GEAC) issued by DGFT subject to the following condition (including those below) and the procedure as prescribed from time to time:

i. The exporter is required to register and obtain General authorization for export of the Chemicals and related equipment's only once during the validity period. Subsequent export / re-export is subject to post reporting (s) on quarterly basis to relevant Govt authorities.

ii. General authorization for export of the chemical and related equipment's issued for export/ re-export of the SCOMET items under the above categories/ sub-categories (excluding software and technology) shall be valid for a period of five years from the date of the issue of the General authorization for export of the Chemicals and related equipment's subject to subsequent post reporting(s) on quarterly basis to be reported within 30 days from the last quarte

Table 1

Argentina, Australia, Austria, Belgium, Bulgaria, Canada, Croatia, Republic of Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Iceland, Ireland, Italy, Japan, Republic of Korea, Latvia, Lithuania, Luxembourg, Malta, Mexico, Netherlands, New Zealand, Norway, Poland, Portugal, Romania, Slovak Republic, Slovenia, Spain, Sweden, Switzerland, Turkey, Ukraine, United Kingdom, United States

Note: Export of items under the 1C Category to the countries other than those specified in Table 1 and export of 1C category items related Software and Technology to any country shall be allowed only against an export authorization and in compliance to the conditions and documentation specified under the respective Categories of SCOMET List. Further, applications for export of chemicals in this category to countries not Party to the Chemical Weapons Convention (CWC) shall be submitted along with a Government signed End-Use-Certificate (EUC).

List of 1C chemicals:

S. No.	SCOMET Entry	Name of the Chemical	Entry in CWC Schedule 3	CAS Numbers	ITC (HS) Codes
		A. Toxic Chemicals			
1	1C001	Phosgene: (Carbonyl dichloride)	3A01	75-44-5	28121100
2	1C002	Cyanogen chloride [(CN) C1]	3A02	506-77-4	285310 00
3	1C003	Hydrocyanic acid	3A03	74-90-8	28111200
4	1C004	'(Reserved)'	-	-	-
		B. Precursors			
5	1C005	Phosphorus Oxychloride	3B05	10025-87-3	28121200
6	1C006	Phosphorus trichloride	3B06	7719-12-2	28121300
7	1C007	Phosphorous Pentachloride	3B07	10026-13-8	28121400
8	1C008	Trimethyl Phosphite	3B08	121-45-9	29202300
9	1C009	Triethyl Phosphite	3B09	122-52-1	29202400
10	1C010	Dimethyl Phosphite	3B10	868-85-9	29202100
11	1C011	Diethyl Phosphite	3B11	762-04-9	29202200
12	1C012	Sulphur monochloride	3B12	10025-67-9	28121500
13	1C013	Sulphur dichloride	3B13	10545-99-0	28121600

14	1C014	Thionyl Chloride	3B14	7719-09-7	28121700
15	1C015	Ethyldiethanolamine	3B15	139-87-7	29221720
16	1C016	(Reserved)	3B16		
17	1C017	Triethanolamine	3B17	102-71-6	29221500

9. Therefore , the goods Transaqua HC 10 consisting of Triethanolamine exported by M/s Castrol India Ltd appears to be attempted to be improperly exported without proper authorisation issued by the DGFT even though the impugned goods are falling under category IC017of Appendix- 3 (List of 'Special Chemicals, Organisms, Materials, Equipment's and Technologies' (SCOMET) Items) to Schedule – 2 of ITC (HS) Export Policy .

10. On introduction of self-assessment vide Finance Act, 2011; it is the onus on the Exporter to make true and correct declaration in all aspects like classification, valuation, including calculation of duty & claim of Customs incentive/ benefit, etc. Further, as per provisions of section 50(2) of the Customs Act, 1962, the Exporter of any goods, while presenting a shipping bill or bill of export, shall make and subscribe to a declaration as to the truth of its contents. As per substantive provisions of section 50(3) of the Customs Act, 1962, the exporter who presents a shipping bill or bill of export under this section 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 restrictions or prohibition, if any, relating to the goods under this Act or under any other law for the time being in force.

11. However, it appeared that in the instant case, the exporter had not fulfilled the statutory obligation of correct and truthful declaration of the material facts in the exports document i.e., Shipping Bill, wherein the Exporter had mis-declared the goods to be Non-SCOMET with an intention to illegally export restricted/prohibited goods.

12. The legal provisions related to the exports of SCOMET Items made it evident that the goods in the above mentioned Shipping Bills have been presented for re-export without the mandatory authorisation from the DGFT, and it appears that M/s. Castrol India Ltd had contravened the provisions of Section 3(3) of the Foreign Trade (Development &Regulation) Act, 1992 and the rules made there under.

13. **RELEVENT LEGAL PROVISIONS:** The relevant provisions of law applicable in this case are as following:-

A. Customs Act, 1962

I. **Section 2(22):** "goods" includes (a) vessels, aircrafts and vehicles; (b) stores; (c) baggage; (d) currency and negotiable instruments; and (e) any other kind of movable property;

II. **Section 2(33):** "prohibited goods" means any goods the import or export of which is subject to any prohibition under this Act or any other law for the time being in force but does not include any such goods in respect of which the conditions subject to which the goods are permitted to be imported or exported have been complied with;

III. **Section 11H(a) "illegal export" means the export of any goods in contravention of the provisions of this Act or any other law for the time being in force;**

IV. **Section 50:** Entry of goods for exportation. -

(1) The Exporter of any goods shall make entry thereof by presenting [electronically] [on the customs automated system] to the proper officer in the case of goods to be exported in a vessel or aircraft, a shipping bill, and in the case of goods to be exported by land, a bill of export [in such form and manner as may be prescribed]:

Provided that the [Principal Commissioner of Customs or Commissioner of Customs] may, in cases where it is not feasible to make entry by presenting electronically [on the customs automated system], allow an entry to be presented in any other manner.]

(2) The Exporter of any goods, while presenting a shipping bill or bill of export, shall make and subscribe to a declaration as to the truth of its contents.

(3) The Exporter who presents a shipping bill or bill of export under this section 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.

V. **Section 113(d):** any goods attempted to be exported or brought within the limits of any customs area for the purpose of being exported, contrary to any prohibition imposed by or under this Act or any other law for the time being in force, shall be liable to confiscation;

VI. **Section 114(i):** Any person 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 113, or abets the doing or omission of such an act, shall be liable, 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 three times the value of the goods as declared by the Exporter or the value as determined under this Act, whichever is the greater;

VII. **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.

B. FOREIGN TRADE (DEVELOPMENT AND REGULATION) ACT, 1992

Section 2. (l) "specified goods or services or technology" *means the goods or services or technology, the export, import, transfer, re-transfer, transit and transshipment of which is prohibited or restricted because of imposition of conditions on the grounds of their being pertinent or relevant to India as a Nuclear Weapon State, or to the national security of India, or to the furtherance of its foreign policy or its international obligations under any bilateral, multilateral or international treaty, covenant, convention or arrangement relating to weapons of mass destruction or their means of delivery to which India is a party or its agreement with a foreign country under the foreign trade policy formulated and notified under section 5 of the Act;*

Section 3. Powers to make provisions relating to imports and exports. —

(2) The Central Government may also, by Order published in the Official Gazette, make provision for prohibiting, restricting or otherwise regulating, in all cases or in specified classes of cases and subject to such exceptions, if any, as may be made by or under the Order, the import or export of goods or services or technology:

Provided that the provisions of this sub-section shall be applicable, in case of import or export of services or technology, only when the service or technology provider is availing benefits under the foreign trade policy or is dealing with specified services or specified technologies.

(3) All goods to which any Order under sub-section (2) applies shall be deemed to be goods the import or export of which has been prohibited under section 11 of the Customs Act, 1962 (52 of 1962) and all the provisions of that Act shall have effect accordingly

Chapter - 2 General Provisions Regarding Imports and Exports

2.00 Objective

The general provisions governing import and export of goods and services are dealt with in this chapter.

2.01 Exports and Imports – 'Free', unless regulated

(a) Exports and Imports shall be 'Free' except when regulated by way of 'prohibition', 'restriction' or 'exclusive trading through State Trading Enterprises (STEs)' as laid down in Indian Trade Classification (Harmonized System) [ITC (HS)] of Exports and Imports. The list of 'Prohibited', 'Restricted' and 'STE' items can be viewed by clicking on 'Downloads' at http://dgft.gov.in.

(b) Further, there are some items which are 'free' for import/export, but subject to conditions stipulated in other Acts or in law for the time being in force.

CHAPTER IVA

Section 14A. Controls on export of specified goods, services and technology. —

(1) In regard to controls on export of specified goods, services and technology referred to in this Chapter, the Weapons of Mass Destruction and their Delivery Systems (Prohibition of Unlawful Activities) Act, 2005 (21 of 2005) shall apply to exports, transfers, re-transfers, brought in transit, trans-shipment of, and brokering in specified goods, technology or services.

(2) All terms, expressions or provisions of the Weapons of Mass Destruction and their Delivery Systems (Prohibition of Unlawful Activities) Act, 2005 (21 of 2005) shall apply to the specified goods, services or technology with such exceptions, modifications and adaptations as may be specified by the Central Government by notification in the Official Gazette.

C. FOREIGN TRADE (REGULATIONS) RULES 1993.

Rule 4. *Application for grant of licence. A person may make an application for the grant of a licence to import or export goods in accordance with the provisions of the Policy or an Order made under section 3.*

Rule 11:Declaration as to value, quantity and quality of imported goods:

On the importation into, or exportation out of, any customs ports of any goods, whether liable to duty or not, the owner of such goods shall, in the bill of entry or the shipping bill or any other documents prescribed under the Customs Act, 1962, state the value, quality and description of such goods to the best of his knowledge and belief and in case of exportation of goods, certify that the quality and specification of the goods as stated in those documents are in accordance with the terms of the export contract entered into with the buyer or consignee in pursuance of which the goods are being exported and shall subscribe to a declaration of the truth of such statement at the foot of such bill of entry or shipping bill or any other documents.

D. ITC (HS), 2012 or 2018 (as applicable to relevant exports in the

instant case) SCHEDULE 2 – EXPORT POLICY

General Notes to Export Policy – Goods under Restrictions

3. Classes of Export Trade Control

E. Special Chemicals, Organisms, Materials, Equipment's& Technologies (SCOMET)

SCOMET Items shall be governed by the specific provisions of (i) Chapter IV A of the FT(D&R) Act, 1992 as amended from time to time (ii) Sl. No. 4 & 5 of Table A and Appendix-3 of Schedule 2 of ITC(HS) Classification of Export & Import Items (iii) Para 2.16, Para 2.17, Para 2.18 of FTP and (iv) Para 2.73- 2.82 of Hand Book of Procedures, in addition to the other provisions of FTP and Handbook of Procedures governing export authorizations.

14. In view of the above, it appears that M/s. Castrol India Limited has attempted to improperly re -export the items Transaqua HC-10 export vide Shipping Bill No. 5420204 dated 18.11.2023 under section 74 of the Customs Act 1972. The goods on testing are found to contain Ethylene Glycol and Triethanolamine/ Nitrilotriethanol bearing CAS no 102-71-6 which is a SCOMET item under category IC017of Appendix- 3(List of 'Special Chemicals, Organisms, Materials, Equipment's and Technologies' (SCOMET) Items) to Schedule – 2 of ITC (HS) Export Policy. Hence, the said chemical 'Triethanolamine' a constituent of the goods attempted to be exported under export Shipping Bill Nos. 5420204 dated 18.11.2023 having total value of Rs.71,08,481.65/- falls under the category SCOMET (Special Chemicals, Organisms, Materials, Equipment, and Technologies) items and the exporter failed to produce the requisite SCOMET authorization issued by the DGFT for the said goods. The DGFT in their mail dated 16.08.2024 informed that the items Triethanolamine(Cas NO 102-71-6) falls under Scomet and hence firm may apply under General authorisation for export of the Chemical(GEAC) policy of the Scomet authorisation notified vide PN NO 15 dated 19.06.2023 to read alongwith Para 10.16 of the HBP 2023. In the absence of Export Authorization (SCOMET licenses) for chemical containing "Triethanolamine" which is a constituent in the said goods, the goods are prohibited by the meaning of Section 2(33) of the Customs Act, 1962. In the era of self-assessment, it is the responsibility of the exporter to ensure compliance with the Restriction or Prohibition, if any, relating to the goods under the Customs Act, 1962 or under any other law for the time being in force, thus by attempt to export the Restricted Goods without having Export Authorization, the exporter has violated the provisions specified in Appendix-3 to Schedule-2 of ITC (HS) Classification of Export & Import Items, provisions of section 50(3) of the Customs Act, 1962 and provisions of Section 11 of Foreign Trade (Development and Regulation) Act, 1992.

15. Further, the scope of definition of "prohibited goods" as specified under Section 2 (33) of the Customs Act, 1962 is no more *res-integra* in light of Judgement dated 17.06.2021 of Hon'ble Supreme Court in the case of Union of India & Ors Vs Raj Grow Impex LLP &Ors [CIVIL APPEAL NO(s). 2217-2218 of 2021 (Arising out of SLP(C) Nos. 14633-14634 of 2020)]. It is settled that "prohibition" under the aforesaid provision would include every type of "prohibition" and would include the "restrictions". It is well settled law that any Restriction on import or export is to an extent a 'Prohibition' and therefore, expression 'any prohibition' in section 113(d) of Customs Act, 1962 includes Restrictions. Restriction is one type of Prohibition if policy condition is not fulfilled or complied with. In the instant case, chemical 'Triethanolamine' attempted to be re-exported as a constituent of Transaqua HC-10 vide Shipping Bill Nos. 5420204 dated 28.11.2024 having FOB Value Rs. 71,08,481.65/, do not fulfill the condition for their export as they violate the provisions specified in Appendix-3 to Schedule-2 of ITC (HS) Classification of Export & Import Items, provisions of Foreign Trade (Development and Regulation) Act, 1992, and provisions of Customs Act, 1962, they are to be deemed Prohibited Goods. In view of the above, it appears that the chemical 'Triethanolamine' a constituent of Transaqua HC-10 attempted to re-exported vide Shipping Bill Nos.5420204 dated 28.11.2023 having FOB value Rs. 71,08,481.65/, are liable to be confiscated under Section 113(d) of the Customs Act, 1962.

16. The exporter M/s Castrol India Limited attempted to re -export the lubricating preparation Transaqua HC-10 containing chemical 'Triethanolamine' covered under the said Shipping Bill Nos. 5420204 dated 28.11.2024 having total FOB value Rs. 71,08,481.65/- in violation of the provisions specified in Appendix-3 to Schedule-2 of ITC (HS) Classification of Export & Import Items, provisions of Customs Act, 1962 and provisions of FT(D&R) Act, 1992, as detailed above, and the said acts of commission or omission on the part of exporter, renders the goods liable to confiscation under section 113(d) of the Customs Act, 1962. Therefore, it appears that the exporter M/s Castrol India Limited is liable to be penal action under section 114(i) of the Customs Act, 1962.

17. Further, the exporter, M/s Castrol India Limited, for the use of false and incorrect information in the form of a Non-SCOMET Declaration and attempting to export the restricted goods without a valid SCOMET Authorization, appears to be liable for imposition of penalty under Section 114AA of the Customs Act, 1962.

18. Now, therefore, the exporter M/s. Castrol India Limited (IEC: 0388032073) located at, Technopolis Knowledge Park, Mahakali Caves Road , MIDC, Andheri (East) , Mumbai- 400093 is hereby called upon to show cause in writing to the

Additional Commissioner of Customs , CAC NS-II, JNCH, Tal Uran , Distt-Raigad , Maharashtra - 400707 within 30 days of issue of this notice as to why:-

(i) The goods covered under Shipping Bill No. 5420204 dated 18.11.2023 having total declared FOB value of Rs. 71,08,481.65/- should not be held liable for confiscation under Section 113(d) of the Customs Act, 1962.

(ii) The exporter M/s Castrol India Limited should not be held liable to penalty under section 114(i) of the Customs Act,1962.

(iii) The exporter M/s Castrol India Limited should not be held liable to penalty under section 114AA of the Customs Act,1962.

(iii) The Bond of full value and Bank Guarantee of Rs 15,75,000/ paid vide cash challan no HCM 1250 dated 15.09.2023 submitted during provisional release, should not be appropriated towards recoverable dues, applicable fine and penalty or any other liability of the exporter.

19. If no reply is received within 30 days from the receipt of this show cause notice or if the noticee fail to appear before the adjudicating authority, whenever case is posted for personal hearing, the case will be decided ex-parte without any further reference and on its merits.

20. This show cause notice is issued without prejudice to any other action that may be taken in his regard under Customs Act,1962 and any other rules and regulation made there under or any other law for time being in force.

21. The department reserves the right to issue corrigendum, supplement or amendment to this Show Cause Notice on the basis of the further evidence found, if any.

22. The document relied upon for the purpose of this show notice is enlisted at Annexure "A" to this notice, Copies of the same are enclosed herewith.

Digitally signed by
RAGHU KIRAN BATCHALI
Date: 24-07-2025
13:51:40

(RAGHU KIRAN BATCHALI)
ADDL. COMMISSIONER OF CUSTOMS
CEAC, NS-II, JNCH

To,

M/s. Castrol India Limited,Technopolis Knowledge Park
Mahakali Caves Road,
Andheri(East)
Mumbai-400093.

Copy to: -.

1. Dy Commissioner of Customs, Centralized Adjudication cell, JNCH.
2. Supdt. /CHS, JNCH for display on Notice Board.
3. EDI JNCH, for upload on JNCH website.
4. Office Copy

Annexure -A (RUD)

Sr. NO	Particulars
1.	Copies of the Shipping Bill
2.	DGFT email dated 16.08.2024
3.	Copy of the DyCC Test Report
4.	Copy of the Bombay Test House Report

CHA NO. 11/1543

ANNEXURE-C

DATA TO BE ENTERED BY EXAMINING OFFICERS/P.O. WHEN EXPORT GOODS ARE BROUGHT FOR EXAMINATION

Shipper's Name CASTROL INDIA LIMITED Job No 22262418/2023

1 Shipping Bill No. and date S/Bill No: : 5420204 dt. 18-Nov-2023

2 If Clubbing, No. and date of other ~~S/Bs~~ :

3 Date of receipt of full consignment :

4 (a) Vessel Name :

(b) Shipping Line :

(c) Steamer Agent Name :

CHA NO. 11/1543

5 Freight and insurance charges

(i) Freight Value : Currency :

(ii) insurance Value : Currency :

Total No. of Packages : 21

692

Types of pkgs (Boxes/Cartons/Bags etc.) : PKG

Numbers marked on the pkgs (1-25 etc.) : AS PER INV. (RE-EXPORT U/SEC. 74 VIDE BE NO. 2170312

Gross weight (in Kgs) : 20997 KGS

10 Net Weight (in Kgs) : 18679.12 KGS

11 Container particulars

Container No.	Size	Place of Sealing	Seal No.	Date of Sealing
RE-EXPORT, SEC-74.				

12. Name of the sealing agency CVR, ANALYSIS, NON Scomet, ISO, Import Doc

13. Whether factory stuffed :~~(Yes/No)~~ No

(i) If yes, whether sample accompaines :(Yes/No) No

(ii) Factory name and address IRN NO: 202312010009223 dt. 01/12/23
DRN NO: 20231201000 33661 dt. 01/12/23

14. Detail of AR-4 (or any other document containing examination details by Central Excise Officer) VS

AC Docks

Sl. No.	ARE or any other Document No.	Date	Commissionerate	Division	Range

100% Examination

I/We declare that the particulars given above are true and correct.

Name of the Exporter/CHA : Freight Field (M) Pvt. Ltd.

ID No of authorised signatory of CHA :

Date : 20-Nov-2023

Goods arrived. Verified the number of packages and marks and numbers there on and found to be as declared.

Name of the Examining Officer(P.O.) :

Signature of the Examining Officer(P.O.):

Notes :

1. For factory / CFS stuffed containers, gross weight given in Sl. No. 9 should be exclusive of the weight of the container.

2. Extra sheets may be attached, if necessary.

Freight Field (M) Pvt. Ltd.

[Cust... stn: Nhava Sheva Sea,INNSA1] **Checklist for Shipping Bill**

Printed On : 20-Nov-2023 **AEO Registration No.** **AEO Role :**

SB No. / Date	5420204 dt 18-Nov-2023	**Party Ref**	
Job No	22262418/2023		
CHA	AAACF2350DCH006 Freight Field (M) Pvt. Ltd.		

EXPORTER DETAILS
0388032073 GSTIN: 27AAACC4481E1ZV
PAN No: AAACC4481EFT00 Exporter Type: Manufacturer Exporter
CASTROL INDIA LIMITED
Branch Ser #0
TECHNOLPOLIS KNOWLEDGE PARK,
MAHAK ALI CAVES ROAD, MIDC,
ANDHERI EAST,

CONSIGNEE
PG KAZAKHSTAN LLP
MICRODISTRICT 2, BUILDING 47B SUNKAR 130000
AKTAU,KAZAKHSTAN
Kazakhstan

Port Of Loading	Nhava Sheva Sea(INNSA1)	**Nature of Cargo**	C - Containerised
Port Of Discharge	POTI(GEPTI)	**Total Packages**	21 PKG
Port Of Destination	POTI(GEPTI)	**No Of Cntnrs**	
Discharge Country	Georgia	**Loose pkts.**	
Country of Dest	Kazakhstan	**Gross Weight**	20997.000 KGS
Master BL No.		**Net Weight**	18679.120 KGS
House BL No.		**Total FOB (INR)**	7108481.65
Rotation No/Dt.		**IGST Taxable Value(INR**	0.00
State of Origin	MAHARASHTRA	**IGST Amount(INR)**	0.00
Ad. Code	6550001	**Comp. Cess (INR)**	0.00
Forex Bank A/c No		**DBK+STR (INR)**	
RBI Waiver No/Dt		**STR Amount (INR)**	
DBK Bank A/c No		**Total DBK (INR)**	
		RODTEP Amount(INR)	

Invoice Details	Invoice 1 / 1		
Inv. No	EXP/NOV/K-22		
Inv. Date	06-Nov-2023	**Inv. Value**	USD 86320.36 (INR 7108481.65)
Nature of contract	FOB	**FOB Value**	USD 86320.36 (INR 7108481.65)
Unit Price Includes	None	**Exp Contract No.**	
Inv. Currenc USD	**Exch. Rate** 1 USD = 82.3500 INR	**Exp Contract Date**	

	Rate	**Currency**	**Amount**
Insurance			
Freight			
Discount			
Commission			
Other Deduction			
Packing Charges			

RECEIVED PKGS. (21) (Twenty-one)
GR. WR. 20997. ( )
IN EXPORT SHED No. 7 LOCATION 0/Y
AGAINST BILL No. 5420204 dt. 18/11/23
SERIAL No.
SURVEYOR SIGN. EXECUTIVE JWC

Mr. Rupesh Thakur
For, Portus Ship... Marine Co...

Nature Of Payment DA **Period Of Payment** 90 days

Marks & Nos AS PER INV. (RE-EXPORT U/SEC. 74 VIDE BE NO. 2170312 dt.26/08/2022,9960642 dt.11/08/2022,8714894 dt.17/05/2022,2505390 dt.19/09/2022 & 2592399 dt. 24/09/2022) IMP. DUTY PAID AMOUNT RS.285458.72/-, IMP. DUTY CLAIMED AMOUNT RS.279749.50/-(LUT ARN NO. AD2703230405096 DT. 23-03-2023) " I/WE UNDERTAKE TO ABIDE BY PROVISIONS OF FEMA 1999,AS AMENDED FROM TIME TO TIME,INCL. REALIZATION / REPATRIATION

K. Patil
S/JWC

Buyer's Name & Address SAME AS CONSIGNEE

AEO Code
AEO Country
AEO Role
Third Party Name & Addr.

1255
RECD. SAMPLE No. ( )
FOR (Drew(x)) AT (Jwe)

EOU IEC **Branch Sno** 0
Factory Address

SIGN OF SIM
(P. R. Pednekar)
23/11/23

ITEM DETAILS

Sl No / Qty / Unit	RITC / Exim Scheme Code & description / NFEI Catg / Reward Item	Description / Unit Price / Unit / FOB Val(FC)	FOB Val(INR)	Total Value(FC) / IGST Pymt Statu	PMV/Unit / IGST Taxable Valu	Total PMV(INR) / IGST Amount
1	38190090	TRANSAQUA HC 10 208L (LUBRICATING PREPARATION) (RE-EXPORT UNDER SEC-74 VIDE B/E NO: 2170312 dt.26/08/2022,9960642 dt.11/08/2022,8714894 dt.17/05/2022,2505390 dt.19/09/2022 & 2592399 dt. 24/09/2022) BATCH NO.0001556910,'0001594638 & 0001618275)				
18679.120	19 (Drawback (DBK))					
KGS		4.621220/KGS		86320.36	418.61	7819266.42
	No	86320.36	7108481.65	LUT	0.00	

Total PMV	7819266.42
Total IGST	0.00
Total PMV (Gross)	7819266.42

Freight Field (M) Pvt. Ltd.

Checklist for Shipping Bill

Printed On : 20-Nov-2023 **AEO Registration No.** **AEO Role :**

SB No. / Dat 5420204 dt 18-Nov-2023
Job No 22262418/2023

DBK DETAILS

Inv No	Item No	DBK SI No	Custom Rate Custom SPE	DBK Rate DBK SPE	DBK Qty / Unit	DBK Amount
1	1	9801		0.00 0.00	18679.120 / KGS	0.00
						0.00

VESSEL DETAILS

Factory Stuffed	Seal Type	Sample Acc.	Vessel Name	Voyage Number
No		No		

PACKING DETAILS

Package Fro	Package To	Package Kind
1	21	PKG

Additional Details

Inv/Item SI.N	SQC Qty/Unit	Origin District	Origin State	Comp. Cess Amount(INR)	PTA/FTA
1/1	18679.120000 KGS	465 - DADRA AND NAGAR HAVELI	DADRA AND NAGAR HAVELI AND DAMAN AND DIU	0.00	NCPTI - Preferential Trade Benefit not claimed at Importing Country

SINGLE WINDOW - Additional Product Information

Inv No	Item No	Info Type	Info Qualifier	Info Code	Information	Measurement	Unit
1	1	Duty	Remission of Duty	RODTEPN	Not Claimed	0.000000	

END USE INFORMATION

Code	Inv / Item Sr.No.
GNX200	1/1

Code	Description
GNX200	Generic -For Commercial Assembly or processing (For Manufacture/Actual use)

RODTEP Info

Inv/Item Sr	Claim Status	Quantity	Rate (in %)	Cap Value	No. of Units	RODTEP Amount (INR)
1/1	RODTEPN					
						0.00

SUPPORTING DOCUMENTS

Inv/Item/SrNo. Doc Issue Date Doc Expiry Date Doc Type Code	Image Ref.No.(IRN) Doc Ref.No. Doc Uploaded On Doc Name	ICEGATE ID File Type Place of Issue Issuing Party Code Beneficiary Party Code	Issuing Party Name Issuing Party Add1 Issuing Party Add2 Issuing Party City Issuing Party Pin Code	Beneficiary Party Name Beneficiary Party Add1 Beneficiary Party Add2 Beneficiary Party City Beneficiary Party Pin Code
0/0/1	2023111800078674	FFMLPANINDIA	CASTROL INDIA LIMITED	PG KAZAKHSTAN LLP
18-Nov-2023	2023111800027449	pdf	TECHNOLPOLIS KNOWLEDGE PARK,	MICRODISTRICT 2, BUILDING 47B SUNKAR 130000 AKTAU,KAZAKHSTA ,
	18-Nov-2023 03:24 PM	MAHARASHTRA	MAHAK ALI CAVES ROAD, MIDC,	Kazakhstan
929OC1	IMP DOC 27296_3874 _001_Signed.pdf		Mumbai	
			400093	

Freight Field (M) Pvt. Ltd.

Checklist for Shipping Bill

Printed On : 20-Nov-2023 **AEO Registration No.** **AEO Role :**

SB No. / Dat 5420204 dt 18-Nov-2023
Job No 22262418/2023

SUPPORTING DOCUMENTS

Inv/Item/SrNo. Doc Issue Date Doc Expiry Date Doc Type Code	Image Ref.No.(IRN) Doc Ref.No. Doc Uploaded On Doc Name	ICEGATE ID File Type Place of Issue Issuing Party Code Beneficiary Party Code	Issuing Party Name Issuing Party Add1 Issuing Party Add2 Issuing Party City Issuing Party Pin Code	Beneficiary Party Name Beneficiary Party Add1 Beneficiary Party Add2 Beneficiary Party City Beneficiary Party Pin Code
0/0/2 18-Nov-2023 929OC1	2023111800078675 2023111800027449 18-Nov-2023 03:24 PM IMP DOC 27296_3876 _001_Signed.pdf	FFMLPANINDIA pdf MAHARASHTRA	CASTROL INDIA LIMITED TECHNOLPOLIS KNOWLEDGE PARK, MAHAK ALI CAVES ROAD, MIDC, Mumbai 400093	PG KAZAKHSTAN LLP MICRODISTRICT 2, BUILDING 47B SUNKAR 130000 AKTAU,KAZAKHSTA , Kazakhstan
0/0/3 18-Nov-2023 929OC1	2023111800078676 2023111800027449 18-Nov-2023 03:24 PM IMP DOC 27296_3877 _001_Signed.pdf	FFMLPANINDIA pdf MAHARASHTRA	CASTROL INDIA LIMITED TECHNOLPOLIS KNOWLEDGE PARK, MAHAK ALI CAVES ROAD, MIDC, Mumbai 400093	PG KAZAKHSTAN LLP MICRODISTRICT 2, BUILDING 47B SUNKAR 130000 AKTAU,KAZAKHSTA , Kazakhstan
0/0/4 18-Nov-2023 929OC1	2023111800078677 2023111800027449 18-Nov-2023 03:24 PM IMP DOC 27296_3878 _001_Signed.pdf	FFMLPANINDIA pdf MAHARASHTRA	CASTROL INDIA LIMITED TECHNOLPOLIS KNOWLEDGE PARK, MAHAK ALI CAVES ROAD, MIDC, Mumbai 400093	PG KAZAKHSTAN LLP MICRODISTRICT 2, BUILDING 47B SUNKAR 130000 AKTAU,KAZAKHSTA , Kazakhstan
0/0/5 18-Nov-2023 929OC1	2023111800078678 2023111800027449 18-Nov-2023 03:24 PM IMP DOC_27296_3875 _001-_Signed.pdf	FFMLPANINDIA pdf MAHARASHTRA	CASTROL INDIA LIMITED TECHNOLPOLIS KNOWLEDGE PARK, MAHAK ALI CAVES ROAD, MIDC, Mumbai 400093	PG KAZAKHSTAN LLP MICRODISTRICT 2, BUILDING 47B SUNKAR 130000 AKTAU,KAZAKHSTA , Kazakhstan
0/0/6 18-Nov-2023 003000	2023111800079428 2023111800027701 18-Nov-2023 03:24 PM LUT-2-1_Signed.pdf	FFMLPANINDIA pdf MAHARASHTRA	CASTROL INDIA LIMITED TECHNOLPOLIS KNOWLEDGE PARK, MAHAK ALI CAVES ROAD, MIDC, Mumbai 400093	PG KAZAKHSTAN LLP MICRODISTRICT 2, BUILDING 47B SUNKAR 130000 AKTAU,KAZAKHSTA , Kazakhstan

Freight Field (M) Pvt. Ltd.

Checklist for Shipping Bill

Printed On : 20-Nov-2023 **AEO Registration No.** **AEO Role :**

SB No. / Dat 5420204 dt 18-Nov-2023

Job No 22262418/2023

SUPPORTING DOCUMENTS

Inv/Item/SrNo. Doc Issue Date Doc Expiry Date Doc Type Code	Image Ref.No.(IRN) Doc Ref.No. Doc Uploaded On Doc Name	ICEGATE ID File Type Place of Issue Issuing Party Code Beneficiary Party Code	Issuing Party Name Issuing Party Add1 Issuing Party Add2 Issuing Party City Issuing Party Pin Code	Beneficiary Party Name Beneficiary Party Add1 Beneficiary Party Add2 Beneficiary Party City Beneficiary Party Pin Code
0/0/7 18-Nov-2023 0530HZ	2023111800079429 2023111800027701 18-Nov-2023 03:24 PM MSDS	FFMLPANINDIA pdf MAHARASHTRA	CASTROL INDIA LIMITED TECHNOLPOLIS KNOWLEDGE PARK, MAHAK ALI CAVES ROAD, MIDC, Mumbai 400093	PG KAZAKHSTAN LLP MICRODISTRICT 2, BUILDING 47B SUNKAR 130000 AKTAU,KAZAKHSTA , Kazakhstan
1/0/8 18-Nov-2023 331000	2023111800080460 2023111800028059 18-Nov-2023 03:24 PM INV+PL-_Signed.pdf	FFMLPANINDIA pdf MAHARASHTRA	CASTROL INDIA LIMITED TECHNOLPOLIS KNOWLEDGE PARK, MAHAK ALI CAVES ROAD, MIDC, Mumbai 400093	PG KAZAKHSTAN LLP MICRODISTRICT 2, BUILDING 47B SUNKAR 130000 AKTAU,KAZAKHSTA , Kazakhstan
0/0/9 18-Nov-2023 934000	2023111800080461 2023111800028059 18-Nov-2023 03:24 PM CVR+NON HAZ-_Signed.pdf	FFMLPANINDIA pdf MAHARASHTRA	CASTROL INDIA LIMITED TECHNOLPOLIS KNOWLEDGE PARK, MAHAK ALI CAVES ROAD, MIDC, Mumbai 400093	PG KAZAKHSTAN LLP MICRODISTRICT 2, BUILDING 47B SUNKAR 130000 AKTAU,KAZAKHSTA , Kazakhstan

DECLARATION

1. I/We declare that the particulars given herein are true and are correct.
2. I/We undertake to abide by the provisions of Foreign Exchange Management Act, 1999, as amended from time to time, including realisation or repatriation of foreign exchange to or from India.

Signature of Exporter/CHA with date

595

Castrol India Limited
CIN L23200MH1979PLC021359
Technopolis Knowledge Park
Mahakali Caves Road,
Chakala, Andheri (East)
Mumbai - 400093

Castrol

Tel: (022) 66984101
https://www.cas Tel: (022) 66984100
No.: 1800222100 /1800209 8100

COMMERCIAL INVOICE

CASTROL INDIA LIMITED TECHNOPOLIS KNOWLEDGE PARK, 1ST FLOOR,OFF MAHAKALI CAVES ROAD CHAKALA ANDHERI EAST,MUMBAI - 400 093, INDIA GSTIN: 27AAACC4481E1ZV	Invoice No. Date. EXP/Nov/K-22 DT.06.11.2023 Buyer's Order 35PGK2023 dtd 26/10/2023 **Castrol Reference (s)** **CASTROL GSTIN: 27AAACC4481E1ZV**	EXPORTER REF IEC NUMBER: 0388032073
Consignee PG KAZAKHSTAN LLP MICRODISTRICT 2, BUILDING 47B SUNKAR 130000 AKTAU, KAZAKHSTAN	Buyer (If Other Than Consignee) -Singapore Country Of Origin: FRANCE	Country Of Final Destination: KAZAKHSTAN
Port of Discharge: Poti, Georgia Port of Loading: JNPT Final Destination: KAZAKHSTAN	**Terms of Delivery and Payment** CURRENCY: USD PAYMENT TERMS: 90 Days credit Terms of Delivery - FCA EX-Bhiwandi WAREHOUSE RE-EXPORT UNDER SEC-74	

SKU CODE	NO. of PKGS	Description of Goods	Pack Size	Quantity	Rate inUSD	Amount in USD
					PER UNIT	
3391011	83	TRANSAQUA HC 10 208L HS CODE -38190090 LUBRICATING PREPARATION 17264 LTRS	1 X 208L	18679.12 Kgs	4.62	86320.36

Batch No.	QTY	Net Wt. Kgs	Import Invoice No.	Import BOE No. & dt.
0001556910	24	5401.44	9000722830	2170312 dt.26/08/2022
0001556910	6	1350.36	9000722114	9960642 dt.11/08/2022
0001556910	8	1800.48	9000716216	8714894 dt.17/05/2022
0001594638	12	2700.12	9000727105	2505390 dt.19/09/2022
0001594638	12	2700.72	9000728011	2592399 dt. 24/09/2022
0001618275	21	4725.778	9000728011	2592399 dt.24/09/2022
Total	83 Drums	18579.12 Kgs		
			Total No. of Pkg/PLT	21
			Total No. of Drums	83
			Total Net Wt. Kgs	18679.12
			Total Gross Wt. Kgs	20997.00

TOTAL EXW VALUE IN WORDS- USD EIGHTY SIX THOUSAND THREE HUNDRED TWENTY AND THIRTY SIX CENTS ONLY	EXW VALUE	86320.36

Please pay by Telegraphic Transfer

Castrol India Limited
Deutsche Bank House, Hazarimal Somani Marg , Fort, Mumbai - 400001
India A/C # 0543116000
Branch-Fort
IFSC: DEUT0784BBY

"SUPPLY MEANT FOR SEZ/ EXPORT WITHOUT PAYMENT OF INTEGRATED TAX UNDER LETTER OF UNDERTAKING NO. AD2703230405096 dated 23.3.2023 Valid till 31.3.2024

Declaration :
We declare that this invoice shows the proper value of the goods described and that all particulars are true and correct

FOR CASTROL INDIA LIMITED

AUTHORISED SIGNATORY

Confidential

Castrol India Limited
CIN L23200MH1979PLC021359
Technopolis Knowledge Park
Mahakali Caves Road,
Chakala, Andheri (East)
Mumbai - 400093

Castrol

Tel: (022) 66984101
https://www.castrol.com
No.: 1800222100 /1800209 8100
Tel: (022) 66984100

PACKING LIST

CASTROL INDIA LIMITED TECHNOPOLIS KNOWLEDGE PARK, 1ST FLOOR,OFF MAHAKALI CAVES ROAD CHAKALA ANDHERI EAST,MUMBAI - 400 093, INDIA	Invoice No. Date. EXP/Nov/K-22 DT.06.11.2023 Buyer's Order 35PGK2023 dtd 26/10/2023	EXPORTER REF
Consignee : PG KAZAKHSTAN LLP MICRODISTRICT 2, BUILDING 47B SUNKAR 130000 AKTAU, KAZAKHSTAN	Country Of Origin FRANCE	Country Of Final Destination KAZAKHSTAN

BATCH NUMBER	SKU Code	Description of Goods	Number of Packs	Pack Size	Quantity Per Pack	Quantity in Total
				(IN LTR)	(IN LTR)	(IN LTR)
1556910	3391011	TRANSAQUA HC 10 208 L HS CODE -38190090	38	1 X 208L	208L	7,904.00
1594638	3391011	TRANSAQUA HC 10 208 L HS CODE -38190090	24	1 X 208L	208L	4,992.00
1618275	3391011	TRANSAQUA HC 10 208 L HS CODE -38190090	21	1 X 208L	208L	4,368.00
			83			17,264.00
		Net Weight: 18679.12 KGS Gross Weight: 20997.00 KGS No.of Pallets : 21 palletes				

FOR CASTROL INDIA LIMITED

CASTROL INDIA LTD MUMBAI

AUTHORISED SIGNATORY

Confidential

Castrol

Castrol India Limited
CIN L23200MH1979PLC021359
Technopolis Knowledge Park
Mahakali Caves Road,
Chakala, Andheri (East)
Mumbai - 400093

Tel: (022) 66984100
Tel: (022) 66984101
https://www.castrol.com
No.: 1800222100 /1800209 8100

Dated 17/11/2023

TO WHOMSOEVER IT MAY CONCERN

SHIPPER	: CASTROL INDIA LIMITED .
CONSIGNEE	: PG Kazakhstan LLP
POD	: Poti, Georgia
NO. OF PKGS.	: 83
DESCRIPTION	: TRANSAQUA HC 10 208L
NET WT.	:. 18679.12 KGS
GRS WT	: 20997.00 KGS

THIS IS TO CERTIFY THAT THE ABOVE CARGO IS NON-HAZARDOUS.

FOR CASTROL INDIA LIMITED

Viral Furia

CASTROL INDIA LTD MUMBAI

Viral Furia
Manager: Purchase
AUTHORISED SIGNATORY

Usine de Péronne
38 Rue de l'Industrie, B.P. 80209
F80205 Péronne Cédex
Téléphone 03 22 73 39 00

Certificate of Analysis

Print Date : 05.08.2022

Customer No :		Order/Item :	
		Delivery/Item :	
Address :		Customer Product Number :	
		Product :	Transaqua HC 10, 208L AA
		Product No :	1563F5
		Delivery Quantity:	
		Batch/Mfg :	0001556910/16.02.2022
		Inspection Lot :	040000588158

Result

Characteristic	Method	Min	Target Val	Max	Value	Unit
Density @ 15C, Relative	ASTM D4052		1.0815		1,0815	g/ml
Appearance	Visual		Brown, Clear and bright		conform	
Viscosity, Kinematic 40C	ASTM D445	2.500		2.900	2,693	mm²/s
Pour Point	ASTM D97			-40	-73	°C
pH	NFT 60-193	8.7		9.0	8,92	pH
Contamination code	SAE AS4059F / NAS 1638			6	5	
Phosphorus, ppm	XRF	120		170	145	mg/kg (ppm)

We certify that the above product has been produced in conformity with the BP specifications in place for this product

This report has been generated automatically and does not require a signature

The product meets the specifications

Castrol France Société par Actions Simplifiée
au capital de 244.373.561,60 Euros
905 371 795 R.C.S. Pontoise

Didier Penloup
GSC Operational Quality Manager - Péronne site

9

Castrol

Usine de Péronne
38 Rue de l'Industrie, B.P. 80209
F80205 Péronne Cédex
Téléphone 03 22 73 39 00

Certificate of Analysis

Print Date : 05.09.2022

Customer No :		Order/Item :	
		Delivery/Item :	
Address :		Customer Product Number :	
		Product :	Transaqua HC 10, 208L AA
		Product No :	1563F5
		Delivery Quantity:	
		Batch/Mfg :	0001594638/26.04.2022
		Inspection Lot :	040000601610

Result

Characteristic	Method	Min	Target Val	Max	Value	Unit
Density @ 15C, Relative	ASTM D4052		1.0815		1,0815	g/ml
Appearance	Visual		Brown, Clear and bright		conform	
Viscosity, Kinematic 40C	ASTM D445	2.500		2.900	2,707	mm²/s
Pour Point	ASTM D97			-40	-82	°C
pH	NFT 60-193	8.7		9.0	8,81	pH
Contamination code	SAE AS4059F / NAS 1638			6	4	
Phosphorus, ppm	XRF	120		170	153	mg/kg (ppm)

We certify that the above product has been produced in conformity with the BP specifications in place for this product

This report has been generated automatically and does not require a signature

The product meets the specifications

Castrol France Société par Actions Simplifiée
au capital de 244.373.561,60 Euros
905 371 795 R.C.S. Pontoise

Didier Penloup
GSC Operational Quality Manager - Péronne site

Castrol

Usine de Péronne
38 Rue de l'Industrie, B.P. 80209
F80205 Péronne Cédex
Téléphone 03 22 73 39 00

Certificate of Analysis

Print Date : 05.09.2022

Customer No :		Order/Item :	
		Delivery/Item :	
Address :		Customer Product Number :	
		Product :	Transaqua HC 10, 208L AA
		Product No :	1563F5
		Delivery Quantity:	
		Batch/Mfg :	0001618275/13.06.2022
		Inspection Lot :	040000609834

Result

Characteristic	Method	Min	Target Val	Max	Value	Unit
Density @ 15C, Relative	ASTM D4052		1.0815		1,0815	g/ml
Appearance	Visual		Brown, Clear and bright		conform	
Viscosity, Kinematic 40C	ASTM D445	2.500		2.900	2,688	mm²/s
Pour Point	ASTM D97			-40	-76	°C
pH	NFT 60-193	8.7		9.0	8,74	pH
Contamination code	SAE AS4059F / NAS 1638			6	5	
Phosphorus, ppm	XRF	120		170	154	mg/kg (ppm)

We certify that the above product has been produced in conformity with the BP specifications in place for this product

This report has been generated automatically and does not require a signature

The product meets the specifications

Castrol France Société par Actions Simplifiée
au capital de 244.373.561,60 Euros
905 371 795 R.C.S. Pontoise

Didier Penloup
GSC Operational Quality Manager - Péronne site

Castrol India Limited
CIN L23200MH1979PLC021359
Technopolis Knowledge Park
Mahakali Caves Road,
Chakala, Andheri (East)
Mumbai – 400093

Castrol
Tel: (022) 66984100
Tel: (022) 66984101
https://www.castrol.com
No.: 1800222100 /1800209 8100

SCOMET DECLARATION

Date: 16/11/2023

To

The Deputy Commissioner of Customs

Nhava Sheva / Sahar Air Cargo

Dear Sir

Sub: SCOMET DECLARATION VIDE TRADE NOTICE NO.30/2021-22 DGFT Notfn.47 and Appendix 3

Ref. Our Export reference no. EXP/Nov/K-22 DT.06.11.2023

With reference to the captioned subject, we would like to clarify that we have gone through the above notification and appendix and declare that the goods under shipment for export TRANSAQUA HC 10 208L does not fall under SCOMET list of items under appendix 3.

The Material is used for Hydrulic fuid

We therefore request our Custom Broker M/s Freight Field (M) Pvt Ltd to kindly process the documents with Custom department.

For CASTROL INDIA LIMITED

Viral Furia

CASTROL INDIA LTD MUMBAI

Viral Furia (Manager: Purchase)

AUTHORISED SIGNATORY

S/B No. 5420204 dt 18/11/23

The subject S/B involves re-export under section 74 P.N. No. 78/2017 of JNCH followed. 100% examined under shed DC (X) supervision. Inspected lot, checked marks & nos. Identity established with import documents, i.e. B/E Nos. (1) 2217803/2 dt 26/8/22 (2) 9960642 dt 11/8/22 (3) 8714891 dt 12/5/22 (4) 2505390 dt 19/9/22 (5) 2592399 dt 24/9/22 & concerned invoice & packing list. Export is with in time required i.e. 2 yrs. as the goods have not been used after import. PMV & FOB Value declared in S/B seems to be fair RSS drawn & forwared to DYCC. goods not found to be used.

Submitted please.

Arnav 21/11/2023

अरनव
ARNAV
निवारक अधिकारी मुंबई
Preventive Officer Mumbai
INDIAN CUSTOMS

21/11/2023

Supdt.(X)
JWC

चंदर जी. पंछी
CHANDER G. PANCHI
सीमाशुल्क अधीक्षक (निवारक)
Superintendent of Customs (P)

AC/JWC(X)

~~Draw sample & forward to DYCC~~

22/11/23

23/11/23

Email **GAGAN DEEP**

Clarification sought by Clarification regarding SCOMET Applicability on Transaqua HC 10′ (containing Triethanolamine at 1.43%) under SCOMET list- reg

From : SCOMET DGFT <scomet-dgft@nic.in> Fri, Aug 16, 2024 04:28 PM

Subject : Clarification sought by Clarification regarding SCOMET Applicability on Transaqua HC 10′ (containing Triethanolamine at 1.43%) under SCOMET list- reg 2 attachments

To : GAGAN DEEP <ceac.jnch@gov.in>

Cc : RK Roy <rk.roy81@gov.in>, Nitish Suri <nitish.suri@nic.in>

File No. 01/77/171/48/AM25/EC(S)

Sir,

With reference to letter dated 29.07.2024 issued vide File No. CUS/DOCK/BTT/99/2024-Exp (Docks) on the subject matter above, the following is conveyed,

“The item Triethanolamine (CAS no. 102-71-6) falls under SCOMET and hence the firm may apply under General Authorization for Export of Chemicals(GAEC) Policy of SCOMET authorization notified vide PN No. 15 dated 19.06.2023 to be read along with Para 10.16 of HBP 2023.”

The above issues with the approval of competent authority.

Regards,
Ranjeet Kumar Roy
Deputy Director General of Foreign Trade
Directorate General of Foreign Trade
Department of Commerce
Vanijya Bhawan, New Delhi-110011
Tel No. 011-23038756

---- On Mon, 29 Jul 2024 15:27:43 +0530 **GAGAN DEEP <ceac.jnch@gov.in>** wrote ---

SIR/MADAM,
Please find attached letter with regards to above-mentioned subject.

Regards,
CEAC Section, NS-II, JNCH,
Mumbai Customs Zone - II.

Public Notice No. 15 GAEC English.pdf
571 KB

HBP2023_Chapter10.pdf
1 MB

भारत सरकार
वित्त मंत्रालय, राजस्व विभाग
केंद्रीय अप्रत्यक्ष कर एवं सीमा शुल्क बोर्ड
जवाहरलाल नेहरू सीमा शुल्क भवन प्रयोगशाला
जवाहरलाल नेहरू सीमा शुल्क भवन
न्हावा शेवा. ताल-उरण, जिला- रायगढ़
महाराष्ट्र-400707

Government of India
Ministry of Finance, Department of Revenue
Central Board of Indirect Taxes & Customs
Jawaharlal Nehru Custom House Laboratory
Jawaharlal Nehru Custom House
Nhava Sheva, Tal-Uran, Dist-Raigad
Maharastra-400707
TEL: 022-27240261;
Email ID. jdjnchlab2019@gmail.com

F. No. S/16-34/2024/LAB/JNCH **Date: 19.01.2024**

To,

The Supdt. of Customs,
Centralized Sampling Cell,
JNCH, Nhava Sheva.

Sir/Madam,

Sub: Return of the sample pertaining to S/B No. 5420204 dated 18.11.2023 – reg.

Please refer to the TM No. 156/2023 dated 23.11.2023 registered vide RR No. 134 dated 22.12.2023 in this laboratory, in which query was raised whether less than 5% ethanol 2, 2', 2" nitritotris with CAS No. 102-71-6 is seperable or not from the mixture.

Information regarding query raised in the T.M is not found in the standard literature available in this laboratory

Hence, expert openion regarding the query may be sought from the I.I.T. Mumbai/N.C.L Pune.

Hence, sealed sample and test memo is returned herewith.

This is for your kind information and nacessory action please.

Yours sincerely,

PKarmakar 19/01/24

(Dr. P. Karmakar)

Chemical Examiner Gr.I (I/c)

06/DYCC(X)
1255
23/11/23
KOC

(ONE SAMPLE PER MEMO)

NEW CUSTOM HOUSE
MUMBAI - 400038
Date : 21/11/23

(TO BE FILLED BY IMPORTER / EXPORTERS / CHA)

THE FOLLOWING SAMPLE ARE FORWARDED FOR FAVOUR OF ANALYSIS

Group DYCC DBK. S/B B/E No. 5420204 S/B B/E Date 18/11/23 Type DBK DYCC. CHA No. 11/1543

Manufacturer's Name castrol Belgium BV.

Suppliers Name castrol Belgium BV.

Name & Address of Importer / Exporter castrol india Limited Branch Sai Ho Technopolis Knowledge Park Mahakali caves Road MIDC. Andheri east

Country Georgia Vessel's Name ______ ~~Import~~ /Export

Mark & Numbers As Per inv.

Description Transaqua HC 10 208L (Lubricating Preparation)

Specification ______

Brand ______ Literature Enclosed ______

FOR OFFICE USE ONLY

Key Word 1) ______ Key Word 2) ______

Test Query 1) composition. 2) ______

3) ______ 4) ______

5) ______ 6) ______

Condition of Release 1) Against Bond (A) Bond No. ______ (B) Exp. Date ______

2) Partial Release % age Released ______

T.R. Valid in Months ______

Signature of Shed A.O.

21/11/23

अरनव
ARNAV
निवारक अधिकारी मुंबई
Preventive Officer Mumbai
INDIAN CUSTOMS

21.11.2023

चंदर जी. पंछी
CHANDER G. PANCHI
सीमाशुल्क अधीक्षक (निवारक)
Superintendent of Customs (P)

Asst. Commissioner of Customs

21/11/23

RR 134
22/12/23

(TEST REPORT)

Test Report No. 156 / 2023 T.R. Date 23/11/23

Lab. No. 3148/DBK Lab. Date 24.11.23 Examine ID

S/B No. 5420204 / 18-11-2023

TEST RESULT :

Report

The sample as received is in the form of yellowish coloured liquid. It is an aqueous preparation containing glycolic compounds emulsifying agent & additives having following constants

Density at 15°c = 1.0808 g/ml
Ash Content = NIL

TECHNICAL OPINION :

Sealed remnant sample returned.

M. Maity
11/12/2023
डॉ. मृत्युंजय माइती
Dr. MRITUNJOY MAITY
रसायन परीक्षक ग्रेड-II
CHEMICAL EXAMINER GR-II
J.N.C.H. Laboratory Nhava Sheva

11/12/2023
Arunabh Srivastav
Assistant Chemical Examiner
JNCH Laboratory

Analysed and return to the Asst. Commissioner on

and the result / Technical opinion as above.

Ramnant Sample Fully Consumed / Retaubed / Return

~~The said item contains (<5%) Ethanol 2,2',2" nitrilotris with cas No. 102-71-6. Please provide~~
Date : report whether this compound is seperable or Not from the mixture.

CHEMICAL EXAMINARY / DY. CHIEF CHEMIST

Spjhala
16/12/23
(Sunajpal Singh Jhala)
PO / JWC

16/12/2023
Supdt / JWC
प्रवीण प्र. श्रीवास्तव
PRAVEEN P. SRIVASTAVA
अधीक्षक सीमा-शुल्क
Superintendent of Custom

AC / DC (Docks)
18/12

3

Scanned with CamScanner

Castrol

Usine de Péronne
38 Rue de l'Industrie, B.P. 80209
F80205 Péronne Cédex
Téléphone 03 22 73 39 00

Certificate of Analysis

Print Date : 05.09.2022

Customer No :		Order/Item :	
		Delivery/Item :	
Address :		Customer Product Number :	
		Product :	Transaqua HC 10, 208L AA
		Product No :	1563F5
		Delivery Quantity:	
		Batch/Mfg :	0001618275/13.06.2022
		Inspection Lot :	040000609834

Result

Characteristic	Method	Min	Target Val	Max	Value	Unit
Density @ 15C, Relative	ASTM D4052		1.0815		1,0815	g/ml
Appearance	Visual		Brown, Clear and bright		conform	
Viscosity, Kinematic 40C	ASTM D445	2.500		2.900	2,688	mm²/s
Pour Point	ASTM D97			-40	-76	°C
pH	NFT 60-193	8.7		9.0	8,74	pH
Contamination code	SAE AS4059F / NAS 1638			6	5	
Phosphorus, ppm	XRF	120		170	154	mg/kg (ppm)

We certify that the above product has been produced in conformity with the BP specifications in place for this product

This report has been generated automatically and does not require a signature

The product meets the specifications

Castrol France Société par Actions Simplifiée
au capital de 244.373.561,60 Euros
905 371 795 R.C.S. Pontoise

Didier Penloup
GSC Operational Quality Manager - Péronne site

Castrol

Usine de Péronne
38 Rue de l'Industrie, B.P. 80209
F80205 Péronne Cédex
Téléphone 03 22 73 39 00

Certificate of Analysis

Print Date : 05.09.2022

Customer No :		Order/Item :	
		Delivery/Item :	
Address :		Customer Product Number :	
		Product :	Transaqua HC 10, 208L AA
		Product No :	1563F5
		Delivery Quantity:	
		Batch/Mfg :	0001594638/26.04.2022
		Inspection Lot :	040000601610

Result

Characteristic	Method	Min	Target Val	Max	Value	Unit
Density @ 15C, Relative	ASTM D4052		1.0815		1,0815	g/ml
Appearance	Visual		Brown, Clear and bright		conform	
Viscosity, Kinematic 40C	ASTM D445	2.500		2.900	2,707	mm²/s
Pour Point	ASTM D97			-40	-82	°C
pH	NFT 60-193	8.7		9.0	8,81	pH
Contamination code	SAE AS4059F / NAS 1638			6	4	
Phosphorus, ppm	XRF	120		170	153	mg/kg (ppm)

We certify that the above product has been produced in conformity with the BP specifications in place for this product
This report has been generated automatically and does not require a signature
The product meets the specifications

Castrol France Société par Actions Simplifiée
au capital de 244.373.561,60 Euros
905 371 795 R.C.S. Pontoise

Didier Penloup
GSC Operational Quality Manager - Péronne site

Usine de Péronne
38 Rue de l'Industrie, B.P. 80209
F80205 Péronne Cédex
Téléphone 03 22 73 39 00

Certificate of Analysis

Print Date : 05.08.2022

Customer No :		Order/Item :	
		Delivery/Item :	
Address :		Customer Product Number :	
		Product :	Transaqua HC 10, 208L AA
		Product No :	1563F5
		Delivery Quantity:	
		Batch/Mfg :	0001556910/16.02.2022
		Inspection Lot :	040000588158

Result

Characteristic	Method	Min	Target Val	Max	Value	Unit
Density @ 15C, Relative	ASTM D4052		1.0815		1,0815	g/ml
Appearance	Visual		Brown, Clear and bright		conform	
Viscosity, Kinematic 40C	ASTM D445	2.500		2.900	2,693	mm²/s
Pour Point	ASTM D97			-40	-73	°C
pH	NFT 60-193	8.7		9.0	8,92	pH
Contamination code	SAE AS4059F / NAS 1638			6	5	
Phosphorus, ppm	XRF	120		170	145	mg/kg (ppm)

We certify that the above product has been produced in conformity with the BP specifications in place for this product

This report has been generated automatically and does not require a signature

The product meets the specifications

Castrol France Société par Actions Simplifiée
au capital de 244.373.561,60 Euros
905 371 795 R.C.S. Pontoise

Didier Penloup
GSC Operational Quality Manager - Péronne site

Product Data

Transaqua™ HC 10

Water-based subsea production control fluid

Description

Castrol Transaqua™ HC 10 is a water-based hydraulic control fluid specifically formulated for use as the control medium in subsea production control systems and in high and ultra high pressure gas wells, where there is a risk of hydrate formation due to gas ingress. The fluid incorporates all the features required for operation throughout the control system including Sub Surface Safety Valves (SSSV) and intelligent well completions.

Transaqua HC 10 has been developed and qualified under a Quality Management System with ISO 9001:2000 Certification and an Environmental Management System with ISO 14001:2004 certification for Research and Development.

Qualification testing carried out in accordance with ISO 13628-6 Annex C (2006 E) requirements.

Application

- Transaqua HC 10 is suitable for high pressure projects (exceeding 10,000 psi at 4°C), where entrained gas may contaminate control lines creating a risk of hydrate formation.
- Can operate over a temperature range of -50°C (-58°F) to 170°C (338°F).
- Passed ISO 13628-6 Annex C (2006 E)/API 17F TR8 testing at 170°C (338°F)
- Track record of use in subsea production control systems at temperatures up to 170°C (338°F)
- Tested to 180°C (356°F) in SSSV Equipment to OTO 99 001
- Suitable for use within Electro-Hydraulic Multiplex (EH-Mux) or direct hydraulic control systems.
- Designed for use throughout the entire production and workover control systems, covering Topsides and Subsea applications: both open water and well bore; and downhole from control of a single SSSV through to complex intelligent well completions.

Advantages

- Castrol Transaqua HC 10 has been tested according to OSPAR requirements. Transaqua HC 10 is registered for use offshore in the UK. Rigorous environmental testing has also been completed in many geographies worldwide.
- Castrol Transaqua HC 10 utilises the same technology found in the field proven Transaqua HT2.
- Allows operation in extremely low ambient temperature environments and specifically inhibit hydrate formation in high and ultra high pressure control lines.
- Contains a leak tracer to allow rapid detection of leaks either visually or using dedicated ROV mountable leak detection sensor.
- Maintains corrosion performance with seawater contamination.
- Tolerant of the high well temperatures encountered by those parts of the control system located at the well bore.
- Fully compatible and miscible in all proportions with other products in the Castrol Transaqua range and most other water-based subsea control fluids.
- Compatible with a wide range of materials commonly used in subsea control systems (see Tables 4 & 5). More detailed compatibility information is available on request.

Typical Physical Characteristics

Table 1					
Fluid - Castrol Transaqua HC 10 Rheology @ Ambient Pressure					
Temperature	**Density**		**Kinematic Viscosity**	**Bulk Modulus**	
°C (°F)	g/ml	lb/ft³	mm^2/s	N/m^2 ($x10^9$)	psi ($x10^5$)
-25 (13)	1.0993	68.63	64.40	2.94	4.27
0 (32)	1.0847	67.72	11.86	2.85	4.13
20 (68)	1.0730	66.99	4.97	2.75	3.99
40 (104)	1.0613	66.25	2.65	2.64	3.83
100 (212)	1.0262	64.06	0.84	2.21	3.21
175 (347)	0.9824	61.33	0.41	1.49	2.16

Table 2			
Fluid - Castrol Transaqua HC 10 General Properties			
Property	**Code**	**Units**	**Typical Values**
Appearance	-	-	Clear mobile fluid
Colour	-	-	Pale straw
Pour Point	ISO 3016 / ASTM D97	°C (°F)	-60 (-76)*
Flash Point - open cup method	ISO 2592 / ASTM D92	°C (°F)	N/A as water based
pH at 20°C (68°F)	-	-	8.9
Acid Number	ISO 6619 / ASTM D664	mg KOH/g	3.4
Base Number	ISO 3771 / ASTM D2896	mg KOH/g	17.3
Coefficient of Thermal Expansion	ASTM D1903	$°C^{-1}$	0.00054
Thermal Conductivity	ASTM D2717	W/m°C	0.42
Specific Heat	ASTM D2766	kJ/Kg°C	3.257
Foam Sequence 1-tendency/stability	ISO 6247 / ASTM D892	ml / ml	300 / 0
Particulate Cleanliness	SAE AS4059F	-	Class 6

The above figures are typical of those obtained with normal production tolerance and do not constitute a specification.
Detailed Pressure/Viscosity/Temperature (PVT) data available on request.
* Pour point reading of -60°C (-76°F) is the limitation of the test equipment.

Table 3			
Fluid - Castrol Transaqua HC 10 **Typical performance Characteristics**			
Property		**Code**	**Performance**
Seawater Stability		ISO 13628-6 Annex C (2006 E)	Stable with up to 10% seawater contamination. Provides anti corrosion performance on carbon steel with up to 10% seawater.
Lubrication Shell 4 Ball - Mean Wear Scar Diameter (1hr, 30kg, 1460 rpm)		IP239	0.912 mm
Environmental Performance		OSPAR Requirements	Tested according to OSPAR requirements - all components tested for toxicity (4 species), biodegradation and bioaccumulation.
Compatibility	Metals	ISO 13628-6 Annex C (2006 E)	Compatible with a wide range of metals. For a core set of commonly used metals see Table 4.
	Elastomers/ Plastics	ISO 13628-6 Annex C (2006 E)	Compatible with a wide range of elastomers/plastics. For a core set of commonly used components see Table 5.
	Umbilical Testing	API 17E	3 month compatibility testing completed successfully.*
Valve Testing	DCV	OEM specific	Qualified by a number of leading DCV manufacturers.*
	SSSV	OEM specific & OTO99001	Qualified by a number of leading SSSV manufacturers.*

* For performance testing with Transaqua HC 10 contact Castrol.

Hydrate Inhibition Characteristics

Methane hydrate dissociation curves have been generated by laboratory testing at Hydrafact Ltd., Edinburgh, see Figure 1. The curve for Castrol Transaqua HC 10 is compared against a curve for Transaqua HT/HT2. Figure 2 details a schematic of the equilibrium test set up and shows a photo of the rig used.

It is important to define the following factors to assure that Castrol Transaqua HC 10 will prevent hydrate formation in specific project conditions.

- Clearly defining control system low temperature and high pressure conditions.
- The likely gas composition as different gas compositions will affect the hydrate risk profile.
- Quantify the volume and impact of seawater contamination in HP coupler.
- Selecting the control fluid / safety margin requirements for a given set of conditions.

For further advice on how to proceed with control fluid hydrate inhibition for a specific project, please contact Castrol.

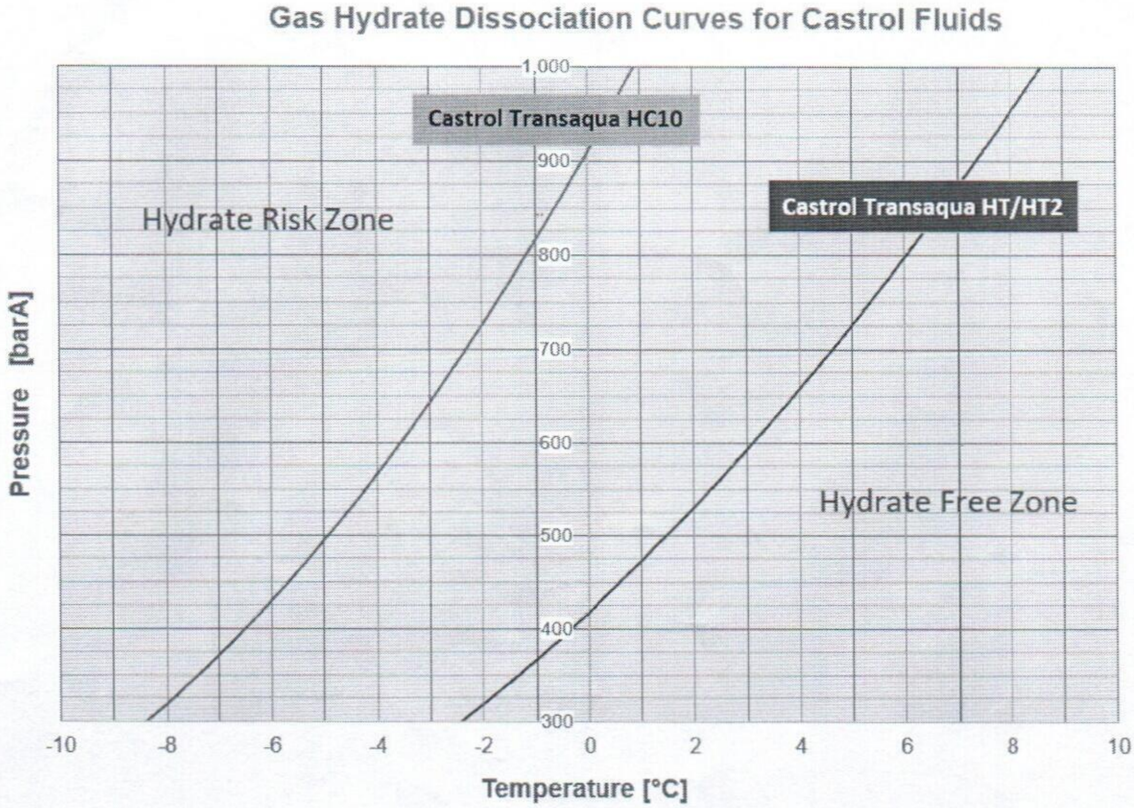
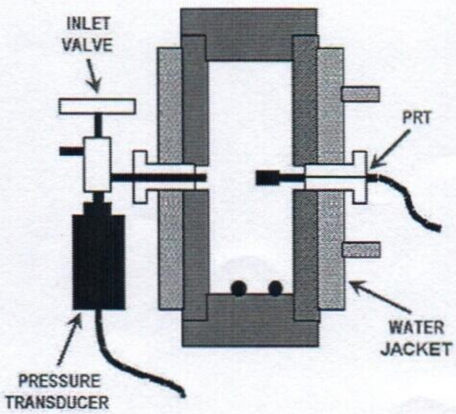


Figure 1 - Methane hydrate dissociation curve for Castrol Transaqua grades. Note: The lower two values on the HC 10 curve were generated by extrapolation rather than experimentation.



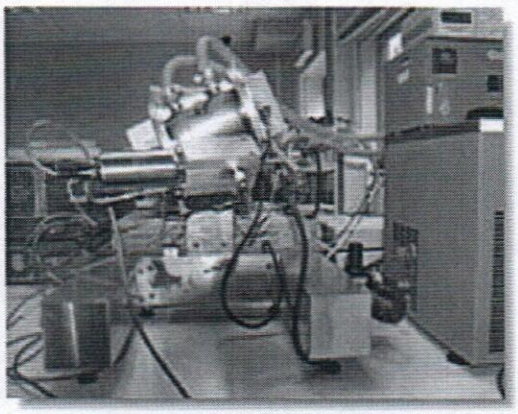


Figure 2 - Schematic illustration of the equilibrium cell (not to scale) and a picture of the hydrate equilibrium rig used.

Page: 4/7

Compatibility

Table 4		
Fluid - Castrol Transaqua HC 10 Metal Compatibility		
Material	**Compatibility**	**Comments**
Mild Steel A105	Compatible	Unprotected carbon steel above the fluid surface may be subject to corrosion from condensed moisture.
Alloy Steel 4140	Compatible	
Alloy Steel 440C	Compatible	
Stainless Steel 316	Compatible	
Stainless Steel 17-4PH	Compatible	
Nitronic 60	Compatible	
Monel 400	Compatible	
Nickel 200	Compatible	
Inconel 825	Compatible	
Super Duplex 2507	Compatible	
Aluminium Bronze (CDA945)	Compatible	
Tungsten Carbide - 10% Cobalt Bonded	Compatible	This material had been used in both solid sintered form and as a spray coating. It has been widely recognised that some corrosion can take place with water based control fluids due to the leeching of the Cobalt binder. With sufficient component section size this is not an issue, but if components are small then some review of the suitability should be carried out. Thin coatings are not recommended. The additions of Nickel and Chromium can greatly improve the compatibility.
Tungsten Carbide - 9% Nickel Bonded	Compatible	
Aluminium	Limited compatibility	Components may be protected by hard anodizing. Avoid rubbing contact.
Electroless Nickel Plating	Compatible	Ensure even plating thickness.
Zinc and Cadmium Plating	Not compatible	Commonly used on standard industrial hydraulic components. Will be removed over time by water based control fluids.

Castrol Transaqua HC 10 is compatible with many materials commonly used in the construction of modern production subsea control systems. As with any fluid a complete materials review should always be carried out before using Castrol Transaqua HC 10.

Metals to be Avoided

The following metals are best avoided with all glycol water-based fluids: Aluminium, Cadmium, Magnesium and Zinc. For coating compatibility data please contact Castrol.

Table 5		
Fluid - Castrol Transaqua HC 10 **Elastomer and Plastic Compatibility**		
Material	**Compatibility**	**Comments**
Nitrile (NBR)	Compatible	Widely used as a standard seal material. Performance can vary according to grade.
Hydrogenated Nitrile (HNBR)	Compatible	Better high temperature performance than Nitrile. Not recommended for temperatures above 120°C.
Low Permeability Nitrile	Compatible	
Fluorocarbon (FKM-Viton)	Compatible	Performance can vary according to grade. Not recommended for temperatures above 90°C.
PTFE	Compatible	Very inert, and suitable for high temperature and pressure applications.
PEEK	Compatible	Very inert, and suitable for high temperature and pressure applications.
Perfluoroelastomer (FFKM - Chemraz)	Compatible	Suitable for extreme temperature applications. But can suffer from creep.
Polyurethane	Compatible	Good resistance to abrasion. Performance can vary with grade.
Ethylene Propylene (EPDM)	Compatible	Good compatibility with water based fluids, and at elevated temperatures. **Important** EPR is not suitable for use with any hydrocarbon based fluids or greases.
Nylon 11	Compatible	Tested to API 17 F.
Silicone	Compatible	Poor mechanical properties, but wide temperature range.

The data reported in Table 5 refer to "standard" compounds recognised by industry. However, performance can vary depending on manufacturer, grade or operational conditions, e.g. manufacturing process, filler materials used in compounds, application, extreme temperatures, etc. We therefore recommend clarification or further testing is sought regarding project specific material compatibility, from either the seal vendor or Castrol.

Seal Materials to be Avoided

Rubber Impregnated Fabric Composites are not compatible with Castrol Transaqua HC 10. These materials must be changed out from equipment to be used with Castrol Transaqua HC 10.

Painted and other Surface Coatings

It is recommended that in accordance with good working practice the internal surface of the hydraulic system should not be coated. However, external surfaces may require coating and as with all control fluids conventional paint systems will tend to soften or strip. It is therefore recommended that these be replaced by cured epoxy, nylon, or Phenolic types as commonly used subsea. Surface preparation prior to paint application is critical.

Where it is necessary to use internal surface coatings such as PTFE these should be assessed for suitability of use. Manufacturers guidelines should be observed with regards cure times and temperatures and as with paints systems surface preparation specifications should be adhered to.

Care and Handling

This product has been manufactured to a tightly controlled cleanliness specification. Any container that has been opened for use must be re-sealed to avoid contamination ingress from the environment (e.g. particulates or water). Any contaminants entering the product can affect its performance. The integrity of the product once the container is opened is the responsibility of the end user. It is good practice to use tarpaulins or drum lids to cover all containers to prevent ingress of contamination.

As with all glycol based control fluids, Castrol Transaqua HC 10 must never be mixed with control fluids of different base types such as synthetic fluids (e.g. Castrol Brayco Micronic SV/3) or mineral oils (such as the Castrol Hyspin range). Contamination of Castrol Transaqua HC 10 by either of these types of products can seriously affect the product performance.

If you need advice on any of the above, please contact your local Castrol Technical Service Engineer for more specific details.

Storage

All containers should be stored under cover and protected from exposure to direct sunlight. Do not store containers in temperatures below minus 5°C or above 45°C. 208L plastic drums can be stored a maximum of 2 high, providing a pallet is used to distribute the upper load evenly. In addition, the fill level of the upper drums should be less than or equal to the fill level of the lower drums. It is not recommended to store 208L plastic drums horizontally.

Transaqua™ HC 10
19 May 2023

The Technology Centre, Whitchurch Hill, Pangbourne, Reading, RG8 7QR, United Kingdom
+44 (0)203 915 7991
www.castrol.com/globalbusiness

SAFETY DATA SHEET

Castrol

Transaqua HC 10

Section 1. Identification

GHS product identifier	Transaqua HC 10
Product code	464219-FR01
SDS no.	464219

Relevant identified uses of the substance or mixture and uses advised against

Use of the substance/ mixture	Fire-resistant hydraulic fluid. For specific application advice see appropriate Technical Data Sheet or consult our company representative.
Manufacturer	
Supplier	Castrol India Ltd., Technopolis Knowledge Park Office, P. O. Box No. 19411 Mahakali Caves Road Chakala, Andheri (E) Mumbai - 400 093 India Telephone Number: +91 22 6698 4100 Fax Number: +91 22 66984543
EMERGENCY TELEPHONE NUMBER	Toll free: 000800 100 7479 (for use in India only - 24/7) Carechem Singapore: +65 3158 1198 (24/7)

Section 2. Hazards identification

GHS Classification	ACUTE TOXICITY (oral) - Category 4 SPECIFIC TARGET ORGAN TOXICITY - REPEATED EXPOSURE (kidneys) - Category 2

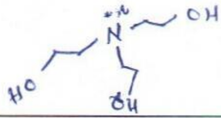
GHS label elements

Hazard pictograms

Signal word	Warning
Hazard statements	H302 - Harmful if swallowed. H373 - May cause damage to organs through prolonged or repeated exposure. (kidneys)

Precautionary statements

Prevention	P260 - Do not breathe vapour. P270 - Do not eat, drink or smoke when using this product. P264 - Wash hands thoroughly after handling.
Response	P314 - Get medical attention if you feel unwell. P301 + P312 + P330 - IF SWALLOWED: Call a POISON CENTER or physician if you feel unwell. Rinse mouth.
Storage	Not applicable.
Disposal	P501 - Dispose of contents and container in accordance with all local, regional, national and international regulations.
Other hazards which do not result in classification	Note: High Pressure Applications Injections through the skin resulting from contact with the product at high pressure constitute a major medical emergency. See 'Notes to physician' under First-Aid Measures, Section 4 of this Safety Data Sheet.



Section 3. Composition/information on ingredients

Substance/mixture Mixture

Ethylene glycol; ethanediol. Proprietary performance additives.

Ingredient name	%	CAS number
Ethylene glycol 2,2',2"-nitrilotriethanol	≥50 - ≤75 ≤5	107-21-1 102-71-6

There are no additional ingredients present which, within the current knowledge of the supplier and in the concentrations applicable, are classified as hazardous to health or the environment and hence require reporting in this section.

Occupational exposure limits, if available, are listed in Section 8.

Section 4. First aid measures

Description of necessary first aid measures

Eye contact In case of contact, immediately flush eyes with plenty of water for at least 15 minutes. Eyelids should be held away from the eyeball to ensure thorough rinsing. Check for and remove any contact lenses. Get medical attention if symptoms occur.

Inhalation If inhaled, remove to fresh air. In case of inhalation of decomposition products in a fire, symptoms may be delayed. The exposed person may need to be kept under medical surveillance for 48 hours. Get medical attention if symptoms occur.

Skin contact In case of contact, immediately flush skin with plenty of water for at least 15 minutes while removing contaminated clothing and shoes. Wash clothing before reuse. Clean shoes thoroughly before reuse. Get medical attention if symptoms occur.

Ingestion If ingested, call a physician or Poison Control Center immediately. Get medical attention urgently informing the doctor that a product containing ethylene glycol has been ingested and specific treatment may be required. Transport casualty together with the product container, its label, or the safety data sheet urgently to hospital. Do not induce vomiting unless directed to do so by medical personnel. Never give anything by mouth to an unconscious person. If unconscious, place in recovery position and get medical attention immediately.

Protection of first-aiders No action shall be taken involving any personal risk or without suitable training. It may be dangerous to the person providing aid to give mouth-to-mouth resuscitation.

Most important symptoms/effects, acute and delayed

See Section 11 for more detailed information on health effects and symptoms.

Indication of immediate medical attention and special treatment needed, if necessary

Specific treatments Ethylene Glycol: Gastric irrigation, ethanol or fomepizole may have value in treatment. Consult physician.

Notes to physician In case of inhalation of decomposition products in a fire, symptoms may be delayed. The exposed person may need to be kept under medical surveillance for 48 hours.

Note: High Pressure Applications
Injections through the skin resulting from contact with the product at high pressure constitute a major medical emergency. Injuries may not appear serious at first but within a few hours tissue becomes swollen, discoloured and extremely painful with extensive subcutaneous necrosis.
Surgical exploration should be undertaken without delay. Thorough and extensive debridement of the wound and underlying tissue is necessary to minimise tissue loss and prevent or limit permanent damage. Note that high pressure may force the product considerable distances along tissue planes.

Section 5. Firefighting measures

Extinguishing media

Suitable In case of fire, use water fog, alcohol resistant foam, dry chemical or carbon dioxide extinguisher or spray.

Not suitable Do not use water jet.

Specific hazards arising from the chemical In a fire or if heated, a pressure increase will occur and the container may burst.

Hazardous thermal decomposition products Combustion products may include the following:
carbon oxides (CO, CO_2) (carbon monoxide, carbon dioxide)
nitrogen oxides (NO, NO_2 etc.)

Section 5. Firefighting measures

Special precautions for fire-fighters	No action shall be taken involving any personal risk or without suitable training. Promptly isolate the scene by removing all persons from the vicinity of the incident if there is a fire.
Special protective equipment for fire-fighters	Fire-fighters should wear positive pressure self-contained breathing apparatus (SCBA) and full turnout gear.

Section 6. Accidental release measures

Personal precautions, protective equipment and emergency procedures

For non-emergency personnel	Contact emergency personnel. No action shall be taken involving any personal risk or without suitable training. Evacuate surrounding areas. Keep unnecessary and unprotected personnel from entering. Do not touch or walk through spilt material. Avoid breathing vapour or mist. Provide adequate ventilation. Put on appropriate personal protective equipment. Floors may be slippery; use care to avoid falling.
For emergency responders	Entry into a confined space or poorly ventilated area contaminated with vapour, mist or fume is extremely hazardous without the correct respiratory protective equipment and a safe system of work. Wear self-contained breathing apparatus. Wear a suitable chemical protective suit. Chemical resistant boots. See also the information in "For non-emergency personnel".
Environmental precautions	Avoid dispersal of spilt material and runoff and contact with soil, waterways, drains and sewers. Inform the relevant authorities if the product has caused environmental pollution (sewers, waterways, soil or air).

Methods and material for containment and cleaning up

Small spill	Stop leak if without risk. Move containers from spill area. Absorb with an inert material and place in an appropriate waste disposal container. Dispose of via a licensed waste disposal contractor.
Large spill	Stop leak if without risk. Move containers from spill area. Approach the release from upwind. Prevent entry into sewers, water courses, basements or confined areas. Contain and collect spillage with non-combustible, absorbent material e.g. sand, earth, vermiculite or diatomaceous earth and place in container for disposal according to local regulations. Contaminated absorbent material may pose the same hazard as the spilt product. Dispose of via a licensed waste disposal contractor.

Section 7. Handling and storage

Precautions for safe handling

Protective measures	Put on appropriate personal protective equipment (see Section 8). Do not breathe vapour or mist. Do not ingest. Avoid contact with eyes, skin and clothing. Keep in the original container or an approved alternative made from a compatible material, kept tightly closed when not in use. Empty containers retain product residue and can be hazardous. Do not reuse container.
Advice on general occupational hygiene	Eating, drinking and smoking should be prohibited in areas where this material is handled, stored and processed. Wash thoroughly after handling. Remove contaminated clothing and protective equipment before entering eating areas. See also Section 8 for additional information on hygiene measures.
Conditions for safe storage	Store in accordance with local regulations. Store in original container protected from direct sunlight in a dry, cool and well-ventilated area, away from incompatible materials (see Section 10) and food and drink. Keep container tightly closed and sealed until ready for use. Store and use only in equipment/containers designed for use with this product. Containers that have been opened must be carefully resealed and kept upright to prevent leakage. Do not store in unlabelled containers. Use appropriate containment to avoid environmental contamination. DO NOT ADD NITRITES TO THIS FLUID.
Not suitable	Prolonged exposure to elevated temperature.

Section 8. Exposure controls/personal protection

Control parameters

Occupational exposure limits

Section 8. Exposure controls/personal protection

Ingredient name	Exposure limits
Ethylene glycol	**ACGIH TLV (United States, 3/2019).** STEL: 10 mg/m³ 15 minutes. Form: Inhalable fraction. Aerosol only. STEL: 50 ppm 15 minutes. Form: Vapor fraction TWA: 25 ppm 8 hours. Form: Vapor fraction
2,2',2''-nitrilotriethanol	**ACGIH TLV (United States, 3/2019).** TWA: 5 mg/m³ 8 hours.

Whilst specific OELs for certain components may be shown in this section, other components may be present in any mist, vapour or dust produced. Therefore, the specific OELs may not be applicable to the product as a whole and are provided for guidance only.

Recommended monitoring procedures If this product contains ingredients with exposure limits, personal, workplace atmosphere or biological monitoring may be required to determine the effectiveness of the ventilation or other control measures and/or the necessity to use respiratory protective equipment. Reference should be made to appropriate monitoring standards. Reference to national guidance documents for methods for the determination of hazardous substances will also be required.

Appropriate engineering controls Provide exhaust ventilation or other engineering controls to keep the relevant airborne concentrations below their respective occupational exposure limits.
All activities involving chemicals should be assessed for their risks to health, to ensure exposures are adequately controlled. Personal protective equipment should only be considered after other forms of control measures (e.g. engineering controls) have been suitably evaluated. Personal protective equipment should conform to appropriate standards, be suitable for use, be kept in good condition and properly maintained.
Your supplier of personal protective equipment should be consulted for advice on selection and appropriate standards. For further information contact your national organisation for standards.
The final choice of protective equipment will depend upon a risk assessment. It is important to ensure that all items of personal protective equipment are compatible.

Environmental exposure controls Emissions from ventilation or work process equipment should be checked to ensure they comply with the requirements of environmental protection legislation. In some cases, fume scrubbers, filters or engineering modifications to the process equipment will be necessary to reduce emissions to acceptable levels.

Individual protection measures

Hygiene measures Wash hands, forearms and face thoroughly after handling chemical products, before eating, smoking and using the lavatory and at the end of the working period. Appropriate techniques should be used to remove potentially contaminated clothing. Wash contaminated clothing before reusing. Ensure that eyewash stations and safety showers are close to the workstation location.

Eye protection Safety glasses with side shields.

Skin protection

Hand protection Wear protective gloves if prolonged or repeated contact is likely. Wear chemical resistant gloves. Recommended: Butyl gloves. Neoprene gloves. The correct choice of protective gloves depends upon the chemicals being handled, the conditions of work and use, and the condition of the gloves (even the best chemically resistant glove will break down after repeated chemical exposures). Most gloves provide only a short time of protection before they must be discarded and replaced. Because specific work environments and material handling practices vary, safety procedures should be developed for each intended application. Gloves should therefore be chosen in consultation with the supplier/manufacturer and with a full assessment of the working conditions.

Skin protection Use of protective clothing is good industrial practice.
Personal protective equipment for the body should be selected based on the task being performed and the risks involved and should be approved by a specialist before handling this product.
Cotton or polyester/cotton overalls will only provide protection against light superficial contamination that will not soak through to the skin. Overalls should be laundered on a regular basis. When the risk of skin exposure is high (e.g. when cleaning up spillages or if there is a risk of splashing) then chemical resistant aprons and/or impervious chemical suits and boots will be required.

Other skin protection Appropriate footwear and any additional skin protection measures should be selected based on the task being performed and the risks involved and should be approved by a specialist before handling this product.

Section 8. Exposure controls/personal protection

Respiratory protection	In case of insufficient ventilation, wear suitable respiratory equipment. The correct choice of respiratory protection depends upon the chemicals being handled, the conditions of work and use, and the condition of the respiratory equipment. Safety procedures should be developed for each intended application. Respiratory protection equipment should therefore be chosen in consultation with the supplier/manufacturer and with a full assessment of the working conditions.

Section 9. Physical and chemical properties

Appearance

Physical state	Liquid.
Colour	Brown. [Light]
Odour	Not available.
Odour threshold	Not available.
pH	8.7 to 9 [Conc. (% w/w): 100%]
Melting point	Not available.
Boiling point	Not available.
Drop Point	Not available.
Pour point	55 °C
Flash point	Closed cup: Not applicable. [Water content interferes with flash point determination.]
Evaporation rate	Not available.
Flammability (solid, gas)	Not applicable. Based on - Physical state
Lower and upper explosive (flammable) limits	Not available.
Vapour pressure	Not available.
Vapour density	Not available.
Relative density	Not available.
Density	>1000 kg/m³ (>1 g/cm³) at 15°C
Solubility	Miscible in water.
Partition coefficient: n-octanol/water	Not available.
Auto-ignition temperature	Not available.
Decomposition temperature	Not available.
Viscosity	Kinematic: 2.7 mm²/s (2.7 cSt) at 40°C

Section 10. Stability and reactivity

Reactivity	No specific test data available for this product. Refer to Conditions to avoid and Incompatible materials for additional information.
Chemical stability	The product is stable.
Possibility of hazardous reactions	Under normal conditions of storage and use, hazardous reactions will not occur. Under normal conditions of storage and use, hazardous polymerisation will not occur.
Conditions to avoid	Avoid all possible sources of ignition (spark or flame).
Incompatible materials	Reactive or incompatible with the following materials: oxidising materials.
Hazardous decomposition products	Under normal conditions of storage and use, hazardous decomposition products should not be produced.

Section 11. Toxicological information

Information on toxicological effects

Specific target organ toxicity (repeated exposure)

Name	Category	Route of exposure	Target organs
Ethylene glycol	Category 2	Oral	kidneys

Aspiration hazard

Not available.

Information on likely routes of exposure	Routes of entry anticipated: Dermal, Inhalation.

Section 11. Toxicological information

Potential acute health effects

Eye contact	No known significant effects or critical hazards.
Inhalation	Exposure to decomposition products may cause a health hazard. Serious effects may be delayed following exposure.
Skin contact	No known significant effects or critical hazards.
Ingestion	Harmful if swallowed. Ethylene glycol: Ingestion of ethylene glycol can cause metabolic acidosis, kidney damage, central nervous system depression, and convulsions. The estimated human lethal dose is approximately 100 ml (3.4 ounces for an adult).

Symptoms related to the physical, chemical and toxicological characteristics

Eye contact	No specific data.
Inhalation	May be harmful by inhalation if exposure to vapour, mists or fumes resulting from thermal decomposition products occurs.
Skin contact	No specific data.
Ingestion	Adverse symptoms may include the following: nausea or vomiting

Delayed and immediate effects as well as chronic effects from short and long-term exposure

Eye contact	Potential risk of transient stinging or redness if accidental eye contact occurs.
Skin contact	Prolonged or repeated contact can defat the skin and lead to irritation, cracking and/or dermatitis.

Potential chronic health effects

General	May cause damage to organs through prolonged or repeated exposure. (kidney)
Carcinogenicity	No known significant effects or critical hazards.
Mutagenicity	No known significant effects or critical hazards.
Teratogenicity	No known significant effects or critical hazards.
Developmental effects	Birth defects and decreased fetal weight have been observed in laboratory animals fed ethylene glycol in large amounts repeatedly during pregnancy.
Fertility effects	No known significant effects or critical hazards.

Numerical measures of toxicity

Acute toxicity estimates

Route	ATE value
Oral	925.93 mg/kg

Section 12. Ecological information

Environmental effects No known significant effects or critical hazards.

Persistence and degradability

Expected to be biodegradable.

Bioaccumulative potential

This product is not expected to bioaccumulate through food chains in the environment.

Mobility	Spillages may penetrate the soil causing ground water contamination.
Other adverse effects	No known significant effects or critical hazards.
Other ecological information	Miscible in water.

Section 13. Disposal considerations

Disposal methods The generation of waste should be avoided or minimised wherever possible. Significant quantities of waste product residues should not be disposed of via the foul sewer but processed in a suitable effluent treatment plant. Dispose of surplus and non-recyclable products via a licensed waste disposal contractor. Disposal of this product, solutions and any by-products should at all times comply with the requirements of environmental protection and waste disposal legislation and any regional local authority requirements. Waste packaging should be recycled. Incineration or landfill should only be considered when recycling is not feasible. This material and its container must be disposed of in a safe way. Care should be taken when handling emptied containers that have not been cleaned or rinsed out. Empty containers or liners may retain some product residues. Avoid dispersal of spilt material and runoff and contact with soil, waterways, drains and sewers. Diluted fluid should not be discharged into sewage systems unless provided for by local

Section 13. Disposal considerations

regulations. Dispose under conditions approved by the local authority or via a licensed waste disposal contractor.

Section 14. Transport information

	IMDG	IATA
UN number	Not regulated.	Not regulated.
UN proper shipping name	-	-
Transport hazard class(es)	-	-
Packing group	-	-
Environmental hazards	No.	No.
Additional information	-	-

Special precautions for user Not available.

Transport in bulk according to Annex II of Marpol and the IBC Code Not available.

Section 15. Regulatory information

Regulation according to other foreign laws

REACH Status	The company, as identified in Section 1, sells this product in the EU in compliance with the current requirements of REACH.
Australia inventory (AICS)	All components are listed or exempted.
Canada inventory status	At least one component is not listed in DSL but all such components are listed in NDSL.
China inventory (IECSC)	At least one component is not listed.
Japan inventory (ENCS)	At least one component is not listed.
Korea inventory (KECI)	At least one component is not listed.
Philippines inventory (PICCS)	At least one component is not listed.
Taiwan Chemical Substances Inventory (TCSI)	At least one component is not listed.
United States inventory (TSCA 8b)	All components are active or exempted.

Section 16. Other information

History

Date of issue/Date of revision 16/10/2020.

Date of previous issue 03/01/2020.

Prepared by Product Stewardship

Key to abbreviations

ACGIH = American Conference of Industrial Hygienists
CAS Number = Chemical Abstracts Service Registry Number
GHS = Globally Harmonized System of Classification and Labelling of Chemicals
IATA = International Air Transport Association
IMDG = International Maritime Dangerous Goods
OEL = Occupational Exposure Limit
REACH = Registration, Evaluation, Authorisation and Restriction of Chemicals Regulation [Regulation (EC) No. 1907/2006]
SDS = Safety Data Sheet
STEL = Short term exposure limit

Section 16. Other information

TWA = Time weighted average
UN Number = United Nations Number, a four digit number assigned by the United Nations Committee of Experts on the Transport of Dangerous Goods.
Varies = may contain one or more of the following 64741-88-4, 64741-89-5, 64741-95-3, 64741-96-4, 64742-01-4, 64742-44-5, 64742-45-6, 64742-52-5, 64742-53-6, 64742-54-7, 64742-55-8, 64742-56-9, 64742-57-0, 64742-58-1, 64742-62-7, 64742-63-8, 64742-65-0, 64742-70-7, 72623-85-9, 72623-86-0, 72623-87-1

Indicates information that has changed from previously issued version.

Notice to reader

All reasonably practicable steps have been taken to ensure this data sheet and the health, safety and environmental information contained in it is accurate as of the date specified below. No warranty or representation, express or implied is made as to the accuracy or completeness of the data and information in this data sheet.

The data and advice given apply when the product is sold for the stated application or applications. You should not use the product other than for the stated application or applications without seeking advice from BP Group.

It is the user's obligation to evaluate and use this product safely and to comply with all applicable laws and regulations. The BP Group shall not be responsible for any damage or injury resulting from use, other than the stated product use of the material, from any failure to adhere to recommendations, or from any hazards inherent in the nature of the material. Purchasers of the product for supply to a third party for use at work, have a duty to take all necessary steps to ensure that any person handling or using the product is provided with the information in this sheet. Employers have a duty to tell employees and others who may be affected of any hazards described in this sheet and of any precautions that should be taken. You can contact the BP Group to ensure that this document is the most current available. Alteration of this document is strictly prohibited.

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enquiry@bombaytesthouse.com
bombaytesthouse@gmail.com
CIN : U74900TZ2011PTC017261

Date : 27 Apr 2024

TEST REPORT

No. BTH/TR/000281/403/24-25

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O/o. of The Commissioner of Customs-NS-II (Export)
Nhava Sheva, JNCH,Dist-Raigad,JWC Logistic Park Pvt Ltd,
JNCH, Maharashtra

Sample submitted by :
O/o. of The Commissioner of Customs-NS-II (Export)

Sample Name: **Transaqua HC10 280L (Lubricating Preparation)**

Received by us On : 19 Apr 2024
Analysis Started On : 22 Apr 2024
Completed On : 27 Apr 2024

Packing Details:	Indian Custom Sealed Pack
SB No.	5420204 Dt. 18.11.2023
Exporter Name:	M/s. Castrol India Ltd
CHA & No.	M/s. Freight Field (M) Pvt Ltd (11/1543)
F.No.	S/6-Gen-348/2023/JWC(X)
Sample No. & Dt.	314 Dt. 19.04.2024

Sr.No	Parameter	Test Method	Unit	Results
	Instrumental			
1	Ethylene Glycol (107-21-1)	BY GC-FID	%	72.65
2	Triethanolamine/Nitrilotriethanol (102-71-6)	By GC-FID	%	1.43

<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<< End of the test report >>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>

BOMBAY TEST HOUSE PVT. LTD. BTH

Ms. Manisha Gawand
Technical Manager
Authorized Signatory

BOMBAY TEST HOUSE PRIVATE LIMITED
TERMS & CONDITIONS *for* TESTING, INSPECTION & ANALYTICAL SERVICES

1. Bombay Test House Pvt Ltd (hereinafter called the "Laboratory") undertakes Testing and Inspection Services in accordance with the here below Terms & Conditions and accordingly all services are provided subject to the same.
2. The Laboratory is a Private Limited Company engaged in the field of (a) Commodity Inspection & Quality Control (b) Laboratory Analysis (c) Industrial & Technical Inspections. These services conclude in the issuance of Inspection reports and Test Certificates.
3. The Laboratory acts for the persons or bodies from whom the instructions to act have originated (hereinafter called the "Client". No other party is entitled to give instructions, particularly on the scope of Inspection/testing or delivery of report or certificate, unless so authorized by the client.
4. Subject to the Client's Instructions or accepted by the Laboratory, the Laboratory will issue Reports and Certificates of Inspection/Testing which reflect statements of opinions made with due care within the limitation of instruction received, but the Laboratory is under no obligation to refer to or report upon any facts or circumstances which are outside the specific instructions received.
5. The Laboratory undertakes to exercise due care and skill in the performance of its services without affecting in any way the contractual rights of our principals.
6. It is mandatory for Client to pre-disclose in writing if analysis of sample is for any Legal purpose.
7. In the event of that any unforeseen problem or expenditure arises in the course of carrying out any services, the Laboratory shall be entitled to an additional charge to cover additional time and cost necessarily incurred to complete the services.
8. Documents reflecting engagements contracted between the Client and Third Parties, such as copies of Contract(s) of Sales, Purchase Orders, Letter of Credit, Bill of Lading and Bill of Entry etc. are considered to be for information only and total liability of the Laboratory is limited to the Invoice amount only.
9. If the requirements of the Client necessitate the analysis of samples by the Client's Laboratory or by any third party's Laboratory, the Laboratory will pass on the result of the analysis but without responsibility for its accuracy. Likewise, where the Laboratory is only able to witness an analysis at the Client's Laboratory or by any third party's Laboratory, the Laboratory will provide confirmation that the correct sample has been analysed but will not otherwise be responsible for the accuracy of any analysis or results.

TESTING OF SAMPLES:

1. The Test results pertain(s) only to the sample drawn by Bombay Test House Private Limited or submitted to the Laboratory.
2. The Laboratory is free to adopt any National, International or its own internally validated standard specification for conducting the tests, in absence of specific request from the Client.
3. This document in full or part shall not be reproduced and cannot be sued as a Legal Evidence or for any advertising media without the prior written permission of the Laboratory.
4. The Laboratory maintains strict confidentiality of all the Test Results and Raw Data of analysis and will not reveal any information to Third Party.
5. The results presented vide test report pertain only to the sample that was analysed at a particular time. Therefore, results shall not be construed representative of any process or product from where the sample was drawn. Endorsement of the product vide the Test Report will neither be inferred nor implied by the Laboratory.
6. Acceptance of sample testing will be limited to its analysis only. The Laboratory will not offer any opinion, advise or recommendation with respect to the suitability or otherwise of the sample for any application or further use.
7. The Test Report is exclusively for the use of the Client who's Name & Address is indicated above. No third party can derive rights against the Laboratory on the basis of this Test Report. No third party has any right to raise any claims on the Laboratory.
8. *Accreditation and Certifications:* The Laboratory provides documents of its accreditation, certifications, recognitions etc. on its website. Its Client's responsibility to check the validity before issue of work order and satisfy themselves in all respects and provide the Laboratory with notice in writing, prior to Sample Delivery Acceptance, of all accreditations or certifications that it will require the Laboratory to hold during performance of services.
9. *Sampling:* Where sampling is done by the Laboratory, the Client has to ensure that adequate arrangements are being made available for drawing samples including but not limited to provision of sampling platforms, port holes, power supply, drinking water, safety and security of men and machine, relevant access or any other cooperation as desired is provided free of cost.
10. *Using External Service Provider:* The Laboratory may use a competent external service provider for testing work with Client's approval, if due to unforeseen reasons any resources and competence to perform the testing are temporarily unavailable after the commencing of work. The Client is also informed of any deviation from contract.
11. *Witness of Analysis:* The Laboratory may allow test witness or similar requests of cooperation to monitor the laboratories performance subject to compliance to lay down requirements. Prior intimation and written approval is necessary to facilitate the same.
12. *Force Majeure:* If the services is delayed at any time in performing services by an act, including, but not limited to, acts of God, of any governmental authority, strikes or other labour disputes, natural disasters, accidents, wars, civil disturbances, equipment breakdown, unavailability of supplies from usual suppliers, difficulties or delays in transportation, mail or delivery services, or any other cause beyond laboratories reasonable control; the time for completion of such services shall be extended based upon the impact of the delay without any liabilities on the Laboratory.
13. *Jurisdiction:* All disputes are subject to jurisdiction of Navi Mumbai, Maharashtra, India only.
14. *Statement of Conformity & Decision Rule:* When a Client requests a statement of conformity to a specification or standard for the test (e.g. pass/fail), the decision rule with simple acceptance without application of measurement uncertainty is applied. In case if the you need uncertainty to be applied to the above, the decision rule used by the lab is as per ILAC G8:09/2019 with the non-binary rule and guard band of 1U.In case if the Client needs uncertainty to be applied to the above, kindly contact our Client service department for other formalities. This exercise will incur additional expenses to estimate uncertainties in your product testing. Where the decision rule is prescribed by the Client or regulations or normative documents, further consideration level of this risk is not done. No response or feedback regarding the above will be treated as acceptance and if the conformity statement is not desired by the Client the decision rule will not be applicable.
15. *For Microbiological Analysis:* Our Microbiological analytical findings reflect the quality of the sample at the time of testing. No responsibilities can be accepted for the possible consequences of further development of micro-organisms which may depend upon Storage, Handling and Weather conditions which may influence the results at a later date and time.

TECHNO-COMMERICAL CONDITIONS:

1. *Payment terms:* As mutually agreed between the Client and Laboratory. For priority testing on urgent basis, Tatkal charges shall be applicable.
2. In case of online payment remitted to the Laboratory, Client shall confirm the same with a proper payment advice preferably via email.
3. For Tax Deducted at Source (TDS), Client shall provide to the Laboratory TDS Certificate within 30 days from the date of completion of the quarter.
4. GST shall be charged extra as applicable at the time of billing as per applicable Indian laws from time to time.
5. The Client may direct the Laboratory to suspend a portion or all of the Testing and Analytical to be performed. In such case(s), the Client shall remain responsible for all work performed until the time Laboratory becomes aware of Client's desire to discontinue the services. Any uncompleted analysis will be billed on a prorated basis, as determined by Laboratory. All directions by Client to suspend work shall be issued to Laboratory in writing.
6. The Client shall not be entitled to retain or defer payment on account of any dispute, counter claim or set off, which may be alleged against the Laboratory.
7. The Client shall pay for all the service(s) performed on their behalf and for all result(s) reported, regardless of any allegations/disputes on the part of the Client or Client's Client that the results issued by Laboratory did not conform.
8. Only *ONE* original copy of the Test Report shall be provided to the Client. Additional copies are provided on request on chargeable basis.

RETURN OF SAMPLES:

1. Unused samples or those not accepted for testing, for any reason(s) will be collected by the Client at his own cost.
2. Samples are retained for 30 days for non-perishable item(s) only from the completion date of Testing except in case of Regulatory samples, while perishable items will be discarded upon the completion of Test.
3. In case of cancellation of sample(s) for any reason, refund of the Test Charges will be made after adjusting the incidental charges if any.
4. If the sampling team has to return back to the Laboratory without doing sampling due to absence of requisite infrastructure which is necessary in place or co-operation from Client, the sampling fees is to be paid again.

It is assumed that the Client has read and agreed to all the Terms & Conditions mentioned hereinabove.

In case of any clarifications, please write to us at info@bombaytesthouse.com

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CIN : U74900TZ2011PTC017261

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TECHNICAL REMARKS & CONCLUSION

Annexure for Test Report No: BTH/TR/281/403/24-25

SB No.	5420204/18.11.2023
F.No.	S/6-Gen-348/2023/JWC(X)
SAMPLE NAME	Transaqua HC 10 280L (Lubricating Preparation)
EXPORTER NAME	M/s. Castrol India Ltd
CHA NAME & NO	M/s. Freight Field (M)Pvt Ltd (11/1543)
SAMPLE NO & DATE	314/19.04.2024

Matters on which opinion is required:

1	Nature	The above submitted sample is in the form of Yellow Coloured material of Non-uniform sizes in nature.
2	Description	The above submitted Sample confirm as, Transaqua HC 10 280L (Lubricating Preparation)
3	3 % of ethanol 2,2',2" nitritotris with CAS No. 102-71-6 in the Mixture	The above submitted sample has Ethylene Glycol of 72.65% and Triethanolamine/Nitrilotriethanol bearing CAS No. 102-71-6 of 1.43% by GC-FID
4	Whether the said item is separable/extractable from the mixture or otherwise	The query of about separable/extractable from the mixture or otherwise can be provided only by manufacturer/supplier

BOMBAY TEST HOUSE PVT. LTD. BTH

Ms. Manisha Gawand
Technical Manager
Authorized Signatory

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6. It is mandatory for Client to pre-disclose in writing if analysis of sample is for any Legal purpose.
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1. The Test results pertain(s) only to the sample drawn by Bombay Test House Private Limited or submitted to the Laboratory.
2. The Laboratory is free to adopt any National, International or its own internally validated standard specification for conducting the tests, in absence of specific request from the Client.
3. This document in full or part shall not be reproduced and cannot be sued as a Legal Evidence or for any advertising media without the prior written permission of the Laboratory.
4. The Laboratory maintains strict confidentiality of all the Test Results and Raw Data of analysis and will not reveal any information to Third Party.
5. The results presented vide test report pertain only to the sample that was analysed at a particular time. Therefore, results shall not be construed representative of any process or product from where the sample was drawn. Endorsement of the product vide the Test Report will neither be inferred nor implied by the Laboratory.
6. Acceptance of sample testing will be limited to its analysis only. The Laboratory will not offer any opinion, advise or recommendation with respect to the suitability or otherwise of the sample for any application or further use.
7. The Test Report is exclusively for the use of the Client who's Name & Address is indicated above. No third party can derive rights against the Laboratory on the basis of this Test Report. No third party has any right to raise any claims on the Laboratory.
8. *Accreditation and Certifications:* The Laboratory provides documents of its accreditation, certifications, recognitions etc. on its website. Its Client's responsibility to check the validity before issue of work order and satisfy themselves in all respects and provide the Laboratory with notice in writing, prior to Sample Delivery Acceptance, of all accreditations or certifications that it will require the Laboratory to hold during performance of services.
9. *Sampling:* Where sampling is done by the Laboratory, the Client has to ensure that adequate arrangements are being made available for drawing samples including but not limited to provision of sampling platforms, port holes, power supply, drinking water, safety and security of men and machine, relevant access or any other cooperation as desired is provided free of cost.
10. *Using External Service Provider:* The Laboratory may use a competent external service provider for testing work with Client's approval, if due to unforeseen reasons any resources and competence to perform the testing are temporarily unavailable after the commencing of work. The Client is also informed of any deviation from contract.
11. *Witness of Analysis:* The Laboratory may allow test witness or similar requests of cooperation to monitor the laboratories performance subject to compliance to lay down requirements. Prior intimation and written approval is necessary to facilitate the same.
12. *Force Majeure:* If the services is delayed at any time in performing services by an act, including, but not limited to, acts of God, of any governmental authority, strikes or other labour disputes, natural disasters, accidents, wars, civil disturbances, equipment breakdown, unavailability of supplies from usual suppliers, difficulties or delays in transportation, mail or delivery services, or any other cause beyond laboratories reasonable control; the time for completion of such services shall be extended based upon the impact of the delay without any liabilities on the Laboratory.
13. *Jurisdiction:* All disputes are subject to jurisdiction of Navi Mumbai, Maharashtra, India only.
14. *Statement of Conformity & Decision Rule:* When a Client requests a statement of conformity to a specification or standard for the test (e.g. pass/fail), the decision rule with simple acceptance without application of measurement uncertainty is applied. In case if the you need uncertainty to be applied to the above, the decision rule used by the lab is as per ILAC G8:09/2019 with the non-binary rule and guard band of 1U.In case if the Client needs uncertainty to be applied to the above, kindly contact our Client service department for other formalities. This exercise will incur additional expenses to estimate uncertainties in your product testing. Where the decision rule is prescribed by the Client or regulations or normative documents, further consideration level of this risk is not done. No response or feedback regarding the above will be treated as acceptance and if the conformity statement is not desired by the Client the decision rule will not be applicable.
15. *For Microbiological Analysis:* Our Microbiological analytical findings reflect the quality of the sample at the time of testing. No responsibilities can be accepted for the possible consequences of further development of micro-organisms which may depend upon Storage, Handling and Weather conditions which may influence the results at a later date and time.

TECHNO-COMMERICAL CONDITIONS:

1. *Payment terms:* As mutually agreed between the Client and Laboratory. For priority testing on urgent basis, Tatkal charges shall be applicable.
2. In case of online payment remitted to the Laboratory, Client shall confirm the same with a proper payment advice preferably via email.
3. For Tax Deducted at Source (TDS), Client shall provide to the Laboratory TDS Certificate within 30 days from the date of completion of the quarter.
4. GST shall be charged extra as applicable at the time of billing as per applicable Indian laws from time to time.
5. The Client may direct the Laboratory to suspend a portion or all of the Testing and Analytical to be performed. In such case(s), the Client shall remain responsible for all work performed until the time Laboratory becomes aware of Client's desire to discontinue the services. Any uncompleted analysis will be billed on a prorated basis, as determined by Laboratory. All directions by Client to suspend work shall be issued to Laboratory in writing.
6. The Client shall not be entitled to retain or defer payment on account of any dispute, counter claim or set off, which may be alleged against the Laboratory.
7. The Client shall pay for all the service(s) performed on their behalf and for all result(s) reported, regardless of any allegations/disputes on the part of the Client or Client's Client that the results issued by Laboratory did not conform.
8. Only *ONE* original copy of the Test Report shall be provided to the Client. Additional copies are provided on request on chargeable basis.

RETURN OF SAMPLES:

1. Unused samples or those not accepted for testing, for any reason(s) will be collected by the Client at his own cost.
2. Samples are retained for 30 days for non-perishable item(s) only from the completion date of Testing except in case of Regulatory samples, while perishable items will be discarded upon the completion of Test.
3. In case of cancellation of sample(s) for any reason, refund of the Test Charges will be made after adjusting the incidental charges if any.
4. If the sampling team has to return back to the Laboratory without doing sampling due to absence of requisite infrastructure which is necessary in place or co-operation from Client, the sampling fees is to be paid again.

It is assumed that the Client has read and agreed to all the Terms & Conditions mentioned hereinabove.

In case of any clarifications, please write to us at info@bombaytesthouse.com