



BHARAT
SARKAR

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

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

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



INDIAN
CUSTOMS

File No. CUS/APR/SCN/1851/2025-Gr (1And1A)

Date: 18.12.2025

SCN No. 1659/2025-26/DC/Crr. I/NS-I/CAC/JNCH
S110-1461/Adj/AC/Crr. I/NS-I/CAC/JNCH
DIN: 20251277000000621004

Subject: Show Cause Notice under Section 124 of Customs Act, 1962 in respect of goods imported by M/s Tawakkal Exports (IEC-AASFT4650M) for goods covered under Bill of Entry no. 5322033 dated 29.08.2024..reg.

M/s Tawakkal Exports (IEC-AASFT4650M) having registered address at Yamuna CHS, Shop no. 23, Plot no.12, Sector-17, Kamothe, Panvel-410209 (hereinafter referred to as 'the Importer' for sake of brevity) has imported goods covered under Bill of Entry no. 5322033 dated 29.08.2024. The consignment was put on hold based on specific input received from NCTC [RUD-3] vide Hold Letter No. 131/2024-25 SIIB(I) dated 14.08.2024 [RUD-1]. The details of the examined consignment are tabulated below as per table -I :-

TABLE-I

Bill of entry	5322033 dated 29.08.2024 [RUD-2]
IGM no. and date	2384497 dated 05.08.2024 Line no. 01/0
Master Bill of Lading No.	APSLBNDNSA0082425 dated 01.07.2024 [RUD-4]
Importer	M/s Tawakkal Exports (IEC-AASFT4650M)
Custom Broker	M/s Pavithra Impex
Container no.	CCLU7072370 (40 FT) IMTU3024492 (20 FT)
Shippers Name	RNSH ZB EXPORT IMPORT, UZBEKISTAN
CTH declared	23099090 (BCD @15%, SWS @10%, IGST @5%)
Gross weight declared	47900 Kgs

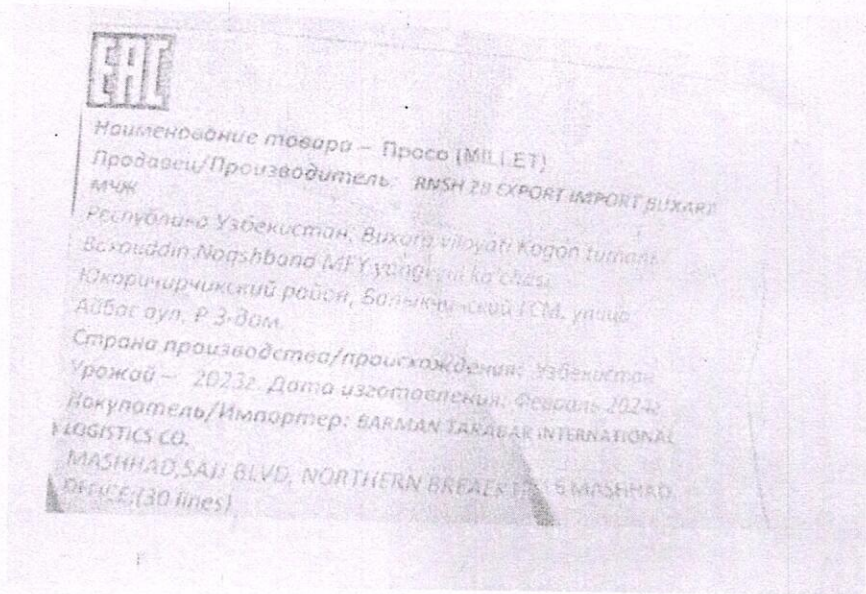
Item description	Bird food millet animal feed for poultry use
Quantity declared	1920 bags
Total assessable value declared	Rs 4,93,204.63
Total duty declared	Rs 1,10,108
Declared Country of Origin	Uzbekistan
Port of Loading	Bandar Abbas, Iran

2. Examination findings:

The goods imported under Bill of Entry no. 5322033 dated 29.08.2024 were examined 100% by officers of SIIB (I), JNCH under Panchanama dated 21.08.2024 **[RUD-5]**.

Total no. of bags found were 1035 and 885 in container bearing no CCLU7072370 (40ft) and IMTU3024492 (20ft) respectively. The found goods appeared to be millets, hence the goods were found as declared in terms of description and quantity.

- i. Average weight of each pp bags was found as declared of approximately 24.7kgs each.
- ii. No concealment was found during the examination.
- iii. The importer had filled the Bill of Entry no. 5322033 dated 29.08.2024 for the subject consignment declaring goods "Birds food Millet animal feed for Poultry use".
- iv. The below mentioned markings/stickers in foreign language were found on the bags, no other markings were found.



The English translation of the above picture is attached below which clearly mention description of goods as "Millet", manufacturer's name, Country of Origin, Date of manufacture.



Investigation

3. Physical verification of address: As per directions of Pr. Chief Commissioner of Customs, JNCH vide NCTC mail dated 10.08.2024, the physical verification of the registered address of the importer was conducted on 03.09.2024 [RUD-6]. It was found that the address provided by the importer was genuine.

4. Sampling:

Sampling of the goods was done under Panchanama dated 14.08.2025 [RUD-7] and the sealed samples were forwarded to DYCC, JNCH for analysis.

5. DYCC reports:

- i. Reports were received from DYCC, JNCH vide Lab no. 510/SIIB(I) dated 20.08.2025 [RUD-8].
- ii. In the said report, DYCC has mentioned that "The sample as received is in the form of yellowish millets.
- iii. On the basis of fatty acid composition and physical appearance, the sample may be considered as foxtail type of grains
- iv. No other additives could be detected in the lab.

6. Classification:

As per the reports received from DYCC, JNCH vide Lab no. 510/SIIB(I) dated 20.08.2025 [RUD-8], "On the basis of fatty acid composition and physical appearance, the sample may be considered as foxtail type of grains" and "No other additives could be detected in the lab."

Hence the correct classification for the subject goods should be 10082960 which attracts BCD @50%, -SWS-@10% & IGST-@5% , however, declared CTH 23099090 attracts BCD-15%, SWS-10% & IGST-5%. The relevant part of the Schedule-I of custom tariff act, 1975 is attached below:

1008	BUCKWHEAT MILLET AND CANARY SEEDS; OTHER CEREALS			
1008 10	- Buckwheat :			
1008 10 10	--- Of seed quality	kg.	Free	-
1008 10 90	--- Other	kg.	Free	-
	- Millet			
1008 21	-- Seed:			
1008 21 10	--- Jawar	kg.	50%	-
1008 21 20	--- Bajra	kg.	50%	-
1008 21 30	--- Ragi	kg.	50%	-
1008 21 40	--- Barnyard (Echinochloa esculenta (L.))	kg.	50%	-
1008 21 50	--- Proso (Panicum miliaceum (L.))	kg.	50%	-
1008 21 60	--- Foxtail (Setaria italica (L.))	kg.	50%	-
1008 21 70	--- Kodo (Paspalum scrobiculatum (L.))	kg.	50%	-
1008 21 80	--- Little (Panicum sumatrense (L.))	kg.	50%	-
	--- Other :			
1008 21 91	---- Amaranth (Amaranthus (L.))	kg.	50%	-
1008 21 99	---- Other	kg.	50%	-
1008 29	-- Other :			
1008 29 10	--- Jawar	kg.	50%	-
1008 29 20	--- Bajra	kg.	50%	-
1008 29 30	--- Ragi	kg.	50%	-
1008 29 40	--- Barnyard (Echinochloa esculenta (L.))	kg.	50%	-

SECTION-II			CHAPTER-10	
1008 29 50	--- Proso (Panicum miliaceum (L.))	kg.	50%	-
1008 29 60	--- Foxtail (Setaria italica (L.))	kg.	50%	-
1008 29 70	--- Kodo (Paspalum scrobiculatum (L.))	kg.	50%	-
1008 29 80	--- Little (Panicum sumatrense (L.))	kg.	50%	-
	--- Other :			
1008 29 91	---- Amaranth (Amaranthus (L.))	kg.	50%	-
1008 29 99	---- Other	kg.	50%	-
1008 30	- Canary seeds :			
1008 30 10	--- of seed quality	kg.	Free	-
1008 30 90	--- other	kg.	Free	-
1008 40 00	- Fonio (Digitaria spp.)	kg.	Free	-

7. Statement of Shri Abdul Rehman Hasan Alvi Sayed, Partner of M/s Tawakkal Exports on 19.09.2025 under section 108 of Custom act 1962.[RUD-9]

On being asked Shri Abdul Rehman Hasan Alvi Sayed inter-alia stated that:-

- M/s Tawakkal Exports is a partnership firm and he is a partner in the company. He said that they do not import from any other ports other than Nhava Sheva and this is the first import of the item “Millet animal feed for poultry use”.
- He didn’t have the knowledge about grains. His supplier told him that

these are the millets animal feed for poultry use. Therefore he declared the same.

- On being shown the test report from DYCC, JNCH, he agreed to the results and said he don't have knowledge of classification of goods contained in the said container. He said that classification was decided by the CHA (Pavithra Impex) based on the documents received from the supplier. They receive invoice, packing list, COO, Bill of Lading and phytosanitary certificate from the supplier. He said this is the only import by them under CTH 23099090.
- On being asked that they were issued multiple letters and mails to remit the testing charges for the subject goods at the AQ Office, however, they neither responded nor made the requisite payment. In reply he said that his Customs House Agent (CHA), Pavithra Impex in this case, informed him that the applicable duty had been paid and advised him to not take seriously the messages and emails received from SIIB(I). Furthermore, they had already submitted a letter relinquishing the imported goods covered under Bill of Entry No. 5322033 dated 29.08.2024. He would like to state that he was not fully aware of the procedural requirements in this matter.
- On being asked that in the entire Investigation he never co-operated with the Department, he said that he was not aware of the prescribed procedure, and his Customs House Agent (CHA) informed us that upon relinquishment of the goods, his firm would not be held responsible for any further obligations. The lapse, if any, was not intentional.
- He further added that they do not intend to claim the goods at this stage and that the department may proceed with the disposal of the said goods in accordance with the prescribed procedure. He further affirm that they shall not raise any claim over the goods covered under Bill of Entry No. 5322033 dated 29.08.2024 at any time in the future.
- He agreed that the classification of subject goods imported vide Bill of Entry no. 5322033 dated 29.08.2024 is not correct and it should be classified under CTH 1008. But as he had already relinquish the goods and he is unable to pay any differential duty regarding the

same because they are already bearing the loss in the subject consignment.

8. Statement of Shri Prabhakar D Wayadande, G -card holder of CB firm M/s Pavithra Impex on 07.10.2025 under section 108 of Custom act 1962.[RUD-10]

In his statement, Shri Prabhakar D Wayadande, G-card holder of CB firm M/s Pavithra Impex on 07.10.2025 inter-alia stated that:-

- On being asked, he said that this is the first shipment with the firm M/s Tawakkal Exports regarding handling custom clearance. He said that their firm receive Bill of Lading, Commercial Invoice, Packing list, COO certificate, Phytosanitary certificate.
- On being asked, he said that he knew that the item declared in the subject bill of entry were Millets. He has the knowledge of classification of the goods contained in the BE. He said the classification of the goods has decided on the basis of the documents that they receive from the importer. He said that it is decided by the CB (M/s Pavithra Impex) but importer is also equally responsible for the classification in the BE.
- On being asked, he agreed that the classification of the goods in the subject BE is not correct but this mistake was not done intentionally.

9. Role of importer and Customs Broker

9.1 Role of importer, M/s Tawakkal Exports:

Shri Abdul Rehman Hasan Alvi Sayed, partner in M/s Tawakkal Exports, in his statement accepted that he knew the correct description of the goods i.e., millets. He neither respond to the mails and letters sent to him nor he paid the testing charges for AQ NOC even after sending several reminders which hampered the investigation. He agreed in his statement that the classification of subject goods imported vide Bill of Entry no. 5322033 dated 29.08.2024 is not correct. By their act of omission and commission on the part of the importer, M/s Tawakkal Exports has made the goods covered under the bill of entry no. 5322033 dated 29.08.2024 liable for confiscation under Section 111 (m) of the Customs Act, 1962 and

hence made himself liable for penal action under Section 112(a) and 114AA of the Customs Act, 1962.

9.2 Role of Custom Broker, M/s Pavithra Impex:

Shri Prabhakar D Wayadande, G-card holder of CB firm M/s Pavithra Impex in his statement has accepted that he has knowledge of classification and he knew that the item declared in the subject bill of entry were Millets. He accepted in his statement that the classification is decided by his firm, M/s Pavithra Impex but importer is also equally responsible for the classification in the BE. By their act of omission and commission on the part of the Custom Broker, M/s Pavithra Impex has made himself liable for penal action under Section 112(a) and 114AA of the Customs Act, 1962.

10. Duty Calculation:

The imported goods are “Bird food millet animal feed for poultry use” and the same was classified under 23099090. However as per report received from DYCC the goods were millets with no additives. Hence, imported goods falls under CTH 10082960 (BCD@50%, SWS@10% & IGST@5%). The duty calculation is as below:

Total Declared value	Total duty paid (BCD @15%, SWS@10%, IGST @5%)	Re-determined assessable value	Actual duty liability (BCD@50%, SWS@10%, IGST@5%)	Duty difference
Rs 4,93,204.63	Rs 1,10,108	Rs 4,93,204.63	Rs 3,09,486	Rs 1,99,378

11. Relevant Legal Provisions:

(i) Section 17 of Custom Act, 1962:- Assessment of Duty

Where any re-assessment done under sub-section (4) is contrary to the self-assessment done by the importer or exporter regarding valuation of goods, classification, exemption or concessions of duty availed consequent to any notification issued therefore under this Act and in cases other than those where the importer or exporter, as the case may be, confirms his acceptance of the said re- assessment in writing, the proper officer shall pass a speaking order on the re-assessment, within fifteen days from the date of re-assessment of the bill of entry or the

shipping bill, as the case may be.

(ii) Section 46 of Custom Act, 1962:Section 46 of Custom Act, 1962: Entry of goods on importation: -

46(4) The importer while presenting a bill of entry shall make and subscribe to a declaration as to the truth of the contents of such bill of entry and shall, in support of such declaration, produce to the proper officer the invoice, if any, 12[and such other documents relating to the imported goods as may be prescribed].

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

- (a) The accuracy and completeness of the information given therein;
- (b) the authenticity and validity of any documents supporting it; and
- (c) Compliance with the restriction or prohibition, if any, relating to the goods under this Act or under other law for the time being in force

During self-assessment of duty under Section 17 of the Customs Act, 1962 and while presenting Bill of entry for home consumption under Section 46 of the Customs Act, 1962, Importer furnished incorrect information in bill of entry, invoice, and Packing list in respect of description, quantity, classification and valuation too. Hence, violated section 46(4) and section 46(4A) of the Customs Act, 1962.

(iii) Section 108 of Custom Act, 1962. Power to summon persons to give evidence and produce documents.—

(1) Any Gazetted Officer of customs shall have power to summon any person whose attendance he considers necessary either to give evidence or to produce a document or any other thing in any inquiry which such officer is making under this Act.]

(2) A summons to produce documents or other things may be for the production of certain specified documents or things or for the production of all documents or things of a certain description in the possession or under the control of the person summoned.

(3) All persons so summoned shall be bound to attend either in person or by an authorised agent, as such officer may direct; and all persons so summoned shall be bound to state the truth upon any subject respecting which they are examined or make statements and produce

such documents and other things as may be required:

Provided that the exemption under section 132 of the Code of Civil Procedure, 1908 (5 of 1908), shall be applicable to any requisition for attendance under this section.

(4) Every such inquiry as aforesaid shall be deemed to be a judicial proceeding within the meaning of section 193 and section 228 of the Indian Penal Code, 1860 (45 of 1860).

(iv) Section 111 of Custom Act, 1962. Confiscation of improperly imported goods, etc.- The following goods brought from a place outside India shall be liable to confiscation:

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

(v) Section 112 of Custom Act, 1962. Penalty for improper importation of goods, etc.- Any person,-

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

(vi) Section 114AA of Custom Act, 1962. Penalty for use of false and incorrect material:

If any 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 the goods.

(vii) Section 124 of Custom Act, 1962: Issue of show cause notice before confiscation of goods

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

is given a notice in writing with the prior approval of the officer of

Customs not below the rank of an Assistant Commissioner of Customs, informing him of the grounds on which it is proposed to confiscate the goods or to impose a penalty;" is given an opportunity of making a representation in writing within such reasonable time as may be specified in the notice against the grounds of confiscation or imposition of penalty mentioned therein; and is given a reasonable opportunity of being heard in the matter.

12. From the foregoing, it appears that:

- i. The importer had resorted to mis-declaration of goods in terms of their classification which are covered under subject Bill of Entry no. dated 5322033 dated 29.08.2024 to evade legitimate customs duty. By their act of omission and commission on the part of the importer, M/s Tawakkal Exports (IEC-AASFT4650M) has made the goods covered under the bill of entry no. 5322033 dated 29.08.2024 liable for confiscation under Section 111 (m) of the Customs Act, 1962 and hence made himself liable for penal action under Section 112(a) of the Customs Act, 1962.
- ii. Further, as per Section 46 (4) the importer while presenting a bill of entry shall at the foot thereof make and subscribe to a declaration as to the truth of the contents of such bill of entry and shall, in support of such declaration, produce to the proper officer the invoice, if any relating to the imported goods. In the instant case, the importer has not declared the truth of the contents in the bill of entry and hence the goods are found mis-declared in respect of classification, the impugned goods covered under bill of entry no. 5322033 dated 29.08.2024 are liable for confiscation under Section 111(m) of the Customs Act.
- iii. Consequent to the said misclassification in respect of subject impugned goods, the re- determined duty for the goods is Rs. 3,09,486/- and thereby, differential duty re- determined as Rs. 1,99,378/- (Rupees One Lakh Ninety-nine Thousand Three Hundred Seventy-eight Only). Therefore, the differential duty Rs. 1,99,378/- (Rupees One Lakh Ninety-nine Thousand Three Hundred Seventy-eight Only) is recoverable along with applicable interest under Section 28AA of the Customs Act, 1962 and the importer is

liable for penal action under section 112(a) and 114 AA of the Customs Act 1962.

- iv. The CB, M/s Pavithra Impex have contravened provisions of the Custom Act, 1962 by abetting the improper importation of the goods by way of mis-declaring them in respect of classification. Therefore, they are also liable for penal action under Section 112(a) and 114AA of the Customs Act, 1962.

13. Now, therefore, the importer M/s Tawakkal Exports (IEC-AASFT4650M) and CB M/s Pavithra Impex are hereby called upon to Show Cause to **The Deputy Commissioner of Customs, Group-I**, 4th Floor, Jawaharlal Nehru Custom House, Nhava Sheva -I, Taluk - Uran, District Raigad, Maharashtra - 400 707, as to why: -

- (i) The classification of imported goods under CTH 23099090 declared by the importers M/s Tawakkal Exports at the time of import in respect of the bill of entry 5322033 dated 29.08.2024, should not be rejected and the said goods should not be re-classified under tariff item 10082960 and Customs duty on the subject goods should not be levied at applicable rates;
- (ii) The differential Customs duty amounting to **Rs 1,99,378/- (Rupees One Lakh Ninty Nine Thousand Three Hundred Seventy Eight only)** on impugned goods, should not be demanded and recovered from the importer along with the applicable interest under Section 28 AA of the Customs Act, 1962;
- (iii) The subject goods valued at **Rs. 4,93,205/-** covered under Bill of Entry 5322033 dated 29.08.2024 should not be confiscated under section 111(m) of the Customs Act, 1962.
- (iv) The penalty under Section 112(a) and 114AA of the Customs Act, 1962 should not be imposed on the importer M/s Tawakkal Exports (IEC-AASFT4650M).
- (v) The penalty under Section 112(a) and 114AA of the Customs Act, 1962 should not be imposed on the CB, M/s Pavithra Impex.

14. The Importer, M/s Tawakkal Exports (IEC-AASFT4650M) should file their written explanation/reply to the competent authority i.e. Deputy Commissioner of Customs, Group-I, NS-I, JNCH within 30 days of receipt of the Show Cause Notice and they should also indicate if they wish to be

heard in person. If the importer fails to submit their written submission or if they fail to attend the personal hearing on the fixed date the case will be decided ex-parte on the basis of the evidence on record, without any further reference to the importer.

15. In case, noticees wish to be heard in person, they should state specifically in their written explanation to the Deputy Commissioner of Customs, Group-I, NS-I, JNCH Jawaharlal Nehru Custom House, Nhava Sheva, Taluka- Uran, District – Raigad, Maharashtra - 400707, for which a day and date will be fixed well in advance.

16. The Relied Upon Documents (RUDs) are listed as 'Annexure-A' to this Show Cause Notice.

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

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

Digitally signed by
(Atul Choudhary)
Deputy Commissioner of Customs
Gr I & A, JNCH
Date: 18-12-2025
20:21:29

Encl: Annexure-A(List of Relied Upon Documents (RUDs)) along with RUDs.

To,

1. M/s Tawakkal Exports (IEC-AASFT4650M),
Yamuna CHS, Shop no. 23, Plot no.12, Sector-17,
Kamothe, Panvel-410209.
Email ID; tawakkalexports@gmail.com

2. M/s Pavithra Impex,
1st Floor, No. 71 Old 36, Thambu Chetty,
Street Parrys, Chennai-600001

Copy to: -

1. The Deputy Commissioner of Customs, NS-I, JNCH (For adjudication).

- 2. DC, SIIB(Import),
- 3. DC, CAC, JNCH
- 4. CHS Section, JNCH (For display on Notice Board.)
- 5. EDI Section, JNCH (For publish on JNCH Website)
- 6. Office Copy.

ANNEXURE-A

LIST OF RELIED UPON DOCUMENTS (RUDs)

RUD-1	Hold Letter No. 131/2024-25 SIIB(I) dated 14.08.2024
RUD-2	Bill of Entry no. 5322033 dt 29.08.2024
RUD-3	NCTC alert
RUD-4	Master Bill of Lading No. APSLBNDNSA0082425 dated 01.07.2024
RUD-5	Panchanama dated 21.08.2024
RUD-6	Physical verification of the registered address of the importer
RUD-7	Panchanama dated 14.08.2025 (sampling)
RUD-8	Test report from DYCC
RUD-9	Statement of importer
RUD-10	Statement of CB



सीमाशुल्क आयुक्त (ना.शे-I-IV) का कार्यालय
OFFICE OF THE COMMISSIONER OF CUSTOMS (NS-IV)

जवाहरलाल नेहरू सीमाशुल्क भवन, न्हावा शेवा

JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA SHEVA,

जिला-रायगड, महाराष्ट्र-४००७०७/ DIST. – RAIGAD, MAHARASHTRA-400707

Email: siibimport.inch@gov.in



F. No. CUS/SIIB/INT/244/2025-SIIB(I)

Date: 08-12-2025

To,

The Additional Commissioner of Customs,

Appraising Group-1A,

JNCH, Nhava Sheva.

Sir,

Subject: Investigation Report under section 110AA of Customs Act, 1962 in respect of goods imported by M/s Tawakkal Exports (IEC-AASFT4650M) for goods covered under Bill of Entry no. 5322033 dated 29.08.2024.-reg.

M/s Tawakkal Exports (IEC-AASFT4650M) having registered address at Yamuna CHS, Shop no. 23, Plot no.12, Sector-17, Kamothe, Panvel-410209 (hereinafter referred to as 'the Importer' for sake of brevity) has imported goods covered under Bill of Entry no. 5322033 dated 29.08.2024. The consignment was put on hold based on specific input received from NCTC [RUD-3] vide Hold Letter No. 131/2024-25 SIIB(I) dated 14.08.2024 [RUD-1]. The details of the examined consignment are tabulated below as per table –I :-

TABLE-I

Bill of entry	5322033 dated 29.08.2024 [RUD-2]
IGM no. and date	2384497 dated 05.08.2024 Line no. 01/0
Master Bill of Lading No.	APSLBNDNSA0082425 dated 01.07.2024 [RUD-4]
Importer	M/s Tawakkal Exports (IEC-AASFT4650M)
Custom Broker	M/s Pavithra Impex
Container no.	CCLU7072370 (40 FT) IMTU3024492 (20 FT)
Shippers Name	RNSH ZB EXPORT IMPORT, UZBEKISTAN
CTH declared	23099090 (BCD @15%, SWS @10%, IGST @5%)
Gross weight declared	47900 Kgs
Item description	Bird food millet animal feed for poultry use
Quantity declared	1920 bags
Total assessable value declared	Rs 4,93,204.63

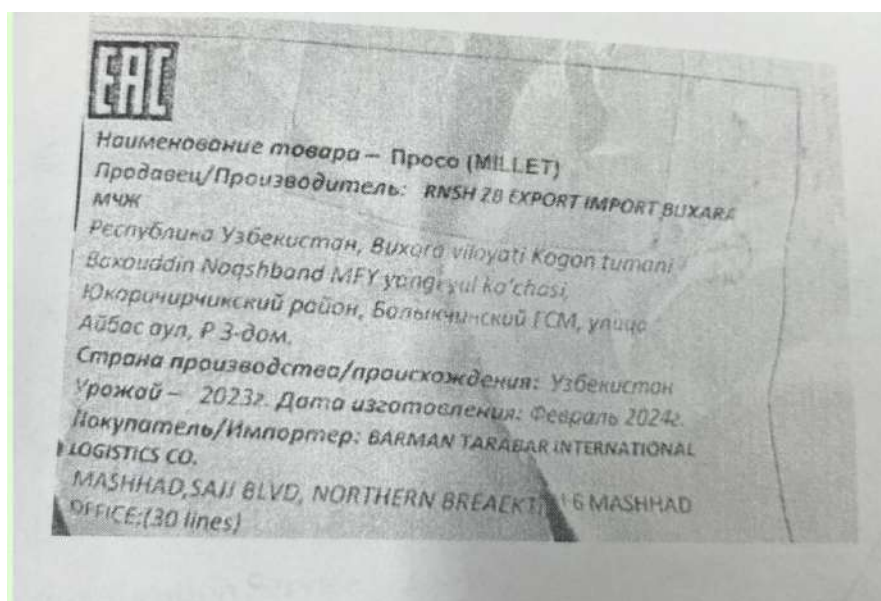
Total duty declared	Rs 1,10,108
Declared Country of Origin	Uzbekistan
Port of Loading	Bandar Abbas, Iran

2. Examination findings:

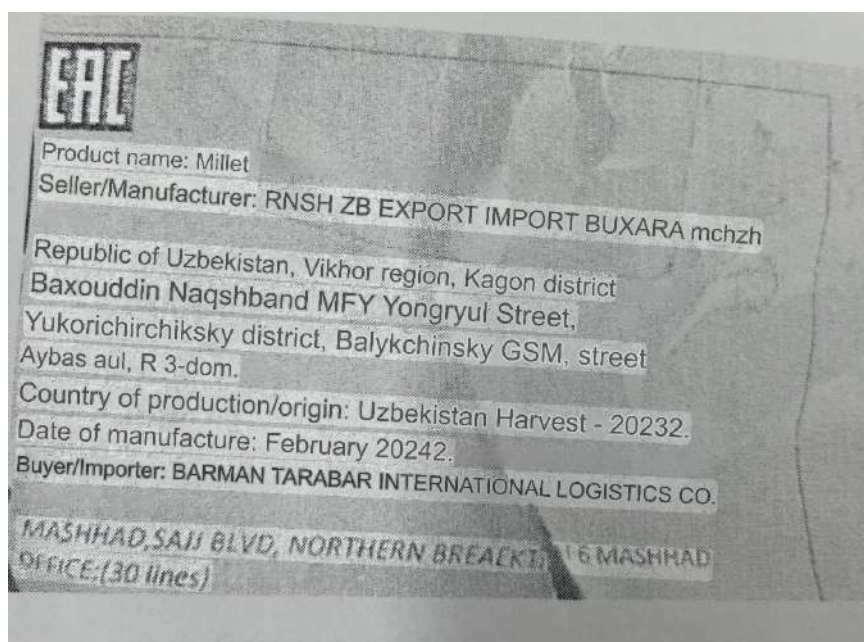
The goods imported under Bill of Entry no. 5322033 dated 29.08.2024 were examined 100% by officers of SIIB (I), JNCH under Panchanama dated 21.08.2024 **[RUD-5]**.

□ □ Total no. of bags found were 1035 and 885 in container bearing no CCLU7072370 (40ft) and IMTU3024492 (20ft) respectively. The found goods appeared to be millets, hence the goods were found as declared in terms of description and quantity.

- i. Average weight of each pp bags was found as declared of approximately 24.7kgs each.
- ii. No concealment was found during the examination.
- iii. The importer had filled the Bill of Entry no. 5322033 dated 29.08.2024 for the subject consignment declaring goods "Birds food Millet animal feed for Poultry use".
- iv. The below mentioned markings/stickers in foreign language were found on the bags, no other markings were found.



The English translation of the above picture is attached below which clearly mention description of goods as "Millet", manufacturer's name, Country of Origin, Date of manufacture.



Investigation

3. Physical verification of address: As per directions of Pr. Chief Commissioner of Customs, JNCH vide NCTC mail dated 10.08.2024, the physical verification of the registered address of the importer was conducted on 03.09.2024 [RUD-6]. It was found that the address provided by the importer was genuine.

4. Sampling:

Sampling of the goods was done under Panchanama dated 14.08.2025 [RUD-7] and the sealed samples were forwarded to DYCC, JNCH for analysis.

5. DYCC reports:

- i. Reports were received from DYCC, JNCH vide Lab no. 510/SIIB(I) dated 20.08.2025 [RUD-8].
- ii. In the said report, DYCC has mentioned that “The sample as received is in the form of yellowish millets.
- iii. On the basis of fatty acid composition and physical appearance, the sample may be considered as foxtail type of grains
- iv. No other additives could be detected in the lab.

6. Classification:

As per the reports received from DYCC, JNCH vide Lab no. 510/SIIB(I) dated 20.08.2025 [RUD-8], “On the basis of fatty acid composition and physical appearance, the sample may be considered as foxtail type of grains” and “No other additives could be detected in the lab.”

Hence the correct classification for the subject goods should be 10082960 which attracts BCD @50%,-SWS-@10% & IGST-@5% , however, declared CTH 23099090 attracts BCD-15%, SWS-10% & IGST-5%. The relevant part of the Schedule-I of

custom tariff act, 1975 is attached below:

1008		BUCKWHEAT MILLET AND CANARY SEEDS; OTHER CEREALS		
1008 10	-	<i>Buckwheat :</i>		
1008 10 10	---	Of seed quality	kg.	Free -
1008 10 90	---	Other	kg.	Free -
	-	<i>Millet</i>		
1008 21	--	Seed:		
1008 21 10	---	Jawar	kg.	50% -
1008 21 20	---	Bajra	kg.	50% -
1008 21 30	---	Ragi	kg.	50% -
1008 21 40	---	Barnyard (<i>Echinochloa esculenta</i> (L.))	kg.	50% -
1008 21 50	---	Proso (<i>Panicum miliaceum</i> (L.))	kg.	50% -
1008 21 60	---	Foxtail (<i>Setaria italica</i> (L.))	kg.	50% -
1008 21 70	---	Kodo (<i>Paspalum scrobiculatum</i> (L.))	kg.	50% -
1008 21 80	---	Little (<i>Panicum sumatrense</i> (L.))	kg.	50% -
	---	<i>Other :</i>		
1008 21 91	----	Amaranth (<i>Amaranthus</i> (L.))	kg.	50% -
1008 21 99	----	Other	kg.	50% -
1008 29	--	<i>Other :</i>		
1008 29 10	---	Jawar	kg.	50% -
1008 29 20	---	Bajra	kg.	50% -
1008 29 30	---	Ragi	kg.	50% -
1008 29 40	---	Barnyard (<i>Echinochloa esculenta</i> (L.))	kg.	50% -

SECTION-II		CHAPTER-10		
1008 29 50	---	Proso (<i>Panicum miliaceum</i> (L.))	kg.	50% -
1008 29 60	---	Foxtail (<i>Setaria italica</i> (L.))	kg.	50% -
1008 29 70	---	Kodo (<i>Paspalum scrobiculatum</i> (L.))	kg.	50% -
1008 29 80	---	Little (<i>Panicum sumatrense</i> (L.))	kg.	50% -
	---	<i>Other :</i>		
1008 29 91	----	Amaranth (<i>Amaranthus</i> (L.))	kg.	50% -
1008 29 99	----	Other	kg.	50% -
1008 30	-	<i>Canary seeds :</i>		
1008 30 10	---	of seed quality	kg.	Free -
1008 30 90	---	other	kg.	Free -
1008 40 00	-	Fonio (<i>Digitaria</i> spp.)	kg.	Free -

7. Statement of Shri Abdul Rehman Hasan Alvi Sayed, Partner of M/s Tawakkal Exports on 19.09.2025 under section 108 of Custom act 1962.[RUD-9]

On being asked Shri Abdul Rehman Hasan Alvi Sayed inter-alia stated that:-

- M/s Tawakkal Exports is a partnership firm and he is a partner in the company. He said that they do not import from any other ports other than Nhava Sheva and this is the first import of the item "Millet animal feed for poultry use".
- He didn't have the knowledge about grains. His supplier told him that these are the millets animal feed for poultry use. Therefore he declared the same.
- On being shown the test report from DYCC, JNCH, he agreed to the results and said he don't have knowledge of classification of goods contained in the said container. He said that classification was decided by the CHA (Pavithra Impex) based on the documents received from the supplier. They receive invoice, packing list, COO, Bill

of Lading and phytosanitary certificate from the supplier. He said this is the only import by them under CTH 23099090.

- On being asked that they were issued multiple letters and mails to remit the testing charges for the subject goods at the AQ Office, however, they neither responded nor made the requisite payment. In reply he said that his Customs House Agent (CHA), Pavithra Impex in this case, informed him that the applicable duty had been paid and advised him to not take seriously the messages and emails received from SIIB(I). Furthermore, they had already submitted a letter relinquishing the imported goods covered under Bill of Entry No. 5322033 dated 29.08.2024. He would like to state that he was not fully aware of the procedural requirements in this matter.
- On being asked that in the entire Investigation he never co-operated with the Department, he said that he was not aware of the prescribed procedure, and his Customs House Agent (CHA) informed us that upon relinquishment of the goods, his firm would not be held responsible for any further obligations. The lapse, if any, was not intentional.
- He further added that they do not intend to claim the goods at this stage and that the department may proceed with the disposal of the said goods in accordance with the prescribed procedure. He further affirm that they shall not raise any claim over the goods covered under Bill of Entry No. 5322033 dated 29.08.2024 at any time in the future.
- He agreed that the classification of subject goods imported vide Bill of Entry no. 5322033 dated 29.08.2024 is not correct and it should be classified under CTH 1008. But as he had already relinquish the goods and he is unable to pay any differential duty regarding the same because they are already bearing the loss in the subject consignment.

8 . Statement of Shri Prabhakar D Wayadande, G -card holder of CB firm M/s Pavithra Impex on 07.10.2025 under section 108 of Custom act 1962.[RUD-10]

In his statement, Shri Prabhakar D Wayadande, G-card holder of CB firm M/s Pavithra Impex on 07.10.2025 inter-alia stated that:-

- On being asked, he said that this is the first shipment with the firm M/s Tawakkal Exports regarding handling custom clearance. He said that their firm receive Bill of Lading, Commercial Invoice, Packing list, COO certificate, Phytosanitary certificate.
- On being asked, he said that he knew that the item declared in the subject bill of entry were Millets. He has the knowledge of classification of the goods contained in the BE. He said the classification of the goods has decided on the basis of the documents that they receive from the importer. He said that it is decided by the CB (M/s Pavithra Impex) but importer is also equally responsible for the classification in the BE.

- On being asked, he agreed that the classification of the goods in the subject BE is not correct but this mistake was not done intentionally.

9. Role of importer and Customs Broker

9.1 Role of importer, M/s Tawakkal Exports:

Shri Abdul Rehman Hasan Alvi Sayed, partner in M/s Tawakkal Exports, in his statement accepted that he knew the correct description of the goods i.e., millets. He neither respond to the mails and letters sent to him nor he paid the testing charges for AQ NOC even after sending several reminders which hampered the investigation. He agreed in his statement that the classification of subject goods imported vide Bill of Entry no. 5322033 dated 29.08.2024 is not correct. By their act of omission and commission on the part of the importer, M/s Tawakkal Exports has made the goods covered under the bill of entry no. 5322033 dated 29.08.2024 liable for confiscation under Section 111 (m) of the Customs Act, 1962 and hence made himself liable for penal action under Section 112(a) and 114AA of the Customs Act, 1962.

9.2 Role of Custom Broker, M/s Pavithra Impex:

Shri Prabhakar D Wayadande, G-card holder of CB firm M/s Pavithra Impex in his statement has accepted that he has knowledge of classification and he knew that the item declared in the subject bill of entry were Millets. He accepted in his statement that the classification is decided by his firm, M/s Pavithra Impex but importer is also equally responsible for the classification in the BE. By their act of omission and commission on the part of the Custom Broker, M/s Pavithra Impex has made himself liable for penal action under Section 112(a) and 114AA of the Customs Act, 1962.

10. Duty Calculation:

The imported goods are “Bird food millet animal feed for poultry use” and the same was classified under 23099090. However as per report received from DYCC the goods were millets with no additives. Hence, imported goods falls under CTH 10082960 (BCD@50%, SWS@10% & IGST@5%). The duty calculation is as below:

Total Declared value	Total duty paid (BCD @15%, SWS@10%, IGST @5%)	Re-determined assessable value	Actual duty liability (BCD@50%, SWS@10%, IGST@5%)	Duty difference
Rs 4,93,204.63	Rs 1,10,108	Rs 4,93,204.63	Rs 3,09,486	Rs 1,99,378

11. Relevant Legal Provisions:

(i) Section 17 of Custom Act, 1962:- Assessment of Duty

Where any re-assessment done under sub-section (4) is contrary to the self-assessment done by the importer or exporter regarding valuation of goods, classification, exemption or concessions of duty availed consequent to any notification issued

therefor under this Act and in cases other than those where the importer or exporter, as the case may be, confirms his acceptance of the said re- assessment in writing, the proper officer shall pass a speaking order on the re-assessment, within fifteen days from the date of re-assessment of the bill of entry or the shipping bill, as the case may be.

(ii) Section 46 of Custom Act, 1962: Section 46 of Custom Act, 1962: Entry of goods on importation: -

46(4) The importer while presenting a bill of entry shall make and subscribe to a declaration as to the truth of the contents of such bill of entry and shall, in support of such declaration, produce to the proper officer the invoice, if any, 12[and such other documents relating to the imported goods as may be prescribed].

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

- (a) The accuracy and completeness of the information given therein;
- (b) the authenticity and validity of any documents supporting it; and
- (c) Compliance with the restriction or prohibition, if any, relating to the goods under this Act or under other law for the time being in force

During self-assessment of duty under Section 17 of the Customs Act, 1962 and while presenting Bill of entry for home consumption under Section 46 of the Customs Act, 1962, Importer furnished incorrect information in bill of entry, invoice, and Packing list in respect of description, quantity, classification and valuation too. Hence, violated section 46(4) and section 46(4A) of the Customs Act, 1962.

(iii) Section 108 of Custom Act, 1962. Power to summon persons to give evidence and produce documents.—

(1) Any Gazetted Officer of customs shall have power to summon any person whose attendance he considers necessary either to give evidence or to produce a document or any other thing in any inquiry which such officer is making under this Act.]

(2) A summons to produce documents or other things may be for the production of certain specified documents or things or for the production of all documents or things of a certain description in the possession or under the control of the person summoned.

(3) All persons so summoned shall be bound to attend either in person or by an authorised agent, as such officer may direct; and all persons so summoned shall be bound to state the truth upon any subject respecting which they are examined or make statements and produce such documents and other things as may be required:

Provided that the exemption under section 132 of the Code of Civil Procedure, 1908 (5 of 1908), shall be applicable to any requisition for attendance under this section.

(4) Every such inquiry as aforesaid shall be deemed to be a judicial proceeding within the meaning of section 193 and section 228 of the Indian Penal Code, 1860 (45 of 1860).

(iv) Section 111 of Custom Act, 1962. Confiscation of improperly imported goods, etc.-

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

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

sub-Section (1) of Section 54;

(v) Section 112 of Custom Act, 1962. Penalty for improper importation of goods, etc.-

Any person,-

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

(vi) Section 114AA of Custom Act, 1962. Penalty for use of false and incorrect material:

If any 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 the goods.

(vii) Section 124 of Custom Act, 1962: Issue of show cause notice before confiscation of goods

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

is given a notice in writing with the prior approval of the officer of Customs not below the rank of an Assistant Commissioner of Customs, informing him of the grounds on which it is proposed to confiscate the goods or to impose a penalty;” is given an opportunity of making a representation in writing within such reasonable time as may be specified in the notice against the grounds of confiscation or imposition of penalty mentioned therein; and is given a reasonable opportunity of being heard in the matter.□ □

12. From the foregoing investigation, it appears that:

- i. The importer had resorted to mis-declaration of goods in terms of their classification which are covered under subject Bill of Entry no. dated 5322033 dated 29.08.2024 to evade legitimate customs duty. By their act of omission and commission on the part of the importer, M/s Tawakkal Exports (IEC-AASFT4650M) has made the goods covered under the bill of entry no. 5322033 dated 29.08.2024 liable for confiscation under Section 111 (m) of the Customs Act, 1962 and hence made himself liable for penal action under Section 112(a) of the Customs Act, 1962.
- ii. Further, as per Section 46 (4) the importer while presenting a bill of entry shall at the foot thereof make and subscribe to a declaration as to the truth of the contents of such bill of entry and shall, in support of such declaration, produce to the proper officer the invoice, if any relating to the imported goods. In the instant case, the importer has not declared the truth of the contents in the bill of entry and hence the goods are found mis-declared in respect of classification, the impugned goods covered under bill of entry no. 5322033 dated 29.08.2024 are liable for confiscation under Section 111(m) of the Customs Act.
- iii. Consequent to the said misclassification in respect of subject impugned goods, the re-determined duty for the goods is Rs. 3,09,486/- and thereby, differential duty re-determined as Rs. 1,99,378/- (Rupees One Lakh Ninety-nine Thousand Three Hundred Seventy-eight Only). Therefore, the differential duty Rs. 1,99,378/- (Rupees One Lakh Ninety-nine Thousand Three Hundred Seventy-eight Only) may be

recovered along with applicable interest under Section 28AA of the Customs Act, 1962 and penal action may be initiated under section 112(a) and 114 AA of the Customs Act 1962.

- iv. The CB, M/s Pavithra Impex have contravened provisions of the Custom Act, 1962 by abetting the improper importation the goods by way of mis-declaring them in respect of classification. Therefore, they are also liable for penal action under Section 112(a) and 114AA of the Customs Act, 1962.

13. This Investigation Report is issued without prejudice to any other action that may be taken in respect of the impugned goods and/or the person/firms/company mentioned in the notice, under the provisions of the Customs Act, 1962 and/or any other law for the time being in force in the Republic of India.

14. The Department reserves its right to add, amend, modify or supplement this Investigation Report based on any fresh facts or evidence which may come to the notice of the Department after issue of the report at any time before its adjudication.

15. The investigation in the subject case has been completed and the Investigation Report along with RUDs is being forwarded for necessary action.

16. The investigation report is being forwarded to the concerned Group for further necessary action as deemed fit with respect to confiscation, imposition of fine and penalty under the provisions of the Customs Act, 1962, as mentioned above.

This issues with the approval of Commissioner of Customs, NS-IV, JNCH.

Yours faithfully,
Digitally signed by
Maheshkumar Parmar
Date: 08-12-2025
19:03:53

(Mahesh Kumar Parmar)

Assistant Commissioner of Customs
SIIB(I), JNCH, Nhava Sheva-IV.

RUD-List:

RUD-1	Hold Letter No. 131/2024-25 SIIB(I) dated 14.08.2024
RUD-2	Bill of Entry no. 5322033 dt 29.08.2024
RUD-3	NCTC alert
RUD-4 <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	Master Bill of Lading No. APSLBNDNSA0082425 dated 01.07.2024
RUD-5	Panchanama dated 21.08.2024
RUD-6	Physical verification of the registered address of the importer
RUD-7	Panchanama dated 14.08.2025 (sampling)
RUD-8	Test report from DYCC
RUD-9	Statement of importer
RUD-10	Statement of CB

Copy to:

1. Deputy Commissioner of Customs, IR Monitoring Cell, JNCH
2. Additional Commissioner of Customs, SIIB(I), NS-IV, JNCH
3. Office Copy.



राज्यीय आयात निदेशिका-IV का कार्यालय
OFFICE OF THE COMMISSIONER OF CUSTOMS (HS-IV)
जवाहरलाल नेहरू राजकीय भवन, नया शेवा
JAWAHARLAL NEHRU CUSTOM HOUSE, NEWA SHEVA,
राजराजपुर, महाराष्ट्र - ४००००९, DIST. - RAIGAD, MAHARASHTRA-400707
Email: glbimport_inch@gov.in



F. No. SG/Misc-01/2023-24/HOLD/SlIB (I)/JNCH/Pt.-III

Date: 08.2024

Confidential

Hold No. 131/2024-25 SUB (I)

Sub: Request for taking container/consignment on Hold-reg.

Following container/consignment should be placed on hold immediately until further orders. Details of the consignments are given below: -

Name of Importer: M/s. Tawakkal Exports (IEC - AASFT4650M)

Sr. No.	BE No. & Date	Container No.	CFS
01	IGM No. 2384497 / 05.08.2024 Line No.01/0	CCLU7072370 IMTU3024492	Apollo Logisolutions Ltd. INNSAIALS1

Note:

1. This information is confidential in nature and the details should not be shared or paired with any unauthorised person by any means of communication.
2. The seal of the container/s containing suspicious FCL/LCL Cargo shall be cut in presence of officers of SIIB(I), JNCH.
3. Container/s mentioned above be kept under CCTV surveillance.
4. Container/s shall not be cleared without prior permission of SIIB (I), JNCH till further instructions.

This issues with approval of the Commissioner of Customs, NS-IV, JNCH.

Seal Cutting may be allowed
in the presence of SUBCOMINCH
officers.

21.08.2024

भवदीय/ Yours faithfully,

(Shweta Suman)

Deputy Commissioner of Customs
SIIB (I), JNCH

Copy to,
The DC/Docks
Apollo Logisolutions Ltd.
INNSA1ALS1

The Manager
Apollo Logisolutions Ltd.
INNSAIALS1



PORT : JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707
BILL OF ENTRY FOR HOME CONSUMPTION

BE No	BE Date	BE Type
5322033	29/08/2024	H
AASFT4650M/O FIRST COPY		
27AASFT4650M1ZE/G		
AASFP5574GCH001		
INV	ITEM	CONT
1	1	2
1920	G.WT (KGS)	47900



BE0300820241324

A. STATUS	1.BE STATUS	2.MODE	3.DEF BE	4.KACHA	5.SEC 48	6.REIMP	7.ADV BE (Y/N/P)	8.ASSESS	9.EXAM	10.HSS	11.FIRST CHECK	12.PROV/ FINAL
	FIRST COPY	Sea	T	N	N	N	N	Y	N	N	N	F
	13.COUNTRY OF ORIGIN	UZBEKISTAN					14.COUNTRY OF CONSIGNMENT					IRAN
	15.PORT OF LOADING	Bandar Abbas					16.PORT OF SHIPMENT					Bandar Abbas

DECLARANT
1.IMPORTER NAME & ADDRESS
TAWAKKAL EXPORTS
SHOP NO.23, GROUND FLOOR, YAMUNA CH
PLOT NO.12, SECTOR-17, KAMOTHE
PANVEL
410209

2.CB NAME PAVITHRA IMPEX
3.AEO
4.UCR

C. DUTY SUMMARY	1.BCD	2.ACD	3.SWS	4.NCCD	5.ADD	6.CVD	7.IGST	8.G.CESS	18.TOT.ASS VAL
	73980.7	0	7398.1		0	0	28729	0	493204.63
	9.SG	10.SAED	11.GSIA	12.TTA	13.HEALTH	14.TOTAL DUTY	15.INT	16.PNLTY	17.FINE
					110108	0	0	110108	220216

EST	1.IGM NO	2.IGM DATE	3.INW DATE	4.GIGMNO	5.GIGMDT	6.MAWB NO	7.DATE	8.HAWB NO	9.DATE	10.PKG	11.GW
LS	2384497	05/08/2024	07/08/2024	0		APSLBNNSA 0082425	01/07/2024			1920	47900

TAILS	1.BOND NO.	2.PORT	3.BOND CD	4.DEBT AMT	5.BG AMT	6.AMT	1.SR NO	2.CHALLAN NO	3.PAID ON	4.AMOUNT(Rs.)
								1	2050782260	

**F. PAYMENT
DETAILS**

G.	WH	1.WBE NO.	2.DATE	3.WBE SITE	4.WH CODE	RY#	1.S.NO	2.INVOICE NO	3.INV. AMT	4.CUR
							1	01	5748	USD

PROCESSING DETAILS	1.EVENT	2.DATE	3.TIME	EXCHANGE RATE
Submission	29-AUG-24	23:43	1 USD=84.85INR	
Assessment	30-AUG-24	13:16		
Examination				
OOC				

1. INVOICE DETAILS - SUMMARY#

1.S.NO	2.INVOICE NO	3.INV. AMT	4.CUR
1	01	5748	USD

1.SNO	2.LCL/ FCL	3.TRUCK	4.SEAL	5.CONTAINER NUMBER
1	F		21314	CCLU7072370
2	F		21315	IMTU3024492

OOC NO.
OOC DATE

Signature ~~Not~~ Verified

Digitally signed by DS CENTRAL BOARD
OF INDIRECT TAXES AND CUSTOMS 08
Date: 2024.08.30 13:28:04 IST
Reason: CUSTOMS
Location: INDIA

GLOSSARY

A : DEF - Deferred Payment, REIMP - Reimport, ADV - Advance, P - Prior, HSS - HighSeaSale; B : CB - Customs Broker, AEO - Authorized Economic Operator, UCR - Unique Customs Reference; D : GIGM - Gateway IGM; G : WBE - WareHouse BE; I : OOC - Out of Charge, # Refer Part IV for full list of Invoices; J : * Refer Part IV for full list of Containers, AP - Authorised Person



INDIAN CUSTOMS

PORT : JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707
BILL OF ENTRY FOR HOME CONSUMPTION

Port Code

INNSA1

BE No

5322033

BE Date

29/08/2024

BE Type

H

IEC/Br

AASFT4650M/0

FIRST COPY

GSTIN/TYPE

27AASFT4650M1ZE/G

CB CODE

AASFP5574GCH001

TYPE

INV

ITEM

CONT

Nos

1

1

2

PKG

1920

G.WT (KGS)

47900

BE0300820241324



PART - II - INVOICE & VALUATION DETAILS (Invoice 1/1)

A. INVOICE	1.S.NO	2.INVOICE NO. & DT.	3.PURCHASE ORDER NO & DT	4.LC NO & DATE	5.CONTRACT NO & DATE						
	1	01 30-APR-24									
B. TRANSPORTING PARTIES	1.BUYER'S NAME & ADDRESS			2.SELLER'S NAME & ADDRESS							
	TAWAKKAL EXPORTS SHOP NO.23, GROUND FLOOR, YAMUNA CH PLOT NO.12, SECTOR-17, KAMOTHE PANVEL 410209										
	3.SUPPLIER NAME & ADDRESS			4.THIRD PARTY NAME & ADDRESS							
	RNSH ZB EXPORT IMPORT BUXARA JSC BIUZNESNI RIVOJLANTIRISH BANKI KAGAN BR BUXARA UZBEKISTAN 5.AEO										
C. VALUATION	1.INV VALUE		2.FREIGHT	3.INSURANCE	4.HSS.	5.LOADING	6.COMMN	7.PAY TERMS	8.VALUATION METHOD		
	5748			1.125%					OTHERS		
	14.Cur USD								OTHERS		
	15.Term CF								OTHERS		
D. COST & SERVICES	1.C&B	2.CoC	3.CoP	4.HND CHG	5.G&S	6.DOC. CH					
	7.COO	8.R & LF	9.OTH COST	10.LD / ULD	11.WS	12.OTC					
							13.MISC CHARGE	14.ASS. VALUE			
							493204.63				
E. ITEM DETAILS	1.S.NO.	2.CTH	3.DESCRPTION			4.UNIT PRICE	5.QUANTITY	6.UQC	7.AMOUNT		
	1	23099090	BIRD FOOD MILET ANIMAL FEED FOR POULTRY USE			.120000	47900.000000	KGS	5748.00		

GLOSSARY

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



INDIAN CUSTOMS

PORT : JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707
BILL OF ENTRY FOR HOME CONSUMPTION

Port Code	BE No	BE Date	BE Type
INNSA1	5322033	29/08/2024	H
IEC/Br	AASFT4650M/0 FIRST COPY		
GSTIN/TYPE	27AASFT4650M1ZE/G		
CB CODE	AASFP5574GCH001		
TYPE	INV	ITEM	CONT
Nos	1	1	2
PKG	1920	G.WT (KGS)	47900



PART - III - DUTIES

A. ITEM DETAILS	1. INVSNO	2. ITEMSN	3. CTH	4. CETH	5. ITEM DESCRIPTION				6. FS	7. PQ	8. DC	9. WC	10. AQ
	1	1	23099090	NOEXCISE	BIRD FOOD MILET ANIMAL FEED FOR POULTRY USE				N	N	N	N	N
	11. UPI	12. COO	13. C. QTY	14. C. UQC	15. S. QTY	16. S. UQC	17. SCH	18. STND/PR	19. RSP	20. REIMP	21. PROV	22. END USE	
	.12	UZ	47900	KGS	47900	KGS		S	N	N		GNX100	
	23. PRODN	24. CNTRL	25. QUALFR	26. CONTNT	27. STMNT	28. SUP DOCS	29. ASSESS VALUE			30. TOTAL DUTY			
	N	N	Y	N	Y	N	493204.63			110108			
B. ITEM DUTY	DUTY	1. BCD	2. ACD	3. SWS	4. SAD	5. IGST	6. G. CESS	7. ADD	8. CVD	9. SG	10. T. VALUE		
	Notn No.					001/2017	001/2017						
	Notn SNo.					1108A	56						
	Rate	15		10		5	0		0				
	Amount	73980.7		7398.1		28729.2	0	0	0				
	Duty Fg					0	0						
C. OTHER DUTIES	DUTY	1. SP EXD	2. CHCESS	3. TTA	4. CESS	5. CAIDC	6. EAIDC	7. CUS EDC	8. CUS HEC	9. NCD	10. AGGR		
	Notn No.					011/2021							
	Notn SNo.					17							
	Rate					0		0	0				
	Amount					0		0	0				
	Duty Fg					73980.69						0	

ASSESSED

GLOSSARY

A : INVSNO - Invoice Sr. No., UPI - Unit Price Invoiced, C.Qty - Commercial Quantity, S.Qty - Standard Quantity, FS - Food Safety and Standards Authority of India, PQ - Plant Quarantine, DC - Central Drugs Standard Control Organisation, WC - Wildlife Crime Control Bureau, AQ - Animal Quarantine and Certification Services, SCH - Scheme Code

Page 3 Of 6
Verify using ICETRAK Mobile App (Google Play Store) for authentication & latest version details from ICEGATE Enquiry



INDIAN CUSTOMS

PORT : JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707
BILL OF ENTRY FOR HOME CONSUMPTION

Port Code	BE No	BE Date	BE Type
INNSA1	5322033	29/08/2024	H
IEC/Br	AASF4650M/0 FIRST COPY		
GSTIN/TYPE	27AASF4650M1ZE/G		
CB CODE	AASFP5574GCH001		
TYPE	INV	ITEM	CONT
Nos	1	1	2
PKG	1920	G.WT (KGS)	47900



BE0300820241324

PART - IV - ADDITIONAL DETAILS

A. SVB DETAILS

A. SVB DETAILS								
1. INVSNO	2. ITMSNO	3. REF NO	4. REF DT	5. PRT CD	6. LAB	7. P/F	8. LOAD DATE	9. P/F

B. PREVIOUS BEs

B. PREVIOUS BES						
1. INVSNO	2. ITMSNO	3. BE NO	4. BE DATE	5. PRT CD	6. UNITPRICE	7. CURRENCY CODE

C. RE-IMPORT AFTER EXPORT

C. RE-IMPORT AFTER EXPORT											
1. INVSNO	2. ITMSNO	3. NOTN NO	4. SLNO	5. FRT	6. INS	7. DUTY	8. SB NO	9. SB DT	10. PORTCD	11. SINV	12. SITEMN

D. ITEM MANUFACTURER/PRODUCER/GROWER DETAILS

D. ITEM MANUFACTURER/PRODUCER/GROWER DETAILS						
1. INVSNO	2. ITMSNO	3. TYPE	4. MANUFACT CD	5. SOURCE CY	6. TRANS CY	7. ADDRESS
1	1		RNSH ZB EXPORT IM	UZ	IR	JSC BIUZNESNI RIVOJLANTIRISH BANKI

E. ACCESSORY STATUS

1. INVSNO		2. ITMSNO		3. ACCESSORY ITEM DETAILS	

F. LICENCE DETAILS

F. LICENCE DETAILS										
1. INVSNO	2. TMSNO	3. LIC SLNO	4. LIC NO	5. LIC DATE	6. CODE	7. PORT	8. DEBIT VALUE	9. QTY	10. UQC	11. DEBIT DUTY

G. CERTIFICATE DETAILS

G. CERTIFICATE DETAILS					
1.CERTIFICATE NUMBER	2.DATE	3.TYPE	1.PRC LEVEL	2.IEC	3.BRANCH SLNO

H.HSS DETAILS

G. CERTIFICATE DETAILS					
1.CERTIFICATE NUMBER	2.DATE	3.TYPE	1.PRC LEVEL	2.IEC	3.BRANCH SLNO

I. SINGLE WINDOW DECLARATION

1. INVSN	2. ITMSNO	3. INFO TYP	4. QUALIFIER	5. INFO CD	6. INFO TEXT	7. INFO MSR	8. UQC
1	1	PNM	COM		PROSO MILLET		
1	1	CHR	SQC			47900	KGS

J. SINGLE WINDOW DECLARATION - CONSTITUENTS

J. SINGLE WINDOW DECLARATION - CONSTITUENTS							
1.INVSNO	2.ITMSNO	3.C SNO	4.NAME	5.CODE	6.PERCENTAGE	7.YIELD PCT	8.ING

K. SINGLE WINDOW DECLARATION - CONTROL

K. SINGLE WINDOW DECLARATION - CONTROL							
1. INVSN	2. TMSNO	3. CONTROL TYPE	4. LOCATION	5. SRT DT	6. END DT	7. RES CD	8. RES TEXT

L. SUPPORTING DOCUMENTS

1. INVS N	2. ITMS NO	3. TYPE	4. ICEGATE ID	5. JRN	6. DOC CODE	7. ISSUE PLACE	8. ISSUE DT	9. EXP DT
0	0	70500	PAVITHRAMUM123	2024082900116246		UZBEKISTAN	29-AUG-24	
1	0	86100	PAVITHRAMUM123	2024082900116247		UZBEKISTAN	29-AUG-24	
1	0	63600	PAVITHRAMUM123	2024082900116248		UZBEKISTAN	29-AUG-24	
1	0	85100	PAVITHRAMUM123	2024082900116249		UZBEKISTAN	29-AUG-24	
1	0	27100	PAVITHRAMUM123	2024082900116250		UZBEKISTAN	29-AUG-24	
1	0	38000	PAVITHRAMUM123	2024082900116724		UZBEKISTAN	29-AUG-24	

M. CONTAINER DETAILS

M. CONTAINER DETAILS			
1.CONTAINER NUMBER	2.TRUCK NUMBER	3.SEAL NUMBER	4.FCL/LCL
CCLU7072370		21314	F
IMTU3024492		21315	F



N. INVOICE DETAILS

N. INVOICE DETAILS			
1. S NO	2. INVOICE NO	3. INVOICE AMOUNT	4. CUR
1	01	5748	USD

GLOSSARY

Ref No - SVB Reference Number, Ref Dt - SVB Reference Date; F : Code - Licence Scheme Code; G : PRC - Preceding; J : ING - Ingredient
RES CD - Control Result Code, RES TXT - Control Result Text

COMPLIANCES




INDIAN CUSTOMS

PORT : JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707

BILL OF ENTRY FOR HOME CONSUMPTION

Port Code	BE No	BE Date	BE Type
INNSA1	5322033	29/08/2024	H
IEC/Br	AASFT4650M/0 FIRST COPY		
GSTIN/TYPE	27AASFT4650M1ZE/G		
CB CODE	AASFP5574GCH001		
TYPE	INV	ITEM	CONT
Nos	1	1	2
PKG	1920	G.WT (KGS)	47900



BE0300820241324

PART - V - OTHER COMPLIANCES

A. EXAMINATION ORDER RMS

A1.EXAMINATION ORDER

B.EXAMINATION INSTRUCTIONS

B1. PGA EXAMINATION INSTRUCTIONS

Inv No	Item No	Agency	Status
1	1	AQ NOC Needed	

C.COMPULSORY COMPLIANCE

D. AC REMARKS

E. EXAMINATION REPORT

F.SUPERINTENDENT COMMENTS

OOCC No

OOCC Date

ASSESSSED



INDIAN CUSTOMS

PORT : JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707
BILL OF ENTRY FOR HOME CONSUMPTION

Port Code	BE No	BE Date	BE Type
INNSA1	5322033	29/08/2024	H
IEC/Br	AASFT4650M/0 FIRST COPY		
GSTIN/TYPE	27AASFT4650M1ZE/G		
CB CODE	AASFP5574GCH001		
TYPE	INV	ITEM	CONT
Nos	1	1	2
PKG	1920	G.WT (KGS)	47900



BE0300820241324

PART - VI - DECLARATION

Declaration for 0/0: I/We declare that the contents of the above mentioned invoice(s) and documents are true and correct in every respect. I/We have not received and do not know of any other documents or information showing a different description, quantity, price, value, of the said goods and that if at any time hereafter I/We discover any document / information showing different facts, I/We will immediately make the same known to the Commissioner of Customs.

Declaration for 0/0: I/We declare that the contents of this Bill of Entry for goods imported against above mentioned Bill of Lading/ Airway Bill /Lorry Receipt/Railway Receipt numbers are in accordance with the above mentioned invoice(s) No(s) and other documents presented herewith.

Declaration for 1/0: I/We declare that the price paid or payable by the importer is as per the details provided above, and any price paid or payable in addition to the above will be settled with the seller at the end of a defined period by means of debit note / credit note (post & import price adjustment), which are as per the contract attached as a supporting document.

Declaration for 1/0: I/We declare that all conditions or restrictions, if any, imposed by the seller of any third party on the disposition or use of the imported goods [as per proviso to Rule 3(2)] of the Customs Valuation Rules, 2007] are specified above.

Declaration for 1/0: I/We declare that there are no payments actually paid or payable for the imported goods by way of cost and services [in terms of Rules 10(1)(a)(i), Rule 10(1)(a)(ii), Rule 10(1)(a)(iii) and Rule 10(1)(b) of Customs Valuation Rules, 2007], Royalty / Licence Fee / subsequent resale or use of goods /other payment as a condition of sale [(Please see Rule 10(1)(c), (d) & (e) of Customs Valuation Rules, 2007] other than those declared in the invoice which are mentioned as miscellaneous charges in this Bill of Entry.

Declaration for :
Declaration for :
Declaration for :
Declaration for :

A. DECLARATION STATEMENT

ASSESSED

COPY

DATE

PLACE

AUTHORISED SIGNATORY

CHA NAME : PAVITHRA IMPEX

Prev

Next

A.

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Sat, Aug 10, 2024 12:11 PM

Please see the trailing emails and discuss with JC, SIIB (Import).

Rajesh Pandey,
Principal Chief Commissioner,
JNCH, Mumbai Customs Zone-II,
Nhava Sheva.

----- Forwarded Message -----

From: Rajesh Pandey <rajeshpandey@nic.in>

To: Pankaj Kumar Dwivedi <pankajkumar.4429@gov.in>

Cc: Bal Mukund <balmukund.irs@gov.in>

Sent: Sat, 10 Aug 2024 06:21:57 +0530 (IST)

Subject: Re: NCTC Alert No.1419/IMP/2023-24: Confidential/Most Urgent! Risky consignment at INNSA1: potential concealment

Also, if the container has not reached the CFS, it can be escorted from Terminal to CFS to prevent removal of contraband en route.

Rajesh Pandey,
Principal Chief Commissioner,
JNCH, Mumbai Customs Zone-II,
Nhava Sheva.

From: "Rajesh Pandey" <rajeshpandey@nic.in>

To: "Pankaj Kumar Dwivedi" <pankajkumar.4429@gov.in>

Cc: "Bal Mukund" <balmukund.irs@gov.in>

Sent: Saturday, August 10, 2024 6:08:39 AM

Sent: Saturday, August 10, 2024 6:08:39 AM
Subject: Fwd: NCTC Alert No.1419/IMP/2023-24: Confidential/Most Urgent! Risky consignment at INNSA1: potential concealment

Please let me know by a WhatsApp message, the outcome of examination of this container.

Further, since the address of importer is of Navi Mumbai only where most of our officers stay, after examination is completed, an officer may be deputed to do PV of the importer's premises - Shop No.23, Ground Floor, Yamuna CHS Ltd., Plot 18, 12, Sector-17, Kamothe, Panvel, Raigad,

Maharashtra, 410209.

Rajesh Pandey,
Principal Chief Commissioner,
JNCH, Mumbai Customs Zone-II,
Nhava Sheva.

From: "Raguram k" <raguram.k@gov.in>
To: "Dipak Kumar Gupta" <dipak.gupta@gov.in>, "Pankaj Kumar Dwivedi" <pankajkumar.4429@gov.in>
Cc: "Baswaraj Nalegave" <nalegave.b@gov.in>, "Rajesh Pandey" <rajeshpandey@nic.in>
Sent: Friday, August 9, 2024 6:43:26 PM
Subject: Fwd: NCTC Alert No.1419/IMP/2023-24: Confidential/Most Urgent! Risky consignment at INNSA1: potential concealment

Sir,

Based on the risk analysis of IGM data, the NCTC has identified shipment of the importer, Tawakkal Exports, IGM filed at Nhava Sheva Port (INNSA1), destined to INNSA1 which appears to be risky for concealment of prohibited/restricted items.

The BE has not been filed yet for the said shipment. The container is PORT IN at Raigad/Nhava Sheva India Gateway Terminal (NSIGT) – Import on 07/08/2024 , next delivery to CFS Apollo Logisolutions Ltd.

IGM details are as under-

S.No

Port of Shipment

Gateway IGM no. & date

Entry Inwards date

Cargo description

Quantity

Container No.

Seal Number

1.

IRBND

2384497 dated 05/08/2024

07/08/2024

1x40, 1X20 CONTAINER TOTAL 1920 BAGS MILET ANIMAL FEED FOR POULTRY USE HS CODE 23099090

47900 kgs (1920 BGS)

FCL 40 feet High Cube container number CCLU7072370 and 20 feet general container number IMTU3024492

21314 and 21315

The NCTC analysis is outlined below:

- i. The importer, Tawakkal Exports (IEC No. AASFT4650M) is registered since 04/01/2022. They have taken registration at Shop No.23, Ground Floor, Yamuna CHS Ltd., Plot no.12, Sector-17, Kamothe, Panvel, Raigad, Maharashtra, 410209. It is a partnership firm and the partners are Abdul Rehman Hasan Alvi Sayed and Irfan Ahmed Abbasali Plasterwala.
- ii. This is the 7 th shipment of the importer. The importer is dormant and displays behavioural hopping in supplier country and commodity. They have previously imported apples under CTH 08081000, disposable gowns under CTH 62101090 and disposable face mask under CTH 63079091 from IR, GB and CN respectively. This is their first import of the instant item from Iran.
- iii. The GSTIN is 27AASFT4650M1ZE effective since 20/12/2021. The importer has obtained GSTIN as service provider and others for dealing in goods under HSN 06 – vegetable products and 20 – preparations of vegetables, fruit, nuts or other parts of plants, which has no correlation with the instant imported consignment.
- iv. As per E-way bill portal analysis, the IEC has inward and outward supplies of items like air conditioner, Portland cement, flat rolled steel, organic surface agents but no supplies of millet animal feed.
- v. The item description is "MILET ANIMAL FEED FOR POULTRY USE HS CODE 23099090" from Bandar Abbas Port, Iran (IRBND). As per analysis of imports of animal feed for poultry use from Iran Port, it appears that in the last five years there have been no imports. Therefore, it appears that this instant item is an outlier with respect to imports from Iran.
- vi. There is one 40-feet and one 20-feet container. The weight of 25.8 MT for 40 feet high cube container and 22.1 MT for 20 feet container appears to be incongruent, indicating potential concealment.

Given the description of cargo and profile of importer, consignment appears to be highly prone to concealment of prohibited/restricted items.

Based on analysis of past seizures, imports from this region are risky for concealment of prohibited/restricted items.

Accordingly, it is requested that 100% examination of this consignment may be carried out. The container seal integrity may be checked and matched with IGM. The container may be scanned to rule out possible concealment.

The outcome thereof along with photographs and/or video may be communicated to this office for further risk analysis.

Yours sincerely,

Raguram K
Addl Director, NCTC

BQ_BEGIN

[<https://amritmahotsav.nic.in/>]

BQ_END

Prev

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A...

Compose

Log Out (shweta.suman)

Quota 11.46 GB of unlimited

Preferences

View: Thin (ED02/GPRS) | More...

	Pancha 1	Pancha 2
Name	Vijay Singh	Asheesh Singh
Age	32 yrs	22 yrs
Mobile No.	9558339611	7392042622
Occupation	Private Employee	Private Employee
Address	H/Noo. 15, Mahui Banda, Uttar Pradesh-210128	Alona, Banda, Uttar Pradesh, 210001
Aadhaar No.	3145 0469 4101	6425 6993 8606

We, the above named panchas, on being called upon by a person who introduced herself as Ms. Radhika Khandelwal, Preventive Officer, SIIB(I), JNCH by showing us her identity card, presented ourselves at M/s Apollo Logisolutions Limited, Survey No. 59, Near Shiv Temple, Kone Salva Rasayani Road, Somatane, Panvel, Dist. Raigad, Navi Mumbai-410206 Maharashtra on 21.08.2024 at 11:40 am. Here, Ms. Radhika Khandelwal introduced us, the panchas, to Shri Praveen Kumar, Preventive Office, SIIB(I), JNCH and Shri Sahil Saroha, Superintendent (in-situ), SIIB(I). The said officers identified themselves by showing their identity cards. Herein after, all the above-named officers are collectively called as 'the said officers'. Further, the said officers introduced us, to CFS Representative Shri Chetan Kambhari, Authorised Representative of Shipping Line (M/s APSL Lines Pvt. Ltd. Shri Digvijay Majarekar who showed the authority letter to execute the examination proceedings on behalf of Shipping Line.

Thereafter, the said officers informed us the panchas that the goods of containers bearing no. CCLU7072370 (40ft) and IMTU3024492 (20ft) imported by M/s Tawakkal Exports (IEC-AASFT4650M) covered under IGM no. 2384497 dated 05.08.2024, Line no. 01/0, was put on hold by SIIB(I), JNCH, Nhava Sheva vide Hold No. 131/2024-25 SIIB(I) issued vide F. No. SG/Misc-01/2023-24/HOLD/SIIB(I)/JNCH/Pl.-III dated 14.08.2024. Then, the said officers requested us, the panchas, to witness the further examination proceedings of the import goods covered under IGM no. 2384497 dated 05.08.2024, Line no. 01/0, to which we the above named panchas readily agreed.

Further, the Authorised Representative of Shipping Line, Shri Digvijay Majarekar submitted the copy of import documents and documents related to Importer viz Copy of Bill of

P1
viza/gine
21/08/24

P2
21/08/24
74

CFS Import
Chutay
21/8/24

SL
J. J. [Signature]
11-08-2023

lading, KYC documents-IEC copy, Pan cards copy, Electricity Bill, GST copy, Aadhar Card, Udyam Certificate. We the above named panchas have put our dated signatures on the said documents for the token of having seen the same.

Thereafter, the said officers requested to Shri Chetan Kambari to trace out the containers bearing no. CCLU7072370 (40ft) and IMTU3024492 (20ft). Shri Chetan Kambari traced the location of containers and the said officers along with us went to the container's location. The length of the said containers was 40 feet and 20 feet respectively. The containers were then taken to the weighbridge for weighment with the help of Kalmar. The weighment of the container was done in our presence and in the presence of Authorised Representative of Shipping Line Shri Digvijay Majarekar, CFS Representative Shri Chetan Kambari and the said officers. We the panchas have put our dated signatures on the weighment slip pertaining to the said containers as a token of having seen and witness the same.

The details of the Weighment slip are as follows:

Table-I

Sr. No	Container No.	Gross weight Declared in BL (Kgs)	Gross Weight (Container + goods)on Weighment (Kgs)	Container tare Weight (Kgs)	Net Weight of goods Found (Kgs)
1	CCLU7072370 (40ft)	25800	29590	3860	25730
2	IMTU3024492 (20ft)	22100	24290	2190	22100

Thereafter, the containers bearing no. CCLU7072370 (40ft) and IMTU3024492 (20ft) was moved to open yard of the said CFS for examination. The said container bearing No CCLU7072370 (40ft) found sealed with seal no. 203132, the seal number was found mismatched as seal bearing no. 21314 was mentioned on Bill of lading. On being enquired with CFS Representative Shri Chetan Kambari, he further informed that both seal numbers were mentioned in EIR copy (the same is attached with this Panchanama) but only seal bearing no. 203132 was found at the time of entry at CFS Gate. We the panchas have put our dated signatures on the copy of EIR. Shri Chetan Kambari further prepared Incident Report and handed over to the said officers. The seal bearing no. 21315 of container no. IMTU3024492

P1
Vijay
21/8/24

P2
21/08/24

CFS
Chetan
21/8/24

SL
21-08-2024

MULTIMODAL TRANSPORT DOCUMENT

MTD Number

APSL/BDNSA/008/24-25

Shipment reference no.

Consignor
RNSH ZB EXPORT IMPORT
BUXARA
The Republic of Uzbekistan, INN 311280589
ATV "Business Rivozlanirish Banks" Current account:
20208840407054338001 MFO: 01037
Address: Bukhara region, Kagan district

Consignee (or order)

TAWAKKAL EXPORTS
YAMUNA CHS, SHOP NO 23, PLOT NO.12, SECTOR 17, KAMOTHE,
PANVEL 410209, MUMBAI MAHARASHTRA
EMAIL : tawakkalexports@gmail.com +917045327352

Notify Address

TAWAKKAL EXPORTS
YAMUNA CHS, SHOP NO 23, PLOT NO.12, SECTOR 17, KAMOTHE,
PANVEL 410209, MUMBAI MAHARASHTRA
EMAIL : tawakkalexports@gmail.com, +917045327352



APSL LINES PVT. LTD.

Add.: 515, C WING, DATTANI PLAZA,
EAST WEST INDUSTRIAL CENTRE,
SAFEDPUL, SAKINAKA, ANDHERI EAST,
MUMBAI-400072, MAHARASHTRA, INDIA
E-mail : cs@apsline.com
Tel No : +91 22 35654431
MTO NO : MTO/DGS/2349/APR/2024

Taken in charge in apparently good condition herein at the place of receipt for transport and delivery as mentioned above, unless otherwise stated. The MTO in accordance with the provision contained in the MTD undertaken to perform or to procure the performance of the multimodal transport from the place at which the goods are taken in charge, to the place designated for delivery and assumes responsibility for such transport.

One of the MTD(s) must be surrendered, duly endorsed in exchange for the goods. In witness where of the original MTD all of this tenor and date have been signed in the number indicated below one of which being accomplished the other(s) to be void.

Place of acceptance

BANDAR ABBAS, IRAN

Port of Loading

BANDAR ABBAS, IRAN

For Delivery Apply To :

APSL LINES PVT LTD (NHAVA SHEVA)
515/C' WING, DATTANI PLAZA, EAST WEST INDUSTRIAL CENTRE
SAFEDPUL SAKINAKA ANDHERI EAST 400 072.
E-mail : dmanjrekar@apsline.com, sujatak@apsline.com,
docs@apsline.com
Mob : 8655997973, 8655997980, 8655997974,

Port of Discharge

NHAVA SHEVA, INDIA

Place of delivery

NHAVA SHEVA, INDIA

Vessel & Voyage No.

EMPIRE 1 / EM0050

Container No (s).	Marks and Numbers	Number of Packages, Kinds of Packages, general description of goods	Gross Weight	Measurement
See Attachment for Container List See Attachment for Container Size See Attachment for Container Seal No		SHIPPER'S LOAD/STOW/COUNT SAID TO CONTAIN 1X40' & 1X20' FCL CONTAINER TOTAL 1920 BAGS Millet animal feed for poultry use HS CODE: 23099090	GR.WT 47900.00 KGS	CBM FCL/FCL CY/CY
TOTAL 1920 BAGS		FREIGHT PREPAID 14 DAYS FREE DATENTION AT DESTINATION SHIPPED ON BOARD DT: 01-07-2024 ALL DESTINATION CHARGES INCLUDING DTHC ON CONSIGNEE ACCOUNT, CARRIER NOT RESPONSIBLE FOR DAMAGE OF CARGO DEMURRAGE / DETENTION IF ANY AS PER TARIFF.		

BL SURRENDERED

Particular above furnished by consignor/consignee

Freight amount	Freight payable at	Number of Original MTD (s)	Place and date of issue
PREPAID	BANDAR ABBAS	3	BANDAR ABBAS 01/07/2024

Other Particular (if any)

For: APSL LINES PVT. LTD.
For APSL LINES PVT. LTD.

Weight and Measurement of container not to be included
(TERMS CONTINUED ON BACK HEREOF)

Authorised Signatory
AUTHORISED SIGNATORY

B/L Number :APSL/BNDNSA/008/24-25

Vessel/Voyage :EMPIRE 1\EM0050

Container Number	Size	Agents Seal No	Total Package	Gross Weight. (KGS)	Net Weight. (KGS)
CCLU7072370	40 HQ	21314	1035	25800.00	25800.00
IMTU3024492	20 GP	21315	885	22100.00	22100.00
		TOTAL	1920	47900.00	47900





सत्यमेव जयते

Government of India

Ministry of Commerce and Industry

Directorate General of Foreign Trade

Office of the Additional Director General of Foreign Trade, Mumbai

CGO Office, New Building, SE wing, New Marine Lines, Churchgate, Mumbai

Importer-Exporter Code

This is to certify that **TAWAKKAL EXPORTS** is issued an Importer-Exporter Code (IEC) **AASFT4650M** with details as follows -

IEC	AASFT4650M
स्थाई खाता सं.(पैन) /PAN	AASFT4650M
फर्म का नाम/Firm Name	TAWAKKAL EXPORTS
निगम की प्रकृति /Nature of Concern	Partnership
जारी करने की तारीख/Date of Issue	04/01/2022
पता/Registered Address	SHOP NO.23, GROUND FLOOR, YAMUNA CHS LTD, PLOT NO.12, SECTOR-17, KAMOTHE, PANVEL, RAIGAD, MAHARASHTRA, 410209
धारक का नाम / Name of the Signatory	Abdul Rehman Hasan Alvi Sayed
Director / Partner Details	Refer online at https://dgft.gov.in or scan the QR Code
शाखा/इकाई /Branch Details	Refer online at https://dgft.gov.in or scan the QR Code

Last Modified : 04/01/2022

File Number : MUMIECPAPPLY00146616AM22

For TAWAKKAL EXPORTS
Signature
Authorized Signatory



Note : This is a system-generated certificate. Authenticity / Updated details of the IEC can be checked at official DGFT website <https://dgft.gov.in> by entering the IEC and Firm Name under Services > View Any IEC Details. You can also authenticate the certificate by scanning the QR code.

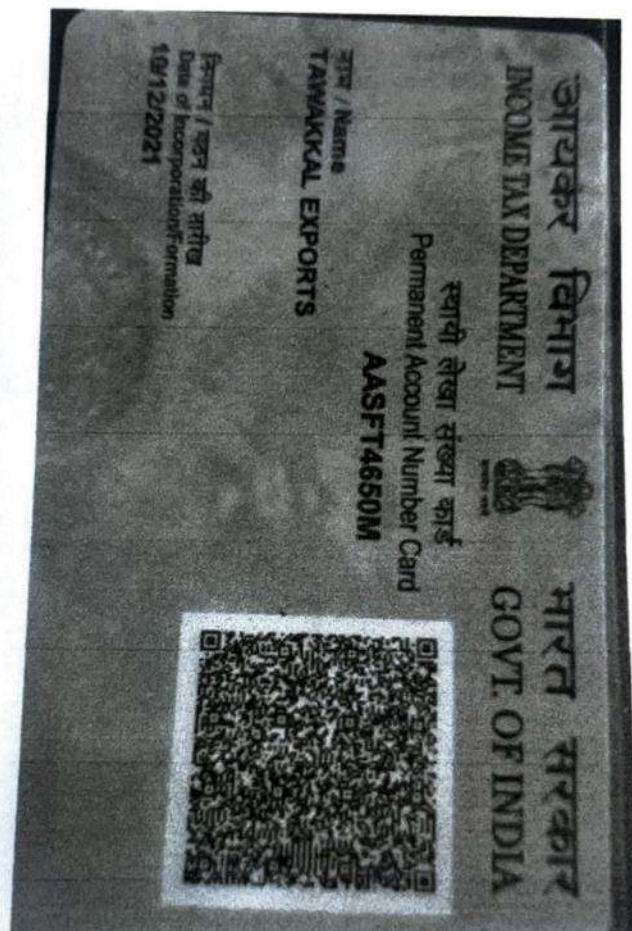
PL
Vijay Singh
21/08/24

P2
21/08/24

129

CFS
Chutan
21/8/24

SL
P2
21-08-24



For TAWAKKAL EXPORTS
[Signature]
Authorised Signatory

PL
Viday Singh
21/08/24

P2
[Signature]
21/08/24


30

CPS
Chetan
21/8/24

SL
P. Dine
21-08-24

[See Rule 10(1)]

Registration Number : 27AASFT4650M1ZE

1.	Legal Name	TAWAKKAL EXPORTS		
2.	Trade Name, if any	TAWAKKAL EXPORTS		
3.	Constitution of Business	Partnership		
4.	Address of Principal Place of Business	SHOP NO. 23, YAMUNA CHS, PLOT NO. 12, SECTOR - 17, KAMOTHE, Raigad, Maharashtra, 410209		
5.	Date of Liability	20/12/2021		
6.	Period of Validity	From	20/12/2021	To
				Not Applicable
7.	Type of Registration	Regular		
				
8.	Particulars of Approving Authority	Centre		
Signature		Validity unknown Digitally signed by US GOODS AND SERVICES TAX NETWORK(4) Date: 2022.01.01 23:30:09 IST		
Name		Hanumant VINAYAK Sonawane		
Designation		Superintendent		
Jurisdictional Office		KALAMBOLI_701		
9. Date of issue of Certificate		01/01/2022		
Note: The registration certificate is required to be prominently displayed at all places of business in the State.				

This is a system generated digitally signed Registration Certificate issued based on the approval of application granted on 01/01/2022 by the jurisdictional authority.

For TANNAKKAL EXPORTS

Authorised Signatory

CFS

Chetan
2118124

SL
JDM
21-08



Annexure A

GSTIN 27AASFT4650M1ZE
 Legal Name TAWAKKAL EXPORTS
 Trade Name, if any TAWAKKAL EXPORTS

Details of Additional Places of Business

Total Number of Additional Places of Business in the State 0

For TAWAKKAL EXPORTS

 Authorized Signatory

P2
 Vijay Singh
 21/08/24

P2

 21/08/24

CFS
 Chatur
 21/8/24

SL

 21-08-2024



Annexure B

GSTIN 27AASFT4650MIZE
Legal Name TAWAKKAL EXPORTS
Trade Name, if any TAWAKKAL EXPORTS

Details of Managing / Authorized Partners

1		Name	ABDUL REHMAN HASAN ALVI SAYED
		Designation/Status	PARTNER
		Resident of State	Maharashtra
2		Name	IRFAN AHMED ABBASALI PLASTERWALA
		Designation/Status	PARTNER
		Resident of State	Maharashtra

For TAWAKKAL EXPORTS

Authorized Signatory

PL
Vishayshir
21/8/24

P2

21/08/24

CFS
Chetan
21/8/24

SL

21-08-2024



आपली सेवा
आमचे कर्तव्य

महाराष्ट्र दुकाने व आस्थापना (नोकरीचे व सेवाशर्तीचे विनियमन) नियम, २०१८
नमुना "ग"
(नियम ९ पहा)

सूचना दिल्याबाबत पावती



अर्जदाराने नमूना फ द्वारा व्यवसाय सुरु केल्याबाबतची सूचना खाली नमूद केलेल्या तपशीलासह या कार्यालयास दिलेली आहे. त्याचा तपशील पुढीलप्रमाणे:

१.	पावती क्रमांक	:	२११०३००३१५११६१११								
२.	अर्जाचा (सूचनापत्राचा) आयडी क्रमांक	:	११२३२८९१२१०३								
३.	आस्थापनेचे नाव	:	TAWAKKAL EXPORTS TAWAKKAL EXPORTS								
४.	कामगारांची एकूण संख्या	:	२								
			<table border="1"> <tr> <td>पुरुष</td> <td>स्त्री</td> <td>इतर</td> <td>एकूण</td> </tr> <tr> <td>२</td> <td>०</td> <td>०</td> <td>२</td> </tr> </table>	पुरुष	स्त्री	इतर	एकूण	२	०	०	२
पुरुष	स्त्री	इतर	एकूण								
२	०	०	२								
५.	अ) मालकाचे नाव	:	ABDUL REHMAN HASAN ALVI SAYED ABDUL REHMAN HASAN ALVI SAYED								
	ब) आस्थापनेचा पत्ता	:	शॉप नं. २३, यमुना सीएचएस, प्लॉट नं. १२, सेक्टर - १७, कामोटे, पनवेल, रायगड, ४१०२०९								
६.	<p>सदरची पावती ही केवळ अर्जदाराने त्याचा व्यवसाय सुरु केल्याबद्दल कार्यालयास पाठविलेल्या सूचना पत्राची पोच पावती असून व्यवसाय अथवा व्यवसायाची जागा अस्तित्वात असल्याबद्दलचा पुरावा नाही. व्यवसायासाठी व व्यवसायाच्या जागेसाठी आवश्यक असणारी संबंधित सक्षम प्राधिकारी यांच्याकडील पूर्व / पश्चात परवानगी, अनुज्ञप्ती, परवाना धारण करण्याची सर्वस्वी जबाबदारी मालकाची राहिल.</p> <p>ही पोच पावती व्यवसायाच्या जागेचा मालकी हक्क किंवा मालमत्तेचा मालकी हक्क किंवा ताबा या प्रयोजनार्थ कोणत्याही कायद्यांतर्गत ग्राह्य घरता येणार नाही.</p>										
७.	व्यवसायाचे स्वरूप	:	EXPORT								
८.	पूर्वीचा नोंदणी प्रमाणपत्राचा क्रमांक व दिनांक, लागू असल्यास	:									

टीप : सदरची पोच पावती संगणकीय प्रणालीद्वारे तयार करण्यात आलेली असल्याने त्यावर स्वाक्षरीची आवश्यकता नाही. सदरची पोच पावती ही अर्जदाराने सादर केलेल्या स्वयंघोषणापत्र आणि स्वयंसाक्षातीत अभिलेखाद्वारे पडताळणी न करता देण्यात आलेले आहे. सादर पोचपावती ही १० पेक्षा कमी कामगार असलेल्या आस्थापनांना नोंदणी दाखल्या ऐवजी देण्यात येते. त्यांना नमुना - ब मध्ये नोंदणी प्रमाणपत्र अनुज्ञेय होत नाही.

दिनांक : २४-१२-२०२१

ठिकाण : Raigarh


कार्यालयाचा पत्ता : Office of the Deputy Commissioner of Labour, Raigad, Address- Vighnaharta Complex, Sector-9, Plot No. ७, Old Mumbai - Pune Road, Khanda Colony, New Panvel, District- Raigad.

अर्जाचा श्राव.बी. क्रमांक	प्रदान केलेले सेवा मूल्य (रुपये)
११२३२८९९२१०३	२३.६०

क्रमांक	भागीदारांची नावे	भागीदारांचा पत्ता	आधार क्रमांक	अमणधनी क्रमांक	
१	ABDUL REHMAN HASAN ALVI SAYED	ठाणे . ४००६१२	७२४३९३५५७८२६	९३२४५८९२३२	tawakkalexports
२	IRFAN PLASTERWALA	कामोटे . ४९०२०९	२५७२८३९९९४९०	७०४५३२७३५२	tawakkalexports@gmail

For TAWAKKAL EXPORTS

 Authorised Signatory

SL

 21-08-2025



CFS
Chetas
2118124

SL
P.D. me
21-08-2023

File

आयकर विभाग
INCOME TAX DEPARTMENT



भारत सरकार
GOVT. OF INDIA



स्थायी लेखा संख्या कार्ड
Permanent Account Number Card
AGWPP1481C





सहस्र / Signature 1130359

नाम / Name
IRFAN PLASTERWALA

पिता का नाम / Father's Name
ABBASALI CHAND MOHD PLASTERWALA

जन्म की तारीख / Date of Birth
06/07/1981

SL

21-08-2024

TAWAKKAL EXPORTS

Customer Information Sheet

KYC Form (to be printed on company letterhead)

Sr.No.		
1.	* Name of Establishment	TAWAKKAL EXPORTS
2.	* Nature of Company – Ownership: Family / Trust / Foundation Partnership /Company / Individual / Public / Private	PARTNERSHIP
3.	* Full Name of the Promoters / Directors/ Partners/Proprietor	IRFAN PLASTERWALA
4.	* Registered Address of Business	SHOP NO.23 GROUND FLOOR YAUMNA CHSLTD, PLOT NO.12 SECTOR- 17,KAMOTHE,PANVEL,RAIGAD,MAHARASTRA- 410209
5.	Preferred address required on Invoice (if different to registered place of business)	SHOP NO.23 GROUND FLOOR YAUMNA CHSLTD, PLOT NO.12 SECTOR- 17,KAMOTHE,PANVEL,RAIGAD,MAHARASTRA- 410209
6.	* I E C Code	AASFT4650M
7.	Contacts: Telephone Numbers *Mobile Numbers Fax Numbers *Email EMAIL for arrival advise/notice Email for invoice Website	7045327352 TAWAKKALEXPORT@GMAIL.COM harshitent21@gmail.com AASFT4650M
8.	* Pan Card Number	

For TAWAKKAL EXPORTS

Authorised Signatory

Yamuna C.H.S., Shop No. 23, Plot No. 12,
Sec. 17, Kamothe, Tal. Panvel,
Dist. RAIGAD - 410 209.

☎ : 9324581232 / 7045327352

✉ : tawakkalexport@gmail.com

TAWAKKAL EXPORTS

9.	Aadhar Card No. (For Sole Proprietor)	257283911490
10.	* GSTIN No. (as per Invoice address)	27AASFT4650MIZE
11.	* Name of the Entitled Point of Contact (POC) – MD / CEO / CFO / COO / CCO / Sr. Manager with contact details (must be the decision Maker) responding on behalf of the company (special attention when shippers / consignees are the same; as freight forwarders / Brokers)	IRFAN PLASTERWALA MOB-7045327352
12.	* Signature of the individuals who has completed documents (attesting evidences acting as authorized company representative; whether Senior company official or just electronic signatures	IRFAN PLASTERWALA MOB-7045327352
13.	* If your organisation is C-TPAT / AEO Certified (Please specify if 'Yes')	N/A

Declaration/Undertaking:

I/We hereby declare that copies of documents and the details furnished above are true and correct to the best of my/our knowledge and belief and I/We undertake to inform you of any changes therein, immediately. In case any of the above information is found to be false or untrue or misleading or misrepresenting, I am/we are aware that I/we may be held liable for any claims, losses or damages, proceedings, suits or any other consequences whatsoever which shall or may be brought or made against MSC India (India) Pvt. Ltd., MSC Mediterranean Shipping Company S.A., Geneva, their servants and their agents.

I/We undertakes to indemnify MSC India (India) Pvt. Ltd., MSC Mediterranean Shipping Company S.A., Geneva, their servants and their agents for all losses, claims and liabilities, arising out of or in connection with such declaration or statement or details furnished which is found to be false or untrue or misleading or misrepresenting.

Thanking you,

For TATANKAL EXPORTS
 Authorised Signatory

**Yamuna C.H.S., Shop No. 23, Plot No. 12,
Sec. 17, Kamothe, Tal. Panvel,
Dist. RAIGAD - 410 209.**

☎ : 9324581232 / 7045327352

 : tawakkalexport@gmail.com



भारत सरकार
Government of India

भारतीय विशिष्ट पहचान प्राधिकरण
Unique Identification Authority of India

Enrollment No : 0664/10332/36411

To
Abdul Rehman Hasan Alvi Sayed

C/O: Hasan Alvi Sayed,
Room No-404 B-Wing Krishna Apartment,
Dargah Road,
Amrut Nagar,
Mumbra,
VTC: Thane, PO: Mumbra,
Sub District: Thane, District: Thane,
State: Maharashtra, PIN Code: 400612.
Mobile: 9324581232



KF225272760FI



आपका आधार क्रमांक / Your Aadhaar No. :

7243 9355 7826

मेरा आधार, मेरी पहचान



भारत सरकार



Abdul Rehman Hasan Alvi Sayed

DOB: 18/03/1977

Male

For TAWAKKAL EXPORTS

Authorized Signatory

7243 9355 7826

मेरा आधार, मेरी पहचान

PL
Vijay Singh
21/08/24

21/08/24

CFS
Chetan
21/08/24
SL
Diner
21/08/24



भारतीय विशिष्ट ओळख प्राधिकार
भारत सरकार

Unique Identification Authority of India
Government of India

नौदविण्याचा क्रमांक / Enrollment No 1498/30731/356

To,
इरफान प्लास्टरवाला
Irfan Plasterwala
S/O Abbas Plasterwala
A - 602, Suraj Complex
Plot No. 76/77
Sector - 35 Kamothe
Parvel
Jci Kamothe Parvel Raigarh
Maharashtra 410206
7045327352

Ref 473 / 11N / 372510 / 372643 / P



SB194064994FH



आपला आधार क्रमांक / Your Aadhaar No

2572 8391 1490

माझे आधार, माझी ओळख



भारत सरकार
Government of India



इरफान प्लास्टरवाला
Irfan Plasterwala
जन्म तारीख / DOB : 06/07/1981
पुरुष / Male



2572 8391 1490

माझे आधार, माझी ओळख

For T/VAKKAL EXPORTS

Authorised Signatory

Flat/Door/Block No.	SHOP NO. 23	Name of Premises/ Building	YAMUNA CHS/
Village/Town	KAMOTHE	Block	PLOT NO. 12
Road/Street/Lane	SECTOR - 17	City	PANVEL
State	MAHARASHTRA	District	RAIGAD , Pin : 410209
Mobile	9324581232	Email:	tawakkalexports@gmail.com
Latitude	18.711757992453855	Longitude:	73.2006804734424

Are you interested to get registered on National Career Service(NCS) Portal	No
Are you interested to get registered on NSIC B2B Portal	No
Are you interested in availing Free .IN Domain and a business email ID	No
District Industries Centre	RAIGAD (MAHARASHTRA)
MSME-DFO	MUMBAI (MAHARASHTRA)
Date of Udyam Registration	19/03/2024
Date of Printing	19/03/2024

IEC Details	
IEC Number	BMOPS3580G
IEC Status	Inactive
IEC Registration Date	12072007
IEC Modification Date	12122021

For TANKAL EXPORTS

Authorised Signatory

SL

21-04-2025



भारत सरकार
Government of India
सूक्ष्म, लघु एवं मध्यम उद्यम मंत्रालय
Ministry of Micro, Small and Medium Enterprises



UDYAM REGISTRATION CERTIFICATE

UDYAM REGISTRATION NUMBER

UDYAM-MH-27-0139899

NAME OF ENTERPRISE

TAWAKKAL EXPORTS

TYPE OF ENTERPRISE *

S.No.	Classification Year	Enterprise Type	Classification Date
1	2023-24	Micro	19/03/2024

MAJOR ACTIVITY

SERVICES

SOCIAL CATEGORY OF ENTREPRENEUR

GENERAL

NAME OF UNIT(S)

S.No.	Name of Unit(s)
1	TAWAKKAL EXPORTS

OFFICIAL ADDRESS OF ENTERPRISE

Flat/Door/Block No.	SHOP NO. 23	Name of Premises/ Building	YAMUNA CHS
Village/Town	KAMOTHE	Block	PLOT NO. 12
Road/Street/Lane	SECTOR - 17	City	PANVEL
State	MAHARASHTRA	District	RAIGAD , Pin 410209
Mobile	9324581232	Email:	tawakkalexports@gmail.com

DATE OF INCORPORATION /
REGISTRATION OF ENTERPRISE

10/12/2021

DATE OF COMMENCEMENT OF
PRODUCTION/BUSINESS

10/12/2021

NATIONAL INDUSTRY
CLASSIFICATION CODE(S)

S.No.	NIC 2 Digit	NIC 4 Digit	NIC 5 Digit	Activity
1	46 - Wholesale trade, except of motor vehicles and motorcycles	4630 - Wholesale of food, beverages and tobacco	46301 - Wholesale of fruits & vegetables	Trading

DATE OF UDYAM REGISTRATION

19/03/2024

* In case of graduation (upward/reverse) of status of an enterprise, the benefit of the Government Schemes will be availed as per the provisions of Notification No. S.O. 2119(E) dated 26.06.2020 issued by the M/o MSME.

Disclaimer: This is computer generated statement, no signature required. Printed from <https://udyamregistration.gov.in> & Date of printing:- 19/03/2024

For any assistance, you may contact:

1. District Industries Centre: RAIGAD (MAHARASHTRA)
2. MSME-DFO: MUMBAI (MAHARASHTRA)

For TAWAKKAL EXPORTS
[Signature]
Authorized Signatory

Visit : www.msme.gov.in ; www.dcmsme.gov.in ; www.champ

Follow us @minmsme & @msmecha



APOLLO LOGI SOLUTIONS LIMITED
BASAYANI ROAD, SAMATHANE VILLAGE, PANVEL, DIST. RAIGAD, 410206

RST NO : 252756
Customer : APOLLO

Vehicle No : CCLU7072370
Product : IMP

Gross Wt : 29590
Tare Wt : 3860
Net Weight : 25730

Date1 : 21-08-2024 01:03
Date2 : 21-08-2024 01:03

Charges : RS 0

Operator Signature
User1 : shivaji
User2 : shivaji


SHIVAJI LAVATE
WEIGH BRIDGE EXECUTIVE
APOLLO CFS

On time, Every time

P1
Vijay Singh
21/8/24

P2
21/08/24

20

CFS
Chetan
21/8/24

SL
Dhe
21-8-2024


```
RST NO      : 252752
Customer    : APOLLO
```

Vehicle No : IMTU3024492
Product : IMF

Gross Wt.	24290
Tare Wt.	2190
Net Weight.	22100

Date1 21-06-2024 12:43
Date2 21-06-2024 12:43

Charges: \$ 00.00

```
Operator Signature
User1           : shivaji
User2           : shivaji
```

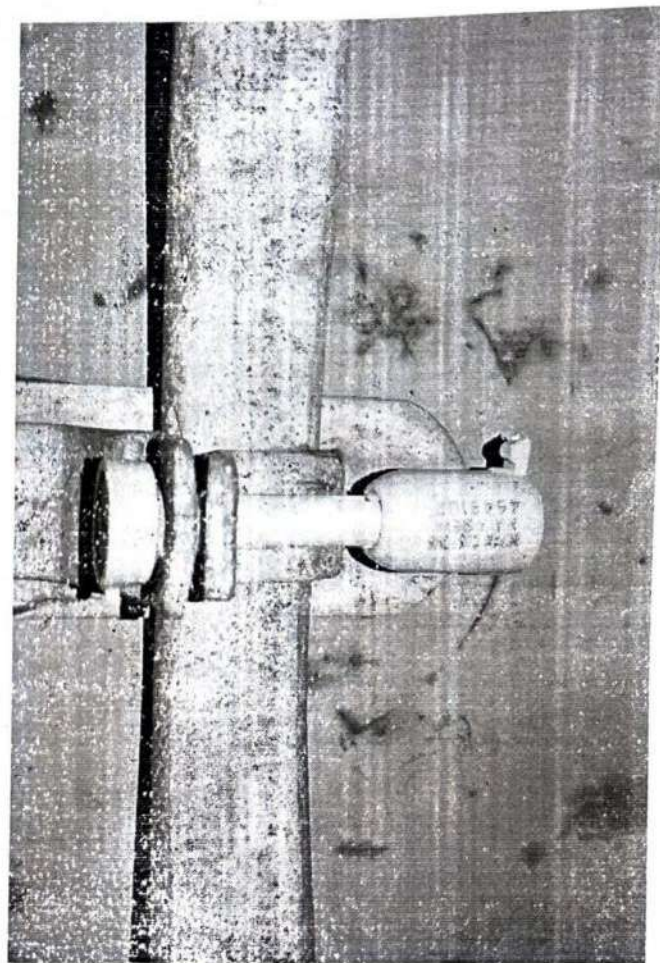
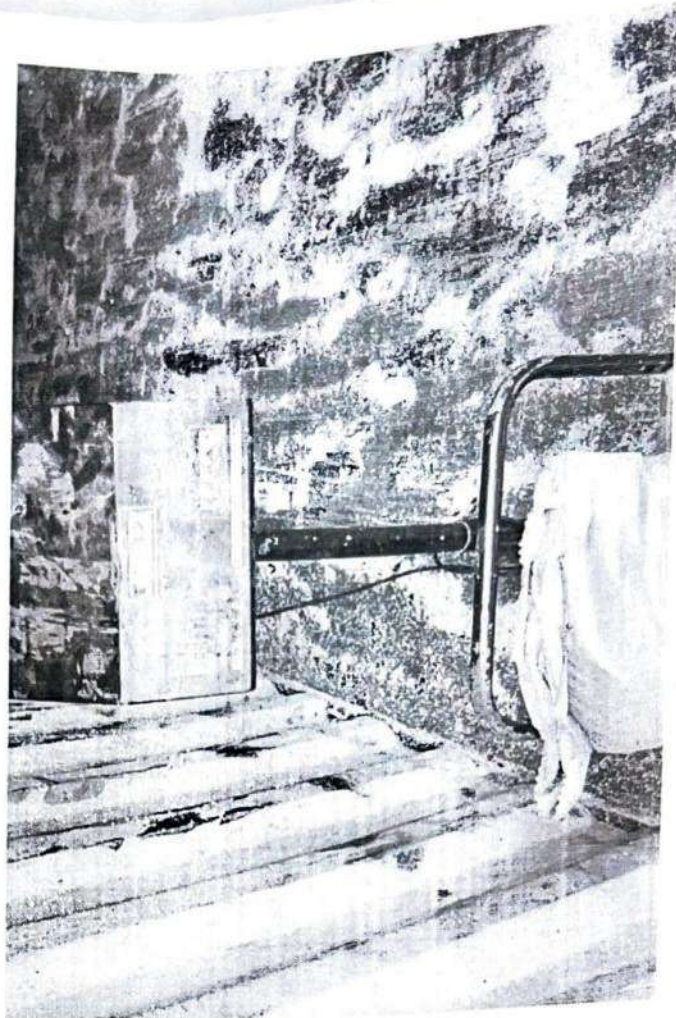
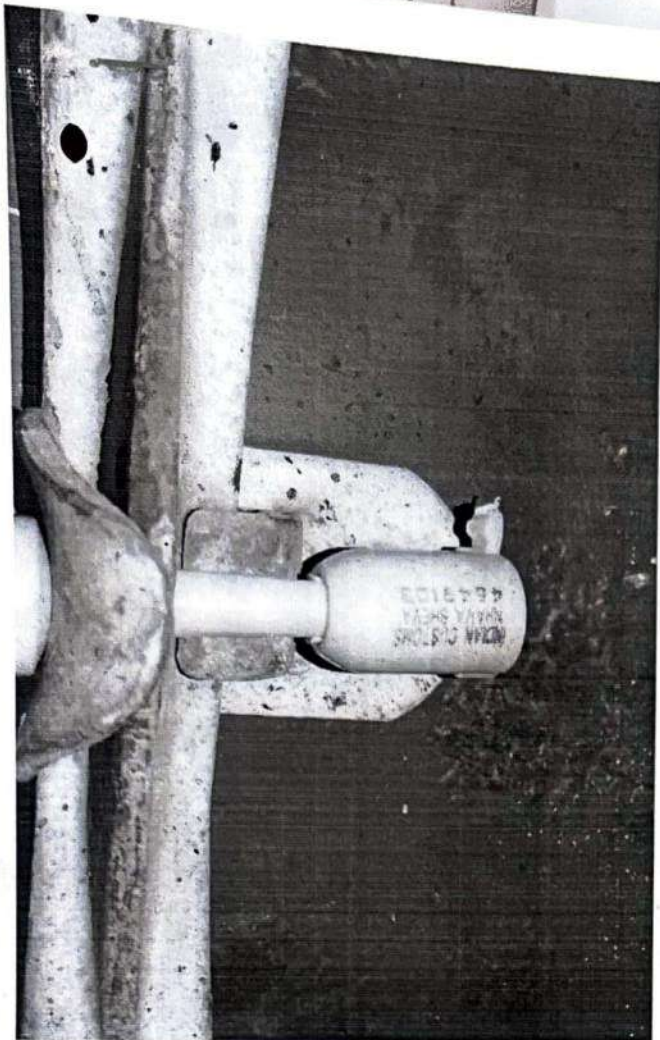
On time. Every time

SHIVAM LAVATE
WEIGH BRIDGE EXECUTIVE
APOLLO CFS

5L
P. J. Over
21-8-2024

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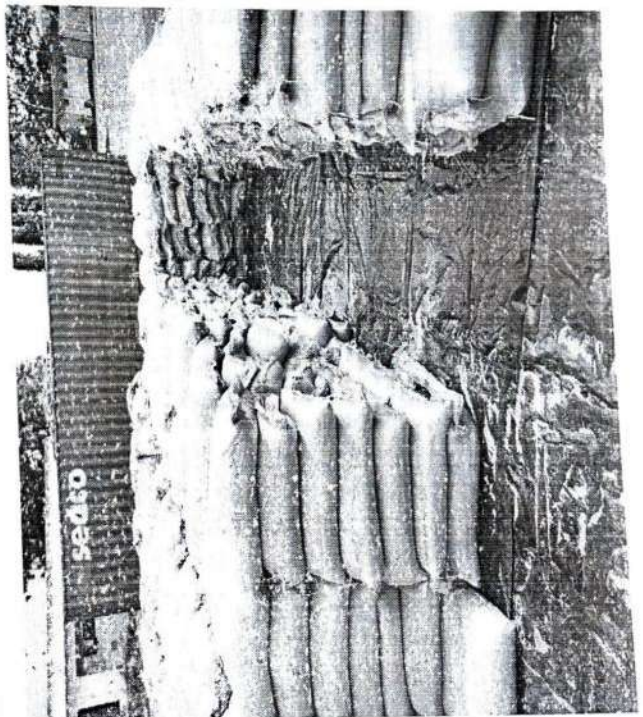
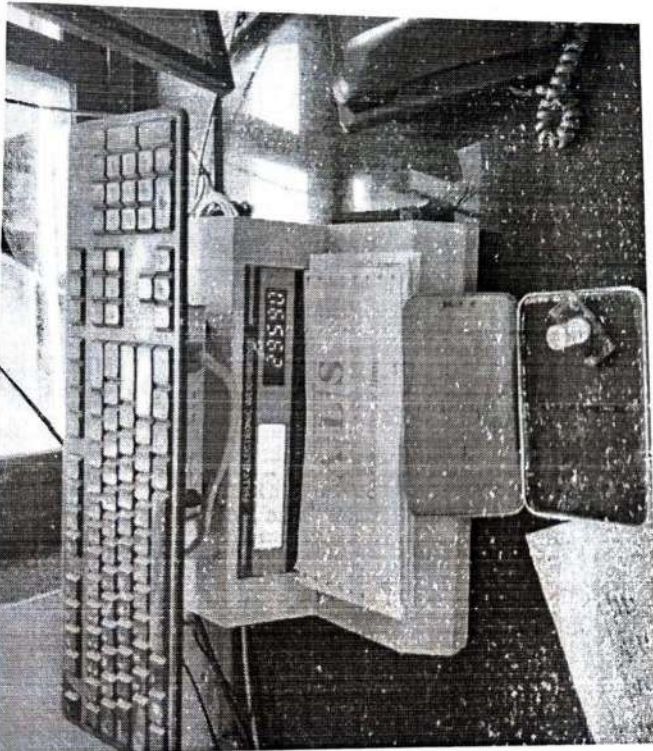
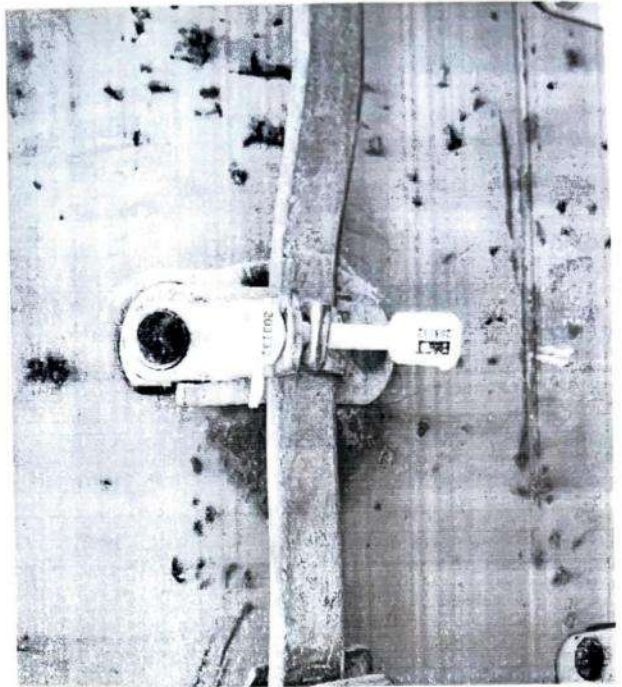
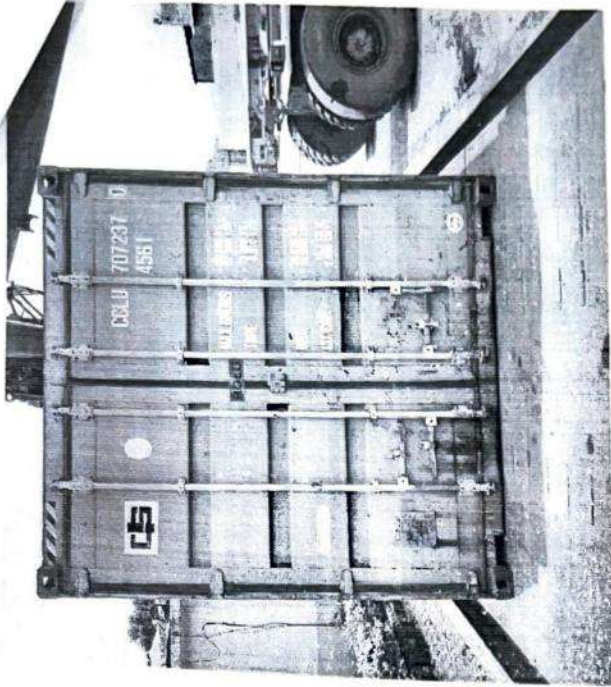
P1
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P2
5/12/24

38

CFS
Chitos
5/12/24

SL
PBna
21-08-2024

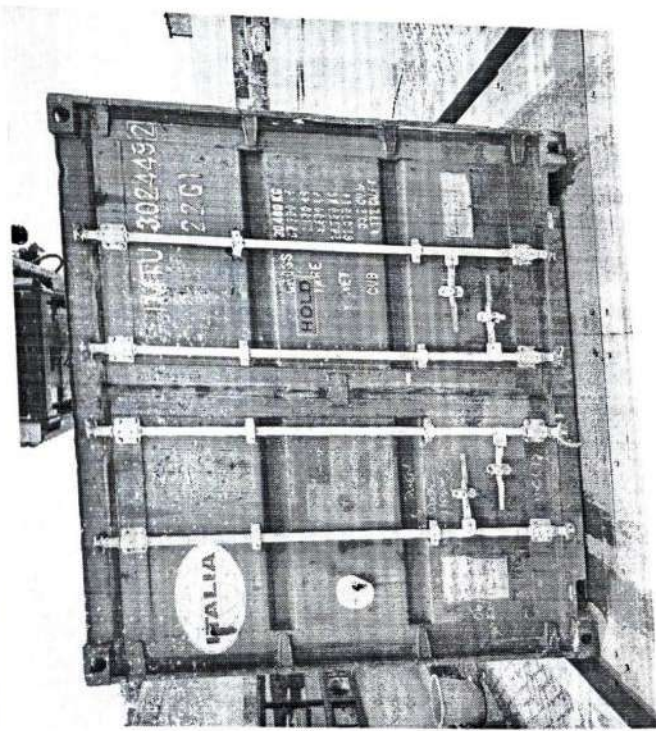
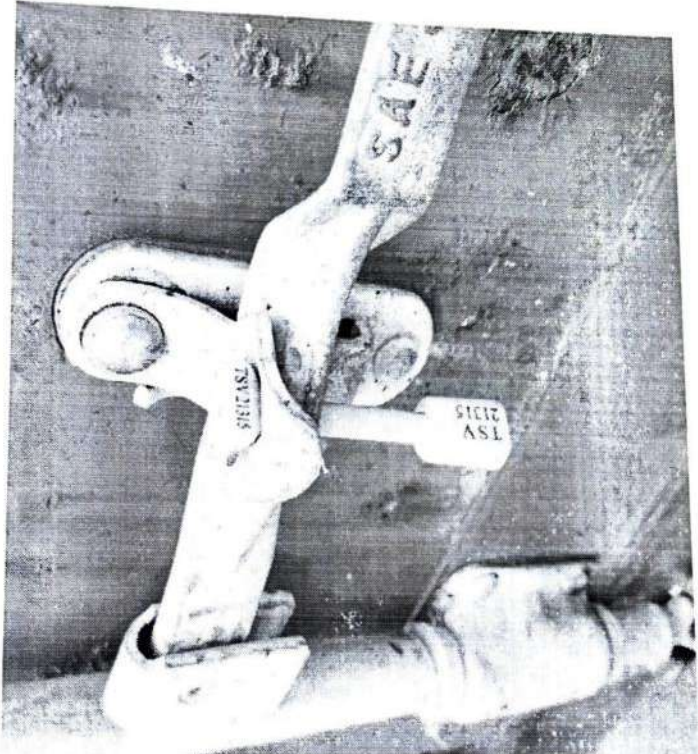
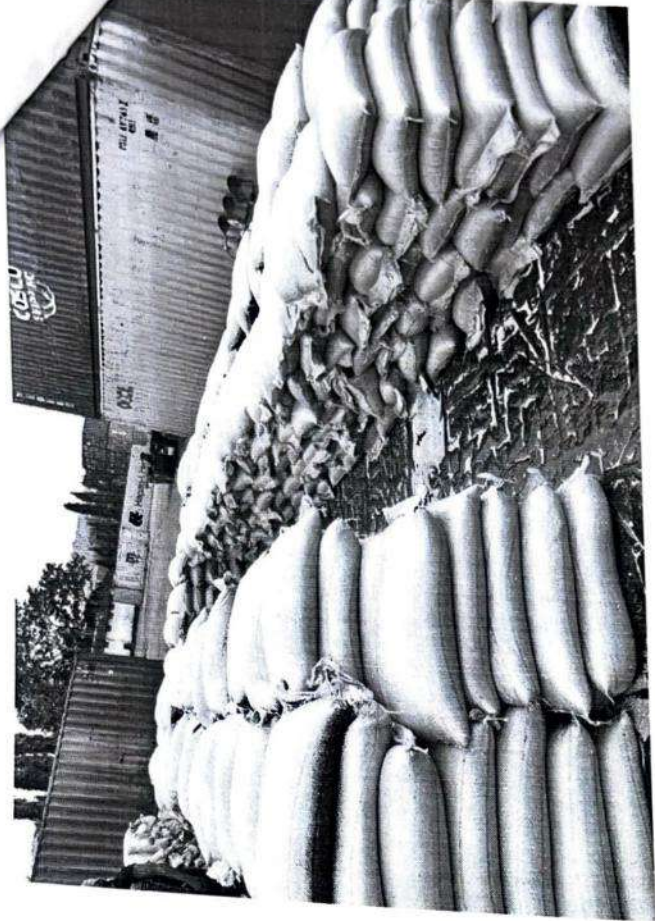


P1
Vizayshin
21/08/24

P2
21/08/24

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Chutay
21/8/24

SL
21-08-2024

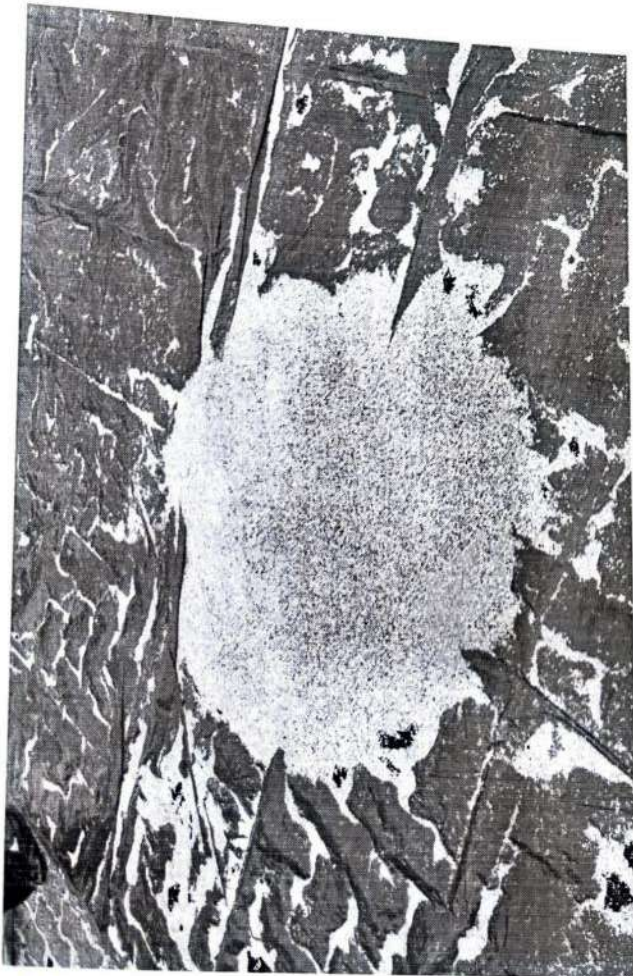
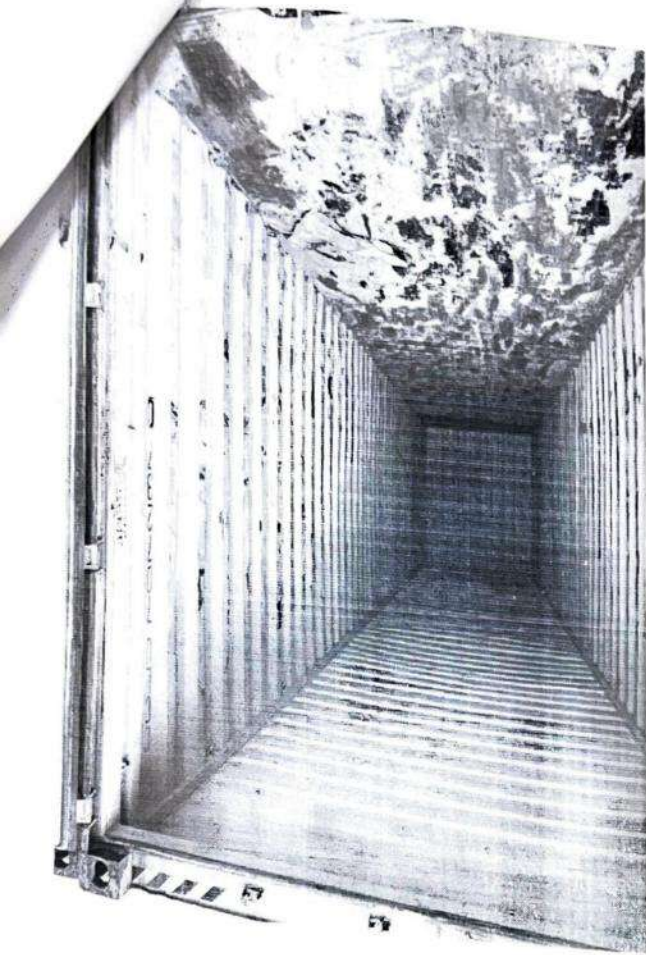


P2
21/08/24
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CFS
Chetas
21/08/24

SL
21-08-2024

P2
21/08/24



P1
Vijay Singh
21/08/24

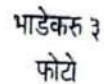
P2
21/08/24

CFS
Chetan
21/08/24

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PB
21-08-2024

09 DEC 2021

रजिस्टर नंबर :-
दिनांक :-

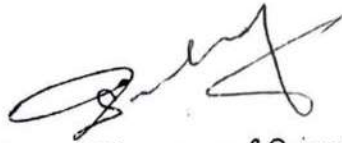
52

८	भाडेकरूचे परिवारातील सदस्यांची संख्या No. of Family Members	पुरुष	स्त्रिया	लहान मुले
		२		
९	ई-मेल आयडी E-mail ID of Tenant	① Sayedfausan5@gmail.com. ② Irfanplasterwala9@gmail.com		
१०	पासपोर्ट नंबर Passport No. of Tenant			
११	कामाचे स्वरूप [पुराव्यासह] Nature of Work & Proof	EXPORT.		
१२	काम करत असलेल्या कार्यालयाचे नांव, पत्ता, फोन नंबर Office Name, Address & Phone No.	Shop no. 7, Aradhna Co-op. Hsg. Soc., New Link Road, Jyeshwari (W).		
१३	भाडेकरूला ओळखणा-या दोन व्यक्तीचे संपूर्ण नांव, पत्ता, मोबाईल क्रमांक Two persons reference with Address & Mobile No.	① Rafiq Shaikh / 9867428724, Kamothe. ② Sohail Pistawala 9967868695. Mumbai.		
१४	करार केल्याची तारीख व कराराचा कालावधी Date of Agreement & Period	10-12-2021 to 9-11-2022		

अर्जा सोबत सादर करावयाची छायांकीत प्रमाणपत्रे

घर मालक

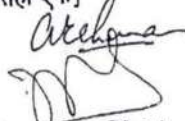
- १] ओळखपत्र
- २] राहण्याचा पुरावा
- ३] लाईटबील, पजेशन लेटर, पाणीबील, टॅक्सबील, सोसायटी मॅटेनन्स पावती यापैकी कोणतेही एक



घर मालकाची स्वाक्षरी Signature of Owner

भाडेकरू

- १] कंपनीचे ओळखपत्र
- २] काम करीत असलेल्या ठिकाणचे सिलसहित प्रमाणपत्र
- ३] मूळ वास्तव्याचा पुरावा [मतदान ओळखपत्र, पासपोर्ट, ग्रामपंचायत दाखला, शाळेचा दाखला, रेशनकार्ड यापैकी कोणतेही एक]



भाडेकरूची स्वाक्षरी Signature of Tenant

घोषणापत्र

वरील भरून दिलेली माहिती ही खरी असुन त्यामध्ये काही खोटे आढळल्यास मी कायदेशीर कार्यवाहीस पात्र राहिन.

टिप :- सदर माहितीचा / फॉर्मचा उपयोग केवळ पोलीसांच्या रेकॉर्डसाठी असून अन्य कोणत्याही कारणासाठी पुरवा म्हणून वापरता येणार नाही.

I, Aradhna 03/09/24.
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Hereinafter called and referred to as "THE LICENSEE" of the OTHER PART.

WHERE AS:

WHERE AS:
The LICENSOR is fully seized and possessed of or otherwise well and sufficiently entitled to hold the following FLAT / SHOP:

FLAT / SHOP NO.	PLOT NO.	SECTOR	AREA (in Sq.feet)
23A	12	17	Shop.
CIDCO:			
CO.OP. HSG. SOCIETY Yamuna EMS			
NODE: Kamathe			
NAVI MUMBAI 410209			
(hereinafter called and referred to as "THE SAID FLAT/SHOP")			

AND WHERE AS:

The Owner who on account of certain personal reasons is not occupying the said premise; and the LICENSEE being temporarily in need of a RESIDENTIAL ACCOMODATION / BUSINESS PREMISES requested the owner to give on "LEAVE & LICENSE BASIS", as a temporary facility, the use of the said premises, together with the fixtures and fittings lying thereon, on the terms and conditions recorded hereinafter.

AND WHERE AS:

As per the recent orders from the Department of Police, the Licensee furnish the following details and further agrees to co-operate in getting No Objection Certificate from the Local Police by appearing personally as when called by the Police under which jurisdiction the said Premises is covered.

- i) Permanent Native Address :
- ii) Present Address :
- iii) The Photograph of the LICENSOR and LICENSEE is appended in appropriate place.

NOW THIS AGREEMENT WITNESSETH AS UNDER:

1. The Owner do hereby grants to the LICENSEE his/her permission to enter upon, occupy and look after, temporarily, the said premises for a certain period of 11 MONTHS, which shall commence from 10 day of 12 2021 and shall expire on this 9 day of 11 2022
2. The LICENSEE convents with the owner that the LICENSEE shall observe and perform the following terms and conditions :

F1 Archnaah 03/09/24.

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Akshana

- a) To pay a Security Deposit of Rs. 10,000/- (Rupees Ten thousand/- only.) Free of interest and which is refundable at the expiry of this Agreement.
- b) To pay a Monthly Compensation of sum of Rs. 3,500/- (Rupees Three thousand five hundred only/- only.) as per English Calendar month, in advance and thereafter on the 10th of each ensuing month.
- c) The Electricity, Water and any other applicable service charges shall be regularly paid by the LICENSEE, where as society maintenance charges and Lease Tax, Property Tax, If any shall be paid by the OWNER/ LICENSOR.
- d) To use the said premises for RESIDENTIAL / BUSINESS purpose only. Not to cause, permit or suffer anything in any way which may become a nuisance or annoyance or cause damage / loss to the said premises or to the neighbor's property.
- e) Not to sublet, transfer or otherwise part with the possession of the said premises or any part thereof to anyone.
- f) To permit the owner and facilitate him / her to inspect the said premises at any reasonable time during the period of this Agreement.
3. It is hereby expressly agreed and declared that neither this Agreement nor anything contained herein shall be deemed to create any interest or estate in favor of the LICENSEE in the said premises and that relationship of the two parties shall always be that of LICENSOR and LICENSEE only.
4. The LICENSEE is entitled to surrender the said premises by giving the LICENSOR, one calendar month's notice, in writing of his intention and at the expiry of the said notice period, this Agreement shall REVOKED and the LICENSEE shall be entitled to get the Security Deposit amount refunded, against the delivery of the vacant possession.
- a) The LICENSOR may also give one calendar month's notice, in case the LICENSOR wish to terminate the Agreement entered in to between the parties, and is ready and willing to refund the security deposit against delivery of the possession.
5. On expiry of the Agreement period, the LICENSEE shall remove all his belongings and shall handover vacant and peaceful physical possession back to the LICENSOR and shall quit the said premises without causing hindrance. The LICENSEE is liable to pay for any damages caused by him/her. And the LICENSOR shall give back the Security.
6. In case the LICENSEE does not vacate the said premises on the expiry of the term, then the owner shall be entitled to and he is hereby authorized by the LICENSEE to remove all the LICENSEE's belongings and keep the same outside the said premises without being responsible for any loss or damage caused to the same thereto.
7. Without prior NOC of the Flat/Shop Owner, the Licensee CAN NOT apply for RATION CARD, GAS CONNECTION, MOBILE or LANDLINE, CREDIT CARD, ANY KIND OF LOANS. If so done by the Licensee, the Licensee shall be responsible and liable for the bill pending/outstanding of any mobile company, Banks or financial institution. The flat/shop is given on purely temporary basis to the Licensee only for RESIDENTIAL/BUSINESS purpose only.

I, Akshat 03/09/24.

I, 2, [Signature] 03/09/24

[Signature]

- 58



RECEIPT

RECEIVED OF AND FROM the within amed LICENSEE Mr./ Mrs. IRFAN PLASTERWALA,
The sum of Rs 10000/- Rupees TEN THOUSAND Rs. ONLY.

_____ Only
as a Security Deposit agreed to under this Agreement of:

FLAT / SHOP NO.	PLOT NO.	SECTOR	AREA
23 A	12	17	Shop
CIDCO APARTMENT :			
CO.OP.HSG.SOCIETY : Yamuna CHS			
NODE : Kamothe NAVI MUMBAI. 410209			

PAYMENT SCHEDULE OF SECURITY DEPOSIT			
Cheque/Cash	Date	Amount	Bank
cash	8-12-21	10000/-	—

I SAY RECEIVED

I, Arjunah
03/09/24.

I, Arjun - 03/09/24

WITNESSES:

1.

2.

Rs. 10,000/-

LICENSOR





भारत सरकार
Government of India

भारतीय विशिष्ट पहचान प्राधिकरण
Unique Identification Authority of India

Enrollment No. : 0664/10332/36411

To
Abdul Rehman Hasan Alvi Sayed

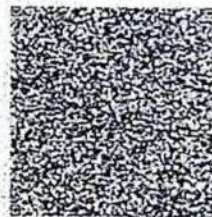
C/O: Hasan Alvi Sayed,
Room No-404 B-Wing Krishna Apartment,
Dargah Road,
Amrut Nagar,
Mumbra,
VTC: Thane, PO: Mumbra,
Sub District: Thane, District: Thane,
State: Maharashtra, PIN Code: 400612.
Mobile: 9324581232

11/01/2012

22527276



KF225272760FI



आपका आधार क्रमांक / Your Aadhaar No. :

7243 9355 7826

मेरा आधार, मेरी पहचान



भारत सरकार



Abdul Rehman Hasan Alvi Sayed

DOB: 18/03/1977

Male

11/01/2012

7243 9355 7826

मेरा आधार, मेरी पहचान

Abdul Rehman

I, Abdul Rehman 03/09/24.

नोदविण्याचा क्रमांक / Enrolment No 1498/30731/35635

To,
इरफान प्लास्टरवाला
Irfan Plasterwala
S/O Abbas Plasterwala
A - 602, Suraj Complex
Plot No. 76/77
Sector - 35 Kamothe
Panvel
Jai Kamothe Panvel Raigadh
Maharashtra 410206
7045327352

06/02/2017

Ref 473 / 11N / 372510 / 3770774P



SB194064994FH



आपला आधार क्रमांक / Your Aadhaar, No. :
2572 8391 1490
माझे आधार, माझी ओळख



भारत सरकार
Government of India



इरफान प्लास्टरवाला
Irfan Plasterwala
जन्म तारीख / DOB : 06/07/1981
पुरुष / Male




2572 8391 1490
माझे आधार, माझी ओळख

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I, Archna 03/09/24.


आयकर विभाग
INCOME TAX DEPARTMENT



भारत सरकार
GOVT. OF INDIA



ABDUL REHMAN HASAN ALVI
SAYED
HASAN ALVI SAYED
19/03/1977

Permanent Account Number
BMOPS3580G


Signature

T1 Rehman 03/09/24.

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भारतीय विशिष्ट ओळख प्राधिकरण

भारत सरकार

Unique Identification Authority of India
Government of India

नांदणी क्रमांक : Enrolment No.: 1207/02332/00975

To,

Pravin Vasant Panchal

प्रवीण वसंत पांचाळ

S/O Vasant Panchal

Near Gorai Bridge Bus Stop A-40 Plot No. 22 Shri Ashirwad

Soc. Gorai-1

Borivli West Mumbai (Sub Urban)

Maharashtra 400091

31/10/2011



UC 02737435 5 IN

Ref No.: 4I2B3E9X-2737435



आपला आधार क्रमांक / Your Aadhaar No. :

3023 6369 3917

आधार — सामान्य माणसाचा अधिकार



भारत सरकार
GOVERNMENT OF INDIA

प्रवीण वसंत पांचाळ

Pravin Vasant Panchal



जन्म वर्ष / Year of Birth : 1966

पुरुष / Male

3023 6369 3917



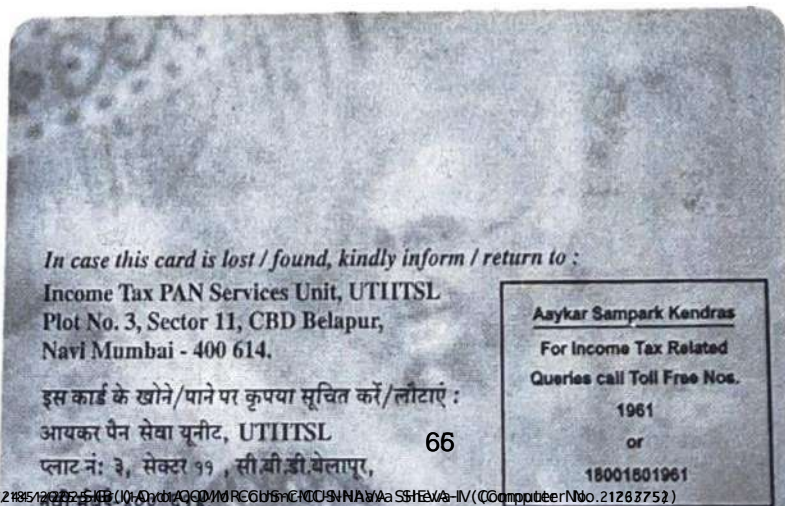
आधार — सामान्य माणसाचा अधिकार

(Signature)




I, Arhamah 03/09/24.

I-2, 2024 03/09/24



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03/09/24

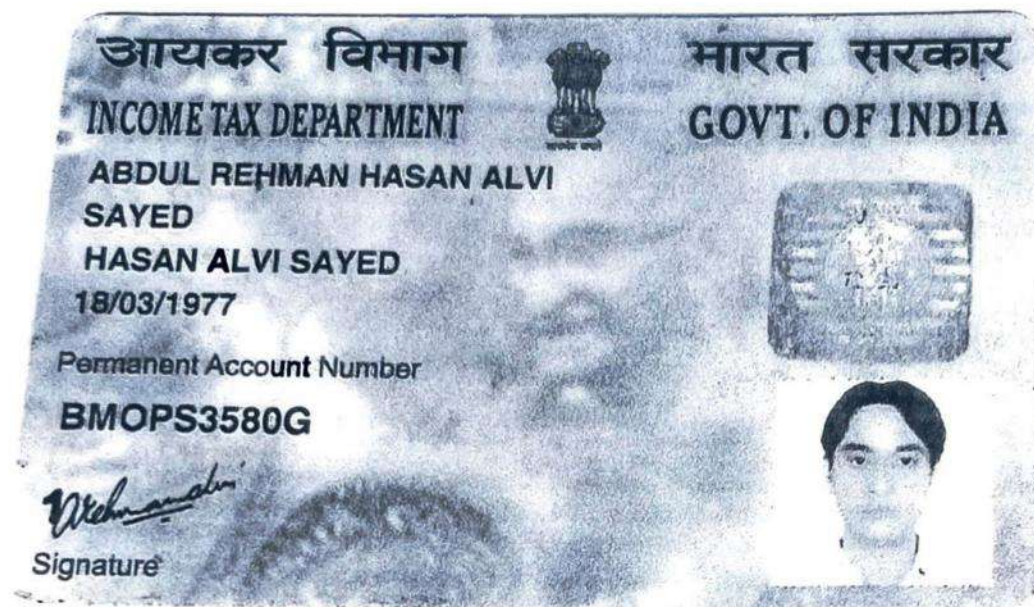




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- 03/09/24





I, Arhamah
03/09/24.

 भारत सरकार
Government of India



Abdul Rehman Hasan Alvi Sayed
DOB: 18/03/1977
Male

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मेरा आधार, मेरी पहचान

11/01/2012

I. Rehmanah.
03/09/24.

 भारतीय विशिष्ट पहचान प्राधिकरण
Unique Identification Authority of India



Address: C/O: Hasan Alvi Sayed, Room No-404
B-Wing Krishna Apartment, Dargah Road, Amrut
Nagar, Mumbra, Thane, Maharashtra, 400612

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 1947  help@uidai.gov.in  www.uidai.gov.in



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03/09/24



AND
MR. IRFAN PLASTERWALA age 40 years, residing at A-602, Suraj Complex, Plot No. 76/77, Sector - 35, Kamothe, Tal. Panvel, Dist. Raigad - 410 206, hereinafter referred to as the **PARTNER OF THE SECOND PART** (which expression shall unless repugnant to the context or meaning thereof, means and include her heirs, executors and administrators and assigns) of the partner of the Second Part.

WHEREAS this deed is hereby executed to witness the formation and to record the terms and conditions decided between the parties.

NOW THIS DEED WITNESSETH and the parties hereto declare state and confirm as follows:

1. NAME:

Name of the Partnership Firm shall be "TAWAKKAL
EXPORTS"

2. **PLACE OF BUSINESS:**

That Partnership Firm shall be carried on at Office No. Yamuna CHS., Shop No. 23, Plot No. 12, Sector - 17, Kamothe, Tal. Panvel, Dist. Raigad - 410 206, or to at such other place as may be mutually agreed upon by the partners.

3. NATURE OF BUSINESS:

The Partnership Firm shall be **Exports** related to it.

4. **DATE OF COMMENCEMENT:**

That the Partnership shall be commenced w.e.f. **10th** day of **December, 2021** and that the partnership shall be "AT WILL".

5. **CAPITAL:**

The capital of the firm is **Rs. 1,00,00/- (Rupees One lack Only)** invested in equally Rs. 50,000/- by each partner.

6. **PROFIT/ LOSS SHARING RATIO:**

Net Profit or loss of the Partnership business, including and capital gain/loss, shall be divided among the parties hereto as under:-

1. MR. ABDUL REHMAN HASAN ALVI SAYED	50%
2. MR. IRFAN PLASTERWALA	50%
	=====
	100%

7. **BANK ACCOUNT:**

Bank account of the partnership business shall be opened with any Bank. AND THAT all such Bank account shall be operated with the signature of First Partner of this agreement jointly hereto.

8. **DRAWINGS:**

The parties hereto may withdraw such amount or amounts as their drawings from time to time as may be mutually agreed upon by the parties and those drawings shall be debited to their respective capital accounts of the parties.



9. **BOOKS OF ACCOUNTS AND RECORDS:**

The accounts of the firm shall ordinarily be drawn once each year i.e. on **31 March**, each year and a balance sheet prepared and after accounting for in the profit and loss account all the expenses said in connection with the practice of the firm, the profits or loss shall be divided amongst the partners and in the proportion fixed above and their individual accounts shall be adjusted accordingly.

10. **RETIREMENT:**

That the partnership shall be "AT WILL" and any party hereto can retire from the firm by giving up to **2 (Two) months** notice thereof to the parties concerned.

Rehman
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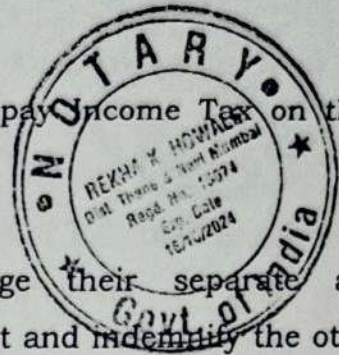
Rehman

I, 2 - [Signature]

11. DUTIES AND RESPONSIBILITIES:

Each Partners shall:

- a) Devote their whole time and attention to the business as may be required according to the exigencies of the work.
- b) Carry on the practice of the firm to the greatest common advantage.
- c) Be responsible individually to pay ~~Income Tax~~ on their individual share of profit.
- d) Punctually pay and discharge their separate and individual debts and engagement and indemnify the other partners and the partnership assets against the same and all proceedings, costs, claims or demands in respect thereof.
- e) Be just and faithful to the other partners in all transactions relating to the partnership business and at all times give to the partners a true account of all such dealing and offer every assistance in their power in carrying on the partnership business to their mutual advantage.
- f) Expeditiously pay all money, cheques and negotiable instruments received by them on accounts of firm into the Bank to the firm's account.



12. REMUNERATION:

- i) The yearly remuneration payable to working partner shall be calculated as percentage of the income for each accounting year in the following manner :-

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03/09/24 03/09/24

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(a) On the first Rs. 3,00,000/- of book profit or of loss

@ 90% of the book profit or in case of loss Rs.1,50,000 whichever is more

(b) On the balance profit

@ 60% of book of the book profit

(ii) For the purpose of the above, the above book profit shall be calculated without deducting :-

(a) any income tax paid or provided and

(b) Any remuneration and interest in excess of 12% paid or payable to the partners for the relevant accounting year.

In arriving at book profit depreciation of written down value of assets at the rates prescribed under Income tax Rules shall be deducted.

(iii) The partners shall be entitled to increase or reduce above remuneration. The parties hereto may also agree to revise the mode of calculating the above remuneration subject to amendments, alteration, etc. in the Income tax Act decide to pay salary and grant the benefit of house rent allowance, rent free quarters, motor car or conveyance allowance, medical expenses, accident and/or life insurance policy premium, provident fund, gratuity, bonus, commission, on sales/gross receipts and/or other benefits to the partner or partners either on monthly benefits to the partner or partners either on monthly or yearly basis as they may mutually agree upon.

(iv) The yearly remuneration payable to the partner shall be determined and excess remuneration if any shall be debited to the Partner's current account accounts at the close of the accounting year when the final accounts of the partnership are

made up.

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Archaiah

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03/09/24 [Signature]

- (v) The partners shall be entitled to draw the above remuneration on a monthly basis. However, nothing herein contained shall preclude any of the said partners from withdrawing any amount from the partnership firm against the amount or his share of profit for the relevant accounting period in such manner as may be decided by the partners by mutual consent.

13. **RESTRICTION:** No partners shall without the consent of another.

- a) Transfer share of profit or loss and share of business assets to any other person.
- b) Assign, mortgage, or charge his/her interest in the firm or in the assets or profits of the firm
- c) Enter into an agreement which they believe to be unreasonable to the firm or not in the major interest of the firm and whereby the partners are likely to risk the loss of or be sums in respect of the said transactions.
- d) Except in the ordinary course of business, dispose of the loan, gift, pledge, sale or otherwise any part of partnership property.
- e) Forgo the whole or any part of any debts or sum due to the partnership.
- f) Become bail or guarantor or surety for any person or persons or do or knowingly suffer anything to be whereby the partnership business or property may be endangered.

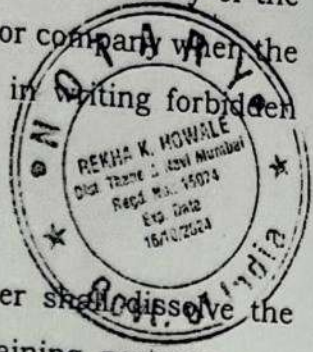


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03/09/24.

I-2, JRG

03/09/24

- g) Draw accept or endorse any bill of exchange or promissory note account of partnership unless in the ordinary course of business.
- h) Lend any of the money or deliver upon credit any of the goods of the firm to any person, firm or company when the other partner shall have previously in writing forbidden him/his to trust.



14. **DEATH RETIREMENT, EXPULSION:**

The retirement or expulsion of the partner shall dissolve the partnership except the surviving or remaining partners may continue the business of partnership as a going concern along with legal heir of deceased or outgoing partner.

15. **ARBITRATION:**

During the continuance of Partnership of at any time after wards dispute or difference of opinion or question shall arise touching the partnership or the accounts or transactions or the dissolution of the winding up thereof or the construction meanings or effect of their deed of anything herein obtained of the rights and liabilities or partners or their representative under the need of otherwise, then every such dispute, difference or question shall be referred to Arbitrators Act then in force. The decision of the Arbitrators or the Umpire shall be final and binding upon all the parties hereto.

16. **MISCELLANEOUS:**

Anything not provided herein touching the partnership business shall be decided by the mutual consents of partners.

Arshad
03/09/24

Arshad

I, 2- [Signature]

03/09/24

by the within named **"FIRST PARTNER"**

are ach

1.

2.

by the within named "**SECOND PARTNER**"



In the presence of.

1.

2.

I, Achmarah
03/09/24

I, 2- ml
03/09/21

BEFORE ME

REKHA KISHOR HOWALE
Advocate & Notary Public
Om Residency, Flat No. 204,
Diwale Village,
Sector-14, CBD-Belapur,
Navi Mumbai 400 614


Serial No. 3469
Page No. 143
Reg. No. 13

Visit Report

As per the direction, I, the undersigned visited Importer's Address – Shop No. 23, Ground Floor, Yamuna CHS Ltd., Plot No. 12, Sector-17, Kamothe, Panvel, Raigad on 03.09.2024 to do the physical verification pertaining to following bill of entry:

S.No	B/E	B/E Date	Importer	Goods
1	5322033	29.08.2024	M/s Tawakkal Exports	Millet Animal Feed for Poultry Use

In this regard, it is to inform that on visiting the Importer's Address, it was found that the address provided by the importer was genuine. On reaching the location importer was found working inside the office. Proper photographs of the outside and inside of the premises were taken. On entering the office importer was informed regarding the purpose of the visit. Copy of proper documents including Rental Agreement, Electricity Bills, copy of their aadhar card, pan card and company's pan card was taken from the importer.


04.09.2024
Anubhav Chauhan
I O, S I E B E,

PANCHANAMA DATED 14.08.2025 DRAWN AT THE PREMISES OF M/S APOLLO LOGISOLUTIONS LIMITED, SURVEY NO. 59, NEAR SHIV TEMPLE, KONE SALVA RASYANI ROAD, SOMATANE, PANVEL, DIST. RAIGAD- 410206 IN RESPECT OF SAMPLING OF GOODS STUFFED IN CONTAINERS BEARING NO CCLU7072370 (40FT) AND IMTU3024492(20FT) IMPORTED BY M/S TAWAKKAL EXPORTS (IEC-AASFT4650M) UNDER IGM NO. 2384497 DATED 05.08.2024/ BILL OF ENTRY NO. 5322033 DATED 29.08.2024.

Particulars	Pancha 1	Pancha 2
Name	Anurag Singh	Asheesh Singh
Age	34 years	23 years
Aadhar card No.	9690 0287 5029	6425 6993 8606
Mobile No.	9877093455	9521189907
Occupation	Self employed	Self employed
Address	S/O Mohan Singh, Alona, Banda, Alona, Uttar Pradesh, 210001	S/o Dharmpal Singh, Alona, Banda, Uttar Pradesh, 210001

We, the above mentioned panchas, on being called upon by a person, who introduced herself as Smt Meghna Singh, Examiner, SIIB(I), JNCH (hereby referred to as Custom officer) by showing us her identity card, presented ourselves at the gate of M/s Apollo Logisolutions Limited, Survey No. 59, Near Shiv Temple, Kone Salva Rasyani Road, Somatane, Panvel, Dist. Raigad- 410206 (CFS) on 14.08.2025 at around 11:30 AM. Further, The Customs Officer Introduced Us to Shri Sandesh Gharat, CFS Import manager of M/s Apollo Logisolutions Limited (CFS), Employee Code-ALS0249.

Thereafter, the said Customs officer informed us that, as approved by the competent authority, the officer intend to draw samples from the goods stuffed in containers bearing No. CCLU7072370 (40FT) AND IMTU3024492(20FT), imported by M/s Tawakkal Exports (IEC- AASFT4650M), which were put on hold by SIIB(I) vide Hold Letter no. 131/2024-25 SIIB(I) dated 14.08.2024. The said officer requested us to witness the proceedings of drawing of samples of the goods, to which we readily agreed. Thereafter, we along with the Customs officer and CFS manager (hereinafter referred to as the "said persons") walked to trace

Anurag

P1

1
S. J. R.
14/08/2025

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P2

the subject containers. The seals of the said containers were found intact as mentioned in the table below.

Table-I

Sr. No.	Container Nos.	Seal No.
1.	CCLU7072370 (40FT)	4649102
2.	IMTU3024492(20FT)	4649103

Thereafter, the seal numbers of the containers were verified by the said officers in our presence and in the presence of the said persons. After verifying the intact seals, the seals of containers were cut by the person incharge of the CFS.

After opening the said containers, prima facie it appeared that the containers were stuffed with gunny bags of green color with some grains in them. Two samples each were drawn from each container as mentioned above. Thereafter the samples were sealed with red sealant.

The officers randomly took photographs during the proceedings. After the procedure, the said containers i.e CCLU7072370 (40FT) and IMTU3024492(20FT), were sealed by the Custom officer with Customs Bottle Seal bearing markings as "INDIAN CUSTOMS NHAVA SHEVA" & bearing numbers as shown in below.

Table-III

Sr. No.	Container Nos.	Seal No.
1.	CCLU7072370 (40FT)	5279212
2.	IMTU3024492 (20FT)	5279213


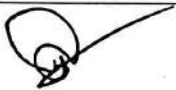
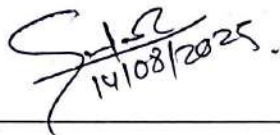
The Panchanama which started at 11:30 AM on 14.08.2025 concluded at 03:00 PM on the same date at the same place without any untoward incident. The entire Panchanama was conducted in a peaceful and systematic manner and no damage to any movable and immovable property as well as the imported goods was caused during the course of the Panchanama. Also, no religious or cultural sentiments were hurt during the course of the Panchanama.

S. J. 22
14/08/2025


Amur
P1

B
P2

The Panchanama is running in Pages 01 to 03 has been read over to us in Hindi as well and therefore, we find it to be correctly recorded and typed as per our say on the office computer of M/s Apollo Logisolutions Limited (CFS).

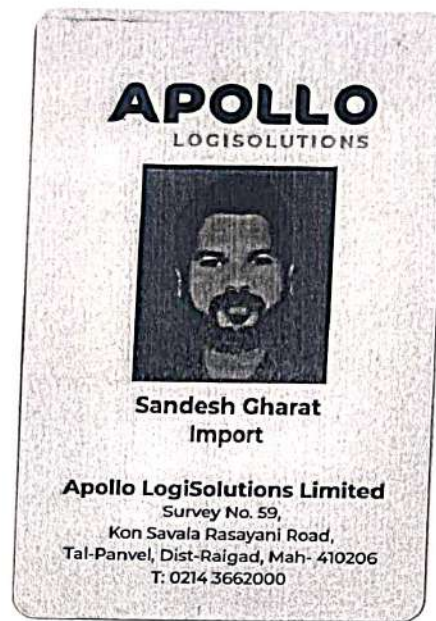
Pancha 1 (Anurag Singh)	
Pancha 2 (Asheesh Singh)	
CFS Import Manager (Shri Sandesh Gharat, Emp code-ALS0249)	 14/08/2025.

Typed and drawn by me (as per panchas say),


14.08.25

Meghna Singh

Intelligence Officer, SIIB(I), JNCH



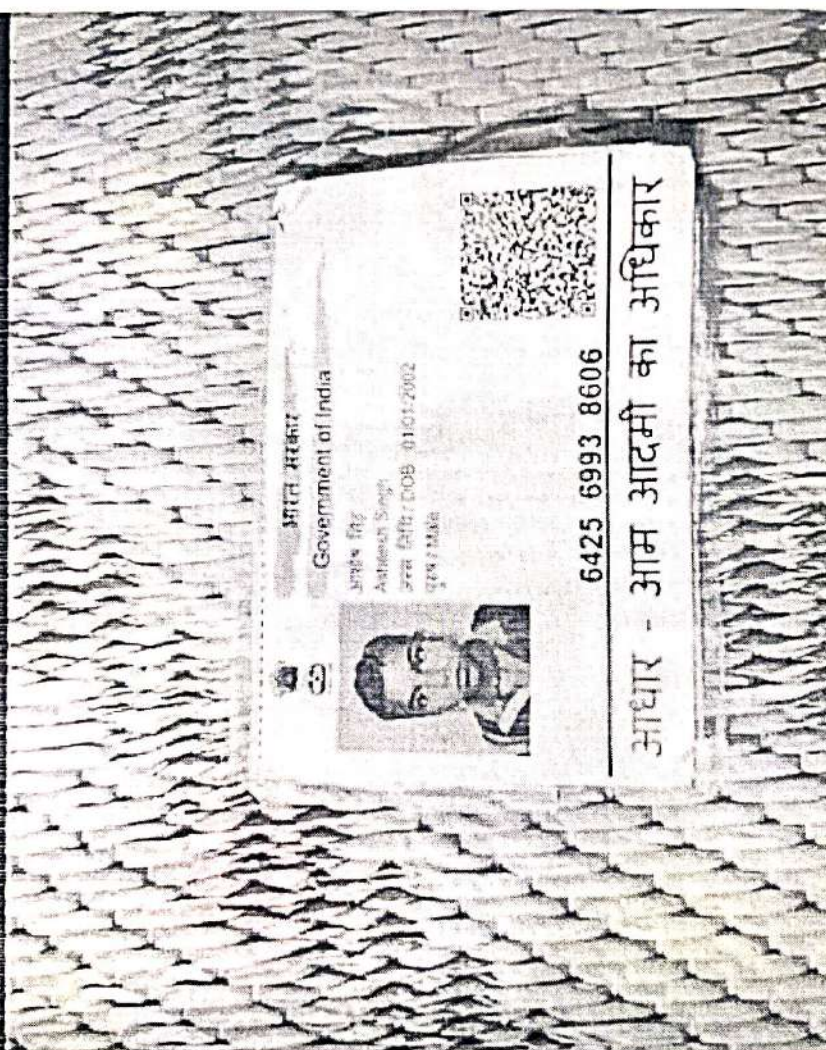
[Handwritten signature]
14/08/2025

Emp Code : ALS0249
Blood Group : AB-
Emg Cont. Person : R. Gharat
Emg Cont. No. : 9870232537

INSTRUCTIONS

1. Card holder should show it on demand to authorities concerned.
2. Safe custody of the card is the responsibility of the holder.
3. This card has to be surrendered on cessation of services.

Prateek Arora
Head - Human Resources



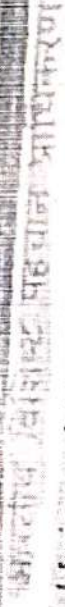
8

भारतीय विशिष्ट सूचना प्रणाली
Unique Identification Authority of India

Address
S/O Dharampal Singh, Alora,
Alora, Banda, Uttar Pradesh
210001

6425 6993 8606

www.uidai.gov.in



Unique Identification Authority of India

Address:

आत्मजः मोहन सिंह, अलोना, बांदा,
अलोना, उत्तर प्रदेश, 210001

S/O: Mohan Singh, Alona, Banda,
Alona, Uttar Pradesh, 210001



4261

1800 300 1947

9690 0287 5029



Help@uldaa.gov.in

AMM

www.vidal.gov.in

Thyroid



सीमाशुल्क (आयात) ना(I-V) का कार्यालय
OFFICE OF THE COMMISSIONER OF CUSTOMS (NS-IV)
 जवाहरलाल नेहरू सीमाशुल्क भवन, नवा शेवा
JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA SHEVA,
 जिल्हा-रायगड, महाराष्ट्र-400707 **DIST. - RAIGAD, MAHARASHTRA-**
400707



Email: siibimport.jnch@gov.in

F. No. CUS/SIB/INT/244/2025-SIB (I)

18-08-2025

To,

The Chemical Examiner (In-charge)
 DYCC, JNCH
 Nhava Sheva

For Madam,

The following representative sealed sample (*green envelope*) is being forwarded for analysis

ICM No: 2384497 dated 05.08.2024
 Bill of Entry no.5322033 dated 29.08.2024
 Name of importer: M s. Tawakkal Exports (IEC-AASFT4650M)
 Container Number:IMTU3024492 (20 FT)
 Item Description declared: Millet Animal Feed For Poultry Use

TEST MEMO No. 1113

Test Query

1. Whether the item is correctly declared?
2. Is the sample pure millet or any other additives are added in it to make it suitable as a feed for poultry use?
3. Which type of millet is in the sample?

This issues with the approval of competent authority.



Yours faithfully,
 Digitally signed by
 Alok Sharma
 Date: 18-08-2025
 19:56:32

(Alok Sharma)
 Superintendent of Customs
 SIB(D), JNCH

Encl. 1 sealed green envelope.



सीमाशुल्क आयुक्त) ना.शे।-V) का कार्यालय
OFFICE OF THE COMMISSIONER OF CUSTOMS (NS-IV)
 जवाहरलाल नेहरू सीमाशुल्क भवन, न्हावा शेवा
JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA SHEVA,
 जिला-रायगड, महाराष्ट्र-४०००७७ /DIST. - RAIGAD, MAHARASHTRA-
 400707



Email: siibimport.jnch@gov.in

18-08-2025

F. No. CUS/SIIB/INT/244/2025-SIIB (I)

To,

The Chemical Examiner (In-charge)
 DYCC, JNCH
 Nhava Sheva

Sir/Madam,

The following representative sealed sample (*green envelope*) is being forwarded for analysis.

IGM No:2384497 dated 05.08.2024

Bill of Entry no.5322033 dated 29.08.2024

Name of Importer: M/s. Tawakkal Exports (IEC-AASFT4650M)

Container Number: CCLU7072370 (40 FT)

Item Description declared: Millet Animal Feed For Poultry Use

TEST MEMO No. 1112

Test Query:

1. Whether the item is correctly declared?
2. Is the sample pure millet or any other additives are added in it to make it suitable as a feed for poultry use?
3. Which type of millet is in the sample?

This issues with the approval of competent authority.



Yours faithfully,

Digitally signed by
 Alok Sharma

Date: 18-08-2025

19:53:15 (Alok Sharma)

Superintendent of Customs
 SIIB(I), JNCH

Encl.: 1 sealed green envelope.

Lab No 510 / STIB (D) dt. 20/08/25

B/E No. 5322033 dated 29/08/2024

Report: The sample as received is in the form of yellowish millets.

Note: (1) On the basis of fatty acid composition and physical appearance, the sample u/r may be considered as fuxtail type of grains.

(2) No other additives could not be detected in this lab.

Scaled r/s returned.

/Kshitiz
08.09.2025
Dr. KSHITIZ DWIVEDI
CHEMICAL ASSISTANT

HPK
08/9/25
(EE-II)
हरिपाल सिंह
HARI PAL SINGH
रसायन परीक्षक ग्रेड-II
CHEMICAL EXAMINER GR-II
जवाहरलाल नेहरू सीमा शुल्क भवन प्रयोगशाला
Jawaharlal Nehru Custom House Laboratory
न्हावा शेवा-Nhava Sheva

Lab No 509/2025 dt 05.08.2024

BLE No- 5322033 dt 05.08.2024

Container Number- CCLU7072370 (40 ft)

Report - The sample as received is in the form of greyish millets.

Note - (i) On the basis of fatty acid composition and physical appearance the sample V/m may be considered as Foxtail type of grains.

(ii) No other additives could not be detected in this lab.

Sealed Remnant sample Returned.

Vijay
04.09.25

Dr. Vijay Vardhan Pandey
Assistant Chemical Examiner
JNCH Laboratory

NBGM 04/09/25
C.E II

जे. पी. बहिनपती
J. P. BAHINIPATI
रसायन परीक्षक ग्रेड-II
CHEMICAL EXAMINER GR-II
जवाहरलाल नेहरू सीमा शुल्क भवन प्रयोगशाला
Jawaharlal Nehru Custom House Laboratory
न्हावा शेवा-Nhava Sheva

Statement of Mr. Abdul Rehman Hasan Alvi Sayed, Partner of M/s. Tawakkal Exports (IEC – AASFT4650M) having its address at Room no. 404, B-Wing, Krishna Apartment, Dargah Road, Amrut Nagar, Mumbra in connection with the ongoing investigation of goods imported by M/s Tawakkal Exports (IEC – AASFT4650M), recorded under Section 108 of the Customs Act, 1962 in the office of Special Investigation and Intelligence Branch (Import), JNCH, Nhava Sheva, Raigad, Maharashtra 400707 on 19.09.2025.

I am in receipt of summon issued vide CBIC-DIN-20250978NY000000A966 dated 16.09.2025, issued to me to record my statement on 19.09.2025 by Shri Alok Sharma, Superintendent of Customs (P) upon my request. I am presenting myself before this office on 19.09.2025. I have been explained the provisions of Section 108 of the Customs Act, 1962 and have been warned that giving false evidence in this enquiry proceedings is an offence punishable under Sec. 229 of the Bhartiya Nyaya Sahita (BNS), 2023. Further, I have also been warned that my statement can be used against me in this enquiry proceeding or in any other proceedings which may be initiated against me. I present myself before Shri Alok Sharma, Superintendent of Customs (P), for getting my statement recorded under Section 108 of Customs Act, 1962 having understood all the above provisions, I give my true and correct statement voluntarily as under:

I can read, write & understand Hindi and English languages well. I have requested the Customs Officer for typing my statement in the computer at SIIB(I), JNCH office.

Q. 1. Please introduce yourself?

Ans. I am Abdul Rehman Hasan Alvi Sayed S/o Hasan Alvi Sayed, aged 48 years. I am providing copy of my PAN Card and Aadhar Card as proof of Identity and address respectively. I am living at residence address at Room no. 404, B-Wing, Krishna Apartment, Dargah Road, Amrut Nagar, Mumbra. My Phone number is 9324581232, Aadhar card No. is 724393557826 and my PAN No. is BMOPS3580G. My personal email Id is sayedabdulrehman18@gmail.com. I have my Account in the name of M/s Tawakkal Exports bearing account number 6382000100040801 in Karnatka Bank, Karanjade, Panvel. My company M/s. Tawakkal Exports is a Partnerships firm. Hence, I am the partner in the company.

Q. 2. Do you know the purpose of being summoned?

Ans. Yes, I have been summoned in connection with the ongoing investigation of goods contained in Container No. CCLU7072370 (40ft) and IMTU3024492 (20ft) imported vide BE no. 5322033 dated 29.08.2024 by M/s. Tawakkal Exports (IEC- AASFT4650M).

Q. 3. Do you import on any other ports other than Nhava Sheva Port or had imported in Past from other Ports?

Ans. No, I do not import from any other ports other than Nhava Sheva and this is the first import of the same item (Millet animal feed for poultry use) as mentioned in BoE no. 5322033 dated 29.08.2024.

Q. 4. What type of goods, you are importing at JNPT Port and since from when?

Ans. I had imported approx 7 containers having items apple, 3ply mask other than containers in present case. I am importing these items from 2023.

Q. 5. I am showing you the test reports of your subject consignment dated 08.09.2025 issued by DYCC, JNCH vide Lab no. 509 and 510/SIIB(I) dated 20.08.2025 wherein it was observed that the examined goods are foxtail type of grains and no other additives could not be detected in this lab, It means it is not for poultry use only. what do you have to say about these items?

Abdul Rehman
19/09/25

1349256/2025/GD(1&1A)-O/o Commr-CUS-Nhava-Sheva-I
did not have the knowledge about the grains. Supplier told us that these are the Millet animal feed for poultry use. Therefore, we declared the same. I had seen the test report and agree the same.

Q. 6. Do you have the knowledge of classification of the goods contained in the Bill of Entry No 5322033 dated 29.08.2024 imported by M/s. Tawakkal Exports (IEC-AASFT4650M)? Who has decided the description of goods and classification (CTH) for the goods imported vide Bill of Entry 5322033 dated 29.08.2024?

Ans. No, I do not have the knowledge of classification of the goods contained in the Bill of Entry No 5322033 dated 29.08.2024 imported by M/s. Tawakkal Exports (IEC-AASFT4650M). The classification of the goods is decided on the basis of the documents that we have received from our Supplier. It is decided by the CHA (Pavithra Impex) and he is responsible for the classification in Bills of Entry (based on the documents).

Q. 7. Which all documents do you receive from your supplier?

Ans. Invoices, packing lists, COO (Country of Origin) and Bill of lading, Phytosanitary Certificate.

Q.8. How many products do you import under the CTH 23099090? Please provide the details of all these products.

Ans. This is the only import under the CTH 23099090 .

Q.9. As per your records, it appears that you have filed millets vide Bill of Entry no. 9217591 dated 31.03.2025 and classified it under CTH 10081090. Explain.

Ans. The items declared in Bill of entry 9217591 dated 31.03.2025 is only Millets. And Classification in this case is also decided by the CHA (Kanchan Clearing Agency Pvt Ltd). I had changed the previous CHA as he was not available at the time of filing this Bill of Entry.

Q.10. You were issued multiple letters and mails to remit the testing charges for your goods at the AQ Office. However, you neither responded nor made the requisite payment. Kindly clarify the reasons for non-compliance.

Ans: Our Customs House Agent (CHA) informed us that the applicable duty had been paid and advised us to not take seriously the messages and emails received from SIIB(I). Furthermore, we had already submitted a letter relinquishing the imported goods covered under Bill of Entry No. 5322033 dated 29.08.2024. As such, we understand that any further action lies within the purview of the Customs Department. We would like to state that we were not fully aware of the procedural requirements in this matter.

Q.11. In the entire Investigation, You never co-operate the Department. Explain.

Ans: I was not aware of the prescribed procedure, and our Customs House Agent (CHA) informed us that upon relinquishment of the goods, we would not be held responsible for any further obligations. The lapse, if any, was not intentional.

Q.12. Do you want to Claim your Goods now or your decision is final regarding the relinquishment of the said Goods?

Ans : I do not intend to claim the goods at this stage. You may proceed with the disposal of the said goods in accordance with the prescribed procedure. I further affirm that I shall not raise any claim over the goods covered under Bill of Entry No. 5322033 dated 29.08.2024 at any time in the future

Archaal
18/09/2025

Q.13. Do you accept that the classification of your goods imported vide Bill of Entry no. 5322033 dated 29.08.2024 is not correct and it should be classified under the CTH 10081090.

Ans : Yes, I agree the same But as I already relinquish the goods and I am unable to pay any differential duty regarding the same because we are already bearing the loss in the subject consignment.

Q.14. Do you have anything else to add in this subject matter as detailed above?

Ans. No, I don't want to say anything else.

The above statement running into pages from 01 to 03 is my true and correct statement given by me voluntarily without being subjected to any threat, force, coercion, duress, pressure or inducement. I am willing ready to come again and record my statement if I am called again by the department. I have put my dated signature on it. During the record of the statement, no untoward incident was occurred and no socio-cultural-religious sentiments were hurt.

Date: 19.09.2025


19/09/2025

Abdul Rehman Hasan Alvi Sayed
M/s. Tawakkal Exports (Partner)


19/09/25

Recorded Before Me,
(Alok Sharma)
Supdt. of Customs
SIIB(I)

File No- CUS/SIIB/INT/244/2025-SIIB(I)

CBIC-DIN-20250978NY000000A482

SUMMONS**[under Section 108 of the Customs Act, 1962(52 of 1962)]**

To,

M/s Pavithra Impex**1st floor, no. 71 old 36, Thambu Chetty
Street Parrys, Chennai-600001**

WHEREAS, I, **Alok Sharma** am making inquiry in connection with
import vide BoE 5322033 dated 29.08.2024 under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to:


- (a) give evidence and / or
- (b) produce documents or things of the following description in your possession or under your control

- 1. Tender Statement**
- 2. Import documents**
- 3. any other relevant documents**

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I do hereby summon you to appear before me ☒ In person / or by an authorised agent on **2025-10-07** at **11:00:AM** at the office of the Commissioner of Customs, NS-IV, A 402, 4th Floor, D - Cell, JNCH, -400707

Inquiry as aforesaid is deemed to be a judicial proceeding within the meaning of section 229 and section 267 of Bharatiya Nyaya Sanhita, 2023 (45 of 2023) and non-compliance of this summon is an offence punishable under section 208 and section 210 of Bharatiya Nyaya Sanhita, 2023 (45 of 2023).

Given under my hand and seal of office to-day the **30** day of **September, 2025** at **SIIB(I), JNCH, NAVI MUMBAI**

Name : **Alok Sharma**Signature : 

Designation

Superintendent / Appraiser / Senior Intelligence Officer

Statement of Shri Prabhakar D Wayadande, being the G-Card holder of the CHA Firm M/S. Pavithra Impex (AASFP5574G) , recorded under Section 108 of the Customs Act, 1962 in the office of Special Investigation and Intelligence Branch (Import), JNCH, Nhava Sheva, Raigad, Maharashtra 400707 on 07.10.2025.

I, Shri Prabhakar D Wayadande, being the G-card of CHA firm **M/S. Pavithra Impex (AASFP5574G)**, having residential address at S/O Dhondiba Wayadande, 40 Shirgaon Road, opp panvelkar park rohidas nagar, badlapur east, Kulgaon, Ambernath, Thane, Maharsatra-421503 present myself in response to the Summons issued vide DIN No. 20250978NY000000A482 dated 30.09.2025 before Shri Alok Sharma, Senior Intelligence Officer, SIIB (Import), JNCH for giving evidence under Section 108 of the Customs Act, 1962, in reference with the import of Bird Food Millet Animal Feed for poultry use vide BoE 5322033 dated 29.08.2024.

I have been explained the provisions and implications of Section 108 of the Customs Act, 1962 according to which giving false evidence in the enquiry proceedings is an offense punishable under Section 193 of the Indian Penal Code, 1860 (as substituted by Legal provisions under BNS 2024). I have also been explained that this statement of mine can be used as evidence against me or my firm or any other person or persons of my firm in any judicial or quasi-judicial proceedings in any court of law.

I can read, Write and understand English as well as Hindi language. Having understood the above provisions, I give my true and correct statement to the best of my knowledge voluntarily as under:

My name is Shri Prabhakar D Wayadande having address as- S/O Dhondiba Wayadande, 40 Shirgaon Road, opp panvelkar park rohidas nagar, badlapur east, Kulgaon, Ambernath, Thane, Maharsatra-421503. I live at this address with my wife. I am an Indian citizen. I have completed B.Com in my academic qualification. I am 79 years old. My Mobile No is 9309777624 and email id is prabhakarwayadande@gmail.com. My Aadhar Card number is 495406938544. My PAN card no. is AAXPW9235C.

Q.1. Do you know why you have been summoned?

Ans: Yes, I have been summoned in connection with the ongoing investigation of goods contained in Container No. CCLU7072370 (40ft) and IMTU3024492 (20ft) imported vide BE no. 5322033 dated 29.08.2024 by M/s. Tawakkal Exports, IEC- AASFT4650M.

Q.2. How you are associated with this firm M/s Pavithra Impex (AASFP5574G)?

Ans: I am the G-Card Holder of the firm **M/s Pavithra Impex (AASFP5574G)**.

Q.3. How long has your company been the Customs Broker for the importer, M/s. Tawakkal Exports (IEC- AASFT4650M) ?

Ans: This is the first Shipment with the firm M/s. **M/s. Tawakkal Exports** regarding handling customs clearance.

Q.4. What documents did you receive from the Importer before filing the Bill of Entry no. 5322033 dated 29.08.2024?

Ans : Bill of Lading, Commercial Invoice, Packing List, COO Certificate, Phytosanitary Certificate.

Q.5. Do you know that the item Declared in the BoE was Millets?

Ans: Yes, I know about the goods declared i.e Millets.

Handwritten signature
07.10.2025

Q.6. Do you have the knowledge of classification of the goods contained in the Bill of Entry No 5322033 dated 29.08.2024 imported by M/s. Tawakkal Exports (IEC- AASFT4650M)? Who has decided the description of goods and classification (CTH) for the goods imported vide Bill of Entry 5322033 dated 29.08.2024?

Ans : Yes, I do have the knowledge of classification of the goods contained in the Bill of Entry No 5322033 dated 29.08.2024 imported by M/s. Tawakkal Exports, IEC- AASFT4650M. The classification of the goods is decided on the basis of the documents that we have received from Importer. It is decided by the CHA (Pavithra Impex) But Importer is also equally responsible for the classification in Bills of Entry as importer declared it as ~~grain~~ use (Bird Feed).

Q.7. Do you accept that the classification of your goods imported vide Bill of Entry no. 5322033 dated 29.08.2024 is not correct and it should be classified under the CTH 10081090.

Ans. Yes, I agree the same But this mistake was not done intentionally. Kindly take the lenient view regarding the same.

Q.8. Do you wish to add anything else?

Ans: No, I don't want to say anything else.

The above statement running into pages from 01 to 02 is my true and correct statement given by me voluntarily without being subjected to any threat, force, coercion, duress, pressure or inducement. I am willing ready to come again and record my statement if I am called again by the department. I have put my dated signature on it.

Prabhakar D Wayadande
07.09.2024

(Prabhakar D Wayadande)

G-card of CHA firm **M/S. Pavithra Impex (AASFP5574G)**

Before Me

Alok Sharma
21/09/24

Alok Sharma
SIO/SIIB (I), JNCH

	<p>कार्यालय प्रधान आयुक्त, सीमाशुल्क (साधारण), नवीन सीमाशुल्क भवन, बलार्ड एस्टेट, मुंबई-400001</p> <p>OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS (GENERAL), NEW CUSTOM HOUSE, BALLARD ESTATE, MUMBAI-400001</p> <p>Phone no: 022-22757891</p> <p>e-mail: cbsec.nch@gov.in</p>	
<p>FORM - G</p> <p>[see sub-regulation (5) of regulation 13]</p> <p>Identity Card</p>		<p>CARD NO. 1645/2019</p>
<p>Shri/Ms. PRABHAKAR, DHONDIBA WAYADANDE having been registered in the books of this office as an authorised employee of Shri/Sarvashri/Ms./ M/s PAVITHRA IMPEX having been authorized by him/them to transact business at the Mumbai Custom House on his/their behalf is hereby permitted to do so from 18-10-2019 until the cancellation/ expiry of the license issued to his principal, whichever is earlier.</p> <p>He/She has passed the examination conducted under sub-regulation (5) of regulation 13 of the Customs Brokers Licensing Regulations 2018.</p>		
<p>Specimen signature of employee:</p> <p>Permanent Account No. (PAN) of employee:</p> <p>Name of the Customs Broker:</p> <p>Customs Broker Licence No.:</p> <p>Office Station:</p> <p>Dated:</p>	<p></p> <p>AAXPV9235C</p> <p>PAVITHRA IMPEX</p> <p>AASFP5574G [11/2580]</p> <p>MUMBAI</p> <p>18-10-2019</p>	<p>Valid upto 07-02-2027</p> <p></p> <p></p>
<p>यह कार्ड अंतरणीय नहीं है और इस मुंबई सीमा शुल्क के किसी भी कर्मचारी द्वारा मांगे जाने पर प्रस्तुत किया जाना चाहिए।</p> <p>यह कार्ड सीबीएलआर 2018 के विनियमन 13(5) के तहत सीमाशुल्क ब्रोकर के मालिक/भागीदार/निदेशक/कर्मचारी को जारी किया गया है जिसका नाम कार्ड के मुखपृष्ठ पर उल्लिखित है।</p> <p>यह कार्ड मुंबई सीमा शुल्क क्षेत्र में सीमा शुल्क निकास कार्य करने के लिए मान्य है।</p> <p>इस कार्ड का उपयोग किसी अन्य उद्देश्य के लिए नहीं किया जाना चाहिए।</p> <p>इस कार्ड को सीमा शुल्क क्षेत्र के अंदर हर समय पहना और प्रदर्शित किया जाना चाहिए।</p> <p>जब यह कार्ड किसी भी कारण से अमान्य हो जाता है, तो इसे जारी करने वाले प्राधिकारी को तत्काल वापस किया जाना चाहिए।</p> <p>इस कार्ड के खो जाने/मिलने की सूचना नियंत्रण कक्ष, नवीन सीमाशुल्क भवन, बलार्ड एस्टेट, मुंबई [फोन: 022-22757575 (24 घंटे)] या निकटतम पुलिस स्टेशन में तुरंत दें।</p>		
<p>This card is non-transferrable and should be produced on demand by any employee of Mumbai Customs.</p> <p>This card has been issued under Regulation 13(5) of CBLR 2018 to the Proprietor/Partner/Director/Employee of Custom Broker whose name is mentioned on the face of the card.</p> <p>This card is only valid for transacting Customs clearance work in Mumbai Customs Zones.</p> <p>This card should not be used for any other purpose.</p> <p>This card should be worn and displayed at all times inside Customs Area.</p> <p>When this card ceases to be valid for any reason, it should be returned to the issuing authority.</p> <p>If this card is lost/found by anyone, it should be immediately be informed/returned to the Control room, New Custom House, Ballard Estate, Mumbai Phone - 022-22757575 (24 hrs.) or to the nearest Police Station.</p>		

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07.10.2025

